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ACCOUNTING AT DURHAM  
CATHEDRAL PRIORY

*Management and Control of  
a Major Ecclesiastical  
Corporation 1083–1539*

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ALISDAIR DOBIE



# Accounting at Durham Cathedral Priory

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# Accounting at Durham Cathedral Priory

**Management and Control of a Major  
Ecclesiastical Corporation, 1083–1539**

Alisdair Dobie

*Senior Lecturer in Accounting, University of Stirling, UK*

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# Note on Referencing and Abbreviations

## Durham Cathedral Archives<sup>1</sup>

References in the text to items drawn from this collection are preceded by 'DCD'.

Archiep.	Archiepiscopalia
Cart.	Cartuarium
DCA	Durham Cathedral Archives (formerly known as Durham Cathedral Muniments)
Ebor.	Eboracensia
Finch.	Finchalia
Loc.	Locellus
Misc. Ch.	Miscellaneous Charters
Pap.	Papalia
Pont.	Pontificalia
Pr. Reg.	Priory Register
Reg.	Regalia
Reg. Parv.	Registrum Parvum (Prior's Register)
Sacr.	Sacristaria
Spec.	Specialia

Account-rolls of all Durham officers, obedientiaries, manors and cells are cited by their name and date in the following form:

DCD, granator, 1401/2    The account-roll of the granator for the year 1401/2.

References to the account-rolls of the bursars, which are much longer than those of other officers, also indicate in which section a particular entry is to be found; e.g., DCD, bursar, 1334/5, *tallie*

## Other sources

<i>ABFH</i>	Accounting, Business and Financial History
<i>AHJ</i>	Accounting Historians Journal
<i>AHR</i>	Accounting History Review
<i>Annals</i>	Barlow, F. (ed.), <i>Durham Annals and Documents of the Thirteenth Century</i> (Surtees Society, 155, 1940)

CChR	Calendar of Charter Rolls
CCIR	Calendar of Close Rolls
CER	Calendar of Exchequer Rolls
CFR	Calendar of Fine Rolls
Coldingham	Raine, J. (ed.), <i>The Correspondence, Inventories, Account Rolls, and Law Proceedings of the Priory of Coldingham</i> (Surtees Society, 12, 1841)
Collectanea	Blakiston, H. E. D. (ed.), 'Some Durham College rolls', in Burrows, M. (ed.), <i>Collectanea Third Series</i> (Oxford Historical Society, 32, 1896), pp. 1–76
CPL	Bliss, W. H. (ed.), <i>Calendar of Entries in the Papal Registers Relating to Great Britain and Ireland</i> , vol. 1: A.D. 1198–1304 (London, 1893)
CPR	Calendar of Patent Rolls
DAR	Fowler, J. T. (ed.), <i>Extracts from the Account Rolls of the Abbey of Durham, from the Original MSS</i> (Surtees Society, 99, 1898; 100, 1898; 103, 1900)
DHB	Raine, J. (ed.), <i>The Durham Household Book or the Accounts of the Bursar of the Monastery of Durham from Pentecost 1530 to Pentecost 1534</i> (Surtees Society, 18, 1844)
DPBR	Lomas, R. A. and Piper, A. J. (eds), <i>Durham Cathedral Priory Rentals: I Bursars Rentals</i> (Surtees Society, 198, 1986)
DPMA	Britnell, R. (ed.), <i>Durham Priory Manorial Accounts 1277–1310</i> (Surtees Society, 218, 2014)
EcHR	Economic History Review
EHR	English Historical Review
Feodarium	Rymer, T. (ed.), <i>Foedera, Conventiones, Litterae, et cujus generis Acta Publica inter reges angliae et alios quosvis imperatores, reges, Pontifices, Principes, vel Communitates</i> , 20 vols. (London, 1704–35)
Finchale	Raine, J. (ed.), <i>The Charters of Endowment, Inventories and Account Rolls of the Priory of Finchale</i> (Surtees Society, 6, 1837)
FPD	Greenwell, W. (ed.), <i>Feodarium Prioratus Dunelmensis</i> (Surtees Society, 58, 1871)
Halmota	Longstaffe, W. H. and Booth, J. (eds), <i>Halmota Prioratus Dunelmensis A.D. 1296–A.D. 1384</i> (Surtees Society, 82, 1886)
Handbook of Dates	Cheney, C. R., <i>Handbook of Dates for Students of English History</i> (London, 1948)

- Handlist* Piper, A. J., *Muniments of the Dean and Chapter of Durham: Medieval Accounting Material* (Durham University Library and Archives and Special Collections search-room handlist, 1995). Available at <http://reed.dur.ac.uk/xtf/view?docId=ead/dcd/dcdguide.xml#node.1.4.7.1.10.1.1>.
- HDST* Raine, J. (ed.), *Historiae Dunelmensis Scriptores Tres* (Surtees Society, 9, 1839)
- Jarrow* Raine, J. (ed.), *The Inventories and Account Rolls of the Benedictine Houses or Cells of Jarrow and Monk-Wearmouth in the County of Durham* (Surtees Society, 29, 1854)
- Libellus* Symeon of Durham (ed. and trans. D. Rollason), *Libellus de Exordio atque Procursu istius, hoc est Dunhelmensis, Ecclesie* (Oxford, 2000)
- Liber Vitae* Rollason, D. and Rollason, L. (eds), *Durham Liber Vitae*, 3 vols. (London, 2007)
- Rites* Fowler, J. T. (ed.), *The Rites of Durham*, (Surtees Society 107, 1902)
- SHR* Scottish Historical Review
- SOED* Onion, C. T. (ed.), *The Shorter Oxford English Dictionary*, 2 vols. (London, 1992)
- TRHS* Transactions of the Royal Historical Society

## Note

1. The abbreviations and references for items held in Durham Cathedral Archives follow the style given in the catalogue of holdings available at <http://reed.dur.ac.uk/xtf/view?docId=ead/dcd/dcdguide.xml#node.1.4.7.1.10.1.1>.

# Introduction

*Sed cogitet semper quia de omnibus judiciis et operibus suis redditurus est Deo rationem.*<sup>1</sup>

*Infirmorum, infantum, hospitem, pauperumque cum omni sollicitudine curam gerat, sciens sine dubio quia pro his omnibus in diem iudicii rationem redditurus est.*<sup>2</sup>

The two extracts above are taken from the guide to the monastic life outlined by St. Benedict in his *Rule*, written in the first half of the sixth century, which became a keystone of monastic practice in the medieval West. Both quotations put accountability at the heart of the roles of the abbot and the cellarer, the two officials endowed with the greatest management responsibilities in the *Rule*. In the first, the abbot is told to be ever mindful of the need to render to God an account for all his judgements and actions. This is one of the sixteen instances in the *Rule* where the abbot is reminded of the Last Judgement.<sup>3</sup> In the second quotation, the cellarer is admonished to pay the greatest of attention to the needs of the ill, of children, of travellers and of the poor, for which he too will need to render an account to God. Both instructions contain the phrase '*rationem redditurus*' which may be translated as 'to render future account', and employ vocabulary identical to that used in the accounting records of Durham Cathedral Priory, prepared in the administration of the temporalities of the house. The accountability of medieval officials has recently aroused new interest in researchers.<sup>4</sup> This study looks at the role of accountability in the management of a major and wealthy monastic house by examining the accounting records and auditing processes of the house and their place in its wider management structure.

England is considered fortunate in the survival of such an abundance of records and manuscripts from her late medieval monastic cathedrals. It has also been judged a matter of regret that so few critical minds have devoted themselves 'to the as yet mysterious administrative revolution

which in the thirteenth century gradually brought forth the most sophisticated private archives known to medieval England'.<sup>5</sup> The financial organization of monasteries in particular has been identified as an area 'which cries out for reassessment'.<sup>6</sup> The third quarter of the thirteenth century has been described as one of the most critical periods in this revolution which witnessed the spread of the practice of compiling and preserving obedientiary and other account rolls as well as cartularies and registers.<sup>7</sup> The surviving archives at Durham Cathedral bear testimony that its medieval Benedictine priory participated fully in this explosion of documentation, and perhaps even indicate that it was a leader in the adoption of new techniques and innovations in the northern ecclesiastical province of York.<sup>8</sup> The house was a significant presence not just in Durham and the province of York, but throughout England as seen by the appointment of its priors as presidents at the triennial meetings of all the Black Monk houses in England.<sup>9</sup> Its monks were the guardians of the shrine of St. Cuthbert, one of the foremost saints of medieval England, whose feretory constituted a popular destination for pilgrims.<sup>10</sup>

This book is the first full scale study of the accounting records of Durham Cathedral Priory and their use in the management and control of a large-scale ecclesiastical institution. It extends beyond the traditional focus of accounting historians on manorial *compoti* to examine a network of non-manorial accounts and a range of accounting forms beyond the charge and discharge statement. A substantial body of non-accounting primary material is also used in the investigation: chronicles, charters, registers, and general chapter and visitation records. This volume documents the development of a complex system of medieval accounting, and it demonstrates how accounting systems formed an essential part of the system of management and control of a medieval institution. It is hoped that this study will be of interest both as a case study of an individual monastic institution in the period between the Norman Conquest and the Reformation; and also as an exposition and explanation of some of the complexities of the vocabulary, forms and systems of medieval accounting, the misinterpretation of which has led to incorrect assumptions and erroneous conclusions in past research. A book which seeks to be of interest both to 'mainstream' medieval historians and to accounting and business historians inevitably runs the risk of stating the obvious to one audience whilst explaining concepts perhaps less familiar to the other. From both audiences I ask for patience. Additionally I hope that this study might be of use to those undertaking research projects involving the analysis of medieval accounting material from other institutions.

The quantity of surviving records contained within Durham Cathedral Archives is enormous and even a life-time's dedication might not suffice to

do justice to the material left to us by its priors, obedientiaries and officers.<sup>11</sup> The medieval accounting material alone includes over 4,500 items ranging in size from small indentures to records comprising hundreds of pages. An indenture drawn up between the bursar and the proctor of Norham from 1351/52 measures approximately 11 cm by 14 cm and contains fewer than thirty words. At the other extreme is the document known as 'Bursar's Book A' which may originally have contained two hundred and forty-four folios, each written on both sides with sometimes more than forty lines of text on each side. The richness of the archive is in part responsible for the limitation imposed upon the scope of the research undertaken for this book. The initial objective was to examine all the financial records of the priory, but the number of items necessitated the adoption of a sampling strategy. Nevertheless the accounting records selected have revealed unusual and previously largely unknown aspects to the accounting activities conducted at Durham Cathedral Priory. The comparison of accounting methods and techniques practised at Durham with those conducted at other monastic houses is largely outside the scope of this book, but a fruitful area for future research. The quantity of the surviving material means also that the research findings presented here are essentially a work in progress which will inevitably be subject to refinement, revision and extension as further work on the priory records is undertaken and published. Nevertheless it is hoped that this volume will be a useful stepping stone towards the thorough reassessment of the financial organization of monastic houses as called for by Dobson and Kershaw.<sup>12</sup>

Medieval English monastic finance was the early focus of attention of Snape whose work was published in 1926.<sup>13</sup> Ten years later Coulton issued the third volume, entitled *Getting and Spending*, in his *Five Centuries of Religion* series, which he described as 'less a history than materials for a history'. In her review, Power could still state that the economic aspect of monasticism had 'been little studied'.<sup>14</sup> In the 1940s and 1950s Knowles produced his histories of the monastic and religious orders in England which included an analysis of monastic administration, management and finance.<sup>15</sup> However, like Snape, Knowles relied predominantly upon printed sources.<sup>16</sup> More recent general studies of the Benedictines and of the English Benedictine Cathedral Priories by Clark and Greatrex spend little time on accounting and financial matters.<sup>17</sup>

Detailed studies on the Benedictine cathedral priories of Norwich and Canterbury were published in 1930 and 1943.<sup>18</sup> Other notable studies which draw upon surviving accounts to investigate monastic economy and administration include those on Bolton Priory (a house of Augustinian canons) and Westminster Abbey (a Benedictine foundation).<sup>19</sup> More recently Slavin has used accounting material to look at the provisioning strategies of



Norwich Cathedral Priory.<sup>20</sup> Additionally accounting material from a number of other houses has been listed, transcribed and published.<sup>21</sup>

Turning to Durham Cathedral Priory, extracts from the account rolls were published by Fowler at the end of the nineteenth century.<sup>22</sup> However his selection was influenced by his interest in building work, and the extracts have been criticized as ‘unreliable in detail’, ‘of little use for economic or statistical purposes’, and for confusing rather than clarifying Durham Cathedral Priory’s financial organization.<sup>23</sup> His selection and omissions constantly tease the reader as he briefly explains the paucity of detail, which he includes from a particular account roll, by the short comment ‘Nothing special’: a remark which appears on numerous occasions to the frustration of the reader.<sup>24</sup>

Nevertheless, the account rolls of Durham Cathedral Priory supply a rich source of information for the thirteenth, fourteenth, fifteenth and sixteenth centuries, and have provided an important foundation for a number of studies. The majority of these studies either concerned single issues or related to the period after 1400: Halcrow concentrated on the administration and agrarian policy of the manors of Durham Cathedral Priory;<sup>25</sup> Dobson concentrated on the priorate of John Wessington (1416–46) and the first half of the fifteenth century;<sup>26</sup> Lomas analysed Durham Cathedral Priory’s role as a landowner and landlord;<sup>27</sup> Cambridge focused on the building works of Durham Cathedral Priory between 1339 and 1539;<sup>28</sup> Dodds examined tithe and agrarian output between 1350 and 1450;<sup>29</sup> and, Threlfall-Holmes used the accounts for an analysis of the purchasing strategies of the priory between 1460 and 1520.<sup>30</sup> However, the analysis of accounting systems has not been a primary objective of these studies. Thus the present volume is the first to attempt a detailed documentation and analysis of the accounting system of Durham Cathedral Priory for its whole existence 1083–1539, although of course the information available for the earlier period 1083–1200 is extremely scanty.

Although this study encompasses the entire history of Durham Cathedral Priory, from its foundation in 1083 to its surrender to the commissioners of Henry VIII in 1539, its focus on accounting records means it is not a history of the priory, as called for by Dobson in 1973.<sup>31</sup> It is not even a full financial history of the priory, a volume which would require detailed work valuing the agricultural production of the priory demesne, and the rents received in kind, both of which are sometimes but not invariably given a monetary value in the accounting records. Such a work would additionally need to take account of changing prices and the consequences of inflation, areas largely outside the scope of this present volume. This study does however

undertake a detailed analysis of the many accounting forms which survive in the archives and does investigate the role of these in the wider management system which was employed to administer the priory and its estates. In particular it examines the place of accounting records as a component in a system of controls used to protect assets and income and to monitor liabilities and expenses, and its findings offer a contribution to the debates on the state of medieval monasticism and on the adequacy and effectiveness of medieval accounting.

The purity and condition of later medieval monasticism formed part of a bitter debate between members and supporters of different denominations and traditions in English churches. A simplistic analysis of the development of medieval monasticism might contrast an earlier period of renewal, reform and growth with a later period of decay, inertia and stagnancy; a period of spiritual vigour with one of spiritual sloth. However decay and renewal, failure and success were and are continuous ongoing struggles within the heart of each individual monk, and within every monastic house past and present. Despair at the state of monasticism and calls for monastic reform were heard frequently throughout all periods of the medieval era.<sup>32</sup> Nevertheless a marked contrast between earlier and later periods can be identified in terms of the number of new houses founded and the changing perception of the suitability and efficacy of monastic prayers for the salvation of the individual soul. The level of new monastic foundations decreased as the activities and appeal of the friars and other rival institutions such as the chantry and the fraternity increased.<sup>33</sup> Some historians have characterized the later period as dull, others as decadent. Dickinson in the first camp stated: 'The two centuries which intervened between the end of the great monastic expansion and the age of Suppression ... constitute a singularly uneventful age.... The most obvious fact that emerges is the lack of important developments'.<sup>34</sup> Knowles too echoed this apparent lack of developments, declaring: 'The monastic life and institutions, at least to a casual observer, appear to become static. There are no arresting developments, no revolutionary reforms, no leaders and saints of the stature [of earlier times]'.<sup>35</sup>

Historians of the eighteenth, nineteenth and early twentieth centuries quarrelled violently over the state of later medieval monasticism. One extreme painted a picture of a corrupt and redundant form of institution deservedly suppressed at the Reformation, perhaps echoing a generalized view that after a 'High Medieval' period there was a decline to bastard feudalism, self interest and revolt: a deterioration in which the later medieval church participated fully.<sup>36</sup> The other extreme has argued that religious houses were continuing beacons of spiritual life and charity, cruelly extirpated to

satisfy the monetary needs of an avaricious king. Snape, in his 1926 work on English monastic finance, could state: 'Any study of English monasticism, after its earliest ages, is sure to be regarded as in some measure a contribution towards the settling of the problems of the Dissolution'.<sup>37</sup> In the eighteenth and nineteenth centuries monks and their 'superstitious' activities were almost demonized.<sup>38</sup>

Visitation records compiled during and after inspections of religious houses by external agents have provided a rich source of evidence to be interpreted, re-interpreted and perhaps misinterpreted, on the health and well-being of monastic houses in the later Middle Ages.<sup>39</sup> These records became a major area of interest towards the end of the nineteenth century when they were used by participants in the debate over the state of later medieval monasticism and the rightness or wantonness of the suppression of the monasteries under Henry VIII. The fairness and accuracy of the visitation of the monasteries conducted by Cromwell and his agents in 1535–36 have been much debated.<sup>40</sup> The extreme nature, the intensity and the acerbity of this debate are perhaps no better exemplified than in the responses made by Coulton to the assertions of Cardinal Gasquet, a vehement and vociferous apologist for the healthy state of later medieval monasticism. Gasquet argued, according to Coulton, that 'the Dissolution of the Monasteries was an act of unredeemed iniquity' and that 'anything like general immorality was altogether unknown among the Religious of England ... [as] is clearly proved by the testimony of the acts of Episcopal visitations'.<sup>41</sup> Coulton then refuted such claims by detailed reference to visitation records and included details of the poor financial state of a number of religious houses in subsequent developments in the debate.<sup>42</sup> Such debates extended well beyond the academic world to the wider readership of the *Athenaeum*, the *Catholic Times*, the *Church Times* and the *Tablet*.<sup>43</sup>

A lull in the debate between protestant critics and catholic apologists and a new perception of the 'uneventfulness' of later medieval monasticism may be viewed as contributory factors to the subsequent neglect suffered by the subject at the hands of historians. In part this could be a result of a more widespread decline in religious history. In 1966 the *Times Literary Supplement* devoted three issues to 'New Ways in History', not one of which discussed religion as an element in historiography.<sup>44</sup> Later medieval monasticism in particular was neglected. Heale noted that Lawrence in his *Medieval Monasticism* devoted only 16 out of 294 pages to the later Middle Ages; that Swanson's *Church and Society in Late Medieval England* contained only nine pages on the religious or regular clergy; and that the index to Duffy's *The Stripping of the Altars* had but a single entry under 'monasteries'.<sup>45</sup>

More recently however there has been renewed interest in the manner in which later medieval monasticism responded to a number of external

shocks including the effects of the Black Death, economic downturn and increasing competition from other religious institutions. Clark has suggested that changes in later monastic practices should be seen as a 'bold attempt at modernisation' rather than as an indicator of decline, and Heale has argued that monasteries continued to play an important role in popular religious devotion as centres of local and national pilgrimage.<sup>46</sup>

As monastic estates grew and their operations became more complex, so did the need for a system of record keeping capable of recording and monitoring an increasingly sophisticated business organization. The importance, and perhaps the novelty, of accounting techniques is reflected in William Wickwane's injunction of 1279–80 at Guisborough Priory that the account-keeping be entrusted to sharp promising young men.<sup>47</sup> The introduction of written accounts was a major innovation at every house. It involved the design of new forms of written records; and although templates were available for manorial accounts, these had to be adapted and refined for the specific needs and requirements of the monastic house. Obedientiary accounts shared many of the characteristics of manorial accounts, but their purpose was to establish how much the obedientiary owed the house, or how much was due to him from the house at the end of the year.<sup>48</sup> There has been frequent criticism of the accounting methods used, such as their being primitive, unnecessarily complicated and unduly rigid, but also an acknowledgement that further examination of surviving evidence is required.<sup>49</sup>

A range of questions are investigated and considered in this book. When did written accounting commence? Who accounted and for what? What types of accounting record were prepared? What forms did they take? What information did they contain and how was this information laid out? How were the house's assets, liabilities, income and expenses measured, valued and recorded? How did the various types of accounting record relate to each other and how did they interact with any system of internal control in the management of the house, its assets and income? What was the audit process? Did accounting forms demonstrate flexibility in regard to changing economic conditions? Were they carefully prepared and accurate? Was accounting primarily a backward-looking control on the stewardship of those entrusted with assets or were they also used for management and planning purposes?

Chapters 1 and 2 consider the context within which the accounting records were created. Chapter 1 describes the function of a cathedral priory, explains how Durham Cathedral Priory came into being, and highlights a number of key events and significant individuals notable in its life before its final surrender to the royal commissioners of Henry VIII in 1539. The assets and sources of income of the house, and the management structure by which these were administered are detailed. Chapter 2 surveys the major

background economic developments; contemporary advances in business practices and bureaucratic techniques; and those elements of monastic reform movements which related to the management of temporalities. Chapter 3 introduces the surviving accounting records, describes the scope of the archival research undertaken, and further develops a number of key questions to be investigated.

Chapters 4, 5 and 6 encompass the detailed analysis of the accounting records. In Chapter 4 accounting formats are considered, and the place of the account –rolls in the priory’s wider accounting system and control processes. Chapter 5 examines the development of the accounting records as the monks sought to deal with more complex transactions which spanned more than a single accounting period, focusing particularly on the treatment of debtors and creditors. Chapter 6 considers the degree to which the accounts moved beyond the traditionally perceived stewardship function of charge and discharge accounts to become a management tool. Finally Chapter 7 assesses the light thrown on accounting processes at Durham Cathedral Priory by the process of episcopal and general chapter visitation, and reiterates the key findings of the research undertaken.

# 1

## Durham Cathedral Priory 1083–1539

The city of Durham is dominated by the twin monuments of its medieval cathedral and episcopal castle-palace. Facing each other across the open space of Palace Green, they crown the summit of a narrow-mouthed peninsular which is tightly bound by a loop of the River Wear. Long recognized as a magnificent Anglo-Norman achievement, the present Durham Cathedral, founded in 1093, is considered one of the great buildings of Western Europe: a building of immense dimensions and technological daring.<sup>1</sup> In its original Romanesque form its length of 123 metres is estimated to have slightly exceeded that of Old St Peter's in Rome.<sup>2</sup> Durham Cathedral was conceived as a suitably monumental setting for the mortal remains of St Cuthbert, whose body was translated there in 1104.<sup>3</sup> The elaborate complex of cathedral church and monastic buildings bears witness to an age characterized as one in which 'faith held such an empire on the minds of men that they were persuaded to build churches to the greater glory of God, and to think no building too magnificent for His service'.<sup>4</sup> Besides this monumental legacy in stone, the monks of Durham Cathedral Priory have bequeathed to us an administrative archive of great richness in which upwards of 4,500 financial and accounting records and documents still survive. This chapter explains the purpose and function of the cathedral priory as a medieval institution before sketching the origins, foundation and demise of Durham Cathedral Priory and identifying a number of events and persons significant in its 460 years of existence. It then examines the assets with which the priory was endowed, and the management practices adopted to administer its resources and enable satisfactory performance of its functions. Finally, a number of threats and challenges to the resources available for the adequate fulfilment of these activities are then outlined.

## The cathedral priory as a medieval institution

Durham Cathedral Priory was a monastic house inhabited by a body of Benedictine monks who served the cathedral church of the bishopric of Durham. Its community thus combined two roles: they oversaw and performed the duties which a medieval cathedral required of its clergy; and additionally, they were members of a monastery which acknowledged and sought to observe the principles and guidance expounded in the sixth-century *Rule* of St Benedict.<sup>5</sup> Thus cathedral priories encompassed the dual function of cathedral church and Benedictine monastery.

A cathedral is defined as the seat of a bishop, a word which derives from the Latin *episcopus* and the Greek 'episcopos', terms found in the New Testament and which literally translate as 'overseer' or 'guardian', indicating a function of supervising and protecting the Christian church and community. Medieval bishops were, by the process of the laying on of hands in an unbroken chain across the generations, considered to be the direct successors of the apostles. To them were reserved such functions as the consecration of other bishops and the ordination of priests.<sup>6</sup> Bishops were responsible both for the spiritual welfare of all who dwelt within their sees and for the conduct of the clergy who administered to them. By the eleventh century much of Western Europe was divided into provinces, each headed by an archbishop, and subdivided into a number of sees, each headed by a bishop. All acknowledged the ultimate spiritual authority of the pope as the inheritor of the keys of St Peter. The see of Durham comprised much of the later counties of Northumberland and Durham and was one of the constituents of the province of York. The bishop of Durham owed obedience to his metropolitan, the archbishop of York. The archbishop of York administered his own see centred on the city of York, and in 1133 the diocese of Carlisle, again subject to the archbishop of York was formed in the Cumbrian territory annexed by William Rufus (1087–1100) in the late eleventh century.<sup>7</sup>

The bishop's cathedral housed his *cathedra* or episcopal throne, and frequently nearby was one of his major residences or palace which might serve additionally as a centre for the administration of his diocese. The enthronement of the bishop upon his *cathedra* marked his acquisition of his rights of spiritual supervision and jurisdiction over his see. Cathedrals were served by a body of clergy, whose duties included the performance of the liturgy and the running of the cathedral church, an important role as bishops were often absent from their dioceses for extended periods while engaged on royal business and involved in royal administration. The clergy who served the cathedral might be 'secular' or 'religious'. Secular clergy were priests, but unlike the religious they did not form part of a monastic

community subject to the *Rule* of St Benedict. On the continent the vast majority of cathedrals were served by secular clergy.<sup>8</sup> In contrast in England a majority of cathedrals (Bath, Canterbury, Coventry, Durham, Ely, Norwich, Rochester, Winchester, and Worcester) were served by Benedictine monks.<sup>9</sup> Monks were introduced to some cathedral churches such as Winchester and Worcester in the tenth century and to others such as Durham and Rochester following the Norman Conquest. At that time, the monastic condition was generally perceived to be spiritually superior to that of secular priests and thus capable of providing a more suitable and purer service to God in the cathedral church. Monastic reform movements had improved standards of liturgical performance which were thus often higher amongst the religious than the standards achieved by the seculars. In their earlier histories, the bishop of a cathedral priory was frequently a monk and thus able to fulfil the role of abbot to the cathedral priory as well as bishop to his see. Subsequently the majority of bishops were not monks and this led to tensions in their role as heads of the religious houses attached to their cathedrals. These tensions were frequently resolved by an increasing separation of the activities and assets of the cathedral priory from those of the bishop. The increasing importance and autonomy of the role of the prior as *de facto* head of the cathedral priory was often recognized by the papal grant of mitre and crozier as acknowledgement of the prior's effective abbatial authority.<sup>10</sup>

Benedictine cathedral priories were also monasteries, which, in the Christian sense, may be defined as places of residence for a community living under religious vows, especially the residence of a body of monks. Such communities could be referred to by the Latin terms *monasterium* or *conventus*. The present day close association of the term *conventus* with female houses did not arise until a later period. *Prioratus* was the term used to refer to a monastic establishment governed by a prior, in contrast to an *abbatia* which was ruled by an abbot. Durham Cathedral Priory is also frequently referred to simply as the '*ecclesia dunelmensis*', 'the church of Durham'. The prior of a priory was its acknowledged head, whereas in an abbey, the prior occupied a subordinate position under the abbot. The members of such monastic communities in the medieval period had dedicated their lives to God; had withdrawn from the secular world; and had taken vows of poverty, chastity and obedience. Monasteries were perceived as powerhouses of prayer; an important weapon in the struggle to keep the forces of darkness at bay. A major purpose of a monastic community was the welfare of the souls of its members so that after death they would partake in the kingdom of Christ,<sup>11</sup> but additionally prayers and intercessions were offered on behalf of a community's founders, benefactors and protectors. Monasteries were viewed as 'citadels of faith' where the sins of those in the world might be purified by the unceasing intercessions of the monks.<sup>12</sup> The



appeal of the monastic life and of the benefits of monastic prayers can be seen in the number of institutions established in England and Wales, where it has been estimated there were perhaps a thousand communities in existence in 1300, with around 17,000–18,000 members.<sup>13</sup> Monasteries ranged in wealth from the very rich to the very poor. Collectively their estates were vast, and it was even said that were the Abbot of Glastonbury to marry the Abbess of Shaftesbury, they would control wealth exceeding that of the King of England.<sup>14</sup>

In the later Middle Ages monasteries did not constitute a homogenous group of organizations. Different 'orders' such as the Benedictine (sometimes referred to as the 'Black Monks' because of the colour of their habit), Cluniac and Cistercian existed. Although these different orders shared many common characteristics, and acknowledged the primacy of the sixth-century *Rule* of St Benedict,<sup>15</sup> they also demonstrated marked differences from each other. They followed different practices and were governed by different sets of rules, and often the appearance of a new order (for example, Cluny whose origins date back to the early tenth century, and Citeaux dating from the eleventh century) was a reaction to perceived shortcomings in existing monastic practice, particularly a decline in the observance of the monastic ideal as exemplified in the *Rule*. Monastic reform and renewal and the maintenance of high spiritual standards was a recurring theme. The emergence of monastic communities in the early Christian church had led to the development of various 'Rules' intended to assist in the government of their activities. The one composed by St Benedict in the sixth century became dominant and was accepted as the definitive document by which the monastic life should be ordered throughout Western Europe.<sup>16</sup> When the standards set by St Benedict were not adhered to, critics emerged who argued the need for reform. Thus in 817 St Benedict of Aniane issued a series of regulations which became law throughout the Carolingian empire. In England, where in the second half of the tenth century it was observed that monasteries were 'wasting away and neglected' and 'almost wholly lacking in the service of our Lord Jesus Christ', a series of reforms was embodied in the *Regularis Concordia*: a document which sought to restore the monastic life to its former pristine state.<sup>17</sup> At Cluny the evolution into an order was a gradual process which resulted in each subsidiary house being ultimately subject to the abbot of Cluny, who thus had the authority to intervene in the affairs of any house which was seen to be in need of reform.<sup>18</sup> The Cistercian order much more quickly compiled the four documents which established its constitutional framework.<sup>19</sup> Of these the *Carta Caritatis*, as well as providing detailed rules for the conduct of monastic life, also embodied measures aimed at ensuring the observance of these rules. These included the requirement that each year every house was to be inspected

by the abbot of the founding house and that an annual meeting of the heads of all houses, called a general chapter, was to be held at Citeaux.<sup>20</sup> Together these arrangements constituted a form of quality control for the perpetuation of the reformed movement. In comparison, the Benedictine houses, including the Benedictine cathedral priories of England, operated as autonomous institutions. They acknowledged the primacy of the *Rule* and to varying degrees the authority of their bishops, but until the Fourth Lateran council, they were subject to no supervisory body; and although the bishops had an ancient canonical right of visitation, this was rarely exercised before the thirteenth century.<sup>21</sup>

Durham Cathedral Priory was thus a community of Benedictine monks attached to Durham Cathedral whose role was to serve their cathedral church whilst living the Benedictine monastic life. The cathedral was their ‘abbey church’, and to it were attached their conventual buildings: the cloisters, refectory, dormitory, chapter house, infirmary, guest house and all the other ancillary buildings necessary for a major medieval monastic house.

## **The origins, foundation and demise of Durham Cathedral Priory**

The start and end dates of the life of Durham Cathedral Priory are well documented. It was founded in 1083 by William of St Calais, Bishop of Durham (1081–96) who drew its initial members from the Benedictine monasteries of Jarrow and Wearmouth, which had been refounded during the episcopate of his predecessor Bishop Walcher (1071–80).<sup>22</sup> Durham Cathedral Priory endured for almost 460 years until 1539 when on 31 December the monks surrendered the house and its possessions to Henry VIII (1509–47), their place and activities in the life of the cathedral church being subsequently transferred to a dean and canons.<sup>23</sup>

The Benedictine priory, which was founded in 1083, was not the first religious community to serve the cathedral in Durham. It replaced an earlier community whose origins can be traced back to the bishopric of Lindisfarne founded in the seventh century: a community to which the monks of Durham Cathedral Priory were anxious to present themselves as legitimate and worthy heirs. Fortunately, as well as the mass of administrative material contained within the Durham archives, a substantial corpus of historical writing survives to allow a reconstruction of a history of the monastic community at Durham, and to identify some prominent landmarks and issues in its development. There is a long tradition of historical writing both at Durham and earlier at Lindisfarne.<sup>24</sup> The death of St Cuthbert, Bishop of Lindisfarne (685–7), in 687 was followed within thirty years by an anonymous biography and also by two lives written by

Bede, one in prose and the other in verse.<sup>25</sup> Bede is of course renowned for his *Ecclesiastical History*, which also describes the purity and sanctity of St Cuthbert's life and recounts a number of miracles performed by the saint.<sup>26</sup> The *Historia de Sancto Cuthberto et de Commemoratione Locorum Regionumque ejus Prisca Possessionis a Primordio usque Nunc Temporis* is believed to have been written in the middle of the tenth century, and as its title suggests it records donations of land to the community from the late seventh century until its date of composition.<sup>27</sup> Between twenty and thirty years after the establishment of Durham Cathedral Priory in 1083, Symeon of Durham wrote his *Libellus de Exordio atque Procursu istius, hoc est Dunhelmensis, Ecclesie*, the 'Tract on the Origins and Progress of this the Church of Durham'.<sup>28</sup> His desire to justify the introduction of regular Benedictine monks at Durham and the dispersal of the existing community has been widely recognized, but his work, although it must be used with caution, provides an account of the community of Cuthbert from the seventh century to 1083. An anonymous continuator covered the period from 1083 until in one version the election of William of Ste Barbe (1143–52) to the see of Durham in 1143, and in another the election of Hugh of le Puiset (1153–95) as bishop in 1153.<sup>29</sup> The story is carried on by Geoffrey of Coldingham who started at the death of William of Ste Barbe in 1152 and continued until the attempted election of Morgan, Provost of Beverley to the bishopric of Durham in 1215.<sup>30</sup> Robert of Graystones took over from this date until the start of the episcopate of Richard of Bury (1333–45). Finally the work attributed to William de Chambre continued the story to 1571, noting in its final pages that Hugh Whitehead (1519–51) was both the last prior of the church of Durham and its first dean after the dissolution.<sup>31</sup> A series of Durham annals covers the period 1207–86,<sup>32</sup> and the *Gesta Dunelmensis MCCC* deals with the dispute between Bishop Bek (1284–1311) and Durham Cathedral Priory. A further work, the *Rites* was written after the Dissolution and describes the priory as it was remembered by one writing in the later sixteenth century. The *Rites* gives its date of composition as 1593, some fifty-four years after the convent surrendered to the royal commissioners. It may perhaps have been written by an aged man who had served in the former priory,<sup>33</sup> and it contains 'a description or briefe declaratiō of all the ancient monuments Rites and customes, belonging or beinge w<sup>th</sup>in the Monasticall Church of durham before the suppression'.<sup>34</sup> Inevitably the quality, depth and detail of this historical writing varies widely over the period, but nevertheless the historian is fortunate to have such materials to hand from shortly after the death of St Cuthbert to the final surrender of the house in the sixteenth century.

The story of the community of St Cuthbert may be traced back to the invitation of King Oswald (605–42) to Bishop Aidan (635–51) to travel from

Iona to Northumbria to assist in the spread of Christianity. A monastery was founded on Lindisfarne in 635 and Aidan was created bishop. The future St Cuthbert moved from Melrose to Lindisfarne in 644 and became prior of the community there, and in 685 bishop. He died in 687, already renowned for the sanctity of his life, and was buried on Lindisfarne. A number of miracles were recorded relating to the body of Cuthbert in the years after his death, and in 698 his coffin was opened in order that his bones might be extracted, washed and placed as relics in a chest within the church. His body was found to be incorrupt and his sainthood was assured.<sup>35</sup> In fact the body was still reported to be incorrupt in 1537 when Henry VIII's commissioners broke into the tomb.<sup>36</sup> Perhaps disappointingly when his tomb was reopened in 1827, the body had reduced to bones.<sup>37</sup>

From the death of Cuthbert until 793 the community at Lindisfarne appears to have had a relatively peaceful existence, but in 793 a Viking attack shattered this calm. Symeon reported that the monastic community was 'destroyed almost to the point of extermination by a most lamentable devastation, abounding in blood and rapine'.<sup>38</sup> He continued: '[the Vikings] devastated everything with pitiless looting, trampled the holy things under their sacrilegious feet, dug up the altars, and pillaged all the treasures of the church'.<sup>39</sup> Some monks were killed immediately, some taken prisoner, and others were killed later by being thrown naked into the sea. It is possible that the loss of monks was so severe that the change in the character of the community can be dated to this point: married secular and hereditary clerks took the place of the deceased monks in the recitation of the divine office. In 867 the Vikings captured York, and in 875 the community of Lindisfarne took up the coffin and body of St Cuthbert, and with other holy relics, they departed from Lindisfarne. Their departure marked the start of a seven year peripatetic existence during which the community travelled around the kingdom of Northumbria and even attempted to cross the sea to Ireland, before finally settling in Chester le Street. Here the community and the body of St Cuthbert remained until 995, when again the threat of invaders forced their removal first to Ripon and finally, after a miraculous intervention, to Durham where the body of St Cuthbert was placed within a new church which was itself replaced by the present cathedral, to which the body of St Cuthbert was translated in 1104. The community of married, secular and hereditary clerks remained at Durham until they were dispossessed by the introduction of Benedictine monks in 1083.

Thus although the Benedictine priory at Durham had a late eleventh century foundation, it was also heir to a long tradition of service to St Cuthbert and indeed eventually heritor to many of the lands and possessions with which the earlier community of St Cuthbert had been endowed in previous centuries. Symeon in his *Libellus* was anxious to justify what might have seemed

to be a usurpation of the rights of the existing community, which as a body of married clerks was seen to be at odds with a church reform movement that valued celibacy and perceived the religious monk to be superior to the secular clerk. The body of Benedictine monks introduced to the cathedral in 1083 remained in existence as an institution until the dissolution of the monasteries by Henry VIII. In 1536 all religious houses with an annual income under £200 were suppressed and Durham lost its cells,<sup>40</sup> the monks residing in them returning to Durham. Subsequently royal commissioners visited Durham and removed the jewels and valuables from the shrine of St Cuthbert, including an emerald reputedly 'of value to redeem a prince'.<sup>41</sup> In December 1539 a team of commissioners, headed by Walter Hendle, the solicitor of the Court of Augmentations, travelled to Durham to secure the surrender of the house.<sup>42</sup> On 31 December 1539 Durham Cathedral Priory was surrendered, and its last prior, Hugh Whitehead, was instructed to pay all debts and to dismiss any superfluous servants.<sup>43</sup> On 12 May 1541 a dean, the same Hugh Whitehead, was appointed with twelve prebendaries, drawn from the monks of the former priory, to serve the cathedral which was endowed with the bulk of the estates of the former priory.<sup>44</sup> This continuity in ecclesiastical life at Durham, and the retention of the greater part of the estates of the priory by the succeeding dean and chapter, are major factors in the fortunate survival of the rich archives used as the basis for this study.

### **Bishops, priors and monks 1083–1539**

Durham Cathedral Priory thus existed for 456 years between 1083 and 1539: a period of numerous and momentous economic and social changes, dissected, analysed and presented by historians in many different ways. Durham Cathedral Priory may be said to have witnessed and participated in the 'twelfth century renaissance'; the 'long thirteenth century'; the 'fourteenth century crises' of climate catastrophe, famine and disease; the fifteenth century 'Renaissance': and, the sixteenth century 'Reformation'. A number of these larger themes which impact upon the economic life of Durham Cathedral Priory are examined in more detail in Chapter 2.

Despite its geographic location at the northern end of the eventual kingdom of England, it would be wrong to see Durham Cathedral Priory as remote from national and international affairs. It was a major and significant ecclesiastical corporation which sent proctors to Parliament.<sup>45</sup> Its priors were commissioned as assessors and collectors of royal and papal subsidies,<sup>46</sup> and they also acted as presidents of the Benedictine triennial chapters of the northern province and of the united provinces of York and Canterbury after the reorganization of 1336.<sup>47</sup> Durham monks were summoned to church councils, and the house sent its more capable monks to study at Oxford.<sup>48</sup>

No detailed history covering the full period of the existence of Durham Cathedral Priory has yet been written, despite the need for this highlighted by Dobson in 1973 when he stated that a narrative history covering the entire existence of the house remained an ultimate objective, although he also admitted that such a history was perhaps an unobtainable ideal.<sup>49</sup> Dobson's own study focused on the period between 1400 and 1450, but his work includes much material drawn from and relevant to the longer life of the priory. Individual bishops such as Ranulf Flambard (1099–1128), Hugh le Puiset (1153–95), Anthony Bek (1283–1311), Thomas Hatfield (1345–81) and Thomas Langley (1406–37) and indeed the bishopric itself have been the subject of individual studies.<sup>50</sup> The earlier history of the priory and its predecessor community until the later twelfth century have received attention, but still no comprehensive history has been attempted.<sup>51</sup> The following section presents a small sample of significant events and individuals to allow some appreciation of the importance of Durham Cathedral Priory as a medieval ecclesiastical institution. It looks first at the priory's involvement with royal figures and then at the activities of some of its bishops, priors and monks.

Until its suppression, Durham Cathedral Priory and its predecessor community were largely but not invariably subject to the benevolent attentions of rulers. Indeed Aird in his study concluded that the survival of the estate of this community in comparison to the fate of those of other religious houses demonstrates that the community of St Cuthbert was adept at cultivating and managing a range of political authorities including the kings of Wessex, England, Scotland and Northumbria, and more locally based powers such as the tenth century Scandinavian rulers of York and the earls of Northumberland.

The monastic community which preceded Durham Cathedral Priory was founded on Lindisfarne with the support of King Oswald in 635.<sup>52</sup> King Egfrith (670–85) is reported to have visited St Cuthbert on the island of Farne and to have donated land at Crayke, York and Carlisle to the community. Later St Cuthbert is reported to have appeared to King Alfred (871–99) in a vision before his victory over the Danes at Edington in 878. King Guthred (883–94) is said to have given the region between the Tyne and the Wear to the community. The shrine of St Cuthbert was visited by King Athelstan in 934, by King Edmund in 945, and by King Cnut in 1027. King Athelstan's gifts included books, vestments, vessels and land. King Edmund knelt before the shrine and presented gifts.<sup>53</sup> King Cnut walked barefoot before the shrine and gifted the manor of Staindrop, which was held by the priory (although leased out) until its demise in 1539. In 1093 Malcolm King of Scots (1058–93) participated in the foundation of the new cathedral, and in 1104 the future King Alexander I (1107–24) witnessed the opening of St Cuthbert's tomb.<sup>54</sup> William the Conqueror desired to see the incorrupt body of St Cuthbert,

but was forced from Durham by the power of the saint.<sup>55</sup> Later visits by monarchs include that of Henry IV (1399–1413), who was at Durham for the execution of Richard le Scrope, Archbishop of York (1398–1405); that of the pious Henry VI (1422–71) in 1448; and that of Richard III (1483–5) in the year of his accession. Margaret Tudor visited in 1503 on her way to marry James IV (1488–1513) of Scotland.

Bishops of medieval Durham were frequently active in royal administration and the wealthy see was used as a reward and support for good service. Bishop William of St Calais was active in the work of compiling Domesday Book.<sup>56</sup> Bishop Ranulph Flambard, whose episcopacy was remembered as a golden age by the monk and prior Laurence (1149–54), was a colourful character who escaped from imprisonment in the Tower of London.<sup>57</sup> He has been described as the ‘first outstandingly successful administrator in English history’.<sup>58</sup> Bishop Hugh of le Puiset was a nephew of the bishop of Winchester whom Gerard of Wales likewise noted ‘was a model to all’ in the administration of his estates.<sup>59</sup> Bishop Anthony Bek was additionally Patriarch of Jerusalem from 1306, and the bishops Richard of Bury (1333–45) and Thomas Langley (1406–37) both served as chancellors of England and keepers of the privy seal.<sup>60</sup> Cardinal Thomas Wolsey was bishop of Durham (1523–9) for six years before resigning the see to be installed as bishop of Winchester.

Priors of Durham, although originally subordinate to the bishop as the *de facto* abbot, gradually assumed a more autonomous position as head of the priory, an authority no doubt strengthened by the frequent and lengthy absences of medieval bishops from their sees. Prior Turgot (1087–1109) became Bishop of St Andrews (1109–15) and Prior Richard Bell (1464–78) became Bishop of Carlisle (1478–95). Prior Wessington (1416–46) acted as president of the general chapters of the black monks in England. A number of the priors of the cells of the house were elected to the bishopric of Durham. Robert of Stichill became Bishop of Durham (1260–74) after being Prior of Finchale as did Robert of Holy Island (1274–83). Richard Kellawe (1311–16) was elevated to the see after being Prior of Holy Island. Amongst the monks were many scholars such as Laurence of Durham, Reginald of Durham and Uthred of Boldon.<sup>61</sup>

The number of monks belonging to the house is not known for each year, but numbers can be ascertained from documents issued for special events such as episcopal visitations and the election of a new bishop or prior. Table 1.1 gives an indication of the minimum levels of the monastic population including those residing at Durham and those living in the cells. The figure of 113 monks recorded in 1274 was not equalled again. It can be seen that the population fluctuated considerably, with the overall trend being a reduction in numbers. The year 1350 shows a sharp dip in

Table 1.1 Number of monks residing at Durham and in the cells

Year	No. of monks	Year	No. of monks	Year	No. of monks
1274	113	1386	64	1461	78
1300	110	1391	78	1466	68
1309	101	1397	79	1470	68
1316	87	1404	84	1476	64
1321	93	1410	66	1481	57
1331	86	1416	73	1487	58
1339	85	1422	66	1494	67
1343	88	1929	80	1500	71
1345	87	1433	83	1506	70
1350	39	1438	86	1511	72
1357	68	1442	80	1516	73
1365	70	1446	81	1520	74
1374	82	1449	79	1532	74
1380	72	1457	72	1539	66

Source: A. J. Piper, 'The size and shape of Durham's monastic community, 1274–1539' in C. Liddy and R. Britnell (eds), *Northeast England in the Later Middle Ages* (Woodbridge, 2005), pp. 153–71. See also R. B. Dobson, *Durham Priory 1400–1450* (Cambridge, 1973), pp. 52–7.

numbers reflecting the recent impact of the Black Death, and although the numbers subsequently recovered somewhat, they fluctuated within a range of between fifty seven and eighty six monks until the dissolution of the house.

### The resources of Durham Cathedral Priory: spiritualities and temporalities

Durham Cathedral Priory was a wealthy institution. In 1258 the house was reported to have 11,000 marks deposited in its treasury.<sup>62</sup> During Richard of Claxton's priorate (1273–85), the priory was described as abounding in wealth despite the over generous retirement provision given to a retiring prior, and the large expenses incurred in a dispute with the archbishop of York over visitation rights.<sup>63</sup> Its bursars' rolls record annual income, excluding borrowings, of between £1,300 and £2,300 in the three years sampled between 1297 and 1319.<sup>64</sup> This is comparable to estimates of the average income of earls (£1,600) and bishops (£1,590) in the early fourteenth century, and far in excess of the average income of religious houses (£194) in general.<sup>65</sup> Storey estimates that around 1400, the priory had an annual revenue of £2,000 in comparison to the bishops of Durham who had an annual income of between £3,000 and £4,000.<sup>66</sup> This wealth and its use on occasion evoked criticism: in 1372 Pope Gregory XI (1370–78) refused the monks' request to appropriate the church of Hemmingburgh



on the grounds of their extravagance.<sup>67</sup> The income of the house arose from a variety of dispersed sources: rents, agricultural production, tithes and of course the offerings made at the shrine of St Cuthbert.

Salvation of the soul after the death of the body was a major preoccupation of the faithful in the Middle Ages, and the expenditure by individuals of earthly treasures to accumulate heavenly treasure was a well-established tradition in the church from the time of the end of the western Roman empire.<sup>68</sup> A frequently used formula in the charters which record the pious donations of lay people to religious houses states that the gift is made for the salvation of the donor's soul, for that of his spouse and for those of both his ancestors and successors.<sup>69</sup> Masses were said for souls, and indulgences were granted for the remission of sins in exchange for monetary donations. Saints were venerated both for their power to intercede on behalf of the suppliant's soul in the next world, but also because of their power to intervene in this world. Saints indeed were sometimes better known for their miracles than for their holy lives.<sup>70</sup> The cure of physical ailments, the protection of crops and military success were frequently attributed to miraculous intervention. Pilgrims visited shrines to make offerings and to seek saintly assistance. At Mont St Michel in 1338 around a sixth of the house's income was derived from pilgrims.<sup>71</sup> At Canterbury Cathedral Priory in the period 1198–1206 altar offerings averaged £426 out of a total treasurer's income of around £1,400.<sup>72</sup>

Indeed, even taking the current definition of an asset as an item controlled by an entity from which future economic benefits are expected to flow, the shrine containing the incorrupt body of St Cuthbert represented perhaps the most prominent asset of the house.<sup>73</sup> Following his death in 687, St Cuthbert became an important saint, as demonstrated by the large number of pilgrims who came to his tomb and by the scale of the gifts bestowed upon his community. His cult was publicized by the three accounts, one anonymous and two by Bede, which described the sanctity of his life and recorded his miraculous activities, written within fifty years of his death.<sup>74</sup> Symeon of Durham was present at the exhumation of the remains of St Cuthbert in 1104, and his collection of writings repeated and expanded many of the saint's miracles.<sup>75</sup> St Cuthbert was perhaps the most popular English saint until the martyrdom of Beckett in 1170,<sup>76</sup> and it has been suggested that Reginald of Durham's collection of Cuthbertine miracle stories covering the period from 875 to 1175 was written partly in response to a perceived threat to the influence of St Cuthbert from the growing popularity of Beckett.<sup>77</sup> St Cuthbert's feast days, the anniversary of his death on 20 March, and the translation of his body on 4 September were celebrated both in England and Europe, and his biographies were copied many times on the continent. The saint's tomb was the source of numerous miraculous cures and interventions

detailed in the *Libellus* of Reginald of Durham. These range from the cure of a variety of bodily afflictions (including mental illness, dysentery, blindness, severe injury, colds, boils and toothache), to the deliverance of seafarers from tempests and the exercise of retribution against those who had offended the saint or dealt unjustly with his patrimony or its people.<sup>78</sup> Numerous offerings were made to his shrine, and these were encouraged on occasion by the issue of grants of indulgence.<sup>79</sup> Solemn oaths were sworn before his tomb.<sup>80</sup> The monks perceived themselves to be defenders of the saint, and any material loss of the house was seen as a dishonour to St Cuthbert.<sup>81</sup> His importance is indicated by royal visits to his shrine and royal requests for his standard to be borne with the English army in battles against the Scots. The banner was taken north to Scotland in 1296, in 1335–6 and on around twelve other occasions. In 1400 it was with Henry IV on Holy Island, and it was even carried to Flodden, probably being destroyed after being taken on the Pilgrimage of Grace.<sup>82</sup> Eighty-three churches, mostly in northern England and southern Scotland are known to have been dedicated to St Cuthbert in the medieval period.<sup>83</sup>

The estates granted to the community of St Cuthbert have become known as the 'patrimony of St Cuthbert'.<sup>84</sup> The main source for the pattern of acquisition of property by the community before the Conquest is the *Historia de Sancto Cuthberto* which is thought to date from c. 945.<sup>85</sup> Little is known about the early administration of the estates and indeed whether or how they were split between the bishops and the monks, although Symeon suggested, perhaps to assist his own contemporary community, that such a division was made.<sup>86</sup> However, certainly during the thirteenth century a clear and recognized division of the lands of the cathedral priory from those of its bishops was achieved. Such a separation of lands was usual in England, as the crown possessed and exercised the right of receiving the revenues of a see during a vacancy, and such a clear separation ensured that the convent would continue to receive income for its sustenance even when the see was vacant. The process by which lands and rights were agreed and confirmed as belonging to the priory, and to which the bishop surrendered any claim, has been reviewed by Crosby.<sup>87</sup> Symeon claimed that at its foundation in 1083 the bishop separated his estates from those of the convent to provide the monks with adequate resources for food and clothing.<sup>88</sup> Early assignments certainly included lands at Jarrow, Wearmouth and Holy Island; and Billingham was granted by William Rufus.<sup>89</sup> However the definition of the priory estate is likely to have been more protracted than Symeon indicates. Indeed, the problems and concerns of the monks in achieving a final agreed settlement of their lands is illustrated by the comment of Roger of Wendover, a chronicler of St Albans, on an occasion when Bishop Marsh asked the monks to bring their documents demonstrating their rights to

him. The monks 'suspecting trickery on the part of the bishop did not wish on any account to show their records to him'.<sup>90</sup> Crosby suggested that it was only in the early thirteenth century that the Durham convent could be considered to be permanently separated from the bishop's household.<sup>91</sup> Earlier purported charters of the house which enumerate its rights have been demonstrated to be fraudulent: in some, the witnesses had in fact died before the date of the charter which they had supposedly witnessed.<sup>92</sup> Of course, a right contained in a forged charter is not necessarily a fraudulent claim: the creators of such charters may have been concerned to create suitable documentary evidence for a right they considered to be certain and long-held.<sup>93</sup> Two charters of King John are accepted as the 'earliest absolutely authentic regal confirmations of the privileges and lands of the convent' because they are also enrolled in the royal records.<sup>94</sup> These contain a long list of the conventual possessions which starts with those in Durham and then covers in turn the lands on the north side of the Tyne; those south of the Tees in Yorkshire, Lincolnshire and Nottinghamshire; then those in the north of Northumberland; and concludes with those in Scotland. Lands, townships, churches, mills, and fisheries are detailed.<sup>95</sup>

Durham Cathedral Priory was a significant landowner in the northeast of England and elsewhere. The priory was richly endowed; and the estates of the house and its cells, although concentrated in the county of Durham, also extended from Berwickshire through Northumberland, Yorkshire and Lancashire to Lincolnshire and Nottinghamshire.<sup>96</sup> Although the majority of the holdings had been confirmed by the early thirteenth century, the process of acquisition did not cease, and the priory continued to add new properties to its portfolio even after the Statute of Mortmain of 1279 which prohibited the grant of land to the church.<sup>97</sup> Numerous royal and episcopal licences permitting the priory to acquire further holdings survive, such as that of 1292 permitting the grant to the priory of a messuage in Bamburgh.<sup>98</sup>

Additionally Durham Cathedral Priory had nine cells or subsidiary houses: the priories at Coldingham in Berwickshire; at Holy Island and Farne in Northumberland; at Finchale, Jarrow and Wearmouth in county Durham; at Lytham in Lancashire; at Stamford in Lincolnshire; and Durham College at Oxford. Jarrow and Wearmouth came to the priory with their monks who comprised the initial nucleus of the Benedictine community at Durham. Lindisfarne was settled by monks from Durham in the 1120s. Farne became a formal cell in 1193.<sup>99</sup> It has been suggested that the cells of Coldingham and Stamford arose from the practice of sending monks to reside there to administer local lands.<sup>100</sup> Finchale was established at the end of the twelfth century in honour of the hermit St Godric. Lytham was founded in the same decade. Durham monks went to study at Oxford from the late thirteenth

century onwards with land being acquired there in 1286 to establish a permanent building for the Durham monks.<sup>101</sup> An earlier cell at Warkworth in Northumberland ceased to exist around 1300.<sup>102</sup> Each of these cells had its separate endowments and sources of revenue although these were dwarfed by those of the main house.<sup>103</sup> Landholdings included complete manors and townships as well as a variety of piecemeal holdings. The major manors within the county of Durham included: Fulwell, Heworth, Wardley and Westoe in the northeast; Muggleswick to the east on the south side of the Derwent; Aldin Grange, Bearpark, Dalton, Elvethall, Houghall, Pitlington, Rainton and Sacristonheugh clustered around Durham; and in the south and east of the county Aycliffe, Belasis, Bewley, Billingham, Castle Eden, Ferryhill, Ketton, Kirk Merrington and Monk Hesleden.

Some of the land, demesne land, was kept in hand and directly exploited by the monks for growing crops and raising livestock using labour dues and hired labour. A *serviens* or 'reeve' was appointed on each manor to supervise operations, which were summarized in accounting records presented to the priory. Otherwise land was occupied by a variety of tenants: bondsmen, husbandmen and freemen, who between them owed a huge array of labour services such as ploughing, weeding and harvesting; money rents; and rents in kind.

An idea of the scale of the number of transactions involved in collecting rents and dues can be ascertained from the bursar's rent roll of 1270 which lists over 230 separate sources of revenue including income from rents, customary dues, tithes, pensions, fisheries and mills. Some of these receipts represent single payments from named individuals, but others represent aggregated receipts from particular areas.<sup>104</sup> Craster has calculated that the bursar collected rents from ninety seven villis in Durham, Northumberland and Yorkshire alone.<sup>105</sup> Lomas estimated that before the advent of the Black Death, thirty-one townships comprised 825 holdings held by 740 tenants. This situation altered over time as the needs of the priory and its tenants changed: by 1495 the number of holdings had reduced to 375 held by 330 tenants.<sup>106</sup> One example alone provides an idea of the complexity of the dues arising from a single holding. The holder of a toft and croft and four bovates of land in the vill of Southwick owed military service, suit in the free court of the prior, nine pence to the terrar for cornage, five hens to the cellarer, a day of ploughing and harrowing, three days of weeding, four days of reaping with a single man at the manor of Fulwell, and finally seven shillings and four pence to be paid there to the bursar.<sup>107</sup> The range of dues and income also included annual grants from the royal exchequer such as the £40 bestowed by Edward I from his exchequer at Berwick upon Tweed.<sup>108</sup> Financial privileges included exemption from tolls at all seaports and throughout England and Normandy.<sup>109</sup> Cells enjoyed, as did the main

priory estate, a huge variety of income in addition to the rents and produce of their estates. Thus the monks at Farne in 1335 were granted an annual pension by Edward III of thirteen marks ten shillings and four pence from the royal farm of Newcastle in recompense of a verbal grant by Edward II of ten quarters of wheat and two tuns of wine.<sup>110</sup> A further writ of Edward III ordered the chamberlain at Berwick to give them the eight shillings per annum which they were accustomed to receive from the Scottish kings.<sup>111</sup> Finchale received a grant of twenty shillings a year from the mill at Embleton from Edmund, son of Henry III.<sup>112</sup> At Holy Island the range of dues included a grant of forty four-wheeled wainloads of peats.<sup>113</sup> Such receipts comprised the revenues arising from the temporalities of the house.

Additionally the priory received income from spiritualities: predominantly made up of tithes, but also including other offerings made to the church. Tithes were levied at a rate of a tenth of the harvest or 'increase' on all forms of agricultural production. The great or garbal tithes were those arising from grain, the lesser tithes included cheese and wool. The population was required to pay the tithe to the parish church, and a number of parishes had been appropriated by Durham Cathedral Priory. Tithes from appropriated churches were normally shared with the appointed vicar who would receive the small tithes, leaving the great or garbal (grain) tithes to the house. In 1381 recognition was granted by Alexander Neville Archbishop of York (1373–88) and papal legate, of the right of the prior and convent to hold the appropriated churches of Jarrow, Monkwearmouth, Pitlington, Hesleden, Billingham, Aycliffe, Heighington, St Oswald, Middleham, Dalton, Merrington, Holy Island, Norham, Branxton, Ellingham, Bedlington, Whitworth, Witton and Edlingham.<sup>114</sup> Even where not appropriated the convent still had the right to appoint a priest to a number of other churches. In 1417, seventeen rectories, twenty-eight vicarages and the prebends and vicarages of Howden lay in the gift of the priors of Durham, an important and sometime troublesome means of patronage.<sup>115</sup> The tithes received from these spiritualities required collection and storage, and as with produce from the demesne, decisions had to be made as to their use or sale.

### **The administration of Durham Cathedral Priory**

William of St Calais, the founder of Durham Cathedral Priory was a monk and a former abbot of St Vincent in Le Mans, and as such his role as abbot of the house is likely to have seemed natural to him. At that date and earlier the monastic bishop was a not uncommon occurrence.<sup>116</sup> The bishop was effectively the head of the cathedral priory, and his was the right-hand seat on entering the choir, a seat which was by tradition the abbot's.<sup>117</sup> However at Durham Cathedral Priory a subsequent diminishment of the role of the

bishop is evident. William of St Calais's successors did not include another monk until the election of Robert of Stichill in 1260, and most bishops were absent from their sees for extended periods, often on royal service. During such absences priors and monks became used to making their own decisions and performing duties on behalf of the bishop. Prior Turgot seems to have deputized for William of St Calais, and it has been suggested that his independent mindedness was one of the factors which encouraged William's successor Ranulph Flambard to support his election to the see of St Andrews with what some perceived to be undue haste.<sup>118</sup> After William of St Calais, a number of bishops attempted to increase their own rights and privileges at the expense of those of the convent. The convent spent forty years in dispute with Bishop Hugh of le Puiset over their rights and liberties.<sup>119</sup> The alleged charters of William the Conqueror and of William of St Calais held by the house are forgeries probably created between 1150 and 1200, possibly in the 1170s, during the episcopate of le Puiset.<sup>120</sup> The main points they assert concern the right of the prior to life tenure, the rights to appoint and remove priory officials, and the right to appoint to those churches for which they held the advowsons.

Papal intervention seems at first to have buttressed the authority of the bishop and emphasized the dependence of the monks. In 1198 a papal inhibition forbade the prior and the convent of Durham from assigning churches, alienating possessions or instituting priors or other ministers without the consent of the bishop 'who has among them the place of abbot'.<sup>121</sup> In 1204 a papal mandate enjoined the monks to show due obedience to their bishop and to make satisfaction for injuries done to him.<sup>122</sup> King John's charters however confirmed that the priors should have the dignity of abbot, full power to appoint and remove monastic officials, and free disposition over their lands and churches without interference.<sup>123</sup> Later in 1217 there was papal confirmation of certain churches and of the liberties, immunities and customs of the church of Durham; and in 1218 Bishop Richard Marsh (1217–26) confirmed to the prior and the convent full power, with the advice of the chapter, to order the internal and external business of the house and to appoint and remove officials.<sup>124</sup> An early thirteenth-century certificate issued by the prior of St Mary's Abbey, York stated that having inspected and read the charters of Durham Cathedral Priory, he could confirm that its priors should have the rights and liberties of an abbot.<sup>125</sup> In 1223 and 1224 the bishops of Bath, Salisbury, Rochester and Ely were mandated to foster peace between the bishop, and the prior and convent of Durham.<sup>126</sup> The 'many disputes and grave quarrels between the bishops and the prior and convent of Durham' were eventually settled in an agreement called '*Le Conuenit*' drawn up in 1229 under Bishop Richard Poore (1228–37).<sup>127</sup> This document has been described as 'the monastery's basic charter of liberties'.

It confirmed to the monks the right to the free election of the prior who would have the dignity of an abbot.<sup>128</sup> It repeated the right of the prior to conduct both the internal and the external business of the house, echoing the terms used in the charters of King John described above. The bishop had the right to conduct a visitation as ordinary once or twice a year. Rights of jurisdiction and the sharing of court revenues were defined. The lack of full documentary evidence at this time is demonstrated by two series of examinations of witnesses called to give evidence as to the respective rights of the bishop and the priory.<sup>129</sup> Following *Le Conventit* occasional disputes continued to occur between the bishop and the priory, most notably during the episcopate of Anthony Bek when the right to 'single visitation' was asserted by the priory and denied by the bishop.<sup>130</sup> In 1300 Bek sequestered the goods of the priory and convent, putting in keepers of the same, and replacing many monastic officials.<sup>131</sup> The articles of accusation against Prior Richard de Hoton (1290–1309) stated that 'the same Richard squandered, alienated and consumed the goods, both moveable and fixed, of Durham Priory and the same house which he had [first] found wealthy, he indebted to various creditors for great sums of money'.<sup>132</sup> The *Gesta Dunelmensia* of 1300 also gives an account of how the Prior's enemies sought to cause him trouble by summoning him to give an account of his collectorship of the papal tithe and arrears outstanding.<sup>133</sup> These episodes demonstrate how the preparation and retention of detailed written accounting records were becoming necessary to defend the past conduct of an office.

At other times, in contrast, there were close and amicable relationships between the monks and their bishops, especially when former monks of the house were elected to the see such as Robert of Stichill (1260–74) and Robert of Holy Island (1274–83). Richard Kellawe (1311–16) was said to be happy in the presence of monks, keeping three or four with him: one as chancellor, another as steward in charge of all expenses and receipts and a third as his chaplain.<sup>134</sup>

Following the agreement in *Le Conventit*, the prior was effectively the *de facto* abbot of the house with the freedom to appoint and remove priory officers and obedientiaries, and this was confirmed in a royal *inspeximus* of 1300: the prior was to have the power with the advice of his chapter for ordering all things, both lands and churches, for the utility of the house, and for appointing and removing monastic officials as should seem expedient to him without the interference of the bishop.<sup>135</sup> In 1379 the prior obtained the use of mitre and crozier, a formal mark of distinction confirming his abbatial rank.<sup>136</sup>

Durham's priors it appears did not '*habent bona et possessiones a conventu discreta*'.<sup>137</sup> Their expenses seem to have been paid by the bursar, cellarer and granator. The bursar paid the prior's servants, and the house felt able

on occasion to request a reduction in his expenses.<sup>138</sup> The prior's domestic chaplain kept his privy purse and seal. His second chaplain, or steward, was known as the *seneschallus hospicii domini prioris* to avoid confusion with the prior's lay steward who assisted in the administration of the priory's estates. Despite their financial dependence upon the bursar of the house, the priors did maintain a household separate from the remainder of the community. It was ordered by the *seneschallus hospicii domini prioris* and contained a range of other attendants. When in Durham, the priors presided at the house's daily and weekly chapters and at the great feasts of St Cuthbert on 20 March and 4 September. As landowner the priors were responsible for holding the Halmote-courts, free courts, and the *marescalia prioris*: an inspection of weights and measures which formed part of the manorial court's business.<sup>139</sup> The prior's involvement in these affairs was normally delegated to a combination of subordinates including the terrar, bursar and steward.

The internal running of the house and the cells and the external administration of the priory's estates were entrusted to a number of officers and obedientiaries of whom the more significant are detailed in Table 1.2. The order in which they are listed is not necessarily an indication of the relative importance of their role and duties. The prior was often absent from the house and at such times his position was taken by the subprior. The major portion of the endowments of the house was administered by the main estate officers. The obedientiaries could draw upon their own separate

Table 1.2 Monastic officers, obedientiaries and officials

Prior's administration	Main estate officers. contd.	Cells
Prior	Proctor of Scotland	Coldingham Prior
Prior's chaplains	<b>Obedientiaries etc.</b>	Coldingham Sacrist
Prior's steward	Almoner	Farne Master
Subprior	Chamberlain	Finchale Prior
Third prior	Communar	Finchale Cellarer
<b>Main estate officers</b>	Feretrar	Holy Island Prior
Terrar	Feretrar's colleague	Holy Island Cellarer
Bursar	Hostiller	Jarrow Master
Cellarer	Infirmarer	Lytham Prior
Granator	Librarian/Chancellor	Oxford Warden
Stock supervisors	Precentor	Oxford Bursars
Mines receiver	Refectorer	Stamford Prior
Proctor of Norham	Sacrist	Wearmouth Master

Source: I am greatly indebted to the late Mr. Alan Piper for the use of the lists and biographical details which he had compiled in electronic form on the office holders and monks of Durham Cathedral Priory. Much of this information can be found in D. Rollason and L. Rollason (eds), *Durham Liber Vitae* (London, 2007).



sources of revenue to use in fulfilment of their duties, and each of the cells had its own head and sometimes other officers or obedientiaries.

Information on many of the above roles is given in the *Rites* and much can be learned of their activities from the account rolls. The *Rites* includes individual descriptions of the roles of the subprior, the master of the frater, the keeper of the feretory, the master of the novices, the sacrist, the bursar, the cellarer, the keeper of the 'geste Haule', the keeper of the garner, the chamberlain, the master of the common house and the prior's chaplain.<sup>140</sup> However no separate descriptions are given for the roles of the almoner, the terrar or of the infirmarer. Examination of the contents of their account rolls however provides details of their sources of income and categories of expenditure.

The distinction between an officer and an obedientiary has sometimes been blurred, with an obedientiary being defined as 'an office, or official position under the superior in a monastic establishment'.<sup>141</sup> A stricter definition defines an obedientiary as one whose office had been separately endowed with resources specifically to enable the office-bearer to perform the functions of his office. An 'officer' in contrast depended upon funds which belonged to the house as a whole.<sup>142</sup> Thus at Durham Cathedral Priory, the terrar, bursar, cellarer, granator and stock-keepers would be classified as officers as they were concerned with and resourced from the main part of the priory estate. The almoner, chamberlain, communar, feretrar, hostiller, infirmarer and sacrist may be described as obedientiaries as they controlled their own separate sources of income from which to meet the obligations of their office. The important obedientiaries had manors for which they were responsible, and there appears to have been a definite attempt to give each of them a manor conveniently close to Durham.<sup>143</sup> The hostiller for example controlled the income from the manor of Elvethall and used this to pay for wine and pittances for guests and for the furnishings of the guest house. Likewise the sacrist controlled the manor of Sacristonheugh and property at Landieu. The almoner controlled the manor of Witton, and Dalton church was assigned to the chamberlain.

The terrar's name is derived from the Latin term '*terra*' meaning 'land'. His role was originally 'to look after landed estates and their produce', and his account rolls show a small amount of income and expenses rarely exceeding £30.<sup>144</sup> The author of the *Rites* confuses him with the guest master, perhaps because after 1400 these two offices were frequently held by the same individual.<sup>145</sup> He received a number of customary payments such as *brasinagium*, cornage, elsilver, averpennies, metred and cartsilver.<sup>146</sup> Expenses include travelling costs, a number of small repairs to manorial property and some running costs for the manors and Halmote-courts. However, despite his role, he did not account for the major part of the income, whether in money or in

kind, which was generated from the priory's estates. This was shown instead in the accounts of the bursar. The office of terrar is a comparatively rare one. It does not appear in Knowles' list of the officials of a great monastery which is based upon records from the abbeys of Abingdon, Bury St Edmunds, Evesham and Glastonbury.<sup>147</sup> However the position is also mentioned at Hexham Priory in 1268 as one of the more important offices.<sup>148</sup> At Durham, the exact spheres of influence of the terrar, the bursar and the prior's lay steward in the management of the main estate remain uncertain.<sup>149</sup> Halcrow perceived a deliberate policy to restrict the influence of laymen on the administration of the priory estate noting that there was little evidence of the lay steward's activities at the manors except at the Halmote-court where he was usually one of three presidents. Larson concluded that laymen did play a role in the priory estate, 'albeit limited and subservient to the obedi-entiaries'.<sup>150</sup> Liddy in contrast found that the prior's lay steward was 'the manager of the main priory estate, charged with the administration of leases and grants of priory lands and tenements', even concluding: 'Such was the relationship between the priory and the Nevilles that it is difficult to view the prior of Durham as a great magnate in his own right'.<sup>151</sup> Certainly the office of lay steward was held almost continuously by a series of Neville retainers from Sir Thomas Surtees (1325–31) in the early fourteenth century to Thomas Langton (1416–36) in the fifteenth,<sup>152</sup> however it is probable that the degree of influence varied considerably during the life of the house. When manors were in hand, the bursar and terrar certainly supervised the details of agricultural operations and the activities of the manorial *servientes*.<sup>153</sup> The Halmote rolls indicate that the terrar authorized leases as there are references to land being 'usurped', 'without being leased by any terrar'.<sup>154</sup> The terrar was also involved in the transfer of stock between manors and the authorization of its sale and in hearing accounts: in 1357 he and the bursar stayed on after the departure of the prior to hear the account of Beaulieu and Muggleswick.<sup>155</sup> In 1370 a general order prohibited the advance sales of grain without the licence of the terrar.<sup>156</sup> The seniority of the monks who held the office is demonstrated by their travelling to London on the business of the house and by their presence at Parliament whilst the bursar was left to attend to matters on the manors.<sup>157</sup> It is likely however that the precise powers and influence of the terrars varied over time reflecting their personalities and capabilities, the extent to which land was being managed directly or leased out and the degree of influence of lay stewards.

The role of the bursar is easier to define. His title was derived from the Latin *bursa* meaning 'purse'. At Durham Cathedral Priory, the office of bursar emerged between 1258 and 1263.<sup>158</sup> It is possible that when the office of bursar was first established, his role was the more limited one of being the keeper of the purse, whose duty it was to receive and safeguard the cash income of the

house (excluding that which pertained to the obedientiaries) and to apply it in the expenses of the house as instructed by the prior. This would be comparable to the role of the treasurers established in other houses during the twelfth and thirteenth centuries.<sup>159</sup> His office was described in the *Rites* as 'Receave all the Rentes that was perteyning to the house, and all other officers of y<sup>e</sup> house mayde there accoumptes to him, and he discharged all ye servants' wages, and paide all the expences... that y<sup>e</sup> house was charged w<sup>th</sup>all'.<sup>160</sup> The bursars' accounts are the longest and contain the largest figures for receipts and expenditure of any of the account rolls of the priory. It seems that he accounted for over two thirds of the overall income of the house, with his annual receipts fluctuating between £1,000 and £2,000 in most years.<sup>161</sup> The great volume and diversity of the entries in the bursars' rolls was commented upon by Fowler.<sup>162</sup> The duties of the bursar appear to have become more onerous over the years, and a later development saw a division of the role of bursar, perhaps a response to the over-concentration of duties and authority in one figure. In 1438, the prior offered the office to a number of monks, who all refused it, arguing that the duties would be too much. In consequence, the bursar's revenues were split into three between the bursar, the cellarer and the granator. The experiment was short-lived. The new arrangement was attacked for duplication of administrative efforts and costs, and in 1445 the financial supremacy of the bursar was restored.<sup>163</sup>

The cellarer's duty according to the *Rule* was to 'give the brethren their appointed allowances without any arrogance or delay'.<sup>164</sup> The *Rites* state 'His office was to see what expences was in y<sup>e</sup> kitchinge what beffes and muttones was spente in a weeke and all the spyces & other necessaries that was spente in y<sup>e</sup> kitchinge both for y<sup>e</sup> prior's table and for y<sup>e</sup> hole convent & for all strangers'.<sup>165</sup> At Durham his office was largely funded by the bursar in the *tallie* section of whose accounts can be seen annual payments to the cellarer of between £200 and £600.<sup>166</sup> The account rolls indicate that his duties concerned the provision of food supplies to the house: meat, poultry, fish, cheese, and a variety of spices are mentioned. Transport, travel and building costs such as repairs to the brewery are also mentioned.<sup>167</sup> The complexity of the operations under his supervision is indicated by the number of buildings beyond the kitchen dedicated to the processing and preparation of food including the salthouse, slaughterhouse, pastehouse, goosehouse, seething house, roasting range, brewhouse, applehouse, dovecot, and caponhouse.<sup>168</sup>

The granator was concerned with receiving supplies of grain for conversion into bread and ale, the staples of the medieval monastic diet. Much of his grain was received directly from the production on the manors, from tithes, and from rents in kind supplemented by purchases on the market made by the bursar, and thus the granator had little involvement with cash.<sup>169</sup>

The *instaurator* was responsible for the ‘general supervision of the livestock of the monastery’, including cattle and sheep.<sup>170</sup> Muggleswick and Le Holme were major livestock centres in contrast to the priory’s other manors which were largely agrarian. The *supervisor equicii* was concerned with the breeding of horses for sale and use. Both offices were funded by the sale of livestock which were largely managed on an inter-manorial basis, echoing findings elsewhere.<sup>171</sup> Expenses related mainly to the care and management of the priory’s herds and flocks.

Turning to the obedientiaries, their roles are more immediately evident: those of the sacrist, chamberlain, hostiller, almoner and infirmarer amongst others are all defined in Lanfranc’s *Monastic Constitutions*; a copy of which was included in one of the forty volumes donated by William of St Calais to Durham Cathedral Priory.<sup>172</sup> The sacrist provided altar-bread and wine, and lighting and incense for the services conducted in the cathedral church. He was also responsible for safeguarding altar vessels and vestments, repairing glass windows and cleaning the church.<sup>173</sup> The funding of his office included receipts from the manor of Sacristonheugh, half the revenues from the churches of Edlingham and Bywell St Peter, monies rendered by the brotherhood or guild of St Cuthbert and reekpennies.<sup>174</sup> Total receipts seem to have fluctuated around £100.

The hostiller looked after the guest hall and provided linen and lighting for guests.<sup>175</sup> His office included the manor of Elvethall together with the tithes of St Oswald’s church. Food was provided by the cellarer although the hostiller supplied additional delicacies. His annual income often approached £200. The infirmary was where elderly and infirm monks could reside. It offered a fire, not available in the dormitory, inmates were given a richer diet, and elaborately detailed procedures followed their demise.<sup>176</sup> The infirmarer’s income was limited to some minor rents supplemented by contributions from other obedientiaries, and often totalled less than £10.<sup>177</sup> The chamberlain was concerned with the purchase of cloth, the employment of a tailor and the provision of clothing to the monks and novices.<sup>178</sup> His income comprised a substantial amount from rents and pensions in the diocese of York and tithes from the parish of Dalton which were granted to the office by the bishop in 1218, giving a total income often in excess of £100.<sup>179</sup>

The communar was responsible for the common house which housed the only fire to which the majority of monks had access in winter, and he supplied delicacies at certain times of the year.<sup>180</sup> He received a number of rents, the income from three chantries, tithes from Bywell St Peter and Hett, and pensions from the churches of Walkington and Siggesson, sometimes totalling almost £100.<sup>181</sup> The almoner’s office encompassed the manor

and hospital at Witton Gilbert and the Hospital of St Mary Magdalene at Durham. The property at Witton was granted to the almonry of Durham (1183 × 1195) for the maintenance of a leper hospital there to care for five inmates.<sup>182</sup> St Mary Magdalene, Durham, was founded around the middle of the thirteenth century for the support of 'thirteen good men and women who had seen better days'.<sup>183</sup> There was an almonery, known as the infirmary without the gate to distinguish it from the monastic infirmary inside the monastic precinct, with a school situated between the North and South Baileys, which housed twenty-eight brothers and sisters. The nearby *Domus Dei* housed a further fifteen.<sup>184</sup> The almoner's annual receipts were usually around £100.

The feretrar was the custodian of the shrine and banner of St Cuthbert.<sup>185</sup> The shrine was the recipient of many offerings, whose richness and variety is indicated in the *Liber de Reliquiis* compiled in 1383.<sup>186</sup> The feretrar's income arose mainly from cash offerings made to the pyx, and so was somewhat volatile and was often between £20 and £50, although this value does not include offerings of jewels, plate and other valuables made directly to the shrine. His expenses included maintenance of the feretory and payments to the prior and brothers on certain feast days.

Most of the offices also incurred general expenses such as the purchase of parchment for accounts, and the payment to the clerk writing them, horse and related costs for riding on business, expenses in collecting dues and maintaining revenue-generating assets, and servants' stipends. Many of the obedientiaries and officers had their own office or 'checker' for conducting the business of their office and also their own clerk who provided assistance in the writing up of the accounts.<sup>187</sup>

The heads of the cells were responsible for the administration of the assets of the cells. The numbers of monks at each cell varied considerably. Coldingham, the largest, on occasion supported thirty-nine monks. The smaller cells such as Farne had a complement of two. In the larger houses a much greater degree of delegation of duties was possible and indeed necessary. Thus Coldingham had an almoner, cellarer, sacrist, subprior and terrar; and Finchale a cellarer, sacrist and subprior. Each cell had its own endowments normally located comparatively close by.

More distant possessions which did not pertain to a cell were entrusted to proctors, such as those appointed for the management and receipt of dues in Scotland, Norham and Hemingbrough. The proctors of Scotland and Norham were often monks, although clerks, vicars and chantry priests were also employed. The Norham proctors resided at Norham, gathered the great and small tithes, paid the vicar of Norham and the chaplain of Cornhill and accounted yearly for the residue.<sup>188</sup> Proctors were employed more locally at times as demonstrated in the appointment of a proctor by the hostiller

to collect the income due to his obedience from the church of St Oswald, Durham. The receipts of the proctors were normally passed onto the officer or obedientiary whose lands the proctor was managing. Thus for example monies received by the proctor of Norham were passed on to the bursar in whose accounts these receipts can be seen.<sup>189</sup>

The summary of offices above has concentrated on those whose duties encompassed the management of revenue-producing assets. There also existed a range of other officers, concerned with the internal running of the house who were not required to render written financial accounts. These included the subprior (who acted as the prior's deputy when necessary); the subalmoner, the subchamberlain, the subsacrist; the third prior, the master of the novices, the precentor and the succentor, the cantor, the master of the Galilee Chapel, the chancellor or registrar, the librarian, the deans of order, and the school master.

From 1300 onwards, the increasing number of records gives the names of many of the individuals who held office. Table 1.2 lists almost forty offices which had to be filled from a community which regularly contained fewer than a hundred monks, showing that a high proportion of monks were office holders. There are examples of monks holding two offices simultaneously, such as the combination of the offices of terrar and hostiller mentioned above, but they are infrequent. It is likely that the senior office holders had attended Oxford. The more promising of the novices were certainly sent there. The author of the Rites noted:

Yf the m<sup>r</sup> [of the novices] dyd see that any of theme weare apte to lernyng and dyd applie his booke and had a prignant wyt w<sup>th</sup> all then the m<sup>r</sup> dyd lett ye prior haue Intellygence then streighte way after he was sent to oxforde to schoole.<sup>190</sup>

Knowles highlighted the importance and influence of Oxford educated monks at Durham, concluding: 'Perhaps more than any other monastery Durham came to be governed and administered by "university monks"', and Dobson claimed that 'the exposure of Durham monks to Oxford learning was the single greatest influence on the convent during the last 250 years of its existence'.<sup>191</sup> It is unfortunate that little information survives regarding their legal, administrative and financial studies, although Richardson confirms that accounting and business matters were studied at Oxford in the fourteenth century.<sup>192</sup>

No immediately discernible career path is evident. It seems that the previous and subsequent experience of the incumbents varied widely. The priors in the earlier part of this period seem to have had limited experience of other offices, but later they often had gained extensive experience in a

number of management positions. William of Cowton (1321–41) was sub-prior before becoming prior. John Fossor (1341–74) had acted as chamberlain and headed the cells of Stamford, Wearmouth and Coldingham. Robert of Walworth (1374–91) had extensive experience as hostiller, terrar, cellarer and prior of Coldingham. John of Hemingburgh (1391–1416) had perhaps the most impressive experience holding the positions of prior's chaplain, almoner, hostiller, cellarer, terrar and sacrist before becoming the head of Stamford and ultimately prior of Durham. Other monks demonstrated a varied career path holding a variety of offices. Roger of School Aycliffe was granator 1295–6, went on to become cellarer in 1302, and bursar in 1305. Alan of Marton was communar in 1307, cellarer in 1307 and 1311, granator 1315–16 and 1321, bursar in 1322, terrar 1322–4, feretrar 1328–9 and Master of Wearmouth in 1335. Some monks filled a range of offices, others only a single office, perhaps a reflection of the success with which they conducted their office or a mark of the esteem in which they were held by the prior. The lack of a readily discernible career path is demonstrated by the detailed review of the experience of bursars, one of the most administratively burdensome and demanding positions of the house, in other offices, which is shown in Table 1.3. It is immediately evident that the majority of bursars gained experience in a number of other positions before or after holding the bursarship. Table 1.4 summarizes the number of times another office was held by a monk who also held the position of bursar between 1250 and 1539. Of the seventy-two bursars listed in Table 1.3, it can be seen that there was no other office which was 'normally' held before or after that of bursar. The single other office to which bursars were most likely to be appointed was that of terrar, although only twenty-eight of the seventy-two bursars actually held it. This does however perhaps still reflect the close working relationship between the two offices. The next most commonly held position was that of hostiller, which as noted above was often held concurrently with the office of terrar. The roles of cellarer and granator figure prominently, which is perhaps because of the close relationship of their offices with that of the bursar. A significant number of bursars held the role of prior's chaplain perhaps because it was a role which involved controlling the expenditure of the prior's own purse. Bursars were appointed to be heads of cells regularly. Some headed a succession of cells, others only one, but in total almost fifty of the seventy-two bursars were appointed to a cell, which is perhaps a recognition of their administrative competence in the bursarship leading to a decision to entrust the management of a more autonomous unit to them.

The length of period in office varied considerably. Some were held for a single year, others remained in the charge of the same individual for a number of years. The priorship was an office terminated only by death or

Table 1.3 Bursars' experience – Oxford and other offices

Name of bursar	Period(s) of bursarship	Other offices held
John of Haxby	1269	Almoner 1269
Walter of Norton	1278–9, 1285	Chamberlain 1281; Lytham 1283–4; Almoner 1291–2
William of Middleton	1281, 1283	Chamberlain 1284–6; Holy Island 1284; Coldingham 1304
Stephen of Howden [sen.]	1283, 1284	Terrar 1300 × 1301
Ingram	1286	–
Henry of Faceby	1288	Lytham 1291
Richard of Brompton	1289	Terrar 1288–9; Sacrist 1302
Robert of Stamford	1289, 1308	–
Henry of Lusby	1291	Sacrist 1297; Holy Island 1300; Prior 1300–1
Ralph of Mordon	1292–3	Sacrist 1300
Thomas de Aldewood	1294, 1295, 1296	Chamberlain 1300, 1302
Thomas of Haswell	1296, 1297–9, 1300, 1301, 1302–3, 1304, 1305, 1310–11, 1312	Almoner 1306, 1307, 1317, 1318, 1319; Terrar 1311, 1312, 1313, 1314, 1324; Sacrist 1316 × 20, 1325–7
Stephen of Howden [jun.]	1300, 1301	Holy Island 1308 × 16
Hugh de Monte Alto	1305	Cellarer 1296; Holy Island 1302; Terrar 1306; Almoner 1310, 1311
Roger of School Aycliffe	1306–7, 1308	Granator 1295–6; Cellarer 1302
John of Haraby	1308–10, 1312, 1313, 1316, 1317–18	Hostiller 1326, 1327
John of Barampton	1312, 1313	Cellarer 1319 × 20, 1321; Sacrist 1324, 1325; Proctor in Scotland 1333 × 34; Prior's Chaplain 1335 × 36
Alexander of Lamesley*	1313–15, 1316–17, 1318, 1319, 1320, 1321, 1322, 1332	Terrar 1316, 1318, 1321, 1329–33; Hostiller? × 1325;
Nicholas [of Thockington?]	1319–20	Chamberlain 1328 × 29, Jarrow 1333; Coldingham 1334; Subprior 1337
John Luttrell	1320, 1321, 1323, 1324, 1325, 1326, 1327, 1328	Succentor 1311; Subsacrist 1316; Granator 1322 × 23; Proctor in Scotland 1325–7, 1329–30, 1331–2
		Prior's Chaplain 1310; Hostiller 1311; Cellarer 1316–18, 1319–20, 1324; Sacrist 1321; Earne 1325, 1328 × 30; Terrar 1325 × 28

*Continued*



Table 1.3 Continued

Name of bursar	Period(s) of bursarship	Other offices held
Alan of Marton	1322	Cellarer ? × 1307, ?-1311; Communar 1307; Granator 1315-16, 1321; Terrar 1322 × 24; Feretrar 1328 × 29; Wearmouth 1335-8
William of Killingworth	1324, 1325	Feretrar 1343
John de Crepyng	1328-30	Terrar 1329, 1330, 1330 × 31
John of Hartlepool	1329	Chamberlain 1342-3, 1344-9
Robert of Cambois	1329-30	Hostiller 1330 × 31, 1331, 1332; Stamford 1333-8; Lytham 1342-8
William of Hexham	1330, 1335-6	Subsacrist 1311, Cellarer 1313 × 16, 1332 × 39; Farne 1326 × 27, 1330 × 34, 1341; Hostiller 1335
Walter of Scarisbrick	1330-1	Cellarer 1328, 1331, 1332; Hostiller 1328 × 33; Jarrow 1334-5;
William of Charlton	1331-2, 1333-5	Terrar 1335 × 41; Coldingham 1341-54
Robert of Middleham	1332-3, 1336-41	Terrar 1342 × 45, 1347 × 48
Robert of Benton	1341-2, 1342-5, 1346	Cellarer 1329-30, 1335-6; Hostiller 1333-5; Farne 1335
Thomas of Stockton	1346, 1347-9	Granator 1333 × 41
John of Newton	1349-55	Cellarer 1343 × 46
Adam of Darlington	1355-7	Feretrar 1349; Wearmouth 1349-50, 1367-9; Subprior 1355-8;
Richard of Birtley	1357-63, 1364, 1365-7	Finchale 1360-3, Terrar 1365; Prior's Official 1367
John Abel*	1363-4	Chamberlain 1362
John of Berrington	1367-9, 1370-1, 1373-4, 1379-80	Prior's Chaplain 1355-7; Terrar 1363, 1368; Sacrist 1364;
William of Aislaby	1371-3, 1375-6	Finchale 1369-73; Lytham 1373-9; Farne 1380-90
Hugh of Howick*	1374-5	Cellarer 1353, 1354; Farne 1357-8; Jarrow 1358-63; Granator 1363; Infirmarer 1369; Chamberlain 1370 × 75, Sacrist 1375-84
		Terrar 1374-5, Almoner 1375; Chamberlain 1375 × 79; Terrar 1378 × 82; Finchale 1383 × 86
		Granator 1371 × 72; Almoner 1373 × 75; Terrar 1376 × 79, 1388-91; Lytham 1379-85; Holy Island 1391-7
		Communar 1372 × 73; Feretrar 1375-6

William of Killerby	1376-7	Granator 1371 × 77; Refectorer 1381; Cellarer 1381 × 87; Hostiller 1383-7; Prior's Chaplain 1391 × 92
Hugh of Sherburn*	1377-8	Proctor in Scotland 1375 × 76; Communar 1377 × 80; Hostiller 1381-3
Thomas Legat	1378-9	Cellarer of Finchale 1363-4; Granator 1368 × 70; Cellarer 1370 × 74, 1379 × 81; Proctor in Scotland 1375 × 76; Proctor of Northam 1376 × 79; Hostiller 1379 × 81; Jarow 1381-7, 1391-3; Wearmouth 1395-8
Thomas of Corbridge	1380-8	Prior's Chaplain 1376 × 80; Lytham 1388-1405
John of Newburn	1388-91, 1394-6	Prior's Chaplain 1381 × 85; Almoner 1385, 1388 × 89; Proctor of Northam 1393; Hostiller 1394-5, 1397-9; Holy Island 1401-17
Thomas Lythe	1391-2, 1396-7	Communar 1381 × 82; Feretrar 1385 × 91, 1397-1401; Almoner 1392-6; Hostiller 1396-7; Terrar 1396-7, 1402; Sacrist 1401-4; Precentor 1406; Third Prior 1408; Jarow 1408-10
Robert of Claxton*	1392-4	Stamford 1366-73; Feretrar 1374; Coldingham 1374 × 91; Hostiller 1387-8, 1392-4, 1395-6; Almoner 1392, 1396-7; Wearmouth 1395, Prior's Chaplain 1395 × 96; Terrar 1395 × 97; Holy Island 1397-1401
Walter Teesdale*	1397-1400	Bursar of Oxford 1389 × 93; Hostiller 1399-1400; Jarow 1402 × 12; Almoner 1412
Roger of Mainsforth	1400-4, 1405-7	Prior's Chaplain 1385 × 86; Hostiller 1389-91, 1400-5; Jarow 1394; Terrar 1404 × 07
Richard Haswell*	1404-5, 1407-9	Granator 1401-3; Prior's Chaplain 1409 × 10; Lytham 1412-31; Almoner 1432-7
John Morris	1409-13	Communar 1408 × 09; Jarow 1415-17; Holy Island 1417-30
William Drax	1413-17	Sacrist of Coldingham 1405, 1411 × 13; Almoner of Coldingham 1405; Coldingham 1418-41; Almoner 1420-4
Henry Helay*	1417-19	Prior's Chaplain 1413 × 17, 1420 × 22; Stamford 1422-6; Hostiller 1424-37; Terrar 1424 × 36; Holy Island 1437-42; Supervisor of Prior's Stock 1443; Lytham 1446

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*Continued*

Table 1.3 Continued

Name of bursar	Period(s) of bursarship	Other offices held
John Durham [junior]	1419–27	Cellarer of Finchale 1413; Subsacrist 1416; Cellarer 1417–19;
William Partrike	1427–9	Chamberlain 1427–8; Almoner 1428–32; Jarrow 1432–42 × 3
John Oll	1429–32, 1438–9	Granator 1421–7; Supervisor of Prior's Stock 1427–9; Prior's Chaplain 1431 × 2; Lytham 1431–46
Thomas Lawson	1432–8	Communar 1427–8; Supervisor of Prior's Stock 1429 × 32. 1437–40; Steward of the Prior's Household 1436 × 42; Terrar 1440–1; Coldingham 1441–7; Subprior 1446 × 7–49, 1452–3; Finchale 1450–1
John Gateshead	1439–45	Cellarer 1428 × 9–32, 1440–42 × 3; Supervisor of Prior's stock 1432 × 8
William Eden	1445–7	Joint Feretrar 1433–4; Supervisor of Prior's Stock 1443–53, 1455–6; Receiver of coal receipts 1444–5; terrar 1444–53;
John Middleham	1447–51, 1455–7	Hostiller 1447–8, 1450–4; Steward of the Prior's Household 1450
John Penschaw	1451–3	Cellarer of Finchale 1432; Communar 1439–44; Cellarer 1443–5; Farne 1456–7
William Cuthbert	1453–4	Chamberlain 1446; Wearmouth 1452–5; Terrar and Hostiller 1457–9; Holy Island 1459–65; Stamford 1465–7
John Eden	1454–5, 1457–9	Proctor of Norham 1446–7; Chamberlain 1447–51; Feretrar 1453–6; Steward of the Prior's Household 1456 × 63;
		Coldingham 1456–66 × 6
		Hostiller 1459–65; Terrar and Supervisor of Prior's Stock 1463–5;
		Lytham 1465–72 × 4
		Prior's Chaplain 1446, 56 × 7; Cellarer of Finchale 1446–8;
		Cellarer 1451–2; Supervisor of Prior's Stock 1459–63;
		Chamberlain 1461; Terrar 1461–3; Stamford 1462–5; Holy Island 1465–72; Sacrist 1472–3

Thomas Haughton	1459–66	Hostiller 1466–75, 1479–82; Terrar 1466–75, 1478–84; Supervisor of Prior's Stock 1466–79; Coldingham 1467 × 70; Sacrist 1476–9
Robert Weardale*	1466–77	Cellarer 1465–6; Jarrow 1477–8; Finchale 1479–91
John Swan	1477–85	Terrar 1484–9, 1491; Supervisor of Prior's Stock; Hostiller 1485–9, 1491; Jarrow 1489–91; Finchale 1491–6
Geoffrey Forrest	1485–9	Prior's Chaplain 1478 × 81; Cellarer 1481–5; Hostiller 1489–92; Terrar 1489–91, 1494–5; Holy Island 1492–4
Henry Dalton	1489–92, 1494–5	Cellarer 1485–7; Chamberlain 1494; Hostiller 1495–8 x 9; Terrar 1495–9; Jarrow 1500–1; Wearmouth 1501–6; Holy Island 1506–9
Thomas Durham	1492–4	Prior's Chaplain 1488 × 9; Granator 1490–2; Farne 1501–2
William Hawkwell	1495–1507	Refectorer 1494; Communar 1494–5; Jarrow 1508, 1511, 1517–19, 1521–2
Robert Strother*	1507–14	Prior's Chaplain 1490, 1494 x 5, 1498 × 1501, 1504 × 6; Cellarer 1492–4; Steward of the Prior's Household 1495–6; Bursar of Oxford 1496; Hostiller 1501, 1504; Wearmouth 1506; Terrar 1514–15; Lytham 1514–16; Holy Island 1517–20
Thomas Barnes	1514–21	Cellarer 1510–13; Farne 1513–14
John Castell	1521–4, 1526	Granator 1511–14; Cellarer 1520–1, Holy Island 1529–33
Robert Bennett	1527–30, 1532–7, 1539	Prior's Chaplain 1519 × 20; Cellarer 1521–2

*Notes:* An \*\* indicates that the individual is recorded as having been present in Oxford. Where the name of a cell is given without mention of an office, the individual was head of that cell.

*Source:* I am greatly indebted to the late Mr Alan Piper for the use of the lists and biographical details which he had compiled on the office holders and monks of Durham Cathedral Priory. Much of this information can be found in D. Rollason and L. Rollason (eds), *Durham Liber Vitae* (London, 2007).

Table 1.4 Number of bursars who held other positions during their monastic career

Prior's administration	No. of bursars who also held the office	No. of bursars who also held the office		Cells	No. of bursars who also held the office
		Obedientiaries			
Prior	1	Almoner	13	Coldingham prior	8
Prior's Steward	4	Chamberlain	13	Coldingham almoner	1
Prior's chaplain	16	Communar	8	Coldingham sacrist	1
Prior's official	1	Feretrar	8	Farne	8
Subprior	3	Hostiller	24	Finchale prior	6
Third prior	1	Infirmarer	1	Finchale cellarer	4
<b>Main Estate</b>		Precentor	1	Holy Island prior	15
<b>Officials</b>					
Terrar	28	Refectorer	2	Jarrow	13
Cellarer	23	Sacrist	11	Lytham	11
Granator	12	Subsacrist	3	Oxford Bursar	2
Stock supervisors	9	Succentor	1	Stamford	5
Mines receiver	1			Wearmouth	7
Proctor of Norham	3				
Proctor of Scotland	4				

Source: Extracted from Table 1.3.

retirement on the grounds of old age or ill health, and thus shows long periods of office. After 1321 it was occupied by only twelve individuals up to 1539, an average tenure of a little less than twenty years, and a period long enough to enable a prior to introduce and see to fruition any changes in management or administration which he deemed desirable. This length of tenure is occasionally approached in the cells, but not in the other offices or obediences. Several bursars held office for more than five years, but there were frequent changes. Indeed it would be erroneous to assume that office was always sought. As noted above in 1438 several monks refused the bursarship as its duties exceeded 'the strength of a single man'.<sup>193</sup>

As well as the monastic community, the house was served by a large lay staff. Frequently the number of lay servants equalled or exceeded the numbers of monks in a monastery.<sup>194</sup> As well as the lay steward, a number of lay counsellors and advisers were retained.<sup>195</sup> The growing complexity of business and administration in the thirteenth century led to the formation of councils of experts to advise and assist. The members of such councils can be identified using the stipend and pension sections of the bursars' rolls.<sup>196</sup> For example in 1394 Walkyngton was retained as 'counsel' to the house for an annual pension of fifteen marks.<sup>197</sup> An earlier pension of 100

florins for life which was conceded to Lucas de Flisco elicited the critical response: ‘a grant which did not profit the house one iota’.<sup>198</sup> At a lower level the manors were entrusted to local *servientes*, and keepers were appointed for parks and mines.<sup>199</sup>

Details of appointments also have survived for porters, janitors, purchasers, stable charges, and nappry charges; and these detail the duties of the post, its supervisor and its remuneration.<sup>200</sup> Reviews of household administration were evidently undertaken from time to time and resulted in schedules which detailed the number of servants allowed in a specified department. For example, the bakery was to have a single master-baker with five workers beneath him, and with the exception of the granator’s boy and others with a legitimate reason for being there, ‘all others were to be removed’.<sup>201</sup>

### Major challenges and threats

The final section of this chapter outlines some of the threats and challenges to which the assets and revenues of Durham Cathedral Priory were subject to indicate the necessity of establishing and maintaining a system of financial control for their protection. The maintenance of the rights and assets of the house can be seen as a constant struggle with both natural forces and those embodied in military enemies, monks, tenants or other landlords, which sought to reduce or usurp them. Durham Cathedral Priory had frequent recourse to courts of law, leading one historian to remark that the house was ‘litigious to a degree that would have delighted the profession in any age’.<sup>202</sup> The house experienced many vicissitudes. Frequent warfare between the Kings of England and Scotland occurred although interspersed with periods of peace. The Scots besieged Durham in 1006 and 1039, plundered Lindisfarne in 1061 and the land between the Tyne and the Tees in 1070 and 1091. This period also saw the ‘harrying of the north’ of the Conqueror. Further Scottish attacks took place in 1136 and 1138, although generally the period between 1154 and 1217 saw few attacks, and between 1217 and 1296 peace prevailed. War with Scotland resumed with the revolts of Balliol and Bruce, and in the period before and after Bruce’s victory at Bannockburn, Durham Cathedral Priory’s estates in Durham, Northumberland and the Scottish borders suffered frequently. In the second year of the episcopate of Richard Kellawe (1311–16) ‘Durham was burnt by the Scots and a great part of the see was burnt and plundered’, and a truce was purchased for 1,000 marks.<sup>203</sup> At the installation of Prior Geoffrey of Burdon in 1313, the priory was described as ‘brought low by the wars of the Scots’ and these problems continued throughout his priorate.<sup>204</sup> In 1315 the prior was almost captured by the Scots at Bearpark. He fled to Durham without completing mass, members of his household and many

of his household possessions were captured along with 60 horses and 180 cattle, and Graystones concludes 'the house was damaged in many ways by them [the Scots]': the whole of the eastern side of the see was plundered, and the invaders only departed in return for payment of 800 marks.<sup>205</sup> The start of the priorate of William of Cowton (1321–41) was also marked by an invasion of Scots who 'burnt down granges full of grain'.<sup>206</sup> The chronicler adds that such dearth followed this devastation that a quarter of wheat sold for forty shillings, and that it could scarcely be found for sale.<sup>207</sup> An indication of the reduction in income which the priory suffered can be seen in the fall in income at the cell of Holy Island where a schedule prepared in 1328 listed the tithes and rents received during the year by township and added a comparison column giving the former level of yields for these same items: total income fell from £200 to £69, a reduction of almost 66 per cent.<sup>208</sup> Over twenty years later in 1350–1 the account rolls record that no rents were received from Norham and the border region as all had been laid waste by the Scots.<sup>209</sup> An indication of the overall collapse in revenues from the border regions is given in Table 6.2, which shows tithe revenues falling from £625 in 1293 to £28 in 1420. Durham Cathedral Priory was perhaps however more fortunate than Hexham Priory whose canons were forced to remove to Bridlington as 'their dwellings and manors were reduced to ashes'.<sup>210</sup> In the fifteenth century, Scottish incursions continued to destroy property.<sup>211</sup> Even when not the subject of deliberate destruction, buildings deteriorated and required expensive repairs and renewals. Prior John Wessington (1416–46) noted that many parts within the monastic precinct, namely within the cathedral church, the cloister, the library, the refectory, the prior's guest hall, the infirmary, and the guest house amongst others, were so ruined that it was utterly necessary that they be repaired.<sup>212</sup> He left an account of the building work undertaken during the thirty years of his priorate which listed a total expenditure of £6,123.<sup>213</sup>

Livestock disease and crop failures were not infrequently encountered. In 1313 a cattle pestilence appeared of a type not seen before, coinciding with a 'sterility of grain yields' so severe that it was claimed that 'women were eating their young on account of the magnitude of their hunger'.<sup>214</sup> Sheep too were affected by sickness and an account roll of 1330 complains that the truth cannot be ascertained about the tithe of wool and lamb, 'for the sheep are everywhere dying'.<sup>215</sup> Of 730 lambs born in 1339–40 at the priory's sheep centre of le Holme, 288 died of murrain, a mortality rate of almost 40 per cent.<sup>216</sup> Severe weather conditions also produced devastating effects. Graystones described catastrophic floods which drowned men, women and children, and he adds, such was the ensuing famine that 'so many thousands of men died in the fields, on roads and on footpaths, in towns and without, that there was scarcely anyone left to bury them'.<sup>217</sup>

The Black Death had a huge impact on the monastic community at Durham with fifty-two monks dying in the first outbreak in 1349.<sup>218</sup> A comparison of a bursar's rental of 1347–8 with lists of tenants who died during the outbreak has suggested that slightly over half of Durham Cathedral Priory's tenants in the palatinate died, with a mortality rate ranging from 21 per cent to 78 per cent, and in excess of 50 per cent in sixteen out of twenty-eight townships surveyed.<sup>219</sup> Continuing periodic bouts of plague occurred throughout the remainder of the fourteenth century, and it seems that by 1400 the population was not much greater than it had been after the initial impact of the Black Death in 1349.<sup>220</sup> Such upheavals had a major impact on the levels of prices and wages. New lease agreements sometimes allowed rental increases to be effected, but some rents remained unchanged for centuries. For example the vill of Staindrop, which had been bestowed upon the community by King Cnut in the early eleventh century, was granted by Prior Algar (1109–37) in 1131 at a rent of £5 (£4 to the prior's treasury and £1 to the monks at Farne) to the forbears of the future Nevilles. The bursar's rentals of 1230, 1340, 1396–7, and 1495–6, and the bursar's account roll of 1536–7 all record an unchanged annual rent of £4 payable to the bursar, with the last item also confirming that the cell at Farne still received a rent of twenty shillings.<sup>221</sup>

It would be wrong to suppose a natural respect prevailed which protected the church and its possessions. Hardship and covetousness encouraged neighbours and tenants to take advantage of opportunity when the assets of Durham Cathedral Priory appeared vulnerable. On occasion its community and its possessions were subject to outright violence, such as the attack upon the prior and monks by residents of Hebburn at the manor of Wardley in 1326–7 which reputedly caused damage and loss of £20.<sup>222</sup>

Court records show a range of offences against the property of the house including trespass, the trampling of the prior's crops, attacks by uncontrolled dogs on the prior's flocks, the pasturing of livestock on the prior's land and interference with water courses. In 1349–50 the vicar of Merrington was accused of trampling the prior's wheat twelve times, his oats thirty-two times, and his peas twice causing total damage of one hundred shillings.<sup>223</sup> In 1356 John Potter was accused of allowing his dogs to chase and kill twenty-two of the prior's sheep at a cost to the prior of forty shillings.<sup>224</sup> In 1342 it was claimed that the diversion of an underground watercourse had halted production at a coal mine in Ferryhill at a cost to the prior of a £100.<sup>225</sup>

Tithes and other dues could be withheld or disputed. In 1368 Urban V (1362–70) issued a mandate warning that all of those withholding tithes and revenues from the prior of Holy Island would be excommunicated.<sup>226</sup> In 1384 there was a dispute with a parishioner of St Oswald's church concerning



the payment of a *mortuarium vivum*.<sup>227</sup> In 1407 the prior excommunicated those who wrongfully removed the tithes of hay at Aycliffe.<sup>228</sup>

Priory lands and buildings which were leased out were sometimes inadequately maintained. In 1398–9 for example John of Guildford was accused of neglecting to repair the prior's mill and his mill pond, and instructions were issued to check the archives to ascertain his responsibility for this matter.<sup>229</sup>

Theft was common, including the unauthorized cutting down of trees and the theft of timber and building materials; the stealing of grain, of hay, coal, and even silver from a church. Dozens of cases are recorded in court proceedings. In 1325 two cartloads of hay were taken at Houghall.<sup>230</sup> In 1326–7 four quarters of wheat were stolen from the prior's demesne.<sup>231</sup> In 1338–9 the theft of building materials from a property of the terrar was reported.<sup>232</sup> Coal was mined illegally from the prior's pit at Hett in 1342.<sup>233</sup> In 1348 the theft of the prior's timber was reported at Billingham.<sup>234</sup> In 1355 John Creler of Wearmouth was accused of taking wheat valued at ten marks.<sup>235</sup> In 1385–6, the prior sued Thomas Willy for cutting thorn trees in the lord's waste for forty years past without licence at a cost to the prior of one hundred shillings.<sup>236</sup> Even churches were targeted: in 1407 the prior excommunicated those who had entered the church at Jarrow and stolen silver ornaments.<sup>237</sup> In 1431 the Master of Farne complained of the theft of gold and silver ornaments.<sup>238</sup> The actions of local gentry could also infringe upon priory rights. An undated document catalogues a list of injuries done to the house by John Lord Lumley including the cutting down of the prior's trees, grazing on priory land and not paying rents and debts.<sup>239</sup> Likewise frequent disputes with the lords of Hilton involved the theft of grain and the non-payment of tithes.<sup>240</sup>

On a smaller scale, monks despite the abhorrence in which *proprietas* was held, could retain, or even abscond with, the income of the house for their own purposes. It would be wrong to perceive the religious community as always harmonious and untroubled by more worldly concerns and desires. In 1396, the monk Richard of Eden was absolved for absconding with cash.<sup>241</sup> In 1400 a licence was granted for the absolution from excommunication of the monk Hugh Sherburn who had been found guilty of stabbing the subprior in the stomach.<sup>242</sup> John of Tynemouth was imprisoned permanently at the monastery on 27 September 1420 for killing fellow monk William Warner.<sup>243</sup> Aside from such serious and rare episodes, sheer carelessness could have a substantial cost. The sacrist's account of 1347/8 notes that a hundred shillings were lost in the church without further comment, investigation, or explanation.<sup>244</sup> An example of this type shows the need for officers and obedientiaries to render an account to explain the application of the revenue generated from the assets under their control.

Ownership and control of the cells could be contested, the more distant cells being especially vulnerable. Heads of cells could aim to assert their independence of the mother house. In 1361 Robert of Kelloe, prior of Lytham, was forced to renunciate a papal bull which he had obtained stating that he could not be removed without cause during his lifetime.<sup>245</sup> Coldingham in Scotland was especially vulnerable as the Scottish royal house resented its dependence on an English mother house. In 1318 it was granted to Dunfermline Abbey by Robert Bruce (1306–29).<sup>246</sup> Although Durham Cathedral Priory did subsequently regain control of Coldingham for a period, its rights to the cell were contested until 1478 when the Durham monks finally gave up their attempts to regain possession.<sup>247</sup> Coldingham was not even safe from the attentions of a bishop of Durham. In 1304 Bek offered it to the Bishop of Byblos, who had been driven from his see by the advances of ‘the Saracens’, pending his restoration.<sup>248</sup>

The fruits of many assets were shared and these could often be challenged. At Bywell, the prior alleged in 1344 that the vicar had wrongfully taken a tenement.<sup>249</sup> In 1346–7 there was a dispute over the split of the coal tithe between Durham Cathedral Priory and the vicar of the appropriated church of Merrington.<sup>250</sup> In 1380 the perpetual vicar of Norham complained to the bishop of Durham that his share of the income of the parish was inadequate. The bishop agreed and ordained that rather than receiving a portion in kind, the vicar should receive an annual amount of £20 in silver.<sup>251</sup> Disputes also arose over the priory’s share of court amerements levied in the bishop’s courts, and over fishing rights with the bishop’s men.<sup>252</sup> An interesting example of a situation in which the priory referred back to documents created 276 years earlier is provided in a dispute with Crowland Abbey. In 1167 a disagreement over the vill and church of Ederham was settled before an august assembly including King William the Lion (1165–1214), the bishops of St Andrews and Glasgow and the abbots of Dunfermline and Melrose. Crowland Abbey resigned its claim and rights over Ederham to Durham Cathedral Priory, in return for which the priory agreed to pay Crowland Abbey an annual pension of nine silver marks. In 1332 the Abbot of Crowland claimed payments amounting to £108 were eighteen years in arrears. He evidently won his case as the 1333/4 bursar’s roll records a payment of £10 to him for arrears owed. In 1443 the Abbot of Crowland appealed to law again when the pension fell into arrears by two years.<sup>253</sup> This case shows the need to retain original agreements, to record payments and to obtain acquittances for them.

Attacks on the priory’s rights could also come from its metropolitan. In 1410 during a visitation, the archbishop of York questioned the right of Durham Cathedral Priory to appropriate certain churches, but on being presented with the relevant documentation concluded that the appropriations were

legitimate.<sup>254</sup> Even long established rights could be challenged at any time, and there was an on-going need for adequate evidence of rights to be maintained.

The abilities and capabilities of the priors to respond to these challenges and threats varied widely with each office holder and period. Some demonstrated a proactive attitude towards the management of the priory's possessions, and a number received negative comments in the sources. Under Prior Hoton, weekly markets and annual fairs were established in Hemingbrough and Coldingham in 1294 and 1305, perhaps indicative of a desire to promote economic activity.<sup>255</sup> Upon the resignation in 1313 of Prior William of Tanfield (1308–13), it was noted that a capable prior was needed to restore the priory's fortunes.<sup>256</sup> Although the priory was reported to prosper under the regime of his successor Geoffrey of Burdon (1313–21), he was accused of squandering its goods.<sup>257</sup> Undoubtedly community life could arouse resentments and divisions and generate gossip, and there is an interesting entry in the 1332 patent rolls: 'Notification, for protection of the innocent from the slanders of the wicked, that William de Cowton, Prior of Durham, is a man of approved devotion and of wise and laudable conduct in the administration of the temporalities and spiritualities of the priory'.<sup>258</sup> Nepotism was an omnipresent danger. An undated charter records the appointment of Prior Bertram's (1189–1213) nephew to the church of Heighington, and Robert of Graystanes accused Richard de Hoton of favouring his family at the priory's expense.<sup>259</sup>

## Conclusion

Durham Cathedral Priory was a wealthy Benedictine house endowed with large estates spread across northern England and southern Scotland. At times it enjoyed prosperity; at others, war, plague and harvest failures had a major impact on the house's economy, which was based upon a myriad of small transactions which needed to be monitored, enforced and recorded. The administration of the house's assets was entrusted to a large number of officers and obedientiaries whose activities needed to be controlled and reviewed. Additionally the property and rights of the house needed to be protected from the encroachments of both tenants and other landlords. In 1200 it is unlikely that an extensive written system of accounting records and controls was in place. How and why such a system emerged is a major question, and the bursars' accounts constitute an important area for investigation because of their size and the large proportion of the house's income and expenses which was recorded in them. A variety of areas including the collection of rents, the operation of cells and obediences, and the monitoring of the financial position of the house required control to assist the financial stability of this richly endowed institution.

# 2

## Economic, Bureaucratic and Religious Developments

Durham Cathedral Priory flourished, struggled and survived as a Benedictine monastic house for nearly half a millennium from the end of the eleventh century to almost the middle of the sixteenth century, a period which witnessed huge changes in political structures and social relations, in ecclesiastical history and cultural forms of expression. A review of such changes falls outside the scope of this book, but it is important to highlight some key characteristics of the ever transmuting economic, bureaucratic and monastic environment in which Durham Cathedral Priory operated in order to appreciate some of the reasons for and objectives of the accounting, financial and management procedures which were introduced at the house. Enormous quantities of surviving primary material have generated an even greater volume of secondary material for the investigation of economic, bureaucratic and monastic developments. This chapter examines both original sources and later analysis, but the volume of evidence is such that the following review is no more than a preliminary sketch which highlights some major characteristics and key debates relating to the economic, administrative and religious background in which the priory operated.

### **Economic background**

The English medieval economy of the later medieval period has frequently been described as having two phases, although disagreements have arisen not only as to their start and end dates but also as to their alleged qualities. The twelfth and thirteenth centuries are often characterized as showing an overall growth in economic activity, population, settlement and commercial transactions: as demonstrated by rising incomes, rents and prices and growing towns. The fourteenth and fifteenth centuries are presented in contrast as witnessing a contraction in population and commercial activity, and a reduction in cultivated land, rents and prices.<sup>1</sup> Inevitably in such long

periods covering diverse geographic regions with differing levels of natural resources and varied social relations, such generalizations arouse dispute and debate, and detailed local studies find exceptions and provide refinements to earlier conclusions. Neither period can be described solely as a time of expansion or contraction: they both exhibit elements of these qualities albeit of greatly differing scale and duration. Indeed in a time of declining population, as the second phase undoubtedly was, *per capita* measures may provide a much sunnier picture than a focus on overall levels of income, production and consumption, as a fall in one of these measures may be combined with a proportionately higher decrease in population indicating that individuals may have experienced an improvement in their material condition. Thus although many studies have concurred with the view of the later medieval period as one of decline: '[an] age of recession, arrested economic development and declining national income';<sup>2</sup> others have viewed it in contrast as an age of an 'astonishing record of resurgent vitality and enterprise'.<sup>3</sup>

There has been much debate over the timing of the shift from expansion to contraction, and perhaps not surprisingly a wider disagreement over the relative importance of the factors which contributed to this shift. Traditionally the Black Death was interpreted as a huge exogenous shock which caused a subsequent economic decline, and successive outbreaks of plague were seen as accounting for the continuing decay of national prosperity.<sup>4</sup> However, a closer analysis of economic data suggests that economic decline predated the advent of the Black Death. Bridbury provided a summary of opposing views as to whether economic decline was evident in the period from 1300 onwards and considered the impact of warfare and the concomitant need for kings to raise taxes upon the plight of the peasantry.<sup>5</sup> Bailey asked whether the Black Death was the turning point or merely an accelerator of existing trends and concluded that at some point between 1290 and 1348 population and commercial activity peaked and individual land holdings and real wages fell to their lowest level.<sup>6</sup> Campbell dated the turn of the economic tide even earlier to the mid-thirteenth century and argued that by the 1290s prosperity was waning fast.<sup>7</sup>

A number of alternative theoretical models have been put forward to explain changes in economic performance. A Malthusian view identified a widening mismatch between a growing population and a supply of resources either limited or expanding at a slower rate. Postan followed a traditional economist's view of the inability of medieval agriculture to sustain population growth on a finite supply of land.<sup>8</sup> Another approach highlighted the importance of social relations and presented the period as one which saw the 'slow tightening and [subsequent] loosening of landlords' ties over the peasantry'.<sup>9</sup> 'Bad landlords' have been blamed for ignoring

their estates and focusing on conspicuous consumption funded by the exaction of heavy rents, which discouraged tenant investment and led to a vicious cycle of underinvestment, static technology and low and declining productivity.<sup>10</sup> Others have argued that tenants were effective at pursuing their own interests and in opposing the efforts of lords to raise rents by appeal to custom, thus retaining funds to invest in production. Miller and Hatcher, for example, stressed how villains paid rents beneath market rates, and Campbell even asserted that 'peasants exploited landlords'.<sup>11</sup> Tenants' undoubted difficulties in the fourteenth century have instead been attributed to the complexities, contradictions and inefficiencies contained within a complicated and changing web of customary, contractual and commercial connections.<sup>12</sup> Alternative theories have sought to explain economic developments in terms of the expansion or contraction of the money supply and the availability of bullion.<sup>13</sup> Other analyses have highlighted the impact of global climactic factors. The period covered by this book has been split into two periods by climate historians possibly mirroring the bipartite division perceived by some economic historians: a 'Medieval Warm Period' (sometimes referred to as the 'Medieval Climactic Anomaly') preceding a 'Little Ice Age'. As with economic historians even when such a divide is accepted, there is still debate over precise dating. The 'Medieval Warm Period' is dated between 1000 and 1300 by some historians, and the 'Little Ice Age' has been said on occasion to extend between 1300 and 1850, whilst alternative views date its beginning to 1400 or even 1560. Between the two periods an erratic period of instability has been suggested.<sup>14</sup> Recent research has identified a peak in radiation from the sun sometime during the period from 1080 to 1280, with a subsequent cooling in temperature exacerbated by the dust emitted from volcanic activity.<sup>15</sup> As with economic developments the impact of climate change on regions varied widely. In England the period from 1284 to 1310 has been identified as one of predominantly warm dry summers which permitted viniculture in England.<sup>16</sup> Studies of English grain yields in the succeeding period have revealed a dramatic drop below long term averages in 1315–21 and 1348–52.<sup>17</sup> Dendrochronology has identified the period from 1318 to 1353 as the longest episode of depressed oak growth in 2,000 years, and low temperatures and excessive rainfall at inappropriate times had a hugely negative impact on food harvests.<sup>18</sup> The 1430s have been described as the 'coldest and harshest decade' to occur in England in the period from 1100 to 1970.<sup>19</sup> 'Nature', alongside the class struggle, the invisible hand of the market, technological advances and human institutions, has been nominated as 'an historical protagonist in its own right'.<sup>20</sup>

Although there is much debate over the causality of the opportunities and difficulties which confronted landlords and over the ranking of contributory factors, there is no disputing the occurrence of a number of important

developments: poor harvests, a falling population, and rising wage rates. Floods and murrain led to severe harvest failures and famine, sometimes known collectively as the 'crisis' of the early fourteenth century.<sup>21</sup> This was exacerbated by the effects of war. In northern England Scottish raids could cause much damage to monastic incomes and property: crops and buildings were destroyed or raiders were bought off by paying substantial ransoms, as described at Bolton Priory.<sup>22</sup> In 1348 the Black Death reached England.<sup>23</sup> It has been called the greatest documented disaster in human history with perhaps half of the European population dying.<sup>24</sup> The initial outbreak in England killed perhaps in excess of 60 per cent of the general population, although in specific areas the mortality rate was even higher.<sup>25</sup> The population of England is estimated to have been reduced from between five and six million in 1300 to between two and a half and three million in 1377, falling further to between two and two and a half million before starting to recover in the early sixteenth century.<sup>26</sup> The onslaught of plague was not a single exceptional event, but the first in a series of deadly outbreaks: Creighton lists thirty years in which plague broke out between the Black Death and 1485.<sup>27</sup> Not all of these affected the whole of England. The north of the country was affected particularly in the 1361–2 outbreak and again in 1369, 1375, 1379, 1390, 1407 and 1413. It has been estimated that the monastic population fell from around 17,500 to perhaps 8,000.<sup>28</sup>

Such a dramatic reduction in population was followed by a rise in labour costs, which directly affected landlords reliant on paid labour to work their lands. On the estates of Tavistock Abbey, weekly labour rates rose swiftly from 4d in 1334, to 6d in 1373, 7d in 1381 and 8d in 1385.<sup>29</sup> At Winchester, wage rates rose by 88 per cent between 1300 and 1380.<sup>30</sup> Studies of agricultural wages indicate an increase of around 50 per cent in the hundred years after the Black Death, and the wages of building labourers appear to have more than doubled.<sup>31</sup> Attempts to restrict wage growth were embodied in the Ordinance of Labourers in 1349 and in the subsequent statute of 1351,<sup>32</sup> but in the longer term increasing wage rates and perhaps the difficulties of controlling labour appear to have contributed towards a significant change in the way in which landlords sought a return from their land.

The landholdings held by the nobility and by ecclesiastical institutions comprised two elements. Much of the land was occupied by a variety of types of tenants who rendered varying combinations of rents in money and kind, and labour services. The remainder was the demesne, land on which estate owners directly managed agricultural activities using a combination of labour services and paid labour. On demesne land, the landowner was responsible for deciding which crops to grow and what livestock to keep, although overseers, variously known as *servientes*, reeves, bailiffs or stewards depending on their rank, range of responsibility and local custom were appointed to ensure

the smooth running of a manor or group of manors.<sup>33</sup> The harvests and yields arising from the demesne were the direct property of the landlord and could be used for his own consumption or be sold in the market place depending on household requirements and market prices.<sup>34</sup> An alternative approach to this direct management of the demesne was its leasing out to a third party in return for a fixed rent, which again might be payable in money, in kind, or in services.

Before 1200, it was common practice for monastic houses to lease out land, demesne and non-demesne, for rent either in kind or in money. At Ely Cathedral Priory, the rents due from manors nearby tended to be taken in kind, whereas those from more distant manors tended to be received in cash.<sup>35</sup> During the twelfth century and later, a growing population, an expanding economy, and rising grain prices seem to have encouraged those running monastic estates to take more land into direct management, with the house then assuming all the risks and rewards of farming rather than cushioning themselves by means of a fixed rent. This policy can be seen at Peterborough and Thorney abbeys.<sup>36</sup> The ease with which an institutional landowner receiving a fixed customary rent could miss out on the potential benefits arising from rising prices and demand for land are well illustrated at Thorney, where there is an example of a piece of land from which the abbey received a rent of seven shillings per annum, being sublet by the lessee for one hundred shillings.<sup>37</sup> Thus there was a financial incentive to take land back into direct management, or at least to rent land out on short leases at market rents.

This period in which monasteries increased the proportion of their lands under their own direct management has been described as the era of 'high farming': the cultivation of grain and the raising of sheep and cattle being undertaken with a view to market possibilities rather than for a monastery's own consumption. Assarting (the conversion of waste or woodland to arable uses), the draining of marshes, the conversion of pastoral land to arable use, the utilization of better tools, the sowing of better seed, the use of fertilizer, better crop storage to reduce loss and decay, crop specialization, and technological change, such as the move from the use of oxen to horses for ploughing, were all engaged as means of increasing production.<sup>38</sup> At Canterbury Cathedral Priory 'every known device was employed to increase the yield of the land', and the outputs of agricultural activity were traded as commodities to be held and bought when prices were low and sold when prices were high.<sup>39</sup> There the priorate of Henry of Eastry (1286–1331) saw the reclamation of marginal and marshland, an increase in livestock numbers, and enhanced crop yields.<sup>40</sup>

There is a consensus over the general directions in the use of land by landowners: the movement from leasing to direct management subsequently



being reversed, but specific dates vary from institution to institution.<sup>41</sup> Duby drew upon evidence from monastic foundations at Ely, Ramsey and Leicester to conclude that from 1200 the direct management of land became more significant for English monastic houses.<sup>42</sup> However, he also noted that a retreat from this position was already becoming evident at both Ely and Ramsay from the sixth decade of the thirteenth century with reductions in the amount of demesne being directly managed. The timing and duration in such changes in land management appears to have varied widely. At Canterbury Cathedral Priory, Prior Chillenden (1391–1411) ceased direct exploitation of the land in the 1390s, whilst at Durham the decision to lease the entire demesne took place in the first two decades of the fifteenth century.<sup>43</sup> It seems probable that decisions to lease or manage directly varied according to local conditions and needs.

Monastic houses were not left to enjoy the fruits of their agricultural production and rental income. Such returns attracted the attentions of others, and high levels of papal and royal taxation have been proposed as reasons for the sometimes deteriorating state of monastic finances. McKisack observed that 'Popes and kings alike cast covetous eyes on the wealth and patronage of the English church', and Clegg and Reed mentioned the 'repeated seizures of monastic property by the crown'.<sup>44</sup> Lawrence referred to papal taxation in the thirteenth century as 'parasitic': the proceeds from which were used in the defence of the papal states in Italy.<sup>45</sup> In the fourteenth century, attempts by the later Avignon popes to return to Rome, likewise constituted a formidable demand upon papal resources leading to further pressure to raise taxes.<sup>46</sup> It has been alleged that the papacy and the monarchy cooperated in the taxation of the clergy, although the crown retained by far the greater proportion of the proceeds.<sup>47</sup> In 1294, Westminster Abbey successfully petitioned the king for a year's respite from the payment of their debts as they had had to give half their goods in that year for the common grant of the clergy.<sup>48</sup> Matthew Paris observed that the Roman Curia was always ready to hear those who gave.<sup>49</sup> Huge costs in excess of £1,000 were borne, for example, by newly elected abbots travelling to Rome to receive papal confirmation of their election.<sup>50</sup> Duby, using Raftis's study on Ramsey Abbey, argued that taxation was a direct cause of changes in monastic management policy: 'Immersed in debt, the ecclesiastical lords were forced... to convert their rights into cash in order to escape their difficulties even if this meant sacrificing future prospects'.<sup>51</sup> McKisack argued that it was specifically Edward III's war taxation, in the decade 1335–45, which rendered leasing rather more attractive than direct management, as it increased the demand for cash; and with rents rising and agricultural prices falling, leasing became the easiest way to ensure a cash income.<sup>52</sup> Reasons for the alteration in land management policy may

be debated, but it does seem that the bipartite division of the later medieval economy loosely coincides with a major change in the way in which medieval estates were exploited.

## Bureaucratic developments

The 250 years between the middle of the eleventh century and the start of the fourteenth saw a revolution in the forms and processes employed for the recording, storage, retrieval and communication of information: a fundamental shift from reliance on human memory to a dependence on written documents.<sup>53</sup> One of the impetus behind this change was the desire by institutions and individuals to prove clear title to a range of assets, such as real estate and moveable property, and to safeguard rights to income or services such as rents, tithes and labour dues. By 1200 the primary form of documentation was the charter written to record the creation or the transfer of a right or an asset. The charter's genuineness was attested by the affixing of one or more seals by the parties or witnesses to the occasion on which the right or asset was granted, purchased or surrendered. Seals rather than signatures authenticated a charter, and they usually comprised a device or pictorial image surrounded by a legend including the name of the seal owner around the circumference.<sup>54</sup>

Charters were objects of value requiring safe custody until the day they might need to be exhibited to defend ownership of an asset or right against a challenge. They were *prima facie* evidence of the rights of their holders and could be presented as evidence in legal proceedings.<sup>55</sup> As such they were targeted and destroyed during times of disturbance.<sup>56</sup> A holder of a charter might also ask for it to be confirmed by a bishop, king or pope. Durham Cathedral Priory, following a dispute with its bishop, Hugh of le Puiset (1153–95), secured episcopal, royal and papal confirmation of earlier documents, which detailed the priory's rights and liberties, during the final years of the twelfth century.<sup>57</sup> The number of charters in existence multiplied and careful cataloguing and storage became necessary to expedite retrieval should they be needed as evidence in a legal dispute. When an institution or individual held a small number of charters they could be held in a rather ad hoc fashion within a treasury, but an increased number needed to be stored in an orderly fashion and recorded in a catalogue to allow speedy identification. Such a cataloguing procedure was undertaken at Norwich Cathedral Priory around 1300.<sup>58</sup> At Durham two *reperitoria* (lists of muniments) survive from the fifteenth century, although such instruments were prepared from the twelfth century onwards.<sup>59</sup>

Charters might also be copied methodically into a volume known as a cartulary. This produced a single source of reference for all the evidence relating to

title to land. The earliest known example was compiled at Worcester Abbey in the first half of the eleventh century.<sup>60</sup> Fewer than 30 were compiled before 1200, and the cartulary only became firmly established in the thirteenth century.<sup>61</sup> At Durham Cathedral Priory the *Cartuarium Vetus* was compiled c. 1230.<sup>62</sup> The widespread nature of the practise of creating cartularies is demonstrated by the survival of some 900 from the medieval period in Great Britain.<sup>63</sup>

*Repertoria* listed charters; other lists were compiled aggregating details of valuables, books, livestock, lands and rents. The *Rule* enjoins the abbot to keep lists of monastic property entrusted to the care of the brethren, so that when one brother was succeeded in his office and responsibilities by another, the abbot could ensure that none of the house's property had been lost.<sup>64</sup> Inventories of books survive from the later twelfth century: examples remain from Canterbury Cathedral Priory (c. 1170), and Rochester Cathedral Priory (prepared in 1202).<sup>65</sup> Detailed inventories of livestock were compiled which reconciled the opening stock in hand at the start of the accounting period with the closing balance at the period-end. Early manorial accounts included such inventories, as can be seen in the Bishops Waltham manorial account enrolled in the 1208–9 pipe roll of the bishopric of Winchester where separate sections recorded details of horses, oxen, cows, sheep, pigs and hens as well as their outputs such as fleeces and cheese. The oxen section listed those in hand at the start of the year, added those purchased, those acquired through bequests and those transferred from yearlings (recorded as a separate category of stock); and then subtracted those sold, those which died and those slaughtered for meat, to arrive at a closing balance.<sup>66</sup>

Landholdings and the dues arising from them were also listed in 'surveys' a broad term which encompasses a range of document types including customals, extents terriers and rentals. Information contained within these surveys could include the size and boundaries of holdings, the names of the tenants and the amounts and payment dates of their rents and services. Domesday Book compiled in 1086 is perhaps the most famous example of a register of landholdings, but another similar exercise was instituted by the crown some 200 years later under Edward I.<sup>67</sup> Surveys were also undertaken of the estates held by noblemen and by ecclesiastical institutions. Only fragments of such surveys survive from the Anglo-Saxon period, but approximately a dozen comprehensive surveys survive from the twelfth century such as that of Peterborough Abbey (c. 1125) and the *Boldon Book* (1183) of the bishopric of Durham.<sup>68</sup> Such records could then be used to verify that the actual income received was that to which the house was entitled. Abbot Samson of Bury St Edmunds caused his *Kalendar* to be written (c. 1186) so that 'no one could cheat him of a penny of the abbacy rents'.<sup>69</sup> In

the thirteenth century surveys become increasingly detailed and contained measurements of land to assist in decisions as to its exploitation and in assessing the adequacy of actual returns.<sup>70</sup>

### Charge and discharge accounts

Written accounting records appear to have become much more prevalent post-1200, although the perceived inception of written accounts may possibly reflect the accident of document survival. At Durham Cathedral Priory for example it had been thought that the earliest extant accounting record dated back to 1270. However, a fragment of an accounting document dating back to c. 1240 has since been discovered reused as a seal-tag.<sup>71</sup> Harvey maintained that it was unusual before the mid-thirteenth century 'to set down in writing the details of the accounts'. Instead he argued that the lord's agent would present the account orally, supported by the use of counters, wooden tallies and possibly 'a few brief notes'.<sup>72</sup> Our present use of the word 'audit' understands a detailed and systematic examination and testing of written accounts. The term derives from the Latin *audire* which means 'to hear': the reporting accountant presented his account orally to the listening party or auditor. However, it cannot be assumed that the word 'audit' necessarily implies an absence of written records. Clanchy has demonstrated that even when a record was written 'the medieval recipient prepared himself to listen to an utterance rather than to scrutinize a document visually'. He quotes an example from 1224 of a Franciscan superior 'hearing' an account read aloud, whose reaction to the lavish expenditure described was to hurl down all the tallies and rolls on which the transactions were recorded.<sup>73</sup>

A system incorporating written charge and discharge accounts and an audit process existed at the Royal Exchequer from the early twelfth century. These written accounts were recorded in the 'pipe-rolls', perhaps so called because of their shape when rolled up, although alternatively it has been alleged that if the royal treasury was viewed as a reservoir, the funds which flowed into it passed through the conduit of the pipe roll.<sup>74</sup> The oldest surviving pipe-roll comes from the reign of Henry I (1100–35) and dates from 1130–1. The series survives almost unbroken from the reigns of Henry II (1154–89) and his successors.<sup>75</sup>

The Exchequer's systems were documented between 1177 and 1179 by Richard Fitz Nigel in the *Dialogus de Scaccario*, by which date he could claim that the subject of his work was familiar and without novelty.<sup>76</sup> Richard Fitz Nigel was Bishop of London (1189–98) and treasurer of the Exchequer from 1169 to 1198.<sup>77</sup> The systems in use at the Exchequer were adopted and adapted by other institutions.<sup>78</sup> The influence of practices employed at the Royal Exchequer on other institutions has been explained in two ways. First

many of the officials with experience of Exchequer practices were also senior clergy, and it seems likely that they may have introduced practices which they observed in operation at the Exchequer to assist in the administration of their own estates. Secondly, on occasion royal officials were responsible for the administration of the estates of other institutions and the collection of their income for the use of the king, and it is possible that practices which they introduced to assist in gathering these revenues were continued after their departure, and the resumption of the estate by a third party.

Both explanations may be plausibly offered to account for the early adoption of new accounting and audit procedures at both the bishopric and cathedral priory of Winchester: where a series of pipe rolls, although incomplete, survives from 1208–9. Winchester was the site of the royal treasury,<sup>79</sup> and the see was held by a succession of bishops who worked in the royal administration, such as Richard of Ilchester (1174–88) who was an official in the Royal Exchequer before and during his episcopate. It has also been proposed that the system of accounting at Winchester was commenced during a vacancy after the death of its bishop, Henry of Blois (1129–71).<sup>80</sup> During a vacancy, the crown was entitled to receive episcopal revenues, and it is possible that if there was no satisfactory system of episcopal accounting at the time, the royal clerks charged with gathering the revenues of the see during the vacancy introduced the accounting system, which exhibits strong similarities with that of the Royal Exchequer, to ensure that the king received what was his due. At Westminster, it has been suggested that techniques learnt during employment as treasurer of the Royal Exchequer were transferred to the abbey administration by Richard Ware (1258–83) on his appointment as abbot.<sup>81</sup> A predecessor, Richard Berkyng (1222–46), and a successor, Walter Wenlock (1283–1307), are also mentioned in this office.<sup>82</sup> It seems likely that the clergy who were involved in royal administration were influenced by royal accounting procedures.

English medieval accounts are classified as ‘single entry’ in contrast to ‘double entry’ bookkeeping: a system which was first codified in Italy in the fifteenth century, although examples have been identified in the account books of the city of Genoa in 1340, and even earlier (c. 1300) in those of Italian bankers and traders such as the Farolfi and the Gallerani.<sup>83</sup> An account of double entry first appeared in printed form in Venice in 1494 with the publication of Pacioli’s *Summa*.<sup>84</sup> This text, and a range of successors, helped to spread the use of double entry bookkeeping throughout Europe over the following centuries, although versions of charge and discharge were still in use in the early twentieth century.<sup>85</sup> A key characteristic of double entry forms is that every transaction requires two entries in the accounting records, and incomplete entries result in a trial balance which does not balance, alerting the accountant or bookkeeper to the need

to review the accounting records for errors. However the accounting forms overwhelmingly used in England throughout the medieval periods are referred to as 'charge and discharge' accounts, a title which indicates a key characteristic of these accounts: their role in attesting the stewardship of an agent, bailiff or reeve.

Medieval landlords were frequently absent from their estates which might comprise a number of disparate holdings scattered over a wide geographic area. Their estates were entrusted to officials such as stewards, bailiffs and reeves who were made responsible for the administration and exploitation of an estate on behalf of an absent owner. Charge and discharge accounts have been described as a solution to the 'managerial difficulties' of direct exploitation of manorial demesnes: a means by which the landowner could ensure that the official did not pursue his own interests at the expense of those of the landlord.<sup>86</sup> The accounts comprised a charge or *oneracio* section followed by a discharge or *exoneracio* section. Finally a 'balancing off' section reconciled the charge and the discharge sections of the account and established the relative financial positions of the accounting officer or agent and the landlord or principal: either one was indebted to the other or if no balance was owed by one party to the other, the accounting official was said to be *quietus* or 'quit'. The charge section listed all receipts and income which the agent was responsible for collecting. These might include rents and receipts from court income and sales of produce. The discharge section included all expenditure made on behalf of the lord in the administration of the estate: building work, labour costs for sowing, weeding and harvesting, and the purchase and repair of tools. Thus the account listed all the income which the agent had received or should have received and from this subtracted any payments he had made in the conduct of his office, leaving any excess receipts over payments to be delivered to the landlord or if payments exceeded receipts producing an amount due from the lord to his agent. Outstanding rents and balances due from the accountant to the lord could be incorporated into the charge and discharge system, and the differing treatment of arrears is one of the key differences in the two alternative formats which have been described as the Winchester and Westminster (or common) forms.<sup>87</sup>

Unlike a modern income statement, the charge and discharge account was not concerned with the calculation of a 'profit' figure. The concept of the 'return' from, 'profitability' or 'worth' of a manor was not however ignored, and values for these were sometimes calculated using figures from the charge and discharge account as a starting point.<sup>88</sup> It has been argued that decisions concerning the management of demesne land were made because they were perceived to be 'profitable'. Stone traced the development of a *proficuum* (profit or gain) figure at Norwich and Canterbury Cathedral

Priorities from the second half of the thirteenth century. A key element in the calculation of such figures was the inclusion of transfers of stock and other assets from an individual manor to elsewhere within the estates within the final *proficuum* figure. What would now be called 'capital expenditure', on for example a new agricultural building such as a barn, was also added back into the *proficuum* figure.<sup>89</sup> Basic manorial accounts merely accounted for cash received and expended to produce a net surplus or deficit, and although movements to and from stores might have been recorded elsewhere, they did not impact upon this simple surplus or deficit figure. In contrast, the use of a *proficuum* figure indicates a more sophisticated approach to the measurement of net revenues from a particular manor, and perhaps an attempt to enhance the comparability of such figures over time and between different manors.

Manorial accounts were frequently rendered at Lammas (1 August) or Michaelmas (29 September), and depending on the type of agricultural activity conducted on the estate might contain a cash account, a grange account (which detailed movements in grain stocks), a livestock account, and sometimes a 'works' account which itemized the labour services due and the use made of them.<sup>90</sup> All of these components were laid out in the charge and discharge format outlined above. Interestingly the earliest surviving manorial accounts in 'enrolled form', in which the accounts of a group of manors are gathered together in a single roll, date from 1208, whereas the earliest manorial account written in a separate roll dates from 1233/4.<sup>91</sup> Campbell has suggested that at first, accounts were drawn up and enrolled after the audit, but that from the 1250s they began to be produced on the manor and handed over and corrected at the audit, after which they might be enrolled.<sup>92</sup>

An analysis of the forms of written manorial accounts by Harvey has identified three broad phases in their development: an early phase (c. 1200 – c. 1270) with diverse forms; a second period (c. 1270 – c. 1380) which showed great standardization and great detail; and a final phase (c. 1380 – c. 1530) in which the accounts were less detailed.<sup>93</sup> The more detailed accounts of the second phase (c. 1270 – c. 1380) can readily be tied in to the requirements of an estate in which the demesne is directly managed rather than leased out.<sup>94</sup> A lease required only a comparison of the records of the lease agreement (possibly detailed in a survey, extent or rental) with the rental payments, whereas land under direct management entailed a much greater variety of receipts and payments. Receipts might include income from the sale of a range of crops and livestock on different dates, the prices of which might fluctuate according to market conditions. Payments for building, labour and equipment might vary according to the types of crop grown and weather conditions. Harvey's third and final phase (c. 1380 – c. 1530) in

which the accounts become less detailed can be linked to the tendency for land to be leased out again for cash payments.<sup>95</sup> The accounts merely had to record rental income rather than the diversity of agricultural receipts and payments concomitant with the direct management of land.

### Audits

Accounts were prepared in order to be presented and heard. The efficacy of the audit and the ability of the listeners or auditors to challenge the accuracy and completeness of the accounts depended upon their commitment, experience and training. Auditing committees were formed at monastic houses: these frequently comprised the head of the house and a number of experienced monks drawn from the *sanior et senior* (wiser and older) members of the community. Such a committee was mandated c. 1170 by Henry of Blois, Bishop of Winchester (1129–71) at Winchester Cathedral Priory, and another in 1206 by the papal legate John of Ferentino at Evesham Abbey.<sup>96</sup> Canterbury Cathedral Priory had such a body known as the *seniores ad scaccarium* functioning from 1225.<sup>97</sup> Their duties, almost like those of the board of directors of a modern company, required them to keep a close eye on the administration and finances of the monastery. To panels of auditors such as these, obedientiaries and superiors would be required to present and explain a set of accounts. However, the position of the superior, buttressed by the obedience which the brethren were enjoined to render in the *Rule* of St Benedict, sometimes modified the value of the *seniores* and the audit process as a means of control. At a visitation by Thomas Hatfield, Bishop of Durham (1345–81) of Durham Cathedral Priory in 1354, the prior was accused of keeping *seniores* away from the audit to keep them in ignorance of the state of the house.<sup>98</sup>

Auditors were concerned to reassure themselves that the information contained in the accounts was complete, reliable and accurate. Where the scrutiny of auditors revealed unrecorded income or stock, this was noted on the account by an addition to the charge components of the account for the missing income or asset. Such additional charges were described as *vendiciones super comptum* (sales on the account). The *Rules* drawn up c. 1240 by Robert Grosseteste, Bishop of Lincoln (1235–53) advised that the actual figures in accounts should be compared to estimates compiled at the end of the previous year.<sup>99</sup> The *Writ on the Ordering of the Household and its Staff for St Peter's Abbey Gloucester* (drawn up between 1266 and 1285) advised pre-harvest crop inspections to which the final harvest results could be compared.<sup>100</sup> At Winchester Cathedral Priory it appears that the auditors, from the 1260s onwards, expected a certain predefined yield based upon a multiplier of the amount of grain sown.<sup>101</sup> Fleeces were expected to average a certain weight. Cheese and butter production was expected to achieve a



certain average weight from each cow and ewe milked, and female livestock were expected to produce a certain number of young. Written records were thus being used not only to record transactions as they occurred, but also as a predictive tool and as a means of assessing the reasonableness of the actual yields obtained. However, the targets established at Winchester seem to have ossified as by the 1320s the expected yields were matched exactly by the output recorded by each manor.<sup>102</sup>

### Dissemination of accounting and management practices

A number of didactic treatises and documents relating to estate and household management and accounting survive from the mid-thirteenth century onwards. These encouraged the production of accounts, calculations, accurate measurement, market monitoring, effective staff supervision and audits.<sup>103</sup> Amongst the earliest were the *Rules* of Robert Grosseteste prepared in the 1240s to assist the widowed countess of Lincoln 'to guard and govern [her] lands and household'.<sup>104</sup> These twenty-eight rules included one which advised the conduct of a survey to ascertain the extent of her lands and the dues owed by her tenants; and another advising the listing of all the assets held on her demesnes. The *Seneschaucy* and Walter of Henley's *Husbandry* were compiled probably in the later thirteenth century to assist lawyers in the business of estate management.<sup>105</sup> The *Seneschaucy* outlines the roles of the various staff who served the lord on his estates and emphasizes the need for accounts to be prepared and audited by experienced and well-trained men. Walter's *Husbandry* advises the cross-checking of information contained within the reeve's account with that detailed in an estate survey. He also counsels undertaking a 'view of account' or interim account part way through the year before the preparation of the final account, and the surrender of any gains made at that stage by the official to the lord. A further anonymous *Husbandry* written at the end of the thirteenth century gave advice on presenting and auditing manorial accounts.<sup>106</sup> It contains practical guidance as for example to the order in which the cash and grain sections of an account should be heard: advising that the grain section should be heard first so that any shortfall identified by the auditors may be charged to the accounting official as a sale on account in the cash account. Grain and livestock yields are discussed as are the duties of the steward and the reeve. Detailed guidance on the preparation of accounting records is contained in a number of treatises, formularies and *Formae Compoti* (forms of account), which survive from the early thirteenth century onwards. These include advice on the sections to be contained within an account, their order and layout.<sup>107</sup>

Several cathedral and monastic libraries including those at Bury St Edmunds, Durham, Ramsay, York and Westminster are known to have

contained copies of the literature outlined above, although the existence of such manuals at an institution is not necessarily conclusive proof that their contents were practised.<sup>108</sup> Some monasteries developed their own books of best practice such as the formulary of Beaulieu Abbey of 1269/70.<sup>109</sup> This contained a set of rules for drawing up and presenting accounts, definitions of the terms employed, and a complete series of exemplar accounts which covered the whole range of the abbey's activities.

*Summi Magistri* issued by Pope Benedict XII (1334–42) in 1336 required one twentieth of the monks of a house to attend university.<sup>110</sup> Whilst the bulk of their studies are likely to have been theological, business and administrative matters were also taught. An impetus to the study and adoption of extensive systems of written accounting records was provided by their growing importance as legal evidence. Royal justice increasingly required written precedents and proofs as evidence in court.<sup>111</sup> The second Statute of Westminster (1285) provided for the first time an effective remedy against fraudulent or negligent stewards by giving auditors the power to imprison them, pending the hearing of the case by the Barons of the Exchequer where the manorial accounts would be scrutinized.<sup>112</sup> Accounting records needed to be well laid out, accurate and comprehensible to be presented as convincing evidence. Disputes with the Exchequer likewise necessitated the submission of detailed accounting records. In 1302, for example, Prittlewell Priory was required to send representatives to the Exchequer to give account of their manors and to present the *status* of their house.<sup>113</sup> The career of Thomas Sampson demonstrates that writing, composition and accounting were taught at the University of Oxford in the second half of the fourteenth century. Sampson produced many tracts on these subjects of which copies, it is known, were acquired by several monasteries including Bury St Edmunds and St Albans.<sup>114</sup>

## **Monastic reform**

Although the debate by historians over the dissolution of the monasteries led to a focus on the state of monastic life in the fifteenth and sixteenth centuries, the continued quality and purity of the religious life was also a subject of concern throughout the medieval period. The eleventh and twelfth centuries witnessed significant centralization and reform within the papacy, and an earlier reliance on the temporal authority of the German emperor was replaced by a desire to see the papacy and the church free from the control and influence of laymen. A debate over the respective authority and powers of lay and spiritual rulers saw superiority claimed by the papacy, even to the extent of being able to depose a reigning emperor or king: a fate suffered by the Emperor Henry IV (1056–1106) at the hands of Pope Gregory

VII (1073–1085) in 1076.<sup>115</sup> Corruption within and of the church by abuses such as simony (the selling of ecclesiastical offices), nicolaism (the marriage of clergy) and the lay investiture of clergy were condemned, and a steady extension of papal government, by means of church councils and papal legate involvement within national boundaries, is evident and was facilitated by an expanding papal administrative bureaucracy.<sup>116</sup> The attitude of the papacy towards temporal possessions in the later Middle Ages is illustrated by the exhortation of Eugenius III (1145–53) to bishops ‘to build up the church, [and] not to tear it down by allowing its possessions to disappear’.<sup>117</sup> This admonishment stands in contrast to advice given earlier to the heads of monastic houses in the *Regularis Concordia*, the code of monastic law written in the reign of King Edgar (959–75), that they ‘should lay up as treasure, through the hands of the poor, whatever remains over and above necessary use’.<sup>118</sup> The monastic life did not escape the attention of the papacy and their legates, and a steady stream of regulation was issued affecting both its temporal and spiritual aspects.

Elements common to the administration of many Benedictine houses can be identified. These include the separation of the endowments of the house into two portions: one to support the household of the head of the house, and the other to support the remainder of the community; the allocation of specific duties to named office holders or obedientiaries; and finally the development of a central treasury to expedite control over the house’s finances.

The split of the assets of the house into two portions – one for the abbot or head of the house and the other for the community – might seem surprising given the emphasis in the *Rule* on a shared communal life. In the eleventh century it appears that many abbots still shared a common dormitory with their monks, but by 1150 most abbots had established a separate household.<sup>119</sup> In a vacancy, the period between the death or removal of one abbot and the appointment and installation of his successor, the crown was entitled to receive the revenues of the vacant house. However if the total revenues of the house were taken into royal hands nothing remained for the sustenance of the monks. Thus, in most houses an exercise was undertaken to divide the resources and income of the house into separate portions for the abbot and the community: a move which enabled the monastic community to continue to function with its own separate sources of revenue even when bereft of its head.<sup>120</sup> The benefits of such a division can be seen at Bury St Edmunds Abbey in 1257, where the royal custodians were ordered to restore to the prior and convent their goods. At Westminster Abbey, Abbot William Hume (1214–22) in 1214 concluded a composition with the convent which assigned them manors and rents worth £150 11s 9d for their sustenance, a settlement increased by his successor Abbot Richard de Berking (1222–46)

in 1225.<sup>121</sup> During a subsequent vacancy in 1258 the king instructed the royal administrators not to interfere with the separate portion pertaining to the prior and convent.<sup>122</sup> The origins of this process of separation of the estates and revenues of monastic houses can be traced back to the Anglo-Saxon period as at Canterbury Cathedral Priory, but its tortuous and long drawn out nature are well illustrated in an analysis of the process in the cathedral priories.<sup>123</sup> At Canterbury Cathedral Priory a detailed definition of the separate portion of the priory was still being negotiated during the episcopate of Robert Winchelsey (1294–1313). Similarly at Rochester Cathedral Priory, a process which appears to have begun in the eighth century was still arousing disputes in the 1220s and 1230s. At Winchester Cathedral Priory the process of separation was still being resolved in 1284. Once agreement had been reached with the bishop it was sensible to gain royal confirmation, an exercise which cost the monks of Ely Cathedral Priory 1,000 marks in the reign of Edward I (1272–1307). Similarly papal confirmation of such divisions was on occasion sought as at Glastonbury Abbey in 1205, and appeals were made to the papacy to revise such settlements.<sup>124</sup>

The community's portion of the assets of a monastic house was further subdivided between a number of officials to each of whom was entrusted a specific activity within the house. The *Rule* envisaged a major proportion of the administrative duties of the house being undertaken by the abbot and the cellarer although some other positions such as that of the prior are mentioned.<sup>125</sup> The increasing scale and complexity of monastic houses and their activities resulted in the development of the obedientiary system in which duties and responsibilities were delegated to named officers along with revenue streams necessary to meet the costs of their offices.<sup>126</sup> Knowles drew from the records of the abbeys of Abingdon, Bury St Edmunds, Evesham and Glastonbury a list of twenty-eight such officials who might be found in a great monastery.<sup>127</sup> Not all would incur monetary costs in fulfilling their responsibilities, but roles such as that of the sacrist, the cellarer, the chamberlain, the hostiller, the infirmarer, and the almoner would undoubtedly require substantial expenditure. At Abingdon Abbey, a custumal of c. 1180 lists the various offices and the incomes allocated to them: the chamberlain for example was entitled to the revenues from the manors of Welford and Chieveley, and the kitchener to those from nine other manors.<sup>128</sup>

The obedientiary system probably evolved at different rates and in different ways according to the needs, circumstances and personalities within each house. Certainly there is variation in the names of officers and obedientiaries and in the responsibilities allocated to them. Before 1100 there seem to be few references to obedientiaries, but after 1100 they become much more frequent. At Abingdon Abbey, Abbott Faricius (1100–17) 'provided the sacrist, the cellarer, the *lignarius* [the obedientiary responsible

for securing supplies of fuel] and the other obedientiaries with all necessary things'.<sup>129</sup> The Abingdon chronicle also details the lands, rents, mills and tithes which he bestowed upon a number of obedientiaries.<sup>130</sup> Elsewhere the obedientiary system seems to have been introduced at Tewkesbury Abbey (c. 1105) by Abbot Gerald, and at St Augustine's, Canterbury (c. 1125) by Abbot Hugh.<sup>131</sup> The system was widespread by the thirteenth century,<sup>132</sup> although as late as 1202 commissioners tasked with the investigation of the financial systems in operation in the cathedral monasteries identified one in which 'a common purse was established, from which all the needs of the monastery, of its guests and of the poor were supplied. In others to be sure the sacrist, the cellarer, the chamberlain and the almoner hold separate shares and purses'.<sup>133</sup>

A document from the Abbey of Bury St Edmunds prepared c. 1280 provides details of both the split of the resources of the house between the abbot and the community, and also the allocation of the community's share between the obedientiaries.<sup>134</sup> Thus to 'the use of the chamberlain's office, for the clothing and shoeing of the brethren is given the manor of Brock with the appropriated church and other appurtenances: two mills at Hemenhall, one a windmill, the other a watermill: [and] a pension of 6 marks from the church of Rutham'. The responsibilities of, and the resources with which they were provided, are also listed for a range of other obedientiaries including the cellarer, the sacrist, the almoner, the pittancer, the hostiller, the infirmarer and the precentor.

A potential shortcoming of the obedientiary system was that it could lead to the neglect of the overall needs of the house as individual obedientiaries pursued the interests of their own office. It might also be difficult to obtain a clear understanding of the financial position of a house, and from time to time there might also arise expenses such as building and legal costs which were either not the particular responsibility of any one obedientiary, or perhaps beyond the financial capabilities of any one obedientiary.<sup>135</sup> Possibly in response to these issues the role of treasurer or bursar was developed and central treasuries were created to receive all the cash income and dispense monies for expenses. A single receiver and controller of finance would have a much better picture of the financial condition of the house, and through the careful monitoring of income and expenditure could ensure that the house was not living beyond its means and at risk of accumulating unmanageable levels of debt. Such a centralized financial system was in operation at Canterbury Cathedral Priory, where as early as 1170 all incomes were received into a central treasury before being handed on to the obedientiaries in precise proportion to the amounts received from the manors allocated to each office.<sup>136</sup> The treasurers did not at this date have control over how the revenues were expended. At Westminster Abbey it has

been estimated that the central treasury controlled 70 per cent of the house's income in 1300, and 80 per cent by 1400.<sup>137</sup> John Pecham, Archbishop of Canterbury (1279–92), introduced centralized financial systems to at least a dozen monastic houses.<sup>138</sup>

### Monastic mismanagement

Debt was a frequent characteristic of monastic houses: Bury St Edmunds, Canterbury Cathedral Priory, St Mary's Abbey, York and Winchester Cathedral Priory were all heavily in debt in the thirteenth century.<sup>139</sup> Fountains Abbey, a Cistercian house, in 1290 was said '*in temporalibus sit collapsa*',<sup>140</sup> and Whitby Abbey in 1320 was gravely in debt and subject to a debt repayment plan imposed by William Melton, Archbishop of York (1317–40).<sup>141</sup> A range of possible explanations has been proposed for the poor financial state of so many houses: poor endowments; falling donations; extravagant expenditure; taxation by kings and popes; and, the impact of war, disease and harvest failure.<sup>142</sup> For some houses the impact of a collapse in agricultural yields was exacerbated by the fact that substantial proportions of their expected output had already been sold in advance.<sup>143</sup> A once standard view of pre-reformation monasticism considered many houses to be wasteful, poorly run, and overburdened with servants.<sup>144</sup> The numbers of monks at the abbeys of Bury St Edmunds, Evesham and Ely for example was equalled or even surpassed by the number of lay staff who served them.<sup>145</sup>

The *Taxatio Ecclesiastica* of 1291 and the *Valor Ecclesiasticus* of 1535 were conducted to create a detailed record of the taxable capacity and wealth of the church and both contain examples of poorly endowed monasteries. Older abbeys, founded before Conquest, tended to be wealthier, but even these frequently experienced periods of debt.<sup>146</sup> The flow of donations to monastic houses suffered as by the fourteenth century the monasteries were competing with new institutions such as chantries for the donations of lay people. Chantries were directly focused on intercession for the souls of their benefactors, whereas monasteries encompassed many other activities.<sup>147</sup> The arrival and spread of the Dominican and Franciscan friars in the thirteenth century likewise attracted monies which might once have been given to older monastic houses. An Augustinian canon complained that 'The friars with honeyed words have procured for themselves the burials, legacies and alms of rich citizens, which before their arrival had benefited our community'.<sup>148</sup>

The perceived shortcomings of monastic life attracted attention throughout the period covered by this book. Durham Cathedral Priory was founded to replace a community of St Cuthbert which was seen to be degenerate, but in turn Benedictine monks were subject to scathing criticism. Guibert of Nogent (1053–1124), himself a monk, wrote in 1115: 'whenever some

administrative duty took them [monks] outside, they squandered monasteries' funds with indiscriminate spending'.<sup>149</sup> Gerald of Wales (c. 1150–1223) accused the black monks of being opulent and wasting their time on ineffective administration and declared that their behaviour would transform a well-stocked and endowed abbey into ruins within a few years.<sup>150</sup> William Langland in the later fourteenth century advised lay folk not to deprive their heirs of their inheritance by donating it to the already wealthy monks or canons, continuing that it would be as wise to attempt 'to moisten the Thames with a cask of water'.<sup>151</sup> John Wycliffe asserted that although monks were well provided with livestock and provisions 'they squander and waste beyond all other men with intolerable carelessness'.<sup>152</sup> Monks however were not unresponsive to these attacks. Amongst them were a number who were determined to renew the monastic life and to reassert its relevance to the wider world.<sup>153</sup> They created an apologetic literature which emphasized the antiquity and importance of monasticism, and additionally they adapted patterns of worship and church buildings specifically to attract lay benefactors.<sup>154</sup> Popular perceptions of monastic houses were not uniformly negative, and on the eve of the final dissolution of all religious houses there were still demands from the wider population that the process be halted.<sup>155</sup>

### **Papal interventions**

The problem of monastic decay was regularly acknowledged by the papacy, and the correspondence of Innocent III contains a number of examples of Benedictine houses suffering spiritually from a loosening of monastic discipline, and temporally from poor management of resources: some indeed facing financial ruin.<sup>156</sup> The pope intervened personally in a number of cases, including at the abbeys of Monte Cassino and Subiaco, and drew up a series of statutes to be observed by their abbots and monks.<sup>157</sup> Benedictine houses at this date, in contrast to those of other orders, were more or less autonomous self-governing and self-regulating bodies, and it has been asserted that this loose organization presented a major problem for medieval reformers.<sup>158</sup> Bishops had the right to visit or inspect the houses within their diocese, but this right was not frequently exercised and indeed a number of houses had secured papal confirmation of their right to be exempt from episcopal visitation.

Innocent III also engaged in monastic reform through his legates. John of Ferentino was a papal legate between 1205 and 1216, and he travelled to England in 1206 where amongst other duties he visited the abbeys of Evesham, Ramsey and St Mary's, York.<sup>159</sup> From this last visit a set of injunctions survives which established two treasurers to receive the revenues of the house (both those of the abbot and those of the obedientiaries), and demanded quarterly financial statements.<sup>160</sup> Nevertheless although the

pope's reach and scope for intervention was increased by his use of legates, the numbers of houses which could be visited and reformed was still limited.

In 1213 archbishops, bishops, abbots and priors were summoned to the Fourth Lateran Council to consider the recovery of the Holy Land and the reformation of the church.<sup>161</sup> The council was held in 1215 and amongst its promulgations, was the decretal *In singulis regnis* which represented a major change in the organization of the black monk houses.<sup>162</sup> *In singulis regnis* is a short document of some 500 words organized into twelve sections. Its contents however were of fundamental importance for the future organization of Benedictine houses. For the first time each independent house became part of a larger grouping of black monk monasteries, and every house was to be inspected by visitors elected by this larger grouping. Section one of *In singulis regnis* decreed that a chapter comprising all the superiors of Benedictine houses in each kingdom or ecclesiastical province should be held every three years.<sup>163</sup> This imitated Cistercian practice and represented a major innovation for the black monks. The importance of the Cistercian precedent is confirmed in section three of the decretal which mandated the inclusion of two Cistercian abbots amongst the four presidents of the initial Benedictine chapter. The business of the chapters was to be the reform of the order, and this was to be achieved by the issue of statutes binding on all houses.<sup>164</sup> Section eight initiated the process of visitation of each house for the purpose of correcting and reforming by visitors appointed at the general chapter, and a process was established for the removal of an unworthy abbot. Section eleven urged bishops to be zealous in the reform of the monasteries within their dioceses.

*In singulis regnis* is short and provides little specific guidance on the operation of the new system of chapters and visitation. No instructions were given for the way in which visitations were to be conducted, nor were details given of the questions to be investigated. A little more guidance was added by the decretal *Ea quae* issued by Honorius III (1216–27) early in his pontificate.<sup>165</sup> Visitors were instructed to make careful enquiry about the condition of monastic life in terms of both spiritualities and temporalities.<sup>166</sup> If the abbot was a *dilapidator* and had mismanaged the assets of the house, he was to be removed and replaced by a capable administrator until a new abbot might be appointed.

At the time of *In singulis regnis* England comprised two ecclesiastical provinces headed by the archbishops of Canterbury and York. The former province was far larger than the latter covering England as far north as the sees of Lichfield and Lincoln and containing some fifty independent Benedictine monasteries. In contrast the province of York contained only the sees of York, Durham and Carlisle and comprised only four houses of black monks



in 1215.<sup>167</sup> The first general chapter within the province of Canterbury took place in 1218/19 and that of the province of York in 1220/1.<sup>168</sup> Each agreed a number of reforming measures including the imposition of a limit on abbatial expenses.<sup>169</sup>

Benedictine monasteries continued to receive papal attention even after the general chapters had come into operation. In 1232 Gregory IX (1227–41) ordered, a general visitation of all monasteries and he appointed special visitors for those houses which were exempt from episcopal visitation.<sup>170</sup> At Bury St Edmunds their injunctions ordered that major business transactions should be subject to the consent of the house; that the rents of the house were to be recorded on three separate rolls, one of which was to be retained by the abbot, another to be kept by the procurator (presumably involved in rent collection), and the third to be deposited in the treasury; and that a primitive budgeting system was to be introduced which divided the income of the house into four portions for the four quarters of the year.<sup>171</sup> In 1238 Gregory IX sent his legate Cardinal Otto to London where he presented the black monk abbots with a comprehensive set of decrees for the management of their houses.<sup>172</sup> These statutes are recorded in Matthew Paris's *Chronica Majora* and required both obedientiaries to render faithful account of the administration of their offices to their prelate, and prelates themselves to present a comprehensive statement of the financial condition of the house to the full community or at least to its more senior members.<sup>173</sup> Visitors were instructed to be diligent in their investigation and to correct both spiritual and temporal matters.<sup>174</sup> Innocent IV (1243–54) added to these statutes in 1253 an instruction that the rents of an abbey should be recorded in written form in duplicate, one copy to be retained by the abbot and the other by the convent.<sup>175</sup> In 1268 another papal legate, Ottoboni, was despatched to London to present a new set of decrees to the black monks, although these have been described as 'little more than a repetition of those already given by Gregory IX'.<sup>176</sup> The decrees of Otto and Ottoboni on occasion were used as the basis for the articles of enquiry employed at visitations.<sup>177</sup>

Papal interest in monastic reform continued into the fourteenth century. Benedict XII (1334–42) issued *Summi Magistri*, later known as the *Constitutiones Benedictinae*, for the Benedictines in 1336 with the aim of securing the financial prosperity of their houses, and the enhancement of their intellectual life.<sup>178</sup> *Summi Magistri* required the superior to render annual accounts to his chapter, and contained a schedule of matters reserved to the chapter: much as a modern business might have a schedule of matters reserved to the board of directors, including all large or unusual transactions and the raising of loans. Benedict XII's concern for the financial stability of monastic houses and possibly his desire to know their income generating capacity led him to instruct the abbots of St Mary's, York and St Albans to

visit all monasteries and to value them to ascertain how many monks they might support. In England, a royal prohibition prevented this exercise being undertaken but such a valuation was conducted in France.<sup>179</sup>

### **Episcopal visitation**

Episcopal visitations became much more frequent following the Fourth Lateran Council, and metropolitans also asserted their rights to visit monastic houses throughout their province. The register of Archbishop Eudes of Rouen (1248–76) covers the period 1248–69 and contains details of dozens of visitations which he conducted throughout his province. In England, episcopal registers such as those of John Pecham, Archbishop of Canterbury (1279–92) are filled with visitation records. In the first eight years of his metropolitanship he visited all the sees within his province.<sup>180</sup> Robert Grosseteste, Bishop of Lincoln (1235–53) and John de Grandisson, Bishop of Exeter (1327–69) are other examples whose registers demonstrate a vigorous policy of visitation. In 1236, Robert Grosseteste deposed eleven heads of religious houses.<sup>181</sup> A hundred years later John de Grandisson displaying a similar energy forced the head of the house to resign or be supervised by an overseer in seven of the thirteen houses which he visited.<sup>182</sup> In the northern province the register of Archbishop William Wickwane of York (1279–85) records that within a year of his consecration he had visited twenty-three houses including the black monk houses of Selby, Whitby and St Mary's, York.<sup>183</sup> He attempted to visit Durham Cathedral Priory but his right to do so was vigorously contested. In 1281 he was prevented from entering Durham Cathedral by a group of knights from the bishopric, and in response, standing on the present day Palace Green on the north side of the cathedral, he pronounced a solemn excommunication upon the bishop, prior and convent of Durham. Following the death of Robert of Holy Island, Bishop of Durham (1274–83), the archbishop again attempted to conduct a visitation of the cathedral priory. Confronted by an angry mob, one of whom cut off one of the ears of his horse, he fled.<sup>184</sup> Elsewhere in his province he did manage to conduct visitations. At the Benedictine houses of Whitby and St Mary's, York no injunctions were issued as all was found to be in good order.<sup>185</sup> At Selby Abbey however, Wickwane deposed the abbot after finding him guilty of the gross mismanagement of the temporalities of the house and of resorting to witchcraft to recover his dead brother's body from the River Ouse.<sup>186</sup> Elsewhere the archbishop issued detailed financial injunctions: at Bolton Priory (a house of Augustinian canons) he directed that 'twice a year, before all the brethren, the individual receivers shall account for their receipts and expenses, so that it may be openly apparent to all, what, how much and where remains for the house or has been paid out or expended'.<sup>187</sup>

### General chapter statutes

The first general chapters of Canterbury (1218/19) and York (1220/21) included as instructed two Cistercians amongst their four presidents: the abbots of Warden and Thame in the southern province and the abbots of Rievaulx and Jervaux in the northern. Each chapter issued a series of statutes to be observed in all black monk houses. Pantin undertook a comparison of the statutes of the northern and southern chapters and suggested that the northern chapters borrowed considerably from the southern statutes of 1218/19, 1249, and 1277, finding the statutes of the 1221 northern chapter to be 'almost identical with those of the southern province'.<sup>188</sup> On occasion however decrees such as those issued by the northern chapter in 1273 cannot be traced directly to the south. The statutes were built up piecemeal and additional statutes were issued at subsequent chapters as need arose. In the northern province, there was no attempt to codify the statutes, but in the southern province full codifications of all existing statutes were issued in 1249 and 1277–9. The 1277 southern statutes are arranged in divisions each headed by an apt rubric and the responsibilities of the abbot, the duties of obedientiaries, the *status* of the house and the conduct of visitations are dealt with in separate sections. An important measure contained within the decretal *Summi Magistri* issued by Benedict XII in 1336 was the union of the northern and southern chapters into a single chapter covering the whole of England.<sup>189</sup> Following this union the statutes of the chapters were codified on two further occasions, in 1343 and 1444, the latter being largely a reissue of the statutes of 1343.<sup>190</sup>

In 1421 Henry V turned his attention to the state of Benedictine monastic life. He convoked a special assembly of the black monks to consider a number of aspects of monastic life. A new set of articles for the conduct of monastic life was produced which aroused concern as to their severity and practicality. Following detailed criticisms, an amended and diluted version of the original articles, which did little to change existing conditions, was agreed and promulgated by the provincial chapter.<sup>191</sup>

Statutes have not survived from all the chapter meetings: from the northern province statutes remain from 1221, 1250–6, 1273–93, and 1310; from the southern province statutes exist from 1218–25, 1246–55, and 1277–1320. The focus in different years seems to be on different areas: the 1287 statutes for example show a greater concern with financial issues and controls, whereas those of 1293 deal mainly with liturgical issues.<sup>192</sup> Statutes were sometimes applicable to all members of a community: others were specifically targeted at prelates, obedientiaries, officers or keepers of cells. Those dealing with the management of temporalities address a range of areas including the conduct and ability of individuals; the authorization of major transactions; the preparation and submission of financial accounts; and financial management.<sup>193</sup>

All monks were to avoid the vice of *proprietas*, the ownership of private property which was incompatible with the monastic ideal of individual poverty and the communal use of property. *Proprietas* was frequently condemned in the statutes and punishable with excommunication even if undiscovered.<sup>194</sup> Monks who were appointed to positions as officers, obedientiaries or priors of cells needed to be competent persons with adequate knowledge and managerial ability for the efficient and effective functioning of their office. Early statutes forbade the granting of offices in return for money,<sup>195</sup> and in 1253 a ban on the appointment of young men to positions which involved duties outside the monastery was issued.<sup>196</sup> Prudent and trustworthy monks were to be appointed openly before the community in the chapter house, rather than secretly in the prelate's private accommodation.<sup>197</sup>

Important agreements were validated by the affixing of the seal of the house. The common seal of the house was a valuable item as it was a *sine qua non* of all important agreements entered into between the house and external parties, and creditors and lessors would accept nothing less as evidence of a binding agreement legally entered.<sup>198</sup> In the twelfth century many obedientiaries possessed their own seals which they used to enter into contracts such as loan agreements without the knowledge of the head of the house or the other members of the community. The chronicler Jocelin of Brakelond describes the difficulties resulting from such a situation which Samson, Abbot of Bury St Edmunds (1182–1211) encountered when he entered office: officials of the house had borrowed over £3,000 unbeknown to their fellow monks. Subsequently he confiscated thirty-three seals held by members of the community and ordained that all future major agreements needed to be sealed with the seal of the house in the presence of the convent.<sup>199</sup> The general chapters recognized such problems: a statute of 1277 required the seal of the house to be stored safely in a receptacle opened by three or four different keys which were to be entrusted separately to the abbot and members of the community.<sup>200</sup> In 1343 a statute stated 'that what touches everybody should be approved by everybody': any documents to be sealed were to be recited and sealed in chapter or in the presence of the *seniores* of the house.<sup>201</sup>

The need to prepare and submit regular financial accounts was recognized in the earliest statutes of each province. The 1218/19 statutes of the southern province stipulate that obedientiaries should render faithful account of their receipts and expenses to the head of the house and to some of the community's more experienced members.<sup>202</sup> The relevant 1221 statute from the northern province was more detailed and demanded different types of accounts from different types of office holders. Obedientiaries were to prepare a *status*, whereas officers such as the bursar, granator and cellarer were to produce *compoti*.<sup>203</sup> Prelates were subsequently included within the

ranks of those who should account, and the periodicity of accounting was also defined. The 1249 statutes instructed prelates to recite a *status* of their house annually in the presence of the community, and obedientiaries to account for all their receipts and expenses, twice or four times in the year if possible, in the presence of the abbot and fellow monks from the community.<sup>204</sup> In 1277 the frequency with which obedientiaries were to account was reduced to once a year in line with the *status* to be given by the prelate.<sup>205</sup> In 1287 the northern statutes specifically mentioned the heads of cells: they were to travel to the mother house annually within fifteen days of Martinmas (11 November), or before if commanded by their superiors, to show the *status* of their house backed up by the supporting testimony of their fellow cell-monks.<sup>206</sup>

Relatively few provisions in the general chapter statutes relate to financial management. In 1276 an instruction was issued to Selby Abbey to appoint a bursar who should render an account of the rental income of the house.<sup>207</sup> The provincial chapter of 1343 contained an important innovation, in that it advocated the desirability of taking surpluses remaining from one office or obedience and their use to satisfy shortfalls in another, or their use for the common good of the house.<sup>208</sup> Otherwise the emphasis of the statutes was on preventing houses from entering into potentially disadvantageous contracts by ensuring transparency and requiring the consent of the house.

### Chapter visitations

Although statutes issued by the general chapters may have represented desirable 'best practice', their existence does not necessarily entail that actual monastic practice adhered to the standard laid out in the statute. Copies of statutes were to be held in every monastic house and were to be read out aloud at chapter meetings. The head of the house was responsible for compliance with general chapter statutes. The major mechanism to check that the statutes were being observed was the visitation. Each house was to be visited once every three years in the months immediately before the next meeting of the general chapter, and a review of the surviving documentation indicates that although there were gaps in the triennial cycles of chapters and visitations, notably contemporaneous with severe climatic conditions, harvest failure and war in the first half of the fourteenth century in the northern chapter, and in the provincial chapter following the arrival of the Black Death, after this from 1360 the series is reasonably regular until 1532.<sup>209</sup> If a visitor found that a statute was not being observed, a variety of sanctions existed by which the visitor could seek to punish noncompliance. To start with, there was the sentence of excommunication which was imposed upon all those who defrauded the church or were guilty of *proprietas* even though

their offence remained undiscovered by human agents.<sup>210</sup> Miscreant monks could be sent to a cell, given a restricted diet, or removed from office. A house which did not correct its behaviour and practices in accordance with the *corrigenenda* issued at the conclusion of the process of visitation could be denounced in general chapter.<sup>211</sup> The abbot himself could be deposed: a fate which befell Abbot Richard de Seynesbury of Chester (1349–62) and one of the three joint presidents of the provincial chapters, who was compelled to resign in 1362.<sup>212</sup>

Unfortunately only a few visitation records survive. A list of articles of enquiry (the questions to be asked by the visitors during the visitation) remains from 1363. These include questions asking whether annual accounts were rendered for the house, its offices and cells and whether suitable monks were appointed as obedientiaries.<sup>213</sup> More interestingly, from a visitation of Whitby conducted in 1366 there survives a range of material prepared by both the visitors and the monastic community at successive stages of the visitation process. This material included a series of accusations levied against the abbot and monks; supplementary questions on matters which the visitors thought required further clarification: the responses of the abbot to the accusations, and a full financial report on the condition of the house requested by the visitors.<sup>214</sup> The accusations were probably prepared following consideration of the *detecta*, the information which had emerged or been alleged during the initial separate examination of each monk of the house. The abbot was accused of mismanagement of the temporalities of the house and causing a substantial deterioration in its financial condition. Detailed examples of poor business transactions were recorded: he was charged with selling twenty-two sacks of wool, which should have realized 200 marks, for only £40.<sup>215</sup> He was also accused of selling corrodies without the knowledge of the convent. Further supplementary questions were noted by the visitors as to the number of corrodies sold, their value, and the identity and age of their purchasers: additional details which would enable them to evaluate the terms of the contracts.<sup>216</sup> Comparisons of the income of the house, of the number of sheep and of the yield from wool sales for the years 1356 and 1366 is said to have revealed that income had declined from £540 to £420, the number of sheep from 4,000 to 1,040 and wool sales from £94 to £20.<sup>217</sup> Despite this reduction in income it was maintained that £420 was still an adequate annual sum for the support of the house and thus that there should not have been any necessity to sell timber and corrodies nor to raise loans. Further allegations made against the abbot charged him with rewording chapter statutes to remove elements which restricted his powers and with bullying monks to gain their consent for the use of the common seal to enter disadvantageous contracts. The abbot defended himself by alleging that when he entered office he found the house loaded

with heavy debts, and that the wool sale and other transactions had all been entered with the consent of the house in a situation of urgent necessity.<sup>218</sup> Subsequently, the Abbot of York, one of the chapter presidents, demanded a comprehensive financial report giving details of all the sources of income of the house and of its debts. This report survives, and it listed the income of the house, its forward sales, expenses and debts.<sup>219</sup> The constitutions of Benedict XII required newly elected abbots and priors to prepare a *status* of their house listing all its assets and sources of income and detailing its level of debt. The Abbot of Whitby referred to the *status* prepared at the start of his abbacy and contrasted the £419 level of debt which he inherited when he entered office with a reduced level of only £167 at the date of visitation.<sup>220</sup> The community at Whitby appears to have been divided, but the abbot's explanations were presumably found to be satisfactory as he continued in office for another eight years until his death.<sup>221</sup> The records surviving from the visitation of Whitby in 1366 give an indication of the complexity of the accounting conducted within the house and the extent of its analysis by the visitors.

## Conclusion

Durham Cathedral Priory over the 460 years of its existence thus witnessed dramatic changes in its economic environment, an increasing sophistication in the bureaucratic techniques available to assist in the management of its temporalities, and continuing movements for monastic reform which opened the house to much more influence from the wider Benedictine community.

Economic expansion was interrupted by periods of harvest failure, famine and disease. Following the initial onslaught of the Black Death, repeated recurrences of the plague restricted the ability of population numbers to recover and entailed a fundamental change in the balance between labour, land and production, necessitating a fundamental shift in the way landowners exploited their estates. Direct management of the demesne was largely abandoned by many ecclesiastical institutions, being replaced by its leasing out. Bureaucratic developments saw increased reliance on written forms, and the emergence and proliferation of a multiplication of documentary types for increasingly specialized activities including: charters, *reperatoria*, cartularies, formularies, letter-books, registers, surveys, rentals, charge and discharge accounts, inventories and *status*. Manuals containing advice on estate management and the preparation of accounts circulated, and the techniques they advocated were taught in universities. Attempts to institutionalize monastic reform and embed more detailed regulatory frameworks and methods for the monitoring of the standards of religious life into the

houses of the black monks led to the creation of the system of general chapters and triennial visitations, along with a revival of the episcopal duty of archbishops and bishops to inspect the monasteries within their provinces and dioceses.

Within monasteries the decentralized obedientiary system of management was widely established, although modified on occasion, by the introduction of centralized controls, such as the need to obtain the consent of the abbot and community before entering into major business contracts. Further centralization was experienced in some houses with the institution of a single receiving office or treasury. Crisis, frequently the ballooning of unmanageable levels of debt, was often the point at which significant administrative changes were introduced. The comparative simplicity of the guidance and instructions contained within the *Rule* were supplemented by the increasing level of regulation contained within papal decretals such as *In singulis regnis* and *Summi Magistri*, lists of papal statutes such as those issued by the papal legates Gregory IX and Benedictine XII and the statutes issued by the general and provincial chapters. Changes in management systems were implemented by reforming abbots such as Abbot Samson of Bury St Edmunds, but on other occasions change was introduced in accordance with the injunctions issued by visitors at the end of their visitation. The scale and speed of change varied considerably from house to house depending on local circumstances and personalities. The remaining chapters of this volume investigate the adoption of new accounting and management techniques at Durham Cathedral Priory, the impact of changing economic conditions on administrative procedures, and the external influence of bishops and general chapters.



# 3

## The *Corpus* of Accounting Material

The medieval accounting materials which survive from Durham Cathedral Priory constitute one of the largest collections from any medieval institution outside royal government. The total number of extant items within the medieval archive, including accounting and non-accounting material, has been estimated to be approximately 40,000.<sup>1</sup> Following the surrender of the house in December 1539 its last prior, Hugh Whitehead, was left in a position as a 'caretaker manager', and in 1541 he became the dean of the newly constituted chapter of Durham Cathedral which was largely endowed with the estates pertaining to the former priory.<sup>2</sup> Thus there was both a continuity in administration and a reason to preserve ancient records, potentially useful in upholding claims to land or revenue at a much later date. For similar reasons, large collections of medieval accounting material also survive from other Benedictine foundations such as those of Canterbury, Norwich, Westminster, Winchester and Worcester.<sup>3</sup>

This chapter identifies a number of areas and questions to be explored. It starts by recounting what is known about the creation, storage and cataloguing of the medieval records of Durham Cathedral Priory. It then reviews the entire corpus of accounting materials which survive from the priory, looking at the quantity and types of material surviving from each office which prepared accounts, their earliest extant item, and the proportion of subsequent years from which material survives. A number of conclusions may be drawn about the accounting system from the incidence and coverage of the accounting material. This is followed by a brief review of the material which has been transcribed and published. Finally some key questions are listed for further investigation including a number of general themes relating to medieval monastic financial and management practices discussed in Chapter 2 as well as particular issues relating to Durham Cathedral Priory raised in Chapter 1.

## History of the collection and its storage

Unfortunately not a huge amount is known about the preparation, submission, storage and cataloguing of the accounting material in the period until 1539. Such knowledge could potentially reveal much about the intended and actual purpose of the accounts. That accounts were frequently prepared by specialist clerks is indicated by the frequent inclusion amongst the expenses of entries such as '*cuidem clerico scribenti compotum xiid*'.<sup>4</sup> Variant copies of accounts, recording the same overall total financial sums but with different levels of subdivision of income and expenses, were prepared and preserved. It seems likely that much of the material was stored, under the charge of a *Cancellarius* or *Librarius*, in the Treasure House or Spendement, a vaulted chamber that dates from the thirteenth century and still exists beneath the later dormitory on the west side of the cloister.<sup>5</sup> However it is also likely that much material relating to individual officers and obedientiaries was stored in their individual 'checkers' or rooms. A number of these 'checkers' are referred to in the *Rites of Durham*, and in the edition prepared by Fowler their supposed location is indicated in an end-plan of the cathedral and priory precincts.<sup>6</sup> By the fourteenth century, some of the account rolls at least were stored in large flat wooden boxes with iron handles at each end. These boxes were divided into three or four compartments, each with a sliding lid. Specimens of these storage boxes remain at 5, The College.<sup>7</sup> Two members of the community have been ascribed a special role in the ordering and preservation of the priory's muniments: John Wessington (c. 1390–1451) and Thomas Swalwell (c. 1483–1539). Both attended Oxford and acted as one of the bursars of Durham College, and both filled the office of chancellor at the mother house. Wessington also filled the role of sacrist and was finally elected prior in 1416, an office which he held until his retirement in 1446. As chancellor he presided over a re-organization of the archives of the house, and supervised the compilation of the house's three most important cartularies.<sup>8</sup> He also played a major role in the defence of the priory's privileges and rights against external encroachment, and his successful use of older documentation drawn from the priory's archives must have argued a convincing case for the need for the priory's archives to be well ordered and catalogued. The monks needed to know what was contained within their records and had to be able to identify and retrieve the relevant documents when necessary. Thomas Swalwell, a monk at Durham Cathedral Priory for the last sixty years of its existence also had a varied career at the priory. As well as filling the roles of bursar and warden at Durham College, and the positions of chancellor, terrar, hostiller and almoner at the mother house, he also acted as a subcollector of royal subsidies; and as provincial chapter

visitor at the monastic houses of Whitby, Selby, Monk Bretton and St Mary's York. He has been put forward as the first monk 'to give systematic attention... [to] the financial documentation generated by the process of annual accounting to which the Durham community attached much importance'.<sup>9</sup> Identification of his handwriting has demonstrated that it was his hand which added to the head of the dorse of each account roll, where it would be readily visible when the account was rolled up, a note indicating the office to which the account related, the name of the accounting officer and the opening year of the account. He also gathered the accounts into short runs for a particular office. Whether the account rolls were transferred along with the registers by the sixteenth century into the 'register house' on the east side of the cloister is not known. However, after the dissolution some at least of the muniments were transferred into the former chapel of St Helen, over the great east gateway which leads from South Bailey into The College.<sup>10</sup> In the late eighteenth and nineteenth centuries significant reorganization and cataloguing took place. Unfortunately the arrangement of the account rolls before this exercise was not recorded. This could have shed light on the history and use of the account rolls for many of which more than one copy survives. It could for example have provided information as to whether one copy was retained by the office holder and another in the central treasury, whether rolls from the cells were relocated to Durham at their earlier dissolution, and would have been useful particularly where draft and fair copies of a roll survive.<sup>11</sup> However, their earlier storage arrangements remain largely a matter of conjecture. In 1859 the chapter ordered the muniments to be moved to the 'New Library' (the dormitory of the former priory) because of damp. In 1867 St Helen's chapel above the east gateway to The College was restored and the then Durham Cathedral Muniments stored there. During the Second World War they were moved down to the ground floor next to the porter's lodge. In 1948 the records were placed in the care of the university, and in 1951 moved to the Prior's Kitchen. In 1992 they were removed to 5, The College where they remain.<sup>12</sup>

### **The handlist**

The following analysis is based largely upon the handlist ('*Handlist*') entitled *Muniments of the Dean and Chapter of Durham: Medieval Accounting Material* prepared by the late Mr Alan Piper, and without which the analysis of the accounting records would be an impossible task.<sup>13</sup> The handlist comprises a chronological list of accounting material arranged by accounting official. Many of the records are incomplete and the head of the roll is missing, which involved Mr Piper in much painstaking work to date the accounting

records using other information contained within each account roll. Many membranes had also become detached from the remainder of the account roll of which they originally formed a part, and again Mr Piper in the mid-1980s through meticulous examination of each separate item was

Table 3.1 Approximate number of extant accounting records surviving from Durham Cathedral Priory

Office	No. of items	Office	No. of items
<b>Officers</b>		<b>Cells (contd.)</b>	
Terrar	27	Jarrow	219
Bursar	316	Lytham	193
Cellarer	442	Oxford	204
Bursar–cellarer indentures	112	Stamford	57
Granator	118	Wearmouth	187
Bursar–granator indentures	99	<b>Manors</b>	
<b>Obedientiaries</b>		Enrolled	15
Almoner	243	Bearpark	31
Chamberlain	114	Belasis	2
Communar	34	Bewley	23
Feretrar	149	Billingham	15
Hostiller	201	Dalton	8
Infirmarer	112	Elvethall (Hostiller)	60
Sacrist	115	Ferryhill	8
<b>Proctors and Receivers</b>		Fulwell	36
Eastrington	1	Heworth	1
Frampton Church	7	Houghall	32
Hemingbrough	9	Ketton	47
Howden	7	Merrington	8
Norham	135	Muggleswick <sup>14</sup>	0
St Margaret's, Durham	22	Pittington	58
St Oswald's, Durham	23	Rainton <sup>15</sup>	0
Scotland	10	Sacristonheugh (Sacrist)	2
York and Holtby	2	Wardley	19
Yorkshire	1	Wingate (Finchale)	2
<b>Cells</b>		Westoe	30
Coldingham: Prior	44	<b>Other</b>	
Coldingham: Sacrist	27	Mines/trees/other	26
Farne	210	<i>Ludi prioris</i>	6
Finchale	226	Building	40
Holy Island	248	Livestock	118
		<b>Total no. of items</b>	<b>4,501</b>

Source: The data in this table is largely compiled from information given in the *Guide to Durham Cathedral Muniments*, supplemented by information from the *Handlist* available at <http://reed.dur.ac.uk/xtf/view?docId=ead/dcd/dcdguide.xml#node.1.4.7.1.10.1.1>.<sup>16</sup>

able to reunite the membranes of numerous account rolls. The number of accounting items which remain number into the thousands. The exact figure depends upon the criteria adopted for classifying an accounting record as a single item. For example should a document with accounts for more than one year or for more than one office or location or more than one accounting form count as a single item or as several items? An indication of the scale of the resources available is given in Table 3.1, which lists the approximate number of physically separate extant items surviving from each office.

### Accounting records

Immediately evident is the scale of accounting performed at Durham Cathedral Priory (even counting conservatively, over 4,500 items remain) and the extent to which it permeated throughout the organization. Monks may have been primarily dedicated to the *opus dei*, but this spiritual dedication did not preclude the allocation of resources to the extensive work involved in preparing, writing up and storing large quantities of financial records. Table 3.1 includes items which vary widely in size. At one end of the scale are small indentures recording a single delivery of cash, which may contain fewer than a hundred words, at the other end an account roll which may be made up of half a dozen membranes extending over twenty feet in length and covered verso and dorse with hundreds of rows of writing. The record types include items which deal predominantly with income such as rent-rolls, rentals, rent-books, and sale of tithes (*vendiciones decimarum*) schedules; others which deal with receipts and expenses (known variously as *compoti* or *rationes*); others which deal with listings of assets and liabilities (referred to as *status* and *inventaria*); as well as a variety of other schedules and listings and records itemizing receipts, payments, arrears, debtors, creditors, bad debts, waste and decay. The content and structure of these account types is investigated in the later chapters of this book,

A record type of which there are no survivals is the tally, although these were used extensively in the transfer of quantities of physical stock and coinage as demonstrated by frequent references within the surviving written accounts.<sup>17</sup> The tally was made from a single piece of wood which was marked and split into two upon the delivery of money or goods from one party to another with each of the parties retaining one part of the tally. At the preparation of the account and at the audit, the two parts would be reunited and matched to confirm the amount which had been delivered by one party to the other.<sup>18</sup> Indentures, of which numerous examples survive, provided a similar form of control over the delivery and receipts of money and goods but in written form.

Table 3.2 indicates the earliest, latest and total number of years from which accounting material survives from each accounting office. In this and the following tables, a year is included if there is an accounting record which ends in that year. The second column gives the earliest year from which an accounting record survives, and the third column the latest year. The fourth column indicates the number of years for which accounting material survives, and columns five and six give the percentage of years from which accounting records survive between the earliest record of each office and 1539 and the percentage of years between 1270, the earliest surviving dated accounting record from the archive, and 1539. These percentage figures are a very rough form of indicator, as for example in some years multiple records remain, and additionally there is a huge variation in the quantity of material contained within a single record. A cellarer's account for example may contain thirteen detailed monthly accounts, and a bursar's comptus roll may exceed six metres in length. Other items in contrast may comprise a mere fragment of an account or a tiny indenture measuring only a few centimetres in length. Nevertheless, the table does give some comparative idea of the richness or paucity of material remaining from each office both from the earliest accounting record of that office and in the life of the priory since the earliest dated extant accounting record of 1270.

Two undated items exist which predate the earliest surviving dated accounting record of 1270. They seem to have been compiled to ensure that a correct valuation of the house's income was used as a basis for papal taxation. From what is known from other evidence about the date on which the priory gained certain properties, it seems likely that these valuations can be dated c. 1230 and c. 1252. The earlier one may have been prepared when the pope requested, in 1228 and 1229, a tenth of all rents and profits, and the later one is likely to have been compiled following the demand for a new valuation which became known as the Valuation of Norwich.<sup>19</sup> Both documents seem to have been prepared in response to external demands, and the information they contain is aggregated by township or parish and thus would not be useful in collecting the many individual rents which were payable from each township.<sup>20</sup> Although these documents were prepared for external purposes, they do indicate that written accounting records were being made and it is possible that these two valuations gathered data from other documents which have not survived. They include a value for the rental income owed from each township and mill, as well as giving annual income figures for the cells and valuations of the young born to livestock. Comparisons of receipts to expenditure were evidently also made: the valuation explains the lack of a value for court income by stating that 'the revenue of the free and Halmote courts scarcely sufficed [to cover] the salaries of the steward and officials whose expenses should be

deducted' to produce an income figure net of expenses for inclusion in the valuation.<sup>21</sup>

Two offices have left accounting records which extend somewhat beyond the surrender of the house in 1539. From the bursar's office remain some records of expenses extending into 1540, and at Durham College in Oxford accounts continued to be prepared until at least the end of 1542. The site and buildings of the college were finally surrendered to the Crown on 20 March 1544.<sup>22</sup> However these final few accounts from the period after 1539 have not been included in the above table to maintain the comparability of the records' survival between offices.

Financial records survive from over fifty different offices or sources of which the officers of the main estate, the terrar, bursar, cellarer and granator, constitute four; the obedientiaries seven; proctors and receivers ten; the cells ten (the heads of the nine cells plus the sacrist of Coldingham who on occasion rendered accounts in addition to those prepared by the prior); the manors nineteen as well as a variety of livestock accounts, accounts for particular building or refurbishment projects, mining accounts, and accounts for the *ludi prioris* (the periods of recreation which monks were permitted to spend away from the main house at one of the priory manors or cells).<sup>23</sup> The accounting material surviving from the individual offices of the terrar, bursar, cellarer and granator is supplemented by the indentures which record transfers between the offices of the bursar and cellarer and bursar and granator. These indentures have been categorized separately in Table 3.2 as each indenture relates to two offices rather than to a single one. From the obedientiaries, material survives from the almoner, chamberlain, communar, feretrar, hostiller, infirmarer and sacrist. Accounts survive from the proctors and receivers of Eastington, Hemingbrough, Howden, Norham and Scotland who dealt with the income, particularly tithes, arising from more distant churches appropriated to Durham Cathedral Priory. These income streams were regarded as belonging to the main estate of the house, and thus these proctors transferred their cash surpluses to the bursar. For example at the conclusion of his 1325/6 account the proctor of Scotland paid 'John L' (the bursar John Luttrell) £6.<sup>24</sup> Other proctors were involved in the collection of dues pertaining to obedientiaries: the hostiller had proctors collecting his revenues from the chapel of St Margaret's and the church of St Oswald's in Durham. Other receivers acted for the chamberlain in Yorkshire and for the sacrist in York and Holtby. Material remains from all nine of the cells: Coldingham, Farne, Finchale, Holy Island, Jarrow, Lytham, Stamford, Oxford and Wearmouth. This is mainly produced for the cell as a whole by its head who might be given the title of 'prior' (as at Coldingham, Finchale, Holy Island, Lytham and Stamford) or 'master' (as at Farne, Jarrow and Wearmouth). Durham College in Oxford was administered by a warden

Table 3.2 Surviving accounting material by office or activity 1270–1539

Officer, obedientiary, proctor, cell, manor, etc.	Earliest extant accounting record	Latest extant accounting record	Number of years from which accounting records survive	% of years from which records survive from earliest record to 1539	% of years from which records survive from 1270 to 1539
<b>Officers</b>					
Terrar	1324	1513	25	12	9
Bursar	1270	1539	199	74	74
Cellarer	1300	1536	121	50	45
Bursar–cellarer indentures	1361	1537	90	50	33
Granator	1295	1534	91	37	34
Bursar–granator indentures	1397	1537	75	52	28
<b>Obedientiaries</b>					
Almoner	1290	1539	145	58	54
Chamberlain	1335	1533	73	36	27
Communar	1311	1538	31	14	11
Feretrar	1376	1538	84	51	31
Hostiller	1303	1529	161	68	60
Infirmerar	1353	1535	82	44	30
Sacrist	1311	1536	86	38	32
<b>Proctors and receivers</b>					
Eastrington	1433	1434	1	1	0
Frampton Church	1383	1460	5	3	2
Hemingbrough	1418	1462	23	19	9
Howden	1492	1513	5	10	2
Norham	1299	1535	101	42	37
St Margaret's, Durham	1448	1529	21	23	8
St Oswald's, Durham	1332	1529	22	11	8
Scotland	1326	1368	11	5	4
York and Holtby	1449	1481	2	2	1
Yorkshire	1428	1428	1	1	0
<b>Cells</b>					
Coldingham: Prior	1343	1446	32	16	12
Coldingham: Sacrist	1312	1413	23	10	9
Farne	1358	1537	136	75	50
Finchale	1303	1529	151	64	56
Holy Island	1308	1537	157	68	58
Jarrow	1303	1537	132	56	49
Lytham	1310	1534	135	59	50
Oxford	1382	1542	96	61	36
Stamford	1365	1533	50	29	19
Wearmouth	1321	1534	119	54	44

(Continued)



Table 3.2 Continued

Officer, obedi- tiary, proctor, cell, manor, etc.	Earliest extant accounting record	Latest extant accounting record	Number of years from which accounting records survive	% of years from which records survive from earliest record to 1539	% of years from which records survive from 1270 to 1539
<b>The Manors</b>					
Enrolled	1297	1326	16	7	6
Bearpark	1297	1407	40	16	15
Belasis	1303	1336	8	3	3
Bewley	1297	1408	32	13	12
Billingham	1297	1344	26	11	10
Dalton	1303	1344	16	7	6
Elvethall (Hostiller)	1383	1529	47	30	17
Ferryhill	1306	1447	8	3	3
Fulwell	1332	1413	37	18	14
Heworth	1278	1344	2	1	1
Houghall	1300	1426	39	16	14
Ketton	1297	1410	52	21	19
Merrington	1376	1382	7	4	3
Muggleswick	1297	1310	7	3	3
Pittington	1278	1452	69	26	26
Rainton	1299	1305	8	3	3
Sacristonheugh (Sacrist)	1418	1430	2	2	1
Wardley	1278	1381	32	12	12
Westoe	1304	1408	38	16	14
Wingate (Finchale)	1304	1305	2	1	1
<b>Others</b>					
Mines	1411	1453	32	25	12
<i>Ludi prioris</i>	1390	1392	3	2	1
Building	1367	1450	30	17	11
Livestock	1297	1488	81	33	30

Source: Same as Table 3.1.

and two bursars. At Coldingham, the largest of the cells, accounts rendered by the sacrist have also survived, and it is likely that accounts were also rendered by other officials such as the cellarer there and perhaps at Finchale another of the larger cells.<sup>25</sup> At Durham College, accounts were rendered by the warden and also by the bursars. Manorial accounts survive in enrolled form, and in individual form from sixteen manors of the main priory estate: Bearpark, Belasis, Bewley, Billingham, Dalton, Ferryhill, Fulwell, Heworth, Houghall, Ketton, Merrington, Muggleswick, Pittington, Rainton, Wardley and Westoe. Additionally, manorial accounts survive from the manors of Elvethall, which was controlled by the hostiller, and from Wingate, which formed part of the endowment of the cell of Finchale. *Status* survive from the

manor of Sacristonheugh, part of the endowment of the sacrist, but no separate accounts survive from Witton, the manor administered by the almoner, although items held on the manor are included in the *status* produced by the almoner.<sup>26</sup> Accounts survive from numerous livestock centres and detail the priory's activities in animal husbandry including the breeding of sheep, cattle and horses.

The earliest item, the bursar's rental of 1270, provides the starting point for the period of 270 years from which complete accounting records remain.<sup>27</sup> Accounting material survives from the office of bursar for 199 of these years, 74 per cent of the possible total. No other office comes close to this level for the 270 year period. Those offices from which material survives from over 40 per cent of the possible years include, the hostiller (60 per cent), the cell of Holy Island (58 per cent) the cell of Finchale (56 per cent), the almoner (54 per cent), the cells of Farne and Lytham (50 per cent), the cell of Jarrow (49 per cent), the cellarer (45 per cent), and the cell of Wearmouth (44 per cent). There is significant variation in the date of the earliest account for each office. After the bursar accounts, other accounting material survives from before the close of the thirteenth century from the manors of Heworth, Pitlington and Wardley in 1278; from the almoner in 1290; from the granator in 1295; from the manors of Bearpark, Bewley, Billingham, Ketton and the enrolled manorial and livestock accounts in 1297; from the manor of Rainton and the proctor of Norham in 1299; and from the cellarer in 1300. In the fourteenth century accounting records appear for the hostiller in 1303 and for the sacrist and communar in 1311. The earliest material from the terrar is 1324, from the chamberlain 1335, and the first entries for the infirmarer and fere-trar are as late as 1353 and 1376 respectively. An early start date however does not necessarily entail the survival of a larger quantity of material. The communar's earliest record is 1311, but material survives from only thirty-one years in the period until 1539. From the cells, accounting records commence in 1303 for Jarrow and Finchale, but as late as 1382 for Oxford, beginning when the college was put on an independent financial footing following the support and bequest of Thomas Hatfield, Bishop of Durham (1345–81).<sup>28</sup> The manors offer some of the earliest accounts with Bearpark, Bewley, Billingham, Heworth, Ketton, Muggleswick, Pitlington, Rainton and Wardley all commencing to render accounts before 1300. Merrington (1376) and Elvethall (1383) stand out by their lateness. Some of these later start dates may be the result of missing material, others may arise because a reporting office was created at a later date, alternatively such absences and gaps in the remaining accounting material may give support to Coulton's assertion of careless bookkeeping and the absence of regular accounts.<sup>29</sup>

When looking at the number of years from which material survives from the earliest record of a particular office the above percentages automatically increase, and a number of offices demonstrate the survival of accounting material from a substantial proportion of years: the cell of Oxford (61 per cent); the feretrar (51 per cent); and the infirmarer (44 per cent). However the percentages for some accounting records undoubtedly appear low because the need to account disappeared. A review of column three of the table reveals that the officers of the main estate, the obedientiaries and all of the cells with the exception of Coldingham continued to account into the sixteenth century. The absence of Coldingham accounts after 1446 is easily explained by the final loss of control of the house in 1462. The presence of English monks on Scottish soil was viewed within Scotland in the fourteenth century as a provocation and an irritant: the monks of Coldingham were accused of espionage and of exporting Scottish bullion to England. The Scottish king, Robert II (1371–90), attempted to eradicate this perceived anomaly by the removal of the Durham monks and their replacement by Benedictines from Dunfermline Abbey in 1378. This opened a long period of dispute between Durham Cathedral Priory and Dunfermline Abbey with periods of success on both sides until finally the Durham monks were expelled in 1462.<sup>30</sup> Likewise the early cessation in the accounting records of most of the manors can be explained by the decision of the priory to lease them out to a third party for rent rather than directly managing themselves, thus removing the need for manorial accounts to be prepared. Instead a note of the rental due would be included in the bursars' accounting records. However, some offices from which one might expect accounts to have been prepared throughout the period stand out by the overall paucity of the remains from their office including those of the terrar and the communar from which material survives for only 25 and 31 years respectively.

The survival of material from an individual year may comprise a single item or a collection of items: accounts may exist in duplicate, triplicate or in variant forms or be of different types. A variety of different types of accounting record survives, including the *status*, the *compotus* or *ratio*, the *rentale*, indentures, schedules for the sale of tithes, lists of arrears due to an office, amounts due to creditors from an office, and amounts of uncollectable rents in the form of waste and decay. A closer examination, in Chapter 4, will allow a definition of these items and their purpose. Tables 3.3a and 3.3b shows the incidence of accounting record by type.<sup>31</sup> It contains a column for each year after 1289. Before that date, the years from which no accounts survive are not shown.

Some accounts are of income and expenses for twelve months, many for shorter or longer periods, and others represent assets or liabilities or a

Table 3.3a Incidence of accounting record by type: main estate officers and manors

Year	Main Estate Officers											Main estate manors										
	Terrar	Bursar	Cellarer	Granator	Bearpark	Belasis	Bewley	Billingham	Dalton	Ferryhill	Fulwell	Heworth	Houghall	Ketton	Merrington	Mugleswick	Pittington	Rainton	Wardley	Westoe		
1270	-	r	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1273	-	r	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1278	-	-	-	-	-	-	-	-	-	-	m	-	-	-	-	m	-	-	-	-		
1279	-	c	-	-	-	-	-	-	-	-	-	-	-	-	-	m	-	-	-	-		
1286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1292	-	t	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1293	-	c,t	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1294	-	c,t	-	c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1295	-	t	-	c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1296	-	t	-	c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1297	-	-	-	-	e	-	e	e	-	-	-	-	-	m	e	e	-	-	-	-		
1298	-	c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1299	-	c	-	c	e	-	e	-	-	-	-	-	-	e	e	e	e	-	-	-		
1300	-	-	c,s	o	e	-	e	-	-	-	-	-	e	e	e	e	e	e	-	-		
1301	-	c	-	-	-	-	-	-	-	-	-	-	e	-	e	e	e	e	-	-		
1302	-	-	-	-	e	o	e,o	e	-	-	-	-	e	-	e	e	e	e	e	-		
1303	-	c	-	-	e	e	e	e	e	-	-	-	e	e	e	e	e	e	e	-		
1304	-	-	-	c,o	e	e	e	e	e	-	-	-	-	e	e	e	e	e	e	-		
1305	-	-	-	-	e	e	e	e	-	-	-	-	-	e	e	e	e	e	e	-		
1306	-	-	c	c,o	e	m	m	e	m	-	-	-	e	e	e	e	e	e	e	-		
1307	-	c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1308	-	t,a	c,s	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1309	-	c,t	-	c,o	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1310	-	c,a	c	-	e	-	-	e	e	-	-	-	-	e	e	e	e	e	e	-		

(Continued)





Table 3.3a Continued

Year	Main Estate Officers										Main estate manors									
	Terrar	Bursar	Cellarer	Granator	Bearpark	Belasis	Bewley	Billingham	Dalton	Ferryhill	Fulwell	Heworth	Houghall	Ketton	Merrington	Mugleswick	Pittington	Rainton	Wardley	Westoe
1368	-	c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1369	-	c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1370	-	-	c	-	u	-	-	-	-	-	-	-	m	-	-	-	-	-	-	-
1371	-	c	-	-	u	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1372	-	t	-	-	u	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1373	-	c	-	-	u	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1374	-	c	-	-	u	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1375	-	c,d	-	-	u	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1376	-	c,d	c	-	-	-	m,o	-	-	-	-	m	m	u	-	-	-	-	-	m
1377	-	c,d	-	c	-	-	u	-	-	-	-	m	m	u	-	-	-	-	-	m
1378	-	c,d	c	-	-	-	u	-	-	-	-	m	m	u	-	-	-	-	-	m
1379	-	c,d,o	-	-	-	-	u	-	-	-	-	m	m	u	-	-	-	-	-	m
1380	-	c,d	o	-	-	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1381	-	c,d	-	-	-	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1382	-	c,d	-	-	-	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1383	-	t	i	-	-	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1384	-	c,t,d	-	-	-	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1385	-	c,t,d	-	-	-	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1386	-	t	i	-	-	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1387	-	c,t, d,o	i	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1388	-	c,t, d,o	c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1389	-	c,t,d	c	-	-	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m
1390	-	c,d	c	-	-	-	-	-	-	-	-	m	m	u	-	-	-	-	-	m

















Table 3.3b Continued

Year	Proctors										Cells									
	Northam	Scotland	Almoner	Chamberlain	Communar	Fertrar	Hostiller	Infirmarer	Sacrist	Coldingham	Farne	Finchale	Holy Island	Jarrow	Lytham	Oxford	Stamford	Wearmouth		
1333	-	-	r	-	-	-	-	-	-	-	-	s	s	s	s	-	-	-		
1334	c, a	-	r	-	-	-	-	-	-	-	-	-	-	s	-	-	-	-		
1335	o	-	-	c	-	-	c, a, o, po	-	-	-	-	s	-	s	-	-	-	-		
1336	c, a	-	-	-	-	-	-	-	-	-	-	s	-	-	-	-	-	-		
1337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1338	-	-	r	-	-	-	s	-	s	-	s	s	s	s	-	-	-	s		
1339	c, a	c	s	s, o	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1340	-	-	c, s	-	-	-	s	-	c, s, a	-	-	c, s	s	s	-	-	-	-		
1341	-	-	c, s	-	-	-	s	-	c, s	-	-	c, s	c, s	s	-	-	-	-		
1342	c	-	-	-	-	-	s	-	-	-	-	c, s	-	s	-	-	-	-		
1343	-	-	c, s	c, s, a, o	-	-	s	-	c, s	c	-	-	c, s	-	c, s, o	-	-	-		
1344	o	-	r, c, s	-	-	-	s	-	c, s	c, o	-	-	c, s	-	c, s	-	-	c, s		
1345	-	-	r, c, s, a, o	c	t	-	c	-	c, s, t	c, s, o	-	c, o	c, s	c	c, s	-	-	c, s		
1346	-	-	-	c	-	-	c, s	-	c, s	c, s	-	c, o	c, s	c	c, s	-	-	c, s		
1347	-	-	-	c	-	-	c, s	-	c, s	c, s	-	c, o	s	c	c, s	-	-	c, s		
1348	a	-	c, s	c	-	-	c, s	-	c, s	c, s	-	c, o	s	c, s	c, s	-	-	c, s		
1349	c	-	-	c	-	-	c, s	-	c, s	-	-	c, o	-	-	c, s	-	-	-		





Table 3.3b Continued

Year	Proctors				Obedientiaries							Cells						
	Norham	Scotland	Almoner	Chamberlain	Communar	Fertrar	Hostiller	Infirmarer	Sacrist	Coldingham	Farne	Finchale	Holy Island	Jarrow	Lytham	Oxford	Stamford	Wearmouth
1375	-	-	C	C	-	-	C	-	-	-	C	C	C	C	C	-	-	C
1376	-	-	C	-	-	C, O	C	-	-	O	C	C, O	-	-	C	-	C	C
1377	-	-	C	C	-	C, O	C	-	C, a, o	-	C	C	C	C	C	-	C	C
1378	-	-	C	C	-	C	C	-	C, a, o	-	C	C	C	-	C	-	-	C
1379	-	-	C, s, o	C	-	C, O	C	-	C, a, o	-	-	C	C	C, s	C	-	C	C, s
1380	-	-	-	C	-	C, O	C	-	C	-	-	C, s	C	-	C	-	C, s	C, s
1381	-	-	C	-	-	C, O	C	-	C	-	C	-	C, s	-	-	-	C	C, s
1382	-	-	-	-	-	C, O	C	-	C	-	C	-	C	C, s	C	-	C	C, s
1383	-	-	-	-	-	C, O	C, s, a, m	-	C, o	-	C	C, a, o	C	C	C	C, o	C, s, d	C, s
1384	-	-	-	-	-	C	C, m	-	C	-	C	-	C	-	C	-	C	C, s
1385	-	-	-	-	-	C	C	C, o	-	-	C	-	C, r	C	C	-	C	-
1386	-	-	-	-	-	C	C	C	C	-	-	-	C	C	-	-	C	C
1387	-	-	s	-	-	C, o	C, m	C	C	-	-	C	C	C	-	-	C	C
1388	-	-	-	-	-	-	C	C	-	-	-	C, a, o	C, a	-	-	C	C	C
1389	-	-	-	-	-	C	C	C	C	-	-	C, a, o	C	-	C	C, o	C	C
1390	-	-	-	-	-	C	C	C	-	-	-	C, a, o	C, s, r	-	C	C	C	C
1391	-	-	C	-	-	C	C	C	C	-	C	C, a, o	C	-	C	C	-	C
1392	-	-	C, o	-	-	-	C	C	-	-	C	C, a, o	C	C	C	C	-	C
1393	-	-	C	-	-	-	C, m	C	-	-	C	C, a, o	C	C	C	C, s	-	-



Table 3.3b Continued

Year	Proctors					Obedientiaries							Cells					
	Norham	Scotland	Almoner	Chamberlain	Communar	Feretrar	Hostiller	Infirmarer	Sacrist	Coldingham	Farne	Finchale	Holy Island	Jarrow	Lytham	Oxford	Stamford	Wearmouth
1416	-	-	c	-	-	c	c	c	c	-	c	c, s, a, d, o	c, s	c, s	c	c	-	c
1417	-	-	c	-	c	c	c	-	c	-	c	c	c, s	c, s	c, s	c	-	c, s
1418	-	-	c	-	-	c, s	c	o	-	-	c	c	c, s	c, s	c, s	c	-	c
1419	-	-	c, s	-	-	c	c	-	-	-	c	c, a, o	c, s	-	c, s	c	-	c
1420	c	-	c, s	-	-	c	c, o	-	c	-	c	c	c	c	c	c	-	-
1421	c	-	c	-	-	c	c	c, d, o	-	-	c, s, o	-	c	c	c	c	c	c
1422	c	-	c	-	-	c	c	-	c	-	-	-	c, s	c	c	c	c	c
1423	c	-	c	o	-	c	c, s	c	c	-	-	c, a, o	c	c	c	c	-	c
1424	c, t	-	c	-	-	c	c	c	-	-	c	c, o	c, s	c	-	c	-	c
1425	c, t	-	-	-	-	c	c, m	c	c	-	c	c, o	c	c, o	c	c	c	c
1426	c, t	-	-	-	-	c	c	-	-	-	c	c, o	c, s	-	c	c, s	c	c, s
1427	c, t	-	-	-	-	c	c	-	-	-	c	c, o	c	-	c	c	-	c
1428	c	-	-	o	-	c	c	-	-	-	c	c, o	c	-	c	c	-	c
1429	c	-	c	-	-	c	c	-	-	-	c	c, o	c	-	c	c	-	c, s
1430	-	-	c, s	-	-	c	c, o	o	-	-	c	c, d, o	c	-	c	c	-	c, s
1431	c	-	c	-	c	c	c, m	-	-	-	c	c, o	c	-	c, s	c	c	c
1432	-	-	c	-	-	c	c	-	-	-	c, s	c, a, o	c	c	c	c	-	c
1433	c	-	c	-	-	c	c	-	-	-	c	c, a, o	c	c	c	c	c	c













combination on a specific date.<sup>32</sup> The length of accounting periods and the incidence of accounting dates and period ends is considered in Chapter 4.

The tables indicate the extent to which series of consecutive accounts occur and conversely where there are gaps. Additionally they permit the identification of particular years for which material survives from a range of offices. The scarcity of material before 1300 is immediately evident. However after this date there are no major periods in which there is a dearth of accounts across all of the reporting centres. Even the period of the Scottish invasions after Bannockburn and that following the arrival of the Black Death in Durham in 1349 did not result in a universal halt in the production of accounting material.<sup>33</sup> Of the officers of the house, the dominance of the accounting records from the bursar is evident, followed by the cellarer. The granators' accounts show a reasonable survival rate from 1298 to 1317. Thereafter only three accounts survive until 1400 after which some long runs of accounts are interspersed with gaps until 1539. From the obedientiaries of the main house, entries are sparse until the 1330s. From the proctors, there is only one account which predates 1315, thereafter accounts survive predominantly from the proctor of Norham until 1350, after which a few accounts occur from the 1360s, and a number from the first decade of the fifteenth century with better survival from the late 1440s. No cell account survives from before 1300. The earliest are from Jarrow and Finchale from 1303. A cluster survives from the period 1308 to 1317 after which there is a hiatus until 1324 with the single exception of a survival from Jarrow of 1321. Thenceforth there are no large chronological gaps for the cells as a group, although Finchale, Holy Island and Jarrow predominate until the 1340s after which Coldingham, Lytham and Wearmouth survivals increase. The most noticeable gap occurs from Coldingham in the period after 1377, perhaps a reflection of the increasingly difficult struggle to retain control in the climate of 'chauvinistic nationalism of the late medieval kingdom of Scotland'.<sup>34</sup> The block of manorial material which commences in 1299 is a reflection of the fact that the manorial accounts at this date were enrolled, and thus a single surviving enrolment provides the accounts for a number of manors. It seems likely that this process of enrolment ceased after 1326 as from that point forward only individual manorial accounts have survived. Between 1350 and 1370 there is a conspicuous gap in the manorial accounting records across all manors. By the second decade of the fifteenth century, manorial accounts are only seen at Pitlington and Elvethall, a reflection of the fact that the majority of manors were being leased out at this date. A study has confirmed that Elvethall was kept in hand by the hostiller throughout the later Middle Ages.<sup>35</sup> Muggleswick appears first in the enrolled manorial accounts, but after 1310 its accounts are included with the livestock accounts which survive until the 1480s.

The pattern of occurrence of particular entries invites some questions. Thus for example the accounting forms left by the officers, the bursar, the granator and the cellarer are predominantly in *compotus* form whereas those from the cells are predominantly in *status* form until the 1340s after which they are combined with a *compotus*, or on occasion replaced by the *compotus* alone. The enrolment of manorial accounts appears to cease after 1326. Schedules of arrears, debts and waste and decay start to appear later in the fourteenth century. It may also appear surprising that the office of prior has left no accounting records. This may be explained by the fact that the priors appear not to have had their own sources of income separate from those which supported the rest of the community. Instead the priors' needs seem to have been supplied by the bursars, in whose accounts there is a regular occurring section headed *Expense Prioris*. However papal injunctions did demand that a *status* or inventory be prepared when a new prior entered office and when he departed office so that a comparison might be made of the two to assess whether the house had prospered or declined under his leadership. Two such records survive from 1446 when Prior John Wessington (1416–46) was succeeded by Prior William Ebchester (1446–56), and these enumerate both the real estate and the moveables of the priory as well as including lists of debtors and creditors.<sup>36</sup>

### Comparison with material surviving at other houses

The earliest largely complete item is a bursar's rental from 1270, and the collection covers the entire period following until the surrender of the house in 1539, although the series of accounts are far from complete and are interspersed with significant gaps. The accounts thus cover a period in general as extensive, and often more so, than those surviving from other English religious houses: Abingdon Abbey 1322–1479, Battle Abbey 1275–1513, Bolton Priory 1286–1378, Bury St Edmunds Abbey 1247–61, Canterbury Cathedral Priory 1198–1533, Exeter Cathedral 1279–1514, Malton Priory 1244–57, Norwich Cathedral Priory 1265–1536, Peterborough Abbey 1329–1535, Selby 1398–1537, Sibton Abbey 1328–1509, Thetford Priory 1482–1540, Westminster Abbey 1281–1539, Winchester Cathedral Priory 1308–1537, and Worcester Cathedral Priory 1278–1534.<sup>37</sup> It can be seen from the above list that substantially earlier accounts occur only at Canterbury Cathedral Priory, where the earliest record predates that at Durham by seventy years, which raises the question of when did written accounting records start to be prepared at Durham.

### The start of accounting at Durham Cathedral Priory

The fact that the earliest surviving dated accounting document from Durham Cathedral Priory is from the year 1270 might lead to the conclusion that the

statutes of the general chapters which mandated the preparation and submission of accounts as early as 1221 were erratically observed or even ignored. However it can be demonstrated that many accounts subsequent to 1278/9 have been lost or destroyed, and thus it is likely that others predating 1278/9 have also disappeared. This section looks at the evidence for 'missing' accounts, and examines other documentary sources for indications that accounting records were being prepared regularly before the earliest surviving records.

The 1278/9 bursar's roll certainly indicates that other accounting material was being prepared at that time, although such material has not survived. For example there is an entry in the receipts section: 'From Norham through one chirograph £112 11s 9d'.<sup>38</sup> The chirograph which is referred to here has not survived, and in fact the earliest extant account from a proctor of Norham occurs almost twenty years later. That significant quantities of later accounting records have been lost or destroyed is well illustrated by the manor of Merrington, conspicuous as the manor with the latest first surviving account. This dates from 1376, almost a hundred years after the earliest accounts from the manors of Heworth, Pitlington and Wardley, which date from 1277. The bursars provided cash to the manorial *servientes* to cover running costs, and the account of 1292/3 includes a payment of £10 3s made by tally to the *serviens* of Merrington. Reference to similar payments is made in the rolls of 1293/4, 1297/8, 1332/3 and subsequently.<sup>39</sup> It is thus likely that the *serviens* of Merrington rendered written accounts as did the *servientes* of other manors, but that these accounts have not survived.

It is possible that in an earlier period the preservation of accounting records may not have been perceived as important once they had been audited. Certainly audited accounts were sometimes seen as resources which could be reused. An example of an early account (c. 1240) of which part was cut up and used as a seal tag has been identified, and cellarers' accounts were being reused as late as the fifteenth century.<sup>40</sup>

In 1235 Prior Thomas of Melsonby (1234–44) issued a set of statutes for the house to prevent accident befalling its liberties, rights and possessions. These mandated the preparation and presentation of a *status*, and duplicate rolls of the rents and possessions of the house were to be retained, one by the prior, and the other to be put in safe custody with the seal of the house. The heads of cells were to account once a year as were the sacrist, chamberlain, hostiller, almoner and terrar.<sup>41</sup> Certainly these statutes, which are the earliest to refer to the preparation and submission of accounts, do not long predate Durham Cathedral Priory's earliest surviving accounting fragment of c. 1240.<sup>42</sup> They were issued one year into a new priorate, and perhaps represent an overhaul and codification of desired accounting practice, incorporating the provisions of the general chapter statutes, undertaken by an energetic and interested new prior after the end of the sixteen year priorate

of Ralph Kerneth. It seems that by the mid-thirteenth century written forms were also being used to record nonfinancial transactions. Prior Thomas had also regulated the loaning of books, and from c. 1259 there survive documents which record the loan and return of a book by means of the issue and cancellation of a letter of obligation which bound the borrower of the book in the sum of one hundred shillings.<sup>43</sup>

Certainly by the 1260s there is further evidence that accounts were being regularly prepared. In 1266 a dispute over the retirement provision made for the former prior Bertram of Middleton (1244–58) was referred to a general chapter. His annual ‘allowance’ was reduced to 200 marks ‘for which portion he should nevertheless render account each year just as the obedientiaries do for their offices’, from which it would appear that obedientiaries were by this time regularly rendering accounts.<sup>44</sup> The source does not state definitively whether the accounts were to be in writing or could be rendered orally. However given their complexity they are likely to have included written materials. Shortly after this there is further evidence of written accounts. Prior Hugh of Darlington (1258–73 and 1286–90), when he assumed the priorate for the second time, scrutinized each bursar’s account rendered between his first retirement and his second election and caused them to be rendered again.<sup>45</sup> Thus it would seem likely that the house became more concerned with the preparation and audit of accounts at least from the mid-1230s, and if Thomas of Melsonby was codifying existing practice rather than introducing new procedures the date of regular accounting could be pushed back to the 1220s. Durham Cathedral Priory was a significant member of the small grouping of Benedictine houses in the northern province, and thus is likely to have been influential in the framing of its statutes. The 1221 statutes required the bursar, cellarer and granator to render an account, and although it could be argued that this might refer to the rendering of oral accounts, the previous instruction required obedientiaries to show the *status* of their office to the prelate of the house, which suggests strongly that the *status* was in written form.<sup>46</sup> The frequency of the submission of accounts is not stipulated, but for obedientiaries it is likely to have been at least on the occasion when they demitted office; and for the officers of bursar, cellarer and granator the wording suggests that an on-going accounting process was needed to record receipts and expenses. For the latter officers accounting was evidently not an innovation, as they were told to render their accounts ‘in due and accustomed form’.

### **Published accounting material from Durham Cathedral Priory**

A proportion of the accounts has been published. A reasonable quantity of accounting material from the cells of Coldingham, Finchale, Jarrow and

Wearmouth has been published, although particularly from the cells of Jarrow and Wearmouth only extracts have been provided for a significant number of accounts.<sup>47</sup> Additionally much smaller selections of accounts have been published for the cells of Farne, Holy Island, Lytham and Oxford.<sup>48</sup> A number of proctor accounts for Scotland and Norham are available.<sup>49</sup> A bursar's book listing predominantly the purchases and expenses of his office and periodic reckonings with the cellarer and granator which covers the period 1530–34 has been printed in full.<sup>50</sup> Accounts of the officers and obedientiaries of the main house are included in the three volumes issued by the Surtees Society between 1898 and 1901.<sup>51</sup> However, given the huge volume of the material to be treated, the editors decided to publish only extracts from the accounts. These extracts, edited by Fowler, were published, and have been used extensively by researchers, although severely criticized.<sup>52</sup> The extracts are full of comments such as 'Seems not to contain anything special',<sup>53</sup> and the selected accounts are incompletely transcribed, and from them it is most often impossible to gain any idea of the overall income, expenses and surpluses for a particular office for a particular year, or indeed of the amounts relating to each major subcategory of income or expense. The accounts contain many technical and sometimes obscure terms with a variety of spellings, presented in an abbreviated form which has resulted in some misinterpretations.<sup>54</sup> More recent volumes published by the Surtees Society have returned to the accounting materials, producing much higher quality, better annotated and more complete transcripts of the original accounting material. Lomas and Piper have edited a volume relating to rentals pertaining to the main estate which includes a valuation from c. 1230, a rent roll of 1270, rentals of 1340–1 and 1396–7 and a rent book of 1495–6.<sup>55</sup> Most recently Britnell has produced a volume of transcripts of the previously neglected manorial accounts covering the period 1277–1310.<sup>56</sup>

### **Supplementary sources**

The actual accounting records comprise a minor element of the materials which survive from Durham Cathedral Priory. In addition original deeds, repertories, cartularies, court records, priory registers and priors' registers survive. The calendars for these records are in progress, but have been reviewed as far as possible to identify other materials relevant to the development of accounting procedures.<sup>57</sup> The Durham histories of Symeon, Coldingham, Graystones and Chambre have been reviewed.<sup>58</sup> The papacy, royal government, the archbishops of York and the bishops of Durham are all possible sources of influence upon the development and practice of accounting techniques and systems at Durham Cathedral Priory; and thus

calendars of papal letters, charter rolls, close rolls, fine rolls and patent rolls have been reviewed as have archiepiscopal and episcopal registers. The records of the general and provincial chapters of the Benedictine order have also been examined as have records relating to other Benedictine houses situated in the northern province, including Monk Bretton, Selby, Whitby, and York.

## Key questions

The primary aim of this book is to explore and understand the functioning of the accounting system in the context of its wider control environment as it developed at Durham Cathedral Priory in the period 1083–1539. As indicated in the tables above little accounting material survives before the very end of the thirteenth century. However other records allow the formation of some tentative conclusions as to the extent, type and date of accounting before that date. The surviving accounting records allow an investigation of the extent to which accounting at Durham Cathedral Priory mirrored, or moved beyond, the charge and discharge system of manorial accounts with its emphasis on the stewardship function of the agent as outlined in Chapter 2. Previous studies have been overwhelmingly concerned with manorial accounts, and thus an examination of the accounting records from Durham Cathedral Priory provides an opportunity to explore a network of accounts, both manorial and non-manorial, from a range of officials enabling the analysis of the role of accounting, perhaps extending beyond the simple stewardship function outlined above, in the management and maintenance of a large corporation.<sup>59</sup> An analysis of the accounting material also provides an opportunity to pursue some questions which have aroused confusion or dispute amongst historians. Do the receipts in the accounts reflect actual or potential income? What is the meaning of specialized terms such as *superplusagium*? Were the accounting systems effective in terms of the safeguarding of the house's assets and the collection of rents?

This study will define the different types of accounting record encountered such as the *compotus*, *status*, rental and others in terms of their contents, form and purpose. Additionally a number of technical terms encountered within medieval accounting records such as *arreragia*, *remanentia*, *superplusagium* and *excessus*, which have sometimes been interpreted somewhat loosely or aroused disagreement as to their meaning will be defined more tightly.<sup>60</sup> The lack of uniformity in the format of accounts and in their terminology has led to disagreements and on occasion to a dubious interpretation of the figures which the accounts contain. For example, in commenting on accounts presented by the bursar of Durham Cathedral Priory, Dobson disputed Knowles' interpretation of the *superplusagium* figure in charge and discharge

accounts as 'a mass of floating capital'.<sup>61</sup> This *superplusagium*, which arose when the total discharge exceeded the total charge, has aroused interest as to what it represents. Did the agent actually pay expenses from their own funds or did it represent expenses which were listed in the account roll but which had not yet actually been paid? Previous examinations of this *superplusagium* or *excessus* balance in manorial accounts by Postles and Noke have identified a number of possible interpretations.<sup>62</sup> On occasion it appears to represent items from the discharge section of the account which had not been paid by the reeve; on others perhaps the reeve had paid expenses from his own funds. Noke concludes that it is an ambiguous phenomenon, and Postles notes that, for a fair proportion of the *excessus* balances which he examined, the auditors were able to reduce the claim of the bailiff, which suggests that the bailiff was presenting an account with an understated charge or overstated discharge to improve his own return at the expense of the lord's.<sup>63</sup>

The accounting records will be analysed in terms of their dating, periodicity, contents, structure, order, layout, headings, columns, paragraphs and spacing. Receipts and expenditure will be analysed to see if they are records of actual or potential cash flows. On occasion it has been alleged that figures from the account rolls may be misleading 'for they are figures of the potential as opposed to the actual income'.<sup>64</sup> The audit process will also be considered: its frequency, the identity of the auditors and evidence for the rigour or weakness of the audit process.

Medieval accounts have been criticized for their conservatism and described as 'monolithic' and 'inflexible and miserly'.<sup>65</sup> Coulton observed: 'If this misappropriation of monastic funds, unlicensed or semi-licensed, was the main cause of financial decay, it found a natural concomitant in careless book-keeping or even in the total absence of regular accounts'.<sup>66</sup> Noting that most accounts were for a year, he concluded that statutes which mandated more frequent accounting were largely ignored and that obedientaries were left practically unsupervised from one year's end to another, the annual audit being the only check upon them.

The actual Durham accounts have received something of a bad press. Fowler has asserted that there is a consistent problem with arithmetical inaccuracy in the accounts, a finding reiterated more recently by Threlfall-Holmes.<sup>67</sup> Assertions of inflexibility and a lack of adaptability have also been made: 'The format as well as the contents of the surviving monastic account-rolls changed so little during decades and even centuries that they are themselves the best tribute to the extraordinary conservatism and rigidity of Durham's accounting organisation'.<sup>68</sup> These charges perhaps reflect an extension of the viewpoint, epitomized in the title of an article 'Why was science backwards in the Middle Ages?', that the period was not one of experimentation and innovation.<sup>69</sup>

An examination of the accounts provides an opportunity to assess some of the criticisms made of medieval and monastic accounting in general and of Durham Cathedral Priory in particular. Does the evidence from Durham support Coulton's claim that monastic bookkeeping was careless, neglected and infrequent? Was accounting at Durham rigid and inflexible as noted by Dobson or did it reflect the three phases identified by Harvey and perhaps even show additional evidence of a responsiveness to new situations and challenges? If so, what were the causes and catalysts underlying any changes? Do the charges of arithmetical inaccuracy made by Fowler and Threlfall-Holmes hold for the period under investigation?

## Conclusion

As Dobson noted the magnificent quantity of records surviving from the medieval priory of Durham constitutes for the researcher both great opportunities and great problems.<sup>70</sup> The archives contain a wealth of material, but its huge volume prevents the researcher from being able to examine and analyse all of the material which might be relevant to his or her study. The accounting material alone comprises over 4,500 items, some consisting of a couple of lines of writing only, but others including hundreds and thousands of entries. For this study a sampling strategy has been necessary. The approach adopted was to select a number of different accounting record types from each office, including the earliest and the latest in date, and a range from the intervening period including a number of consecutive accounts to see how balances were transferred from the account of one period to the account of the next. The bursars' accounts were examined first because of the scale and diversity of transactions contained within them. Secondly the granators' accounts were examined, because of their comparative neglect by Fowler in his three volumes of extracts from the Durham account rolls.<sup>71</sup> Additionally however, a range of accounts from all of the other offices was selected for review. The selection was greatly influenced not just by survival but also by the condition of the accounts. The accounts are written on parchment and legibility and completeness varies extensively between accounts: some may be transcribed *in toto*, others may allow for the transcription of a few lines only. Legibility may be affected by the faintness of the ink or by damage due to damp and other causes. As early as the 1430s, it was noted that many of the records had been 'destroyed, partly by rain, partly by rats and mice', and a report on the archive in 1939 stated that although a large number of charters were in excellent condition, the state of many of the rolls was 'terrible'.<sup>72</sup> The deterioration in the physical condition of the rolls has been addressed, but unfortunately lost material cannot be replaced. These factors have had a major impact on the selection



of records for review and transcription. For these reasons a table of accounts reviewed has not been included: some 'reviews' took seconds when it was quickly ascertained that the lack of legibility and the degree of incompleteness presented insurmountable problems.

This study allows a consideration of the areas of complication and dispute outlined above and is an opportunity to assess the reasonableness of the general accounting framework, particularly in the light of the specific attacks made upon monasteries for the allegedly sporadic and unsystematic manner in which accounting and account record keeping were conducted. Detailed work has been undertaken on accounting materials at a number of other ecclesiastical institutions, particularly at Canterbury Cathedral Priory, Norwich Cathedral Priory and Westminster Abbey.<sup>73</sup> However limited work has been done on the Benedictine houses in the northern province from which, with the exception of Durham Cathedral Priory, few accounting records survive or have been published.<sup>74</sup> The accounts reviewed are analysed in terms of their form and purpose in Chapter 4; for their treatment of debtors and creditors in Chapter 5, and for their extended use beyond an immediate stewardship function as management tools in Chapter 6. The final conclusion reviews the findings of the previous chapters and considers the evidence of visitation records to reach a judgement on the quality of the overall accounting and control environment.

# 4

## Rentals, *Compoti*, *Status*, and Other Documentary Forms

This chapter examines the forms of the accounting records to elucidate their function and to consider their role within a broader system of financial control. After a short review of the physical characteristics of the accounting material, the various forms of accounting record are considered starting with an analysis of their titles and a detailed survey of accounting reporting dates. The layout and contents of rental documents, *status* and *compoti* are reviewed, and developments are identified. Lastly the role and effectiveness of the accounts as a constituent in a wider system of financial control is considered: their arithmetical accuracy; their place in a network of additional documentation; their audit and use; and the further controls such as segregation of duties and authorization, which formed the broader context in which accounting operated.

### Physical characteristics

The medieval accounting records of Durham Cathedral Priory are written predominantly on parchment, although the use of paper becomes more widespread in the fifteenth century. The development of parchment is explained by Pliny as a response by Eumenes II, King of Pergamum (197–158 BC), to the Ptolemies' introduction of restrictions on the export of papyrus from Egypt.<sup>1</sup> The name of the city is alleged to be the origin of the Latin term *pergamenum* and its various forms such as *pergamentum* and *parchamentum*. It is listed as an item of expense as early as 1210/11 in a pipe roll from the bishopric of Winchester.<sup>2</sup> There are frequent references to its purchase in the account rolls of Durham Cathedral Priory. The bursar's roll of 1298/9 includes it in the list of purchases made by him at the great fair of Boston. The almoner in 1403/4 records an expense of 4s 4d for parchment and paper and the work of the clerk who prepared the account and a rental. The chamberlain in his account of 1450/1 includes an expense of 2s 8d for the purchase of parchment, paper, red wax and the payment of the clerk

who wrote the account roll. Similar entries can be found in the account rolls of the communar, terrar and feretrar, and the sacrist lists three parchment membranes in an inventory of his assets undertaken in 1404.<sup>3</sup> Parchment is prepared from animal skins, in England usually those of cattle or sheep, which are carefully treated to remove hair and to create a thin flat material suitable for writing. The ready availability of animal skins and the durability of parchment explain its dominance as a material for written records. Parchment was often reused: the original writing was removed by washing or scraping, creating a clear surface for the recording of new written material. Such reused parchments are known as palimpsests and careful scrutiny sometimes allows the erased material to be recovered.<sup>4</sup> The parchment account roll was not the only medium through which accounting information was recorded in the Middle Ages. Bischoff has noted the general use of wax tablets, and in particular their use for medieval accounts.<sup>5</sup> However no evidence of their use at Durham Cathedral Priory remains, although in contrast the use of tallies is widely mentioned in the accounts.<sup>6</sup> The cutting and employment of tallies at the Exchequer was depicted by Fitz Nigel in the *Dialogus de Scaccario*,<sup>7</sup> and their use in manorial and household accounting was described in accounting treatises in the thirteenth century.<sup>8</sup> Tallies continued in use at the Exchequer until 1783, and were stored until 1834, when a fire in which they were to be consumed got out of control and burnt down the old Palace of Westminster, which was subsequently replaced by the present day building designed by Charles Barry. An early example of the use of a tally in the surviving accounting material is contained in the Pitlington manorial account of 1277/8 which records the payment by the bursar of £32 10s to the *serviens* Roger.<sup>9</sup> The later Pitlington account of 1329/30 contains at least a dozen references to the use of tallies for recording the receipts and payments of cash, wheat, oats, malt, draught horses, oxen, and pigs to and from a range of other officials including the bursar, the granator, members of the prior's household, and the *servientes* of the manors of Dalton and Bearpark. The system of notches representing monetary amounts or stock quantities was doubtless more readily understood by illiterate *servientes*. During the fourteenth century, perhaps as literacy became more prevalent, the reference to tallies are increasingly replaced by references to indentures of which many examples do survive. These indentures contained written details of the transactions which occurred between the two parties to the indenture and were capable of holding much more information than a tally-stick. In the 1376/7 Pitlington account the *serviens* renders account for £8 19s 5d received from William of Killerby the bursar 'as shown in an indenture'.<sup>10</sup> Some of these indentures are amongst the smallest items in the care of Durham Cathedral Archives: an example issued in 1351/2 witnessed the receipt of £10 5s by the bursar

from the proctor of Norham. It measures approximately 11 cm by 14 cm and contains barely thirty words.<sup>11</sup> Like the tally the indenture was a bipartite instrument. It was made from a single piece of parchment which was divided into two by an indented edge of interlocking teeth. This indented edge was frequently overwritten to render the fabrication of one part of the indenture more difficult.<sup>12</sup> In contrast to indentures which comprised a single piece of parchment, account rolls were made up of a number of pieces of parchment attached end to end to form a long document which was then rolled up for easier transport and storage. The bursar's account roll of 1379/80 is 29 cm wide and comprises a number of membranes joined together which create a roll over 6 m in length. Documents which deal with rental income occur in both roll and book form. The bursar's rent roll of 1270 comprises four attached membranes, each approximately 22 cm wide and a little less than 24 cm long.<sup>13</sup> In contrast the bursar's rentals of 1340/1 and 1396/7 both occupy sixteen leaves of a single quire, and the rent book of 1495/6 consists of two paper quires. The rent roll and the 1340/1 rental are written on parchment, the 1396/7 rental and the 1495/6 rent book on paper. The approximate dimensions of the rentals and rent book are up to 40.5cm × 30cm, 31 × 21.5 cm and 22 × 15cm respectively.<sup>14</sup>

The inks used by the scribes who wrote the accounts now vary considerably in their intensity. Their colours range from a reddish brown to black and the use of two distinct colours or shades is discernible in many accounting records. A variety of recipes for the manufacture of ink existed,<sup>15</sup> and references to its purchase occur in the bursars' accounts. His account of 1422/3 included an expense of 2s 4d for ink, pumice-stone (used to prepare the surface of parchment to render it suitable for writing) and red wax.<sup>16</sup>

The accounts are written in Latin. They include many local spellings and usages of words for which useful glossaries have been provided in a number of the Surtees Society's volumes.<sup>17</sup> The Latin is highly abbreviated and contains a variety of symbols to indicate contraction in word length. Useful guides to the contractions, which are frequently encountered in medieval accounting records, are provided by Cappelli and Martin.<sup>18</sup> Within the accounts monetary amounts are expressed in pounds, shillings, and pence (abbreviated as £, s, and d). The Latin terms for these are *libri*, *solidi*, and *denarii*, and for halfpenny and farthing (one quarter of a penny) *obolus* and *quarterius*. One pound comprised twenty shillings and one shilling comprised twelve pence. The mark which comprised 160 pennies or thirteen shillings and four pence also appears in the accounts. Roman rather than Arabic numerals are used throughout the period. Large sums are expressed as a multiple of two factors: 'v<sup>m</sup>' for example equates to 5,000. The final minim, (a single downward stroke of the quill used in writing numbers and letters such as 'i', 'm', 'n', 'u', and 'v'), in a number is usually elongated to show

that it is the final minim, and perhaps to make subsequent alterations to a figure more difficult. Thus tuppence would be rendered 'ij d' and fourpence 'iiij d'.

At the start of the period under review, all denominations other than the penny were units of account only, and the penny, made of silver, was the only coin regularly minted. It had been introduced by King Offa (757–96) of Mercia in imitation of the Carolingian silver denier. Halfpennies and farthings were created by cutting pennies into halves and quarters, a process which understandably led to concerns over the accuracy of such divisions.<sup>19</sup> However in 1279 arrangements were concluded to produce two further coins: the farthing and the groat (a four penny piece), and in the following year round halfpennies were also issued.<sup>20</sup> A half groat of 2d was also introduced. In 1344 gold coinage was issued. The initial *Leopard* being valued at six shillings was overvalued in terms of silver, and so was replaced by the noble, half noble and quarter noble with values of 6s 8d, 3s 4d and 1s 8d respectively. The noble was thus worth half of a mark.<sup>21</sup> A new noble with a value of 8s 4d was unsuccessfully issued in 1464, being replaced by the noble ryal (rose noble) in 1465 which had a value of 10s. Half and quarter rose nobles were issued. From the mid-fourteenth century gold coinage dominated silver in terms of the value minted.<sup>22</sup> Under Henry VII (1485–1509), gold sovereigns worth 20s or a pound and shillings known as testoons were produced, both of which had previously been units of account. His successor Henry VIII (1509–47) devalued the currency by increasing its nominal value, debasing the gold and silver quality with the addition of a higher percentage of alloys, and reducing its weight. These actions resulted in a coinage which has been described as 'one of the most shameful and shabby currencies ever seen in England'.<sup>23</sup> A mint at Durham issued the smaller silver denominations from the Anglo-Norman period until the 1540s, albeit with temporary closures.<sup>24</sup> Throughout the period between 1083 and 1539 monetary amounts at Durham Cathedral Priory were expressed predominantly in pounds, shillings and pence (subdivided into halfpennies and farthings), with some references to the mark.

### Account titles

The title of an account could be written in a plain hand or extremely elaborately on occasion. An example of the latter is provided by the bursar's account of 1390/1, the heading of which is written in an eye-catching 'balloon script' where the first letters of each word form the base of a balloon perhaps six times the height of the other letters of the first line. These balloons are carefully articulated by the use of dark shading. It is tempting to interpret this beautiful work as a reflection of the importance accorded

to the preparation and submission of accounts at Durham Cathedral Priory. The title of the first surviving bursar's account roll of 1278/9 is however much plainer, its script indeed is scarcely distinguishable in size or style from that of the remainder of the contents of the roll.<sup>25</sup> The title translates as: 'The account of W[alter] of Norton from St Wilfred's day [12 October] in winter in the year of grace 1278 to the day of Saints Processus and Martinianus [2 July]'.<sup>26</sup> Thus although the name of the accounting official is given, his position is not identified, and although the start and end-dates of the accounting period are given, its total length is not specified. The next extant bursar's account is from 1292/3: 'The account of brother R[alph] of Mordon, bursar of Durham, on the Monday next [5 October] after the feast of the blessed archangel Michael [29 September] in the year of grace 1293'. The account lacks a start date, but it does specify that the person in whose name the account was prepared held the office of bursar of Durham.<sup>27</sup> Research undertaken since the Surtees Society's volumes of the *Durham Account Rolls* were published has allowed identification of the full names of many of the reporting officers, indicated merely by initials in account titles.<sup>28</sup> In later years, it is usual for titles to include the name of the reporting official, his position, the start and end-dates of the account, and the length of the period covered by the account. Thus, the roll of 1310/11 is entitled 'The account of Dominus Thomas of Haswell, bursar, from the Sunday next [4 October] after the feast of St Michael [29 September] in the year of our Lord 1310 until the feast of St Martin [11 November] in the year of our Lord 1311, for a full year and six weeks'.<sup>29</sup> The title clearly explains that the account runs from 4 October 1310 to 11 November 1311, and that the period exceeds a year. The consistent inclusion of these details in the titles of account rolls indicates a desire to aid those reviewing accounts to be certain as to what they were seeing, and to reassure them that they were examining the correct account.

The dating given in the Surtees Society's volumes should be treated with caution on occasion. In the medieval period a variety of dates were used for the start of a new year and indeed for the start of the Christian era. Poole provides an entertaining example of a traveller departing from Venice on 1 March 1245, arriving a little later in Florence in 1244, and then journeying on to Pisa where he would find himself in 1246. Continuing to Provence he would return to 1245, and if he arrived in the French kingdom before Easter he would be in 1244 once again.<sup>30</sup> In England, 1 January was only adopted as the start of the new year on 1 January 1752. The venerable Bede assumed that the Christian era and thus the use of dating by the 'year of grace' began with the birth of Christ on Christmas Day. However an alternative approach argued that the Christian era started nine months before this when the Virgin Mary became pregnant with Christ

at the Annunciation, which was thus dated 25 March. The use of the 25 March *before* the Nativity as the start of the Christian era began at Arles in the late ninth century and was irregularly used in the papal chancery between 1088 and 1145. Seemingly less rational to our eyes was the use of the 25 March *after* the Nativity as the starting point of the Christian era. This basis was used for dating within the papal chancery after 1098; and its use is found in England from the mid-eleventh century, became widespread by the late twelfth century and continued in use until 1752.<sup>31</sup> Thus an account roll which includes an end-date falling between 1 January and 25 March should be dated a year later than the year indicated on the roll if the period covered is to be expressed according to modern usage (see the details of the 1308 Finchale *status* below for an example of confusion in dating). An alternative to dating by the Christian era was the use of regnal years. Durham Cathedral Priory is consistent in its use of the Christian era, in contrast to other ecclesiastical institutions such as Worcester Cathedral Priory where regnal years are included in the titles of accounts from the thirteenth to the sixteenth centuries.<sup>32</sup> Weeks and months followed modern usage, although most dating within the account rolls is done by reference to saints' days and festivals; the majority of these are fixed on a particular day within a particular month, but Easter is a moveable feast which can fall between 22 March and 25 April and thus affects the dates of a number of other festivals and fasts such as Lent, Ash Wednesday, Palm Sunday, Ascension and Pentecost which are calculated by reference to Easter.

The dating of *status* is slightly different. Two of the earliest from the cells of Finchale and Jarrow are dated 1303.<sup>33</sup> The title of the Finchale *status* translates as: '*Status* of the house of Finchale delivered by Walter de Swinburn on the day of St Vitalis Martyr [28] April to Geoffrey of Burdon then prior [of Finchale] in the year 1303'.<sup>34</sup> The title of the Jarrow *status* is not completely decipherable but it does reveal that the accounting form is specified as a *status*: and a date is provided: 'the day following the day of St Oswinus, [20 August] King and Martyr, in the year of the Lord 1303', that is the account date is 21 August.<sup>35</sup> A subsequent *status* from Finchale is merely described as: 'The Goods of Finchale on the Feast of the Purification [2 February] in the year of the Lord 1308'.<sup>36</sup> This provides an example of the ease of misdating according to modern usage. The title specifies the year '*mccc septimo*' (1307), but as the Feast of the Purification falls within the period between 1 January and 25 March, the year according to modern usage is 1308 and not the 1307 indicated in the Surtees Society's transcription. The title of the 1310 *status* from Lytham is just as brief and does not even provide a precise date, reading simply: '*Status* of the house of Lytham in the year of the Lord 1310'.<sup>37</sup> Later, for example at Holy Island in the *status* of 1327 and 1328, it is customary to include the name of the person responsible for the *status*,

normally the head of the cell. The 1328 *status* from Holy Island is entitled: 'Status of the house of Holy Island provided by John of Layton prior of the same house on the Sunday immediately before Michaelmas in the year of the Lord one thousand three hundred and twenty eight.'<sup>38</sup> In 1340 the title of the *status* from Holy Island is extended and includes not only the date of the account but also the date on which the account was delivered to or at Durham. It is not quite clear whether this delivery refers to the physical arrival of the document in Durham or its recitation aloud and audit. The title of the 1341 *status* from Lytham also indicates that it was delivered to the prior and convent of the church of Durham. Thus in its most detailed form the title of the *status* indicated the specific day to which it related, the name and position of the accounting official and the person(s) to whom it was delivered. A key difference between the titles of the majority of the *compoti* and *status* reviewed is that the former define a period often of a year which is covered by the account, whereas the latter mention a single date. This difference in dating is considered further in the section on the contents of the respective accounting forms below. The titles of the documents which relate to the collection of rents from the bursars' office are much less detailed, possibly a reflection that they were used by the bursar to assist in the efficient collection of rents rather than being prepared to present to auditors at the end of the year. The rent roll of 1270 is headed 'Roll of the rents of Durham Priory for the Pentecost term in the year of the Lord 1270'. The rentals of 1340/1 and 1396/7 which were in book form have no contemporaneous formal title, and the rent book of 1495/6 merely notes the year.

## Periodicity

In general, the main manorial account was usually rendered after the harvest had been collected, although a 'view' might be conducted part way through the year to assess the condition and likely yields of crops. Manorial accounts usually covered a period of a year, which often ran from Michaelmas (29 September) to Michaelmas.<sup>39</sup> A variety of different accounting dates can be seen at different institutions. At the Exchequer, Michaelmas and Easter were the two usual accounting dates at which the sheriff of each county was expected to appear at Westminster.<sup>40</sup> Michaelmas was the 'conventional' date at which the cellarer of Battle Abbey accounted.<sup>41</sup> At Abingdon Abbey however Midsummer, the feast of the nativity of St John the Baptist (24 June) was the established date for the abbey officers as is indicated by a range of accounts from a number of different obedientiaries and officers covering the period from 1334 to 1479, although the manorial officials and the rent collectors accounted at Michaelmas.<sup>42</sup> The formulary of Beaulieu Abbey



specifies Michaelmas as the date to which accounts should be prepared by manors, granges and officers but also adds that monks should account four times in the year at Christmas, Easter, the nativity of John the Baptist and at Michaelmas. The last date seems to be the grandest occasion at which annual accounts were submitted with the three earlier dates being interim accounts.<sup>43</sup> Michaelmas and Martinmas (11 November) both appear as an account-end at Bolton Priory.<sup>44</sup> At Bridlington Priory, Archbishop Romeyn (1286–96) issued instructions after a visitation in 1287 that a view of account should be taken around Easter time and that the final accounts should be rendered at Christmas, though whether Christmas was the account-end or the date on which accounts were to be rendered is not clear.<sup>45</sup> At Durham Cathedral Priory it has been asserted that ‘The accounts (covering the financial year from Michaelmas to Michaelmas) were presented at the annual chapter held in the summer about Ascension time’,<sup>46</sup> and alternatively that ‘The accounting year ran from one Whitsuntide to the next, so that shortly after its completion each *compotus* could be examined by specially appointed monks who reported their findings to the convent’s annual chapter in June’.<sup>47</sup> The former time scale would leave a large interval of perhaps nine months between the account-end (29 September) and the date of the audit. The latter entailed a much shorter interval of some weeks only. A detailed review of account-end dates at the priory has been undertaken to attempt to resolve this apparent contradiction.

At Durham Cathedral Priory, the period covered by each account is typically for approximately a complete calendar year, but if the office-holder changed during the year, an account was prepared up to the date of departure. This illustrates the personal nature of the office and of the associated accountability which is in keeping with the stewardship role associated with charge and discharge accounts. For example Alexander of Lamesley, a bursar in the second decade of the fourteenth century, accounted for two twelve month periods ending on 11 November (Martinmas) in 1314 and 1315. It seems likely, given that additional references to him as bursar are found for the period 11 November 1315 to 11 November 1316, that he also prepared an account for the year to 11 November 1316. This has not survived, but an account for the following nine week period from 11 November 1316 to 9 January 1317 does survive. On 9 January John of Harmby became bursar and he prepared accounts (which survive) for the year to 8 January 1318.

The following analysis of account end-dates at Durham Cathedral Priory attempts first to ascertain whether there was consistency in year-end dates between years and between the numerous reporting offices. As a control, regularity enhances comparability between years and between different offices.

To make the information more readily appreciable, to expedite comparisons between different offices and years, and to highlight changes and patterns in the incidence of accounting dates, the data from the surviving account rolls (*compoti* and *status*) have been entered into Appendices 1 and 2, which show the accounting period end-dates by office and year. The information has been drawn from the *Handlist* and confirmed in the many accounts which have been reviewed.

Appendix 1 includes the main estate officers: the terrar, the bursar, the cellarer and the granator; and, the manors of the main estate. Appendix 2 gives details of the accounts of the proctors of Norham and Scotland, those of the obedientiaries of the main house and those of the cells. Offices which include only a small number of accounts have been omitted from the tables. Each appendix contains a column for each reporting office, and each row represents a year in which the end of an account roll occurs. Each cell contains the date on which an account ends given in the format 'dd/mm'. A 'c' or '??' indicates that there is some uncertainty about the precise year-end.<sup>48</sup> Sale of tithe schedules have not been included in Appendices 1 and 2. Those which do contain dates (mainly in the 1340s) indicate that tithe sales or settlements were frequently conducted on St Cuthbert's Day (20 March) and on the nativity of John the Baptist (24 June). Rentals do not indicate accounting period-ends, although they do confirm that the majority of rents fell due at Pentecost and at Martinmas.

The first fact which stands out from the appendices is the diversity of reporting dates: the bursar column for example contains accounts which end in every month of the year with the exception of December. The cellarers' accounts end in nine different months and the granators' accounts in seven. The manorial accounts end in every month of the year as do the accounts from the cells, and the obedientiary accounts reflect every month apart from December. Some of this diversity can perhaps be explained by the removal or departure of an individual from his office midway through what might be considered a 'normal' accounting year. However despite this diversity in account end-dates a number of patterns can be discerned. There is no evidence to suggest that officials were asked to submit accounts at the date when a new prior assumed office.

The bursars' accounts from 1294 to 1315 adopted Martinmas (11 November) as their end-date. In the period between 1317 and 1334 there was considerable variety in account end-dates. From 1335 to 1341 May was the predominant month. Then from 1341 until 1360 Martinmas was again dominant, being again replaced mainly by May until 1377, when a run of Michaelmas year-ends was adopted until 1392. After that May predominated again with occasional runs of Michaelmas or Martinmas year-ends. The terrars' accounts, which only survive from 1397, correlate

exactly with the bursars' accounts in terms of accounting periods and end-dates, apart from a three year period of divergence between 1434 and 1436.<sup>49</sup> The granators' and cellarers' accounts pursue a more independent pattern until 1440 after which they are largely identical to each other and the bursars' accounts. The bursar-cellarer indentures coincide largely with the bursars' accounts, although a run from 21 May 1396 to 6 June 1400 comprises two accounts for each year covering Pentecost to Michaelmas and Michaelmas to Pentecost. Likewise the bursar-granator indentures predominantly match the dates of the bursars' accounts.

The manors, whose policy was directed by the terrar and whose yields were received by the bursar and granator and applied for the sustenance of the community, show a variety of account end-dates but, as might be expected and in line with manorial accounts elsewhere, the majority of accounts end in September, October or November when the harvest had been collected and stored. Within the earlier period there is quite a variety of account end-dates between manors even within a single year. From 1302 there is a shift towards Martinmas, and in 1303 four manors and the bursar's accounts end on this date. In 1320 Michaelmas predominates for the first time and from 1342 onwards the vast majority of manorial accounts end consistently on this date, with the exception of the final accounts from the solitary Pittington manor which fall in May and June. Earlier account end-dates are quite rare and seem to have occurred when a new manorial official was appointed.<sup>50</sup>

The accounts of the proctors of Norham end predominantly on Martinmas until 1342. Thereafter few accounts survive, but from 1405 to 1409 accounts are prepared on the feast of St James the Apostle (25 July), after which May and June are the usual months with an isolated Martinmas year-end in 1433. The few accounts surviving from the proctor of Scotland all have May or November as year-ends. The survival of obedientiary accounts is extremely sporadic until the 1330s. In 1340 accounts survive from three obedientiaries: the almoner, hostiller and sacrist, ending on 7 and 8 May. With a few exceptions, accounts for the remainder of the period end in May or June, a pattern which can also be observed in the cell accounts.

To the modern accountant this diversity in accounting end-dates and the consequential unevenness in the length of consecutive accounting periods might seem somewhat bizarre. Nevertheless within years and across the different offices consistency can be observed. In 1454 for example six offices prepared accounts up to 3 June and nine to 9 June. In 1506 two offices prepared accounts to 25 May, and thirteen offices to 31 May. This split of offices between two accounting dates which are frequently separated by a period of six days is regularly encountered. Appendix 3 which provides the date of Pentecost between the years 1270 and 1539 supplies an explanation.

Pentecost or Whitsun falls six weeks after Easter, itself a moveable feast. A comparison of the dates in Appendices 1 and 2 with those in Appendix 3 reveals that many of the accounts end on Pentecost, and the others in that same year frequently end on the Monday which precedes Pentecost. There are numerous exceptions to this observation, but enough instances occur to suggest that accounting by the cells, the obedientiaries and eventually by the officers was to be carried out around Pentecost with the majority of offices reporting at Pentecost, but a number in many years accounting on the Monday before. Perhaps this split was made to facilitate the work of the professional scribes who wrote up many of the accounts. However it seems likely that these accounts were prepared at this date for consideration at an annual chapter of the house and its cells to be held on 24 June. The use of a moveable feast such as Pentecost as an account end-date might concern accountants today in that 'years' of different length are not so easily comparable, but this was a lesser problem in the period under review as many receipts and payments fell due on that date. Pentecost and Martinmas were the two major *termini* at which the rents of the priory's tenants fell due.

The feretrar alone appeared to produce accounts which consistently deviated from this pattern. His first surviving account is from 1376, and although in that year his accounts were only a day apart from the other surviving obedientiary accounts of that year, thereafter his accounts were consistently later than those of the other obedientiaries. He accounted on 25 July (the feast of St James the Apostle) from 1378 to 1384; thereafter he also accounted on 24 June (the nativity of John the Baptist), 14 June, 6 October and 8 September and 9 May. The other obedientiaries are much more consistent in their use of Pentecost and the week preceding.

Overall it can be concluded that an emphasis on Martinmas, which can be seen in the bursar's accounts to 1333, is shared by the proctor of Norham, but not by the obedientiary and cell accounts. Those accounts concerned with agricultural production and dues (those of the main estate officers and of the manors) share a focus on accounting in the latter half of the year once the harvest was gathered, as might be expected, and this continues for the manors to the end of the period surveyed, with Michaelmas dominant from 1370 to 1421. The bursars' accounts however show considerable volatility moving repeatedly between the period around Pentecost and Martinmas. The cells and obedientiaries in contrast account much more consistently around Pentecost. Overall it suggests two major accounting and auditing periods: internal offices accounting in early summer and external manorial offices accounting in the autumn with the bursar's office oscillating between the two. The annual chapter held around midsummer each year and mandated by the Constitutions of Benedict XII issued in 1336 were required to hear the accounts of all monk-officials and this perhaps explains

their tendency to account around Pentecost.<sup>51</sup> The bursar's office seems to have been pulled in two directions sometimes aligning itself with the obedi-entiaries and sometimes with the manors.

## Types of accounting record

Statutes and injunctions employed a variety of terms to indicate the accounting which was being mandated. The following sections attempt stricter definitions of the form, contents and function of a number of different types of accounting records which can be divided into four categories: rentals and rent books; *compoti* (records of receipts and expenses); *status* (listings of assets and liabilities); and finally a number of subsidiary and supporting accounting forms and schedules.

## Rental documents

The likely earliest document relating to rents is a valuation thought to date to c. 1230, which has been linked to the papal instructions of 1228 and 1229 that called for a tenth of 'all rents and profits'.<sup>52</sup> Thus its purpose may well have been to satisfy the external papal demands for an accurate sworn statement of income upon which the tenth was to be based, rather than have been prepared to assist the internal administration of the estates of the house. Its likely date however is close to the statutes issued by Prior Thomas in 1235 which mandated the preparation of two rolls on which were to be recorded all the possessions, rents and other things pertaining to the house.<sup>53</sup> These rolls, if they were prepared, have unfortunately not survived. The valuation of c. 1230 is not a listing of individual properties and rents, and thus it could not have been used to monitor the collection of individual rents, rather it is a listing of annual rents by township or vill with notes indicating the rents which pertained to one of the obediences or to one of the cells. It discloses income from mills and from animal husbandry separately, notes that the income from the prior's free and Halmote courts scarcely covered their administrative costs, and gives a total annual income of £588 10s 8d arising from around 140 entries. A number of valuations were produced during the life of the priory, the final in 1535/6 being almost identical in its contents to the figures contained within the *Valor Ecclesiasticus*, which was compiled from the inquest conducted into the value of each benefice in England in 1536. This valued the annual income of the church in England at approximately £300,000 and was used as a basis for the levying of royal tenths which in fact between 1535 and 1538 did yield around £29,500 per annum.<sup>54</sup>

In terms of surveys, the priory appears deficient in comparison to the bishopric which has surviving surveys from both the twelfth and the

fourteenth centuries, whereas from the priory there survive only fifteenth century surveys. One (c. 1411) is similar to a rental but with some information about the location of holdings for some entries.<sup>55</sup> Another (1430) includes reference within its title to the ancient *feodarium* of Prior Thomas of Melsonby, suggesting that at least one survey had been conducted earlier in the first half of the thirteenth century. In contrast, the episcopal estates were documented in the *Boldon Buke*, compiled under Bishop Hugh of le Puiset in the early 1180s, and another exercise was undertaken 200 years later to prepare Bishop Hatfield's survey.<sup>56</sup> For the priory, surveys of freeholdings only, were conducted in 1430. These survive from the main priory estate and also from the almoner's and the infirmarer's offices and include a description of each freeholding.<sup>57</sup>

In contrast to the earlier valuation of c. 1230 the bursar's rent roll for Pentecost 1270 was undoubtedly a working accounting document which summarized actual rental receipts, rather than being a valuation listing the total rent due.<sup>58</sup> From a roll of this sort, entries were posted into the final account or *compotus* of the bursars (see below). The rent roll of 1270 was written in three main stages: first the place names, secondly the monetary amounts as they were received, and finally notes about increases or arrears in rent. It shows a single sum next to each place name. In some of the places listed, a number of tenants held land from the priory, so again many of the figures represent the aggregation of smaller individual rents. Customary dues such as '*denarii ad mandatum*' (associated with Holy Week) were listed separately, and then followed receipts from tithes arising 'between the Tyne and Tees' and beyond. Finally, income from pensions, fisheries, mills, farmed rents and tithes was included to give a total income figure of £1,021 14s 1½d arising from some 225 entries. The increase above the £588 10s 8d valuation of c. 1230 reflects a larger number of entries including spiritualities, which were not included in the earlier valuation, and some increases in rental income, although some locations recorded decreases perhaps reflecting uncollected rent or an increase in the amount of demesne being taken back in hand.

Rentals provide much more detailed information. The earliest surviving complete bursar's rental is from 1340/1, although fragments of earlier rentals dating back to c. 1326 exist.<sup>59</sup> The 1340/1 rental lists each property or person from whom rent was due and includes around 1,500 individual entries ordered by place or type of income. Rents are ordered by parish or vill; and the rental ends with income from pensions, mills, fisheries and customary dues. In all sixty-seven headings are given, and this and the total number of individual entries gives an idea of the complexity required for a system to collect and monitor these rents. Each holding had its own entry which provided the tenant's name, a description of the holding and

the rent due, which for the majority was payable in equal instalments at Pentecost and at Martinmas. Holdings could comprise an entire vill such as Sir Thomas Surtees' tenure of Felling which rendered a mark at each due date or could be much smaller such as the toft and six acres held by John son of Randolph in Southwick for two payments of sixpence.<sup>60</sup> The details of each holding were evidently written out first and then when payments were received it was noted by the insertion in the left-hand margin of an 'a' for the first due date and a 'b' for the second. Such a rental would need to be written out in advance for each year and would need to be updated for any changes in tenant or rent.

From 1495/6 to the surrender of the house, a series of eleven rent books survive. These allow extra space for each entry to permit the recording of additional information about the rent payments received in terms of place, date and the medium (livestock, grain or coin) and whether the tenant had paid in full and was 'quit'.<sup>61</sup>

### *Compti*

Income and expenses of a particular office are most frequently reflected in the account known as the *compotus* or less frequently as the *ratio*.<sup>62</sup> As noted earlier extensive research has been done on manorial accounts generally, and Halcrow has examined those of the manors of Durham Cathedral Priory.<sup>63</sup> In this section the bursars' accounts are selected for detailed analysis. These are the most numerous in terms of the number of years from which they survive, the largest in terms of the number of entries which they contain and the monetary amounts involved and hence the most complex *compti* of any officer or obedientiary. Fowler admitted the immensity of his task in selecting extracts from the bursars' account rolls and the limitation of his analysis when he stated 'The amount and variety of their contents is such that... I can only refer to some of the most remarkable matters'.<sup>64</sup> The surviving rolls also start at an earlier date than those for any other office or obedience and their survival rate from 1270, as detailed in Table 3.2, is the highest. This analysis is based upon a sample of the bursars' account rolls. The incidence of survival prevented the selection of an account at regular ten-year intervals. Of the accounts that did survive, those where the roll was incomplete or legibility was more problematic were passed over in favour of those more immediately decipherable. The objective was to examine an account roll not too far removed from each of the decade ends between 1280 and 1539, and, although at the start of this period the selection is not so evenly spaced, from 1310 onwards the accounts selected are approximately ten years apart until the sixteenth century.<sup>65</sup> Additionally, a number of further accounts for consecutive years were examined in the expectation of gaining information on the treatment of balances carried forward from one period to the next.

The various sources of receipts and types of expenditure contained in the bursars' accounts are described in detail to demonstrate the number and variety of transactions which required monitoring and recording. The major sources of income can be seen in Tables 4.1 and 4.2. Separate tables have been prepared for the years 1279–1417 and 1420–1537 as income was categorized and presented differently in these two periods. In the earlier period income is classified into four types: rents, labour, and customary dues from tenants living on lands owned by the priory; tithes due from appropriated parishes; various other receipts (frequently miscellaneous sales of livestock and grain); and, finally, borrowing.

The rents due to the priory from those living on its estates for the most part fell due twice a year at Pentecost and Martinmas, due dates shared by Selby Abbey, another Benedictine house in the northern province.<sup>66</sup> A rent was not considered overdue however until the subsequent due date had arrived.<sup>67</sup> Each of the two *termini* or due dates appears to have been the occasion for the following seven categories of receipts: *redditus assisus* (fixed rents), *firme* (rents) from Spennymoor, *firme* from Houghall, *pensiones* (pensions), *pischarie* (fishery rights), *firme molendinorum* (mill rents) and *firme maneriorum ad firma dimissorum* (rents from manorial land, which although traditionally kept in hand and managed directly, was leased during the period of the account).

Other customary receipts were accounted for on the due dates. At Pentecost receipts occurred for *wodladpennies*, presumed to be in lieu of labour in the woods, or loading or providing wood;<sup>68</sup> and for *oblaciones*, offerings from the churches at Jarrow, Wearmouth and Merrington on their patronal festivals.<sup>69</sup> At Martinmas were included receipts for *wandpennies* payable only from Cowpen possibly in place of wandes or wattles used in wattle and daub construction;<sup>70</sup> *averpennies* paid in commutation of the service of performing any work by draught animal;<sup>71</sup> *messingpennies*, perhaps for performing a mass or a harvest offering;<sup>72</sup> *denarii ad mandatum*, rents associated with Holy Week;<sup>73</sup> and, *reekpennies* or Peter's pence due from Jarrow and Wearmouth.<sup>74</sup> With the exception of the years 1278/9, 1329/30, and 1416/17 the total dues on these dates of Pentecost and Martinmas seem to have remained within a consistent band of £300 to £350.

Tithe income, as might be expected, was more volatile. In each parish a tithe or tenth of all production was payable to the parish priest.<sup>75</sup> Durham Cathedral Priory controlled a number of parishes and was entitled to their tithes, which were payable in kind, and the bursars' accounts reflect either the sale of the produce received or the sale of the right to receive the produce. Tithes *infra aquas* (within the waters) arose from the area between the River Tyne and the River Tees; those from further away were labelled *extra aquas* (beyond the waters). Of the parishes controlled by Durham



Table 4.1 The components of income in the bursars' accounts 1278-1417

	1278/9	1292/3	1297/8	1310/11	1318/19	1329/30	1338/9	1349/50	1359/60	1368/9	1379/80	1389/90	1397/8	1408/9	1416/17
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Martinmas dues	205	299	309	336	356	258	325	312	326	351	347	350	351	344	406
Pentecost dues	113	299	313	334	351	265	329	300	339	350	336	350	349	344	375
Tithes: <i>infra</i> <i>aquas</i>	-	398	298	329	249	84	198	83	247	264	175	266	282	273	286
Tithes: <i>extra</i> <i>aquas</i>	-	874	333	574	90	272	92	93	58	130	91	79	89	119	90
Various receipts	-	159	137	729	210	308	484	400	539	517	729	334	416	479	323
<i>Bonadagia</i>	-	-	-	-	-	-	-	-	44	64	83	91	90	89	89
<i>Operaciones</i>	-	-	-	-	46	20	-	-	12	48	44	41	38	33	38
Borrowing	-	344	-	158	21	351	141	20	126	-	274	158	-	-	-
Receipts in advance	-	-	-	-	-	342	48	4	-	-	-	-	-	-	-
Other	585	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>903</b>	<b>2373</b>	<b>1390</b>	<b>2460</b>	<b>1323</b>	<b>1900</b>	<b>1617</b>	<b>1212</b>	<b>1691</b>	<b>1724</b>	<b>2079</b>	<b>1669</b>	<b>1615</b>	<b>1681</b>	<b>1607</b>
Arrears B/f	115	1368	2236	3700	17	1309	160	263	348	958	1427	1466	2032	2795	1310
Cash in hand	68	-	-	-	-	-	-	-	-	-	-	-	-	-	1
<b>Total expected income</b>	<b>1086</b>	<b>3741</b>	<b>3626</b>	<b>6160</b>	<b>1340</b>	<b>3209</b>	<b>1777</b>	<b>1475</b>	<b>2039</b>	<b>2682</b>	<b>3506</b>	<b>3135</b>	<b>3647</b>	<b>4476</b>	<b>2918</b>

Source: DCD, bursar, years as indicated at the head of each column.

Table 4.2 The components of income in the bursars' accounts 1420-1537

	1420/1	1427/8	1436/7	1449/50	1458/9	1470/1	1479/80	1487/8	1499/00	1509/10	1513/4	1519/20	1536/7
	£	£	£	£	£	£	£	£	£	£	£	£	£
Rents	983	1013	963	938	983	982	998	1014	1015	1030	1036	1135	1069
Pensions	11	16	35	36	36	36	33	33	33	33	33	33	33
Court and other	45	13	38	14	25	43	15	27	22	16	34	27	16
Sale of stock	62	79	38	16	29	34	37	45	43	44	57	43	49
Sale of tithes	344	318	314	273	258	320	339	289	287	305	313	261	296
<b>Total</b>	<b>1445</b>	<b>1439</b>	<b>1388</b>	<b>1277</b>	<b>1331</b>	<b>1415</b>	<b>1422</b>	<b>1408</b>	<b>1400</b>	<b>1428</b>	<b>1473</b>	<b>1499</b>	<b>1463</b>
Arrears B/f	1391	294	754	452	1559	2125	3088	1698	159	16	39	42	-
<i>Remanentia</i> b/f	-	-	-	-	-	-	1	-	-	-	-	-	-
<b>Total expected income</b>	<b>2836</b>	<b>1733</b>	<b>2142</b>	<b>1729</b>	<b>2890</b>	<b>3540</b>	<b>4511</b>	<b>3106</b>	<b>1559</b>	<b>1444</b>	<b>1512</b>	<b>1541</b>	<b>1463</b>

Source: DCD, bursar, years as indicated at the head of each column.

Cathedral Priory, Jarrow, Wearmouth, Pitlington, Hesleden, Billingham, Aycliffe, Heighington and Merrington were included under the heading *Decime infra aquas*; whereas, Northallerton, Eastrington and Bedlington were labelled *Decime extra aquas*. The priory was also entitled to tithes from parishes further north in Northumberland (Norham, Holy Island and Ellingham) and beyond in Scotland (Edrom, Earlston and Ednam). Tithes from these latter seem to have been collected by the proctors for Scotland and Norham, and any remittances from them to the bursar accounted for separately when received. Tithes might include the greater or 'garb' tithes levied on cereal crops, and the lesser tithes which were levied on all other types of harvest and production, although frequently the latter were allocated for the maintenance of the vicar in the parish. The volatility of tithe income in the accounts reflects not only the fluctuations in harvests, but also the decisions made by the bursar's office as to how much to sell and how much to receive in kind.<sup>76</sup> Sales of tithes could be for a single year or for a block of years.

*Varie recepte* (various receipts) included receipts from more distant lands administered by a proctor, such as those in Scotland and Norham; receipts from the Halmote and free courts; and receipts from sales of wool, corn, livestock and wood. Again, *varie recepte* comprised a volatile source of receipts, a volatility which reflected decisions such as whether stock should be held or sold and prevailing market prices. *Operaciones* and *bondagia* (labour services due from tenants) made their appearance in the accounts under their own headings as customary labour dues were commuted into money payments.

*Mutuaciones* (borrowing) appeared regularly throughout the period from 1278 to 1417, again showing great volatility from year to year, as did *premanibus* receipts (payments received in advance). Both on occasion formed a significant proportion of the receipts for the year. The accounts identify the source of the loan by the name or position of the lender but provide little other information as to the term and conditions of the loan. Some loans were raised internally from the prior and other officials of the house; others came from external sources such as those from the dean of York in 1292/3 or from the wool merchant Thomas del Holme in 1329/30.<sup>77</sup>

After 1420 income in the *compoti* of the bursars is listed rather differently in that the distinction between Pentecost and Martinmas receipts is abandoned and instead rental income is listed by place. Around 100 localities are listed and many of these contain a number of subdivisions by income type such as rents, fisheries, mills, and commuted labour services. Following this income listed by locality, the income from pensions, court fees and fines, sales of stock and the sale of tithes are given. The heading '*mutuaciones*' disappears from the accounts. This different arrangement of receipts is

shown in Table 4.2 which indicates the income received from these sources in the period from 1420 to 1537.

The types of expenditure incurred by the bursar's office are summarized in Tables 4.3 and 4.4. Both the categories of expense types and their order remained remarkably consistent over the entire period from 1278 to 1537, although some categories of expense, such as the expenses of collecting tithes, disappear presumably because the rights to tithes were sold in advance rather than the tithes themselves being collected by the priory and then sold at market. *Garderoba* (wardrobe) included expenditure on clothing for the monks' retainers and servants (the monks' own clothing and linen were provided by the chamberlain), and spices and delicacies for the refectory table. *Empcio vini* (purchase of wine) was normally disclosed second. Then followed purchases of livestock, separated into *empcio equorum* (horses), *empcio bovum* (cattle), *empcio porcorum* (swine), *empcio agnorum* (lambs) and *empcio ovium* (sheep). These beasts were bought both for consumption and for stocking the manors. Next came purchases of grain and related food stuffs: *empcio frumenti* (wheat), *empcio brasei* (malt), *empcio cervisie* (ale), *empcio avene* (oats) and *empcio pisarum et fabarum* (peas and beans). *Marescalia* (horse equipment: leather items such as bridles, and iron for horse shoes) and *herbagium* (payments for pasturage and hay) followed. The expenses of the prior and bursar travelling round the manors of the priory (*expense prioris per maneria* and *expense bursarii per maneria*), and the travelling expenses of the brethren to the cells of the priory (*expense fratrum versus cellas*) were listed next. Small amounts are also listed as incurred in the *ludi prioris*, the periods of recreation and relaxation that the monks enjoyed as guests of the prior at one of the priory's manors.<sup>78</sup> Whilst travelling the prior may have dispensed alms (*elemosina consueta*) and other gifts (*dona et exhennii domini prioris*). *Expense necessarie* (necessary expenses), which in the 1310/11 account included parchment, slippers, boots, locks, barrels, and serving vessels amongst other items; and *minute expense* (small expenses), which included smaller amounts for items such as the carrying of letters from the priory to the king, follow. After 1420, *minute* disappears as a category in the accounts, and such expenses seem to have been included in *necessarie*. *Structura domorum* (building works) and *empcio focalis* (fuel, including wood and coal) came next, followed by items concerned with payments for *pensiones* (pensions), *stipendi* (stipends) and *soulsilver* (allowances). *Contribuciones* (contributions) reflect the demands of royal and papal taxation. *Collectio decimarum* recorded the costs of collecting, transporting and storing tithes. *Condonaciones* and *allocationes* represented the waiving of amounts due to the priory from its tenants for rents or tithes. *Soluciones debitorum* (payments of debts) and *tallie* (payments by tally) typically constitute the last two items of expenditure on the account. Just as *mutuaciones*

Table 4.3 The components of expenditure in the bursars' accounts 1278–1417

	1278/9	1292/3	1297/8	1310/11	1318/19	1329/30	1338/9	1349/50	1359/60	1368/9	1379/80	1389/90	1397/8	1408/9	1416/17
<i>Gardenoba</i>	25	196	190	206	64	120	142	87	102	142	62	92	72	60	68
Wine	74	81	–	13	24	43	23	44	23	24	37	32	39	19	45
Livestock	50	82	29	102	19	106	78	49	63	41	158	18	25	1	5
Grain	8	77	30	164	125	478	186	79	282	411	464	330	611	428	514
<i>Marescallia</i>	7	4	20	33	15	34	46	18	19	35	32	40	20	21	27
Prior,	93	101	103	205	21	43	69	43	57	44	24	39	29	30	37
bursar & <i>ludi</i>															
Alms and	20	47	27	44	32	16	8	11	24	32	23	35	17	17	26
Gifts															
Necessaries	7	152	24	–	10	70	107	23	53	151	124	220	55	41	69
<i>Minute</i>	5	1	6	7	3	5	2	2	3	5	6	14	5	4	1
Building	49	79	22	49	34	41	53	34	145	155	101	105	67	42	100
Fuel	13	40	20	38	14	22	18	16	11	15	18	17	15	3	7
Pensions &	97	94	65	56	42	30	59	41	69	82	81	65	107	101	95
stipends															
Contributions	50	41	4	–	–	–	58	1	30	1	45	–	9	48	69
Tithe expenses	–	3	29	14	6	–	6	17	1	7	4	–	–	–	–
<i>Condonesiones</i>	–	–	–	–	–	3	4	5	33	47	33	35	5	6	19
Debt	20	378	103	694	386	384	286	50	169	138	100	152	101	173	–
repayment															
Tailies	109	735	509	878	329	347	408	407	403	371	407	372	340	376	342
Other	421	34	82	107	–	91	8	–	–	–	–	–	–	15	11
<b>Total</b>	<b>1048</b>	<b>2145</b>	<b>1263</b>	<b>2610</b>	<b>1124</b>	<b>1833</b>	<b>1561</b>	<b>927</b>	<b>1487</b>	<b>1701</b>	<b>1719</b>	<b>1566</b>	<b>1517</b>	<b>1385</b>	<b>1435</b>

Source: DCD, bursar, years as indicated at the head of each column.

Table 4.4 The components of expenditure in the bursars' accounts 1420–1537

	1420/1	1427/8	1436/7	1449/50	1458/9	1470/1	1479/80	1487/8	1499/00	1509/10	1513/4	1519/20	1536/7
	£	£	£	£	£	£	£	£	£	£	£	£	£
<i>Superplusagium</i>	162	199	155	97	56	–	–	–	243	219	122	475	844
<i>Ganteroba</i>	53	69	72	60	43	41	41	53	47	46	49	50	42
Wine	61	64	76	53	27	50	44	62	44	42	53	42	43
Livestock	15	6	9	6	6	6	5	9	5	5	5	9	3
Grain	513	447	537	322	251	386	398	402	448	365	398	445	434
<i>Marescalia</i>	35	36	21	13	17	18	18	17	20	21	22	25	14
Prior, bursar & <i>ludi</i>	44	40	31	12	11	12	14	13	13	13	13	24	13
Alms and Gifts	16	12	14	28	16	16	13	18	15	15	14	15	20
Necessaries	25	31	72	66	79	91	79	105	86	93	72	172	90
Building	88	45	46	46	112	79	74	85	70	59	26	39	25
Fuel	–	1	–	1	1	7	8	9	8	7	5	9	8
Pensions & stipends	97	108	108	149	143	106	106	108	111	106	125	119	122
Rents paid	10	12	15	17	19	20	16	15	18	19	18	38	38
Contributions	18	10	–	–	–	–	36	18	–	10	46	16	4
<i>Condonaciones &amp; allocaciones</i>	34	8	20	30	128	22	1600	29	26	24	19	23	25
Tallies	342	404	508	313	381	425	395	504	475	463	500	604	632
<b>Total</b>	<b>1513</b>	<b>1492</b>	<b>1684</b>	<b>1213</b>	<b>1290</b>	<b>1279</b>	<b>2847</b>	<b>1447</b>	<b>1629</b>	<b>1507</b>	<b>1487</b>	<b>2105</b>	<b>2357</b>

Source: DCD, bursar, years as indicated at the head of each column.

is a heading no longer seen in the accounts after 1420, *soluciones debitorum* disappears also. Payments by tally in the main were to the cellarer for the purchase of provisions for the sustenance of the brethren, and to the *servientes* (reeves or officers who supervised the manors on behalf of the priory) for the payments necessary in the day to day management of the manors.

The categories of receipts and expense outlined above are repeated in a consistent order in every account roll, although headings in which no expenditure had been incurred during the year might be omitted. On occasion, the headings change – for example *structura domorum* is replaced by *reparacio domorum*, perhaps reflecting the fact that fewer new construction projects were started but increasingly old buildings required renovation and repair. The variety of types of transactions illustrates the complexity and number of cash transactions entailed in the administration of Durham Cathedral Priory.

Within the accounts can be discerned a gradual formalization. The first account of 1278/9 commenced with a list of individual expenses not grouped by category and not arranged in any apparent order. Foodstuffs, clothing materials, cash payments, travel expenses and livestock purchases were all itemized in a seemingly random order with an occasional subtotal. However, after approximately 130 entries, a heading *expense prioris extra* (expenses of the prior outside the priory) did appear. Beneath this heading were listed the expenses incurred by him as he visited the priory manors, followed by a subtotal labelled *summa coquina extra* (total of external kitchen expenses). The account roll continued with purchases of wine and fuel; some payments *pro pace facta* (for making peace, or settling a dispute); single entries for the payments of pensions and stipends at Martinmas and at Pentecost; and ended with *expense per tallias de maneriis et aliis* (manorial and other expenses by tally). The expenses section concluded with *summa totalis expense* (sum of all expense). Receipts were then considered in a much shorter section of some 34 lines. It started with *in bursa* (in the purse, i.e., cash left over from the account of the previous year), followed by a list of receipts some of which were evidently summarized totals and others individual amounts. The first item, *recepte per magnum cirographum* (receipts from the great chirograph), related to the receipts of rental arrears.<sup>79</sup> This was followed by *recepte de rotulo sancti martini* and *recepte de rotulo pentecosti* (receipts from the rent rolls of Martinmas and Pentecost), a reference to the type of document such as the rent roll of 1270 discussed above. From the proctors of the estates in Northumberland and Scotland were received amounts with and amounts without a supporting chirograph. Then a total of receipts was given, followed by the phrase '*et sic remanent in bursa*' (and so there remains in the purse). Within the account, expenses have been totalled, cash held at the start of the account has been added to receipts for the period, and from this the

total expenses have been subtracted to arrive at a cash total carried forward. These references to amounts held in the purse are not present in subsequent accounts.

The second extant account is for the year 1292/3, has a grander and more florid title, is more clearly ordered and makes much greater use of headings. The account deals first with receipts and then with expenses, a pattern repeated in all of the subsequent accounts surveyed and in line with the recommendations made in accounting formularies.<sup>80</sup>

After outstanding arrears, there were listed in turn the rents due at Martinmas and the rents due at Pentecost; tithes from the region between the Tyne and the Tees; and then, receipts from regions beyond these rivers: Eastrington, Northallerton, Bedlington, Ellingham, Holy Island, Norham and Scotland. Two remaining headings followed: *minute recepte*, showing receipts from the sale of wool and from the various courts held by the priory; and, *varie recepte*, which comprised a number of loans. The receipts section ended with a grand total of all of the receipts.

Expenses at first sight appear less well ordered and labelled. Only one heading 'Tallie' is given. However it becomes apparent that many of the detailed descriptions appear as account headings in later rolls and that what is shown here is an abbreviated set of expenses with totals of particular categories of expense, but no details on individual transactions. Thus there are entries for *garderoba*, *equi*, *boves* and *expense fratrum versus cellas*: all of which appear regularly as subheadings in later accounts. Then followed two sections disclosed and subtotalled separately: the payments by tally to the cellarer, granator and *servientes*; and the payment of the debts of the preceding account.

The concluding, or what might be called the 'balancing off', section again subtracted the total expenses from the total receipts and stated: 'and so receipts exceed expenses by £1,596 11s 11d'.<sup>81</sup> In the absence of further adjustments, this figure would have been the increase in cash which the bursar ought to have been able to demonstrate at the audit. However, the following phrase is found: 'from which he [the bursar] exonerates [excuses] himself'.<sup>82</sup> Typically, he excused himself 'from £1,557 9s 3d remaining on the great chirograph [the roll on which all arrears were recorded]'.<sup>83</sup> Once all *exoneraciones* had been deducted (these totalled £1,587 8s 3½d), the bursar was said to owe £9 3s 7½d, of which he could produce only 4s 10d remaining in his purse, so he *debet de claro* (owes clear) £8 18s 9½d, which amount was *condonantur* (forgiven).

The accounts that followed tended to conform to the overall layout described above, with the occasional addition or removal of new or defunct categories of receipt or expense. The headings *operaciones* and *bondagia* make an appearance in the accounts of 1317/18 and 1356/7 respectively, although the latter



had previously been included within the *varie recepte* of 1350/1. Extracts from the *comptus* of 1349/50 are provided in Appendix 4 as an example of the overall form of the bursars' accounts as it emerged within this period. A more significant change is seen, as noted above, in the bursar's account of 1419/20 when the relatively brief entries for rents received at Pentecost and Martinmas are replaced by a much more detailed listing of income by parish or vill which generated around one hundred entries. From this date, income is listed by place rather than by type. Thus all the income from a single vill including that from fixed rents, the commutation of boon works, and customary dues is gathered together in its own section, replacing the previous model where fixed rents, customary dues, etc. were shown as separate categories.<sup>84</sup> The account roll thus contained a lot more detailed information.

Some of the accounts exist in two versions in one of which the expenses are summarized and a single line and total is given for each particular category of expense.<sup>85</sup> In contrast the detailed version includes a number of entries for each category of expense, often without totals. It is possible that the detailed versions were prepared first, and once the accountant was satisfied that all the components for an entry were listed, these components were totalled and the figure put onto the summarized account. This can be seen in the accounts for the year 1310/11 which exist in two versions. Version A includes six entries under the heading *empcio vini*: 102s 8d, 60s, 22s 10d, 23s, 18s 8d, and 23s 4d. No total is given and there is a space before the start of the next heading into which additional lines could be inserted if required. Version B includes a single line for wine expenses and a total of £12 10s 6d, which is the sum of the six individual entries. Further evidence that the detailed versions were 'work in progress' documents is provided by the fact that they have no 'balancing off' section at the end of the roll where the reader expects to see the surplus of income over expenses, *exoneraciones*, and a net balance due by the accounting official. The summarized account is much shorter than the detailed account.<sup>86</sup> Although the wine account contained only a small number of entries, other headings contained many more: *minute expense* and *expense prioris per maneria* for example contained 49 and 41 entries respectively. Income figures and entries in contrast are the same in both versions of the roll. For example both rolls contain the entry 'and for £185 2s 7d received from farmed rents due on Martinmas in the year etc [sic] [1]310'.<sup>87</sup> This is perhaps because the income elements were already condensed figures which aggregated a large number of smaller payments such as those listed in a rental document.

The summarized versions are written in continuous paragraph form, where one entry follows another without starting a new line. In the more detailed accounts each entry is put on a separate line, and receipts and expenditure are consistently presented in a manner distinct from each other.

Receipts are shown thus:

*Et de lxxii li xxd receptis de toto alteragio de Norham.*  
(And for £72 20d received from the altar-dues of Norham).

Expenses are shown thus:

*In ii doliis vini emptis apud hertilpole ciis viiid.*  
(In two casks of wine bought at Hartlepool 102s 8d).<sup>88</sup>

It can be seen that receipts are always introduced by the words '*Et de*' which are immediately followed by the amount which is thus on the left-hand side of the roll. In contrast the value for the expense is shown at the right-hand side of the roll after the wording '*In*' and is preceded by a description of the item of expense. Pounds, shillings and pence are not allocated their own separate columns but the monetary amounts for each item are clearly evident in a single column. Such a layout would undoubtedly facilitate the arithmetic necessary to calculate subtotals and complete the account. This reinforces the possibility that the detailed accounts were an interim process before the completion of the final account. Their lay out was designed to facilitate the calculation of the total amounts which would then be entered into the summarized accounts. Later accounts do add in totals after detailed itemization of the subsidiary amounts. The head of the bursar's account roll of 1390/1(B) shows the meticulous lay out of the receipts section of the account. Section headings appear in the left-hand margin and distinct columns have been ruled in for '*Et de*', for the monetary amount and for the narrative description. Similarly precise layouts were adopted in expense sections.<sup>89</sup>

The consistent placing of 'money in' on the left-hand side and 'money out' on the right-hand side foreshadows the double entry of the cash book as expounded by Pacioli in his *Summa* of 1494 where debits are placed on the left and credits on the right.<sup>90</sup> The consistency of this treatment identified at Durham Cathedral Priory conflicts with the findings of Noke who in his analysis of medieval accounts found that 'with few exceptions there was no attempt to have a money column extended from the narrative'.<sup>91</sup> Table 4.5 summarizes the difference between the detailed and summarized accounts.

*Table 4.5* Summary of differences between detailed and summarized bursars' accounts

Detailed accounts (Version A)	Summarized accounts (Version B)
No subtotals or totals	Subtotals and totals
Columnar format	Paragraph format
No final 'balancing off' section	Final 'balancing off' section

Source: DCD, bursar, 1308/9, 1310/11, 1313/14, 1314/15, 1316/17, 1317/18, 1329/30, 1330/1.

### **Status**

The *Rule* contains a chapter on the care of the tools and property of the monastery: 'Let the abbot keep a list of them [items entrusted to the brethren], so that when the brethren succeed one another in their offices, he may know what he is giving out and what receiving back'.<sup>92</sup> The *status* appears to be a similar type of document concerned with listing the assets and liabilities of an office in contrast to the *compotus* which is concerned with the cashflows arising from these assets and liabilities.

The two earliest surviving *status* date from 1303.<sup>93</sup> That from Finchale lists the contents of the grange and the granary and then itemizes the livestock, but no values are attributed to these items. Next debts owed by the house are listed, totalling £83 16s 6d. The *status* ends with some notes on income which was sold in advance. The Jarrow *status* starts with livestock and then continues with grain, other foodstuffs and utensils. The items are again unvalued, although an entry is made: 'in the purse 7 marks'. Detailed listings of debtors and creditors are then given. The 1326 *status* from Holy Island in contrast provides a value for all items. In the stable for example were a palfrey valued at 46s 8d and a hackney valued at 13s 4d. In the cellar were three table-cloths with a value of 3s each giving a total of 9s.

Sometimes a summary of expected rental income is given, but the scope of *status* within and between houses varies considerably.<sup>94</sup> On occasion more detailed descriptions are given, stating for example whether an item is new or old, complete or broken. A *status* of Finchale Priory of 1311 lists the contents of domestic accommodation by room: in the hall, in the wardrobe, in the cellar, in the refectory, in the kitchen, in the brew-house, and in the bake-house.<sup>95</sup> More valuable items are described in greater detail. Thus a mazer (a drinking vessel) is described as 'with a silver foot', whereas in the bake-house, an entry reads 'vessels necessary for the undertaking of that function'. The *status* at the beginning of the period seems to have been prepared mainly when there was a change of head at a cell. The new head would receive from the old an indentured *status*, which he presumably checked was an accurate and complete listing of all the goods, debtors and creditors of the cell. Thus in 1321 the title of the *status* of Jarrow stated that it was prepared by Geoffrey of Haxby (the retiring prior), and delivered to Robert of Durham (the incoming prior).<sup>96</sup> The title of a Finchale *status* of 1367 likewise includes the name of the former prior, John of Tickhill, and of his replacement, Uthred of Boldon. The preparation and presentation of a *status* for a cell on a change in prior was evidently a formalized and accepted procedure. In 1373 when Prior John Fossor (1341–74) moved Richard of Birtley from the cell of Finchale to Lytham, the written mandate instructed that he was to receive from his predecessor a full *status* of the cell by indenture.<sup>97</sup>

The review of surviving accounting material conducted in Chapter 3 appeared to identify a distinction between those offices which prepared a *compotus* and those which prepared a *status*. The bursar, the cellarer, the granator and the manorial *servientes* prepared *compoti*; the obedientiaries and the heads of the cells prepared *status*. Having looked more closely at and attempted a definition of both forms it might be postulated that this distinction is related to the perceived autonomy of an office. The heads of the cells and the obedientiaries were responsible for the assets and liabilities with which their offices were endowed. The management of their offices between reporting dates was at their discretion, and at the end of a reporting date they reported on whether the assets under their control had increased or decreased by means of the *status* which could be compared to the one from the previous accounting period or the one prepared when they assumed the office.<sup>98</sup> Officers involved in running the main estate, managed for the prior and house as a whole and not the responsibility of a particular obedientiary, were not required to produce listings of assets and liabilities because these were not their separate responsibility. The assets and liabilities would have been listed in the *status* required when a prior of Durham entered and departed from office. The responsibility of the bursar, granator and cellarer was to account for the income streams which arose from these assets and to apply them effectively in meeting the needs of the house. Confusingly perhaps this distinction began to blur as soon as it is made. At moments when there was insufficient cash to satisfy an urgent demand, the bursar and the cellarer were forced to take loans. These may have been with or without the knowledge or consent of the prior or convent. Certainly it seems likely that they were able to purchase goods on credit without the authorization of the house. As soon as these officers were involved in such transactions there was a need to record them on schedules additional to the main *compotus*. Uncollected income needed to be recorded, and the cellarer, the granator and the manorial *servientes* might also have stores of supplies in hand at the end of the accounting period. These too needed to be recorded, and thus there exist the stock accounts on the dorse of the *compoti* for the cellarer and granator. Conversely those obedientiaries and cells which at first produced *status*, during the fourteenth century increasingly produced a *compotus* as well. Nevertheless the emphasis of the process on those who were required to produce *compoti* was on accounting for income and expenditure and to show the income collected and the manner in which it had been applied. In contrast an obedientiary or a head of a cell had to demonstrate whether the assets in their charge had been maintained or not.

## Other accounting schedules

A range of other types of accounting records survive beyond the more prominent rentals, *status*, and *compoti* by which obedientiaries, officers, proctors, and the heads of cells accounted for their stewardship of the position entrusted to them. In its appropriated churches, Durham Cathedral Priory was entitled to receive the tithes or tenths of all harvests, yields and increases. The priory was thus entitled to receive grain, livestock, wool, cheese, eggs and other crops. It could collect the tithes and use them for its own consumption or sell them on to others. In this case it would incur costs of collection, transport and storage. Alternatively it could sell the rights to the tithes in advance for a cash sum, and the purchaser would then have the right and the cost of collection, storage and transport. Sale of tithe schedules are amongst the earliest accounting records to survive from the priory with five surviving from the last decade of the thirteenth century. Their format was similar. Each appropriated parish was listed separately and within that section tithes from various areas might be sold to different purchasers. Thus in 1307/8 the tithes of Redworth in the parish of Heighington were sold to a certain William for three years for £11 each year. Tithes which the priory could not or did not wish to sell were reported as being *in manu prioris* (in the hand of the prior). On other occasions the tithes were sold for an agreed quantity of grain: in 1330/1 the tithes of the whole parish of Billingham were sold to a certain Henry for sixty quarters of wheat and sixty quarters of barley. A summarized version of the sale of tithes appears in the rent roll of 1270 which records only place names. After 1340 however the detailed schedule including the names of the purchasers appears regularly in the rentals, and separate sale of tithe schedules no longer appear.<sup>99</sup> Other records relating to the collection of dues are the indentures made with local rent collectors, although none survive before 1432. There is also evidence that accounting was not just an exercise undertaken once at the end of a year, but that as might be expected, the 'final' accounts were created using subsidiary interim records most of which have now disappeared, perhaps being regarded as redundant once the final formal account had been prepared, submitted and agreed. Some chapter diffinitions, thought to date from the 1320s, required the granator to have a *consciis* (an associate) and mandated that each Friday the granator and his *consciis* were to go to the bursar's office to write down the expenses for the week. These weekly listings were to be retained by them until the submission of their final accounts.<sup>100</sup> Additionally, schedules for the monitoring of debts and arrears were created and these are considered in Chapter 5. It can be concluded that medieval accounting at Durham Cathedral Priory encompassed a variety of forms and functions beyond those of the much analysed manorial account: the

rental listing rents and dues; the *status* detailing assets and liabilities; as well as the *comptus* recording income and expenses, and a variety of subsidiary documentation.

### The function of the accounts

The last part of this chapter considers the manner in which the accounting records constituted a system of financial control and their role in the wider control environment of the house. Controls within and around the account rolls are discussed, including the separate disclosure of different categories of items, the increasing precision in narrative description, the explanations offered for perceived variations from expected outcomes, balancing off, arithmetical accuracy, auditing and cross referencing to supporting schedules. Finally supporting controls such as the use of the *consciis*, the segregation of duties, and the need for authorization are considered.

The *comptus* rolls themselves constituted a financial control. The increasingly consistent format of the accounts, the regular order in which items were disclosed, and the use of subheadings and subtotals for each category of receipts and expenditure made the identification of missing categories easier and facilitated the comparison of amounts between years and the retrieval of data.<sup>101</sup> There are a number of examples of the records being searched for evidence as to old rights. The accounts were considered important sources of information on the priory's rights many years after they were prepared. The *Feodarium* of 1430 makes frequent references such as 'as appears in all the old rentals', and also refers back to court rolls compiled almost a hundred years earlier: 'as appears in the survey and old rentals and rolls of the free courts from the year of our Lord 1332 until the present day'.<sup>102</sup> In 1437 an investigation into the right of the cell to operate a ferry between Wearmouth and Sunderland quoted entries a hundred years old from the accounts of the cell of Wearmouth: 'as appears expressly in diverse accounts of the said masters [of the cell] ... namely from the year of our Lord 1335 in the *status* of Alan of Marton: "Again, there remains there a boat with its oars"'.<sup>103</sup> No *status* survives from 1335, but one from 1338, prepared by the same Alan of Marton, does survive, and it includes in its list of assets 'one boat with oars'.<sup>104</sup> Another file of notes, extending to 1402, about holdings in Durham Old Borough included extracts from the bursar's rolls of 1336, 1337, 1338 and 1340; from the free court rolls for seven years between 1316 and 1338; and from the rentals of 1280, 1311 and 1397.<sup>105</sup> This shows accounts being scrutinized and used as sources of evidence over a hundred years after they were first prepared. They were evidently stored carefully and in an accessible fashion.

Many of the account rolls were several metres in length, and it would not have been easy to gain an overall picture of a year's receipts and expenses at a glance. However, there survives a small portion of parchment, some eleven cm wide, which comprises a list of all the subtotals for an account. It has no title, but it evidently relates to the year 1313/14 because its totals agree with the detailed account roll for that year. It reduces the account for the year to forty-five lines and would have enabled a reviewer to scan all the categories of receipts and expenditure and to form readily an impression of the inflows and outflows. Summary accounts also survive from 1376 and 1396/7, which suggests they may have been more regularly prepared.<sup>106</sup>

Within the *compotus* rolls, it was felt necessary to highlight and disclose separately particular categories of receipts and expense. In the 1292/3 roll, loans to the bursar are included under *varie recepte*, whereas in later rolls, they are placed together and disclosed separately in a *mutuaciones* section. Likewise payments received in advance are given their own heading of *premanibus* in later accounts rather than being included within the relevant receipts category as happened in some of the earlier accounts. Both of these disclosures were important as they represented prior claims on the future income of the house.

Within individual account categories, there is a trend towards increasing detail and more precise description. The 1310/11 account discloses '45 quarters of oats bought £7 17s 6d' whereas an account of 1333/4 provides not only the total price, £18 15s, of the sixty quarters of malt bought, but also the price per quarter of 6s 3d. This price per quarter enabled auditors to recalculate the total and to assess more readily whether the unit price was reasonable.<sup>107</sup>

For a number of years, more than one copy of the account exists. The importance of retaining duplicate copies in different places was realized at an early date. The statutes of Prior Thomas of Melsonby issued in 1235 dictated that two copies of the rent rolls should be made, one to be kept by the prior and used in the collection of rents, the other to be kept in safekeeping with the seal of the house under the charge of the subprior, so that if one was lost, the other might still be consulted.<sup>108</sup> It seems likely that at least two copies of an account would have been prepared, one to be kept by the officer rendering the account and one to be kept centrally. Where two accounts from the same year survive, they are not always identical. One may contain alterations perhaps made by the official, his scribe, or the auditors. Further detailed work can reveal the order in which different versions of the accounts were prepared, and the changes made by the accountant or imposed by the auditor. The 1343(B) bursar's account leaves large unused spaces between the headings, presumably as there was some uncertainty as to the number of entries which would be appearing under each heading. It ends at *Tallie*,

normally the last heading of the expense section and does not conclude with a 'balancing off' section. The 1349/50(B) bursar's account is likely to have been a draft because it is much less tidy and is less carefully laid out (on an irregularly shaped piece of parchment) than the (A) account. The Pittington 1327/8 account exists in two versions. Version A originally contained an amount of £10 15s received by tally from the bursar. Subsequently this figure was crossed out and a new figure of £12 5s 10d substituted. Version B contains only the revised figure of £12 5s 10d, indicating that it is most likely a later version of the account. Alterations which may be most readily linked to the audit are the 'sales on account' in which the accounting official was charged with additional income not shown in his original account. The 1377/8 Pittington account contains an additional entry in the receipts section of the cash account: 'And for 4s 3d received from diverse sales on account as appears on the back [of the account roll]'.<sup>109</sup>

The arithmetical accuracy of medieval accounts, or rather the perceived lack of it, has generated a substantial amount of critical comment. Bloch made the general observation: 'among the computations that have come down to us – and this was true till the end of the Middle Ages – there are scarcely any that do not reveal astonishing errors'. He concluded that although the inconveniences of the roman numerical system were to an extent circumvented by the use of the abacus, 'the regard for accuracy... [and]... the respect for figures, remained profoundly alien to the minds even of the leading men of that age'.<sup>110</sup> Such criticism has extended to the accounts at Durham. Fowler, for example, notes a 'discrepancy' in the additions of a granator's account, one which to the unwary reappears on numerous occasions.<sup>111</sup> Likewise, Threlfall-Holmes, whose period of study concentrated on the period between 1460 and 1520, identified frequent arithmetical errors.<sup>112</sup>

Fowler's 'discrepancies' disappear when the 'long hundred' of 120 is used, and a recalculation of the arithmetic of the balancing off sections of the bursars' accounts included in Tables 4.1 and 4.2 has not revealed any significant errors.<sup>113</sup> A reworking of the addition and subtraction of the subtotals of the individual categories of income and expense in the 1349/50 (A) bursar's account confirmed the accuracy of the accountant.<sup>114</sup> Arithmetical accuracy was of vital importance in presenting meaningful accounts, and it could be that where errors have been identified, the surviving account is not the correct final version, or that errors have entered an account during careless copying from a correct version. The 1313/14 roll includes the purchase of a *computatorius* for 6d. There is some doubt as to the precise definition of a *computatorius*, but it was likely to have been an item to assist in arithmetic calculations, perhaps a table or cloth marked with divisions for calculating totals, and the purchase indicates a desire to



achieve accuracy in the accounts. Manuals provided addition, subtraction and multiplication tables: the *Calculus* of Victorius of Aquitaine includes tables which could be used for multiplication and division: they contain the numbers from 1,000 to 1/144 multiplied by numbers 2 to 50. He also prepared addition and subtraction tables. His subtraction tables cover a range of examples from 1,000–100 to 1/12–22/288. Such tables may have been known and used by Bede at Jarrow.<sup>115</sup> A continuing desire for such accuracy is perhaps demonstrated on the back of a letter from the prior of Durham to the master of Jarrow written in 1391, which contains a form of abacus for counting money with pence, shillings and various multiples of pounds within a ruled frame as shown in Table 4.6 below.<sup>116</sup> The latter portion of the table becomes somewhat faded, but it appears to extend to a billion pounds.

Table 4.6 Form of abacus c. 1391

q	ob	d	2	3	4	5	6	7	8	9	10	11	1s					
s	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
li	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
20	40	60	80	100	2	3	4	5	6	7	8	9						
1000	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
20	40	60	80	100	2	3	4	5	6	7	8	9						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
xx	2	3	4	c	2	3	4	5	6	7	8	9						

Source: DCD, Loc. XVI: 2c.

Evidence of double checking of some accounts is provided where totals are not only entered in the *summa* (total) given at the end of each category of income and expenditure, but are also written faintly in the left-hand margin.<sup>117</sup> This may represent a re-performance of the addition by the auditor, or it may indicate that provisional totals were put in the margin first and subsequently entered into the main account when they had been agreed. A number of accounts also show a system of dots in the margin, apparently used in making a calculation and similar to the system described by Martin, although extended to include columns for units of £20 and without the lines which in Martin's examples clearly and conveniently demarcate the different columns.<sup>118</sup> The dots are arranged in groups with differing values for a dot depending first upon the group in which it is contained, and second upon its position within that grouping. Dots on or below the line count as units. Dots above the line on the left-hand side in the pound and shillings columns count for ten units, whereas those on the right count for five units. Dots above the line in the pence column count for six units.



*Table 4.9* Monetary values of the 'dot' numerals in the bursar's schedule of waste and decay 1418/19

£20	£10+	10s+5s+	
	£1+£1+£1	1s+1s+1s+	1d+1d+
		1s	1d+1d.

*Source:* DCD, bursar waste and decay, 1418/19.

numbers are often faded, indistinct and confused by tears and damp markings in the document. Mistakes undoubtedly did occur. Instances can be found where the correct figure is incorrectly classified as '£', 's' or 'd'. Overall however, despite lapses, there appears to be a strong commitment to arithmetical accuracy.<sup>119</sup>

That the accounts should have been audited is not in doubt. Innocent III (1198–1216) required the submission of annual accounts by the superior and officials of a house, and Gregory IX (1227–41) included the requirement for these to be audited in his statutes of 1235–37.<sup>120</sup> The efficacy of the audit would have depended on the knowledge and experience of those auditing. It seems likely that at Durham as in other houses, the accounts were heard and reviewed by a body of senior and experienced monks. The presence or at least knowledge of the prior is indicated by an occasional reference to him at the foot of the account where the *condonacio* is said to be by his authority. Some priors are said to have had good business and financial skills. Prior Richard de Hoton (1290–1308), for example, claimed to have augmented the revenues of the priory.<sup>121</sup> The Billingham account of 1330/1 demonstrates very careful auditing. The initial account presented by the *serviens* showed him owing a balance of 34s 3½d, being the excess of receipts over expenditure. However to this was added a deficiency in the wheat account of three bushels and one pec of wheat, 'sold on account' to the *serviens* for 3s 3d. Likewise two oxen were found to be missing for which he was charged 24s. His debt was increased by the imposition of a fine of 38s 2½d by the prior 'for divers errors found in his account' yielding a total balance due by him of 100s for which he was arrested and imprisoned.<sup>122</sup>

A letter from the prior of Durham to the bishop of 1344/5 refers to the requirement of Pope Benedict XII 'that each year we [Durham Cathedral Priory] should hold an annual chapter for the reform of the order with all priors, keepers and masters of the cells [present]', and informed the bishop that a matter with which he was concerned would be considered at the forthcoming annual chapter.<sup>123</sup> These annual chapters of the house and its cells were to be held on or around St John the Baptist's Day. From the late fourteenth century onwards references to this annual chapter of the house to which the heads of the cells were summoned and expected in person or

by proctor increase. They were held mainly in May or June and allowed the consideration of the accounts prepared by the obedientiaries and the heads of the cells.<sup>124</sup> It is perhaps noteworthy that a Finchale *status* of 1303 was prepared by a monk of the house and delivered to the cell's head according to the title. In contrast in 1321 the *status* of Wearmouth was delivered to the prior of the mother house, perhaps representing a tightening of control.<sup>125</sup> The title of the earliest surviving sacrist's *status* of 1318 likewise indicates that it was delivered to the prior. Twenty years later the title of the sacrist's *status* indicates additionally that it was 'shown in the annual chapter on the day after the feast of St Faith'.<sup>126</sup> This perhaps reflects an increased emphasis on the role of the community as a whole in the annual chapter, and a lessening of the dependence upon the prior.<sup>127</sup> Occasionally reference is made to the account being shown to a number of named monks. The title of the 1313 *status* from Jarrow states that it was prepared by Geoffrey of Haxby (the cell's prior) and delivered to Alan of Marton with Robert of Stanley and Adam of Boisville present. Alan of Marton had experience in the roles of communar and cellarer; Robert of Stanley in the roles of feretrar and sacrist of Coldingham; and Adam of Boisville in the roles of chamberlain, cellarer of Finchale and master of Jarrow. These men could have formed a small group of *seniores* concerned with the closer audit of accounts, an important role given that the date of the account was 14 June 1313, in the period between the resignation of Prior William of Tanfield (1308–13) on 13 June and the election of Prior Geoffrey of Burdon (1313–21) on 2 July. References to those present at the audit are rare. However a terrar's account does mention that the closing balance was delivered to the prior at the hearing of the account in the presence of other brethren.<sup>128</sup>

Manorial accounts in contrast appear to have been audited out at the manors. The earlier bursars' account rolls include details of the manors he visited during the year, although they do not mention the audit specifically. In 1310/11 the bursar, Thomas of Haswell, accompanied by the steward visited Bewley, Belasis, Billingham, Ketton, Ferry, Muggleswick, Westoe, Dalton, Pittington, as well as journeying to Norham and Hartlepool. In 1355/6 the bursar and Henry de Hette were at Westoe for the audit of the account there, and in 1356/7 a payment of twenty shillings was made to Henry de Hette 'auditor of the accounts of the manorial officials of the Lord Prior'.<sup>129</sup> In 1357/8 there is specific mention of the terrar and bursar and others hearing the accounts of Ketton and Beaulieu.<sup>130</sup> In 1377/8 at Westoe a visit of the bursar was 'for receiving the *status* of the manor'.<sup>131</sup> Comments added by auditors to accounts are often distinguished by the fact that they are written in a darker ink than the rest of the account. In the Bearpark 1370/1 cash account for example, all of the totals are in a darker ink, probably added when the constituent entries had been agreed

and allowed, as is the final 'balancing off' section, which again was probably written out once the whole account had been agreed. The '*vendiciones super comptum*' likewise are frequently written in darker ink. This may have been a deliberate attempt to differentiate the writing of the auditors from that of the accountant. Perhaps a specific recipe existed for auditor's ink. A variety of methods for preparing ink were known in the Middle Ages, and the ink could be rendered darker by the addition of iron, vitriol or soot.<sup>132</sup>

Halcrow, in a review of the manorial accounts, identified evidence of a variety of types of auditor activity and investigation. The Pittington 1331 account mentions that the expected wheat yields were estimated by assize in the presence of the *serviens* at the start of the year. At Ketton, in the same year, the auditors insisted that the *serviens* should account for wheat 'to the third grain'. Stock counts were undertaken, and the process was expedited by using strict systems of classification by age and sex. The account rolls show stock being moved out of one age group into the next from year to year. Thus the 1383/4 Pittington account records the transfer of eighteen piglets from the *porcelli* category to the two year old *hoggetti* category and from the later, six were transferred to the older *porci* category. Stock losses were investigated. Carcasses or skins were demanded as proof of death, and juries were used to confirm those that were taken away by wolves. In 1323/4 the theft of stock by the Scots and others was vouched by the testimony and oath of all of the stock-keeper's neighbours.<sup>133</sup> The 1340 enrolled livestock account records that at Le Holme 288 lambs died: their flesh was of no value, but the pelts were delivered to the bursar. Some expenses claimed by the *serviens* were rejected at the audit. In 1327 the auditor of the Pittington account disallowed 24 shillings of harvest expenses as superfluous.<sup>134</sup> In 1378 at the same manor the *serviens* had to account for three quarters of wheat, which the *serviens* claimed he had sent to Merrington, but for which he could not produce a tally as evidence.<sup>135</sup>

The auditors' task was aided by the frequent use of references to subsidiary schedules and other accounts, directing their attention to the source and breakdown of a figure as well as sometimes providing independent verification of the amount in an account prepared by a third party. A system of checking figures with a supporting network of other and subsidiary documentation and evidence such as tallies, indentures, rentals, and other listings was possible. The account rolls seen today are the end result of a process of gathering and sometimes summarizing and condensing a huge volume of data. References to other supporting schedules are illustrated in the bursar's account of 1278/9 which provides very brief details of receipts but directs the reader to the source of the information. Thus, receipts of arrears can be checked with the *magnum cirograffum*, the amounts due at Martinmas and

Pentecost could be vouched for by the *rotulus sancti martini* and the *rotulus pentecoste*, an example of which was described above. Detailed schedules listing the receipts from the sale of tithes survive for many years, and the totals from these correspond to the summarized totals included in the account rolls. In the 1310/11 bursar's account, the phrase *visis perticulis* (according to the particulars) appears some nine times in the expense section indicating that individual transactions could be vouched by reference to other documentation. Payments to and receipts from other priory officials could be checked with the amounts disclosed in their accounts. Thus monies given by the bursar to cover the, expenses of the proctors of Norham and Scotland are described in the bursar's account 'as shown in the account-roll of the proctor'.<sup>136</sup> Payments to the manorial officials tended to be recorded additionally by tally. For example, the 1292/3 bursar's roll includes 'in payment to the manorial official of Pitlington by two tallies £19 10s'.<sup>137</sup> The manorial accounts record the same amounts as received by tally. This tally of which the bursar and the *serviens* would each have retained a half-section would be re-matched at the audit and agreed to the amount shown as received at the head of the manorial account. Unfortunately no examples of tallies survive from Durham Cathedral Priory, but it seems likely that the 'split tally' was used at Durham with one portion being retained by the bursar and the other by the *serviens*.<sup>138</sup> When money was given by the bursar to the *serviens*, the amount was recorded on the tally, and it was to this tally that reference was made in the writing up of the bursars' accounts and of the manorial accounts, the cash sections of which record payments received by tally by the *serviens* from the bursar in the cash account. The use of the tally is also recorded frequently from the manors to the granator.<sup>139</sup> Additionally, a prior's mandate may have been produced as evidence of authority for financial transactions. None is known to survive, but such mandates were used at other monastic houses, and examples from the bishops of Durham remain.<sup>140</sup>

For items where there was an apparent shortfall, an explanation is often given on the face of the account. The phrase '*et non plus quia*' ('and not more because') is frequently encountered. Thus, the 1310/11 bursar's account states '£54 6s 8d received from the tithes of the parish of Hesleden and not more because the tithe of Hesleden itself was sold for malt'.<sup>141</sup> Such explanations, noted on other estates, have been cited as evidence of the 'eagle-eyed' rigour of the auditors.<sup>142</sup>

The 'balancing off' section seen at the foot of the *compotus* was probably done at the audit. A total for payments was subtracted from a total for receipts, and the accounting officer was expected to be able to produce any surplus remaining or to explain its absence. The term *exoneracio* is used both to describe the expense section of the account and also to describe

those items by which the accountant sought to reduce his apparent liability. It might be translated thus as 'discharge' or 'explanations'. Within the 'balancing off section' *exoneraciones* in the main took the form of arrears of income not actually received. Comments have been made on the scarcity of actual 'audit certificates' of which an example issued in 1341 by the auditors of the earl of Lancaster has been published.<sup>143</sup> It is in the form of an indenture and each portion, retained by the accountant and the auditor, was sealed by the other party. It confirmed that the keeper of the wardrobe had accounted for his entire period of office, quoted the amount of the surplus of receipts over expenses, allowed for some loans made from this surplus and confirmed the amount owed by the keeper which was to be carried forward to the next account. This 'certificate' is very similar to the final 'balancing off' or *exoneracio* section of the Durham *compotus* rolls.

Once all *exoneraciones* had been offered and the bursar had acknowledged that he owed a certain amount, any portion of this amount which he could not deliver in cash was condoned or carried forward. In the 1292/3 bursar's account, the *condonacio* was for almost £9, a significant sum, and probably not a level with which rigorous auditors would have been satisfied. It is the largest *condonacio* found in the bursars' accounts reviewed. Later *condonaciones* were for much smaller amounts: 26s in 1297/8, 28s in 1310/11, 4s in 1318/19, 7s in 1329/30, and 5s in 1338/9. Subsequently, *condonaciones* disappear and any amount remaining is carried forward and appears as an opening balance in the receipts section of the following year's account. Thus, at the end of his 1349/50 account, the bursar, John of Newton, 'owes £74 18s 4¼d for which he will answer in the next account'.<sup>144</sup> This is confirmed at the start of the account roll for 1350/1: 'the same renders account for £74 18s 4¼d remaining from the closing balance of the account of the preceding year as appears at the foot of the same account'.<sup>145</sup> This may be seen as evidence of a tightening-up by the auditors. Properly kept and complete accounts should not require the *condonacio* of lost revenue or unrecorded expenses. When an account represented the end of a bursar's period of office such a *remanentia* could not be carried forward to the next account, and the bursar appears to have been required to make full settlement. John Morris's period in office as bursar ended with the 1412/13 account, and after the usual *exoneraciones* the account concluded 'and so the remaining balance due from the same [bursar] is 32s 8¼d, which he paid at the [audit] of the account and so he is quit'. The final clause is in a different hand and ink, and thus was probably added in at the audit.<sup>146</sup>

A number of personnel controls operated in conjunction with the accounts. *Conscii* were appointed to ensure that the affairs of an office were known to at least two people; duties were segregated perhaps most prominently in the manner in which cash handling by the *servientes* was minimized; and

important classes of transaction were removed from the control of a single officer and instead needed the authorization of the prior and chapter.

Between 1258 and 1273 Prior Hugh of Darlington put under excommunication the heads of cells 'who hide the receipts and expenses of the same [cells] from their brethren' and instructed that they chose one as a *consciis* 'whom they wish to have privy to their receipts and expenses'.<sup>147</sup> A similar control was put in place in the time of Prior Cowton (1321–41) for the obedientiaries, and their *conscii* were to provide testimony at the annual accounting of the office: 'each obedientiary shall have a *consciis* who shall know the receipts and expenses and shall bear witness at the annual account, and the same thing shall be done by all the priors and masters of the cells'.<sup>148</sup> The account rolls of the feretrar frequently mention his *socius* (colleague). A witness would undoubtedly have been important to confirm the contents of the pyx in which monetary offerings were made to the shrine of St Cuthbert. Such offerings would by their nature be unpredictable and incapable of being confirmed by reference to other documentation. In 1378/9 they amounted to the not inconsiderable sum of £38 4s 4d. Each time the pyx was opened its contents were recorded in duplicate upon an indenture of which one part was presumably retained by the feretrar and the other by his *socius*.

Again in Prior Cowton's time, officers also were instructed to have a *consciis*: 'Again there shall be one, the cellarer who shall have the charge and custody of the kitchen expenses, and there shall be another, the granator, who shall have the charge of bread and ale and so one shall be the *consciis* of the other [and] they shall have mutual rolls of all their expenses and receipts'.<sup>149</sup> There are a number of examples of two monks sharing a role. Nicholas of Allerton and John Luttrell were joint-cellarers in 1324. John de Crepyng was assisted by John of Hartlepool and Robert of Cambois as bursar 1328/30. In 1394/5 John of Newburn accounted jointly with Robert of Crayke in the office of hostiller.<sup>150</sup>

A good example of the careful segregation of duties is in the way that the *servientes* of the manors were not entrusted with the collection of rents. Instead they were accounted for directly by the bursar, having been paid perhaps at the Halmote court or to rent collectors appointed by him. This is most unusual. The majority of manorial accounts commence with a cash account in which rent forms one of the first items of income.<sup>151</sup> In contrast, rather than generating a cash income which was handed to the bursar, the *servientes* of the manors of Durham Cathedral Priory were dependent upon the bursar for any monies required to buy or repair agricultural implements or to pay for labour. Major spending on manorial buildings is seen in the bursars' accounts rather than in the manorial ones. In the late fourteenth century some modification was made to this system, and the manorial



accounts start to show some income received from corn sales and the sale of grazing rights. Until then, the major cash income in the manorial accounts was always the amount received from the bursar by tally. The office of bursar was itself an important control, and perhaps at its inception was seen as a way of separating the function of handling and recording cash from those involved in directing the agricultural operations of the house (the *terrator*) or concerned with feeding its inhabitants (the *granator* and *cellarer*).

Attempts were also made to circumscribe the powers of officials within their own offices. For example it was mandated that no transactions regarding tithes or debt should be undertaken by the heads of offices and cells without the consent of the prior and convent, and no new expenses incurred or new projects begun without the advice and consent of two or three worthy monks nominated by the prior and convent for this purpose.<sup>152</sup>

## Conclusion

This chapter has explored the form and function of the rental, the *compotus* and the *status*. The detail of the accounts, their regularity, and their arithmetical accuracy allow a refutation of Coulton's charge of carelessness in medieval account keeping. The use of tighter definitions in the title – the name of the office-bearer, his office, and the period of account including the start and end-dates and the length of the period – all illustrate a concern for greater precision. The use of standardized headings in a consistent order for specific categories of receipts and expenditure combined with the provision of subtotals for each heading and the adoption of a consistent form of balancing off at the end of the account, rendered the accounts more readily comparable from year to year. It also enabled a reviewer or auditor to identify more quickly unusual fluctuations and to appreciate more readily the net surplus or deficit position for the year, particularly in the summary accounts which listed only the total for each category of income and expense. In this respect, the bursars' accounts of Durham Cathedral Priory mirror some of the changes observed by Harvey in manorial accounts in that diverse forms were superseded by a standardized format, a change also reported by Saunders at Norwich Cathedral Priory.<sup>153</sup> A network of supporting documentation enabled auditors to verify figures, and a number of other controls including the need for authorization, the segregation of duties and the involvement of *conscii* strengthened the overall control environment.

# 5

## Debtors, Creditors and Financial Management

Durham Cathedral Priory was ranked amongst the wealthier Benedictine houses of England. McKisack for example, quoted annual receipts of over £3,000 in the Durham bursar's rolls alone for 1293, 1295 and 1297.<sup>1</sup> At first sight it might seem that such substantial levels of income would preclude any solvency concerns or cash management issues. Tables 4.1 and 4.2 show occasionally lower, but still substantial, levels of expected receipts averaging £2,988 in the period 1278–1417 and £2,308 in the period 1420–1537, both levels comfortably in excess of the pension of £2,000 granted by Edward III to Edward Balliol in 1356 for the resignation of the Kingdom of Scotland.<sup>2</sup> It might seem surprising then to find so many references to the indebted position of the house. In 1309, following the death of Prior Richard de Hoton, and in the wake of the expensive dispute with the bishop, the house was described as 'damaged in many [ways], firstly from great borrowing'.<sup>3</sup> In 1344 the house was oppressed by a 'load of debts', and in 1405 it was reported that the 'goods, rents and incomes... have been so notoriously wasted that they no longer suffice to pay the usual debts and support the convent in all its necessities'.<sup>4</sup> No matter the scale of the receipts, it is the level of expenditure in comparison which decides whether an institution generates a healthy cash surplus or develops an indebted position. The overwhelming bulk of the priory's income depended on agricultural returns, and the impact of livestock and human disease and poor harvests could render incomes extremely volatile. Much of the emphasis within the accounting records is on actual receipts and expenditure. However, accounting officers also needed to be able to record and account for transactions which would be settled in future periods. This chapter attempts to recreate the actual cash inflows and outflows arising from the main estate and reflected in the bursars' accounts. Such flows were reduced by the late or non-payment of rents and dues by the priory's tenants, and increased by any borrowings. Section one of this chapter considers the level and treatment of arrears of

unpaid rent, section two produces revised receipts figures to reflect unpaid arrears, and finally section three examines how any shortfalls in income were managed and the impact of borrowings on the house. Debtors and creditors are examined both in terms of their impact upon what might be called the financial position of the house, and also in terms of the manner in which they were recorded, monitored and controlled. The focus in this chapter is predominantly on the bursars' accounts.

### **Arrears and debtors**

It would be a mistake to assume that medieval charge and discharge accounts reflected only cash transactions. Accounting manuals from the period advised that accounts should be prepared to reflect what was due rather than what had been paid or received. Thus the second rule of the formulary of Beaulieu Abbey of 1269/70 states: 'All keepers of manors, granges and offices shall thus account for the rents which they have not yet received and for the debts which are owed for items which have been sold, just as for things then already received. But since they cannot deliver the said debts, which they have not yet received in their account, they will remain in arrears or *remanentia* just as they ought'.<sup>5</sup> This accruals approach has led to the accusation that medieval account-rolls are misleading in that they 'are figures of the potential as opposed to the actual income'.<sup>6</sup> Rather than describe the account-rolls as misleading, it would be more accurate to say that the figures contained within account-rolls may be misinterpreted by those who do not appreciate the manner in which the totals of the account-rolls are constructed. Certainly at Durham Cathedral Priory there are regular examples from the bursars' account-rolls of the total rental income due (according to a rental) being inserted directly into the receipts section of the account.<sup>7</sup> However although a rent might fall due, it was not always paid. There could be a dispute over the amount, the death without heirs of a tenant, or a lack of money to pay the rent whether because of a general shortage of bullion or harvest failure. Arrears have been described as a large and recurring problem throughout the later Middle Ages. Examples from lay estates show that the level of accumulated arrears often exceeded by a considerable margin the expected annual income of an estate. In 1351 arrears on the marcher lands of the earl of Arundel stood at £2,513 compared to income of £2,092. Arrears on estates of the earl of Hereford in 1372 were £2,054 compared to income of £1,224, and in 1390 arrears of the Lancaster lordship of Cydweli were £1,530, almost two and a third times the annual expected income figure of £672.<sup>8</sup> However these arrears figures are accumulated totals which frequently dated back over decades, and the annual amount of uncollected income was far more modest. Thus, despite levels of

arrears which looked large relative to annual income, it has been estimated that in the early fifteenth century the duchy of Lancaster was achieving a collection rate, in terms of the percentage of due rents actually received, of 98.8 per cent.<sup>9</sup>

The monks, as guardians of an institution whose assets belonged to St Cuthbert, had a duty to gather and to protect his revenues, and thus, the monitoring of arrears was an important issue.<sup>10</sup> Customary dues and assized rents fell due for payment at specified dates or *termini*: mostly at Pentecost and Martinmas at Durham Cathedral Priory, although occasional other dues were payable on other dates. Amounts due and collection dates were easily recorded in a rental.<sup>11</sup> In Tables 4.1 and 4.2, the arrears outstanding at the start of each year are shown. As can be seen, there is a great range in the figures with a mere £17 included in the year 1318/19, perhaps somewhat surprising given the impact of Scottish raids, and an even lower £16 in 1509/10. In contrast, the year 1310/11 recorded a maximum reported level of arrears of £3,700, and as late as 1479/80 this figure still exceeded £3,000. In fourteen out of twenty-eight years surveyed the arrears brought forward exceeded £1,000. Fluctuations are however dramatic. From a modest amount of £115 in 1278/9, the figure rises to £1,368 in 1292/3, to £2,236 in 1297/8 to peak at £3,700 in 1310/11. In 1318/19 arrears reach a trough of £17. They peak again at £1,309 in 1329/30, after which they fall back to £263 and then gradually rise to another peak of £2,795 in the first decade of the fifteenth century. Following this arrears brought forward drop to £294 in 1427/8, rise to a further peak of £3,088 in 1479/80, before declining to almost negligible levels for the end of the period surveyed. Such extreme fluctuations invite the question as to whether such peaks and troughs reflected the success or otherwise of concerted campaigns to collect arrears, or were rather the result of changes in accounting practices.

A number of reasons indicate that the earliest surviving bursar's roll of 1278/9 records actual rather than due receipts. First the account described arrears and rents as 'received'.<sup>12</sup> Secondly, the receipts from the two major *termini* of Martinmas (£205) and Pentecost (£113) were markedly different. For all the other years surveyed the equivalent figures differ by markedly smaller amounts with an average difference of less than £10. The difference in the 1278/9 account probably reflects the fact that the whole of the term after Martinmas was included in the period of the account, whereas only a portion (21 May–2 July 1279) of that following Pentecost falls within the period of the account. Rents were not considered overdue until the following *terminus* and so it is likely that many Pentecost rents had still to be received in the period between 2 July and 11 November 1279, thus explaining the difference between the £205 and £113. Finally, this account reconciled the

opening and closing cash positions, but contained no *exoneracio* section with claims for allowance to be made for rents not received. Had the income shown comprised amounts due rather than amounts received, no reconciliation of the cash position would have been possible without the deduction of arrears carried forward.

In contrast, for opposite reasons, it can be concluded that the next surviving bursar's roll of 1292/3 does include the total of the amounts due rather than actual receipts. The amounts shown for rents at Martinmas and Pentecost were both for £299, and neither the rents nor the arrears were described as 'received'. The roll began by listing all the arrears and debts due to the house at the start of the period for the collection of which the bursar was responsible. That these sums refer to all amounts due rather than to cash sums actually received is indicated by two factors. First the phrase, 'The same person, [the bursar Ralph of Mordon], renders account for £746 4s 7½d for all the contents of the chirograph up to Martinmas in the year of the lord 1292', indicates that the account included not just the amounts received but everything which was owed to the bursar's office.<sup>13</sup> Secondly, at the close of the account when total expenses had been deducted from total receipts, which in the absence of other adjustments would leave a cash balance to be displayed and counted at the audit, a series of deductions were made including '£1,557 9s 3d remaining on the great chirograph'. This amount probably included some or all of the arrears due at the start of the account augmented by further arrears which had arisen during the year just past. The amount of arrears actually received is not shown directly as a receipt within the account. In fact, it is not possible to determine what proportion of the receipts relates to current year dues and how much to arrears. An indication as to whether the bursar's office was experiencing improvements or deteriorations in its credit control may be calculated by comparing the opening arrears balance due shown at the start of the account with the closing amount. An increasing balance showed a deterioration and a decreasing balance the converse. In the year 1292/3, the net increase in arrears was some £811 which represented 34 per cent of total new receipts due to be received in that year.

The *exoneracio* section of the 1292/3 indicates that arrears were recorded on a document referred to as the *magnum cirograffum*. Between 1292 and 1318, the total on the *magnum cirograffum* at the start of the accounting period appears to have been included in the receipts due, which the then bursar was responsible for collecting. The total remaining on the *magnum cirograffum* at the end of the year was included in the *exoneraciones* at the end of the account. Such entries can be seen in the accounts of 1292/3, 1297/8, and 1310/11. The rising balance indicates that non-payment of rents was a recurrent and increasing problem.

The dramatic fall in arrears shown in the 1318/19 account does not represent however the successful application of an effective debt collection policy, but a change in accounting treatment. Alexander of Lamesley accounted as bursar for the period from 11 November 1316 to 9 January 1317. He was succeeded by John of Harmby, who in his account for the period from 9 January 1317 to 8 January 1318 included £4,220 of arrears from the great chirograph in his receipts section, and exonerated himself from £4275 of arrears listed in the same document in the final 'balancing off' section of the account. There is then a gap in the surviving accounting records until 21 May 1318 when the subsequent account, rendered by Alexander de Lamesley again, covers the year until 20 May 1319. Whereas in previous years the bursar was charged with 'all the arrears and debts contained in the great chirograph', in 1318/19, he accounted only for 'receipts [totalling £17] from the great chirograph' rather than the total amount of arrears. Consequently, at the end of the account under *exoneraciones*, he included only the arrears arising from the current year. These arrears, totalling £182 13s 11¼d, were itemized by township on a separate schedule attached to the bursar's roll. The reason for the change in accounting practice is not certain. It may have been felt that the inclusion of a large amount of old and perhaps irrecoverable debts was distorting the impression given by the accounts. As can be seen in Tables 4.1 and 4.2, arrears dominated the receipts section of the accounts in many years, including 1297/8, 1310/11, 1329/30, and for all the years examined between 1379 and 1421 and between 1458 and 1488.

After 1318/19, there then seems to have occurred a reversion to the old accounting practice. By the time of the start of the 1329/30 account, arrears have built up to £1,309 and the reference is to 'arrears contained in the chirograph' which sounds as though a new record of debtors has been opened and that the bursars are once again being charged with the full amount of arrears contained therein.<sup>14</sup> The operation of a new record appears to be confirmed by references in the account of 1335/6 to receipts 'from the old and the new chirographs'.<sup>15</sup> From the year 1335/6, there also remains an indenture listing arrears received which shows that arrears as far back as 1315, presumably from the old chirograph, and also from more recent years between 1329 and 1333, had been collected. This suggests that records of arrears were maintained meticulously and regularly updated.

A change in accounting treatment rather than a genuine reduction in arrears again underlies the fall shown in 1338/9 where the bursar was again charged only with the arrears which he had received rather than the total outstanding. Arrears exceeded £2,000 in a number of the other years surveyed which suggests that total arrears stretching back over a number of years were again being included rather than actual receipts. Thus, the policy of whether to include total arrears due, or the more recent arrears, or the actual receipts

seems to oscillate, and by the end of the period under review, the amount of arrears being included in total expected income in the years sampled is at a very modest level.

A single example of a record of arrears stretching back over a substantial period of time, quite possibly a portion of the great chirograph itself, survives in Durham Cathedral Library. It has been used as end binding papers for a book containing copies of papal decretals.<sup>16</sup> The first folio is approximately 42 cm wide and 33 cm long. It contains an estimated 450 individual entries, and originally appears to have been part of a larger document as some lines of writing have been cut through, and it appears to begin midway through a section. The recto comprises five columns, of which the first and fifth are incomplete. A quarter of the way down the second column occurs the first heading 'Arrears of the Martinmas term in the year etc [12]93 from the time of Thomas [de] Aldewood', which lists amounts due by township and by income type.<sup>17</sup> Some items have a 'qt' placed next to them, an indication that the amount has been settled. Arrears from the years 1292 to 1307 can be found, although the document has been cut in such a way that many entries and totals are missing. Table 5.1 lists the terms and the amounts of arrears outstanding which can be identified. The contents of the document indicate that arrears were monitored for many years, and also that in any one year, the level of arrears was not as huge as might be thought from the total

*Table 5.1* Arrears from the great chirograph by term and year

<b>Term and year</b>	<b>£</b>	<b>s</b>	<b>d</b>
Martinmas 1292	19	19	7½
Pentecost 1293	42	8	6½
Martinmas 1293	27	11	6
Martinmas 1294	48	16	2¾
Pentecost 1295	3	4	2
Pentecost 1296	69	19	2
Martinmas 1296	37	6	0
Pentecost 1297	39	3	3½
Martinmas 1297	31	8	9¾
Martinmas 1303	18	10	½
Pentecost 1304	44	7	8¾
Martinmas 1304	11	3	4½
Pentecost 1306	18	9	10½
Martinmas 1306	6	13	3½
Pentecost 1307	74	4	3½
Martinmas 1307	27	10	9¼

*Source:* Durham Cathedral Library, MS C III 4 ff2 and 233.

figures given in the bursars' accounts, and that the large overall totals seen were the accumulation of many years. No immediate pattern of increasing arrears is evident. Instead there are major fluctuations, although it can be seen that where the figures for both terms in a year survive, the arrears from Martinmas are normally lower than those for Pentecost, perhaps a reflection of income available for the payment of rent after the gathering of the harvest. Nevertheless if an average level of rents for each of the terms was £300, then at some terms there were significant arrears, notably Pentecost 1296 and Pentecost 1307 when between 20 and 25 per cent of the rents and dues remained unpaid. The average arrear of rents for Martinmas was approximately £25 which equates to 8 per cent of expected receipts. For Pentecost the figures are £40 and 13 per cent respectively.

Lists of individually itemized arrears, including arrears ordered by township for halmote-court and rental arrears, survive from several years as do schedules itemizing the arrears actually received. These provide breakdowns of the single entries found in the main account-rolls.<sup>18</sup> The 1319 list of arrears for example contains approximately 190 entries arranged into four sections covering the rents due at the Pentecost and Martinmas terms and the second and third meetings of the halmote-courts. Entries are arranged by township or location. The names of the tenants are given for many of the overdue rents, indicating that the sums relate to single holdings, and are provided for all those who owed money after the proceedings of the halmote-courts. Each section contains its own subtotal and the document ends with an overall total of £182 13s 11¼d which agrees with the related amount shown in the *exoneracio* section of the 1318/19 bursar's account.<sup>19</sup>

As well as recording arrears, considerable effort appears to have been put into extracting payments from debtors. In 1311 an appeal was made to the new bishop to assist in the recovery of monetary amounts of forty-seven marks and £6 2s 4d and of twenty quarters of wheat and twenty quarters of oats from Robert of Hilton. The Hiltons were a family with whom, over many generations, the priory was often in dispute. The 1327 *status* of Wearmouth mentions receipt of a mortuary beast (a customary due claimed by the incumbent of a parish from the estate of a deceased parishioner), '*unum equum cum tota armatura*' from the executors of Robert of Hilton, but only after the house had instituted proceedings against them, including a claim by the priory for ten quarters of wheat and twenty quarters of oats for the great tithes sold to the said Robert. It is possible that the appeal of 1311 also related to the unsettled purchase of tithes from the priory by Sir Robert. In another case, an entry in Bishop Kellawe's register contains a request from the prior that Thomas de Herpeswell be delivered from prison as he had satisfied his debt owed to the prior.<sup>20</sup> Other cases were pursued in the prior's court. In 1329/30 for example, Emery of Lumley, keeper of the cell



of Jarrow, distrained a tenant for various debts and services.<sup>21</sup> Debts were acknowledged in the prior's court: in 1358 for example John of Merrington acknowledged that he owed 13s 6d to the prior.<sup>22</sup> Transfers of lands and changes to rents were recorded in the halmote-courts and doubtless arrears of rents investigated at the same time: on occasion arrears of rents and of fines levied by the Halmote are enrolled together.<sup>23</sup>

Evidence of the careful scrutiny of the arrears included within the *exoneraciones* of the 'balancing off' section of the account is provided by some diffinitions issued by the house c. 1448. These noted that the former granator Richard Blackburn had included outstanding arrears in his account of £383 7d. However he had delivered to his successor an itemized list of arrears which only totalled £140. It was decreed that Richard Blackburn would either have to account for the remaining balance of £243 7d or provide a list of the individual amounts owed which made up this total.<sup>24</sup>

Although arrears appear to have been left on the chirographs for long periods, a new approach of writing off irrecoverable dues seems to emerge in the late 1340s. An indenture headed 'arrears for which there is no hope', has survived from 1348.<sup>25</sup> It lists a number of items by township, but offers no explanation for their lack of recoverability, and is for the relatively minor amount of 18s 9½d. In the 1350/1 account, some new entries appear in the *exoneraciones* section – decayed rents and waste rents. These presumably related to rent collection difficulties in the aftermath of the Black Death, when it was not possible quickly to replace deceased tenants such was the collapse in population. These amounts of waste and decay were not entered into the head of the next account as they were evidently considered irrecoverable as soon as they were identified. 'Waste' related to vacant tenements from which no rent would be received, and 'decay' related to holdings for which a reduced rent had been agreed. In 1350/1 these items were for significant amounts: waste at £92 and decay at £16 comprised 18 per cent of expected rents. Additionally arrears of rents due in that year were £135 or another 22 per cent of expected rents. The same roll also gives details of the arrears arising in the previous account of 1349/50 when the Black Death struck the priory estates. These totalled £231 or 38 per cent of expected rents. Subsidiary schedules detailing the decayed and waste rents for a year survive which again provide a detailed breakdown of the single figures included within the main account-rolls. For example the 1396/7 account includes amounts of £57 17s 2¼d and £43 9s 5d for decay and waste, and schedules itemising these amounts by property or tenement have survived.

Table 5.2 lists the amounts included in the *exoneracio* section of the bursars' accounts for a selection of years from 1350 to 1537. It shows that waste and decay continued to be a problem throughout much of the period, although

Table 5.2 Waste and decay 1350–1537

Year	Waste £	Decay £	Total £	Year	Waste £	Decay £	Total £
1350/1	92	16	108	1414/15	46	77	123
1352/3	84	31	115	1415/16	37	89	126
1356/7	61	39	100	1416/17	42	68	110
1358/9	48	?	?	1420/1	47	48	95
1368/9	35	46	81	1427/8	28	13	41
1378/9	26	47	73	1436/7	20	18	38
1379/80	26	47	73	1449/50	66	56	122
1389/90	?	?	130	1458/9	42	60	102
1390/1	51	73	124	1470/1	50	17	67
1395/6	46	57	103	1479/80	42	12	54
1396/7	43	58	101	1487/8	52	14	66
1397/8	41	58	99	1499/1500	5	49	54
1406/7	40	98	138	1509/10	?	?	65
1407/8	45	97	142	1513/14	9	9	18
1409/10	58	82	140	1519/20	?	?	?
1410/11	44	77	121	1536/7	?	?	?
1412/13	46	78	124				

Note: A '?' indicates that a total is unclear or not given.

Source: DCD, bursar.

less so between 1368 and 1380, 1420 and 1437, and after 1470. Initially vacant tenements were the greater problem, although from the 1360s the downward pressure on rents was more significant on the whole until 1421, after which waste was again normally the greater problem. Falling total levels of waste, decay and arrears are noticeable in the period between 1449/50 and 1513/14, when they fell from £122 to £18. This fall has been attributed to a renewed vigour and efficiency in the administration of the priory estates. Despite and perhaps because of falling rents, there was a more efficient collection of those lower rents.<sup>26</sup> The creation of these new categories of irrecoverable debts demonstrates the ability of the monks to adapt their accounting systems to recognize and explain the impact on receipts of new economic conditions.

As well as arising from the late payment of rent and other dues, debtors could on occasion be created by direct lending. Examples of this are somewhat rare, perhaps most evident in the case where a newly elected bishop immediately required funds. An example survives from the start of the episcopate of Louis de Beaumont (1317–33), in which he acknowledged a bond of £2,000 to the prior and convent for borrowings.<sup>27</sup> An example of a demand (1280 × 90) for repayment of a loan of £10 extended by the prior to the rector of Welton threatened the sequestration of the debtor's goods.<sup>28</sup>

## Financial position

The treatment of arrears within individual account-rolls needs to be understood before comments can be made on income levels and comparison between years made. McKisack overstated income figures by not removing arrears brought forward.<sup>29</sup> Knowles too cited the 1292 bursar's account as showing huge receipts of £3,741 and somewhat confusingly refers to the arrears as 'floating capital', even though much of the amount of £1,587 was not received.<sup>30</sup>

The inclusion and incidence of arrears frequently produced a significant difference between the receipts with which a bursar was charged and the amount which he in fact received. In the 1297/8 account a single sum total of receipts, including arrears brought forward, was given. In the 1297/8 account arrears had accumulated to such an extent (£2,236) that they dwarfed the receipts arising in the year (£1,390), and represented over 60 per cent of the total receipts figure. However, in the account of 1310/11 and consistently thereafter an awareness of this distinction is reflected: two totals are provided at the conclusion of the receipts section of the accounts, a '*summa oneracionis preter cirograffum*' of £2,460 related to all the receipts except the arrears from prior years and the other '*summa tocius oneracionis cum cirograffo*' of £6,160 related to all receipts due including the arrears from prior years. As can be seen in Tables 4.1 and 4.2, a major proportion of total receipts could comprise arrears, and much of this could relate to arrears which arose before the reporting bursar assumed office. Thus, perhaps to highlight this, later in the period within the *exoneracio* section, arrears are split into those arising in the current year and those arising earlier. This practice of distinguishing current year arrears from those arising earlier is first seen in 1350/1, and the practice is developed further by the itemising of arrears by bursar which appears in the 1378/9 account. Thus the 1396/7 account includes, in the *exoneracio* section, arrears from the periods in office of the current bursar Thomas Lythe (£130 and £148 from 1391/2 and 1396/7) and of his predecessors John of Newburn (£125 and £163 from 1388/91 and 1394/6), Robert of Claxton (£112 from 1392/4), Thomas of Corbridge (£521 from 1380/88), and 'John of Berrington and the others before him' (£833 from 1379/80 and earlier).<sup>31</sup> The arrears arising in the current year are disclosed as '*de arreragiis huius compoti*'.

Tables 4.1 and 4.2 indicate the amount of receipts with which the bursar was charged. That amount was always in excess of £1,000 and, at its highest in 1310/11 reached £6,160. Tables 4.3 and 4.4 show that total expenses were somewhat less volatile, ranging from just under £1,000 in 1349/50 to £2,610 in 1310/11, and £2,847 in 1479/80. This last figure was inflated by an unusually large *condonacio* figure. Total expenses in excess of £2,000 in

1519/20 and 1536/7 were boosted by larger *superplusagia* figures. A simple comparison of total receipts with total expenses produces a surplus or deficit for each year as illustrated in Tables 5.3 and 5.4 (line 3). The surplus averages £1,433 or 48 per cent of average receipts of £2,988 for the period 1278–1417, and £627 or 27 per cent of average receipts of £2,308 for the period 1420–1537. These surpluses would appear to show for most of the period an extremely healthy financial position with a steady accumulation of cash, although undoubtedly the last two years sampled demonstrate a deteriorating financial position.

However, if the arrears which the bursar did not receive in the year of the account are subtracted from total receipts due to produce a receipts total net of arrears, the receipts (Tables 5.3 and 5.4, line 5) are much reduced, averaging £1,580 in the period 1278–1417 and £1,480 in the period 1420–1537, and demonstrating a long term decline rather than an increase over the period.

Once expenditure is deducted from actual receipts, the surplus of receipts over expenditure (Tables 5.3 and 5.4, line 7) is well-nigh eradicated falling to an average of £25 or under 2 per cent of the revised receipts figure for the period 1278–1417, and in fact creating an average deficit figure of £164 in the period 1420–1537. Indeed, in seven of the years examined in Table 5.3, receipts and expenditure are so finely matched that the surplus is £4 or less (0.25 per cent of average receipts), and invites comparison with a review of the account-rolls of Merton College, Oxford to c. 1348, which concluded that Merton was ‘given to spending rather than to saving’ and ‘concerned to meet present requirements... rather than to lay by monies for future needs’.<sup>32</sup> It seems that receipts were expended in full. In Table 5.4 the picture is bleaker: in some years a small surplus is generated, but in others there is a substantial deficit.

The need to adjust for arrears has not always been appreciated. The annual receipts of over £3,000 in the Durham bursar’s rolls for 1293, 1295, and 1297, which McKisack quoted as evidence that the 1291 tax valuations of the temporalities and spiritualities of the house (£620 and £700 respectively) bore little relation to true levels of income, are inflated by arrears of income from prior years. If recurring income only is taken into account, that is Pentecost and Martinmas dues and tithe income, the total tax valuation of £1,320 appears much closer to annual income, which was for example £1,390 in 1297/8 and £1,323 in 1318/19.<sup>33</sup>

A number of years reveal deficits, which raises the question of how the bursar expended money which he had not received. Goods bought on credit were often reflected within receipts as *mutuaciones* as well as in the relevant expense category.<sup>34</sup> Deficits might also reflect sources of cash undisclosed in the accounts. The first deficit revealed in the years reviewed is that of

Table S.3 The bursars' overall receipts and expenditures adjusted for arrears 1278-1417

	1278/9	1292/3	1297/8	1310/11	1318/19	1329/30	1338/9	1349/50	1359/60	1368/9	1379/80	1389/90	1397/8	1408/9	1416/17
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Total revenue due	1086	3741	3626	6160	1340	3209	1777	1475	2039	2682	3506	3135	3647	4476	2918
Total expenses	1048	2145	1263	2610	1124	1833	1561	927	1487	1701	1719	1566	1517	1385	1435
<b>Surplus/deficit</b>	<b>38</b>	<b>1596</b>	<b>2363</b>	<b>3550</b>	<b>216</b>	<b>1376</b>	<b>216</b>	<b>548</b>	<b>552</b>	<b>981</b>	<b>1787</b>	<b>1569</b>	<b>2130</b>	<b>3091</b>	<b>1483</b>
Arrears of and bad debts	-	1587	2359	3546	216	1375	215	473	410	937	1786	1615	2107	3011	1483
<b>Total revenue received</b>	<b>1086</b>	<b>2154</b>	<b>1267</b>	<b>2614</b>	<b>1124</b>	<b>1834</b>	<b>1562</b>	<b>1002</b>	<b>1629</b>	<b>1745</b>	<b>1720</b>	<b>1520</b>	<b>1540</b>	<b>1465</b>	<b>1435</b>
Total Expenses	1048	2145	1263	2610	1124	1833	1561	927	1487	1701	1719	1566	1517	1385	1435
<b>Surplus/deficit</b>	<b>38</b>	<b>9</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>75</b>	<b>142</b>	<b>44</b>	<b>1</b>	<b>-46</b>	<b>23</b>	<b>80</b>	<b>0</b>
Borrowings	-	344	-	158	21	351	141	20	126	-	274	158	-	-	-
Repayments	20	378	103	694	386	384	286	50	169	138	100	152	101	173	-
Payments received in advance	-	-	-	-	-	342	48	4	-	-	-	-	-	-	-

Source: DCD, bursar, years as indicated at the head of each column.

Table 5.4 The bursars' overall receipts and expenditures adjusted for arrears 1420–1537

	1420/1	1427/8	1436/7	1449/50	1458/9	1470/1	1479/80	1487/8	1499/1500	1509/10	1513/14	1519/20	1536/7
	£	£	£	£	£	£	£	£	£	£	£	£	£
Total receipts due	2836	1733	2142	1729	2890	3540	4511	3106	1559	1444	1512	1541	1463
Total expenses	1513	1492	1684	1213	1290	1279	2847	1447	1629	1507	1487	2105	2357
<b>Surplus/deficit</b>	<b>1323</b>	<b>241</b>	<b>458</b>	<b>516</b>	<b>1600</b>	<b>2261</b>	<b>1664</b>	<b>1659</b>	<b>-70</b>	<b>-63</b>	<b>25</b>	<b>-564</b>	<b>-894</b>
Arrears c/f & bad debts	1509	307	758	598	1581	2259	1654	1657	212	90	62	n/a	n/a
<b>Total revenue received</b>	<b>1327</b>	<b>1426</b>	<b>1384</b>	<b>1131</b>	<b>1309</b>	<b>1281</b>	<b>2857</b>	<b>1449</b>	<b>1347</b>	<b>1354</b>	<b>1450</b>	<b>n/a</b>	<b>1463</b>
Total expenses	1513	1492	1684	1213	1290	1279	2847	1447	1629	1507	1487	n/a	2357
<b>Surplus/deficit</b>	<b>-186</b>	<b>-66</b>	<b>-300</b>	<b>-82</b>	<b>19</b>	<b>2</b>	<b>10</b>	<b>2</b>	<b>-282</b>	<b>-153</b>	<b>-37</b>	<b>n/a</b>	<b>-894</b>
Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments received in advance	-	-	-	-	-	-	-	-	-	-	-	-	-

Source: DCD, bursar, years as indicated at the head of each column.

1389/90 and the account notes 'and so he [the bursar] overspent', but no explanation is offered of how this has occurred.<sup>35</sup> It could be assumed that the accounts contained an error or omission, or that the bursar had access to another source of funds, but it seems more likely that some items listed as expenses had not actually been paid, an occurrence noted elsewhere in manorial accounts.<sup>36</sup>

Later accounts show much larger deficits. In 1420/1 the amount was £186 and in 1436/7 it reached £300. At the end of the period the deficits were for the vast sums of £630 in 1519/20 and £894 in 1536/7. This amount, which technically reflected the amount by which the bursars' expenditure exceeded his receipts, appears as the first item in the list of expenses in the following year under the heading *superplusagium*. Dobson criticized Knowles' interpretation of the *superplusagium* figure in charge and discharge accounts as 'a mass of floating capital'.<sup>37</sup> In fact Knowles and Dobson were describing different types of 'surplus' arising in different periods. Knowles based his analysis on accounts from the late thirteenth and early fourteenth centuries when total receipts usually exceeded total expenses, and he did not actually use the term *superplusagium*, referring instead to the 'surplus' of receipts over expenses.<sup>38</sup> Dobson, on the other hand, was looking at accounts from the first half of the fifteenth century when total expenses regularly exceeded total receipts. This produced the *superplusagium*, or excess of expenses over income, the settlement of which appeared regularly as the first item in the expenses section of the account of the following year.

*Superplusagia* also appear in manorial accounts, and these have been the subject of more detailed consideration by accounting historians, particularly intrigued by the apparent anomaly of an accounting official spending more than he received.<sup>39</sup> Noke identified references to this *excessus* balance in the Beaulieu formulary and in another mid-thirteenth century treatise, but noted however that neither explained how an accountant might spend more than he received.<sup>40</sup> Possible explanations include: the accountant having his own funds from which he might make payments; the account including expenses which although recorded had not yet been paid; the accountant borrowing funds from another source; and finally, the accountant understating the receipts shown in the charge section of the account and using these unrecorded receipts to finance the apparent deficit. Postles provided some evidence for the second of these scenarios in accounts from Oseney Abbey.<sup>41</sup> Noke looked at the accounts of Crowland Abbey, and found that part of the *excessus* balance can be explained as unpaid wages.<sup>42</sup> However, he also observed evidence of the fourth scenario in the fall over time in the incidence of the *excessus* balance, a fall coinciding with a new entry in the accounts *vendiciones super comptum* (sales on the account). These *vendiciones super comptum* represent charges for items which were not included

in the original account presented to the auditors, but which the auditors on their review of the accounts considered should be due from the accountant to the lord. At Durham likewise sales on account are found in the manorial accounts.<sup>43</sup> However there is also evidence that the *excessus* represented unpaid wages and borrowing undertaken by the *serviens*, as the extracts from the 1309/10 Pittington account, in which the *serviens* helpfully explains how he has funded the overspend shown in the account, demonstrate below in Table 5.5. The loans from the mowers and labourers may well comprise unpaid wages.

Table 5.5 The funding of the *serviens* of Pittington's *superplusagium* 1309/10

	£	s	d
Total receipts	18	13	5
Total expenses	25	3	7
<b>Overspend or <i>excessus</i> balance</b>	<b>6</b>	<b>10</b>	<b>2</b>
Funded by:			
Loan from vicar of Pittington		43	
Loan from Lucy of Haswell		40	
Loan from William of Silksworth		7	
Loan from Richard of errington		4	
Loans from mowers and labourers		36	2
<b>Total loans</b>	<b>6</b>	<b>10</b>	<b>2</b>

Source: DCD, Pittington, 1309/10.

In the bursars' accounts any *superplusagium* is positioned as the first item in the expense section of the account-roll. This suggests that it may have been paid off from the first receipts received in the following accounting period. A fortuitous entry at the foot of the 1449/50 account, which records a deficit of £82, explains that the sum is owed to diverse creditors, including the prior and the accountant, whose names are written beneath. Thus in both manorial and bursar accounts at Durham Cathedral Priory the evidence is that the superplusagium was made up of unpaid expenses combined with borrowings.

The close matching of actual receipts and expenditure seen in the bursars' accounts in the period 1278–1417 could have been achieved either by tailoring receipts to necessary or desired expenditure or by adjusting expenditure to match available receipts. To advance this question, the fixed and variable elements of receipts and expenditure need to be considered. Receipts comprised many fixed elements: customary dues and rents, although increments were possible in the latter, and labour dues could be commuted for a money payment. Tithes depended upon the quantity and quality of the harvest, although again the rights to tithes for a defined



period could be sold for a fixed sum. Variable elements, which the bursar could control to a certain extent, included the raising of loans and the sale of the produce of the lands of the priory. The sale of tithes and the produce of the priory estates could also be sold in advance should cash be needed urgently. On the expenditure side, a certain minimum sum would be needed for the running of the house and the sustenance of its members, although this could perhaps be reduced by a concerted effort by the priory to live off its own produce. Investment in land improvement, new stock and building work could be halted or deferred if necessary. The repayment of debts would depend upon terms agreed with the lender.

Over the period from 1278 to 1417, there is considerable volatility around the average revised receipts (£1,580) and expenditure (£1,555) levels seen in the accounts selected. The range varies from £1,002 (1349/50) to £2,614 (1310/11) for receipts and from £927 to £2,610 for expenses with the low and high points occurring in the same years as those for receipts. The raising of debt and its repayment may throw some light on whether receipts or expenditure were the predominant force in any one account, the assumption being that increased borrowings and the receipt of income in advance might be necessitated by higher levels of expenditure. Alternatively, higher levels of unassigned receipts might enable the repayment of debt. Table 5.6 subtracts borrowings, advanced sales and debt repayments from the revised receipts and expenditure figures in Table 5.3 to produce the pre-financing levels of receipts and expenditure. Just as adjustments must be made for arrears in order to calculate actual cash receipts and to make comparisons of income levels between different years, so adjustments need to be made for the level of borrowings before comparisons of income across years can be made. Scammell accused Prior Geoffrey of Burdon of diverting income from the bursar's office into his own hands and compared the bursar's income figure of £1,339 in 1318/19, during the priorate of Burdon, with a much higher figure of £2,220 recorded in the bursar's account of 1330/1 during the priorate of William of Cowton (1321–40). These figures have not been inflated by the inclusion of arrears brought forward from previous years, but the latter does include £667 of borrowings whereas the earlier roll contains only £21. If these borrowings are removed the difference between the income figures is much reduced, and the contrast is not nearly as severe as suggested by Scammell.<sup>44</sup>

Table 5.6 shows that when a pre-financing surplus was generated in the period 1278–1417, the bulk of it was used to repay debt. Thus in 1297/8 and in 1310/11 surpluses of £107 and £540 were used almost exclusively to repay debt, and in fact the ongoing existence of debt appears to have inhibited the accumulation of cash surpluses. Only in one of the years sampled does a substantial cash surplus appear to have been generated. In

Table 5.6 The bursars' receipts and expenditures before financing 1278–1417

	1278/9	1292/3	1297/8	1310/11	1318/19	1329/30	1338/9	1349/50	1359/60	1368/9	1379/80	1389/90	1397/8	1408/9	1416/17
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Total revenue received	1086	2154	1267	2614	1124	1834	1562	1002	1629	1745	1720	1520	1540	1465	1435
Total expenses	1048	2145	1263	2610	1124	1833	1561	927	1487	1701	1719	1566	1517	1385	1435
<b>Surplus</b>	<b>38</b>	<b>9</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>75</b>	<b>142</b>	<b>44</b>	<b>1</b>	<b>-46</b>	<b>23</b>	<b>80</b>	<b>0</b>
Total revenue received	1086	2154	1267	2614	1124	1834	1562	1002	1629	1745	1720	1520	1540	1465	1435
Less borrowings	0	344	0	158	21	351	141	20	126	0	274	158	0	0	0
Less advanced sales	0	0	0	0	0	342	48	4	0	0	0	0	0	0	0
	<b>1086</b>	<b>1810</b>	<b>1267</b>	<b>2456</b>	<b>1103</b>	<b>1141</b>	<b>1373</b>	<b>978</b>	<b>1503</b>	<b>1745</b>	<b>1446</b>	<b>1362</b>	<b>1540</b>	<b>1465</b>	<b>1435</b>
Total expenses	1048	2145	1263	2610	1124	1833	1561	927	1487	1701	1719	1566	1517	1385	1435
Less debt repayments	20	378	103	694	386	384	286	50	169	138	100	152	101	173	0
	<b>1028</b>	<b>1767</b>	<b>1160</b>	<b>1916</b>	<b>738</b>	<b>1449</b>	<b>1275</b>	<b>877</b>	<b>1318</b>	<b>1563</b>	<b>1619</b>	<b>1414</b>	<b>1416</b>	<b>1212</b>	<b>1435</b>
Pre-financing surplus/deficit	58	43	107	540	365	-308	98	101	185	182	-173	-52	124	253	0

Source: DCD, bursar, years as indicated at the head of each column.

1359/60 the account-roll closes with the statement: 'there remain in the bursar's office £142 8s 2¼d'.<sup>45</sup> In other years the necessity of raising finance to meet expenditure commitments is evident. In 1329/30 the deficit of £308 and the repayment of £384 of debt were funded by the borrowing of £351 and advanced sales of £342. The reason for the deficit may be seen in Tables 4.1 and 4.3. In that year Martinmas and Pentecost dues were both almost £100 lower than the levels reported in 1318/19, in total by £184. The total from tithe sales of £356 did show a very slight recovery from 1318/19, but that figure was hugely depressed by the impact of the Anglo-Scottish wars, and the 1329/30 figure represents only 40 per cent of the 1310/11 figure. Various receipts likewise, though showing an improvement over 1318/19, were also significantly lower than the figure for 1310/11. Expenses net of debt repayments however, which had been restricted to their lowest level in 1318/19, were almost double that in 1329/30 at £1,449. Increases can be seen across all areas apart from alms and gifts, and stipends and pensions. The largest variance was in grain purchases which increased by £353 or 282 per cent to £478.<sup>46</sup> 1329/30 was evidently a very difficult year with a squeeze in income and a huge increase in necessary expenses, and the conflicting movements were only reconciled by extensive borrowing and sale of income in advance. It is likely that the alternative scenarios suggested occurred in different years as the fortunes of the priory fluctuated. Certainly the evidence for this period appears to show a close and careful monitoring of the cash position. In the second period 1420–1537 neither borrowings nor repayment of debts appear any longer in the bursar's accounts, perhaps a deliberate policy to prevent officers incurring debt on behalf of the house. From the mid-fourteenth century onwards additional funds were generated for the central organisation by the imposition of regular levies on obedientiaries' income, and the diversion of any surpluses on their accounts to the common good of the priory. The 1321 *status* of the cell of Wearmouth contains a memorandum that Robert of Durham, warden of the cell, had paid eighty marks to the terrar as a contribution towards the debts of the mother house.<sup>47</sup> Likewise, the hostiller's account of 1349–50 records 100s paid to the prior for a new window in the church. This may have led to the accusation, at a visitation of Bishop Hatfield (1345–81), that the prior took the hostiller's assets and used them for unnecessary purposes.<sup>48</sup>

The '*Recepte fratris Willelmi de Hexham*' of 1330/1 appears to be a 'working account' written partway through the year, possibly a chronological listing of items which may have been performed periodically and which would have enabled a closer monitoring of the cash position throughout the year. The majority of the entries have a horizontal line scored next to them in the left hand margin, again suggesting that this was a working document from

which entries were transferred to or agreed with those on other documents. The first section is a list of unsorted receipts from individuals including rents, halmote-court ameracements and tithes, which total £40 12s 9d. Next came a section of nine items headed *mutuaciones* and totalling 57s 10d, followed by an overall total for receipts of £43 10s 7d. After this is a heading *expense* which comprises a list of items of expenditure. From these it can be seen that some borrowing was of a short term nature as items in *mutuaciones* are shown as repaid in the expenses section. For example in the borrowing section is an amount of 2s 6d borrowed from William Sether for 20 pounds of candles bought from him, and in the expenses section a payment of 2s 6d to William Sether for the same quantity of candles.<sup>49</sup> Some of the items can be traced to the detailed 1330/1 account such as the payment to the monk Thomas of Hartlepool for his travelling expenses to Coldingham, and the payment to the executors of a Lady de Haunsard of the final instalment of 13s 4d pertaining to a debt of 100s. The sum of expenses is £43 10s 6½d. The small scale of the totals given in this account indicates that it is clearly not for a full year, but more likely a periodic reckoning undertaken partway through the year. Interestingly, the full bursar's account, which starts on the same day as the receipts of William of Hexham, gives the name of the bursar as Walter of Scarisbrick. This may be an example of the use of a *consciis* as discussed in Chapter 4.

## Creditors and debts

The Council of Lyons of 1245 was concerned with church debt, and noting 'since therefore the abyss of usury will have almost destroyed many churches', it urged the speedy repayment of debt and forbade the raising of debt without the approval of the house.<sup>50</sup> Durham Cathedral Priory was not alone in the northern province in incurring large debts. At St Mary's Abbey in York, Archbishop Melton stated in his injunctions of 1319, issued following a visitation, that the house's debts of £4,029 were to be reduced.<sup>51</sup> In 1324 however the episcopal injunctions were 'most dismally similar', the debt was still large, and a bursar was to be appointed and accounts to be kept.<sup>52</sup> The reasons behind the incurring of debt included a fall in income arising from the effects of war, plague and poor harvests on the one hand, and exceptional demands made upon the house on the other.

The dispute between Prior Richard de Hoton and Bishop Anthony Bek caused Durham Cathedral Priory to incur massive debts: 1,000 marks were paid at the Roman Curia for the restoration of Prior Hoton. Unfortunately he died at Rome. His successor William of Tanfield (1309–13) was required to pay the pope 3,000 marks and the cardinals a further 1,000 marks.<sup>53</sup> Thus the house had to pay 5,000 marks in a single year, and this could not be

done without recourse to lenders who charged extortionate rates of interest. It was even reported that the house had to pay 800 marks for a loan whose principal was 300 marks, although the period of the loan is not entirely clear.<sup>54</sup> Such interest payments indicate how easily a house could become trapped in a downward spiral of debt. An earlier loan, granted to the prior and monks of Durham Cathedral Priory in 1255 at the Roman Curia, specified that if the repayment dates were not met, interest and damages would accrue on the loan at a rate of one mark on every ten marks owed every two months, an annual non-compounded rate of 60 per cent.<sup>55</sup> In 1308, the monks were excommunicated and the house placed under interdict for late payment of a loan of 450 marks from Florentine merchants borrowed for the purpose of expediting the house's business at the Roman Curia.<sup>56</sup> To pay these debts it seems the house turned to more local lenders in the north of England and a number of loan agreements remain from 1308 for loans totalling 400 marks and £440, and the excommunication was lifted in 1310.<sup>57</sup> Prior William of Tanfield (1308–13) temporarily withdrew assets from obedientiaries and used the proceeds to reduce debts.<sup>58</sup> The abortive election as bishop of the monk Henry of Stamford in 1316 was 'not without great expenses for the house',<sup>59</sup> and later in the fourteenth century the prior explained in 1387 that he could not preside at the triennial chapter of the Benedictine houses in England because of the need to recover the house's Scottish possessions which had an 'annual value of a thousand or more marks'.<sup>60</sup> The prior at that time was Robert of Walworth (1374–91), who on succeeding John Fossor (1341–74), found the house in debt, and as part of a campaign to reduce expenditure and debt, halted the admission of new monks for around seven years between 1373 and 1380.<sup>61</sup>

If the monitoring of arrears was important to ensure that all revenues due to St Cuthbert were collected as far as possible, the monitoring of creditors or of borrowings was equally important to ensure that the house did not become overburdened with debt which it would be unable to repay. It can be seen that given the small surpluses run in most years, borrowings were an important and necessary source of funds. Each year, new loans were recorded under *mutuaciones* within receipts, and repayments were recorded under *soluciones debitorum* within expenses, but the comptus roll did not give an indication of the full extent to which the house was indebted.

Table 5.7 shows the totals from the *mutuaciones* (borrowings) and *soluciones debitorum* (payment of debts) sections of the bursars' accounts between 1278 and 1413. It is striking that from 1407 no new borrowing is recorded in the bursars' accounts, and repayments occur only in two subsequent years 1408/9 and 1411/12. It might be wondered why debt repayments are shown when new borrowing is absent, but a review of the 1411/12 account reveals that the repayments relate to loans incurred during the period in office

Table 5.7 *Mutuaciones and soluciones deuditorum in the bursars' accounts 1278–1413*

Year	Mutuaciones £	Soluciones deuditorum. £	Net movement £	Year	Mutuaciones £	Soluciones deuditorum £	Net movement £
1278/9	nc	(20)	?	1358/9	119	(261)	(142)
1292/3	344	(378)	(34)	1359/60	126	(169)	(43)
1293/4	573	(168)	405	1360/1	84	(160)	(76)
1297/8	0	(103)	(103)	1361/2	nc	nc	?
1298/9	nc	(58)	?	1362/3	10	nc	?
1300/1	nc	nc	?	1363	0	(35)	(35)
1302/3	8	(133)	(125)	1363/4	33	(92)	(59)
1306/7	346	(48)	298	1365/6	0	nc	?
1308/9	1,824	(2,245)	(421)	1366/7	115	(465)	(350)
1309/10	704	(1,653)	(949)	1367/8	0	(4)	(4)
1310/11	158	(694)	(536)	1368/9	0	(138)	(138)
1313/14	200	(590)	(390)	1370/1	0	(12)	(12)
1314/15	201	(397)	(196)	1371/3	15	(84)	(69)
1316/17	144	(44)	100	1373/4	3	(345)	(342)
1317/18	86	(394)	(308)	1374/5	426	(17)	409
1318/19	21	(386)	(365)	1375/6	515	(137)	378
1328/9	254	(713)	(459)	1376	115	(120)	(5)
1329/30	351	(384)	(33)	1376/7	93	(65)	28
1330/1	657	(537)	120	1377/8	149	(111)	38
1331/2	nc	nc	?	1378/9	236	(216)	20
1332/3	356	(492)	(136)	1379/80	274	(100)	174
1333/4	284	(457)	(173)	1380/1	182	(170)	12
1334/5	37	(186)	(149)	1381/2	288	(199)	89
1335/6	139	(246)	(107)	1383/4	300	(294)	6
1336/7	269	c. (258)	11	1384/5	347	(289)	58
1337/8	259	(336)	(77)	1386/7	425	(472)	(47)

(Continued)

Table 5.7 Continued

Year	Mutuaciones £	Soluciones debitorum. £	Net movement £	Year	Mutuaciones £	Soluciones debitorum £	Net movement £
1338/9	141	(286)	(145)	1387/8	nc	nc	?
1339/40	nc	nc	?	1388/9	84	(119)	(35)
1340/1	240	(507)	(267)	1389/90	158	(152)	6
1341	246	(194)	52	1390/1	354	(153)	201
1341/2	178	(400)	(222)	1391	117	(21)	96
1342	97	(192)	(95)	1391/2	546	nc	?
1342/3	192	(433)	(241)	1394/5	90	(175)	(85)
1343/4	14	(315)	(301)	1395/6	145	(160)	(15)
1344/5	67	(134)	(67)	1396/7	0	(41)	(41)
1347/8	111	(170)	(59)	1397/8	0	(101)	(101)
1348/9	41	(88)	(47)	1399/1400	204	(87)	117
1349	6	(27)	(21)	1400/1	0	(95)	(95)
1349/50	20	(50)	(30)	1401/2	156	(0)	156
1350/1	0	(105)	(105)	1402/3	202	(133)	69
1351/2	0	(73)	(73)	1404/5	82	(67)	15
1352/3	234	(13)	221	1406/7	294	(305)	(11)
1353/4	27	(263)	(236)	1407/8	0	(0)	0
1354/5	4	(42)	(38)	1408/9	0	(173)	(173)
1355	158	0	158	1409/10	0	(0)	0
1355/6	192	(202)	(10)	1410/11	0	(0)	0
1356/7	136	(192)	(56)	1411/12	nc	(266)	?
1357/8	184	(184)	0	1412/13	0	(0)	0
<b>Totals for the period</b>					£15,790	(£20,793)	(£5,215)

Note: 'nc' indicates missing or unclear figure; '?' that it is not possible to calculate net cash flow.

Source: DCD, bursar, 1278–1413, *mutuaciones* and *soluciones debitorum*.

of Roger of Mainsforth (1405–7) and to other ‘ancient debts’. It seems that there was perhaps a deliberate policy of debt avoidance in this later period: the headings *mutuaciones* and *soluciones debitorum* even disappear from the accounts.

Within Table 5.7 debt repayments are shown as a cash outflow in brackets, and the total net cash movement arising from debt in each year is calculated by subtracting repayments from borrowings. An ‘nc’ indicates that the figures in the accounts are not clear or missing. A ‘?’ indicates that missing figures mean that it is not possible to calculate the net cash flow and thus the totals for the three columns do not reconcile as no figure is included in the net movement column unless both the borrowing and repayments are known. The series is far from complete, particularly in the earlier period, nevertheless some prominent points can be discerned. First total recorded borrowings at around £16,000 were exceeded by repayments of around £20,000, and thus most years show a net outflow relating to debt repayment and servicing. This might be as expected given that interest and penalties were undoubtedly levied on late payment. Major borrowing, defined as exceeding £100 or 7 per cent of the average receipts before borrowing shown in Table 5.6, was undertaken in the 1290s, and in the periods 1306–17, 1328–43, 1352, 1355–60, 1374–96, 1399–1403 and 1406/7. Major repayments of debt took place in 1308–15, 1317–48, 1353/4, 1355–7, 1358–61, 1366/7, 1368/9, 1373/4, 1375/6, 1377–91, 1394–6, 1397/8, 1402/3, 1406/7, 1408/9, and 1411/12. In some years such as 1292/3 and 1329/30 large loans were matched by large repayments which suggests that debt was being rolled over or used for short term liquidity requirements. In the accounts of 1330/1, for example, there can be seen within a single year both borrowings from and repayments to individual lenders such as John de Vescy and William of Hilton, suggesting these sources were used to cover short-term liquidity needs. In other years however there is a large net movement indicating either a serious shortage of funds or a determined effort to repay debt. Thus there was a major increase in the indebtedness of the house in 1293/4, 1306/7, 1316/17, 1352/3, 1374–6, 1379/80, 1390/1, 1399/1400 and 1401/2. Major reductions in the indebtedness of the house occurred in 1297/8, 1302/3, 1308–15, 1317–19, 1328/9, 1332–6, 1338/9, 1340–4, 1353/4, 1358/9, 1366/7, 1368/9, 1373/4, 1397/8 and 1408/9.

Despite the disappearance of the headings of *mutuaciones* and *soluciones debitorum* from the bursars’ accounts, debt problems did resurface in the 1430s during the priorate of John Wessington (1416–46). Thomas Lawson was bursar between 1432 and 1438 and during his period of office he had contracted major debts which he concealed from the prior and convent, and which required payment of £1,244. These debts are revealed in a roll prepared to record the expenditure incurred by the prior on behalf of the



convent.<sup>62</sup> However as no similar mention is made of the bursars occurring earlier in Wessington's priorate, it may be assumed that the bursars managed to run their office without incurring debt until the appointment of Thomas Lawson in 1432. Subsequently however a *status* of the house prepared at the start of the priorate of William Ebchester (1446–56) does mention debts standing at £292 7s 11d. The largest amount of £105 was incurred by Thomas Lewin, granator (1440–5). For the priory this was a most unusual situation as normally the grantor along with the cellarer received the necessary cash funding for his office from the bursar who recorded the payments in the final *Tallie* section of the expense section of his account. However following the problems encountered by Thomas Lawson in the administration of the bursar's office, it was decided to split the revenues of the office into three parts to be shared between the bursar, cellarer and granator, and thus the grantor lost his dependence on the bursar and was in a position in dealing with grain sellers to incur debt, necessitated by falling rents and high grain prices.<sup>63</sup> This experiment with a tripartite division aroused criticism for the triplication of administrative costs and was eventually abandoned in 1445.

Similar to the separate disclosure of receipts including and excluding arrears, an awareness of the need to distinguish regular on-going income from borrowing is reflected in a further refinement of the descriptions used in the totals at the end of the receipts section of the account-rolls. From 1378/9 onwards the first total includes receipts without arrears and loans, the second includes receipts with arrears and loans.<sup>64</sup>

In order to reveal the overall indebtedness of the house, separate lists of outstanding creditors were required and these survive for a number of years. From 1375 creditor listings are regularly attached to the main account-rolls of the bursar, however the majority of these merely provide a detailed breakdown of the single figure shown for *mutuaciones* in the accounts at this period, and do not give details of loans raised in previous years which still had to be repaid.<sup>65</sup> Details of debt listings are given below in Table 5.8, which shows the date of the listing and the total amount owed. Some schedules were not totalled and this has been indicated, as has the schedule which lists only debts owed by the bursar to the prior, and another which includes only the debts of the cellarer. Immediately evident is the small number of debt listings which survive.

The 1330 schedule starts with debts incurred by the bursar or house, some seventy to eighty items which total £1,164. This is followed by amounts due to manorial officials for the *superplusagia* (the excess of their expenses over receipts) on their accounts (totalling £13). Finally, debts incurred by the cellarers are listed by cellarer and year from 1307 to 1329, and a grand total of £1,277 4s 10½d is given. This was a significant amount given that

Table 5.8 Lists of creditors from the bursars' accounts

Period end	Total creditors £	Period end	Total creditors £
8 September 1330	1,277	c. 17 May 1388	555
11 November 1331	2,128	29 September 1391	544
11 November 1333	2,207	29 September 1392	546
11 November 1343	(not totalled) c. 424	21 May 1396	331
11 November 1348	148	10 June 1397	(not totalled) 383
29 September 1379	(cellarer's debts) 103	15 May 1407	200
29 September 1380	(owed by bursar to prior) 420		

Source: DCD, bursar.

the receipts and expenses for the year 1329/30 were £1,834 and £1,833 respectively. In the following year the overall total rises to £2,128.<sup>66</sup> In 1333 the total again rises to £2,207. Later listings are all for substantially lower amounts.

Debts were not consolidated by creditor. For example, amounts due to the prior appear several times, indicating perhaps that these amounts were taken from a chronological listing rather than from a listing of individual creditors. These debts were carefully monitored as can be illustrated by an amount due to Thomas del Holme for £314 10s which is listed in this 1330 account. Within *soluciones debitorum* of the 1330/1 account, a sum of £156 is paid to del Holme, and in the list of debts compiled at the end of 1331, a new revised balance is shown. Concerted efforts were made to rid the house of debt. Robert of Benton, who was bursar between 1341 and 1346, was described as 'a careful and discerning man, who in six years in which he held the office [of bursar] paid off £758 of the old debts of the house'.<sup>67</sup> Prior John Fossor (1341–74) used his own funds to help pay off debts: 'Again for the relief of the priory's debt he paid from his own... [funds] a number of sums of money, namely to Robert of Benton, [then] bursar £78 9s as appears in his account in the year of our lord 1341. Again [he paid] to John of Newton [then] bursar £198 6s 10d as appears in his account in the year of our lord 1349'.<sup>68</sup>

The plight of the house occasionally moved its creditors to cancel debts owed. In 1298 a debt of £1,012 9s 11¼d owed to the royal exchequer was cancelled, and later in 1333 letters patent remitted £100 owed for food on account of the losses suffered by the house as a consequence of the Scottish incursions.<sup>69</sup> In 1383 Bishop John Fordham (1381–8) released the house from a bond of £1,000, and in 1391/2 Bishop Walter Skirlaw (1388–1406) lent the house £200 for the payment of old debts.<sup>70</sup>

## Conclusion

It has been remarked that medieval accounts include potential rather than actual receipts, and that in this sense they may give a misleading impression of the income of the reporting entity. The accounts from Durham Cathedral Priory may be said to be even more misleading as they included at times not only the full amount of expected rents but also the arrears for all past rents which remained unpaid and these unpaid rents could be included in the receipts portion of consecutive account-rolls year after year. These inflated receipts figures have been accepted as genuine figures of annual income.<sup>71</sup> However, the details of the accounts always disclose that such sums relate to arrears, and in fact the conclusion of the receipts total after 1310–11 invariably includes two totals: one which included the arrears brought forward, and a smaller sum which related only to receipts due to be received during the current year. This indicates a desire to distinguish ongoing annual levels of receipts, from receipts figures inflated by the inclusion of arrears, a procedure further refined by the additional exclusion of borrowings from the 1370s. The *exoneracio* section gives full details of arrears of uncollected rents and of amounts written off, and thus allows for the calculation of actual amounts received. Such calculations reveal that in the period 1278–1417 the cash position of the house was finely balanced to ensure that receipts and expenses were on the whole in equilibrium with a small surplus being generated. This fine tuning highlights the importance of adequate financial controls to ensure that income was maximized and that the necessary funds were available to meet expenditure needs. The position however deteriorates by the sixteenth century. An increasing awareness of the complexity and possible dangers of transactions which span more than a single accounting period are reflected in the increased prominence and separate disclosure in the bursars' accounts of *mutuaciones*, *premanibus* and *soluciones debitorum*. A desire to record and control the total indebtedness of the house is evident in the listings of debts which survive from 1330 onwards, and from the start of the fifteenth century, and possibly slightly earlier, there seems to be a deliberate policy of not incurring debt, although this policy was on occasion breached by unauthorized and undisclosed borrowing, such as that contracted by the bursar Thomas Lawson in the 1430s. The preparation of the great chirograph manifests a concern to monitor arrears of unpaid rent, and the development of schedules for hopeless debts, waste and decay demonstrates a recognition that in some circumstances debts were irrecoverable and had to be written off.

# 6

## Accounting as a Management Tool

*Quis enim ex vobis volens turrem aedificare, non prius sedens computat sumptus, qui necessarii sunt, si habeat ad perficiendum? Ne, postea quam posuerit fundamentum, et non potuerit perficere, omnes qui vident, incipiant illudere ei, dicentes: Quia hic homo coepit aedificare, et non potuit consummare.*<sup>1</sup>

The quotation above is taken from the Gospel of Luke, and in it Christ asks who would begin to build a tower without first ensuring he had resources adequate to complete it: an early allusion to the process of budgeting. Chapters 4 and 5 have concentrated on the financial reporting and stewardship aspects of the accounts and on the management of cash, debtors and creditors. In contrast this chapter seeks to explore the extent to which the accounts were utilized for purposes of more efficient management. It investigates whether historic accounts were used for comparative purposes and for variance analysis; the extent to which accounts were used to monitor inputs and outputs and to assess whether the inputs and outputs were being applied or generated efficiently in terms of historic or established standards.

Certainly there was an awareness that a certain minimum quantity of resources was required for the support of a monk, and there are constant references to the number of religious admitted to a community being matched to the available resources. In 1218 for example Pope Honorius III (1216–27) forbade the abbess and convent of ‘St Eadward’s’ to increase the number of nuns beyond a hundred as the monastery was unable to support more.<sup>2</sup> Such thinking is demonstrated in the case of Durham Cathedral Priory, which was granted papal permission in 1240 to appropriate the church of St Peter, Howden to permit an increase in the number of monks.<sup>3</sup> Later, Bishop Robert of Holy Island (1274–83) allowed the appropriation of Middleham to the cell of Finchale to enable the number of monks there to be increased from five to fifteen.<sup>4</sup> In the late fourteenth century, the relationship between the

resources of the house and the number of monks which these could maintain was still acknowledged, and the number of novices admitted was still only as many as the house's 'resources can support if they are well administered'.<sup>5</sup>

Papal statutes mandated the preparation of a *status* at the inception and conclusion of a priorate, and such a *status* survives from the start of William Ebchester's (1446–56) priorate.<sup>6</sup> It starts by giving the number of monks resident at Durham and in the cells, thirty and forty nine respectively. The *status* then goes on to mention the difficulties that the house was encountering in terms of the decline in receipts from rents and tithes; the deterioration in the condition of manors, mills and other holdings which required repairs and building work; and the burden of debt as factors influencing the number of monks which the house was able to support. The remainder of the document is then organized into a number of sections dealing with moveables, arrears, income, livestock, expenses, debts and essential building work and repairs. The detailed list of moveables at the start of the document is largely ordered by location, so for example the contents of the chapel, specified chambers, and the refectory are itemized. Then the quantities of foodstuffs in the granary and in the kitchen are detailed in terms of the price and total value of each category, before the horses and equipment in the stable are listed. A total of arrears of rent and other income of £1,205 11s is then given which is supplemented by a note explaining that because of the deaths of tenants, the surrender of farms, and the poverty of tenants only £66 13s was reckoned to be collectable. Following this the estates and lands of the priory are listed with details of agreed rents or expected income. These holdings are listed in the order largely seen in the bursars' accounts after 1420. The initial entry is for 'Norhamshire and Elandshire' about which the bursar states he does not know what to say as the income is irregular but that should the truces between the kings of England and Scotland hold proceeds of £80 11s 6d should be remitted. The following entry for the township of Shoresworth is simpler as it is rented out to a William Sanderson for £8 per annum. Other entries include details of unpaid rents, rents which have been agreed at a decreased level, and the lengths of leases and the current year of the lease. Following the final rental income entry of Woodhall, other sources of income are listed in the order in which they appear in the bursars' accounts of this period: pensions, income from the free and Halmote courts and sales of wool and other produce. For certain items the income is based upon that received in '*communibus annis*' ('normal years'). For other items where the income was more erratic, such as that received from the Halmote courts, which varied according to the actions and transactions brought before the court, the preparer of the *inventarium* recognized this uncertainty and recorded no value as future receipts 'could not be assessed at a definite sum'.<sup>7</sup> The quantities of cattle (513) and sheep (2,240) at Muggleswick and Le Holme, the priory's two

main livestock centres are then enumerated by sex and age. Next tithes from the appropriated parishes are valued at the amount for which they were sold in the previous year. Before calculating a total for the receipts from the main estate of the house, the document lists repair work necessary in buildings for which the bursar was responsible such as the kitchen, granary, and brewery. Then a total expected annual income, after waste and decay, is calculated (£1,144). This was deemed to be available on an ongoing basis to support the expenses of the house which are listed next. These expenses, totalling £1,269 are categorized and listed in the same order as they appear in the bursars' rolls. A comparison of the amounts included with the amounts recorded in the account rolls of the bursar reveal the reasonableness of the estimates compared to historic patterns of expenditure. Wine for example is estimated to cost £52 per annum, almost midway in the range of wine expenditure recorded between 1420 and 1537. The estimates used demonstrate consideration of both the quantities required and current price levels. Following the totalling of expenses, creditors totalling £292 are listed and an amount of £776 is included as being needed for construction and repair work outside the monastic precinct on a range of buildings including manors, mills, chancels (for which the rector of the church was responsible) and other houses. The *inventarium* thus presents a somewhat bleak picture of the position of the house indicating a projected deficit of £1,127 for the first year of the priorate of William Ebchester, as shown in Table 6.1.

Table 6.1 Budgeted income and expenditure in 1446

Comparison of ongoing income and expenses	£
Annual income from rents, farms, manors, mills, pensions and tithes	1,297
Waste	(80)
Decay	(73)
Annual income from rents, farms, manors, mills, pensions and tithes after deduction of waste and decay	<b>1,144</b>
Annual expenses	(1,269)
Expected annual deficit	(125)
 <b>Estimation of financial position at end of year one</b>	
Annual income from rents, farms, manors, mills, pensions and tithes after deduction of waste and decay	1,144
Collectable arrears	66
Expected receipts for the next year	<b>1,210</b>
Annual expenses	(1,269)
Payment of creditors	(292)
Necessary repairs and building work	(776)
Total needed for expenses, debt repayment and repairs	<b>(2,337)</b>
Projected current year deficit	<b>(1,127)</b>

Source: Data extracted from *Inventarium* of 1446: *HDST*, pp. cclxxxv–cccviii.

The information and calculations contained within this document are interesting as they demonstrate a concern with forward financial planning. Estimates of both income and expenditure for the year ahead were made and revealed a potential annual deficit of £125, almost 11 per cent of estimated ongoing annual income. This figure presented a clear case for the house to either increase its receipts or reduce its costs. The overall deficit for the first year, after debt repayments and building repairs, is £1,127, practically a full year's income. However this picture of the financial state of the house is perhaps a little too bleak, as repair expenditure could be spread over a number of years and a portion of the debts of the house could be renegotiated and repayments deferred to a future period. The purpose of these *status* to be compiled at the beginning and end of a priorate was to demonstrate whether the house had flourished or declined under the leadership of a particular prior. There was thus perhaps an incentive to include as much negative information as possible, and to maximize the building work needed at the start of a priorate, to enhance the impression of good progress made by the new prior. Certainly a document compiled at the conclusion of the priorate of Ebchester's predecessor, John Wessington notes that through his intervention and care 3,241 marks were expended on construction and repair of monastery buildings.<sup>8</sup> It states that despite the decline in income occasioned by the war between England and Scotland and the consequent increases in waste and decay recorded within the bursars' accounts, £1,242 was spent upon the cathedral, £91 on the library, £400 on the infirmary, £420 on the prior's accommodation and £119 on the guest house. The expenditure by the bursar and other offices on building work outside the convent is also listed and a final total for building work and repairs conducted during the time of Wessington is given as £6,123, beyond which a further £514 was expended upon ornaments and vessels for the church and £1,244 of debt was repaid.

The mismatch of income and expenditure in the mid-fifteenth century was not a new phenomenon, and throughout the history of the house its community had been concerned about expanding its assets and augmenting its revenues.<sup>9</sup> In 1256, the prior bought out the rights of John de Bek in the manor of Wingate for fifty marks.<sup>10</sup> In 1287 the house expended 170 marks to buy out the right of the former rector of Middleham to an annual pension of 45 marks.<sup>11</sup> An indenture of 1387/8 records 'that the lord prior and the said Lord Thomas, bursar, paid £169 for lands and tenements acquired within the aforesaid period'.<sup>12</sup> In the 1380s, when Bishop Hatfield's executors delivered the £3,000 which he bequeathed for the endowment of Durham College in Oxford, it was used to purchase income generating assets for the future support of the college including the advowsons of the churches of Fishlake, Bossall and Ruddington which were purchased for £1,080 from Lord Neville

of Raby.<sup>13</sup> The monks were also evidently interested in promoting general economic activity on their estates as shown by the licences granted in 1294 and 1305 to hold weekly markets and annual fairs at Hemingbrough and Coldingham.<sup>14</sup> They were also aware of the impact of local shortages on grain prices as demonstrated in their appointment in 1410 of a purchaser of grain who was to travel wherever supplies might be advantageously acquired.<sup>15</sup>

It has been noted that despite the large volume of accounting material remaining from Durham Cathedral Priory, there survive 'few contemporary documents which digest the material from the accounts and attempt to use it for anything more than auditing'.<sup>16</sup> One such document survives from 1436/7, which comprised a listing of the tithe income received by parish for the years 1293, 1348, 1350, 1392 and 1420.<sup>17</sup> The figures are summarized in Table 6.2 and the dramatic decline in income between 1293 and 1420 is noted by the compiler of this schedule who notes: 'And thus the receipts from the year of our lord 1293 exceed the receipts from the year of our lord 1420 by £1,070 4s 4d'.<sup>18</sup> Four reasons are then provided for this decrease: first a refusal by the Scots since 1368 to allow income from the Scottish churches to be transmitted to Durham, secondly the impact of war in the border region, thirdly the conversion of arable land into pasture and

Table 6.2 Tithe income of Durham Cathedral Priory 1293–1436

Source of revenue	1293 £	1348 £	1350 £	1392 £	1420 £	1430 £	1436 £
Scottish churches	149	–	–	–	–	–	–
Norham	260						
Holy Island	158	139	111	23	28	99	39
Ellingham	58	–	–	24	–	–	–
Jarrow	60	80	44	47	35	29	31
Heighington	128	50	18	39	41	47	48
Aycliffe	111	70	1	31	32	25	24
Pittington	80	61	36	35	35	33	28
Hesleden	60	46	30	37	32	28	27
Merrington	63	51	22	25	31	28	26
Billingham	120	–	–	70	56	58	55
Northallerton	88	67	71	59	51	48	42
Eastrington	125	53	58	41	37	27	24
Wearmouth	–	–	–	20	14	12	7
Difference– rounding	7	(1)	20	1	5	(2)	2
<b>Total</b>	<b>1467</b>	<b>616</b>	<b>411</b>	<b>452</b>	<b>397</b>	<b>432</b>	<b>353</b>

Source: DCD, Pr. Reg. II, f356v–r. The document is transcribed in *HDST*, pp. ccxlviii–cclii; Dobson, *Durham Priory*, pp. 269–72.



*Table 6.3* Total income of Durham Cathedral Priory 1420

<b>Officer–Obedientary</b>	<b>Amount £</b>
Bursar temporalities	1,000
Bursar spiritualities	500
Hostiller	170
Almoner	100
Chamberlain	100
Sacrist	67
Communar	66
Feretrar	30
Terrar	20
<b>Total</b>	<b>2,053</b>

*Source:* DCD, Pr. Reg. II, f356v–r. The document is transcribed in *HDST*, pp. ccxlviii–ccliii; Dobson, *Durham Priory*, pp. 269–72.

fourthly frequent recurrences of plague and the resultant depopulation of many places. Next the schedule considers the overall income of Durham Cathedral Priory arising from the main estate and from the resources of the obedientiaries. This produces a total annual income figure of £2,053 as shown in Table 6.3. The schedule then lists receipts from churches for the years 1430 and 1436 (included in Table 6.2). These demonstrate the volatility of income from spiritualities. The total recovers somewhat from the trough of £397 in 1420 to reach £432 in 1430, but in 1436 a subsequent deterioration reduces this figure to £353. The investigation is a clear exercise in making comparisons between current and past income, not only looking at total levels of income, but also at its components and constitutes an attempt to identify explanations in an early form of variance analysis. Although in its entirety the listing was only completed in the late 1430s, the emphasis on the year 1420, the comparison of income made then and with 1293 mentioned above and the explanations given at that point, make it possible that the exercise was an updating of a similar review undertaken in 1420. The years selected for analysis demonstrate some careful thought: 1293 was in the prosperous period before the outbreak of the Anglo-Scottish wars; 1348 was the year before the arrival of the Black Death; and 1350 was the first year in which the impact of the Black Death was fully apparent.

Although the above listings date from the fifteenth century, evidence exists that similar exercises were undertaken earlier. A 1328 *status* from the cell of Holy Island gave the tithe yields and other income (present and former) from each parish (Table 6.4). The impact of the Anglo-Scottish wars and harvest failure is clearly evident: overall income dropped by almost two-thirds from over £200 to £69.

Table 6.4 Holy Island receipts 1328 and formerly

		1328			Formerly		
		£	s	d	£	s	d
<b>Tithe-corn</b>	Fenham	2	13	4	20	0	0
	Fenwick	3	0	0	20	0	0
	Buckton	1	6	8	14	0	0
	Beal	2	0	0	16	6	8
	Goswick	0	6	8	20	0	0
	Haggerston	1	0	0	17	6	8
	Scremerston	1	0	0	16	0	0
	Cheswick	3	6	8	20	0	0
	Low Lynn	0	8	0	8	0	0
<b>Land rents</b>	Holburn	0	5	0	8	0	0
	Fenham	11	10	0	19	19	6
	Fenham Mill	4	0	0	8	0	0
	Holy Island	0	6	0	3	0	0
	Elwick	1	18	4	2	5	0
	Tweedmouth	0	0	0	4	16	0
	Holburn	0	0	0	2	2	0
	Lowick	0	0	0	1	10	0
	Barmoor	0	0	0	0	6	8
	Bowsden	0	0	0	1	10	0
	Ancroft	0	0	0	2	0	0
	Scremerston	0	0	0	1	0	0
	Kyloe	0	0	0	2	0	0
	Ord	0	0	0	1	0	0
	<b>Other Income</b>						
<b>Lamb/wool tithe</b>		20	3	4	–	–	–
<b>Tweedmouth fishery</b>		8	0	0	–	–	–
<b>Altarage</b>		8	0	0	–	–	–
<b>Total receipts</b>		<b>69</b>	<b>4</b>	<b>0</b>	<b>209</b>	<b>2</b>	<b>6</b>

Source: DCD, Holy Island, 1328.

Not only was this report prepared, but action was taken. Within a few weeks, the prior and convent appointed Gilbert of Elwick, a doctor in divinity and a local, to recover the house from its fallen estate:

William, Prior of the church of Durham, to his beloved son lord Gilbert of Elwick, doctor of holy theology, greeting. Desiring to restore our house of Holy Island, which in these days is ruined in many ways, to its former state through the vigilance of a careful administration, and hoping infallibly that the same house through your diligent industry shall arise from its ruin and shall resume the increase of a more fruitful state, we commit to you the care and administration of the said house with all etc [sic], and we create and appoint you prior of the same house.<sup>19</sup>

The next surviving Holy Island *status* from 1330 complained that the truth could not be ascertained about the tithes of wool and lamb for the sheep were everywhere dying. The task of restoring the cell was a difficult one. In the 1340s the accounts of the house continued to contain statements such as: 'Nothing since destroyed by the Scots'; 'Nothing since it lies waste'; and in 1350/1 no rents were received from Kyloe, Holburn, Lowick, Barmoor, Bowsden, Ancroft, Cheswick, Scremerston, and Norham as they were all laid waste by the Scots.<sup>20</sup>

The above examples demonstrate that historic accounts were used for comparative purposes, that variances were considered and explanations for these identified and that attempts to improve adverse variances were made. The remainder of this chapter investigates the use of accounting procedures as a management tool first in the external activities of the house as demonstrated in the manorial accounts and secondly within the house as shown in the granators' accounts. On the manors, the monitoring of labour services, crop yields and livestock and of overall 'profitability' is investigated. Within the house the control of inputs and outputs in the production processes of baking and brewing is considered.

### **Management on the manors**

As well as owing a rent payable in money or in kind, many of the tenants also owed labour service which was used by the house, along with paid labour, on the demesne lands kept in hand. It had been concluded that Fulwell was the only manor on which customary labour rather than paid workmen was used for mowing, weeding and harvesting activities.<sup>21</sup> However the Halmote rolls, when recording the succession of one tenant by another, make reference to such labour services on other manors. In the 1296 Halmote rolls, although the monetary rent is specified precisely in terms of amount and payment dates, any labour dues are included somewhat vaguely in the phrase 'rendering due services'.<sup>22</sup> Later however, the entries become much more specific. In 1345 the Halmote roll recorded: 'Alice, daughter of John Gervays took a cottage, which her father the said John held, rendering 3s each year and five days of labour at harvest time to the manor of Belasis on which days she is to receive her sustenance'.<sup>23</sup> In the earlier manorial accounts there is little or no mention of labour dues. However, examples of accusations levelled against the manorial *servientes* indicate that the control of labour dues was a potentially troublesome area. Around 1302, the *serviens* of Billingham was accused of using the labour dues of a cottar which were owed to the prior.<sup>24</sup> In earlier manorial accounts labour services are not detailed, but the harvest expenses of the cash section of the 1328/9 Billingham account made mention of the *operaciones* for which payment

was not required as well as for the additional hired labour: a total of 431 labour days were used and 74s 10½d 'of silver' was expended. The *serviens* explained that the monetary payment was 'not more in money since the remainder [of the labour] was [provided] through labour dues, namely in the first week sixteen labour days, in the second week sixteen labour days and in the third week sixteen labour days reaping for the whole day'.<sup>25</sup> However although this entry provides details of how *operaciones* were applied it does not give details of the total labour services due. In 1336/7 a new section, '*Operaciones*', was added to the Billingham manorial accounts between the cash and grain sections. This listed all of the works due by class of tenant and period. These works included for example seven cottars who each owed one day per week throughout the year giving a total of 364 labour days due. These and other works totalled 562 days of labour each year. Details were next given of the use to which all these works were put, including: the carriage of goods to Durham; the herding of sheep and cattle; and arable work such as weeding, harvesting, hay making and threshing. A balance was struck between the total due days of 562, and the total days used of 555, and the *serviens* was charged for the seven unused days at a little over 3d per day. Further examples of such *operaciones* accounts appear in the 1337/8 and 1342/4 Billingham accounts and also in other manorial accounts.<sup>26</sup> The introduction of such accounts illustrates an extension of the accounting system to achieve better control and indicates an adaptability and a readiness to incorporate new features into existing systems. During the fourteenth century there is an increasing commutation of the *operaciones* into money payments. Initially these were collected by the manorial *servientes* and shown in their cash accounts. However a deliberate policy appears to have been adopted for these receipts to be rendered directly to the bursar, in the same way that rents bypassed the *servientes*, and again perhaps a deliberate attempt to minimize the amount of physical cash left in their hands.<sup>27</sup> The receipts from commuted *operaciones* appear as a regular item in the bursars' accounts from the second decade of the fourteenth century onwards.<sup>28</sup> An example of the imposition of penalties for the non-performance of due labour services is given in the 1337/8 stock-keeper's memoranda which listed the names of and the fines to be imposed, at the next meeting of the Halmote court, on those who did not perform their duties at the sheep-dipping: 'Memorandum of the names of those [persons] of Billingham and Cowpen who did not attend the sheep-dipping at Holme as they ought [to have done] that they shall be amerced at the next Halmote court.'<sup>29</sup> The administration of labour dues shows the manner in which entries in the account rolls monitored performance and how non-performance was either reclaimed from the *serviens* at the hearing of the account or penalized and enforced through the Halmote court system.

## Manor yields

A second area in which the accounts participated in the process of managing the land is in the calculation and recording of yields. Halcrow identified the introduction during the fourteenth century of the process of recording the grain yield in the margin of the account in the darker ink used by those amending or auditing the roll. This may have been done to enable comparisons with estimates made earlier in the growing season and with yields on other manors and in prior years.<sup>30</sup> Treatises and formularies indicated a range of reasonable yields (for example yields of eight times and five times the seed sown appear in the *Husbandry* for barley and wheat respectively). Experienced manorial officials would, like Chaucer's reeve, be able to adjust their estimates according to the changes in weather conditions:

Wel wiste he by the droghte and by the reyn  
The yeldyng of his sede and of his greyn.<sup>31</sup>

A recalculation and tabulation of yields achieved in a range of counties between 1250 and 1449 has concluded that these standard yields laid out in the *Husbandry* 'were almost wholly unrealistic'.<sup>32</sup> Halcrow compiled tables of the grain yields achieved on the manors of Durham Cathedral Priory. These reveal a great variance around the standards of the *Husbandry*, although in a number of years these standards are exceeded. For example in the period from 1370 to 1373, the wheat yields on the manors of Bearpark comfortably exceeded the standard set by the *Husbandry*, whereas at other dates the yields there were much lower.<sup>33</sup>

The earliest example of the recording of yields identified by Halcrow occurred in 1340 at the manor Bearpark.<sup>34</sup> It is next found at Ferryhill in 1344, and then in the accounts of Bewley, Houghall and Ketton in 1369 and at Fulwell in 1371.<sup>35</sup> Additionally the number of acres sown was shown on occasion, first appearing at Houghall in 1374/5, and regularly given from 1382 onwards at Fulwell. For example, at Fulwell in 1385/6 thirty acres were sown with six quarters and three bushels of [wheat] seed.<sup>36</sup> Yields were expressed in the form: '*respondet semen ad iii granum et dimidiam*', or in more complicated fashion as '*plus semen iiii per viii quarteria*' indicating a yield to the fourth grain, plus eight quarters. The Bewley accounts of 1376/7 and 1377/8 provide an opportunity to verify these calculations, as the amounts sown in the account of 1376/7 and the amounts harvested in 1377/8 are clearly legible as are the notes of the yields inserted by the auditor in the margin of the 1377/8 account. These items are listed in Table 6.5 below, and the calculations have been re-performed and the auditors' yields agreed. For example, 12.5 quarters of wheat were sown according to the 1376/7

Table 6.5 Auditors' yield calculations on the manor of Bewley 1377/8

	Quantity sown 1376/7 account		Quantity harvested 1377/8 account		Yield noted by auditor 1377/8 account
	Qrt	Bushels	Qrt	Bushels	
Wheat	12	4	67	6	<i>Plus semen v per v qrt ii bussellos</i>
Barley	4	1	24	6	<i>Ad vi semen equaliter</i>
Peas and beans	14	4	30	4	<i>Plus semen ii per i qrt iv bussellos</i>

Source: DCD, Bewley, 1376/7, 1377/8.

account and 67.75 quarters were harvested according to the 1377/8 account. Had the yield been five times, then the harvested amount would have been five times the 12.5 quarters sown, that is 62.5 quarters. The actual yield was 67.75 quarters, a difference of 5.25 quarters which can be expressed (assuming eight bushels equal one quarter) as five quarters and two bushels. Thus confirming what the auditor had written: a yield of five times plus five quarters and two bushels.

An example of a standard expected weekly output from a manufacturing process is given in the Muggleswick accounts, where in the period around 1300 a foundry operated which supplied iron to the house. It produced twelve stones of iron each week apart from four weeks during Christmas, Easter and Pentecost. For the 54 week period covered by the 1302–3 account it produced 600 stones of which 454 were delivered to the bursar, fourteen stones were given to the *serviens* of Ketton, and the remainder carried forward to the next account.<sup>37</sup>

The manorial accounts of the main estate of Durham Cathedral Priory present a perhaps somewhat surprising picture in comparison to manorial accounts seen elsewhere. The standard form of manorial accounting charged the manorial official with the rental income arising in the manor.<sup>38</sup> At Durham in contrast the collection of rents was administered centrally and the manorial officials were not responsible for rent collection. Thus they were dependent on the bursar for any cash income which they might require, although latterly the *servientes* did make some sales of grain on the manors and receive some income from grazing rights, even to the extent of making an occasional cash render to the bursar.<sup>39</sup> In the majority of cases the manors did not generate a cash surplus to be handed over by the *serviens* at the audit, in contrast they absorbed cash. Two factors must be appreciated here. First the *servientes* did not receive or account for money rents due to the priory from those living on manorial lands. These rents were instead paid directly to

the bursar. This is unusual, although it undoubtedly constituted an effective control over the manorial official in that less cash was left in his hands and he was dependent on the bursar for his funding for which he would doubtless have to offer explanation and justification in advance.<sup>40</sup> Secondly, the cash account was only a part of the overall account for the manor. The cash account was followed by grain and stock accounts from which liveryies were made to the main house. Thus the return from the manor included not only any net cash liveryies but also the value of grain and stock supplied.

The final 'Tallie' section of the bursars' accounts includes payments to the manorial *servientes*, and Appendix 5 illustrates the scale of the payments taken from forty-two account rolls covering the period from 1278 to 1420. Thereafter payments to the *servientes* were rare as the majority of manors were farmed out. The proportion of the bursars' total expenses paid out by tally was significant, and can be seen in Tables 4.3 and 4.4. In some years, expenses are given in summary form and only a total is given rather than the individual payments made by tally to the cellarer, the granator and the manorial *servientes*.<sup>41</sup> Payments were evidently made on more than one occasion during the year as shown in the bursar's account of 1292/3 when it was recorded in the 'Tallie' section that the *serviens* of Houghall received payments from four tallies, and those of Bewley, Merrington and Wardley from three tallies. As can be seen in some years the total amount paid to the manorial *servientes* was significant. Until 1314/15 the amount was always in excess of £130 and reached £174 in 1310/11. Thereafter there is some volatility in the payment levels which peak again around 1350, after which there is a dramatic decline and the total does not exceed £37 again. Two factors underlie this decline. First, as Halcrow has noted, the manorial accounts start to show some cash receipts not from rents but from the sale of grain, stock or pasturing rights at the manor.<sup>42</sup> Indeed on occasion a manor might make a cash contribution to the bursar as did the manor of Fulwell in 1384 when the *serviens* made a payment of £12 9s to the bursar as well as supplying the more usual grain liveryies.<sup>43</sup> Secondly when manors were leased, they no longer required a cash injection.

The sum given by the bursar each year to the *serviens* was not constant, nor in proportion to the manor's value, as indicated in the *Valor Ecclesiasticus*.<sup>44</sup> It was perhaps based upon an estimate of the requirements of the manor negotiated between the terrar, bursar and *serviens* and any amount outstanding for any *superplusagium* on the previous account. After the receipts, manorial expenditure is shown in a regular order including: the upkeep and repairs of carts, ploughs, forks and equipment; the *stipendi* of any paid servants; and, mowing, weeding, and harvesting expenses. It seems likely that the manorial accounts were used in the process of agreeing the monetary amounts to be received by the *servientes*. Certainly no *superplusagium* could be agreed without the preparation of a full account, and the expense section of the

account of a former period would perhaps be a starting point for an estimation of likely expenses in the ensuing period.

An attempt to reflect the value of the supplies made by the manor to the house has been identified in the introduction of the practice of including the value of such liveries in the receipts from sales section of the manorial account, and then, as no cash presumably changed hands, an identical sum was deducted in a section entitled '*allocationes*'.<sup>45</sup> A correct cash position could be obtained, whilst also indicating the value of goods in kind supplied by the manor. Thus the 1383/4 Pittington manorial account included receipts of 40s for four oxen supplied to the prior's larder and for 32s for eight quarters of oats supplied to the bursar, and identical quantities and monetary amounts are included in the *allocationes* section.<sup>46</sup> The sum of the *allocationes* was £37 6s 4d. Such transactions are sometimes described as fictitious sales. The practice was irregularly applied and has been linked to the influence of the formulary 'Form for the account of a reeve of a grange' of which the specimen account is dated 1380/1 and which instructs that anything taken from the manor is to be included in its value.<sup>47</sup> However, even at Pittington, the practice appears to be discontinued after 1390.

Attempts to arrive at a 'value' or profit for a manor become much more prevalent during the later thirteenth and fourteenth centuries.<sup>48</sup> The results of such exercises are denoted by a variety of names or descriptions which is matched by a multitude of methods of calculation. Words such as '*valor*', '*valet*', '*wainagium*' and '*proficuum*' (possibly with a range of different meanings) are inserted in a memorandum at the foot of the account. Such memoranda have been described as 'the last significant stage in the compilation of the manorial account' and 'perhaps the most interesting addition to account rolls at Stage 3',<sup>49</sup> and their purpose was to determine the amount of profit or loss expected to be made from a manor. This objective took the accounts beyond their traditional function as a record of stewardship towards a consideration of the economic yield of a productive unit. The use of such values has been identified as an important step forward in the techniques of modern accountancy.<sup>50</sup>

Unfortunately the method by which these values were calculated remains somewhat mysterious to modern historians, and in many instances it has proved impossible to re-perform the calculation using the information available on the account.<sup>51</sup> Some guidance, however, may be found in accounting treatises. The ninth rule of the formulary of Beaulieu Abbey states:

If you wish to know the value of manors, granges and offices which receive nothing from the abbey, but settle all their own expenses from their own receipts, subtract from the total of deliveries made to the chamber and arrears and new building expenses and the purchase of liberties, rents and possessions, those expenses which are made for



payments not from the own resources of the same manor or grange, and the food and clothing, if lay brothers reside there, which they who reside there receive from the abbey. And what remains from said livery, arrears, new building expenses and purchase of liberties, rents and possessions will be the value of the same manor or grange.<sup>52</sup>

Thus the value of a 'self-funding' manor is equated to the cash and goods rendered to the central receiving office plus arrears plus new building work and capital investment less any expenses relating to the manor which have been paid using resources outside the manor.

The formulary recognizes that an additional adjustment is required where a grange receives some of its income directly from the central office of the abbey: 'If indeed you desire to know the value of the granges which receive part of their expenses from the common fund, subtract from the total value of all their liveries made to the abbey, the sum of all their foreign receipts which are received from the abbey'. Again an adjustment is made for items expended directly on the lay brothers by the abbey, and 'what remains is the value of that grange'.<sup>53</sup>

Not all the manorial accounts in the Beaulieu formulary contain a *valor*, but a number do. The account for Burgate ends with 'Memorandum that this manor is worth this year £22 7s 7½d except the pleas of which the total is 22s and except the maintenance of one lay brother residing there for the year'.<sup>54</sup> This value of £22 7s 7½d can be arrived at by adding the cash value of the liveries (£20 3s 6d) to the arrears at the close of the account (44s 1½d). A review of the account indicates no expenditure on new building or on the purchase of new land or rights, and thus the *valor* appears consistent with the instructions for its calculation given earlier in the ninth rule.

At Durham, one of the earliest surviving examples of such manorial valuations occurs in a Pitlington manorial roll of 1339/40 on which is written: 'Memorandum that the manor with grass-land and with labour dues is worth £32 13s 6d a year – each acre of arable land at 8d and each acre of grass-land at 2s 6d. And the yield of the same year amounts to £19 which is totally recovered and 16s 2d more'.<sup>55</sup> Unfortunately it does not explain the difference between the £32 and the £19 figures. The former appears to be calculated using set values for each acre of land, the latter appears to be the value achieved by the manor in that year. Table 6.6 tabulates the values for the manors of Durham Cathedral Priory, extracted by Halcrow.

Halcrow has investigated the calculation of these figures and concluded that: 'No possible combination of the money totals given in the roll produces the figure given as the profit'.<sup>56</sup> Some of the figures look suspiciously round and whole, whilst others have been calculated to the farthing. There are large variations between manors and also between years. For example the manor of Pitlington was valued at £56 in 1409, but at only £22 eleven years

Table 6.6 Values (£-s-d) attributed to the manors of Durham Cathedral Priory

Year	Bearpark	Bewley	Dalton	Fulwell	Houghall	Ketton	Pittington	Other
1325		3-14-5¼						Wardley loss 3-2-1½; Belasis 4-0-12½
1340			10-0-0				19-16-2	
1369	10-0-0					22-0-0		
1370	11-15-3	8-0-0			23-5-3½	20-9-½		
1371	4-3-0				14.17.6½	3-0-0		
1373	6-3-7					4-9-12		
1374	5-0-0							
1376					19-3-½			
1377		2-19-6½				12-0-0		
1378							24-0-0	
1379						3-8-4	17-2-8	
1380				6-13-3½	12-2-10	0-18-3		
1381				22-13-9½				
1382				20-16-6½	20-8-4			
1383				16-15-4	25-19-4			
1384				21-17-1			18-0-0	
1385				10-0-15				
1386				2-9-0				
1387				13-14-0				
1390					13-5-3	14-0-22	8-7-0	
1391				11-9-2	15-4-1	15-8-9½		
1392				7-7-6		2-9-0	22-18-8½	
1393				8-7-9		6-6-0		
1394				7-10-4	8-8-10½	3-15-7	14-12-7	
1395				9-3-5½	22-6-3		13-2-2	
1396					3-18-8	12-18-9	11-7-0	
1397					17-17-4		12-18-4	
1398					17-14-7		7-72-4	
1399						18-0-0		
1408							35-15-10	
1409							56-0-6½	
1420							22-0-0	

Source: Halcrow, *Administration*, pp. 41-4.

later. Large changes are even evident in consecutive years. At Fulwell a value of £7 in 1380 rose to £23 in 1381. The precise method of calculating these values and the use of land values and yields remains a mystery, but their inclusion on the manorial accounts at Durham Cathedral Priory reveals a concern to measure the economic contribution of the manor to the house.

### Granators' accounts<sup>57</sup>

The granators' accounts are largely concerned with the receipt and issue of grain, and this perceived mundanity may account for the apparent neglect of his surviving account rolls. They were considered insufficiently interesting

to merit their own section in the extracts published by Fowler in his three volumes. He included brief mentions of the rolls of 1438/9 and 1440/1 which were included within the *rotuli bursariorum* (rolls of the bursars).<sup>58</sup> In his introduction to the *Durham Account Rolls*, which was included at the end of the third volume, Fowler admitted that 'in the first instance, the Granators' Rolls were passed by as of less interest', although he subsequently revised this initial opinion and gave a short account of them with some extracts from the account roll of 1455/6.<sup>59</sup>

The *granatarius* was the custodian of the grain. It was his responsibility to supervise the receipt of grain, to verify quantities and to oversee its grinding and its use.<sup>60</sup> Beneath him were the miller, the baker and the brewer. Three medieval treatises: *The Husbandry* of Walter of Henley, *The Seneschaucy* and *The Rules* of Robert Grosseteste covered the movement and correct measurement of grain from the grange into the granary.<sup>61</sup> The granators' accounts of Durham Cathedral Priory constitute a comparatively rare survival, even though the office of granator was of sufficient importance to be mentioned specifically in the statutes of the general chapter of the province of York held at Northallerton in 1221. These statutes required the granator (and also the bursar and the cellarer) to render faithful accounts (*raciones*) of all receipts and expenses in due and accustomed form.<sup>62</sup> A comparable statute, issued in 1218/19 by the southern general chapter, contained a series of phrases identical to those used in the statute of the northern chapter but did not mention the offices of bursar, cellarer and granator by name.<sup>63</sup> Later, in 1277, the southern province prohibited the use of the titles of granator and bursar and advocated instead the terms 'internal' and 'external under-cellarer' as being more in accordance with the *Rule* of St Benedict.<sup>64</sup>

Grain and its products were universally consumed, but many houses have left no records as to whether they had a *granatarius*. Even where such references survive, few accounts remain from the office.<sup>65</sup> A list of obedientiaries from Winchester Cathedral Priory does not mention a granator but does include a 'hordarian' whose role was to receive the foodstuffs generated on its estates.<sup>66</sup> However the surviving hordarian rolls include only the monetary income received from the manors and not the receipt of wheat, oats, barley and malt.<sup>67</sup> No granator is mentioned in the lists of obedientiaries compiled for the abbeys of St Albans and Abingdon.<sup>68</sup> At other black monk houses such as Glastonbury, Peterborough and Reading, there are references to a granator, but their accounts have not survived.<sup>69</sup> At Canterbury Cathedral Priory, Norwich Cathedral Priory and Westminster Abbey, granator accounts have survived, but these are unpublished.<sup>70</sup> Selby Abbey, which was with Durham Cathedral Priory one of the Benedictine houses of the northern province of York, did have a granator from whose office five account rolls survive, one of which has been published.<sup>71</sup> The Cistercian

house of Beaulieu had a *Custos Granarii* (Keeper of the Granary) for whom an exemplar account is included in the formulary of the house,<sup>72</sup> and the Augustinian house of Bolton Priory possessed a granator from whose office accounts survive for a number of years and have been published.<sup>73</sup> Overall though, few granator accounts survive. It is likely however that their preparation was widespread. They were mandated by the 1221 statutes of the general chapter of the northern province, and reference to granator accounts is even found in visitation records: in reply to a series of points raised by visitors (1363–6), the Abbot of Eynsham quoted directly from the granators' accounts of his house.<sup>74</sup>

The *Rites* state that the granator of Durham Cathedral Priory had a checker<sup>75</sup> and that the granary was situated on the south side of the abbey garth. They described the granator's role as 'to Receyve all y<sup>e</sup> whet that came & all ye malte corne, and to make accounte what malt was spent in y<sup>e</sup> weeke, and whate malt corne was delivered to y<sup>e</sup> kylne and what was Receyved from y<sup>e</sup> kylne & howe moch was spent in y<sup>e</sup> house'.<sup>76</sup> The malt kiln is also thought to have been located in the abbey garth.<sup>77</sup> The office of the granator was overwhelmingly concerned with the receipt, storage and issue of physical quantities of grain. The *Rites* make no mention of the granator dealing with cash, and a study of the priory between 1400 and 1450 concluded that except for the experiment of 1438–45 in which the revenues arising from the main priory estate were split between the bursar, the cellarer, and the granator; 'the granator never handled cash'.<sup>78</sup> The granator received grain directly from the priory estates and also from purchases made by the bursar. Large quantities were consumed in the manufacture of bread and ale, and between 1416 and 1438 approximately 370 quarters of wheat and rye, and as much as 1,200 quarters of barley and other malt corn passed through the accounts of the granators.<sup>79</sup> The quantities purchased varied according to the consumption requirements of the house and the quantity of dues, such as tithes and lease payments, received in kind, and the amount received from manorial demesnes. The accounts disclose major fluctuations in the quantities of grain handled. The 1341/2 account included 981 quarters of wheat used for the sustenance of the household (*infra curiam*). In contrast in the 1401/2 account, the equivalent figure was a much lower 437 quarters. For malt, the equivalent figures were 2,117 and 1,057 quarters.<sup>80</sup>

The order of sections in the granators' accounts follows a regular pattern, dealing first with wheat and then with malt. The summary accounts include sections for wheat, baking, bread, malt, brewing and ale; and it is this extension of the granators' accounts beyond the receipt and issue of quantities of grain to encompass the manufacture and usage of the end products of bread and ale which makes them particularly interesting. The amounts within the accounts are expressed in terms of volumes rather than monetary values. A

'typical' grain account disclosed first the quantity held in stock from the end of the preceding account, and the arrears of grain not yet received but due to be rendered in previous accounting periods.<sup>81</sup> The receipts due from the current year were entered next. These receipts were listed in four categories: amounts received from the manors being directly managed (*maneriis in manu prioris*), amounts due from manors put out to farm (*maneriis ad firmam dimissis*), amounts received from tithes (*decimis in manu prioris*) and amounts due from tithes which had been farmed out (*decimis ad firmam dimissis*). Expectations for the amounts from the sale of tithes or from the leasing of manors were derived from the sale or lease agreement which stipulated the type and amount of grain to be rendered at a specific date. In contrast more volatility might be expected in grain receipts from manors directly managed and tithes directly gathered: a reflection of the levels of yields as well as decisions made as to how much to retain for seed or local consumption, how much to sell, and how much to despatch to the priory at Durham. Receipts of 'old grain', harvested in the previous year, and 'new grain', gathered in the current year, were itemized separately. The amounts of grain received can be matched to the amounts despatched in the accounts of other officials. For example, the wheat section of the 1328/9 Pitlington manorial account includes the entry: 'Sent to Lord Hugh Granator by tally six *burceldra* which make 28 quarters 3 *rasaria* and 2 *kennen*'.<sup>82</sup> Following this enumeration of grain received from tithe, lease and demesne, any purchases were recorded. The accounts demonstrate substantial changes in the amount purchased, both in absolute terms and as a percentage of total actual receipts. In 1305/6, the wheat and malt purchased equated to 1 per cent and 13 per cent of total actual receipts. In 1432/3 these figures had risen to around 79 per cent and 58 per cent respectively: an increase which perhaps reflected the policy of leasing out an ever increasing proportion of the main estate manors and demesne for money rents.<sup>83</sup> However, some of these purchases were actually rents which were received in kind. The amounts contained within the bursars' accounts as money rental income are identical to the amounts which can be seen in the purchase of grain sections.<sup>84</sup> Each source of grain is separately itemized and totalled, and the receipts section is concluded by two totals: one excluding arrears and the opening balance in hand; the other including these items. This distinction permitted a reviewer of the account to appreciate both the quantity of wheat receipts arising in the period of the account, undistorted by the carry forward figures from prior years, as well as the total amount including arrears with which the granator was charged. However neither of these quantities was an accurate indication of the actual amount of grain received by the granator during the period. Both totals included expected rather than actual receipts, based upon the contracts which had been entered into to lease lands or buy tithes. The calculation of a correct figure for the quantity

of grain actually received required the deduction of a number of *exoneraciones*. The 1303/4 account, for example, includes as *exoneraciones* a list of arrears owed by various debtors. These *exoneraciones* reduced the amount with which the granator was charged and left a *de claro* (clear) amount for which he could be held responsible. This insertion of the *exoneraciones* in the receipts section of an account contrasts with the usual practice found in the bursars' accounts, where such items were not listed until the final 'balancing off' section which was added to the end of the account.

Having dealt with the receipts, the granators' grain accounts proceeded to list the issues of grain. These issues were divided into two categories, those made for the use of the main body of the household (*expensis factis infra curiam*) and external deliveries (*expensis factis extra curiam*) including those made to the prior's household. Finally a comparison was made of the total actual receipts with total issues and any balance remaining was carried forward to the start of the account of the next period. No shortfall was observed in the grain accounts reviewed: in fact the total amount issued, added to the amount left in hand at the end of the accounting period, usually exceeded the quantity received.<sup>85</sup> The account rolls provide no direct evidence of a physical count of grain at the end of the accounting period, but it is probable that such counts were undertaken, especially when a new granator was appointed. At Canterbury Cathedral Priory, an instruction of 1304 mandated such a count: all the malt which remained for future use after the submission of the account was to be measured in the presence of two brothers, and the accountant was to be charged with any deficit.<sup>86</sup>

After the wheat account, the baker's account, the *compotus piscoris*, was given, and then the pantler's account, the *compotus panetarii* (the pantler was the officer who received bread from the baker and issued it as required). Both started with amounts brought forward from the previous account. The baker's account included a list of the quantities of bread delivered, followed by the volume of bread baked. The pantler's account listed opening stock and the amounts delivered by the baker. Both accounts ended with a comparison of receipts and issues, and a balance was struck: any remainder was carried forward and any shortfall highlighted. The 1303/ summary account noted that 756 loaves were unaccounted for. However no further explanation was recorded on the account, although it was noted that the shortfall had been condoned, presumably by the auditors or those to whom the account was presented.

Just as the wheat, baking and bread accounts are presented together, so are those for malt, brewing and ale. Malting in the earlier life of the house seems to have been conducted on the manors from which the finished malt was then despatched to the granator. In 1328/9 the Pitlington account included '45 quarters and 2 *rasaria* of malted barley, produced from 36 quarters and 2 *rasaria* of barley, and ...sent to Lord Hugh Granator by tally'.<sup>87</sup> No mention was made of any unprocessed barley being sent to the granator, around

one-eighth was held back for seed and the rest was malted. In the fifteenth century barley was processed into malt at the priory: the 1406/7 account mentioned the receipt of untreated barley, and the 1432/3 account recorded the conversion of barley into malt. The malt account was followed by the brewer's account, the *compotus braciatoris*, and the refectorer's account, the *compotus refectorarii* (the refectorer being the official responsible for the frater or refectory of the monks). These accounts reverse the 'normal' order of receipt followed by delivery. The brewer's account listed first the various deliveries of ale such as those to the refectorer and to the prior's cellarer and totals these to explain how he used the quantity of malt received. The refectorer's account details how much of this ale was consumed in the refectory and how much was sent elsewhere, such as to the almoner for charitable distributions to the poor and infirm.

The granators' accounts survive in detailed and summary form, descriptions which have been awarded by later cataloguers. The summary accounts aggregate certain figures: a single figure is given for grain received from the manors in the hand of the prior in the summary accounts, whereas the detailed accounts include all receipts individually by manor. It is perhaps surprising that the accounts for the baker, pantler, brewer and refectorer are found in the summary accounts but not in the detailed accounts. These summary accounts thus contain information additional to that included in the 'main' detailed account for each year. Some accounts are of course in poor condition, some are incomplete, and the head of many accounts has not survived. However, if the 'main' accounts did once contain information relating to baking and brewing, it would appear that this information was not ordered in the same way as in the summary accounts in which the baking and bread accounts always appear in a logical order after the wheat account. In the 'detailed' accounts however, the malt or other grain account always follows immediately after the wheat account. This may indicate that the summary accounts were compiled from earlier versions of the accounts for grain, baking and brewing: an interpretation supported by the fact that a single hand appears to have written each of the summary accounts. The summary accounts were perhaps prepared to provide a complete overview of the production and consumption of bread and ale. Unfortunately no separate baking, brewing, bread or ale accounts have survived independently of the summary accounts.

A series of indentures record the amounts of grain delivered by the bursar to the granator. The contents of these indentures are arranged by type of grain, normally wheat followed by barley and oats, and within each section amounts are categorized as purchases; amounts received from manors which have been leased out; amounts from manors which have been kept in hand; and, finally tithes. It might seem surprising that the bursar was involved so extensively in non-monetary transactions. It may be that his involvement constituted

an additional control and opportunity for the verification and monitoring of physical quantities. Additionally as grain was often supplied to the house in lieu of monetary payments, the bursar was concerned with its measurement and valuation to ensure that the due amounts had in fact been received.

With the exception of the short-lived experiment of 1438–45 when the revenues of the bursar were split between the bursar, the cellarer and granator, the granator was an unendowed officer of the monastery who unlike obedientiaries such as the hostiller and the infirmarer did not control an independent source of income. Instead, he was dependent upon the bursar who accounted for the income of the main estate, and it has been concluded that the granator did not deal with cash.<sup>88</sup> His expenses were settled by the bursar who bought grain when necessary and then delivered it to the granator. In his 1420/1 account for example, the bursar recorded the purchase and delivery of 787 quarters of barley to the granator.<sup>89</sup> An earlier bursar's account of 1292/3 included an amount of 5s for minor expenses incurred by the granator,<sup>90</sup> and in the bursar's account of 1310/11, the settlement of £30 of debts contracted by the granator can be seen.<sup>91</sup> Such entries appear to confirm that the granator did not handle cash.

However, there also survives some contrary evidence from the late thirteenth and early fourteenth centuries which may indicate that the granator was perhaps entrusted with considerable amounts of cash. The malt section of the granator's 1305/6 account contains two purchases made by the granator Michael of Chilton for sums of £27 3s 10d q and £28 23d. The 1308/9 summary account records a larger monetary transaction: 'And for 138 *celdra* [and] 8 *rasaria* of malt purchased by lords G. and M., granators, for £227 8s 3½d.'<sup>92</sup> This was a major amount, and the entry confirms that the purchases were made through the granators.<sup>93</sup> The information contained within the final *Tallie* section of the bursars' accounts, which listed payments made by the bursar to other officers of the priory and its estates, appears to confirm that the granators did handle cash. Several payments by tally to the granator are recorded by the bursar. The bursar's account of 1292/3 records: 'In payment to the granator by two tallies £88 10s 10d', which suggests that at this time the granator was making purchases on his own account.<sup>94</sup> Further instances of payments by tally made to the granator occur in the bursars' accounts of 1297/8 (£65 2s 6d), 1310/11 (£142 1d), 1313/14 (£85 11s 6d), and 1314/15 (£270 15s 4d). Fortunately a granator's account also survives from 1314/15. It records:

In 660 quarters and one *rasarium*, in long hundreds, of malted barley, which makes 114 *celdra*, 19 *rasaria*, purchased in diverse places as appears in the particulars, £258 4s. In 56 quarters 3 *rasaria* of malted oats bought which make 8 *celdra* 7 *rasaria* £12 11s 4d. Total money paid for the same £270 15s 4d.



This appears to be an indication that the granator was involved in a number of cash transactions, recorded in detail in the *particulas* which unfortunately have not been preserved. Around 1320 however, the entry for the granator disappears from the tally section of the bursars' accounts, perhaps reflecting a reorganization of duties, with the bursar assuming primary responsibility for recording cash transactions, and the granator managing the physical quantities of grain received and issued. The granators' accounts for 1315/16 and 1316/17 describe purchases as '*per bursarium*' suggesting that the transaction was settled by the bursar. After 1320 much larger costs appear in the bursar's account for the purchase of grain.<sup>95</sup> Cash handling by the granator, even when it occurred, seems to have been restricted to the buying of grain, and perhaps it was felt that no separate cash accounts beyond the *particulas* indicated above were necessary if all transactions were covered in the grain accounts. Perhaps the separation of functions, and the eventual position reached in which the bursar settled monetary transactions, was perceived to be a useful control, an early example of the segregation of duties still an essential component of internal control systems today.<sup>96</sup> A similar system can be observed at Westminster Abbey, where any grain purchases were accounted for by the treasurers.<sup>97</sup> This change in the role of the granator is important because it indicates that the accounting mechanisms and the system of background controls in use at Durham Cathedral Priory were not static but evolved and developed, although the immediate causes of such changes may not be readily evident.

The accounting records of the granator's office provide evidence of the operation of a number of controls encompassing the process of converting grain into bread and ale and their consumption. These controls included: the transfers made between different reporting offices, the use of standard measures and of production standards, the calculation of average consumption rates and the use of the *incrementum* figure.

The flow of physical quantities in the production and consumption of bread and ale can be traced from the account of one officer to that of the next officer involved in producing or distributing the products. The issue of wheat from the wheat account can be reconciled with the expected bread production figure in the baker's account. The 1305/6 summary account records the issue by the granator of 334 *burceldra* of wheat for use within the household. The production standard of 660 loaves from a burceldrum of wheat generates an expected production figure of 220,440 loaves, and this amount although not directly entered into the baker's account, has been used to assess whether the baker had produced sufficient loaves from the wheat received.

The loaves issued by the baker can be agreed with the number received in the pantler's account. The discharge section of the 1303/4 baker's account and the charge section of the pantler's account both record that 237,480 loaves

were delivered by the former officer to the latter. Likewise malt despatched by the granator can be traced to the brewer's account, and ale issued by the brewer can be agreed with the amount received by the refectorer. The work of the auditors was expedited if they could verify figures in one account by reference to those of another account involving a different official.

An important control was the use of standardized and accurate measures. The measures in which the accounts are quantified change over the period surveyed, moving from local customary measures to those mandated by the crown. The customary measures have aroused some confusion in the past, as they are not defined in standard reference works on English weights and measures.<sup>98</sup> In the account of 1303/4 wheat quantities are expressed in terms of *burceldra*, *curceldra* and *kennen*; and malt quantities are expressed as *celdra* and *rasaria*. The use of *burceldra* and *curceldra* for wheat, and of *celdra* and *rasaria* for malt appears to have been abandoned by 1341 as wheat and malt quantities in subsequent accounts are expressed in terms of quarters, bushels and *kennen*: two *kennen* making a bushel and eight bushels making a quarter. Detailed calculations reveal that for the early measurement of wheat, a *burceldrum* (equivalent to 38½ bushels) comprised 11 *curceldra* and that for the measurement of malt, a *celdrum* (a little less than 7 quarters) comprised 24 *rasaria*.<sup>99</sup> Elsewhere the adoption of quarters and bushels for all types of grain and malt is found earlier following legislation enacted to establish a single system of weights and measures.<sup>100</sup> At Canterbury Cathedral Priory an ordinance of 1304 required the use of the bushel as defined by statute for the measure of all types of grain.<sup>101</sup>

The unit of measurement in the bakers' and pantlers' accounts is the *panis*, presumably a standardized loaf of bread of a size and quality suitable for the monks.<sup>102</sup> A scale of standardized sizes for the sale of loaves to the public, which reflected changes in the price of grain, had been imposed by the Assize of Bread in the twelfth century. Other ecclesiastical institutions set their own standards such as the instruction issued by the abbot of Reading between 1158 and 1165 which regulated the weight of the loaves to be used in the monastery.<sup>103</sup> The *panis* on occasion was understood to represent a certain quantity of flour required to make a loaf: some of the deliveries are described as *in farina* (in flour), even though the quantity is expressed as a number of loaves.

In the granators' accounts the long hundred of 120 is used for all physical measures, although not for monetary amounts.<sup>104</sup> Thus 'm' stands for 1,200, 'd' for 600, 'c' for 120, and 100 is expressed as 'v<sup>xx</sup>' (five multiplied by twenty). This is demonstrated by an extract from the baker's section of the 1305/6 account, which states that the customary yield, in terms of loaves of bread, from a *burceldrum* would be 'v<sup>l</sup> lx panes', and that from 20 *burceldra* the customary yield would be 'xi<sup>m</sup> panes'. If these figures are translated using the standard hundred of today, then the yields are inconsistent: one

*burceldrum* would yield 560 loaves, whereas 20 *burceldra* would yield 11,000 loaves rather than the expected 11,200. However when the long hundred of 120 is employed, the expected yields become 660 and 13,200, the latter being the former multiplied by twenty. The use of the long hundred has led to confusion in the translation and interpretation of medieval accounts on occasion and to charges of inaccuracy. The 'discrepancies' noted by Fowler in the totals of the 1455/6 granator's account disappear when the long hundred is used.<sup>105</sup> Fowler added the individual entries of receipts of tithe wheat and produced a total of 158 quarters. He noted that the account roll showed a lower total of 138. This '*cxxviii*' becomes 158 when 'c' is translated as a long hundred.

A late fourteenth century manuscript contained in the Durham archives gives guidance on the work of the accounts-clerk and observes that the long and the short hundreds may be used in measuring quantities. It recommends that the preparer of accounts should: 'specify whether the long or the short hundred is being used in receipts and liveries'.<sup>106</sup> It seems to have been taken for granted in the granators' accounts that the long hundred was in use, although on occasion its use is specifically indicated. The 1314/15 account includes the entry: 'In dc iii<sup>xx</sup> [780] quarters 1 *rasarium* in long hundreds of malted barley'.<sup>107</sup> Other account rolls from the priory provide further instances where the type of hundred in use is specified.<sup>108</sup>

Both the baking and brewing accounts mention production standards, normally at the end of the account. For the baker the customary yield from 20 *burceldra* of wheat was 13,200 loaves, from a *burceldrum* 660 loaves, and from a *curceldrum* 60 loaves. The brewer's account indicates a customary yield of 20 'brewings' from 30 *celdra* of malt. In the accounts reviewed, there is no sign that these standards were reviewed or altered. Evidently the ale standard was more or less satisfied in 1303/4, when 532 *celdra* of malt were used to produce 356 'brewings' of ale.<sup>109</sup> The bakers' accounts however indicate greater variances when actual and expected production figures are compared. The reconciliation below has been extracted from the 1305/6 baker's account. An unusual entry records the issue to the king and queen of 780 loaves. This was probably on the occasion when King Edward visited Durham on 5 August 1306 during his progress northwards to deal with Robert Bruce who had recently (according to the fourteenth century Durham chronicler Robert of Graystones) usurped the kingdom of Scotland after killing John Comyn.<sup>110</sup>

An excess of 5,680 loaves is recorded in this baker's account which also states that the baker had satisfied the *numerus consuetus* (the accustomed number or standard) of 660 loaves from each *burceldrum* of wheat received. In contrast an earlier summary account of 1303/4 recorded an under production of 5,208 loaves. Both figures represent between 2 and 3 per cent of the

expected production figure. The reaction of the auditors to the shortfall in 1303/4 was not recorded, although the account did note that the baker had not responded for the accustomed number.<sup>111</sup> Later bakers' accounts of 1305/6, 1308/9 and 1315/16 all indicated a surplus numbered in thousands and included a statement that the baker had produced quantities *ultra* or in excess of the standard. Whether this 'over production' led to any accusations that the loaves were underweight is not recorded.

Table 6.7 Reconciliation of expected and actual bread production 1305/6

	No. of loaves
Expected loaf production (334 <i>burceldra</i> multiplied by standard production of 660 loaves)	220,440
Loaves brought forward from the previous account	1,560
<b>Total loaves with which baker was charged</b>	<b>222,000</b>
Delivered to the pantler	(223,660)
Delivered to the cellarer	(2,460)
To the church	(60)
Delivered to the terrar	(360)
Delivered to the king and queen	(780)
Loaves carried forward to the next account	(360)
<b>Loaves produced in excess of the standard</b>	<b>(5,680)</b>

Source: DCD, granator summary account, *computus piscoris*, 1305/6.

The emphasis here in controlling a baking process for internal consumption is the production of a certain minimum quantity of loaves from a defined input. This stands in contrast to the aim of the Assize of Bread, which was directed at bakers producing for external sale and consumption, which sought to prevent overproduction (and hence underweight loaves) from a defined input and imposed monetary and corporal penalties for transgressions.<sup>112</sup> The use of standard yields in the assessment of the productivity of land and livestock in medieval accounts has frequently been observed, but the granators' accounts of Durham Cathedral Priory extend and adapt these production standards for manufacturing processes.<sup>113</sup>

The accounts also monitor inputs into the baking and brewing processes on a monthly basis. Both wheat and malt accounts record the monthly issues made *infra curiam* for use in baking and brewing. An account covering a calendar year detailed issues for thirteen months (indicated by the Roman numerals I–XIII): each month was a period of four weeks. An interest in average as well as actual consumption figures is indicated by the computation of average monthly and sometimes even average weekly figures after the total has been given for all of the grain issued during the year. These

averages fluctuate considerably. For example a monthly average consumption figure of seventy-five quarters of wheat was calculated for 1341/2, whereas in 1401/2 the average figure was less than half that. Future work may reveal whether these averages reflect a fall in the consumption of bread by the monks and their household.

The malt averages also fluctuate across a wide range. In 1341/2, the average monthly usage was 166 quarters whereas in 1376/7 the equivalent figure was only forty-five quarters, which may reflect a fall in consumption or a switch from home produced to externally sourced ale. These averages indicate that some quite complex calculations were undertaken. For example, the granator's 1305/6 account reports: 'total of all malt [used] for the household in the thirteen months 476 *celdra*, accordingly 36 *celdra* and 14 *rasaria* each month with 10 *rasaria* remaining'.<sup>114</sup> The calculation can be re-performed and verified. The total malt used over thirteen months of four weeks was 476 *celdra*, which (assuming 24 *rasaria* to a *celdra*) equates to 11,424 *rasaria*. The subtraction of 10 *rasaria* from this figure leaves 11,414, which is divisible by 13 to yield 878 *rasaria* which can be re-expressed as 36 *celdra* and 14 *rasaria*. The calculation of such averages would have expedited the monitoring of monthly usage as abnormally high or low figures would stand out and could be investigated. They would also assist planning to ensure that adequate quantities of input materials would be available. If grain receipts from the manors or tithes were insufficient, then supplementary market purchases could be authorized. Certainly evidence elsewhere remains of reviews made in advance to assess the adequacy of grain supplies for the year ahead: In 1342 a *status* of Selby Abbey noted that there was sufficient wheat and malt for the period until the following Martinmas, at which date the harvest of the following year would be available.<sup>115</sup> At Durham Cathedral Priory a chapter diffinition of c. 1448 required the cellarer, the granator, the refectorer and the pantler to write down the expenses of their office in terms of bread and ale, and wheat and malt, each Friday. They were to account once a month to the subprior and convent in the common-house and also quarterly to nominated auditors.<sup>116</sup>

Interestingly, the granator frequently delivered a quantity of wheat or malt which exceeded the amount which he had received. This is explained in the accounts by the phrase '*Et de incremento mesure*' (and from the increase of measure).<sup>117</sup> This *incrementum* may have resulted from the use of heaped measures for receipts of grain and level measures for issues, an occurrence noted in the Seneschaucy.<sup>118</sup> Alternatively it has been suggested that it was a means of reconciling amounts received by the granator using the priory's standard measures with the amounts the bursar had contracted for and accounted for using market measures established by statute.<sup>119</sup> Further work may be able to establish whether the *incrementa* figures fall consistently

within a certain range. Certainly the *incrementum* arising from the conversion of barley into malt did so. The manorial accounts reflect the fact that the malting process increased the volume of the product. The Pittington account of 1333/4 recorded sixty six quarters of barley in the discharge section of the barley account as being delivered for conversion into malt, and the entry lower down in the charge section of the malt account recorded a receipt of 77 quarters and 1 *rasarium* of malt and explained that this was an increase of 11 quarters and 1 *rasarium*.<sup>120</sup> This *incrementum* is approximately 17 per cent, within the range from 4 to 29 per cent observed for malting on the estates of Westminster Abbey, although somewhat above Walter of Henley's desired rate of 12.5 per cent.<sup>121</sup> Walter also notes that the *incrementum* figure can be higher, but that increased volumes resulted in poorer quality malt and reduced brewing yields.

Additional controls are likely to have been in place around the baking and brewing processes, although perhaps not documented. At Canterbury Cathedral Priory further examples include the storage of malt in a granary with two locks with different keys entrusted to different persons; and the swearing of oaths by the baker and the brewer to confirm that they had delivered their total output to the cellar and not retained any for their own use.<sup>122</sup> Evidence that the accounts were prepared for the purpose of review and audit and were not just compiled to assist the office holder in the administration of his office may be inferred from the 1308/9 summary which does not contain a pantler's account. Instead at the part of the roll where the pantler's account would normally be found a note was inserted explaining that no account was included as the pantler was ill and had mislaid his tallies.<sup>123</sup> The year 1308/9 was evidently troublesome as an entry later in the account noted that the refectorer had been deprived of office during the year and that his tallies could not be found. This period witnessed the culmination of the quarrel between Bishop Anthony Bek (1283–1311) and the priory, and the removal of the refectorer may have resulted from Bek's 1309 visitation of the priory.<sup>124</sup> These entries also provide additional evidence of the pervasive use of tallies in the receipt and delivery of physical quantities at Durham Cathedral Priory.

## Conclusion

The emphasis within the accounts of the manorial *servientes* and of the granator is of course, in common with that of other charge and discharge accounts, focused on the accountability of the reporting official. However they also show evidence of being adapted and used for management purposes. The manorial accounts show evidence of a consideration of yields and an attempt to provide an idea of the economic value of the manor to

the economy of the house. The granators' accounts are of especial interest as they reflect a hierarchy of accountability extending down from the granator. They follow the receipt, storage, issue, processing and consumption of grain and its products from the initial arrival of grain into the hands of the granator through the processes of baking, malting, and brewing to the final distribution of bread and ale. This differentiates them from the typical grain and stock accounts found in many manorial rolls. Although elements of this system can be found elsewhere, the accounts of the granators of Durham Cathedral Priory present a combination of characteristics not found in other published granators' accounts. The summary accounts, which included all of the accounts relating to grain, bread and ale, provide strong evidence of the pervasive way in which accountability extended throughout Durham Cathedral Priory and presented an opportunity for auditors to agree flows from one account to the next. The wheat issued from the granary was multiplied by a standard production figure to give an expected production figure, against which the baker's performance could be judged. The bakers' deliveries to the pantler could be cross-checked in both their accounts. The combination of these accounts in summary form allowed an overview of the sources of grain, its conversion into bread and ale, and its consumption. These accounts are concerned primarily with physical quantities for which monetary values are not provided, so they cannot be cited as an early example of cost accounting. However they do reflect manufacturing processes and do comprise a series of linked accounts which follow a manufacturing process from the receipt of raw materials to the distribution of the finished product with the movements of goods traceable from one account to the next. Average monthly and sometimes even weekly usage figures were calculated to assist the monitoring of inputs. Production standards were set and used as a benchmark against which actual production figures were evaluated. A later age may well have adapted such accounts to include monetary values as well as physical quantities. The expectation of norms, and the comparison of current income levels with historic figures are indicated by calculations and schedules which survive from the fourteenth and fifteenth centuries: variances were identified and the reasons for these investigated, and an elementary form of annual budgeting can be seen in the *inventarium* compiled at the start of the priorate of William of Ebchester in 1446. Accounting at Durham Cathedral Priory shows an adaptability which allowed its extension well beyond the immediate function of a charge and discharge statement in the management of the house.

# 7

## External Monitoring and Conclusions

The quotation below is taken from the final lines of the late fifteenth century play *Everyman*. It illustrates the prominence of accounting in the popular mind as the means by which man's conduct and actions were justified or condemned.

If his reckoning be not clear when he doth come,  
God will say: '*Ite, maledicti, in ignem eternum*'.<sup>1</sup>  
And he that hath his account whole and sound,  
High in heaven he shall be crowned.<sup>2</sup>

For monks earthly accounting and heavenly accounting were both major considerations as they lived their lives: their earthly deeds would determine their heavenly fate. Indeed it could be argued that the earthly accounting for the stewardship of the assets entrusted to them was additionally an important mechanism to enable them to avoid the charge and action of *propietas*. Henry V's articles of 1421 made clear the need for a monk to prepare and retain written records to avoid being accused of this 'execrable and detestable crime', and added that should a monk have custody of gold or silver, he should also have a written indenture detailing the items in his care of which the other portion should remain with the head of the house.<sup>3</sup> The findings presented in this study are based upon an examination of only a small selection of the surviving accounting records of Durham Cathedral Priory, and these surviving records themselves constitute only a limited proportion of the accounts which were prepared and audited. Thus a major question is the extent to which the accounting processes and systems identified in this study were, after their recommendation or introduction, in continuous operation throughout the life of the house. Visitors who came to inspect the house were charged with investigating both spiritual and temporal matters, and the records produced during the visitation process



are considered briefly here to assess the extent to which accounting failures and mismanagement were identified as a cause for concern. Following this, a short review will summarize the major findings of this study.

Durham Cathedral Priory was subject to visitation by its diocesan, the bishop of Durham, and by its metropolitan, the archbishop of York, as well as to the theoretically triennial visitation by visitors appointed by the general and provincial chapters. Although the right of visitation was not disputed by the monks, its method, form and timing were, and led for example to great disputes with William Wickwane, Archbishop of York (1279–85), and with Anthony Bek, Bishop of Durham (1283–1311).<sup>4</sup> In *Le Conventit*, the agreement made between the convent and Bishop Richard Poore (1228–37) in 1229, it had been established that the bishop of Durham had the right to visit as an ordinary might visit an abbey once a year, or twice if necessary.<sup>5</sup>

The bishop was to inquire diligently as to the state of the house, and with the advice of the prior and convent to be zealous in the reform of those things which he found to require correction. Additionally, with the assent and advice of the community, he was to fashion and strengthen those things which would lead to the increase of religion and the maintenance of peace and brotherly charity.<sup>6</sup> The usual pattern for a visitation was for the visitor or visitors to arrive at the house to be inspected with a general list of questions, or articles of enquiry, which were put individually and in private to each member of the community. From the responses to these, *detecta* (matters of concern) were drawn up for further investigation from which *comperta* (findings) would be compiled. Finally a list of injunctions might be issued to be followed in future by the head of the house, the officers and obedientiaries and the rest of the community.

The frequency of chapter visitations was established as once every three years in the decree *In singulis regnis* which set up the system of general chapters for the black monks. Records from these visitations are scarce, however where references survive it appears that triennial visitation was frequently observed. In 1250 the northern chapter stipulated that visitations were to be conducted in the period immediately before the next chapter of 22 September 1253. The prior of Whitby and the subprior of Durham were to visit York and Selby on 6 July, and the priors of York and Selby were to visit Whitby and Durham on 18 July.<sup>7</sup> Some triennial visitations seem not to have taken place however. The 1282 northern chapter was postponed because of 'certain intervening hindrances', so it is probable that the visitations which were to precede it did not occur either.<sup>8</sup> Nevertheless the surviving references to chapters and visitations which did take place suggest that when possible the triennial cycle was followed quite rigorously. Between 1250 and 1313 chapters appear to have been held regularly.<sup>9</sup> A subsequent hiatus in the records may well reflect a cessation in the northern

chapters caused by the difficulties occasioned by the Anglo-Scottish wars. Following the unification of the separate chapters of the northern and southern provinces in 1336, the surviving records indicate that the priors of Durham were regularly commissioned (in 1381, 1401, 1450, 1453, 1480, 1486, 1492 and 1498) to visit other houses.<sup>10</sup> It seems unlikely therefore that Durham Cathedral Priory was not in its turn visited. The frequency of episcopal visitations was not so tightly defined, but again where records survive it appears to have been a relatively frequent procedure. Appendix 6 indicates the years in which metropolitan, episcopal and chapter visitations are known to have taken place, or at least been proposed (indicated by 'V'), and the years from which visitation records survive. The table demonstrates the frequency of visitations by the ordinary and the rarity of metropolitan visitations. A variety of records remain including the articles of enquiry to be asked at a visitation (indicated in the appendix by 'Q'); articles of accusation or complaint ('A'); *detecta* ('D'); *comperta* ('C'); responses ('R'); and injunctions, corrections or diffinitions ('I').

A number of individual visitations of Durham Cathedral Priory have been examined in detail by various historians: those made by Anthony Bek in 1300 and 1306 by Fraser; those of 1314 and 1319 by Richard Kellawe (1311–16) and Louis Beaumont (1317–33) by Scammell; that of Thomas Hatfield (1345–81) in 1354 by Harbottle; that of 1408 by Thomas Langley (1406–37) by Storey; and, that of 1438 by Archbishop John Kemp (1425–52), and those of 1442 and 1449 by Robert Neville (1438–57) by Dobson.<sup>11</sup> Although visitation dates are known from the period before 1300, such as that undertaken by Archbishop Giffard in 1274, no detailed records of the investigations and findings survive.<sup>12</sup> The visitation of 1442 is the last for which detailed records survive: subsequent visitations did occur, but from these no detailed records survive.<sup>13</sup> Unfortunately with the exception of the 1442 visitation little of the visitation material relating to Durham Cathedral Priory has been published.<sup>14</sup>

Visitation records require careful interpretation. Visitations constituted an opportunity for the airing of grievances both real and perhaps sometimes imagined or even fabricated. The earliest surviving visitation records at Durham are undoubtedly coloured by the acrimonious dispute between Bishop Bek and Prior Hoton which had led to the attempted deposition of the prior by Bek and his replacement by Henry of Lusby, and subsequently to the appeals by Hoton and his supporters to the metropolitan, the king and the pope. The bitterness of the dispute may have led to extravagant and over stated allegations. For example, Bek claimed that the religious life in the priory had collapsed and was dissolute; accused Hoton of dilapidation, alienation, and the consumption of the possessions of the house both fixed and portable; and alleged his responsibility for bringing a house, wealthy

at the start of his priorate, into great indebtedness, and his recourse to the sale of income in advance.<sup>15</sup> Additionally he accused the prior of committing large sums to the bribery of those who might be able to support his cause against the bishop: 'a gold chalice worth around £200 to the then archbishop of York [and] huge gifts and burdensome pensions to clerics and laymen'.<sup>16</sup> Written and accurate accounts would certainly have assisted in the refutation of such charges.

Appendix 7 lists each of the visitation records which survive at Durham and which contain significant material relating to financial and management matters. It provides an indication of the areas on which specific questions were asked or comments made. Many records are damaged or incomplete and so the absence of an issue or document from the table does not necessarily mean that it was not raised at a visitation. Appendix 7 lists issues relating to the administration of temporalities which were raised during visitation regarding on the conduct and ability of individuals; knowledge and consent; major transactions; and, accounts and financial management. The questions and complaints show areas of concern to the visitors and the community, whereas injunctions show the areas where the visitor believed improvement was needed.

Few records survive from chapter visitations. A set of *comperta* from a visitation conducted at some time between 1384 and 1393 reveal no major financial, accounting or control issues. The only specific mention of money was in a rebuke which noted that the monks received it for the purchase of their clothes. The poor state of the roofing of the dormitory and infirmary was mentioned which may have indicated a shortage of finance for repairs. The dormitory was subsequently rebuilt between 1398 and 1404. Otherwise the issues were rather practical in nature: pigeons were fouling the church; and an incapable and deaf barber was a danger to the monks.<sup>17</sup>

More detail does survive however from episcopal visitations. The conduct and capability of the priors was regularly challenged: allegations of incompetence were made in 1306, 1319, 1330, 1332 and 1371. In 1371, for example, the prior was accused of being 'incapable and useless in his role', and it was alleged that 'through his negligence many faults arose in both spiritual and temporal matters'.<sup>18</sup> The prior, John Fossor (1341–74), was nearing the end of his thirty-three year priorate and is thought to have been around eighty-seven years old at the visitation, so he may well have been suffering the debilitating effects of old age, although he continued in office until his death in 1374. Unfortunately, as with so many visitation records only an incomplete portion of the material remains. Allegations survive, but not the responses of the prior, nor indeed the eventual injunctions issued by the visitor which would shed light as to whether he found substance in the allegations or not. The survival of the bursars' accounts from this period seems to indicate that

accounting records were being prepared, and the comments of the chronicler William de Chambre are positive in terms of John Fossor's impact on the finances of the priory. The chronicler relates that the prior, admittedly earlier in his priorate, appointed a prudent man, Robert of Benton, as bursar who paid off £758 of the former debts of the house, and that John Fossor himself made payments of £78 and £198 to relieve the indebtedness of the house.<sup>19</sup> Satisfactory financial records would have been a major element in a successful rebuttal of charges of mismanagement. Certainly, sanctions were imposed on those found inadequate in the performance of their duties: in 1328 for example the bishop left an injunction that the almoner, the terrar and the feretrar should be removed from office, although unfortunately reasons for this judgement have not survived.<sup>20</sup>

Debt appears as a frequent issue in visitation records, and again careful and accurate accounts would enable a prior to defend the past conduct of his office. In 1314 the injunctions made reference to a repayment fund which had doubtless been established following the debts incurred during the priorate of Hoton and on the appointment of William of Tanfield (1309–13). The amounts assigned from offices within the monastery and from the cells for paying the debts of the monastery were to be collected through three trustworthy monks, and the funds were to be used to repay these debts and not for any other purposes.<sup>21</sup> Unfortunately the three monks were not named. They were perhaps members of a debt repayment committee whose purpose was to monitor the house's debts and supervise repayments. Evidently the debt repayment plan did not proceed smoothly as in 1319 there was an appeal by the subprior and the convent to the bishop that the prior be enjoined under penalty to pay off debts.<sup>22</sup> In the same year the prior was also accused of being careless in the management of the house's creditors, who it was alleged took him to court for late payment.<sup>23</sup> Furthermore members of the community asked that no monies should be borrowed in order to meet the taxation demands of the king and pope without the unanimous consent of the house. In 1332 it was alleged that the prior had unjustifiably burdened the house with £300 of debt to which the prior responded that the debt was not to the detriment of the house and nor was it against the legate's constitutions but as permitted with the consent of the chapter and raised in a situation of urgent necessity caused by 'various [acts of] plundering and destruction arising from the disasters of war, pestilential animal plague, and the unaccustomed sterility of the lands of the priory'.<sup>24</sup>

For the monastic officials too, complete audited accounts would have enabled them to refute allegations of misusing the resources of their office and would offer a defence against the charge of *proprietas*. Whether accounts were being regularly prepared and presented was regularly asked in visitation questions. Thus the 1306 articles of enquiry asked whether all of the

obedientaries and the heads of cells had rendered accounts for their offices; and if so in what manner, to whom, how often and when.<sup>25</sup> This represents a more detailed consideration of the accounting process beyond the simple enquiry as to whether accounts were rendered. The prior was asked whether each year he gave an account of the total administration of the priory and showed its *status*. Traditionally the bursar's accounts were shown in chapter as relating to the main estate of the house.<sup>26</sup> The 1314 questions asked whether each office accounted annually or at least rendered a *status* and the 1314 injunctions made it clear that the prior was responsible for ensuring that accounts were presented by each officer. These injunctions indicate that there may have been some laxness in the preparation or presentation of accounts, as they insisted that accounts should be rendered from each office and manor as was customary. The injunctions also stipulated a period, from 29 September to 25 December, within which accounts should be submitted for the current and future years. Certainly the manorial accounts which survive from shortly after this period fall within this period, as do those of the proctor of Norham and of the cell of Finchale. The other surviving accounts from this period, those of the sacrist and hostiller, have accounting dates in May and June. In 1319, it was asserted that the whole house had a right to see the accounts: once the accounts of the bursar and other officials had been audited they were to be shown to the convent in chapter so that it might be apparent how much money remained to each office or the extent to which it was burdened with debt.<sup>27</sup> Furthermore officers and heads of cells were to hand over their approved accounts to the library, thus providing a centrally held record which could be consulted in the future.<sup>28</sup> The questions of 1408 almost repeat those of 1306 in asking whether all of the officers rendered an account, and how often, to whom and when.<sup>29</sup>

In 1319 it was alleged that the prior had not rendered a full account of his administration to the convent, and that neither the accounts of the terrar nor of the bursar constituted a proxy for the account of the prior.<sup>30</sup> In 1330 stock-keepers and manorial officials were accused of not submitting accounts for many years by one witness, and another repeated the charge and specified a period of four years.<sup>31</sup> The evidence of the surviving rolls is mixed. An examination of the extant rolls indicates reasonably complete series for Bearpark, Billingham, Wardley, Westoe and Pitlington; whereas Dalton, Ferryhill, Fulwell and Houghall do have gaps in the series. Of course it may be that the individual complainants were not present when the accounts were heard. The 1338 injunctions named the hostiller, chamberlain, almoner and sacrist individually and required that they and all officers should render an account. However this does not necessarily imply that they were not doing this. Hostiller accounts for example survive from 1332, 1334 and 1335, although none survive from 1336 or 1337.<sup>32</sup>

In 1354 the complaint was not that accounts were not being prepared but that *seniores* were being kept away from the audit which on occasion took place not at Durham but at Bearpark.<sup>33</sup> The 1442 *detecta* include an allegation that the *status* of the house was not published in the house's annual chapter, to which the response was made that for at least fifty years the accounts of all internal and external offices had been rendered to auditors appointed by the chapter. The injunctions instructed that all officials were to render an account to these auditors and that within fifteen days of the audit, the account was to be read out to the monks by the subprior in chapter.

Some of the allegations made by individual monks show that there was a detailed knowledge of the business of the house which extended beyond the officers who were immediately involved in a transaction. Thus c. 1328 the *terror* was accused of not taking advice from the correct people and selling tithes in many places much below their value.<sup>34</sup> Additionally it was alleged that he had not rendered an account for the year. Subsequently c. 1330 John de Crepyng was accused of returning a false account, which 'could be seen if the account was examined prudently'.<sup>35</sup> He was also accused of receiving £20 which he did not include in his account.<sup>36</sup> This appears to demonstrate that careful reviews of accounts were undertaken and that a knowledgeable monk could identify missing or misstated items. The fact that offices changed hands relatively often is likely to have meant that frequently the predecessors of an officer were able to comment on their successors' accounts. The business of the cells was reported too. The same document questioned what had happened to the 300 marks of annual income pertaining to the cell of Holy Island which contained a community of only four brothers.<sup>37</sup>

The extent to which statutes and injunctions were followed can be debated and examples found of instructions being followed at some times and ignored at others. Any system of control is to some degree at the mercy of the individuals who are supposed to observe and enforce it, and compliance with statutes and injunctions doubtless varied according to the attitudes, capabilities and administrative loads of individual monks. Similarly today controls and systems are sometimes rigorously administered, but at other times neglected. Doubtless the very fact that visitations were a regular occurrence would tend to influence the behaviour of monks, particularly as they were for the most part tied to the institution for life. Appendix 6 demonstrates that in the period of 211 years between the earliest recorded visitation of 1253 and the last recorded visitation of 1464 the house was subject to almost sixty visitations. Were these visitations evenly spread, a visitation would have occurred at least every four years. Given that a chapter visitation was supposed to occur every three years it might reasonably be estimated that a visitation might occur perhaps every two years. The process

of visitation undoubtedly formed part of a system of quality control which ensured that accounts continued to be prepared and submitted. Lapses in the application of controls undoubtedly occurred over the period, but the system of chapters and visitations reduced the incidence and length of such lapses.

## Conclusions

The accounting materials which survive from Durham Cathedral Priory, although incomplete, offer a substantial corpus of material from a wide range of officials and obedientiaries. They provide an opportunity to explore a network of accounts within a single organization moving beyond the traditional focus of accounting historians on manorial accounting. This study has identified a flexibility in the way in which accounting forms were adapted to respond to new needs; and detailed analysis of the accounts has shed new light on earlier conclusions and areas of debate.

A detailed examination of the accounting material immediately revealed its complexity, and the ease with which figures drawn from the records could be misinterpreted: a lack of awareness of the treatment of arrears had led historians to the gross overstatement of annual income,<sup>38</sup> and similarly the need to adjust income figures for borrowing had not always been appreciated when comparisons were made between the income levels of different years and different priorates.<sup>39</sup> Ignorance of the use of the long hundred has led to incorrect assertions of arithmetic inaccuracy in the accounts.<sup>40</sup> Subsequently research revealed a number of key developments: the standardization of accounting forms; the separate disclosure of important categories of income and expenditure; the creation of new accounting forms to monitor and control transactions which arose in one period, but were not settled until a later one; careful cash management; and the use of accounting around a production process.

The preparation and retention of written accounts at Durham Cathedral Priory, as elsewhere, appears to have commenced in the thirteenth century. Although the earliest surviving complete accounts only date from the 1270s, it seems likely that written accounting was regularly done in the first half of the thirteenth century. This is indicated not only by the identification of an account fragment thought to date from c. 1240, but also by other non-accounting documentary evidence. The statutes of the 1221 general chapter of the northern province required obedientiaries to render a *status* and the bursar, granator and cellarer to render *raciones*.<sup>41</sup> The northern province had only four members at this date and consequently the influence of Durham Cathedral Priory upon the statute-making process is likely to have been significant. Additionally the requirement to account was embodied in the

statutes of the house by Prior Thomas of Melsonby (1234–44) in 1235. These mandated the preparation and presentation of a *status* and of duplicate rolls of the rents and possessions of the house. Two copies of the latter were to be retained (so they were presumably in written form): one by the prior, and the other in safe custody with the seal of the house. The heads of cells were to account once a year as were the sacrist, chamberlain, hostiller, almoner and terrar.<sup>42</sup> Thus it can be concluded that Durham Cathedral Priory was not a late adopter of written accounting despite the perceived remoteness of its geographical location.

General charges of carelessness in the accounts can be refuted. Undoubtedly, as with any system, mistakes and omissions did occur on occasion. However the charges of arithmetical inaccuracy have not been substantiated in the material reviewed and in fact evidence of the careful re-performance of the arithmetic has been identified.<sup>43</sup> The audit process has been shown to be rigorous on occasion with sales made on account, and *servientes* even being fined and arrested for inaccurate accounting.<sup>44</sup> This indicates a close reading and questioning of the account. A review of visitation records also indicates that the prior and monastic officials would be unlikely to get away with careless accounting for extended periods. Visitation on average may have occurred approximately every two years, and the process of rendering accounts was regularly questioned in the articles of enquiry. Some visitation records show detailed analysis of account rolls, and the retention of carefully prepared accurate accounts was necessary for the prior, the officers, the obedientiaries, the heads of cells and the manorial *servientes* to be able to justify their past conduct of an office and to be able to respond to any accusations of maladministration. The charges of infrequent accounting are also brought into doubt by other documentary evidence. It is true that the surviving accounts indicate that formal accounts were probably presented only once a year, but diffinitions of the house required for example that the granator and his colleague should each Friday go to the bursar's office to write down their weekly expenses. These weekly schedules were to be retained until the submission of the final year-end accounts. The process demonstrates a regular monitoring of outflows, and the existence of an extensive body of subsidiary accounting material which has not been preserved.<sup>45</sup>

A variety of accounting material beyond the *compotus* account was generated. The *compotus* listed income and expenses for a period often of approximately one year. In contrast, the *status* was a very different document which listed the assets and liabilities of a particular office on a particular date. The two forms echo some of the characteristics of present day income statements and balance sheets. Different offices have left different types of account: the bursars' accounts are predominantly in *compotus* form, those of the cells



until 1340 in *status* form. Where a monk was perceived to be in charge of resources, his responsibility was to produce a *status* to show whether the assets in his charge had increased or decreased. The bursar in contrast was not entrusted with the assets of the house, he was merely responsible for reporting the income generated from them and the expenses to which they were applied. The assets of the house, the main estate, were the responsibility of the priors, who were instructed to produce *status* at the end of their period of office to enable a comparison with the assets of the house at the start of their priorate.<sup>46</sup>

Within the accounts, the titles and layout become standardized after an early period of irregularity. After 1300 titles usually contained the start and end-dates of the accounts, and the name of the office and of the office holder. The earliest surviving bursar's account of 1278/9 begins with a list of apparently random expenses, and receipts comprise the second portion of the account. After 1290 this order is reversed, items are grouped by category and given headings which are repeated in a consistent order in subsequent accounts, thus facilitating the speedy identification of the relevant section and expediting comparisons of a roll with its predecessors: both potentially time consuming operations when the account rolls could exceed 6m in length. Standardization was doubtless encouraged by the profusion of accounting treatises and formularies arising during this period of which examples survive at Durham.<sup>47</sup> The length of full account rolls, inevitable in the detail required for an audit of all individual transactions, might also hinder a ready appreciation of the major cash flows of the year and so a further innovation was the preparation of much shorter summary accounts which listed only the total of each category of income or expenditure, and enabled a reviewer to appreciate quickly the overall patterns of inflows and outflows to and from a particular office.<sup>48</sup>

Income and expenses were presented in a contrasting manner. 'Money in' was shown on the left side of the account, and 'money out' on the right-hand side, foreshadowing later double entry in the cash account. There was a deliberate attempt to make monetary amounts stand out from the narrative, and a definite money column, although not subdivided into pounds, shillings and pence, is regularly seen in contrast to Noke's conclusion that such columns were rare.<sup>49</sup> An increasing precision is noted in the way transactions are recorded and described, and new activities are brought within the accounting system of control, as shown by the introduction of '*operaciones*' (labour dues) accounts in the manorial accounts.<sup>50</sup> The introduction of such accounts illustrates an extension of the accounting system to achieve better control and indicates an adaptability and a readiness to incorporate new features into existing systems. Even later in the life of the priory towards 1420, the monks were prepared to adapt and modify their accounting forms as

shown by the new formats introduced to show rental income as collected by place rather than by type.<sup>51</sup>

The bursars' accounts also evidence a growing concern with reporting 'balance sheet' issues, particularly the recording and monitoring of unsettled transactions which had been contracted in one accounting period but were not settled until a future period. The arrears of rents received from priory lands are recorded in the earliest remaining account (1278/9): from 1292 onwards the total of such arrears is included in the final *exoneracio* section in which the bursar explains any shortfall in the expected change in his cash position. Although gross totals are given for such arrears, subsidiary amounts were monitored on a 'great chirograph' (of which a portion covering the period from 1292 to 1307 has been preserved as part of the binding of a later volume of papal decretals) and by means of rent books, which recorded actual receipts.<sup>52</sup> Such monitoring was no doubt considered a necessity as the monks saw themselves as the guardians of property which belonged to St Cuthbert.<sup>53</sup> Although the monks monitored arrears minutely for many years (an indenture listing arrears received during the year 1335/6 includes a receipt outstanding from 1315),<sup>54</sup> they did eventually acknowledge that some debts were irrecoverable, and in 1348 such debts were listed on a new schedule: 'Arrears for which there is no hope'.<sup>55</sup> Much like the present practice of writing off bad debts, these arrears were not carried forward from year to year but disappeared from the records once they had been identified. From 1350/1 onwards two new categories of 'waste' and 'decay', relating to vacant holdings and those from which reduced rents were received, appeared in the accounts. These likewise were treated as irrecoverable and not included in the arrears carried forward into subsequent accounts.<sup>56</sup>

Durham Cathedral Priory, in common with many monastic houses, seems to have had problems with debt on a number of occasions. In the first half of the fourteenth century disputes with the bishop led to expensive appeals to Rome; and Scottish invasions, devastating floods and murrain were reflected in a collapse in grain production and in the cash receipts of the bursar, which rarely in the remainder of the life of the priory came close to the levels shown in the 1310/11 accounts. The phrases 'and not more because waste' or 'nothing because waste' recur frequently in the receipts sections of the bursars' accounts, and references to murrain are common in the livestock accounts. Severe reductions in yields led to an increasing reliance on borrowing and the sale of income in advance. In 1329/30 these sources amounted to £693 or 38 per cent of the bursar's actual receipts.<sup>57</sup>

The increased reliance of the house upon debt to cover its regular expenditure is reflected in the increased prominence given to borrowing and repayments in the accounts. From 1310/11 onwards they are separately

disclosed under the headings of *mutuaciones* and *soluciones debitorum*, as were advanced sales from 1330/1 under the heading *premanibus*. Moreover within the receipts section of the roll, additional totals were provided with and without arrears brought forward and borrowing, so that an idea of the house's ongoing income levels, undistorted by uncollected rents carried forward from previous years or by borrowing activity, could be gained. Borrowing was recorded in the priory register.<sup>58</sup> However, such entries interspersed with much other material did not provide an overview of the total indebtedness of the house. Hence in 1330 the first surviving list of creditors is found, totalling £1,277: a significant amount given that actual receipts, excluding borrowing, were £1,483 in that year.<sup>59</sup>

Given the need to rely on debt, the importance of careful monitoring of the house's cash position is evident. A comparison of receipts and expenses in a selection of the bursars' accounts appears on first examination to reveal a healthy surplus.<sup>60</sup> However, once receipts are adjusted for arrears of rent not actually received, the surpluses reduce dramatically which appears to indicate a very close monitoring of the cash position, not immediately evident from the gross figures presented in the accounts.

The *superplusagium* balance which arose when an officer expended more than he received has aroused debate as to how the excess expenditure was funded. A happy find in the Pitlington manorial accounts and in the bursars' accounts has provided an explanation of how the *superplusagium* balance, in which the *serviens* or officer spent more than he received, was funded: in these instances at least it was funded by unpaid wages and local loans.<sup>61</sup>

The accounting records which survive from the office of granator, the monk-official entrusted with the administration of grain, comprise a particularly interesting series of linked accounts, which extend far beyond simple grain accounts and include accounts for wheat, bread making, bread usage, barley, malt, brewing and ale consumption. Outputs from one account reconcile to inputs in the subsequent account in the cycle of production and consumption.<sup>62</sup> Production standards were stated (the customary yield from a *burcel-drum* of wheat was 660 loaves), and variances were calculated and considered at the audit. The use of standard yields for land and livestock has previously been investigated,<sup>63</sup> but here production standards have been adopted for manufacturing processes. The accounts list grain consumption for thirteen 'months': each of four weeks, covering a full year, and contain figures for the average and on occasion weekly consumption quantities. Standardized periods of equal length facilitated comparisons, although the incidence of feasts and fasts would affect the monthly figures. The averages which were calculated enhanced the monitoring of usage, as abnormally high or low figures could be investigated. These averages also expedited planning to ensure that adequate quantities of grain were available as required.<sup>64</sup>

A wider system of control operated around the accounts. 'Segregation of duties' can be seen in the manner in which rents were unusually not collected and accounted for by the manorial *serviens* but instead by the more distant bursar. Authorization was needed before larger or more onerous contracts could be entered into. Physical controls can be seen over the safeguarding of valuable items such as the seal of the house. Organizational controls existed in the way in which duties and functions were divided and allocated by means of the 'obediatory system'. Any tendencies to autonomy however were moderated by the requirement to have a *consciis*.

Accounting at Durham Cathedral Priory, in contrast to the rigidity sometimes alleged, demonstrates innovativeness and adaptability: standard forms were adopted to assist the retrieval of detailed data and to improve comparability; and additional headings and sections were introduced to highlight newly important areas such as *mutuaciones*, *soluciones debitorum*, and *premanibus*. Beyond the major account forms of the rental, the *compotus* and the *status*, an extensive network of other accounting material – chronological listings; summary accounts; lists of arrears, bad debts, and creditors – was compiled to enhance the monitoring of the financial position of the house. Accounting permeated the activities of the house in hierarchies of accountability, such as those extending from the bursar and granator to the level of the pantler and refectorer. These developments undoubtedly reflect the complexity and interrelation of a wide range of factors extending beyond the immediate purpose for which an accounting innovation was introduced, to include the availability of new techniques; the attitudes of individuals within the house towards innovation; economic imperatives and the intervention of external bodies. In a period of unprecedented change and challenge, the adaptation and extension of their accounting system by the monks of Durham Cathedral Priory undoubtedly contributed to their continued prosperity.

This study of accounting at Durham Cathedral Priory has demonstrated that the charge of 'uneventfulness' sometimes levied at later medieval monasticism is not justified. Later medieval monasticism continued to respond and adapt to changes in its environment, and the management and control of resources is a key area where this is evident. This study has uncovered a number of areas where the pronouncements of earlier researchers on medieval accounts in general and on those of Durham Cathedral Priory in particular have been refined by new evidence uncovered in the accounting materials. Much remains to be discovered: an examination of a greater number of consecutive accounts may enable the introduction of changes to be attributed to particular individuals; a detailed comparison of rental and tithe income with expenditure on grain may enable an assessment of the degree to which income was received in money or in kind; a comparison of

accounting forms at Durham with those surviving from other houses may shed light on the transmission of new practices and the extent to which Durham was a leader or a follower in the adoption of new techniques. This study is an interim step in the process of exploring and understanding the operation and significance of the accounting systems of the monks of Durham Cathedral Priory.

# Appendices

Appendix I Account-end Dates for the Main Estate Officers and Manors

Year	Main estate officers																			
	Terrar	Bursar	Cellarer	Granator	Bearpark	Belasis	Bewley	Billingham	Dalton	Ferryhill	Fulwell	Heworth	Houghall	Ketton	Merrington	Muggeswick	Pittington	Rainton	Wardley	Westoe
1278	-	-	-	-	-	-	-	-	-	-	-	c16/10	-	-	-	-	c18/10	-	16/10	-
1279	-	02/07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28/04	-	-	-
1286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24/12	-
1290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1293	-	c05/10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1294	-	c11/11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1296	-	-	-	11/05	-	-	09/10	09/10	-	-	-	-	-	c21/09	11/11	14/08	-	-	-	-
1297	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1298	-	11/11	-	-	-	-	-	-	-	-	-	-	-	18/09	28/10	25/09	27/09	25/09	11/11	-
1299	-	11/11	-	-	09/10	-	18/10	-	-	29/09	09/10	09/10	06/01	-	-	18/10	08/01	29/09	-	-
1300	-	-	-	-	-	-	-	-	-	-	-	-	13/01	-	c11/11	-	-	-	-	-
1301	-	c11/11	-	-	-	-	-	-	-	-	-	-	11/06	-	-	21/10	11/11	c29/09	c11/11	-
1302	-	-	-	-	11/11	-	29/04	11/11	-	-	-	-	14/10	-	-	-	-	-	-	-
1303	-	-	-	-	-	-	-	-	-	-	-	-	30/12	-	-	-	-	-	-	-
1303	-	11/11	-	-	11/11	11/11	10/11	16/06	11/11	-	-	-	-	22/09	-	03/11	-	29/09	29/11	-
1304	-	-	-	-	-	-	10/11	-	-	-	-	-	-	-	-	-	-	-	11/11	-
1304	-	-	-	21/08	11/11	04/10	04/10	30/08	-	-	-	-	-	27/09	-	26/07	04/10	04/10	04/10	04/10
1305	-	-	-	-	-	03/10	03/10	03/10	-	-	-	-	-	03/10	-	04/10	-	15/08	-	c03/10
1306	-	-	07/01	19/06	c29/09	02/10	04/09	14/04	18/09	10/08	-	-	12/06	25/09	-	-	-	-	-	-
1307	-	11/11	-	-	-	-	-	02/10	-	-	-	-	25/09	-	-	-	-	-	-	-





Appendix I Continued

Year	Main estate officers										Main estate manors									
	Terrar	Bursar	Cellarer	Granator	Bearpark	Belasis	Bewley	Billingham	Dalton	Ferryhill	Fulwell	Heworth	Houghall	Ketton	Merrington	Mugleswick	Pittington	Rainton	Wardley	Westoe
1334	-	c06/11	06/11	-	29/09	-	-	02/10	-	03/10	-	-	-	29/09	-	-	25/09	-	02/10	-
1335	-	30/04	-	-	29/09	-	16/06	-	02/10	-	-	-	-	29/09	-	-	-	-	24/09	-
1336	-	05/05	-	-	29/09	-	-	-	-	29/09	-	-	-	c21/09	-	-	01/01	-	-	-
1337	-	c??/05	-	-	c04/05	-	05/10	05/10	28/09	29/09	-	-	-	29/06	-	-	-	-	28/09	28/09
1338	-	12/05	09/05	-	c08/02	-	04/10	04/10	-	29/09	-	-	-	-	-	-	15/11	-	c29/09	27/09
	-	-	29/08	-	31/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	03/07	-	c29/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1339	-	??/05	-	-	29/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1340	-	c12/05	-	-	29/09	-	01/10	01/10	29/09	-	-	-	-	01/10	-	-	01/10	-	-	24/09
1341	-	12/05	-	-	11/11	-	-	-	11/11	-	-	-	-	-	-	-	11/11	-	-	11/11
1342	-	c??/05	-	08/11	29/09	-	-	29/09	-	-	-	-	-	-	-	-	-	-	-	-
	-	c11/11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1343	-	c11/11	21/06	-	29/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1344	-	11/11	16/10	-	29/09	-	26/09	26/09	29/09	29/09	29/09	29/09	-	29/09	-	-	29/09	-	29/09	29/09
1345	-	11/11	c??/10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1347	-	-	c??/10	??/07	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1348	-	11/11	11/10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1349	-	c06/09	-	-	-	-	-	-	-	-	-	-	c29/09	-	-	-	-	-	-	-
	-	11/11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1350	-	11/11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1351	-	11/11	-	-	-	-	-	-	-	-	-	-	-	-	-	c14/01	-	-	-	-



Appendix I Continued

Year	Main estate manors																				
	Terrar	Bursar	Cellarer	Granator	Bearpark	Belasis	Bewley	Billingham	Dalton	Ferryhill	Fulwell	Heworth	Houghall	Ketton	Merrington	Muggleswick	Pittington	Rainton	Wardley	Westoe	
1380	-	29/09	-	-	-	-	-	-	-	29/09	-	-	29/09	29/09	29/09	-	22/02	-	29/09	-	-
1381	-	-	29/09	-	-	-	-	-	-	-	-	-	-	-	21/12	-	29/09	-	-	-	-
1382	-	29/09	-	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	29/09	-	07/10	-	29/09	29/09	-
1383	-	-	-	-	-	-	-	-	-	-	29/09	29/09	29/09	-	-	-	-	-	-	-	-
1384	-	29/09	-	-	-	-	-	-	-	29/09	29/09	29/09	29/09	-	-	-	29/09	-	-	-	-
1385	-	29/09	-	-	-	-	-	-	-	29/09	29/09	29/09	29/09	-	-	-	29/09	-	-	-	-
1386	-	-	-	-	-	-	-	-	-	29/10	29/10	29/09	29/09	17/03	-	-	-	-	-	-	-
1387	-	29/09	-	-	-	-	-	-	-	29/09	29/09	29/09	29/09	-	-	-	-	-	-	-	-
1388	-	c17/05	??/09	-	-	-	-	-	-	29/09	29/09	29/09	29/09	-	-	-	-	-	-	-	-
1389	-	06/06	17/09	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	-	-	29/09	-	-	-	-
1390	-	22/05	??/09	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	-	-	29/09	-	-	-	-
1391	-	14/05	15/09	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	-	-	29/09	-	-	-	-
1392	-	29/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1393	-	-	??/09	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	-	-	29/09	-	-	-	-
1394	-	-	-	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	-	-	29/09	-	-	-	29/09
1395	-	30/05	-	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	-	-	29/09	-	-	-	29/09
1396	-	21/05	??/09	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	-	-	29/09	-	-	-	29/09
1397	10/06	10/06	-	-	-	-	-	-	-	-	-	-	-	11/11	-	-	-	-	-	-	29/09
1398	-	26/05	-	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	-	-	29/09	-	-	-	29/09
1399	-	-	-	-	-	-	-	-	-	29/09	29/09	29/09	29/09	29/09	-	-	29/09	-	-	-	29/09
1400	-	06/06	-	-	-	-	-	-	-	-	-	-	-	29/09	-	-	29/09	-	-	-	29/09

















Appendix 2 Continued

Year	Proctors			Obedientiaries							Cells												
	Norham	Scotland	Almoner	Chamberlain	Communar	Ferretar	Hostiller	Elvethall	St Margaret	St Oswald	Infirmarer	Sacrist	Goldingham Prior	Goldingham Sacrist	Farne	Finchale	holy Island	Jarrow	Lytham	Oxford	Stamford	Wearmouth	
1336	11/11	-	-	-	-	-	-	-	-	-	-	-	-	-	12/10	-	-	-	-	-	-	-	-
1337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1338	-	-	-	-	-	-	09/10	-	-	-	07/10	-	-	-	21/09	c29/09	6/10	09/10	-	-	-	-	24/01
1339	11/11	11/11	?21/03	01/06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1340	-	-	08/05	-	-	-	08/05	-	-	-	07/05	-	-	-	-	23/04	-	-	-	-	-	-	-
1341	-	-	01/05	-	-	-	30/04	-	-	-	-	-	-	-	-	24/04	30/04	30/04	-	-	-	-	-
1342	11/11	-	-	-	-	-	c23/04	-	-	-	-	-	-	-	-	25/04	-	21/04	-	-	-	-	-
1343	-	-	09/06	-	-	-	09/06	-	-	-	31/05	-	27/05	-	-	25/04	-	11/06	-	-	-	-	-
1344	-	-	07/04	-	-	-	c11/06	-	-	-	23/05	-	11/11	-	-	25/04	-	07/04	-	-	-	-	07/06
1345	-	-	09/05	20/03	-	-	08/09	-	-	-	06/05	-	14/05	11/11	-	15/05	14/05	09/05	09/05	-	-	-	15/05
1346	-	-	-	09/04	-	-	29/05	-	-	-	06/05	-	14/05	-	-	04/06	14/05	28/05	29/05	-	-	-	28/05
1347	-	-	-	25/03	-	-	14/05	-	-	-	14/05	-	14/05	-	-	19/05	24/08	14/05	14/05	-	-	-	13/05
1348	-	-	02/06	01/06	-	-	02/06	-	-	-	02/06	-	14/05	-	-	30/05	16/08	02/06	02/06	-	-	-	01/06
1349	19/04	-	-	24/05	-	-	25/05	-	-	-	25/05	-	-	-	-	25/05	-	25/05	-	-	-	-	-
1350	-	-	-	10/05	-	-	29/09	-	-	-	10/05	-	14/05	-	-	-	-	-	-	-	-	-	10/05
1351	-	-	30/05	30/05	-	-	30/05	-	-	-	30/05	-	-	15/08	-	-	05/06	30/05	-	-	-	-	-
1352	-	-	21/05	21/05	-	-	21/05	-	-	-	21/05	-	14/05	-	-	-	-	21/05	-	-	-	-	-
1353	-	-	06/05	06/05	-	-	-	-	-	-	06/05	06/05	14/05	12/05	-	-	06/05	-	06/05	-	-	-	-

1354	-	-	26/05	26/05	-	-	22/05	-	-	26/05	26/05	14/05	01/06	-	-	26/05	-	26/05	-	-
1355	-	-	11/04	18/05	-	-	14/05	-	-	18/05	-	-	24/05	-	18/05	-	18/05	18/05	-	-
1356	-	-	-	06/06	-	-	02/06	-	-	06/06	06/06	22/05	-	-	06/06	-	06/06	06/06	-	-
1357	-	-	-	22/05	-	-	18/05	-	-	22/05	22/05	22/05	-	-	22/05	-	22/05	22/05	-	-
1358	-	-	-	14/05	-	-	10/05	-	-	14/05	-	22/05	-	14/05	14/05	-	14/05	-	-	-
1359	-	-	-	03/06	-	-	03/06	-	-	03/06	-	22/05	22/05	03/06	03/06	02/06	03/06	03/06	-	-
1360	-	-	-	-	-	-	04/09	-	-	18/05	18/05	22/05	-	18/05	c18/05	-	18/05	18/05	-	06/08
1361	09/09	-	-	-	-	-	c06/05	-	-	10/05	10/05	22/05	-	10/05	10/05	10/05	10/05	10/05	-	10/05
1362	-	-	-	-	-	-	c26/05	-	-	30/05	30/05	22/05	07/06	30/05	30/05	14/06	30/05	30/05	-	30/05
1363	-	-	-	15/05	-	-	-	-	-	-	15/05	14/05	22/05	15/05	15/05	15/05	15/05	-	-	-
1364	-	-	-	06/05	-	-	02/05	-	-	-	-	06/05	06/05	06/05	06/05	06/05	06/05	-	-	-
1365	-	-	-	26/05	-	-	22/05	-	-	-	-	26/05	26/05	26/05	26/05	26/05	26/05	-	-	22/05
1366	-	-	-	18/05	-	-	14/05	-	-	-	-	18/05	18/05	c31/05	18/05	18/05	18/05	-	-	-
1367	-	-	-	31/05	-	-	27/05	-	-	-	16/11	31/05	31/05	31/05	31/05	31/05	-	-	-	-
1368	-	28/05	22/05	22/05	-	-	22/05	-	-	-	-	22/05	22/05	22/05	22/05	22/05	22/05	-	-	22/05
1369	-	-	14/09	-	-	-	14/09	-	-	-	-	14/09	14/09	14/09	14/09	14/09	14/09	-	-	14/09
1370	-	-	27/05	-	-	-	27/05	-	-	-	-	27/05	27/05	27/05	-	27/05	27/05	-	-	27/05
1371	-	-	19/05	19/05	-	-	19/05	-	-	-	-	19/05	19/05	19/05	-	19/05	19/05	-	-	19/05
1372	-	-	10/05	-	-	-	-	-	-	-	-	10/05	10/05	10/05	-	10/05	10/05	-	-	10/05
1373	-	-	30/05	30/05	-	-	-	-	-	-	-	30/05	30/05	30/05	30/05	30/05	30/05	-	-	30/05
1374	-	-	11/05	-	-	-	-	-	-	-	-	15/05	15/05	15/05	15/05	15/05	15/05	-	-	15/05
1375	-	-	31/05	04/06	-	-	-	-	-	-	-	-	-	04/06	04/06	04/06	04/06	-	-	04/06
1376	-	-	22/05	-	-	-	21/05	22/05	-	-	-	-	26/05	26/05	-	-	26/05	-	-	26/05
1377	-	-	07/05	11/05	-	-	24/06	07/05	-	-	-	-	11/05	11/05	11/05	11/05	11/05	-	-	11/05
1378	-	-	27/05	31/05	-	-	25/07	27/05	-	-	-	-	31/05	31/05	31/05	-	07/05	-	-	31/05
1379	-	-	19/05	23/05	-	-	25/07	30/09	-	-	-	-	-	-	23/05	23/05	23/05	-	-	23/05

(Continued)

Appendix 2 Continued

Year	Proctors				Obedienciaries								Cells										
	Norham	Scotland	Almoner	Chamberlain	Communar	Ferretar	Hostiller	Elvethall	St Margaret	St Oswald	Infirmarer	Sacrist	Coldingham Prior	Coldingham Sacrist	Farne	Finchale	holy Island	Jarrow	Lytham	Oxford	Stamford	Wearmouth	
1380	-	-	-	-	-	25/07	07/05	-	-	-	-	07/05	-	-	07/05	07/05	-	03/05	-	-	-	07/05	07/05
1381	-	-	27/05	-	-	25/07	27/05	-	-	-	-	27/05	-	-	27/05	27/05	-	-	-	-	-	27/05	27/05
1382	-	-	-	-	-	25/07	29/09	-	-	-	-	19/05	-	-	19/05	19/05	19/05	19/05	19/05	-	-	19/05	19/05
1383	-	-	-	-	-	25/07	04/05	11/11	-	-	-	04/05	-	-	04/05	04/05	04/05	04/05	04/05	29/09	04/05	04/05	04/05
1384	-	-	-	-	-	25/07	23/05	23/05	-	-	-	23/05	-	-	23/05	23/05	23/05	23/05	23/05	-	-	23/05	23/05
1385	-	-	-	-	-	11/06	11/05	-	-	-	15/05	-	-	c15/05	11/05	15/05	15/05	15/05	15/05	-	-	15/05	-
1386	-	-	-	-	-	24/06	04/06	-	-	-	01/03	04/06	-	-	-	31/05	04/06	04/06	-	-	-	04/06	22/02
1387	-	-	-	-	-	24/06	20/05	29/09	-	-	20/05	20/05	-	-	20/05	16/05	20/05	20/05	-	-	-	20/05	20/05
1388	-	-	-	-	-	-	18/09	-	-	-	11/05	-	-	-	11/05	07/07	-	-	-	02/03	11/05	11/05	11/05
1389	-	-	-	-	-	24/06	17/09	-	-	-	31/05	31/05	-	-	31/05	27/05	-	06/06	28/07	31/05	31/05	31/05	31/05
1390	-	-	-	-	-	24/06	16/05	-	-	-	16/05	-	-	-	16/05	12/05	-	22/05	15/08	16/05	16/05	16/05	16/05
1391	-	-	14/05	-	-	29/09	08/05	-	-	-	08/05	08/05	-	-	08/05	08/05	05/02	-	14/05	15/08	-	08/05	08/05
1392	-	-	02/06	-	-	-	29/09	-	-	-	27/05	-	-	-	27/05	27/05	23/05	27/05	02/06	29/09	-	27/05	27/05
1393	-	-	23/10	-	-	-	29/09	-	-	-	19/05	-	-	-	19/05	19/05	15/05	19/05	25/05	29/09	-	-	-
1394	-	-	23/10	-	-	-	01/06	-	-	-	-	01/06	-	-	01/06	01/06	28/05	-	07/06	18/12	-	01/06	01/06
1395	-	-	23/10	-	-	-	30/05	-	-	-	-	-	-	-	24/05	-	-	c27/05	01/10	-	-	-	-
1396	-	-	15/05	-	-	-	15/05	-	-	-	-	15/05	-	-	15/05	11/05	-	15/05	29/06	-	-	11/05	11/05
1397	-	-	04/06	-	-	14/06	04/06	-	-	-	04/06	04/06	-	-	19/05	31/05	-	04/06	07/07	-	-	31/05	31/05
1398	-	-	20/05	-	-	14/06	20/05	-	-	-	20/05	20/05	-	-	20/05	20/05	20/05	20/05	20/05	-	-	16/05	16/05

1399	-	-	12/05	-	14/06	12/05	-	-	12/05	-	12/05	12/05	12/05	12/05	07/07	-	12/05
1400	-	-	31/05	-	14/06	06/06	-	-	27/05	-	27/05	-	-	-	31/05	28/05	-
1401	-	-	16/05	-	14/06	22/05	-	-	-	-	-	-	22/05	-	16/05	13/05	16/05
1402	02/02	-	08/05	-	-	08/05	-	-	11/11	-	04/05	08/05	14/05	-	08/05	05/05	-
1403	-	-	28/05	28/05	03/06	28/05	-	-	11/11	-	28/05	28/05	09/05	28/05	-	10/08	28/05
1404	-	-	12/05	12/05	18/05	-	-	-	c18/05	-	08/05	12/05	09/05	12/05	-	08/08	12/05
1405	25/07	-	01/06	01/06	06/10	07/06	-	-	01/06	-	01/06	01/06	07/06	07/06	-	14/08	07/06
1406	25/07	-	24/05	-	06/10	24/05	-	-	02/02	24/05	24/05	24/05	30/05	24/05	-	13/08	24/05
1407	25/07	-	09/09	09/09	06/10	09/09	-	-	09/05	-	20/03	09/09	15/05	09/09	-	12/08	09/05
1408	25/07	-	28/05	28/05	06/10	28/05	-	-	28/05	-	03/06	28/05	03/06	28/05	-	10/08	28/05
1409	25/07	-	20/05	20/05	02/02	20/05	-	-	20/05	-	26/05	20/05	26/05	20/05	-	05/04	20/05
1410	-	-	-	c05/05	-	05/05	-	-	05/05	-	-	05/05	11/05	05/05	-	04/04	-
1411	-	-	25/05	25/05	-	25/05	-	-	-	-	-	25/05	31/05	25/05	-	15/08	-
1412	-	-	29/02	16/05	-	08/09	16/05	-	16/05	-	22/05	16/05	22/05	-	19/05	29/09	16/05
1413	-	-	10/06	05/06	-	08/09	05/06	-	05/06	-	c01/06	11/06	05/06	11/06	01/06	05/06	29/09
1414	-	-	21/05	21/05	-	08/09	21/05	-	29/09	21/05	-	21/05	-	27/05	17/05	21/05	29/09
1415	-	-	13/05	-	-	08/09	13/05	-	29/09	13/05	-	13/05	13/05	19/05	-	13/05	29/09
1416	-	-	01/06	-	-	08/09	25/05	-	06/10	01/06	-	01/06	01/06	07/06	01/06	01/06	29/09
1417	-	-	24/05	-	31/05	08/09	30/05	-	-	24/05	-	30/05	c24/05	30/05	24/05	24/05	29/09
1418	-	-	09/05	-	-	09/05	15/05	-	05/08	-	-	09/10	09/10	09/10	09/05	09/05	29/09
1419	-	-	29/05	-	-	09/05	04/06	-	-	-	-	29/05	29/05	29/05	-	29/05	29/09
1420	c26/05	-	20/05	-	-	09/05	26/05	-	-	20/05	-	16/05	20/05	20/05	20/05	20/05	29/09
1421	11/05	-	12/05	-	-	09/05	11/05	-	05/08	26/05	-	01/05	-	05/05	05/05	05/05	29/09
1422	c.31/05	-	01/06	-	-	09/05	31/05	-	-	26/05	-	-	31/05	25/05	25/05	29/09	12/02
1423	c.23/05	-	17/05	03/05	-	09/05	23/05	-	05/08	26/05	-	-	17/05	17/05	17/05	17/05	29/09
1424	c.11/06	-	05/06	-	-	09/05	11/06	-	05/08	26/05	-	05/06	05/06	05/06	04/06	-	29/09

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Appendix 2 Continued

Year	Proctors										Obediaries										Cells									
	Norham	Scotland	Almoner	Chamberlain	Communar	Fertrar	Hostiler	Eivethall	St Margaret	St Oswald	Infirmarer	Sacrist	Coldingham Prior	Coldingham Sacrist	Farne	Finchale	holy Island	Jarrow	Lytham	Oxford	Stamford	Wearmouth								
1425	27/05	-	-	-	-	09/05	27/05 c. 27/05	-	-	05/08	26/05	-	-	21/05	21/05	21/05	21/05	21/05	29/09	21/05	29/09	29/09								
1426	19/05	-	-	-	-	09/05	19/05	-	-	05/08	-	-	-	13/05	13/05	13/05	-	13/05	29/09	02/02	13/05	-								
1427	08/06	-	-	-	-	09/05	08/06	-	-	05/08	-	-	-	02/06	02/06	02/06	-	02/06	29/09	-	02/06	-								
1428	23/05	-	-	-	-	09/05	23/05	-	-	-	-	-	-	17/05	17/05	17/05	-	17/05	29/09	-	17/05	-								
1429	15/05	-	09/05	-	-	09/05	15/05	-	-	09/05	-	-	-	09/05	09/05	09/05	-	09/05	29/09	-	09/05	-								
1430	-	-	29/05	-	-	09/05	04/06	-	-	-	-	-	-	29/05	29/05	29/05	-	29/05	29/09	04/06	29/05	-								
1431	-	-	14/05	-	20/05	09/05	20/05	20/05	-	-	-	-	-	14/05	14/05	20/05	-	14/05	29/09	20/05	14/05	-								
1432	-	-	02/06	-	-	09/05	08/06	-	-	08/06	-	-	-	02/06	02/06	08/06	08/06	02/06	29/09	-	02/06	-								
1433	11/11	-	25/05	-	-	09/05	31/05	-	-	31/05	-	-	-	25/05	25/05	31/05	25/05	25/05	29/09	-	25/05	-								
1434	-	-	10/05	-	-	09/05	16/05 c. 16/05	-	-	16/05	-	-	-	10/05	10/05	16/05	10/05	10/05	-	-	10/05	-								
1435	-	-	30/05	-	-	09/05	05/06 c. 05/05	-	-	05/06	-	-	-	30/05	30/05	05/06	30/05	30/05	29/09	05/06	30/05	-								
1436	-	-	21/05	-	-	09/05	27/05	-	-	27/05	-	-	-	21/05	21/05	27/05	21/05	21/05	29/09	-	21/05	-								
1437	-	-	13/05	-	-	09/05	19/05	-	-	19/05	-	-	-	13/05	13/05	19/05	17/05	13/05	29/09	-	13/05	-								
1438	-	-	26/05	-	-	09/05	01/06	-	-	01/06	-	-	-	26/05	26/05	01/06	26/05	26/05	29/09	-	26/05	-								
1439	-	-	18/05	-	24/05	09/05	24/05	-	-	-	19/05	-	-	18/05	18/05	24/05	18/05	18/05	29/09	-	18/05	-								
1440	-	-	09/05	25/05	15/05	09/05	15/05	-	-	-	19/05	-	-	-	-	15/05	09/05	09/05	29/09	-	-	-								
1441	-	-	29/05	25/6/05	04/06	25/04	04/06	-	-	04/06	19/05	-	-	29/05	29/05	04/06	29/05	29/05	-	29/05	-	-								
1442	-	-	14/05	11/05	20/05	09/05	20/05	-	-	20/05	19/05	-	-	14/05	14/05	20/05	14/05	14/05	-	14/05	-	-								
1443	-	-	03/06	03/06	-	-	09/06	-	-	-	19/05	-	-	03/06	03/06	09/06	??/04	03/06	29/09	-	-	-								
1444	-	-	25/05	25/05	-	-	31/05	-	-	-	19/05	-	-	-	25/05	31/05	-	-	29/09	25/05	-	-								

1445	-	-	10/05	10/05	-	09/05	16/05	-	-	-	19/05	-	-	10/05	10/05	16/05	10/5	-	29/09	10/05	-
1446	-	-	30/05	-	05/06	09/05	05/06	-	-	-	19/05	10/01	-	30/05	30/05	05/06	30/5	08/03	-	30/05	-
1447	28/05	-	-	-	-	09/05	28/05	-	-	-	-	-	-	22/05	22/05	28/05	22/05	-	29/09	-	22/05
1448	-	-	06/05	06/05	-	09/05	12/05	12/05	12/05	12/05	-	-	-	06/05	06/05	-	06/05	06/05	29/09	06/05	06/05
1449	-	-	26/05	26/05	-	09/05	22/05	01/06	01/06	01/06	-	-	-	26/05	17/05	01/06	26/05	26/05	29/09	26/05	26/05
1450	24/05	-	18/05	18/05	-	09/05	14/05	11/11	-	-	24/05	-	-	18/05	22/05	24/05	18/05	18/05	29/09	18/05	18/05
1451	13/06	-	07/06	07/06	-	09/05	13/06	-	-	-	13/06	-	-	07/06	13/06	13/06	07/06	07/06	-	07/06	07/06
1452	28/05	-	22/05	-	-	09/05	28/05	-	-	-	-	-	-	22/05	28/05	28/05	22/05	22/05	-	-	-
1453	-	-	-	14/05	-	09/05	20/05	-	-	-	20/05	-	-	14/05	20/05	20/05	14/05	14/05	29/09	14/05	14/05
1454	09/06	-	03/06	03/06	09/06	09/05	09/06	-	-	-	09/06	-	-	03/06	09/06	09/06	03/06	03/06	29/09	-	03/06
1455	-	-	-	19/05	-	09/05	25/05	25/05	-	-	25/05	-	-	19/05	25/05	25/05	19/05	19/05	29/09	-	19/05
1456	-	-	10/05	10/05	-	09/05	16/05	16/05	-	-	16/05	-	-	10/05	-	16/05	10/05	10/05	29/09	-	-
1457	-	-	30/05	30/05	-	09/05	05/06	-	-	-	05/06	-	-	30/05	05/06	05/06	30/05	30/05	29/09	30/05	-
1458	21/05	-	-	15/05	-	09/05	21/05	21/05	-	-	21/05	-	-	-	21/05	21/05	15/05	15/05	29/09	-	15/05
1459	-	-	07/05	-	-	09/05	13/05	13/05	-	-	13/05	26/05	-	-	13/05	-	07/05	07/05	29/09	-	-
1460	-	-	-	-	-	09/05	01/06	01/06	-	-	01/06	-	-	-	01/06	01/06	-	26/05	29/09	-	-
1461	24/05	-	18/05	-	-	09/05	24/05	-	-	-	24/05	-	-	18/05	24/05	24/05	18/05	18/05	29/09	-	-
1462	06/06	-	31/05	-	-	-	06/06	06/06	06/06	-	06/06	-	-	-	06/06	06/06	-	31/05	29/09	-	-
1463	29/05	-	23/05	-	-	-	29/05	29/05	-	-	29/05	-	-	-	29/05	29/05	-	23/05	29/09	-	-
1464	-	-	14/05	-	-	-	20/05	20/05	-	-	20/05	-	-	-	20/05	20/05	14/05	14/05	-	-	-
1465	-	-	27/05	-	-	-	02/06	-	-	-	02/06	-	-	27/05	02/06	02/06	27/05	27/05	29/09	27/05	-
1466	-	-	19/05	-	-	-	25/05	25/05	-	-	25/05	25/05	-	19/05	-	25/05	19/05	19/05	-	-	-
1467	17/05	-	11/05	-	-	-	17/05	17/05	-	-	17/05	-	-	11/05	17/05	17/05	11/05	-	-	-	11/05
1468	-	-	-	-	-	-	05/06	05/06	05/06	05/06	-	-	-	30/05	05/06	05/06	-	30/05	29/09	-	30/05
1469	21/05	-	-	-	-	-	21/05	21/05	-	-	21/05	-	-	15/09	21/05	21/05	15/09	15/09	29/09	-	15/09
1470	10/06	-	04/06	-	-	-	10/06	10/06	-	-	10/06	-	-	04/06	10/06	10/06	04/06	04/06	29/09	-	04/06

(Continued)



Appendix 2 Continued

Year	Proctors										Cells											
	Norham	Scotland	Almoner	Chamberlain	Communar	Feretar	Hostiller	Elvethall	St Margaret	St Oswald	Infirmarer	Sacrist	Coltingham Prior	Coltingham Sacrist	Farne	Finchale	holly Island	Jarrow	Lytham	Oxford	Stamford	Wearmouth
1471	-	-	27/05	-	-	02/06	02/06	-	-	02/06	-	-	-	-	27/05	02/06	02/06	27/05	27/05	29/09	-	-
1472	17/05	-	11/05	-	-	17/05	17/05	17/05	17/05	17/05	-	-	-	-	11/05	17/05	17/05	11/05	11/05	29/09	-	11/05
1473	06/06	-	31/05	-	-	06/06	06/06	06/06	06/06	06/06	06/06	06/06	06/06	06/06	31/05	06/06	06/06	31/05	-	29/09	-	31/05
1474	-	-	-	-	-	29/05	29/05	29/05	29/05	29/05	29/05	29/05	29/05	29/05	23/05	29/05	-	23/05	-	29/09	-	23/05
1475	-	-	08/05	-	14/05	14/05	14/05	14/05	14/05	14/05	-	14/05	-	-	08/05	14/05	-	08/05	08/05	29/09	-	08/05
1476	-	-	-	27/05	-	-	-	-	-	02/06	-	-	-	-	27/05	02/06	02/06	27/05	27/05	-	-	27/05
1477	25/05	-	-	19/05	-	-	-	-	-	25/05	-	-	-	-	19/05	25/05	25/05	-	19/05	-	-	19/05
1478	-	-	04/05	-	-	-	-	-	-	-	-	-	-	-	-	10/05	10/05	10/05	04/05	-	-	04/05
1479	30/05	-	24/05	24/05	-	-	-	-	-	-	-	-	-	-	-	30/05	30/05	30/05	24/05	29/09	-	-
1480	21/05	-	15/05	-	-	21/05	21/05	-	21/05	-	-	-	-	-	-	21/05	21/05	21/05	15/05	-	-	15/05
1481	10/06	-	04/06	04/06	10/06	09/05	10/06	10/06	-	-	-	-	-	-	-	10/06	10/06	-	-	-	-	04/06
1482	26/05	-	20/05	20/05	-	-	26/05	-	-	-	-	-	-	-	-	26/05	-	-	20/05	29/09	-	-
1483	18/05	-	12/05	-	-	-	-	-	-	-	-	-	-	-	-	18/05	18/05	-	12/05	29/09	-	12/05
1484	06/06	-	31/05	-	-	-	-	-	-	-	06/06	-	-	-	-	06/06	06/06	-	31/05	-	-	31/05
1485	22/05	-	16/05	-	-	-	-	-	-	22/05	-	-	-	-	16/05	22/05	-	22/05	16/05	29/09	-	16/05
1486	14/05	-	08/05	-	-	14/05	-	-	14/05	14/05	14/05	14/05	14/05	14/05	08/05	14/05	-	-	16/05	29/09	-	08/05
1487	03/06	-	-	28/05	-	03/06	-	-	03/06	03/06	03/06	03/06	03/06	03/06	28/05	03/06	-	03/06	28/05	29/09	-	03/06
1488	25/05	-	19/05	-	-	25/05	-	-	-	25/05	25/05	25/05	25/05	25/05	19/05	25/05	25/05	-	-	29/09	-	25/05
1489	07/06	-	-	-	-	09/05	07/06	07/06	07/06	07/06	-	-	-	-	01/06	07/06	07/06	07/06	01/06	29/09	-	07/06
1490	30/05	-	-	-	30/05	30/05	30/05	30/05	30/05	30/05	-	-	-	-	24/05	30/05	30/05	24/05	24/05	29/09	-	-
1491	22/05	-	-	-	-	22/05	22/05	-	-	-	-	-	-	-	16/05	22/05	22/05	-	16/05	29/09	-	22/05



Appendix 2 Continued

Year	Proctors				Obedientiaries							Cells												
	Norham	Scotland	Almoner	Chamberlain	Communar	Ferretar	Hostiler	Elvethall	St Margaret	St Oswald	Infirmarer	Sacrist	Coldingham	Prior	Coldingham	Sacrist	Farne	Finchale	holy Island	Jarrow	Lytham	Oxford	Stamford	Wearmouth
1518	23/05	-	-	-	23/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23/05	-	-	-	23/05
1519	-	-	06/06	-	-	-	-	-	-	-	-	-	-	-	-	-	06/06	-	-	12/06	-	-	-	-
1520	27/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21/05	-	-	-	-	-	-	21/05	-
1521	19/05	-	13/05	-	-	-	-	-	-	-	-	-	-	-	-	13/05	-	-	-	-	-	-	-	-
1522	08/06	-	02/06	02/06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	09/06	-	-	-	-
1523	-	-	18/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24/05	-	-	-	18/05	-
1524	15/05	-	09/05	09/05	-	-	15/05	15/05	15/05	15/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1525	04/06	-	29/05	-	04/06	-	-	-	-	-	-	-	-	-	-	29/05	-	-	-	-	-	-	-	-
1526	20/05	-	-	14/05	-	09/05	-	-	-	-	9/06	-	-	-	-	14/05	20/05	20/05	20/05	-	14/05	-	-	-
1527	09/06	-	03/06	-	-	-	-	-	-	-	-	-	-	-	-	09/06	-	-	-	-	-	-	-	09/06
1528	-	-	-	31/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1529	16/05	-	-	-	-	-	16/05	16/05	16/05	16/05	-	-	-	-	-	16/05	16/05	-	-	-	-	-	-	-
1530	05/06	-	30/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	05/06	-	-	-	-	-
1531	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1533	01/06	-	-	01/06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1534	-	-	18/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1535	16/05	-	-	-	16/05	-	-	-	-	16/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1536	-	-	29/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1537	-	-	-	-	-	09/05	-	-	-	-	-	-	-	-	-	04/06	-	-	-	-	-	-	-	-
1538	-	-	-	-	-	09/06	09/05	-	-	-	-	-	-	-	-	20/05	-	-	20/05	20/05	-	-	-	-
1539	-	-	25/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Source: Handlist.

Appendix 3 Dates of Pentecost 1278–1539

Year	Date	Year	Date	Year	Date
1270	01/06	1315	11/05	1360	24/05
1271	24/05	1316	30/05	1361	16/05
1272	12/06	1317	22/05	1362	05/06
1273	28/05	1318	11/06	1363	21/05
1274	20/05	1319	27/05	1364	12/05
1275	02/06	1320	18/05	1365	01/06
1276	24/05	1321	07/06	1366	24/05
1277	16/05	1322	30/05	1367	06/06
1278	05/06	1323	15/05	1368	28/05
1279	21/05	1324	03/06	1369	20/05
1280	09/06	1325	26/05	1370	02/06
1281	01/06	1326	11/05	1371	25/05
1282	17/05	1327	31/05	1372	16/05
1283	06/06	1328	22/05	1373	05/06
1284	28/05	1329	11/06	1374	21/05
1285	13/05	1330	27/05	1375	10/06
1286	02/06	1331	19/05	1376	01/06
1287	25/05	1332	07/06	1377	17/05
1288	16/05	1333	23/05	1378	06/06
1289	29/05	1334	15/05	1379	29/05
1290	21/05	1335	04/06	1380	13/05
1291	10/06	1336	19/05	1381	02/06
1292	25/05	1337	08/06	1382	25/05
1293	17/05	1338	31/05	1383	10/05
1294	06/06	1339	16/05	1384	29/05
1295	22/05	1340	04/06	1385	21/05
1296	13/05	1341	27/05	1386	10/06
1297	02/06	1342	19/05	1387	26/05
1298	25/05	1343	01/06	1388	17/05
1299	07/06	1344	23/05	1389	06/06
1300	29/05	1345	15/05	1390	22/05
1301	21/05	1346	04/06	1391	14/05
1302	10/06	1347	20/05	1392	02/06
1303	26/05	1348	08/06	1393	25/05
1304	17/05	1349	31/05	1394	07/06
1305	06/06	1350	16/05	1395	30/05
1306	22/05	1351	05/06	1396	21/05
1307	14/05	1352	27/05	1397	10/06
1308	02/06	1353	12/05	1398	26/05
1309	18/05	1354	01/06	1399	18/05
1310	07/06	1355	24/05	1400	06/06
1311	30/05	1356	12/06	1401	22/05
1312	14/05	1357	28/05	1402	14/05
1313	03/06	1358	20/05	1403	03/06
1314	26/05	1359	09/06	1404	18/05

(Continued)

*Appendix 3* Continued

Year	Date	Year	Date	Year	Date
1405	07/06	1450	24/05	1495	07/06
1406	30/05	1451	13/06	1496	22/05
1407	15/05	1452	28/05	1497	14/05
1408	03/06	1453	20/05	1498	03/06
1409	26/05	1454	09/06	1499	19/05
1410	11/05	1455	25/05	1500	07/06
1411	31/05	1456	16/05	1501	30/05
1412	22/05	1457	05/06	1502	15/05
1413	11/06	1458	21/05	1503	04/06
1414	27/05	1459	13/05	1504	26/05
1415	19/05	1460	01/06	1505	11/05
1416	07/06	1461	24/05	1506	31/05
1417	30/05	1462	06/06	1507	23/05
1418	15/05	1463	29/05	1508	11/06
1419	04/06	1464	20/05	1509	27/05
1420	26/05	1465	02/06	1510	19/05
1421	11/05	1466	25/05	1511	08/06
1422	31/05	1467	17/05	1512	30/05
1423	23/05	1468	05/06	1513	15/05
1424	11/06	1469	21/05	1514	04/06
1425	27/05	1470	10/06	1515	27/05
1426	19/05	1471	02/06	1516	11/05
1427	08/06	1472	17/05	1517	31/05
1428	23/05	1473	06/06	1518	23/05
1429	15/05	1474	29/05	1519	12/06
1430	04/06	1475	14/05	1520	27/05
1431	20/05	1476	02/06	1521	19/05
1432	08/06	1477	25/05	1522	08/06
1433	31/05	1478	10/05	1523	24/05
1434	16/05	1479	30/05	1524	15/05
1435	05/06	1480	21/05	1525	04/06
1436	27/05	1481	10/06	1526	20/05
1437	19/05	1482	26/05	1527	09/06
1438	01/06	1483	18/05	1528	31/05
1439	24/05	1484	06/06	1529	16/05
1440	15/05	1485	22/05	1530	05/06
1441	04/06	1486	14/05	1531	28/05
1442	20/05	1487	03/06	1532	19/05
1443	09/06	1488	25/05	1533	01/06
1444	31/05	1489	07/06	1534	24/05
1445	16/05	1490	30/05	1535	16/05
1446	05/06	1491	22/05	1536	04/06
1447	28/05	1492	10/06	1537	20/05
1448	12/05	1493	26/05	1538	09/06
1449	01/06	1494	18/05	1539	25/05

Source: *Handbook of Dates*, pp. 83–160.

## Appendix 4

### Extracts from the Bursar's Account of 1349/50(A): Main Headings and Subtotals

*Compotus fratris Johanni de Neuton bursarii domus dunolmensis a festo sancti martini in anno domini millesimo ccc quadragesimo nono usque idem festum anno domini m ccc ... ..*

#### *Arreragia*

Summa cclxii li xviis ix d q

#### *Redditus assise termini sancti martini*

Summa cccxi li xiis vid

#### *Redditus assise termini pentecoste*

Summa cc iii<sup>xx</sup> xix li xviis vid ob q

#### *Decime*

Summa vendiciones decimarum infra aquas et extra clxxvi li xviis vd ob

#### *Varie recepte*

Summa cccc li vid ob q

#### *Mutuaciones*

Summa xx li

#### *Premanibus*

Summa iii li

Summa receptarum preter arreragia mccxii li viiis id

Summa tocius recepte cum arreragia mccccxxv li vs xd q

#### *Expense*

##### *Garderoba*

Summa iii<sup>xx</sup> vi li xviiiis viiid ob q

##### *Empcio vini*

Summa xliiii li iis iiiid

##### *Empcio equorum*

Summa xvii li iis xid

***Empcio bovum***

Summa xxvii li xiiis viiid

***Empcio agnorum***

Summa iiii li iis vid

***Empcio brasei et cervisie***

Summa lxxix li ixs xd

***Marescalia***

Summa xvii li vis iiid ob

***Herbagium***

Summa xviiis xd ob

***Expense prioris per maneria***

Summa xxvi li xviiis vid

***Expense bursarii***

Summa xxxvis viid ob

***Expense fratrum versus cellas***

Summa xiiii li xvs

***Elemosina consueta***

Summa vi li xvix viiid

***Dona et exennia prioris***

Summa iiii li xvid

***Expense necessarie***

Summa xxii li xvix viid

***Minute expense***

Summa xlviis vid

***Structura domorum***

Summa xxxiiii li xiiis vd ob

***Focale***

Summa xv li xviiis iiid ob

***Pensiones termini sancti martini***

Summa xv li xviii viiid

***Stipendi termini sancti martini***

Summa lviis viiid

***Pensiones termini pentecoste***

Summa xv li viiis iiiid

***Stipendi termini pentecoste***

Summa lxxviis ixid

***Soulsilver***

Summa lviis iid

***Contribuciones***

Summa xiiiis

***Collectiones decimarum***

Summa x li xiiiis vid ob

***Condonaciones et allocationes***

Summa iii li xviii iiiid

***Soluciones debitorum***

Summa xlix li xiiiis xd

***Tallie***

Summa ccccvii li iiiis xid ob

***Trituracione decimarum***

Summa cxiiiis

Summa omnium expensarum dccccxxvii li iiiid q. Et sic excedunt recepte expensas in dxlviii li vs vid. De quibus se exonerat de iii<sup>xx</sup> li xvs id ob debitis super diversos debitores de arreragiis domini Thome de Stokton quorum nomina liberantur super compotum; et de xlii xviii ixid debitis super diversos debitores de arreragiis domini Johanni de Tickhill nuper celerarii quorum nomina liberantur super compotum; et de cccxlix li xvs iiid q de arreragiis rentale et halmote infra temporem compoti ut patet per indenturas nomina debitorum continentes. Summa tocius exoneracionis ccclxxiii li viis id ob



q. Et sic debet lxxiiii li xviiiis iiiid q. De quibus respondebit in proximum [compotum].

Recalculation of arithmetic of 1349/50(A) bursar's account

	£	s	d	ob	q
<i>Arreragia</i>	262	17	9	–	¼
<i>Redditus assise termini sancti martini</i>	311	12	6	–	–
<i>Redditus assise termini pentecoste</i>	299	17	6	½	¼
<i>Decime</i>	176	17	5	½	–
<i>Varie recepte</i>	400	–	6	½	¼
<i>Mutuaciones</i>	20	–	–	–	–
<i>Premanibus</i>	4	–	–	–	–
<i>Summa recepte preter arreragia (per account-roll)</i>	1212	8	1	–	–
<i>Summa recepte preter arreragia (additions checked)</i>	1212	8	1	–	–
<i>Summa tocius recepte cum arreragia (per account-roll)</i>	1475	5	10		¼
<i>Summa tocius recepte cum arreragia (additions checked)</i>	1475	5	10		¼
<i>Expense</i>					
<i>Garderoba</i>	86	18	8	½	¼
<i>Empcio vini</i>	44	2	4	–	–
<i>Empcio equorum</i>	17	2	11	–	–
<i>Empcio bovum</i>	27	13	8	–	–
<i>Empcio agnorum</i>	4	2	6	–	–
<i>Empcio brasei et cervisie</i>	79	9	10	–	–
<i>Marescalia</i>	17	6	3	½	–
<i>Herbagium</i>	–	18	10	½	–
<i>Expense prioris per maneria</i>	26	18	6	–	–
<i>Expnse bursarii</i>	–	36	7	½	–
<i>Expense fratrum versus cellas</i>	14	15	–	–	–
<i>Elemosina consueta</i>	6	16	8	–	–
<i>Dona et exennia prioris</i>	4	–	16	–	–
<i>Expnse necessarie</i>	22	16	7	–	–
<i>Minute expense</i>	–	48	6	–	–
<i>Structura domorum</i>	33	14	5	½	–
<i>Focale</i>	15	18	3	½	–
<i>Pensiones termini sancti martini</i>	15	16	8	–	–
<i>Stipendi termini sancti martini</i>	–	58	8	–	–
<i>Pensiones termini pentecoste</i>	15	8	4	–	–
<i>Stipendi termini pentecoste</i>	–	78	9	–	–
<i>Soulsilver</i>	–	58	2	–	–
<i>Contribuciones</i>	–	14	–	–	–
<i>Collectiones decimarum</i>	10	14	6	½	–
<i>Condonaciones et allocationes</i>	4	16	4	–	–
<i>Soluciones debitorum</i>	49	14	10	–	–
<i>Tallie</i>	407	4	11	½	–
<i>Trituracione decimarum</i>	–	114	–	–	–
<i>Summa omnium expensarum (per account-roll)</i>	927	–	4	–	¼

	£	s	d	ob	q
<i>Summa omnium expensarum</i> (additions checked)	927	–	4	–	¼
<i>Et sic excedunt recepte expensas in</i> (per account-roll)	548	5	6	–	–
<i>Et sic excedunt recepte expensas in</i> (additions checked)	548	5	6	–	–
<i>Summa tocius exoneracionis</i> (per account-roll)	473	7	1	½	¼
<i>Summa tocius exoneracionis</i> (additions checked)	473	7	1	½	¼
<i>Et sic debet</i> (per account-roll)	74	18	4	–	¼
<i>Et sic debet</i> (additions checked)	74	18	4	–	¼

*Appendix 5* Payments (£) by Tally from the Bursar<sup>1</sup>

	1278/9	1292/3	1293/4	1297/8	1310/11	1313/14	1314/15	1316/17	1318/19	1329/30	1330/1	1332/3	1338/9	1341/2
Cellarer		493		313	562	599	452		293		360	324	328	153
Granator		91		65	142	85	271							
Aycliffe														
Bearpark		10		15	26	19	20		6		8	11	11	3
Belasis					22	20	14		4		10			
Bewley		35		15	33	5	21		4		13	14	4	1
Billingham					7	7	5		5		11	6	9	3
Dalton					16	21	40				3	6	9	4
Edmundbyres														
Ferryhill					11	10	6				1	6	8	
Fulwell											3			
Heworth														
Houghall		8		12	9	10	9		5		12		11	3
Ketton		22		23	21	13	7		9		17	32	10	5
Merrington		10		6		8						4		
Monk Hesleden														
Muggleswick		20		15	10	3	3		4		7	3	3	2
Pittington		20		32	19	21	13		11		22	12	11	4
Rainton							11							
Wardley		13		13		8	8		4		11		4	
Westoe														
<b>Total to manors</b>		<b>138</b>		<b>131</b>	<b>174</b>	<b>145</b>	<b>157</b>		<b>52</b>		<b>118</b>	<b>94</b>	<b>80</b>	<b>25</b>
Stock keeper									2					2
Other/Unidentified		13							347		478	418	408	180
<b>Total</b>	<b>109</b>	<b>735</b>	<b>977</b>	<b>509</b>	<b>878</b>	<b>829</b>	<b>880</b>	<b>720</b>	<b>329</b>	<b>347</b>	<b>478</b>	<b>418</b>	<b>408</b>	<b>180</b>

	1349/50	1350/1	1351/2	1352/3	1356/7	1358/9	1359/60	1368/9	1378/9	1379/80	1389/90	1390-1	1395/6	1396/7
Cellarer	261	288	289	273	238		334				351	358	324	
Granator														
Aycliffe	7	2												
Bearpark	9	9	14	8	3		8				2	1	1	
Belasis							6							
Bewley	11	10	4	5	?									
Billingham	14	13	12	12	10									
Dalton	7	10	4		?									2
Edmundbyres		1												
Ferryhill	10	8									18	1		
Fulwell	9	5			4									
Heworth														
Houghall	13	12	12	14	5		14							2
Ketton	12	14	6	13	6		7							
Merrington	13	19	9	1										
Monk Hesleden	1													
Muggleswick	4	6	6	4	?		1							
Pittington	19	17	15	14	7						4	2	2	
Rainton	5	3	1											
Wardley	5	2		5			1							
Westoe	7	7	3											
<b>Total to manors</b>	<b>146</b>	<b>138</b>	<b>86</b>	<b>76</b>	<b>?</b>		<b>37</b>				<b>24</b>	<b>4</b>	<b>7</b>	<b>4</b>
Stock keeper														
Other/Unidentified				2							3			
<b>Total</b>	<b>407</b>	<b>426</b>	<b>375</b>	<b>351</b>	<b>273</b>	<b>415</b>	<b>403</b>	<b>371</b>	<b>335</b>	<b>407</b>	<b>372</b>	<b>378</b>	<b>362</b>	<b>335</b>

(Continued)

Appendix 5 Continued

	1397/8	1404/5	1406/7	1407/8	1408/9	1409/10	1410/11	1411/12	1412/13	1414/15	1415/16	1416/17	1418/19	1419/20
Cellarer	323		367	405	351	358	386	372	377	343	357	327	380	394
Granator														
Aycliffe														
Bearpark	7		1											
Belasis														
Bewley			6	11	12									
Billingham													7	
Dalton														
Edmundbyres														
Ferryhill														
Fulwell				1										
Heworth				2										
Houghall	5		3	2										
Ketton			2		13		14							
Merrington														
Monk Hesleden														
Muggleswick														
Pittington			8	3		9	8	3		19	15	15	22	23
Rainton	5													
Wardley														
Westoe														
<b>Total to manors</b>	17		20	17	25	9	22	3		19	15	15	29	23
Stock keeper														
Other/Unidentified														
<b>Total</b>	340	372	387	422	376	367	408	375	377	362	372	342	409	417

Source: DCD, bursar, tallie.

## **Note**

1. Within appendix 5, a '?' indicates that there is an entry for a particular recipient but that the amount transferred by tally is not legible.

*Appendix 6* Years from which Visitation and Related Documentation Survive

Year	Metropolitan	Episcopal	General chapter	Other/ uncertain
1253			V	
1259			V	
1274	V			
1276			V	
1281	V			
1287			V	
1290			V	
1293			V	
1296			V	
1300		V	V	
1303		V		
1306		Q, A		
1309		V		
1313			V	
1314		V, Q, I		
1319		V, A, R		
1320/1		V		
1323		V		
1324–5		V		
1328		V, I		
1329?		A		
1330?		A		
1332		V, R		
1333		V		
1337		V		
1338?		I		
1343		V		
1343–4		C		
1344		V		
1346		V		
1353 × 9		A		
1354		V, A, R, I		
1357 × 8		A		
1363 × 6			Q	
1369		V		
1371		V, A		
1374 × 91			V	
1381		V		
1383		V		
1384 × 93			V, C, I	
1390			V, A, R	
1391		V		
1397		V		

*(Continued)*

Year	Metropolitan	Episcopal	General chapter	Other/uncertain
1400 × 10				A, I
1408		V, Q		
1411			V	
1417			V	
1420		V		
1423			V	
1426			V	
1432			V	
1438	V			
1441			V	
1442		V, C, R, I		
1446		V		
1449		V		
1459		V		
1464		V		

*Notes:* (Abbreviations): 'V', a reference from this year exists which relates to a proposed or actual visitation; 'Q', list of questions to be asked at a visitation; 'A', articles of accusation or complaint; 'D', *detecta*; 'C', *comperta*; 'R', responses; 'I', injunctions, corrections or diffinitions.

*Source:* The information in this table has been compiled from the late Mr. Alan Piper's 'Preliminary list of documents containing matters of substance' relating to visitation matters and the transcriptions which he had compiled of the items listed, both of which he kindly made available to me in electronic form. This information has been supplemented by material taken from the transcripts of the proceedings of the northern general chapters in Pantin, *Documents*, vol. 1, pp. 232–71; and, from the visitation tables in Pantin, *Documents*, vol. 3, pp. 236–45, 248–53.





Issue/Year	1354A	1354R	1354I	1353 x 9A	1357 x 8A	1371A	1384x93C	1390AR	1408Q	1442C	1442R	1442I
<b>DCD document reference</b>	2.8.Pont.10b	1.8.Pont.1 2.8.Pont.5 2.8.Pont.10a	2.8.Pont.4 2.8.Pont.10	1.9.Pont.1a	1.9.Pont.1b	2.8.Pont.12	Misc. Ch. 5634	Loc. XXVII. 35	Loc. XXVII. 36	1.9.Pont.3	Loc. XXVII. 17	
<b>Conduct/Ability</b>												
Incapable prior	X	X	X	X	X	X			X			
Theft												
Bribery	X	X							X			
Fit officials				X	X				X			
<i>Proprietas</i> /money							X		X			
Simony/Usury									X			
Joint holding of offices									X			
Safeguarding of assets									X			
<b>Knowledge/Consent</b>	X	X	X	X	X	X		X	X	X	X	
Consultation								X	X			
Consent			X					X	X			
Seal									X			
Adherence to statutes									X			
Recitation of <i>Rite</i> etc									X			
<i>Consciūs</i>	X	X			X	X		X	X			
<b>Major Transactions</b>												
Debt					X	X			X	X	X	
Alienation									X			
Assets pledged									X			
Advance sales									X			
Corrodies etc. sold						X			X			
Leases						X			X			
<b>Accounts/Fin.Mgmt.</b>	X	X		X				X	X	X	X	X
Accounts									X			
Audit date									X			
<b>Other Issues</b>												
Dilapidation									X	X	X	
Engaged in trade									X			
Annual 'profit'				X	X				X			
Preserve liberties etc				X	X				X			
No of monks	X	X							X			
Manumission of serfs					X			X		X	X	
Ruined buildings										X	X	
Prior's household										X	X	

*Note: A '?' indicates that there is some uncertainty as to the dating of the record.*

*Source:* The information in this table has been compiled from the late Mr. Alan Piper's 'Preliminary list of documents containing matters of substance' relating to visitation matters and the transcriptions which he had compiled of the items listed, both of which he kindly made available to me in electronic form. This information has been supplemented by material taken from the transcripts of the proceedings of the northern general chapters in Pantin, *Documents*, vol. 1, pp. 232-71.

# Notes

## Introduction

1. 'But let him [the abbot] always consider that he will have to render God an account of all his judgements and deeds': J. McCann (ed.), *The Rule of St Benedict* (London, 1969), pp. 142–3.
2. 'Let him [the cellarer] take the greatest care of the sick, of children, of guests, and of the poor, knowing without doubt that he will have to render an account for all these on the Day of Judgement': McCann, *Rule*, pp. 82–3.
3. *Ibid.*, p. 167.
4. J. Sabapathy, *Officers and Accountability in Medieval England 1170–1300* (Oxford, 2014).
5. R. B. Dobson, 'The English monastic cathedrals of the fifteenth century', *TRHS*, 6th series, 1 (1991), p. 153.
6. R. B. Dobson, *Durham Priory 1400–1450* (Cambridge, 1973), p. 259.
7. Dobson, 'English monastic cathedrals', p. 153.
8. *Ibid.*, p. 154.
9. W. A. Pantin (ed.), *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks 1215–1540*, vol. 3 (Camden Society, 3rd series 54, 1937), pp. 259–62.
10. The cult of St. Cuthbert is described in Dobson, *Durham Priory*, pp. 11–32; D. Marnier, *St Cuthbert: His Life and Cult in Medieval Durham* (London, 2000), p. 9.
11. The wealth of the archival material surviving from Durham Cathedral Priory has been commented upon many times, perhaps most recently by Heale with an acknowledgement that a thorough study of the archives of a house such as Durham would entail a lifetime's work: M. Heale (ed.), *Monasticism in Late Medieval England c. 1300–1535: Selected Sources* (Manchester, 2009), p. xiii.
12. Dobson, *Durham Priory*, p. 258; I. Kershaw, *Bolton Priory: The Economy of a Northern Monastery 1286–1325* (Oxford, 1973).
13. R. H. Snape, *English Monastic Finances in the Later Middle Ages* (Cambridge, 1926).
14. G. G. Coulton, *Five Centuries of Religion*, 4 vols. (Cambridge, 1923, 1927, 1936, 1950); E. Power, 'Medieval monastic finance', *EHR*, 7 (1936), pp. 87–9.
15. D. Knowles, *The Monastic Order in England 940–1216* (Cambridge, 2004) and *The Religious Orders in England*, 3 vols. (Cambridge, 1956, 1957, 1959).
16. As shown by the material listed in the bibliographies. See also the review by A. Hamilton Thompson in *EHR*, 43 (1928), p. 257.
17. J. G. Clark, *The Benedictines in the Middle Ages* (Woodbridge, 2011); J. Greatrex, *The English Benedictine Cathedral Priories: Rule and Practice, c. 1270–c. 1420* (Oxford, 2011).
18. H. W. Saunders, *An Introduction to the Obedientary and Manor Rolls of Norwich Cathedral Priory* (Norwich, 1930); R. A. L. Smith, *Canterbury Cathedral Priory: A Study in Monastic Administration* (Cambridge, 1943).
19. Kershaw, *Bolton Priory*; B. Harvey, *Westminster Abbey and its Estates in the Middle Ages* (Oxford, 1977).

20. P. Slavin, *Bread and Ale for the Brethren: The Provisioning of Norwich Cathedral Priory 1260–1536* (Hatfield, 2012).
21. These include: R. E. G. Kirk (ed.), *Obedientiars of Abingdon Abbey*; E. Searle and B. Ross (eds), *Accounts of the Cellarers of Battle Abbey* (Sydney, 1967); M. Chibnall (ed.), *Select Documents of the English Lands of the Abbey of Bec* (Camden Society, 3rd series, 73, 1951); M. Chibnall (ed.), 'Compotus rolls of the English lands of the Abbey of Bec (1272–1289)', in *Camden Miscellany XXIX*, (Camden Society, 4th series, 34, 1987); I. Kershaw and D. M. Smith (eds), *The Bolton Priory Compotus 1286–1325* (Woodbridge, 2000); P. D. A. Harvey, 'Mid-13th-century accounts from Bury St Edmunds Abbey', *Transactions of the British Archaeological Association Conference*, 20 (1998), pp. 128–38; Smith, *Canterbury Cathedral Priory*, pp. 222–3; A. M. Erskine (ed.), *The Accounts of the Fabric of Exeter Cathedral, 1279–1353*, 2 vols. (Devon & Cornwall Record Society, 24, 1981; 26, 1983); L. J. Lloyd, *The Library of Exeter Cathedral* (Exeter, 1956), p. 21; R. Graham, 'The finance of Malton Priory, 1244–1257', *TRHS*, new series, 18 (1904), pp. 131–56; Saunders, *Obedientary and Manor Rolls*, p. 8; J. Greatrex (ed.), *Account Rolls of the Obedientiaries of Peterborough* (Northamptonshire Record Society, 33, 1983); P. I. King (ed.), *The Book of William Morton, Almoner of Peterborough Monastery 1448–1467* (Northamptonshire Record Society, 16, 1954); J. H. Tillotson (ed.), *Monastery and Society in the Late Middle Ages: Selected Account Rolls from Selby Abbey, Yorkshire, 1398–1537* (Woodbridge, 1988); A. H. Denney (ed.), *The Sibton Abbey Estates: Select Documents 1325–1509* (Suffolk Records Society, 2, 1960); D. Dymond (ed.), *The Register of Thetford Priory*, 2 vols. (Norfolk Record Society, 59, 1994; 60, 1995); G. W. Kitchin, (ed.), *Compotus Rolls of the Obedientiaries of St. Swithun's Priory, Winchester* (London, 1892); J. M. Wilson, J. H. Bloom and S. G. Hamilton (eds), *Accounts of the Priory of Worcester* (Worcester Historical Society, 21, 1907), pp. xi–xxvi.
22. J. T. Fowler (ed.), *Extracts from the Account Rolls of the Abbey of Durham* (Surtees Society, 99, 1898; 100, 1898; 103, 1900).
23. R. A. Lomas and A. J. Piper (eds), *Durham Cathedral Priory Rentals: I Bursars Rentals* (Surtees Society, 198, 1986), p. 7; Knowles, *Religious Orders*, vol. 2 (Cambridge, 1957), p. 315; Dobson, *Durham Priory*, p. 251.
24. For example, *DAR*, vol. 1, pp. 62, 160; vol. 2, 400.
25. E. M. Halcrow, *The Administration and Agrarian Policy of the Manors of Durham Cathedral Priory* (University of Oxford, unpublished B.Litt. dissertation, 1949).
26. Dobson, *Durham Priory*.
27. R. Lomas, *Durham Cathedral Priory as a Landowner and Landlord* (University of Durham, unpublished Ph.D. thesis, 1973).
28. E. Cambridge, *The Masons and Building Works of Durham Priory 1339–1539* (University of Durham, unpublished Ph.D. thesis, 1992).
29. B. Dodds, *Peasants and Production in the Medieval North-East* (Woodbridge, 2007).
30. M. Threlfall–Holmes, *Monks and Markets: Durham Cathedral Priory 1460–1520* (Oxford, 2005).
31. Dobson, *Durham Priory* (Cambridge, 1973), p. 1.
32. See Chapter 2.
33. See Chapter 2.
34. J. C. Dickinson, *Monastic Life in Medieval England* (London, 1961), p. 111.
35. Knowles, *Religious Orders*, vol. 1, p. ix.
36. Heale, *Monasticism*, pp. 1–2.
37. Snape, *English Monastic Finances* (Cambridge: 1926), p. 1.

38. Heale, *Monasticism*, pp. 2–3.
39. F. A. Gasquet, *English Monastic Life* (London, 1910), pp. 180–9; Snape *English Monastic Finances*, pp. 96–102; R. Graham, ‘The metropolitan visitation of the diocese of Worcester by Archbishop Winchelsey in 1301’, *TRHS*, 4th series, 2 (1919), pp. 59–93; G. Baskerville, *English Monks and the Suppression of the Monasteries* (London, 1937), pp. 120–43; Knowles, *Religious Orders*, vol. 1, pp. 78–112; Knowles, *Religious Orders*, vol. 2, pp. 204–18; G. G. Coulton, ‘The monastic legend’ and G. G. Coulton, ‘The truth about the monasteries’, in G. G. Coulton (ed.), *Ten Medieval Studies* (Boston, 1959), pp. 1–29, 84–107; Cheney, *Episcopal Visitation* (Manchester, 1983).
40. Knowles, *Religious Orders*, vol. 3, pp. 270–2.
41. Coulton, ‘The monastic legend’, pp. 1–2; Gasquet, *English Monastic Life*.
42. Coulton, ‘The monastic legend’ and ‘The truth about the monasteries’; Gasquet, *English Monastic Life*.
43. Coulton, ‘The monastic legend’, pp. 1–29; Coulton, ‘The truth about the monasteries’, pp. 84–107.
44. *The Times Literary Supplement* (7 April, 28 July, 8 September 1966); L. Sanneh, ‘Religion’s return’, *The Times Literary Supplement* (13 October 2006), p. 13.
45. Heale, *Monasticism*, p. 1.
46. J. Clark, ‘The religious orders in pre-Reformation England’, in J. Clark (ed.), *The Religious Orders in Pre-Reformation England* (Woodbridge, 2002), pp. 10–12; M. Heale, ‘Training in superstition? Monasteries and popular religion in late medieval and reformation England’, *Journal of Ecclesiastical History*, 58 (2007), pp. 417–39; Heale, *Monasticism*, p. 6.
47. W. Brown (ed.), *Cartularium Prioratus de Gyseburne*, vol. 2 (Surtees Society, 89, 1891), p. 361.
48. Harvey, *Obedientiaries of Westminster Abbey*, p. xi.
49. B. Dodds, *Tithe and Agrarian Output between the Tyne and Tees 1350–1450* (University of Durham, unpublished Ph.D. thesis, 2002), pp. 103, 112.

## 1 Durham Cathedral Priory 1083–1539

1. D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham* (Woodbridge, 1994), p. xxvii; E. C. Fernie, ‘The architectural influence of Durham Cathedral’ in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham* (Woodbridge, 1994), p. 279.
2. M. Thurlby, ‘The roles of the patron and the master mason in the first design of the Romanesque cathedral of Durham’, in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham 1093–1193* (Woodbridge, 1994), p. 163.
3. W. M. Aird, *St Cuthbert and the Normans: The Church of Durham, 1071–1153* (Woodbridge, 1998), p. 2; J. Crook, ‘The architectural setting of the cult of St Cuthbert in Durham Cathedral (1093–1200)’ in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham 1093–1193* (Woodbridge, 1994), p. 235.
4. C. R. Cheney, ‘Church-building in the Middle Ages’, *Bulletin of the John Rylands Library*, 34 (1951), p. 21.
5. *Rule*.
6. R. Fawcett, *Scottish Cathedrals* (London, 1997), p. 13.
7. J. Le Neve (ed. D. E. Greenway), *Fasti Ecclesiae Anglicanae*, vol. 2: *Monastic Cathedrals* (London, 1971), p. 19; A. L. Poole, *From Domesday Book to Magna Carta, 1087–1216* (Oxford, 1970), p. 266.

8. A notable exception was another Norman foundation at Monreale in the kingdom of Sicily.
9. J. Greatrex, *The English Benedictine Cathedral Priors: Rule and Practice, c. 1270–c. 1420* (Oxford, 2011), pp. 5–6; D. Knowles, *The Monastic Order in England 940–1216* (Cambridge, 2004), pp. 129–34, 619–22; Le Neve, *Fasti*, vol. 2.
10. The pontifical insignia were granted to Durham Cathedral Priory somewhat later than to other institutions: *HDST*, pp. cxlvii–cxlviii.
11. *ut et regni ejus [Christi] mereamur esse consortes: Rule*, p. 12; C. H. Lawrence, *Medieval Monasticism: Forms of Religious Life in Western Europe in the Middle Ages* (London, 1984), pp. 61–5.
12. Smith asserts that monks encouraged a view of monasteries as places where the bloodstained ‘could be washed clean through purifying spiritual combat’: K. A. Smith, *War and the Making of Medieval Monastic Culture* (Woodbridge, 2013), p. 51.
13. J. C. Dickinson, *Monastic Life in Medieval England* (London, 1961), p. 123; J. E. Burton, *Monastic and Religious Orders in Britain 1000–1300* (Cambridge, 1995), p. 312.
14. Dickinson, *Monastic Life*, p. 4.
15. *Rule*.
16. D. Knowles, *From Pachomius to Ignatius: A Study in the Constitutional History of the Religious Orders* (Oxford, 1966), p. 6.
17. S. Foot, *Monastic Life in Anglo-Saxon England c. 600–900* (Cambridge, 2006), pp. 13–14; Knowles, *Monastic Order*, pp. 26, 42.
18. G. Duckett, *Charters and Records of Cluny* (Lewes, 1888).
19. Berman argues that the transformation into a centrally organized order occurred later than has been traditionally recognized: C. H. Berman, *The Cistercian Evolution: The Invention of a Religious Order in Twelfth Century Europe* (Philadelphia, 2010); J. E. Burton and J. Kerr, *The Cistercians in the Middle Ages* (Woodbridge, 2011), pp. 29–35; Knowles, *Monastic Order*, pp. 208–9.
20. *Ibid.*, p. 213; J. T. Fowler (ed.), *Cistercian Statutes* (Yorkshire Historical Society, undated), pp. 14–15.
21. C. R. Cheney, *Episcopal Visitation of Monasteries in the Thirteenth Century* (Manchester, 1983), pp. 17–26; Knowles, *Monastic Order*, pp. 649–53.
22. W. Page (ed.), *The Victoria History of the County of Durham*, vol. 2 (London, 1907), pp. 10–11; Symeon of Durham (ed. and trans. D. Rollason), *Libellus de Exordio atque Procursu istius, Hoc est Dunhelmensis, Ecclesie* (Oxford, 2000), pp. 225–33; D. Rollason, ‘Symeon’s contribution to historical writing in northern England’ in D. Rollason (ed.), *Symeon of Durham: Historian of Durham and the North* (Stamford, 1998), p. 2.
23. D. Rollason and L. Rollason (eds), *Durham Liber Vitae*, vol. 3. (London, 2007), pp. 54–5.
24. H. S. Offler, ‘Medieval historians of Durham’ in H. S. Offler, A. J. Piper and A. I. Doyle (eds), *North of the Tees: Studies in Medieval British History* (Aldershot, 1996), pp. 3–24.
25. B. Colgrave (ed. and trans.), *Two Lives of St. Cuthbert: A Life by an Anonymous Monk of Lindisfarne and Bede’s Prose Life* (Cambridge, 1940); W. Jaeger (ed.), *Bedas Metrische Vitae Sanctae Cuthberti* (Palaestra, 198; Leipzig, 1935).
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27. H. Hinde (ed.), 'Historia de Sancto Cuthberto et de Commemoratione Locorum Regionum ejus Priscæ Possessionis a Primordio usque Nunc Temporis' in H. Hinde (ed.), *Symeonis Dunelmensis Opera et Collectanea*, vol. 1 (Surtees Society, 51, 1867); E. Craster, 'The Patrimony of St. Cuthbert', *EHR*, 69 (1954), pp. 177–99.
28. *Libellus*.
29. *Ibid.*, pp. 266–323.
30. The works of Godfrey of Coldingham, Robert of Graystones and William de Chambre are included in *HDST*.
31. *Iste Hugo fuit novissimus Prior ecclesie Dunelmensis et ejusdem primus Decanus*, *HDST*, p. 155. For a discussion of the authorship of this work see Offler, 'Medieval historians', p. 18.
32. *Annals*, pp. 1–84; R. Richardson (ed.), 'Gesta Dunelmensia AD MoCCCo'.
33. D. Knowles, *The Religious Orders in England*, vol. 3 (Cambridge, 1959), p. 130.
34. *Rites*, p. 1.
35. For the close association of incorruptibility and sainthood see R. Bartlett, *Why can the Dead do such Great Things? Saints and Worshippers from the Martyrs to the Reformation* (Woodstock, 2013), pp. 100–1.
36. *Rites*, pp. 102–3, 284.
37. The tomb was also opened in 1899: R. Bailey, 'St Cuthbert's relics: some neglected evidence' in G. Bonner, D. Rollason and C. Stancliffe (eds), *St. Cuthbert, his Cult and his Community to AD 1200* (Woodbridge, 1989), pp. 231–6.
38. *Libellus*, p. 87.
39. *Ibid.*, p. 89.
40. 'Cell' is a term used to describe the dependent priories of a mother house: M. Heale, *The Dependent Priories of Medieval English Monasteries* (Woodbridge, 2004), pp. 4–8.
41. *Rites*, p. 102.
42. G. W. O. Woodward, *The Dissolution of the Monasteries* (London, 1969), p. 112.
43. C. J. Stranks, *This Sumptuous Church: The Story of Durham Cathedral* (London, 1973), p. 39.
44. *Ibid.*, p. 41.
45. For example in 1285, 1307, 1312 1401, and 1402: DCD, Misc. Ch. 6031, 6190; DCD, Pr. Reg. f3r, f334v; DCD, Cart. I f157r.
46. For example, in 1291, 1312, 1317 and 1319 the prior and convent of Durham were made deputy collectors in the see of Durham for papal tenths: W. E. Lunt, *Financial Relations of the Papacy with England to 1327*, vol. 1 (Massachusetts, 1939), pp. 633, 636–8. Years in which the prior of Durham acted as a collector of royal taxes include 1299, 1344, 1386 × 7 and 1403–8: DCD, Loc. XVIII: 3, 5, 6, 11.
47. The prior of Durham was one of the presidents of the northern chapters of 1273, 1279, 1287, 1293, and of the united chapters of 1387 and 1426: W. A. Pantin (ed.), *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks 1215–1540*, vol. 1. (Camden Society, 3rd series 45, 1931), p. 296; *ibid.*, vol. 2 (Camden Society, 3rd series 47, 1933), pp. 260–1.
48. For example the Durham chapter were summoned to a council at London in 1265 by the papal legate Ottobono: *Annals*, p. 193. In 1274 the prior was invited to the fourth Council of Lyons to which he sent the priors of Finchale and Stamford as his proctors: *HDST*, p. 55.
49. Dobson, *Durham Priory*, p. 1.
50. H. S. Offler, *Ranulf Flambard as Bishop of Durham (1099–1128)* (Durham, 1971); R. W. Southern, 'Ranulph Flambard' in R. W. Southern (ed.), *Medieval Humanism*

- (Oxford, 1984), pp. 183–205; J. O. Prestwich, ‘The career of Ranulf Flambard’ in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham 1093–1193* (Woodbridge, 1994), pp. 299–310; G. V. Scammell, *Hugh du Puiset: Bishop of Durham* (Cambridge, 1956); C. M. Fraser, *A History of Anthony Bek, Bishop of Durham, 1283–1311* (Oxford, 1957); A. Bash, *Thomas Hatfield: Bishop, Soldier and Politician* (Durham, 2012); I. C. Sharman, *Thomas Langley: the First Spin-Doctor (c1363–1437)* (Rochdale, 2000); R. L. Storey, *Thomas Langley and the Bishopric of Durham 1406–1437* (London, 1961); C. D. Liddy, *The Bishopric of Durham in the Late Middle Ages: Lordship, Community and the Cult of St Cuthbert* (Woodbridge, 2008).
51. G. Bonner, D. Rollason and C. Stancliffe (eds), *St. Cuthbert, his Cult and his Community to AD 1200* (Woodbridge, 1989); D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham* (Woodbridge, 1994); Aird, *St Cuthbert*.
  52. The following details are largely drawn from the *Libellus*, pp. 20–21, 46–7, 110–13, 124–5, 136–7, 166–7.
  53. H. Hinde (ed.), ‘Historia de Sancto Cuthberto et de Commemoratione Locorum Regionum ejus Priscaè Possessionis a Primordio usque Nunc Temporis’ in H. Hinde (ed.), *Symeonis Dunelmensis Opera et Collectanea*, vol. 1 (Surtees Society, 51, 1867), p. 150
  54. G. W. S. Barrow, ‘The kings of Scotland and Durham’ in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham 1093–1193* (Woodbridge, 1994), pp. 313–6.
  55. *Libellus*, pp. 196–7.
  56. R. W. H. Erskine and A. Williams, *The Story of Domesday Book* (Chichester, 2003), p. 6.
  57. Prestwich, ‘Career of Ranulf Flambard’, p. 300.
  58. Southern, ‘Ranulph Flambard’, p. 188.
  59. Scammell, *Puiset*, p. 203.
  60. Fraser, *Bek*, p. 165; F. M. Powicke (ed.), *Handbook of British Chronology* (London, 1939), pp. 68–9, 74–5.
  61. J. Raine (ed.), *Dialogi Laurentii Dunelmensis Monachi ac Prioris* (Surtees Society, 70, 1878); J. Raine (ed.), *Reginaldi Monachi Dunelmensis Libellus de Admirandis Beati Cuthberti Virtutibus quae Novellis Patratae sunt Temporibus* (Surtees Society, 1, 1835); W. A. Pantin, ‘Two treatises by Uthred of Boldon on the monastic Life’ in R. W. Hunt, W. A. Pantin and R. W. Southern (eds), *Studies in Medieval History Presented to F. M. Powicke* (Oxford, 1948), pp. 162–86.
  62. *HDST*, p. 44.
  63. *non obstante provisione larga H. Prioris...et lite inter Archiepiscopum Eboracensem et ecclesiam Dunelmensem, quae largas requirabat expensas, toto tempore suo domus habundabat: HDST*, p. 55.
  64. See Table 4.1
  65. B. M. S. Campbell, ‘The agrarian problem in the early fourteenth century’, *Past and Present*, 188 (2005), p. 12.
  66. Storey, *Langley*, p. 68. Scammell estimates the annual income of the bishop in 1200 to have been around £3,000: Scammell, *Puiset*, p. 194.
  67. *cum extra proficiscuntur, cum tribus vel quatuor equitaturis, non sicut decet eorum religionis modestiam, incedunt, et in expensis, tam in victu et vestitu, quam in aliis, multum excedunt*: T. Rymer (ed.), *foedera, conventiones, litterae, et cujus generis acta publica inter reges Angliae et alios quosvis imperatores, reges, pontifices, principes, vel communitates*, vol. 3 (1) (London, 1825), p. 969.



68. P. Brown, *Through the Eye of a Needle: Wealth, the Fall of Rome, and the Making of Christianity in the West, 350–550* (Woodstock, 2012).
69. For example a charter relating to the cell of Finchale Priory records that the donation was made *pro anima patris mei et matris meae, et pro salute anime meae et uxoris meae et heredum et successoribus nostrorum: Finchale*, p. 22.
70. Cheney, *Church–Building*, p. 23.
71. *Ibid.*, p. 30.
72. *Ibid.*, p. 31.
73. International Accounting Standards Board, *International Financial Reporting Standards (IFRSs™) 2004* (London, 2004), pp. 33–4.
74. St. Cuthbert died in 687: B. Colgrave (ed. and trans.), *Two Lives of St. Cuthbert* (Cambridge, 1940); W. Jaeger (ed.), *Bedas Metrische Vitae Sanctae Cuthberti* (Palaestra, 198, Leipzig, 1935).
75. See the *Historia de Sancto Cuthberto* and the *Historia Translationum Sancti Cuthberti* in H. Hinde (ed.), *Symeonis Dunelmensis Opera et Collectanea*, vol. 1 (Surtees Society, 51, 1867), pp. 138–52; Symeon, *Libellus*, pp. lxxv, 35, 39, 119, 151, 197, 199.
76. D. Marner, *St Cuthbert: His Life and Cult in Medieval Durham* (London, 2000), p. 9.
77. J. Raine (ed.), *Reginaldi Monachi Dunelmensis Libellus de Admirandis Beati Cuthberti Virtutibus quae Novellis Patratae sunt Temporibus* (Surtees Society, 1, 1835); V. Tudor, ‘The cult of St. Cuthbert in the twelfth century: the evidence of Reginald of Durham’ in G. Bonner, D. Rollason and C. Stancliffe (eds), *St. Cuthbert, his Cult and his Community to AD 1200* (Woodbridge, 1989), p. 449.
78. Tudor, ‘Cult’, pp. 454–5.
79. Indulgences were offered to those making offerings at the shrine of St. Cuthbert or for the fabric of the church of the prior and convent of Durham: M. G. Snape (ed.), *English Episcopal Acta 24: Durham 1153–1195* (Oxford, 2002), p. 27; P. M. Hoskin (ed.), *English Episcopal Acta 29: Durham 1241–1283* (Oxford, 2005), p. 183.
80. Dobson, *Durham Priory*, p. 28.
81. C. D. Liddy, *The Bishopric of Durham in the Late Middle Ages: Lordship, Community and the Cult of St Cuthbert* (Woodbridge, 2008), p. 177.
82. *DAR*, vol. 3, p. xxv.
83. D. Matthew, ‘Durham and the Anglo–Norman world’ in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo–Norman Durham 1093–1193* (Woodbridge, 1994), p. 17.
84. Craster, ‘Patrimony’.
85. *Ibid.*, p. 177.
86. *Ibid.*, p. 197.
87. E. U. Crosby, *Bishop and Chapter in Twelfth Century England: A Study of the ‘Mensa Episcopalis’* (Cambridge, 1994), pp. 132–50.
88. *Denique terrarum possessiones illorum ita a suis possessionibus segragavit, ut suas omnino ab episcopi servitio et ab omni consuetudine liberaret et quietas ad suum victum et vestitum terras monachi possiderent*: Simeon of Durham (ed. T. Arnold), *Symeonis Monachi Opera Omnia*, vol. 1 (Rolls Series, 75, 1882), p. 123.
89. *Jarrow*, p. ix; J. Raine, *The History and Antiquities of North Durham* (London, 1852), p. 73; DCD, 1.1 Reg. 7.
90. *fraudem episcopi habentes suspectam instrumenta sua ei nullatenus ostendere voluerunt*: R. Wendover (ed. H. O. Coxe), *Chronica sive Flores Historiarum*, vol. 4 (English Historical Society, 4, 1842), p. 68; *FPD*, p. xi.

91. Crosby, *Bishop and Chapter*, p. 138.
92. Supposedly earlier foundation charters have been described as 'A tissue of forgeries': *FPD*, pp. x, xxxi–lxxx.
93. D. Bates, 'The forged charters of William the Conqueror and Bishop William of St Calais' in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham 1093–1193* (Woodbridge, 1994), pp. 111–2.
94. These are dated 5 February 1204: *FPD*, pp. iv, 93–7; DCD 3.1 Reg. 16; DCD 3.1 Reg. 21.
95. Full transcriptions of both charters are given in *FPD*, pp. 93–7.
96. Dobson, *Durham Priory*, p. 250; R. A. Lomas and A. J. Piper (eds), *Durham Cathedral Priory Rentals: I Bursars Rentals* (Surtees Society, 198, 1986), p. 8.
97. F. M., Powicke, *The Thirteenth Century, 1216–1307* (Oxford, 1970), p. 325.
98. Examples of surviving mortmain licences from the thirteenth, fourteenth and fifteenth centuries include: DCD, 1.3 Reg. 6 (1292); DCD, 1.3 Pont. 2 (1328); DCD, 3.9 Pont. 9 (1353); DCD, Cart. II, f288r–289r (1378); DCD, 1.10 Pont. 2 (1424).
99. Tudor, p. 71.
100. Heale, p. 27.
101. Dobson, p. 344.
102. A. J. Piper, 'The size and shape of Durham's monastic community, 1274–1539' in C. Liddy and R. Britnell (eds), *Northeast England in the Later Middle Ages* (Woodbridge, 2005), p. 155.
103. Maps showing the location of appropriated churches, manors and other real property are given in Britnell, *Durham Priory Manorial Accounts 1277–1310*, p. xviii; Dobson, *Durham Priory*, pp. 147, 150, 155, 280; Lomas and Piper, *Rentals*, p. 295; B. Dodds, *Peasants and Production in the Medieval North-East* (Woodbridge, 2007), pp. 18, 32, 40. Detailed listings of manors, churches and chapels held in England are given in M. Jurkowski, N. Ramsay and S. Renton (eds), *English Monastic Estates, 1066–1540: A List of Manors, Churches and Chapels*, 3 vols. (List and Index Society, 40–42, 2007), pp. 97–104, 238, 288–9, 374, 376, 399.
104. Lomas and Piper, *Rentals*, pp. 23–9.
105. Craster, p. 212.
106. R. A. Lomas, 'Developments in land tenure on the Prior of Durham's estate in the later Middle Ages', *Northern History*, 13 (1977), p. 35.
107. *FPD*, pp. 16–17.
108. Raine, *North Durham*, pp. 75–80; DCD, 1.3 Reg. 2a.
109. DCD, 3.1 Reg. 4.
110. DCD, Reg. Parv. II, f3v; DCD, 1.3 Reg. 8a.
111. DCD, 1.1 Reg. 31.
112. DCD, 2.2 Reg. 19; *Finchale*, pp. 158–9.
113. Raine, *North Durham*, pp. 75–80.
114. DCD, 1.12 Pont. 17.
115. Dobson, *Durham Priory*, p. 144.
116. Knowles, *Monastic Order*, pp. 697–701, 709–10.
117. *DAR*, vol. 3, p. i.
118. Aird, *St Cuthbert*, p. 249.
119. M. Foster, 'Custodians of St Cuthbert: the Durham monks' views of their predecessors, 1083–c. 1200' in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham 1093–1193*, (Woodbridge, 1994), p. 64.

120. Bates, 'Forged Charters', pp. 111–2.
121. *CPL*, p. 4.
122. *Ibid.*, p. 18.
123. *FPD*, pp. iv, 93–7; DCD 3.1 Reg. 16; DCD 3.1 Reg. 21.
124. *facultatem plenariam cum consilio capituli sui ordinandi domum suam in interioribus et exterioribus agendis suis, tam in ecclesiis quam in terris et ceteris possessionibus suis, et statuendi et removendi monachos officiales sicut expedire viderit.... Omnes vero terras suas et ecclesias in sua manu et libera dispositione habeant vel teneant, ut semper de eis in quantum poterunt redditus suos accrescant: FPD*, p. lxxxvii; *CPL* p. 47.
125. DCD, 2.2 Archiep. 7.
126. *CPL*, pp. 93, 97.
127. *multas controversias et graves querelas inter...Episcopos et Priorem et Conventum Dunelmensem: FPD*, pp. 213–17.
128. Dobson, *Durham Priory*, p. 222.
129. *FPD*, pp. vii, 220–301.
130. 'Single visitation' was a visitation in which the visiting prelate was unaccompanied by any clerk, attendant or outsider: Fraser, *A History of Anthony Bek*, pp. 130–75.
131. *CPL*, p. 589.
132. *idem Ricardus bona ipsius Prioratus Dunolmensis tam mobilia quam immobilia dilapidavit, alienavit et consumpsit, ac prioratum Dunolmensem quem opulentum invenit, in magnis pecuniarum summis creditoribus variis obligavit: C. M. Fraser (ed.), Records of Anthony Bek, Bishop and Patriarch (Surtees Society, 162, 1947), p. 116.*
133. R. Richardson (ed.), 'Gesta Dunelmensia, AD M<sup>o</sup>.CCC<sup>o</sup>.' in *Camden Miscellany XIII* (Camden Society, 3rd series 34, 1924), p. 51.
134. *laetus de eorum praesentia, tres vel quatuor continue secum tenens; quorum unus cancellarius, et alter seneschallus, de omnibus expensis et receptis [quasi] superiorem curam gerens, et tertius confessor ejus et ministrans ei in officio divino erat: HDST*, p. 94.
135. [Prior] *habeat potestatem cum consilio capituli sui ordinandi omnes res suas et ecclesias et terras ad utilitatem domus Dunelmensis et constituendi et removendi monachos officiales sicut expedire viderit ut episcopus se non intromittat: CChR*, vol. 2, 1257–1300 (London, 1906), pp. 483–4.
136. *HDST*, p. cxlvii; DCD, Cart I, f18v.
137. Pantin, *Documents*, vol. 2, p. 110.
138. DCD, Loc. XXVII: 15.
139. P. E. Larson, 'Local law courts in late medieval Durham' in C. D. Liddy and R. H. Britnell (eds), *North–East England in the Later Middle Ages* (Woodbridge, 2005), pp. 97–110; *Halmota*; C. M. Fraser, 'The free court of the priors of Durham' in C. D. Liddy and R. H. Britnell (eds), *North–East England in the Later Middle Ages* (Woodbridge, 2005), pp. 111–18; *DAR*, vol. 2, pp. 326–71.
140. *Rites*, pp. 93–102.
141. *SOED*, p. 1425.
142. The term 'obedientary' will be reserved for those offices which were separately endowed and 'officer' for those offices concerned with the main estate. 'Office' and 'official' will be used in a wider sense to include both 'obedientary' and 'officer', and the lay officials involved in the business of the priory.
143. E. M. Halcrow, *The Administration and Agrarian Policy of the Manors of Durham Cathedral Priory* (University of Oxford, unpublished B.Litt. dissertation, 1949), p. 3.

144. *DAR*, vol. 2, pp. 299–301; *ibid.*, vol. 3, p. xxx.
145. For example, William Barry combined both offices between 1407 and 1422, as did Henry Helay between 1424 and 1430: Dobson, *Durham Priory*, p. 68; *Rites*, p. 99.
146. Definitions of these customary payments can be found in Lomas and Piper, *Rentals*, p. 221; and in the glossary in *DAR*, vol. 3, pp. 889–989.
147. Knowles, *Monastic Order*, p. 713. An indication of the rareness of the title is perhaps indicated in *SOED*, p. 2277 where the definition is based upon Durham practice.
148. J. Raine, *The Priory of Hexham*, vol. 1 (Surtees Society, 15, 1842), p. xvii.
149. Halcrow, *Administration*, p. 4; E. M. Halcrow, 'Obedientiaries and counsellors in monastic administration at Durham', *Archaeologia Aeliana*, 4th series, 35 (1957), p. 13.
150. P. L. Larson, *Conflict and Compromise in the Late Medieval Countryside: Lords and Peasants in Durham, 1349–1400* (New York, 2006), p. 57.
151. Liddy, *Bishopric*, p. 103.
152. *Ibid.*, p. 103.
153. Manorial accounts were rendered by lay persons whose position was described as 'serviens' in the title of the account. Their role was to supervise and implement the priory's policies on the manors, and the term is probably best translated as 'manorial official'.
154. Such an occurrence is noted in 1345: *sine dimissione alicujus terrarii: Halmota*, pp. 14–15.
155. Halcrow, *Administration*, p. 8.
156. *Ibid.*, p. 57; *Halmota*, pp. 90–3.
157. Halcrow, *Administration*, p. 13; *DAR*, vol. 2, pp. 556, 558.
158. Cambridge, *The Masons and Building Works*, p. 16.
159. See Chapter 2.
160. *Rites*, p. 99.
161. Dobson, *Durham Priory*, pp. 257–60. Tables 4.1 and 4.2 give an indication of the bursar's income.
162. *DAR*, vol. 3, p. xxiii.
163. Dobson, *Durham Priory*, pp. 287–90.
164. *Fratribus constitutam annonam sine aliquo typho vel mora offerat*: J. McCann (ed.), *The Rule of St Benedict* (London, 1969), pp. 82–3.
165. *Rites*, p. 99.
166. *DAR*, vol. 1, p. 1.
167. *DAR*, vol. 1, pp. 1–10.
168. *DAR*, vol. 3, p. xxxiv.
169. A. Dobie, 'A review of the granators' accounts of Durham Cathedral Priory 1294–1433: an early example of process accounting', *AHR*, 21 (2011), pp. 16–19.
170. *DAR*, vol. 3, pp. li–iii.
171. E. Power, *The Wool Trade in English Medieval History* (Oxford, 1941), p. 28.
172. Ms B.IV.24, *Martyrologium et regula* contains copies of the *Rule* in both Latin and Anglo-Saxon and the Constitutions of Lanfranc, possibly sent by Lanfranc himself to serve as a 'norm for the new community': D. Knowles (ed. and trans.), *The Monastic Constitutions of Lanfranc* (London, 1951), pp. xxiii, 72–90; Knowles, *Monastic Order*, p. 123; A. J. Piper, 'The Durham Cantor's book (Durham, Dean and Chapter Library, Ms B.IV.24)' in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham 1093–1193* (Woodbridge, 1994), pp. 79–80.
173. *Rites*, pp. 97–8; *DAR*, vol. 3, pp. x–xvii.

174. Lomas and Piper, *Rentals*, p. 222; *DAR*, vol. 2, p. 374; *HDST*, p. 52.
175. *Rites*, pp. 89–90, 99–100; *DAR*, vol. 3, pp. xxxi–iii.
176. *DAR*, vol. 3, pp. xlvi–xlix.
177. *Ibid.*, vol. 1, pp. 260–1.
178. *Rites*, p. 100; *DAR*, vol. 3, pp. xxxv–xxxviii.
179. *Ibid.*, vol. 1, pp. 171–2; *DCD*, 2.2 Pont. 5.
180. *Rites*, pp. 80, 101; *DAR*, vol. 3, pp. xlv–vii.
181. *Ibid.*, vol. 2, p. 285.
182. Snape, *English Episcopal Acta* 24, p. 35.
183. *VCH*, pp. 119–20.
184. Dobson, *Durham Priory*, pp. 168–9.
185. *DAR*, vol. 2, pp. xvii–xxii; *Rites*, pp. 94–6.
186. *DAR*, vol. 2, pp. 425–40.
187. For example reference is made to the appointment of a sacrist's clerk in 1361: Pr. Reg. II, f169r; *DCD*, Loc. XXVII: 16 refers to a terrar's clerk.
188. Raine, *The History and Antiquities of North Durham* (London, 1852), p. 265.
189. An illustration of an indenture recording such a transaction is provided in A. Dobie, 'An analysis of the bursars' accounts at Durham Cathedral Priory, 1278–1398', *AHJ*, 35 (2008), pp. 182–3.
190. *Rites*, p. 97.
191. Knowles, *Religious Orders*, vol. 2, p. 20; Dobson, *Durham Priory*, pp. 342, 353.
192. *Ibid.*, p. 353; H. G. Richardson, 'Business training in medieval Oxford', *American Historical Review*, 46 (1941), pp. 259–80.
193. *vires unius viri*: Dobson, *Durham Priory*, pp. 285–6.
194. Knowles, *Monastic Order*, p. 440.
195. Halcrow, 'Obedientaries', pp. 7–21.
196. *Liber Vitae*, vol. 3, p. 33.
197. *HDST*, p. clxxvi.
198. *quae concessio nunquam domui profuit in una iota*: *HDST*, p. 101.
199. A 1361 confirmation by the prior and convent of the office of park and mine keeper at Rainton for life with one robe, wheat and 6d weekly is printed in *HDST*, pp. cxxxvi–vii. Unfortunately no details on any accounting responsibilities were defined, although the appointee agreed to undertake and bear the burdens and duties of the office.
200. See for example, *HDST*, pp. cxxxviii–ix, clvii–ix for the appointment of a purchaser, and of stable and nappry charges.
201. *in pistrino sit unus magister pistor que sub se habeat quinque operadores; omnes alios de pistrino volumus amoveri*: *DCD*, Loc. XXVII: 16.
202. *Annals*, p. xxvi.
203. *combusta est Dunelmum per Scottos, et magna pars episcopatus combusta et depradata*: *HDST*, p. 94.
204. *ex guerris Scottorum humiliata*: *ibid.*, p. 95.
205. *deteriorata est domus in multis per eos*: *ibid.*, pp. 96, cxii.
206. *combusserunt grangeas grano plenas*: *ibid.*, pp. 102–3.
207. Bursar's accounts for 1310/11 and 1333/4 record wheat purchases in less troubled times at prices of 3s 6d and 6s 3d respectively.
208. See Table 6.4 for details of the figures contained in this document.
209. J. Raine, *North Durham*, p. 98.
210. *domibus suis et maneriis redactis in cineres*: Raine, *Hexham*, vol. 1, pp. xxiv, lviii, lxii.

211. Dobson, *Durham Priory*, p. 196.
212. *plures parcellae infra septa Monasterii, scilicet in Ecclesia, Claustro, Libraria, Refectorio, Hospicio Prioris, Infirmaria, Hostillaria, et aliis locis, adeo erant ruinosae, quod illas omnino oportuit repari: HDST*, p. cclxxii.
213. *Ibid.*, p. cclxxv.
214. *Mulieres parvulos prae famis magnitudine comedebant: ibid.*, p. 96.
215. Raine, *North Durham*, p. 84.
216. DCD, Bursar 1316/17, 1329/30; enrolled livestock 1339/40.
217. *mortui sunt in campis, viis, et semitis, in civitatibus, et extra, tot millia hominum, quod vix erat qui sepeliret: HDST*, p. 97.
218. Piper, 'The size and shape', p. 156.
219. R. A. Lomas, 'The Black Death in County Durham', *Journal of Medieval History*, 15 (1989), p. 129; R. H. Britnell, 'Feudal reaction after the Black Death in the Palatinate of Durham', *Past and Present*, 128 (1990), p. 31.
220. Lomas, 'The Black Death', p. 137.
221. *Libellus*, p. 166; *FPD*, pp. 56–7; *DPBR*, pp. 18, 65, 122, 170; *DAR*, vol. 3, p. 679.
222. DCD, Loc. IV: 12.
223. DCD, Loc. IV: 144.
224. DCD, Loc. IV: 40.
225. DCD, Loc. IV: 35.
226. DCD, Cart. I, f36v.
227. DCD, Pr. Reg. II, f208v.
228. DCD, Reg. Parv. II, f2r-v.
229. DCD, Loc. IV: 188.
230. DCD, Loc. IV: 60.
231. DCD, Loc. IV: 12.
232. DCD, Loc. IV: 1.
233. DCD, Loc. IV: 38.
234. DCD, Loc. IV: 78.
235. DCD, Loc. IV: 154.
236. DCD, Loc. IV: 200.
237. DCD, Reg. Parv. II, f1v–2r.
238. Dobson, *Durham Priory*, p. 197.
239. DCD, 4.3 Finch. 12a.
240. Dobson, *Durham Priory*, p. 195.
241. DCD, Loc. XVII: 3.
242. DCD, Loc. III: 44.
243. DCD, Loc. XXVII: 3.
244. *DAR*, vol. 2, p. 380; *ibid.*, vol. 3, p. xvii.
245. DCD, 2.4 Ebor. 29.
246. *CCIR, 1313–18* (London, 1893), p. 612.
247. Dobson, *Durham Priory*, p. 13; R. B. Dobson, 'The last English monks on Scottish soil: the severance of Coldingham Priory from the monastery of Durham' in R. B. Dobson (ed.), *Church and Society in the Medieval North of England* (London, 1996), pp. 109–33.
248. Fraser, *Records of Anthony Bek*, pp. 100–1.
249. DCD, 4.3 Sacr. 19.
250. DCD, 2.3 Pont. 11a.
251. DCD, 2.3 Pont. 12.
252. DCD, 2.2 Pont. 10; DCD, 2.4 Pont. 6.

253. DCD, 1.4.Ebor. 9; DCD, 1.4 Ebor. 11; DCD, bursar, 1333/4, *soluciones debitorum*.
254. DCD, 3.2 Archiep. 1a.
255. *CChR*, vol. 2, p. 457; *CChR*, vol. 3 (London, 1908), p. 50.
256. DCD, Pr. Reg. II, f21r.
257. DCD, Pr. Reg. II, f22v.
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133. *commune marsupium constitutum...ex quo ad omnes usus monasterii, hospitem et pauperum...ministratur. In aliis vero separatas porciones habent et marsupia, sacrista, celerarius, camerarius et elemosinarius*: Knowles, *Monastic Order*, p. 435.
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152. *Sed quantum ad paupertatem, patet, quod inter omnes homines magis abundant sua promptuarium cibariis et atilia cum bobus et ovibus crassitudine sive pingwedine*: from 'De quattuor sectis novellis' in J. Wiclif (ed. R. Buddensieg), *Polemical Works*, vol. 1 (London, 1883), p. 246; Knowles, *Religious Orders*, vol. 2, p. 99.
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160. C. R. Cheney, 'The papal legate and English monasteries in 1206', *EHR*, 46 (1931), pp. 445–52.
161. *CPL*, p. 38.
162. Printed in W. A. Pantin (ed.), *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks 1215–1540*, vol. 1 (Camden Society, 3rd series, 45, 1931), pp. 273–4.
163. *In singulis regnis sive provinciis fiat de triennio in triennium, salvo iure dioecesanorum pontificum, commune capitulum abbatum atque priorum abates proprios non habentium, qui non consueverunt tale capitulum celebrare*: Pantin, *Documents*, vol. 1, p. 273.
164. 'tractatus de reformatione ordinis et observantia regulari'; 'inviolabiliter observetur omni excusatione contradictione et appellatione remotis': *ibid.*, p. 274.
165. Printed in Pantin, *Documents*, vol. 1, pp. 274–6.
166. *tam in spiritualibus quam in temporalibus*.
167. See the list provided in D. Knowles, *The Heads of Religious Houses: England and Wales 940–1216* (Cambridge, 1972), pp. 23–84.
168. In 1336 Benedict XII issued the bull *Summi Magistri* which provided that the separate chapters of the provinces of Canterbury and York should be replaced by a single provincial chapter covering the whole of England. Knowles, *Religious Orders*, p. 4.
169. Knowles, *Religious Orders*, vol. 1, p. 10; Pantin, *Documents*, vol. 1, pp. 3, 232.

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172. D. Knowles, *The Religious Orders in England*, vol. 1 (Cambridge, 1956), p. 11; D. M. Williamson, 'Some aspects of the legation of Cardinal Otto in England, 1237–41', *EHR*, 64 (1949), p. 170.
173. Paris, *Chronica Majora*, vol. 3, pp. 499–516. A translation of the statutes is given in S. Brown (trans.) and J. F. O'Sullivan (ed.), *The Register of Eudes of Rouen* (London, 1964), pp. 737–46.
174. *diligenter inquirant, et tam in spiritualibus quam in temporalibus corrigant*: Paris, *Chronica Majora*, vol. 3, p. 510.
175. Snape, *English Monastic Finances*, pp. 132–3.
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182. Snape, *English Monastic Finances*, pp. 121–5, 135.
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185. *In abbatia Beate Marie Eboracensis... item abbatia de Wyteby nichil quia omnia bene se habuerunt*: Brown, *William Wickwane*, p. 137.
186. Brown, *William Wickwane*, pp. 22–5.
187. *Item, quod bis per annum, in pleno conventu, singuli receptores de receptis computent et expensis, ut sic cunctis patenter appareat, quid, quantum, et ubi, domui reservetur, liberatumve fuerit vel expensum*: Brown *William Wickwane*, p. 132; H. E. Salter (ed.), *Chapters of the Augustinian Canons* (Canterbury and York Society, 29, 1922). A review of the records relating to the visitations of Durham Cathedral Priory is undertaken in Chapter 7.
188. Pantin, *Documents*, vol. 1, pp. 289–91; Pantin, 'General and provincial chapters', p. 206.
189. Knowles, *Religious Orders*, vol. 2, p. 4.
190. Pantin, *Documents*, vol. 1, p. 27; Pantin, 'General and provincial chapters', pp. 234–5.
191. Pantin, 'General and provincial chapters', p. 217; Pantin, *Documents*, vol. 2, pp. 98–134; Knowles, *Religious Orders*, vol. 2, pp. 182–4.

192. Pantin, *Documents*, vol. 1, pp. 254–9, 261–3.
193. A detailed table which lays out the areas in which new statutes were introduced is provided in A. Dobie, 'The role of the general and provincial chapters in improving and enforcing accounting, financial and management controls in Benedictine monasteries in England 1215–1444', *British Accounting Review*, 30 (2015), p. 148.
194. *Ibid.*, p. 147.
195. *Prioratus autem sive obediencie pretii donatione nulli traduntur* (Moreover no priorship or obediencary office shall be granted in exchange for money): Pantin, *Documents*, vol. 1, pp. 17, 234.
196. *Item nec aliqua administracio forinseca iuvenibus committatur* ('Again, no external administrative duty shall be entrusted to youths'): *ibid.*, p. 50.
197. *Non licet abbatibus in camera sua vel alibi quam in capitulo obediencarios sibi creare* ('It shall not be allowed for abbots to appoint obediencaries in their chamber or anywhere other than in chapter'): *ibid.*, p. 84.
198. At Bindon Abbey (c. 1330), it was complained that the house was ruined as its seal had been stolen and used to forge blank charters of corrodies and pensions: Dodd and McHardy, *Petitions*, p. 190.
199. Jocelin of Brakelond (ed. and trans. H. E. Butler), *The Chronicle of Jocelin of Brakelond concerning the Acts of Samson, Abbot of the monastery of St. Edmund* (London, 1949), pp. 30–8.
200. *Et sigillum ipsum sub tribus vel quatuor clavibus custodiatur et penes abbatem remaneat una clavis et penes alios alie quos de consensu conventus abbas ad hoc duxerit assignandos* ('and the seal itself should be kept under three or four keys, and one key should remain with the abbot and the others with those designated by the abbot with the agreement of the convent'): Pantin, *Documents*, vol. 1, p. 66.
201. *ut quod omnes tangit, ab omnibus approbetur*: Pantin, *Documents*, vol. 2, p. 42.
202. Pantin, *Documents*, vol. 1, p. 12.
203. *Hoc maxime omnes obedienciarum observent; sollicite precaventis ne bona sibi commissa illicite distrahant ac consumant set in utilitatibus ecclesie fideliter expendant; et statum officii sui [cum] requisiti fuerint prelato suo fideliter ostendant. Bursarius vero celerarius et granetarius de omnibus receptis et expensis suis modo debito et consueto fideles reddant rationes* (Again no monk should give or receive anything to the manifest detriment of their monastery. All obediencaries should observe this in the highest degree; carefully guarding against the unlawful alienation or waste of the goods entrusted to them, but using them faithfully for the advantage of the church; and when required they shall make known faithfully the *status* of their office. Indeed the bursar, the cellarer and the granator shall render faithful accounts of all receipts and expenses in due and accustomed form): *ibid.*, p. 238.
204. *Omnes etiam prelati semel in anno statum domus sue coram conventu recitent, et de omnibus receptis et expensis obedienciarum in presencia abbatis...convocatis ad hoc aliquibus de discretoribus domus, bis vel quater in anno si fieri potest, fideles reddant rationes, ut de melioracione vel deterioracione monasterii reddantur cerciores* ('Furthermore all prelates once in the year should recite the *status* of their house in the presence of the community, and the obediencaries shall render faithful accounts of all their receipts and expenses, twice or four times in the year if possible, in the presence of the abbot...and to those assembled for this purpose [the hearing of the account] from the more prudent [members] of the house, so that they are made aware of the improvement or deterioration of the house'): Pantin, *Documents*, vol. 1, p. 36.

205. *Ibid.*, pp. 84–5.
206. *Item quod omnes priores et custodes cellarum singulis annis infra quindenam post festum sancti Michaelis vel ante pro mandato superiorum matricem domum suam visitent, statum domus sue pure simpliciter ac fideliter cum laudabili testimonio fratrum secum commorancium suo superiori et conventui ostensuri* ('Item that all priors and wardens of cells each year within the fifteen days after the feast of St. Martin, or before if commanded by their superiors, shall visit their mother house to show the *status* of their house purely, simply and faithfully with the worthy testimony of the brothers there staying with them to their superior and convent'): Pantin, *Documents*, vol. 1, p. 255.
207. *Item provideatur bursarius apud Seleby qui reddat comptum de redditibus domus* ('Again a bursar shall be appointed at Selby who shall render account for the rents of the house'): Pantin, *Documents*, vol. 1, p. 251.
208. *insufficiencia unius per alterius habundanciam relevetur vel secundum discretam prelati providenciam ipsa habundancia in alios usus communes et necessarios convertatur*: Pantin, *Documents*, vol. 2, p. 39.
209. Pantin, *Documents*, 1937, pp. 259–62; Dobie, 'Role', p. 155.
210. Pantin, *Documents*, vol. 1, p. 12.
211. *Ibid.*, p. 249.
212. Pantin, *Documents*, vol. 3, p. 35; R. V. H. Burne, *The Monks of Chester* (London, 1962), p. 92.
213. Articles 9, 32, 37, 39, 40, 43: Pantin, *Documents*, vol. 2, pp. 82–9.
214. Pantin, *Documents*, vol. 3, pp. 279–303.
215. *vendidit apud Eboracum viginti duo saccos lane per xl li...estimacione ducentas marcas*: *ibid.*, p. 279.
216. *Quot corrodia et quibus personis, et in qua etate, et pro quantis summis*: *ibid.*, p. 279.
217. *Ibid.*, p. 286.
218. *Ibid.*, pp. 303–8.
219. *Ibid.*, pp. 63–8.
220. *Ibid.*, pp. 67, 303.
221. Knowles, *Religious Orders*, vol. 2, p. 206.

### 3 The *Corpus* of Accounting Material

1. J. C. Davies, 'The muniments of the Dean and Chapter of Durham', *Durham University Journal*, 44 (1952), p. 77.
2. The dean and chapter retained almost all of the priory's estates with the exception of those pertaining to the cells of Finchale, Jarrow, Lytham, Stamford, and Wearmouth: H. E. D. Blakiston (ed.), 'Some Durham College rolls' in M. Burrows (ed.), *Collectanea: Third Series* (Oxford Historical Society, 32, 1896), p. 21.
3. R. A. L. Smith, *Canterbury Cathedral Priory: A Study in Monastic Administration* (Cambridge, 1943); H. W. Saunders, *An Introduction to the Obedientiary and Manor Rolls of Norwich Cathedral Priory* (Norwich, 1930); B. Harvey, *The Obedientiaries of Westminster Abbey and their Financial Records* (Woodbridge, 2002); G. W. Kitchin (ed.), *Comptus Rolls of the Obedientiaries of St. Swithun's Priory, Winchester* (London, 1892); J. M. Wilson, J. H. Bloom and S. G. Hamilton (eds), *Accounts of the Priory of Worcester* (Worcester Historical Society, 21, 1907).



4. 'to a certain clerk writing the account 12d': DCD, Infirmarer, 1370/1.
5. W. A. Pantin, *Report on the Muniments of the Dean and Chapter of Durham* (Privately printed, 1939), pp. 1–2; *Rites*, p. 84; Davies, 'Muniments', p. 81.
6. J. T. Fowler (ed.), *Rites of Durham* (Surtees Society, 107, 1902), pp. 99–102. Plans of the cathedral, the priory and the peninsula upon which they sit are inserted between pp. 534–5.
7. An illustration is provided in A. J. Piper, 'Dr Thomas Swalwell: monk of Durham, archivist and bibliophile (d. 1539)' in J. P. Carley and C. G. C. Tite (eds), *Books and Collectors 1200–1700: Essays presented to Andrew Watson* (London, 1997), p. 77.
8. *Caruarua* I, II, and III (Part II): R. B. Dobson, *Durham Priory 1400–1450* (Cambridge, 1973), pp. 90–1.
9. Piper, 'Swalwell', p. 78.
10. Pantin, *Report*, p. 7.
11. The 'English cells of Durham were dissolved as follows: Jarrow, Holy Island and Lytham were leased before 31 December 1539; the remainder were dissolved with the mother house in December 1539, although the site and buildings of Durham College, Oxford, were not finally surrendered until 1544: M. Heale, *The Dependent Priors of Medieval English Monasteries* (Woodbridge, 2004), pp. 310–13; *Collectanea*, p. 21.
12. Information on the storage of the medieval accounts has been taken from *A Guide to the Durham Cathedral Muniments*.
13. I am hugely indebted to the late Mr. Alan Piper for the use of this detailed handlist, which he compiled listing the medieval accounting material found in Durham Cathedral Archives, and which he kindly made available to me in electronic form. Most of the information contained in the *handlist* is now available at <http://reed.dur.ac.uk/~xtf-view?docId=ead-dcd-dcdguide.xml#node.1.4.7.1.10.1.1>. A hard copy of the *handlist* is available for consultation in the search room of 5, The College.
14. All accounts for Muggleswick are included in the enrolled manorial accounts and in the livestock accounts.
15. No separate accounts survive from Rainton. However accounts for this manor are included in the enrolled accounts.
16. The *Guide* lists accounts, rent-rolls and rentals separately. In the above table these three categories have been aggregated. Some items exist in duplicate: these have been counted as a single record. Some items have been bound into books: each book counts as a single record, although in fact it may contain a number of records for a number of years or may be particularly large such as the *Feodarium Prioratus Dunelmensis*, the survey of the freeholdings of the main monastic estate undertaken in 1430, which runs to 92 printed pages: W. Greenwell, *Feodarium Prioratus Dunelmensis* (Surtees Society, 58, 1871), pp. 1–92.
17. See Chapters 4 and 6.
18. W. T. Baxter, 'Early accounting: the tally and the checker-board' in R. H. Parker and B. S. Yamey (eds), *Accounting History: Some British Contributions* (Oxford, 1994), pp. 201–16.
19. W. E. Lunt, *The Valuation of Norwich* (Oxford, 1926).
20. *DPBR*, pp. 13–20.
21. *Exitus libere Curie et Halmote vix sufficient ad sallaria ballivo et ministrorum quorum expense debent deduci*: *ibid.*, p. 19.
22. *Collectanea*, p. 22.

23. Additionally an example of a chantry account from the chantry of Bishop Walter Skirlaw for 1402–3 prepared by Thomas Lythe survives and has been transcribed: DCD, Misc. Ch. 2651; *DAR*, vol. 3, p. lix.
24. *Coldingham*, p. iii.
25. The earliest surviving account from the sacrist of Coldingham also includes brief accounts for the almoner and terrar. These entries are not repeated in subsequent accounts: DCD, Coldingham sacrist 1311/12; *Coldingham*, pp. i–ii. References exist to cellarers at Finchale and Holy Island and to a sacrist at Finchale, and it is possible that they may have rendered separate accounts which do not survive. Adam of Cornsay (c. 1335–45) accounted jointly with the prior in 1342/3: *Liber Vitae*, vol. 3, pp. 195, 252, 279; DCD, Holy Island, 1342/3.
26. For an example, see *DAR*, vol. 1, p. 199.
27. This rental is printed in R. A. Lomas and A. J. Piper (eds), *Durham Cathedral Priory Rentals: I Bursars Rentals* (Surtees Society, 198, 1986), pp. 21–9.
28. R. B. Dobson, *Durham Priory 1400–1450* (Cambridge, 1973), pp. 346–7. A single earlier *status* of 1315 survives which comprises a list of vestments, books etc. held at Durham College in Oxford: *Collectanea*, pp. 35–8.
29. Coulton, *Five Centuries*, vol. 3, p. 448.
30. *Durham Priory*, pp. 148, 316–27; R. B. Dobson, ‘The last English monks on Scottish soil: the severance of Coldingham Priory from the monastery of Durham’ in R. B. Dobson (ed.), *Church and Society in the Medieval North of England* (London, 1996), pp. 113, 116.
31. A small number of accounts relating to trees, executorship expenses, taxation etc. are not included in this table. Livestock accounts too have been omitted as they include, a range of over eighty possible subsidiary accounts based upon location and animal type, age and sex.
32. Table 3.3 is based upon data drawn from the *Handlist* compiled by Mr Alan Piper. Not all accounts retain a title containing a date. On occasion dating has been done by using other information contained within the account rolls including the officials named and amounts which may be agreed with other dated accounts. Full details are available in the card index maintained at 5, The College.
33. B. Dodds, ‘Durham Priory tithes and the Black Death between Tyne and Tees’, *Northern History*, 39 (2002), p. 17.
34. Dobson, *Durham Priory*, p. 317.
35. R. A. Lomas, ‘A northern farm at the end of the Middle Ages: Elvethall Manor, Durham, 1443/4–1513/14’, *Northern History*, 18 (1982), pp. 26–53.
36. J. Raine (ed.), *Historiae Dunelmensis Scriptores Tres* (Surtees Society, 9, 1839), pp. cclxxv–cccviii; W. Greenwell (ed.), *Feodarium Prioratus Dunelmensis* (Surtees Society, 58, 1871), pp. 98–211.
37. Kirk, *Obedientiars of Abingdon Abbey*; E. Searle and B. Ross (eds), *Accounts of the Cellarers of Battle Abbey* (Sydney, 1967); I. Kershaw and D. M. Smith (eds), *The Bolton Priory Compotus 1286–1325* (Woodbridge, 2000); P. D. A. Harvey, ‘Mid-13th-century accounts from Bury St Edmunds Abbey’, *Transactions of the British Archaeological Association Conference*, 20 (1998), pp. 128–38; Smith, *Canterbury Cathedral Priory*, pp. 222–3; A. M. Erskine (ed.), *The Accounts of the Fabric of Exeter Cathedral, 1279–1353*, 2 vols. (Devon & Cornwall Record Society, 24, 1981; 26, 1983); L. J. Lloyd, *The Library of Exeter Cathedral* (Exeter, 1956), p. 21; R. Graham, ‘The finance of Malton Priory, 1244–1257’, *TRHS*, new series, 18 (1904), pp. 131–56; Saunders, *Obedientiary and Manor Rolls*, p. 8; J. Greatrex (ed.), *Account Rolls of the Obedientiaries of Peterborough*

- (Northamptonshire Record Society, 33, 1983); P. I. King (ed.), *The Book of William Morton, Almoner of Peterborough Monastery 1448–1467* (Northamptonshire Record Society, 16, 1954); Tillotson, *Monastery and Society*; A. H. Denney (ed.), *The Sibton Abbey Estates: Select Documents 1325–1509* (Suffolk Records Society, 2, 1960); D. Dymond (ed.), *The Register of Thetford Priory*, 2 vols. (Norfolk Record Society, 59, 1994; 60, 1995); B. Harvey, *Living and Dying in England 1100–1540: The Monastic Experience* (Oxford, 1993), pp. 252–3; G. W. Kitchin (ed.), *Compotus Rolls*; J. M. Wilson, J. H. Bloom and S. G. Hamilton (eds), *Accounts of the Priory of Worcester* (Worcester Historical Society, 21, 1907), pp. xi–xxvi.
38. *De Norham per unum cyrographum cxii li xis ixd*: DAR, vol. 1, p. 489. Definitions of chirograph include ‘formal written document’, ‘indenture’, and ‘bond’: SOED, p. 327.
  39. See *Tallie* section of the indicated accounts.
  40. A. J. Piper, ‘Evidence of accounting and local estate services at Durham, c. 1240’, *Archives*, 20 (1992), p. 36.
  41. *HDST*, pp. xxxix–xl.
  42. Earlier statutes from the priorates of Absalom (1154–9), Germanus (1162–89), Bertram (1189–1213) and Ralph Kerneth (1218–34) are concerned with subjects such as the assignation of funds for alms-giving and hospitality, and the procedures to be observed on the death of a monk: *HDST*, pp. xxxv–xxxix. The earliest surviving accounting fragment is discussed in Piper, ‘Evidence’.
  43. *HDST*, p. xliii; *Annals*, pp. 92–3, 216.
  44. *de qua tamen portione, ut obedientiarum de suis officiis, annis singulis redderet rationem*: *HDST*, pp. 47–8.
  45. *rimari fecit omnes compotos bursarii, a tempore cessionis suae usque tunc et eos quasi nova ratiocina fecit reddere*: *HDST*, p. 73.
  46. *omnes obedientiarum... statum officii sui [cum] requisiti fuerint prelato suo fideliter ostendant. Bursarius vero, celerarius et granetarius de omnibus receptis et expensis suis modo debito et consueto fideles reddant rationes*: Pantin, *Documents*, vol. 1, p. 238.
  47. J. Raine (ed.), *The Correspondence, Inventories, Account Rolls, and Law Proceedings of the Priory of Coldingham* (Surtees Society, 12, 1841); J. Raine (ed.), *The Charters of Endowment, Inventories and Account Rolls of the Priory of Finchale* (Surtees Society, 6, 1837); J. Raine (ed.), *The Inventories and Account Rolls of the Benedictine Houses or Cells of Jarrow and Monk–Wearmouth in the County of Durham* (Surtees Society, 29, 1854).
  48. J. Raine, *The History and Antiquities of North Durham* (London, 1852); H. Fishwick (ed.), *The History of the Parish of Lytham in the County of Lancaster* (Chetham Society, 60, 1907); *Collectanea*, pp. 1–76.
  49. *Coldingham*; J. Raine, *North Durham*.
  50. J. Raine (ed.), *The Durham Household Book or the Accounts of the Bursar of the Monastery of Durham from Pentecost 1530 to Pentecost 1534* (Surtees Society, 18, 1844).
  51. J. T. Fowler (ed.), *Extracts from the Account Rolls of the Abbey of Durham, from the original MSS*, (Surtees Society, 99, 1898; 100, 1898; 103, 1900).
  52. For example, Knowles, *Religious Orders*; Snape, *English Monastic Finances*. For criticisms see Introduction.
  53. *DAR*, vol. 1, p. 10.
  54. Raine provides the example of Robert Surtees translating ‘*gerusamo*’ as ‘Jerusalem’ and describing ‘the spectacle of two men of Thorp [in County Durham] meeting in Jerusalem, and what is more extraordinary, surviving to settle their affairs

- at home'. In fact the term is commonly rendered as '*gersuma*', a fine paid upon taking possession of a piece of a land. Raine continues 'This mistake, when pointed out to him [Robert Surtees], afforded him great amusement': *Finchale*, p. ccccxix.
55. Lomas and Piper, *Rentals*. This volume also includes a sale of tithes document from 1343.
  56. R. Britnell (ed.), *Durham Priory Manorial Accounts 1277–1310* (Surtees Society, 218, 2014).
  57. A brief listing of the main divisions of the archives relating to Durham Cathedral Priory is given in Dobson, *Durham Priory*, pp. 392–7.
  58. *HDST*.
  59. See also, F. G. Davenport, *The Economic Development of a Norfolk Manor 1086–1565* (London, 1967); P. D. A. Harvey (ed.), *Manorial Records of Cuxham, Oxfordshire, c. 1200–1359* (Oxford Record Society, 50, 1976); M. Bailey (ed.), *The English Manor c. 1200–c. 1500* (Manchester, 2002). Household accounts have been investigated in C. M. Woolgar (ed.), *Household Accounts from Medieval England*, 2 vols. (Oxford, 1992–3).
  60. In the past there has been disagreement and doubt over what specific terms such as *arreragia* or *remanentia* (the balance shown at the bottom of an account) actually indicate: C. Noke, 'Agency and the *Excessus* balance in manorial accounts' in R. H. Parker and B. S. Yamey (eds), *Accounting History: Some British Contributions* (Oxford, 1994), p. 139.
  61. Dobson, *Durham Priory*, p. 261.
  62. D. Postles, 'The "excessus" balance in manorial accounts', *Bulletin of the Institute of Historical Research*, 54 (1981), pp. 105–10; Noke, 'Agency', pp. 139–59.
  63. Noke, 'Agency', p. 156; Postles, 'Excessus', p. 106.
  64. R. R. Davies, 'Baronial accounts, incomes and arrears in the later Middle Ages', *EcHR*, 21 (1968), p. 211.
  65. D. L. Farmer, 'Prices and wages' in H. E. Hallam (ed.), *The Agrarian History of England and Wales*, vol. 2 (Cambridge, 1988), pp. 733, 785; M. Page, 'Challenging custom: the auditors of the bishopric of Winchester, c. 1300–c. 1310' in M. Prestwich, R. H. Britnell and R. Frame (eds), *Thirteenth Century England VI: Proceedings of the Durham Conference 1999* (Woodbridge, 1997), p. 39.
  66. G. G. Coulton, *Five Centuries of Religion*, vol. 3 (Cambridge, 1936), p. 448.
  67. *DAR*, vol. 3, p. liv; M. Threlfall-Holmes, *Monks and Markets: Durham Cathedral Priory 1460–1520* (Oxford, 2005), p. 31.
  68. Dobson, *Durham Priory*, p. 255.
  69. M. M. Postan, 'Why was science backward in the Middle Ages?' in M. M. Postan (ed.), *Essays on Medieval Agriculture and General Problems of the Medieval Economy* (Cambridge, 1973), pp. 81–6.
  70. *Durham Priory*, p. 1.
  71. Unlike the other officers and the obedientiaries who are each awarded their own section in the three volumes, the granator accounts were overlooked initially, although Fowler did include some short extracts in his introduction to the set, which concludes the third volume.
  72. *consumpti sunt, partim per pluuiam, partim per ratones et mures*: Dobson, *Durham Priory*, p. 3; Pantin, *Report*, pp. 25–6.
  73. See the work of B. Harvey, H. W. Saunders and R. A. L. Smith.
  74. A limited number of account rolls from Selby and Whitby have been published: J. H. Tillotson (ed.), *Monastery and Society in the Late Middle Ages: Selected Account*

*Rolls from Selby Abbey, Yorkshire, 1398–1537* (Woodbridge, 1988); J. C. Atkinson (ed.), *Cartularium Abbathie de Whitby, Ordinis S. Benedicti, Fundatae Anno MLXXVIII*, vol. 2 (Surtees Society, 72, 1881), pp. 553–85, 600–25.

#### 4 Rentals, *Compoti*, *Status*, and Other Documentary Forms

1. E. M. Thompson, *An Introduction to Greek and Latin Palaeography* (Oxford, 1912), p. 28.
2. 'Item scribenti compotum et rentale et pro pergameno et papiro empt.:' *In parcamento per annum iiii*: N. R. Holt. (ed.), *The Pipe Roll of the Bishopric of Winchester 1210–1211* (Manchester, 1964), p. 162.
3. *Et in pergamento, papiro, cera rubea emp., et clerico scribenti hunc compotum, iis viijd*: *DAR*, vol. 1, pp. 189, 219; vol. 2, pp. 296, 307, 395, 425, 495, 498.
4. B. Bischoff (trans. D. Ó Cróinín and D. Ganz), *Latin Paleography: Antiquity and the Middle Ages* (Cambridge, 1993), pp. 8–12.
5. Bischoff, *Paleography*, p. 14.
6. The accounting records contain numerous purchases of wax, but I have not found any reference to its use for accounting purposes. The majority of bursars' accounts surveyed contained a payments section headed 'Tallie', which included payments, witnessed by the cutting of tallies, to the cellarer, the granator and the manorial *servientes*.
7. R. Fitz Nigel (ed. and trans. C. Johnson, F. E. L. Carter and D. E. Greenway), *Dialogus de Scaccario: The Course of the Exchequer* (Oxford, 1983), pp. 22–4.
8. W. T. Baxter, 'Early accounting: the tally and the checker-board' in R. H. Parker and B. S. Yamey (eds), *Accounting History: Some British Contributions* (Oxford, 1994), pp. 197–235; M. T. Clanchy, *From Memory to Written Record: England 1066–1307* (Oxford, 1979), pp. 95–6; D. Oschinsky, *Walter of Henley and Other Treatises on Estate Management and Accounting* (Oxford, 1971), pp. 222–4; J. M. Pullan, *The History of the Abacus* (London, 1968), p. 51.
9. R. Britnell, *Durham Priory Manorial Accounts 1277–1310* (Surtees Society, 218, 2014), p. 8.
10. *ut patet per i indenturam*: DCD, Pittington 1376/7.
11. An illustration of this indenture is provided in A. Dobie, 'An analysis of the bursars' accounts at Durham Cathedral Priory, 1278–1398', *AHJ*, 35 (2008), p. 183.
12. An illustration of the survival of two matching indentures which record the transactions between the granator and the bursar of Durham Cathedral Priory is provided in A. Dobie, 'A review of the granators' accounts of Durham Cathedral Priory 1294–1433: an early example of process accounting', *AHR*, 21 (2011), p. 17.
13. *DPBR*, p. 21.
14. *Ibid.*, pp. 31, 71, 129.
15. Bischoff, *Paleography*, p. 16.
16. *Et in incausto, pumysch, cera rubea empt., ijs iiijd*: *DAR*, vol. 3, p. 619.
17. *DAR*, vol. 3, pp. 889–989; *DHB*, pp. 333–46; *DPMA*, pp. 333–52; *Finchale*, pp. ccccxvii–ccccliv.
18. A. Cappelli, *Lexicon Abbreviatarum, Quae in Lapidibus, Codicibus et Chartis Praesertim Medii Aevi Occurrunt: Dizionario di Abbreviatura Latine ed Italiane* (Milan, 1954); C. T. Martin (ed.), *The Record Interpreter* (Chichester, 1982).

19. R. J. Eaglen, 'The evolution of coinage in thirteenth-century England' in P. R. Coss and S. D. Lloyd (eds), *Thirteenth Century England IV: Proceedings of the Newcastle upon Tyne Conference 1991* (Woodbridge, 1992), p. 19.
20. F. M. Powicke, *The Thirteenth Century, 1216–1303*, p. 633; M. Allen, 'The English currency and the commercialization of England before the Black Death' in D. Wood (ed.), *Medieval Money Matters* (Oxford, 2004), p. 34; J. L. Bolton, *Money in the Medieval English Economy: 973–1489* (Manchester, 2012), pp. 156–9. For accounting purposes and foreign exchange transactions, the mite, reckoned at twenty-four to the penny was also used: P. Spufford, *Handbook of Medieval Exchange* (London, 1986), p. 198.
21. Bolton, *Money*, p. 168.
22. J. L. Bolton, *Money in the Medieval English Economy: 973–1489* (Manchester, 2012), pp. 50–2.
23. J. D. Mackie, *The Earlier Tudors, 1485–1558* (Oxford, 1992), pp. 604–6.
24. M. Allen, 'The Durham Mint before Boldon Book' in D. W. Rollason, M. M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham 1093–1193* (Woodbridge, 1994), p. 383; M. Allen, *The Durham Mint* (London, 2003), pp. 3–15. Illustrations of silver pennies minted at Durham are reproduced on p. 398. Illustrations of the noble and the groat and of pennies, halfpennies and farthings both cut and round are provided in M. Allen, 'The English currency', pp. 46–50.
25. Illustrations of the heads of the bursars' account rolls of 1278–9 and 1390–1 are included in Dobie, 'Bursars' Accounts', pp. 190–1.
26. *Compotus W de Norton a die Sancti Wilfridi in Hyme anno gracie mclxx octavi usque in diem Sanctorum Processi et Martiniani*: DCD, bursar, 1278/9. The Latin of the accounts is often in abbreviated form. In quotations from the account rolls, apart from monetary values and units of measurement where li, s, d, ob and q have been retained for pound, shilling, penny, halfpenny, farthing; and qrt, ras, celdr, burc and curc have been retained for quarter, *rasarium*, *celdrum*, *burceldrum*, and *curceldrum*, the Latin has been extended. Insertions added by the author are indicated by '[ ]'. As discussed in Chapter 6 the 'long hundred' of 120 is used in the measurement of physical quantities. Illegible or missing text is indicated by '... ..'. Where no secondary reference is given, the information has been taken from the original account roll, and where the account roll is clearly specified in the text, no additional reference is given in the footnotes. The dating of accounts is done using C. R. Cheney, *Handbook of Dates for Students of English History* (London, 1948).
27. *Compotus fratris R de Mordon Bursarii Dunelmensis die lune proxima post festum beati michaelis archangeli anno gracie mcc nonagesimo tercio*: DCD, bursar, 1292/3.
28. The *Liber Vitae* contains all biographical details of monks known at the date of publication in 2007.
29. *Compotus domini Thome de Hesswell bursarii a domenica proxima post festum sancti michelis anno domini millesimo cccx usque ad festum sancti martini anno domini millesimo cccxi pro annum integrum et vi septimanas*: DCD, bursar, 1310/11.
30. This example is quoted in Cheney, *Handbook*, p. 3.
31. Cheney, *Handbook*, pp. 3–5.
32. Numerous examples are contained within J. M. Wilson, J. H. Bloom and S. G. Hamilton (eds), *Accounts of the Priory of Worcester* (Worcester Historical Society, 21, 1907); J. M. Wilson and C. Gordon (eds), *Early Compotus Rolls of the Priory of Worcester* (Worcester Historical Society, 23, 1908); S. G. Hamilton (ed.), *Compotus Rolls of the Priory of Worcester* (Worcester Historical Society, 26, 1910).

33. These *status* have been published: *Finchale*, p. i; *Jarrow*, p. 1.
34. *Status domus de Fynkhal liberatus per dominum Walterum de Swinburn die sancti vitalis martyris... ..aprilis Galfrido de Burdon tunc priori, anno mccciii*: DCD, *Finchale*, 1303.
35. *Status... ..crastino sancti oswyni regis et martyris anno domini mccc tertio*: DCD, *Jarrow*, 1303.
36. *Bona de Fynchale die purificationis anno domini mccc septimo*: DCD, *Finchale*, 1308.
37. *Status domus de Lythm anno domini mccc decimo*: DCD, *Lytham*, 1310.
38. *Status domus Insule Sacre datus per Johannem de Laton Priorem eiusdem domus die dominica proxima ante festem sancti michaelis archangeli anno domini millesimo trecentesimo vicesimo octavo*.
39. P. D. A. Harvey, *Manorial Records* (London, 1999), p. 27; M. Bailey (ed.), *The English Manor c. 1200–c. 1500* (Manchester, 2002), p. 97.
40. Fitz Nigel, *Dialogus*, p. 72.
41. E. Searle and B. Ross (eds), *Accounts of the Cellarers of Battle Abbey* (Sydney, 1967), p. 113.
42. R. E. G. Kirk (ed.), *Accounts of the Obedientiars of Abingdon Abbey* (Camden Society, new series 51, 1892), pp. xi, 3, 5, 22, 99, 139, 143–65.
43. S. F. Hockey (ed.), *The Account–Book of Beaulieu Abbey* (Camden Society, 4th series, 16, 1975), p. 46.
44. I. Kershaw and D. M. Smith (eds), *The Bolton Priory Compotus 1286–1325* (Woodbridge, 2000), p. xii.
45. *Visus compoti, insuper, tocius administracionis omnium officialium domus coram senioribus de capitulo, ad hoc per priorem vocandis, annis singulis fiat in Paschate, et reddatur finalis compotus in Natali*: W. Brown (ed.), *The Register of John le Romeyn, Lord Archbishop of York, 1286–1296*, vol. 1 (Surtees Society, 123, 1913), p. 200.
46. W. A. Pantin, *Report on the Muniments of the Dean and Chapter of Durham* (Privately printed, 1939), p. 22.
47. R. B. Dobson, *Durham Priory 1400–1450* (Cambridge, 1973), p. 260.
48. Accounts for which there is no clear indication (because the account is incomplete or illegible) of the end-date have been omitted from the tables. Thus Tables 3.3a and 3.3b indicate accounts for years which do not appear in Appendices 1 and 2. For example a terrar's account survives from the period 1391/2, but this does not appear in Appendix 1 as no end-date is discernible.
49. The single preceding accounting item from the terrar's office of 1324 is a list of dues.
50. For example DCD, *Pittington*, 1379–80.
51. Knowles, *Religious Orders*, vol. 2, p. 4; Pantin, *Documents*, vol. 2, p. 230; H. E. Salter (ed.), *Chapters of the Augustinian Canons* (Canterbury and York Society, 29, 1922), pp. 218–20.
52. *omnium reddituum et proventuum*. The valuation is described and transcribed in *DPBR*, pp. 15–20. The manuscript, British Library MS Stowe 930, contains a further valuation which probably dates from around 1250, and a copy of the *Nova estimacio* which came to be known as the 'Valuation of Norwich' and which was likewise a valuation from which the total due from papal levies could be calculated.
53. *et ordinatum est etiam et statutum ut scribantur duo rotuli, continentes totius Domus possessiones, redditus, et omnia alia Domui pertinencia*: *HDST*, p. xxxix.
54. *DPBR*, p. 11; J. D. Mackie, *The Earlier Tudors, 1485–1558* (Oxford, 1992), pp. 371–2.

55. *DPBR*, p. 11.
56. W. Greenwell (ed.), *Boldon Buke: A Survey of the Possessions of the See of Durham, made by order of Bishop Hugh Pudsey in the year 1183* (Surtees Society, 25, 1852); P. D. A. Harvey, 'Boldon Book and the wards between Tyne and Tees' in D. Rollason, M. Harvey and M. Prestwich (eds), *Anglo-Norman Durham 1093-1193* (Woodbridge, 1994), pp. 399-405; W. Greenwell (ed.), *Bishop Hatfield's Survey: A Record of the Possessions of the See of Durham* (Surtees Society, 32, 1857).
57. W. Greenwell (ed.), *Feodarium Prioratus Dunelmensis* (Surtees Society, 58, 1871); *DPBR*, p. 11.
58. Described and transcribed in *DPBR*, pp. 21-9. A series of rent rolls from the period 1290-1345 also survive from the almoner's office.
59. A full list of surviving rental material, and a description and a transcription of the 1340/1 rental are given in *DPBR*, pp. 10-14, 31-67.
60. *Ibid.*, pp. 34, 38.
61. The 1495/6 rent book is transcribed in *DPBR*, pp. 129-97; and the 1539/40 rent book is partially transcribed in *FPD*, pp. 302-31.
62. The interchangeableness of these two terms is illustrated in the 1343/4 almoner's account where both are included in its title. The term '*raciocina*' is also found, but less frequently.
63. E. M. Halcrow, *The Administration and Agrarian Policy of the Manors of Durham Cathedral Priory* (University of Oxford, unpublished B.Litt. dissertation, 1949).
64. *DAR*, vol. 3, p. xxiii.
65. The accounts for 1278/9 and 1329/30 are for nine and ten month periods, the remainder of the accounts selected cover approximately 12 months.
66. J. T. Fowler (ed.), *The Coucher Book of Selby Abbey*, vol. 2 (Yorkshire Archaeological Society Record Series, 13, 1893), p. 304.
67. *DPBR*, p. 11.
68. *DAR*, vol. 3, p. 988; *DPBR*, p. 221.
69. *Ibid.*, p. 221.
70. *DAR*, vol. 3, p. 984.
71. *Ibid.*, vol. 3, p. 892.
72. *Ibid.*, vol. 3, pp. 934-5; *DPBR*, p. 221.
73. *Ibid.*, p. 221.
74. *DAR*, vol. 3, p. 953; *DPBR*, p. 221.
75. An outline of the origins of the system of tithing and of its rigorous enforcement is provided in J. R. H. Moorman, *Church Life in England in the Thirteenth Century* (Cambridge, 1946), pp. 115-16.
76. B. Dodds, 'Managing tithes in the late Middle Ages', *Agricultural History Review*, 53 (2005), pp. 125-40.
77. DCD, bursar, 1292/3, 1329/30, *mutuaciones*.
78. Dobson, *Durham Priory*, pp. 97-8.
79. See Chapter 5 for a description of the great chirograph.
80. Such a formulary is still held at Durham, although of a later date (c. 1381) which states *primo recepta denariorum et postea expense denariorum*: DCD, Loc. II: 15.
81. *Et sic excedunt recepte expensas in m̄diii<sup>xx</sup>xvi li xis xid*.
82. *de quibus se exonerat de*.
83. *de m̄lvii li ixs iiid remanentibus in magno cyrograffo*.
84. This new layout may also reflect changes in rent-collection practices. Indentures detailing the cash given the bursar by individual rent collectors survive for the period 1432-8: DCD, Loc. V: 1-10, 56-63, 66. However it is also possible that



- similar indentures had been prepared earlier but not retained after the accounts had been audited and agreed. Thomas Lawson, bursar 1432–8, was investigated for incompetence, and this may explain the retention of these records.
85. DCD, bursar, 1308/9, 1310/11, 1313/14, 1314/15, 1316/17, 1317/18, 1329/30, 1330/1.
  86. For example the entries in the bursar's 1310/11 (A) detailed account extend to approximately 4.5 metres, whereas those in the 1310/11 (B) summarized account extend to only 80 cm. Summary accounts are even shorter having only a single line for both income and expense categories.
  87. *Et de ciiii<sup>xx</sup> vli iis viid receptis de firmis termini sancti martini anno etcetera cccx.*
  88. DCD, bursar, 1310/11(A), *varie recepte and empicio vini* sections.
  89. An illustration of the head of this roll has been published in Dobie, 'Bursars' Accounts', p. 191.
  90. D. Oldroyd and A. Dobie, 'Bookkeeping' in J. R. Edwards and S. P. Walker (eds), *The Routledge Companion to Accounting History* (London, 2009), p. 104.
  91. C. Noke, 'Accounting for bailiffship in thirteenth century England', *Accounting and Business Research*, 11 (1981), p. 141.
  92. *Ex quibus abbas brevem teneat, ut dum sibi in ipsa assignata fraters vicissim succedunt, sciat quid data ut quid recepit*: J. McCann (ed.), *The Rule of St Benedict* (London, 1969), pp. 84–5.
  93. *Finchale*, pp. i–ii; *Jarrow*, pp. 1–2; *DAR*, vol. 1, p. 113.
  94. A. J. Piper, 'The libraries of the monks of Durham' in M. B. Parkes and A. G. Watson (eds), *Medieval Scribes, Manuscripts and Libraries: Essays presented to N. R. Kerr* (London, 1978), p. 239.
  95. *Finchale*, p. iv.
  96. *Jarrow*, p. 13.
  97. DCD, 2.4 Ebor. 37.
  98. *et ostendatur eis [suppriori et aliis fratribus] status Domus, in quibus aut quantum creverit annuatim, aut diminuta fuerit*: *HDST*, p. xxxix.
  99. *DPBR*, pp. 28–9, 68–70.
  100. *convenient singuli diebus veneris in scaccario... et scribant expense tam bracine quam pistrine et panetarie et uterque dictas expenses sic scriptas penes se retineat usque ad finale comptum*: DCD, Loc. XXVII: 16 (f).
  101. Such a function was specifically defined at the Council of Lyons in 1245, when it was stated: *Computaciones vero conscripta semper in thesauro ecclesiae ad memoriam reserventur, ut in computatione annorum sequentium, praeteriti temporis et instantis diligens habeatur collatio, ex qua superior administrantis diligentiam vel negligentiam comprehendat.* ('Written accounts should always be retained in the treasury of the church for the record, and likewise so should the accounts of following years: there should be held an accurate collection of the past and present time from which the superior [prelate] may appreciate the carefulness or negligence of the administration'): N. P. Tanner, *Decrees of the Ecumenical Councils*, vol. 1 (London, 1990), p. 294.
  102. *'ut patet per omnia rentalia antique'* and *'ut patet per feodarium et rentalia antiqua et rotulos liberae curiae, ab anno domini mccc xxxii usque nunc'*: *FPD*, pp. 28, 31.
  103. *ut patet expresse in diversis comptis dictorum magistrorum... videlicet de anno domini millesimo cccxxv in statu alani de marton sic habet. Item remanet ibidem unus batellus cum remis suis*: DCD, Loc. II: 6. Reference is also made to the accounts from 1337, 1338, 1339, 1340, 1355, 1389, 1395, 1414, 1417, 1418, 1425, 1427, and 1432.
  104. *Jarrow*, p. 142.

105. DCD, Loc. V: 55.
106. An illustration of the 1313/14 summary is included in Dobie, 'Bursars', p. 199.
107. The formulary of Beaulieu Abbey, which served as a guide for auditors, provided a table of standard costs for foodstuffs and clothing which could be compared to actual prices paid and received: Hockey, *Account-Book*, pp. 52–5; Harvey, *Manorial Records*, pp. 26–7.
108. *HDST*, pp. xxxix–xl.
109. *Et de iiiiis iiii receptis de diversis vendicionibus super comptum ut patet in tergo*. Examples of such entries can be found in the Billingham 1330/1 account.
110. M. Bloch, (trans. L. A. Manyon), *Feudal Society*, vol. 1 (London, 1967), p. 75.
111. *DAR*, vol. 3, p. liv.
112. M. Threlfall–Holmes, *Monks and Markets: Durham Cathedral Priory 1460–1520* (Oxford, 2005), pp. 31–2.
113. See Chapter 6, for the confusion caused by the use of the long hundred.
114. See the recalculation of arithmetic schedule at the end of Appendix 4.
115. A. M. Peden (ed.), *Abbo of Fleury and Ramsey: Commentary on the Calculus of Victorius of Aquitaine* (Oxford, 2003), pp. xl, 4–54.
116. DCD, Loc. XVI: 2c; J. M. Pullan, *The History of the Abacus* (London, 1968).
117. For example DCD, Billingham, 1333/4; Pittington, 1327/8.
118. C. T. Martin, *The Record Interpreter* (Chichester, 1982), pp. xii–xiii.
119. Instances of arithmetic inaccuracy have been identified: Threlfall–Holmes, *Monks and Markets*, pp. 31–2.
120. Knowles, *Religious Orders*, vol. 1, pp. 57–8.
121. C. M. Fraser, *A History of Anthony Bek, Bishop of Durham, 1283–1311* (Oxford, 1957), pp. 127–8.
122. *pro diversis erroribus in comptis suis inventis. Et sic summa tocuis debiti sui computatis computandis et allocatis allocandis cs pro quibus arrestatus est et manucaptus*: DCD, Billingham, 1330/1.
123. *quod annis singulis quoddam annale capitulum pro reformatione ordinis cum universis prioribus, custodibus, et magistris cellarum exteriorum provide celebremus*: *HDST*, p. cxxx; DCD, Pr. Reg. II, f120v–121r.
124. See for example, DCD, Misc. Ch. 5183, 6840, 6842, 6843, 6844.
125. *Finchale*, pp. i–ii; *Jarrow*, p. 139.
126. *ostensus in capitulo annali Dunolm. in crastino sancte Fidis virginis*: *DAR*, vol. 2, p. 375.
127. *DAR*, vol. 2, pp. 372–5.
128. *predictus dominus deliberavit [xiiii li vis viid] domino priori super comptum suum de bursa in presencia aliorum confratium*: DCD, terrar, 1396/7.
129. *In expensis bursarii, domini Ricardi de Bekyngham et Henrici de Hett apud Wynestowe pro compoto Roberti de Preston de duobus termini audiendo*: DCD, bursar, 1355/6, *expense necessarie*; 'Henrico de Hett auditori compotorum servientium domini prioris': DCD, bursar 1356/7, *expense necessarie*.
130. 'Et in expensis terrarii, bursarii et aliorum apud Ketton pro compoto Johannis de Martyndall audiendo'; 'Et in expensis eorundem apud Beaulu...pro comptis servientis audiendo': DCD, bursar 1357/8, *expense necessarie*.
131. *pro statu manerii de Wynestowe recipiendo*: DCD, bursar, 1377/8, *expense necessarie*.
132. Bischoff, *Paleography*, p. 16. In the 1334/5 bursar's account the totals are written in black ink in contrast to the other entries which are in brown ink. The

- 1399/1400 Lytham account totals and the figure for the *superexpedit* balance are in darker ink.
133. The sheep '*depredati et furati fuerunt in adventu scotorum et per alios latrenos sicut probatum fuit per testimonium et iuramentum omnium vicinorum suorum et sic est quietus*'.
  134. Halcrow, *Administration*, p. 35.
  135. *Ibid.*, p. 21.
  136. *In expensis factis per procuratorem de Norham ut patet per particulas in compoto eiusdem procuratoris lxx li xis q. In expensis factis per procuratorem scocie ut patet in compoto suo liiii li viiis xid ob q*: DCD, bursar, 1330/1(B).
  137. *In liberatione servienti de Pitingdon per duas tallias xix li xs*: DCD, bursar, 1292/3.
  138. A survey of tally types and their use is provided in W. T. Baxter, 'Early accounting: the tally and the checker-board' in R. H. Parker and B. S. Yamey (eds), *Accounting History: Some British Contributions* (Oxford, 1994), pp. 197–235.
  139. For example, DCD, Billingham, 1328/9, wheat.
  140. For example, *Quod octavo die Januarii mandatum fuit magistri Willelmo de Kellawe, receptori nostro Dunelmensi, quod liberaret Andreaede Brumptoft xxvi libras*: T. D. Hardy (ed.), *Registrum Palatinum Dunelmense: The Register of Richard de Kellawe, Lord Palatine and Bishop of Durham, 1311–1316*, vol.1 (London, 1873), p. 114; B. Harvey, *Documents Illustrating the Rule of Walter de Wenlok, Abbot of Westminster, 1283–1307* (Camden Society, 4th series, 2, 1965), p. 67.
  141. The parish of Hesleden comprised a number of distinct townships of which Hesleden was one: *DPBR*, pp. 207–8.
  142. M. Page, 'Challenging custom: the auditors of the bishopric of Winchester, c. 1300–c. 1310' in M. Prestwich, R. H. Britnell and R. Frame (eds), *Thirteenth Century England VI: Proceedings of the Durham Conference 1999* (Woodbridge, 1997), p. 41.
  143. N. B. Lewis, 'A Certificate of the Earl of Lancaster's Auditors, 1341', *EHR*, 55 (1940), pp. 99–103.
  144. *Et sic debet lxxiiii li xviii iiiid q. De quibus respondebit in proximo compoto*: DCD, bursar 1349/50 (A).
  145. *Idem reddit compotum de lxxiiii li xviii iiiid q receptis de remanentia compoti anni precedentis ut patet in pede compoti eiusdem*: DCD, bursar, 1350/1(B).
  146. *et sic remanent super ipsem [the bursar] xxxiis viiid q quos solvit super compotum et sic quiet[us est]*.
  147. '*qui receptas et expensas ipsarum [cellarum] a fratribus suis occultant*' and '*quem velint habere conscium recepte pariter et expense*': *Annals*, p. 103.
  148. *quilibet obedienciaris habeat conscium que sciat recepta et expensas et testimonium perhibeat in annali compoto et hoc id fiat de omnibus prioribus et magistris cellarum*: DCD, Loc. XXVII: 16(a).
  149. *Item sit unus celerarius qui curam et custodiam habeat de expensis coquine et alius granetarius qui curam habeat panis et servisie et sic alter alterius conf[us]cius habeant rotulos mutuo[s] duplicatos de omnibus expensis et receptis*: DCD, Loc. XXVII: 16(f). A similar control known colloquially as the 'four eyes' principle was required by the Bank of England in its position as a bank regulator in the 1990s. Knowledge of and ability to accomplish a transaction was not to be confined to a single member of staff.
  150. *DAR*, vol. 1, pp. 13,135: DCD, cellarer, 1324; DCD, Misc. Ch. 4764; DCD, bursar, 1328/29, 1329/30; DCD, hostiller, 1394/5.

151. See for example, Bailey, *English Manor*, p. 116; M. Page (ed.), *The Pipe Roll of the Bishopric of Winchester 1301–2* (Hampshire Record Series, 14, 1996), p. 15.
152. DCD, Loc. XXVII: 16; DCD, Loc. XXVII: 16(f).
153. H. W. Saunders, *An Introduction to the Obedientary and Manor Rolls of Norwich Cathedral Priory* (Norwich, 1930), p. 152.

## 5 Debtors, Creditors and Financial Management

1. M. McKisack, *The Fourteenth Century, 1307–1399* (Oxford, 1971), p. 305.
2. R. Nicholson, *Scotland: The Later Middle Ages* (Edinburgh, 1997), p. 161.
3. *deterioratus ... in multis, primo ex mutuacionibus magnis: HDST*, p. 89.
4. *sarcinam debitorum*: *ibid.*, p. cxxii; R. B. Dobson, *Durham Priory 1400–1450* (Cambridge, 1973), p. 251.
5. *Omnes custodes maneriorum grangiarum et officinarum ita computant de redditibus quos non dum receperunt, et de debitis que pro rebus venditis eisdem debentur, sicuti de tunc iam receptis. Set quia dicta debita que non dum receperunt in compoto suo liberare non poterunt, in areragiis vel remanentia prout debent remanebunt*: S. F. Hockey (ed.), *The Account-Book of Beaulieu Abbey* (Camden Society, 4th series, 16, 1975), p. 47.
6. R. R. Davies, 'Baronial accounts, incomes and arrears in the later Middle Ages', *EHR*, 21 (1968), pp. 211–12. This highlights the importance of precision in defining what a figure in an account-roll represents before quoting it as evidence in support of a particular theory.
7. For example DCD, bursar, 1342/3 includes amounts of 14s 3d from Houghall, 10s 8d from wandpennies and 50s from maundy pennies all of which represent the totals of constituent amounts listed in the rental of 1340/1.
8. Davies, 'Baronial Incomes', p. 220.
9. *Ibid.*, p. 227.
10. Dobson, *Durham Priory*, pp. 11–13.
11. See Chapter 4.
12. *recepta*.
13. *Idem reddit compotum de dccxvi li iiiis viid ob de omnibus contentibus in cyrograffo usque in diem Sancti Martini anno domini mcc nonagesimo secundo*. The figure shown for arrears in Table 4.1 is increased considerably by amounts owed by proctors and others.
14. *arreragiis contentis in cirograffo*.
15. *de cirograffo veteri et novo*.
16. Durham Cathedral Library, MS C III 4 ff2 and 233.
17. *Arreagia termini sancti martini anno etcetera nonagesimo iii de tempore Thome Aldewod*.
18. For example, DCD, bursar arrears 1319, 1333, 1348, 1364; bursar receipts of arrears 1332/3, 1335/6, 1396/7; bursar halmote arrears 1361.
19. The *exoneracio* section of the 1318/19 bursar's account also lists a number of other arrears such as pensions separately, producing the total arrears figure of £216 seen in Table 5.3.
20. T. D. Hardy (ed.), *Registrum Palatinum Dunelmense: The Register of Richard de Kellawe, Lord Palatine and Bishop of Durham, 1311–1316*, vol.1 (London, 1873), pp. 98, 453.
21. DCD, Loc. IV: 16.

22. DCD, Loc. IV: 212.
23. There are many examples of transfers of holdings at increased, unchanged or reduced rents: *Halmota*, pp. 19–20.
24. DCD, Loc. XXVII:15.
25. *Arreagia de quibus non est spes*: DCD, bursar, irrecoverable arrears, 1348.
26. A. T. Brown, 'Estate management and institutional constraints in pre-industrial England: the ecclesiastical estates of Durham, c. 1400–1640', *EcHR*, 67 (2014), pp. 699–719.
27. DCD, 1.14 Pont. 5b: *nos Ludovcus electus dunolm confirmatus... obligati sumus religiosi viris dominis Galfrido priori ecclesie dunolmensis et eiusdem loci conventui in duabus mille libris sterlingorum quas ab eisdem recepimus ex causa mutui*.
28. *Annals*, p. 135.
29. McKisack, *Fourteenth Century*, p. 305.
30. *DAR*, vol. 2, pp. 489–93; D. Knowles, *The Religious Orders in England*, vol. 2 (Cambridge, 1957), p. 317.
31. *De quibus se exonerat de dcccxxxii li xiiiiis iid ob q de arreagiis domini johannis de beryngton et aliorum ante ipsem. Et de dxxi li iiii iiiiid de arreagiis domini thome corbrigg bursarii. Et de cxv li iiii iid ob de arreagiis domini johannis de neuburn. Et de cxxx li xvs iiiiid de arreagiis domini thome de lyth . Et de cxii li iiii vd ob de arreagiis domini roberti de claxton. Et de clxiii li vs ob q de arreagiis domini johannis de neuburn....Et de cxlvii li ixs vd ob q de arreagiis huius compoti*. The total of £2,032 agrees to the arrears brought forward figure for the year 1397/8 shown in Table 4.1.
32. T. H. Aston, 'The external administration and resources of Merton college to circa 1348' in J. I. Catto and R. Evans (eds), *The History of the University of Oxford*, vol. 1: *The Early Oxford Schools* (Oxford, 1984), p. 368.
33. Using the data from Table 4.1, and adding these three categories together for the years 1292/3 and 1297/8 produces an average income figure of £1,562: McKisack, *Fourteenth Century*, p. 305.
34. For example in the 1341/2 bursar's account, included within the *mutuaciones* section are loans of £18 from Agnes of Pittington and £13 10s from Agnes of Walton. In the *empcio brasei* the purchase of 80 quarters and 60 quarters of malt from the same two women at a price of 4s 6d per quarter is recorded, and produces the £18 and £13 10s seen in *mutuaciones*. Partial payments of these loans are recorded in the *soluciones debitorum* section. Credit transactions evidently continued as in the 1343 listing of bursar's debts amounts of £6 15s and £9 10s were recorded as outstanding to the same two Agnes.
35. *Et sic superexpendit*.
36. D. Postles, 'The "excessus" balance in manorial accounts', *Bulletin of the Institute of Historical Research*, 54 (1981), pp. 105–10; C. Noke, 'Agency and the excessus balance in manorial accounts' in R. H. Parker and B. S. Yamey (eds), *Accounting History: Some British Contributions* (Oxford, 1994), pp. 139–59.
37. Dobson, *Durham Priory*, p. 261.
38. Knowles, *Religious Orders*, vol. 2, p. 317.
39. Postles, 'The "excessus" balance', p. 105.
40. Noke, 'Agency', pp. 140–1.
41. Postles, 'The "excessus" balance', p. 106.
42. Noke, 'Agency', p. 142.
43. As for example at the Billingham 1330/1 audit, see Chapter 4.
44. J. Scammell, 'Some aspects of medieval English monastic government: the case of Geoffrey Burdon, Prior of Durham', *Revue Bénédictine*, 68 (1958), p. 243; DCD, bursar, 1318/19 and 1330/31, *mutuaciones*.

45. *Et sic remanent in officio bursarii cxlii li viiis iid q.*
46. Different categories of grain were purchased in the two years, but overall volumes rose from 356 quarters to 1,695 quarters.
47. Wearmouth, p. 141.
48. '*Et domino priori ad fabricam nove fenestre in ecclesia cs. Item quod bona officio ab antiquo deputata per priorem et suos ministros a dicto officio abstrahuntur et in aliis usibus non necessariis expendentur*': DCD, 2.8 Pont. 12; E. Cambridge, *The Masons and Building Works of Durham Priory 1339–1539* (University of Durham, unpublished Ph.D. thesis, 1992), pp. 16–19.
49. The *mutuaciones* section records: *Et de iis vid de willelmo sether pro xx libris candelarum ab eo emptis*; and the expenses section records: *Willelmo sether pro xx libris candelarum ab eo emptis iis vid.*
50. *cum igitur usurarum vorago multas ecclesias paene destruxerit*: N. P. Tanner, *Decrees of the Ecumenical Councils*, vol. 1 (London, 1990), pp. 293–4.
51. H. H. E. Craster and M. E. Thornton (eds), *The Chronicle of St. Mary's Abbey, York* (Surtees Society, 148, 1933), pp. 124, 127.
52. *Ibid.*, p. 127.
53. For a description of the 'common' and 'private services' demanded by the pope at this date upon the appointment of a prelate, see W. E. Lunt, *Financial Relations of the Papacy with England to 1327*, vol. 2 (Massachusetts, 1939), p. 479.
54. *Solvebantur vero ista quinque millia marcarum uno anno, ad quod non sufficebat exilitas domus nisi per usuras mercatorum; pro mutuacione trecentarum marcarum per annum aliquando solvebat domus octingentas [sic] marcas. Onerabatur igitur domus ultra vires aere alieno*: HDST, p. 89. Elsewhere sums of interest which dwarfed the principal can be found. Chicksands Priory borrowed (c. 1343) £370 for which it had to repay £1200, i.e. £830 interest. Unfortunately the repayment dates are not given and so no annual rate of interest can be calculated: G. Dodd and A. K. McHardy (eds), *Petitions to the Crown from English Religious Houses c. 1272–c. 1485* (Canterbury and York Society, 100, 2010), p. 96.
55. DCD, Loc. III: 20. This interest rate is identical to that observed for a number of loans extended by Italian merchants in the thirteenth century: A. R. Bell, C. Brooks and T. K. Moore, 'Interest in medieval accounts: examples from England, 1272–1340', *History*, 94 (2009), p. 423.
56. DCD, Loc. III: 13
57. Loans were raised in Newcastle, Durham and York from clergy and merchants: DCD, Loc. XIII: 21. Revocation of the excommunication: DCD, Loc. III: 15 and 32.
58. DCD, bursar, 1308–9, 1309–10, *varie recepte*; Cambridge, *The Masons and Building Works*, p. 17. Reference to a repayment fund is made in visitation documents, see Chapter 7.
59. *non sine magnis sumptibus domus*: HDST, p. 96.
60. *valorem mille marcarum et amplius annuatim*: HDST, pp. clvi–clvii.
61. *Liber Vitae*, vol. 1, p. 39; vol. 3, pp. 299–300.
62. *soluta sunt pro debitis Thomae Lauson nuper Bursarii, et postea Cellerarii, a Priore et Conventu conclatis, infra vij<sup>tem</sup> annos ultimo effluxos, ad summam m<sup>c</sup>cxliiij<sup>l</sup>. iij<sup>s</sup>. vi<sup>d</sup>..*: HDST, p. cclxxvi.
63. Dobson, *Durham Priory*, pp. 285–91.
64. '*Summa receptorum preter arreragia et mutuaciones*' and '*Summa receptorum cum arreragiis et mutuacionibus*'.
65. Thus for example the 1391/2 debt listing only relates to monies borrowed during the year as indicated in its title: *Hec indentura testatur de denariis mutuatis per*

*Thomam de Lythe bursarium ecclesie dunelmensis a festo michelis anno domini etc nonagesimo primo usque idem festum anno domini etc nonagesimo secundo.*

66. This appears inconsistent with the information collated in Table 5.7 which shows a net increase in borrowing of only £120. A comparison of the two debt listings reveals that the majority of new borrowing during the year remained outstanding and that few of the old items had been paid off. The *soluciones debitorum* section of the 1330/1 account contains a number of payments made for debts not included in the 1330 listing or in the *mutuaciones* section of the 1330/1 roll such as £75 for the purchase of stock, and £66 paid to the cardinal for Brantingham church and £46 paid to the prior for a tax of a tenth due. It appears that the difference can be explained first by some omissions from the 1330 list and secondly by the inclusion of payments relating to arrears of tax.
67. *virum providum et discretum, qui in vi annis quibus in dicto officio stetit, solvit de antiquis debitis monasterii 758l. 3s. 6d. ob.: HDST*, p. 131. Not all the accounts remain from his period of office, but those that do show repayments to be £926 higher than borrowings.
68. *Item ad relavemen debiti Prioratus, solvit de suis oblacionibus et deodandis diversas pecunie summas, videlicet, domino R. de Benton, bursario, septuaginta octo libras et novem solidos, ut patet in compoto suo anno domini 1341. Item domino johanni de neuton bursario 198l sex solidos et decem denarios, ut patet in compoto suo, anno domini 1349: HDST*, p. 132.
69. DCD 2.2 Reg. 6; DCD, 1.4 Reg. 3a.
70. DCD, 1.9 Pont. 5; DCD, Misc. Ch. 5988; DCD, bursar, 1391/2, schedule of debts.
71. McKisack, *Fourteenth Century*, p. 305.

## 6 Accounting as a Management Tool

1. 'For who among you wishing to build a tower would not first sit down and calculate the necessary cost to ensure he had sufficient to complete it, lest afterwards having made the foundation he could not complete it and all who saw it should begin to mock him, saying "Here is the man who started to build and could not finish": Luke 14: 28–30, *Biblia Sacra Vulgatae Editionis* (Paris, 1868), p. 1077.
2. *CPL*, p. 51.
3. Subsequently the appropriation of Howden was abandoned in favour of its conversion into a collegiate church with the hope that the priory would 'acquire friends by presenting clerks to the new prebends': *CPL*, p. 192; *HDST*, p. 47; R. B. Dobson, *Durham Priory 1400–1450* (Cambridge, 1973), p. 153.
4. P. M. Hoskin (ed.), *English Episcopal Acta 29: Durham 1241–1283* (Oxford, 2005), pp. 208–9.
5. *facultates suppetere possent, si bene regularentur*: Pantin, *Documents*, vol. 3, p. 83; R. B. Dobson, "'Mynistres of Saynt Cuthbert": The Monks of Durham in the Fifteenth Century', in R. B. Dobson (ed.), *Church and Society in the Medieval North of England* (London, 1996), p. 55.
6. Printed in *HDST*, pp. cclxxxv–cccviii.
7. *non possunt assessari ad certam summam: HDST*, ccciii.
8. *HDST*, pp. cclxviii–cclxxvi.
9. See Chapter 1.
10. DCD, 3.3 Finch. 21.
11. This represents a multiple of a little less than 3.8 times.

12. *quod dominus prior et dictus dominus Thomas bursarius solverunt pro terris et tene-mentis adquisitis infra temporem predictum clxix li.*: DCD, bursar, 1386–7, schedule of creditors and loans.
13. DCD, Pr. Reg. II, f255v; *Collectanea*, p. 13.
14. CChR, vol. 2 (London, 1906), p. 457; CChR, vol. 3 (London, 1908), p. 50.
15. DCD, Reg. Parv. II, f12v.
16. B. Dodds, 'Durham Priory tithes and the Black Death between Tyne and Tees', *Northern History*, 39 (2002), p. 5.
17. DCD, Pr. Reg. II, f356v–r. The document is transcribed in *HDST*, pp. ccxlviii–cclii; Dobson, *Durham Priory*, pp. 269–72.
18. *Et sic recepta de anno domini M<sup>o</sup> CC<sup>mo</sup> nonagesimo tercio excedunt recepta de anno mcccc vicesimo in mlxx<sup>l</sup>. iiii<sup>s</sup>. iiii<sup>d</sup>.*: *HDST*, p. ccl.
19. *Willelmus prior ecclesie Dunelmensis dilecto filio domino Gilberto de Ellewyk, Sacrae Theologiae Doctori, salutem. Cupientes domum nostram de Insula Sacra quae in multis collapsa est his diebus ad statum pristinum per discreti regiminis vigilanciam respirare, sperantesque infallibiliter quod ipsa domus per tuam operosam industriam a suo resurget collapse, et status uberioris suscipiet incrementa, tibi curam et administrationem dictae domus, cum omnibus, &c. committimus, teque in ejusdem domus Priorem praeficimus et creamus*: J. Raine, *The History and Antiquities of North Durham* (London, 1852), p. 84; DCD, Pr. Reg. II, f98v.
20. 'Nil quia destructa per Scottos'; 'Nil quia iacet vasta'.
21. E. M. Halcrow, *The Administration and Agrarian Policy of the Manors of Durham Cathedral Priory* (University of Oxford, unpublished B.Litt. dissertation, 1949), p. 40.
22. *faciendo servicia debita: Halmota*, pp. 1–12.
23. *Alicia filia Johannis Gervays cepit i cotagium quod dictus Johannes pater suus tenuit habendum reddendum per annum iiii et manerio de Belasis v opera autumpna si habeat cibum: Halmota*, p. 17.
24. *Item habuit i cottarium ad opera sua qui ex consuetudine debuit opera in curiam domini*: DCD, enrolled manor, 1299/1303.
25. *Et non plus in denariis quia residium per operationes vidilicet prima septimana xvi operationes; secunda septimana xvi et tertia septimana xvi operationes metentes per totum diem.*
26. DCD, Pittington, 1339/40, 1340/1; B. Dodds, 'Workers on the Pittington demesne in the late Middle Ages', *Archaeologia Aeliana*, 5th series 28 (2000), p. 149.
27. R. A. Lomas, 'Developments in land tenure on the Prior of Durham's estate in the later Middle Ages', *Northern History*, 13 (1977), p. 37. Lomas's paper covers the period from 1340 to 1500, and he dates the start of the phasing out of labour dues to the period immediately after the first outbreak of the plague in 1349. However receipts from the *operationes* appear in a number of bursars' accounts before 1349 such as those for 1318/19 and 1329/30, although they are not present in the accounts of 1338/9. There was perhaps some volatility both in the rate of commutation and in the collection policy. See below for a discussion of the cash handled by the *servientes*.
28. See Table 4.1.
29. *Memorandum de nominibus illorum de billingham et copon que non venerunt ad lotionem ovium apud holme ut debent quod amertient ad proximam halmotam*. The halmote-court rolls contain similar entries such as that from 1357, *De Johanne Redesleue Alicia Hamound et Margreta Hamound quia non venerunt ad lotionem ovium, de quolibet 6d: Halmota*, p. 19.



30. Halcrow, *Administration*, pp. 28–31.
31. D. Oschinsky, *Walter of Henley and Other Treatises on Estate Management and Accounting* (Oxford, 1971), p. 419; G. Chaucer (ed. N. F. Blake), *The Canterbury Tales* (London, 1980), p. 56.
32. B. M. S. Campbell, *English Seigniorial Agriculture 1250–1450* (Cambridge, 2000), pp. 318–21.
33. Halcrow, *Administration*, pp. 138–42.
34. At Winchester such yields appear from 1296–7 onwards: M. Page, 'Challenging custom: the auditors of the bishopric of Winchester, c. 1300–c. 1310', in M. Prestwich, R. H. Britnell and R. Frame (eds), *Thirteenth Century England VI: Proceedings of the Durham Conference 1999* (Woodbridge, 1997), p. 42.
35. Halcrow, *Administration*, pp. 28–9.
36. *De quibus computat in semine vi qrt iii bussellis seminatis super xxx acras.*
37. DCD, enrolled manor, 1299/1303: *Idem respondet de d petris ferri receptis de forgia in parco a domenica proxima post festum sancti luce evangelii anno etc ccc secundo usque dominicam proximam post festum omnium sanctorum anno etc ccc tercio per liiii ebdomadas videlicet qualibet ebdomadam xii petras exceptis xv diebus in natale ebdomadis pascale et pentecoste in quibus forgia non ardebat propter solemnitatem dictorum festorum. Idem computat in liberatura facta bursario per v tallias ccc iiiii<sup>xx</sup> xiiii petras. Servienti de ketton xiiii petras per talliam. Summa expensarum ccc v<sup>xx</sup> [v]jii petras. Et remanent cxii petre. De quibus serviens respondebit.*
38. For an example of manorial accounts including rental income see M. Page, *The Pipe Roll of the Bishopric of Winchester 1301–2* (Hampshire Record Series, 14, 1996).
39. Halcrow, *Administration*, p. 5.
40. Examples of manorial accounts containing rental income include manors belonging to Crowland Abbey (1258–9), Beaulieu Abbey (1269–70), Bec Abbey (1299–1300); and the Bishopric of Winchester (1301–2) : M. Bailey (ed.), *The English Manor c. 1200–c. 1500* (Manchester, 2002), pp. 116–17; S. F. Hockey (ed.), *The Account–Book of Beaulieu Abbey* (Camden Society, 4th series, 16, 1975), p. 68; M. Chibnall (ed.), *Select Documents of the English Lands of the Abbey of Bec* (Camden Society, 3rd series, 73, 1951), p. 182; Page, *Pipe Roll 1301–2*, p. 15.
41. *expense per tallias de maneris et aliis cviii li xv s viii d* DCD, bursar, 1278/9, tallie.
42. Halcrow. *Administration*, p. 39
43. *Ibid.*, pp. 39–40.
44. *Ibid.*, p. 38.
45. An *allocatio* was thus a form of allowance in the discharge section of the account roll: Halcrow, *Administration*, p. 31.
46. *Et de xl s receptis in precio iiiii bovum liberatorum pro lardario domini prioris; et de xxxii s in precio viii q avene liberate bursario usque dunelm; Idem petit allocationem de xl s in precio iiiii bovum liberatorum pro lardario domini prioris; Et de xxxii s in precio viiii q avene liberate bursario usque dunelm. Summa xxxvii li vis iiiid.*
47. *Forma ad comptum prepositi grangii.* A copy still exists at Durham: DCD, Loc. II: 15; Halcrow, *Administration*, p. 31. It states that the lord shall receive an item from the manor with a definite price so that the value of the item can be included in the value [of the manor]: *dominus...capiant de manerio certo precio et sic quaelibet res potuit poni in totum valorem.*
48. Postles gives the earliest example as Canterbury Cathedral Priory (c. 1225) and provides a list of other houses with their dates of adoption: D. Postles, 'The perception of profit before the leasing of demesnes' in R. H. Parker and B. S. Yamey (eds), *Accounting History: Some British Contributions* (Oxford, 1994), p. 131.

49. P. D. A. Harvey (ed.), *Manorial Records of Cuxham, Oxfordshire, c. 1200–1359* (Oxford Record Society, 50, 1976), pp. 56–7.
50. R. R. Davies, 'Baronial accounts, incomes and arrears in the later Middle Ages', *EcHR*, 21 (1968), p. 214.
51. *Ibid.*, p. 215; Postles, 'The perception', p. 117.
52. *Si vis scire valorem maneriorum, grangiarum et officinarum que nichil recipiunt de abbatia, set omnes expensas suas faciunt de propriis recepconibus suis, subtrahe de summa liberacionis facte camere et arreragiis et expensis factis in novis edificiis, et in emptione libertatum reddituum et possessionum, expensas que facte sunt pro placitis non propriis eiusdem manerii vel grangie, et regularia si ibi morentur conversi, que illi qui morantur recipiunt in abbatia. Et quod remanet de dictis liberatione et arreragiis, novis edificiis factis et empconibus libertatum, reddituum et possessionum erit valor illius manerii vel grangie*: Hockey, *Account-Book*, p. 50.
53. *Si vero valorem grangiarum que partem expensarum suarum recipiunt de communi scire desideras, subtrahe de summa valoris omnium liberacionum suarum in abbatia summam omnium receptionum suarum forinsecarum quas de abbatia recipit et... sic est summa remanens valor illius grangie*: *ibid.*, p. 50.
54. *memorandum quod istud manerium valet hoc anno xxii li viis vii d ob preter placita quorum summa talis est: scilicet xxiiis et regularia i conversi ibidem commorantis per annum*: *ibid.*, p. 113.
55. *Memorandum quod manerium [cum feno – cancelled] [cum prato – interlined] et operibus valet per annum xxxii li xiiis vid – quolibet acra terre arabilis ad viiid et acra prati ad iis vid. Et exitus istius anni se extendit tantum ad xix li qui totalitem resumuntur et xv is iid ultra*: Halcrow, *Administration*, pp. 40–1.
56. Halcrow, *Administration*, pp. 41–3. My own efforts at recalculating these values, including the method given in the Beaulieu formulary, have so far been equally unsuccessful.
57. Much of the material in this section is included in A. Dobie, 'A review of the granators' accounts of Durham Cathedral Priory 1294–1433: an early example of process accounting', *AHR*, 21 (2011), pp. 1–29.
58. *DAR*, vol. 3, p. 626.
59. *Ibid.*, pp. liii–lvi.
60. F. A. Gasquet, *English Monastic Life* (London, 1910), pp. 76–7.
61. D. Oschinsky, *Walter of Henley and Other Treatises on Estate Management and Accounting* (Oxford, 1971), pp. 277, 323–4, 395.
62. See Chapter 2, note 203, for a full quotation and translation of this statute: W. A. Pantin (ed.), *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks 1215–1540*, vol. 1. (Camden Society, 3rd series, 45, 1931), p. 238.
63. Pantin, *Documents*, vol. 1, pp. 12, 16.
64. *Obedienciarum qui in maneriis et forinsecis aliis maiorem administracionem habuerint post abbatem, non ordearii, senescalli, curtarii, vel granetarii vel bursarii nominentur, set secundum regulam, subcelerarii intrinseci vel extrinseci nomine censeantur*. 'Obedientaries who in the manors and outside the house have the greater burden of administration after the abbot, shall not be named hoardarian, steward, curtarian, granator or bursar, but according to the *Rule* shall be reckoned internal or external under-cellarer': Pantin, *Documents*, vol. 1, p. 85.
65. Fowler states: 'A necessary officer in every monastery, but not often mentioned': *Rites*, p. 281.
66. R. H. Snape, *English Monastic Finances in the Later Middle Ages* (Cambridge: 1926), p. 30.

67. G. W. Kitchin (ed.), *Compotus Rolls of the Obedientiaries of St. Swithun's Priory, Winchester* (London, 1892), pp. 45, 253–305.
68. Snape, *English Monastic Finances*, p. 32. A document produced at Abingdon Abbey which describes the customary procedures of the house and of the obedientiaries makes no mention of a granator, although issues from the granary are described: J. Stevenson, *Chronicon Monasterii de Abingdon*, vol. 2. (London, 1858), pp. 306–417.
69. J. Greatrex (ed.), *Account Rolls of the Obedientiaries of Peterborough* (Northamptonshire Record Society, 33, 1983), p. 127; B. R. Kemp (ed.), *Reading Abbey Cartularies*, vol. 2 (Camden Society, 4th series, 33, 1987), p. 171; N. E. Stacy (ed.), *Surveys of the Estates of Glastonbury Abbey c. 1135–1201* (Oxford, 2001), p. 90.
70. Saunders, *Obedientiary and Manor Rolls*, p. 23; Smith, *Canterbury Cathedral Priory*, pp. 39–40, 201; B. Harvey, *Westminster Abbey and its Estates in the Middle Ages* (Oxford, 1977), p. 452.
71. The officer is actually called the 'granger', but he seems to have had similar responsibilities to the granator at Durham, rather than being concerned solely with the granges on the manors. Tillotson, *Monastery and Society*, pp. 129–49, 263.
72. Hockey, *Account-Book*, p. 283–9.
73. I. Kershaw, *Bolton Priory: The Economy of a Northern Monastery 1286–1325* (Oxford, 1973); Kershaw and Smith (eds), *The Bolton Priory Compotus*.
74. Pantin, *Documents*, vol. 3, pp. 41–2.
75. Probably the equivalent of our 'office', perhaps deriving its name from the chequered cloths used in casting accounts.
76. *Rites*, p. 100.
77. *Ibid.*, p. 282.
78. Dobson, *Durham Priory*, p. 263.
79. *Ibid.*, p. 263.
80. A similar ratio of more than 2:1 in the ratio of malt to wheat quantities consumed in the house is found in 1313/14 at Bolton Priory and in 1404/5 at Selby Abbey: I. Kershaw and D. Smith (eds), *The Bolton Priory Compotus 1286–1325* (Woodbridge, 2000), pp. 374–8; J. H. Tillotson (ed.), *Monastery and Society in the Late Middle Ages: Selected Account Rolls from Selby Abbey, Yorkshire, 1398–1537* (Woodbridge, 1988), pp. 142–8.
81. The 'typical' format described here is largely derived from DCD, granator, summary 1303/4, 1303/4, summary 1305/6, and 1305/6.
82. *In missione domino hugoni granatori per taliam vi burc que faciunt xxviii qrt iii ras ii ken*. See below for definitions of the measures used at Durham Cathedral Priory.
83. Halcrow, *Administration*, pp. 114–26; E. M. Halcrow, 'The decline of demesne farming on the estates of Durham Cathedral Priory', *EcHR*, 7 (1955), pp. 345–56.
84. R. A. Lomas, 'The priory of Durham and its demesnes in the fourteenth and fifteenth centuries', *EcHR*, 31 (1978), p. 343.
85. See below for a consideration of the *incrementum* figure.
86. *Item, singulis annis in festo Sancti Michaelis vel ante vel statim post compotum berthornarius de braseria mensuret totum braseum quod remanebit post compotum in annum futurum per visum duorum fratrum et, si aliquid inde deficiat, statim super compotum vendatur*: Smith, *Canterbury Cathedral Priory*, p. 212.
87. *Idem respondet de xlv qrt ii ras [bras] ordeï provenientis de xxxvi qrt ii ras ordeï superius fuis et...missis domino hugoni granator per talliam et nichil remanet*.
88. Dobson, *Durham Priory*, p. 263.

89. *Et in dclxvii qrt ordeï emptis in villa et in patria ad diversa precia et liberatis predicto granatorio ut patet per indenturas inter eos factas et huic compoto annexas*: DCD, bursar, 1420/21, *empcio brasei*.
90. DAR, vol. 2, p. 492.
91. *Diversis creditoribus pro braseo per tallias nostri granatorii xxx li*: DCD, bursar, 1310/11, *soluciones debitorum*.
92. *Et de vi<sup>xx</sup> xviii celd viii ras brasei emptis per dominos, G et M granatorios pro ccxxvii li viiis iiid ob*. An additional payment of 48s is recorded in a separate entry.
93. The name of only one of these granators, Michael of Chilton, was recorded in the title of the account. The other may have been an assistant, possibly his *consciis*, and someone who administered the office for periods when Michael de Chilton might be unavailable.
94. *In liberatura granetario per duas tallias iiiii<sup>xx</sup> viii li xs xd*.
95. Dobie, 'An analysis', p. 189.
96. R. Hayes, R. Dassen, A. Schilder and P. Wallage, *Principles of Auditing: An Introduction to International Standards on Auditing* (Harlow, 2005), pp. 253–6.
97. B. Harvey, *Westminster Abbey and its Estates*, p. 143.
98. For example no reference to this system of measures is made by Zupko or Connor, although both mention the chaldron as a measure for coal used in Newcastle: R. E. Zupko, *British Weights and Measures: A History from Antiquity to the Seventeenth Century* (Madison, 1977), p. 29; R. D. Connor, *The Weights and Measures of England* (London, 1987), pp. 180–1. Zupko also mentions the use of chalders, comprising 64 firlots or 16 bolls, in Scotland for measuring grain and comprising 4.5 quarters in his table of British Imperial liquid and dry capacity measures: Zupko, *British Weights*, pp. 153, 164.
99. Halcrow defined a *burceldrum* as comprising four quarters, three *rasaria*, and one *kennen*: Halcrow, *Administration*, p. iii. Taking a quarter as eight bushels, and a *rasarium* as two bushels and a *kennen* as a ½ bushel, a *burceldrum* is the equivalent of 38½ bushels, a figure confirmed in the 1333–4 Pittington manorial account where an entry in the grain section noted that two *burceldra* equated to nine quarters and five bushels. A *curceldrum* was an eleventh of a *burceldrum*, that is 3½ bushels. This is confirmed in the baker's section of the 1305/6 granator's account which gives the expected yield from a *curceldrum* of wheat as 60 loaves, an eleventh of a *burceldrum's* expected yield of 660 loaves. The *curceldrum* seems to have consisted of seven *kennen* as can be seen in the 1305/6 summary account where wheat quantities of 338 *burceldra*, 2 *curceldra* and 2 *kennen* added to 4 *burceldra*, 10 *celdra* and 5 *kennen* total 343 *burceldra* and 2 *curceldra*. The *celdrum*, used for malt, was a measure used on the estates of the abbey, but when malt was purchased by the bursar the quantities purchased were expressed in quarters which were then translated into *celdra* and *rasaria*. The account of 1305/6 provides two examples of the purchase of malt in quarters and *rasaria* and translates the amounts into *celdra* and *rasaria*: 234 quarters and 3 *rasaria* become 33½ *celdra* and 1 *rasarium*; and, 130 quarters and 2 *rasaria* become 18 *celdra* and 16 *rasaria*. The total of these purchases is reported as 365 quarters 1 *rasarium* or 52 *celdra* and 5 *rasaria*. These totals indicate that a quarter contained 4 *rasaria*, that a *celdrum* comprised 24 *rasaria*, and that a *celdrum* equated to just under 7 quarters. For detailed calculations of these conversion rates and for further discussion, see R. Britnell (ed.), *Durham Priory Manorial Accounts 1277–1310* (Surtees Society, 218, 2014), pp. lxiv–lxx; Dobie, 'Review', p. 26.

100. Zupko, *British Weights*, p. 16.
101. *Omnes mesure tam bladi quam brasei cujuslibet generis bladi et brasei sint unius assise et ejusdem quantitatis infra curiam et extra in maneriis secundum standardum busselli et lagene Regis*: Smith, *Canterbury Cathedral Priory*, pp. 210–11.
102. Many different grades of bread were made at this date, but the granators' accounts do not specify a particular grade for the loaves produced and used.
103. A. S. C. Ross, 'The assize of bread', *EcHR*, 9 (1956), p. 335; B. R. Kemp (ed.), *Reading Abbey Cartularies*, vol. 1 (Camden Society, 4th series, 31, 1986) pp. 184–5; J. Davis, 'Baking for the common good: a reassessment of the assize of bread in Medieval England', *EcHR*, 67 (2004), pp. 465–502. An early fourteenth century formulary at Durham contains tables for the assize of bread and ale: DCD, Loc. II: 8.
104. For the origins and use of the long hundred see Connor, *Weights and Measures*, p. 58.
105. *DAR*, vol. 3, p. liv. Another example of potential confusion in the interpretation of the long hundred may be found in E. King, 'Estate management and the reform movement' in W. M. Ormod (ed.), *Harlaxton Medieval Studies I: England in the Thirteenth Century, Proceedings of the 1989 Harlaxton Symposium* (Stamford, 1991), p. 13. Here in a description of the annual grain consumption of the house is stated: '*de frumento 1048 [sic] summas [a measure of grain], videlicet qualibet ebdomada 24 [sic] summas*'. These figures are evidently incorrect as 52 multiplied by 24 equals 1,248. However the calculation of the weekly usage would be correct if *MXLVIII* were interpreted using the long hundred.
106. *Et bonum est specificare in receptis et liberacionibus utrum per maius aut per minus*: DCD, Loc. II: 15; printed in Oschinsky, *Walter of Henley*, p. 467.
107. *In dc iii<sup>xx</sup> qrt i ras per maius centum brasei ordeii*.
108. For example in a section detailing harvest expenses, a total is given for the number of days of labour purchased, next to which the accountant explains '*per maius centum*': DCD, Billingham, 1328/9.
109. From Westminster Abbey there survives a note (c. 1400) which gives the amount of malt delivered weekly for brewing, its expected yield and the liveries of beer made: B. Harvey (ed.), *Documents Illustrating the Rule of Walter de Wenlok, Abbot of Westminster, 1283–1307* (Camden Society, 4th series 2, 1965), pp. 6, 248.
110. *HDST*, p. 83.
111. *Et sic non respond[et] pistor de numero consueto*.
112. Davis, 'Baking', p. 490.
113. J. S. Drew, 'Manorial accounts of St. Swithun's Priory, Winchester', *EHR*, 62 (1947), pp. 28–41; Scorgie, 'Progenitors', *ABFH*, 7 (1997), pp. 44–8.
114. *summa expensarum brasei infra curiam per xiii menses xxiii<sup>xx</sup> xvi celdra, quolibet mense xxxvi celdra xiiii rasaria et x rasaria ultra in universo*.
115. J. T. Fowler (ed.), *The Coucher Book of Selby Abbey*, vol. 2 (Yorkshire Archaeological Society Record Series, 13, 1893), p. 364.
116. DCD, Loc. XXVII: 15.
117. *DAR*, vol. 3, p. liv.
118. Oschinsky, *Walter of Henley*, p. 277.
119. Threlfall–Holmes, *Monks and Markets*, p. 138.
120. *et sunt de incremento xi qrt i ras*: DCD, Pittington, 1333/4.
121. Harvey, *Westminster Abbey and its Estates*, p. 144; Oschinsky, *Walter of Henley*, p. 421.
122. *Item, in ostio granarii braserie infra curiam sunt due serure et due claves diverse. Et subclarius unam clavem inde habeat et berthonarius vel ejus lodarius, si voluerit,*

*aliam clavem*. 'Again in the door of the granary in the court are two locks and two different keys. And the sub-cellarer shall have one key and the bartoner, or if he so wishes his assistant, shall have the other'. *Item, juret magister braciator quod totam cervisiam braciata in bracino et similiter magister pistor quod totum panem furniatum in pistrino... integre et sine diminucione de cetero mittant et portari faciant in celarium*. 'Again the master brewer shall swear that all the ale brewed in the brewhouse, and similarly the master baker that all the bread baked in the bakehouse, they will send or cause to be carried to the cellar completely and without reduction': R. A. L. Smith, *Canterbury Cathedral Priory*, pp. 211–12.

123. *De compoto panetarii nil... idem panetarius infirmus fuit et amisit tallias suas*.
124. C. M. Fraser, *A History of Anthony Bek, Bishop of Durham, 1283–1311* (Oxford, 1957), pp. 170–1.

## 7 External Monitoring and Conclusions

1. 'Go cursed ones into the eternal fire'.
2. C. A. Cawley (ed.), *Everyman and Medieval Miracle Plays* (London, 1956), p. 234.
3. Pantin, *Documents*, vol. 2, p. 113.
4. Brown, *The Register of William Wickwane*, pp. viii–xi; C. M. Fraser, *A History of Anthony Bek, Bishop of Durham, 1283–1311* (Oxford: 1957), pp. 123–75.
5. *Cum autem Episcopus Dunelmensis, qui pro tempore fuerit... tanquam ordinarius, non tanquam Abbas, ad ecclesiam Dunelmensem visitandam, semel in anno vel bis, si necesse fuerit, sicut Episcopi visitant ecclesias non cathedrales per Angliam, in quibus monachi sunt Abbates, Deum habens prae oculis, diligenter inquiret de statu dictae ecclesiae, et quae ibi corrigenda invenerit, per consilium Prioris et Conventus ejusdem ecclesiae, studeat emendare, et ea, quae pertinent ad religionis augmentum, pacis et karitatis fraternae conservationem, per assensum et consilium eorundem, formare et firmare: FPD*, p. 214.
6. See note above.
7. Pantin, *Documents*, vol. 1, p. 243.
8. *propter quedam impedimenta interveniencia*: Pantin, *Documents*, vol. 1, p. 252.
9. *Ibid.*, pp. 295–6.
10. Pantin, *Documents*, vol. 3, pp. 248–53.
11. Fraser, *History of Anthony Bek*, pp. 123–175; J. Scammell, 'Some aspects of medieval English monastic government: the case of Geoffrey Burdon, Prior of Durham (1313–1321)', *Revue Benedictine*, 68 (1958), pp. 226–50; B. Harbottle, 'Bishop Hatfield's visitation of Durham Priory in 1354', *Archaeologia Aeliana*, 4th series, 36 (1958), pp. 81–100; R. L. Storey, *Thomas Langley and the Bishopric of Durham 1406–1437* (London, 1961), pp. 194–5; Dobson, *Durham Priory*, pp. 220–1, 230–7.
12. *HDST*, p. 56.
13. Dobson, *Durham Priory*, p. 231.
14. A translation into English of selected documents relating to the 1442 episcopal visitation has been published in R. B. Dobson, "'Mynistres of Saynt Cuthbert": The Monks of Durham in the Fifteenth Century' in R. B. Dobson (ed.), *Church and Society in the Medieval North of England* (London, 1996), pp. 72–82.
15. *Collapsa est et dissoluta religio in prioratu Dunolmens item idem Ricardus bona ipsius prioratus Dunolmensis tam mobilia quam immobilia dilapidavit alienavit et consumpsit ac prioratum Dunolmensem quem opulentum invenit in magnis peccuniarum summis creditoribus variis obligavit: licet proventus et fructus ac decimas ecclesiarum*

- suarum et maneriorum pre manibus vendiderit et pecuniam receperit pro eisdem:* C. M. Fraser (ed.), *Records of Anthony Bek, Bishop and Patriarch* (Surtees Society, 162, 1947), pp. 114, 116.
16. The prior was said to have given *unum calicem aureum precii centum librarum sterlingorum vel circiter archiepiscopo Eboracensi qui tunc fuit et alias donationes immensas fecit aliis tam clericis quam laicis et varias concessit annuas et graves pensiones ad fovendum eum et causam suam contra episcopum:* Fraser, *Records of Anthony Bek*, p. 115.
  17. DCD, Misc. Ch. 5634; Pantin, *Documents*, vol. 3, pp. 82–4.
  18. *impotens est et inutilis ad tale officium ocupand' et in eius necgligencia multe reperuntur defectus tam in spiritualibus quam temporalibus:* DCD, 2.8 Pont. 12.
  19. HDST, pp. 131–2.
  20. *Ibid.*, pp. 104–5.
  21. *Item quod bona assignata de officiis infra monasterium et cellas extra ad debita monasterii persolvenda per tres monachos fidedignos de conventu colligantur et in solucione debitorum huiusmodi et non alibi convertantur:* DCD, Pr. Reg. II ff50v–51r.
  22. *Item quod pecunia deputata de proventibus cellarum et officiorum ad exoneracionem debitorum colligat[ur] per duos vel tres fratres fidedignos per priorem et conventum [deputatos] electos ad exoneracionem huius et non in alios usus convertanda:* DCD, 2.9 Pont. 2.
  23. *Item ponit quod in tractando cum creditoribus monasterii est remissus...Item ponit quod multi creditores monasterii traxerunt dictum dominum G. [Geoffrey of Burdon] in placitum in curia domini regis:* DCD, Loc. XXVII: 30.
  24. *depredaciones destrucciones et consumpciones varias per guerrarum discrimina morinam pestiferam bestiarum et insolitam sterilitatem terrarum prioratus:* DCD, Loc. XXVII: 12; DCD, 2.9 Pont. 6
  25. *Item an omnes obedienciarum monasterii et custodes cellarum de suis administracionibus reddant rationes secundum consuetudines approbatas et quibus quociens qualiter et quando:* DCD, 2.9 Pont. 4.
  26. Dobson, *Durham Priory*, p. 260.
  27. *Item quod singulis annis audito compoto bursarii de statu domus et aliorum officiariorum seu priorum cellarum quorumcumque ostendetur Conventui in Capitulo ut appareat de quanta summa pecunie... fuerunt... in quanta remanserint onerate:* DCD, 2.9 Pont. 2.
  28. *compota traduntur librario in armariolo [reservando]:* DCD, 2.9 Pont. 2.
  29. *Item an omnes obedienciarum monasterii et custodes cellarum et alii administrators de suis officiis [et] administrationibus reddant et reddiderunt rationes claras et distinctas et quibus quociens qualiter et quando:* R. L. Storey (ed.), *The Register of Thomas Langley, Bishop of Durham 1406–1437*, vol. 1 (Surtees Society, 164, 1949), p. 75.
  30. *Item ponit quod prior non reddidit plenariam racionem administracionis sue coram toto conventu anno presenti....Item ponit quod administraciones prioris et bursarii ac terrarii sunt distincte et separate:* DCD, Loc. XXVII: 30.
  31. *servientes in maneriis et custodes instauri non reddiderunt compotum a multis annis ut dicitur retroactis; Item ministri maneriorum male se habent in officiis suis nec reddunt compotum aliqui per quattuor annos unde aliqua maneria monasterio minus valent quam nichil:* DCD, Misc. Ch. 2645.
  32. Gaps in the account series for the other named obedientiaries are from 1335 to 1337 for the almoner, from 1336 to 1338 for the chamberlain, and from 1325 to 1337 for the sacrist.
  33. *receptio compotorum que fieri deberet domi aliquando apud Beaurepayre et alibi facta est:* DCD, 2.8 Pont. 10a.

34. *Item dicit quod terrarius non vendit decimas nec agit negocia exteriora per consilium eorum a quibus debuit consilium petere...unde in multis locis vendidit decimas citra valenciam earum in multo*: DCD, Misc. Ch. 7288.
35. *Item idem dominus Johannes ut dicitur in multis aliis reddicit falsum comptum quod apparere potest si discuciatur discrete*: DCD, Misc. Ch. 2645.
36. *Item idem Johannes de Roberto filio Nicholai de Cotingham viginti libras recepit de quibus se in suo compoto minime oneravit*: DCD, Misc. Ch. 2645. DCD, bursar, 1329–30 (B), *soluciones debitorum* mentions a repayment of £29 to the same Robert. His name does not appear in the *mutuaciones* section, although of course the borrowing could have occurred in an earlier year for which no account survives.
37. Accounts such as the *status* of 1327 and 1328, and the *comptus* of 1342/3 close to the date of this document confirm that an annual income of approximately £200 was to be expected under 'normal' conditions. The Holy Island *status* of 1328 investigates the question raised here, see Chapter 6.
38. M. McKisack, *The Fourteenth Century, 1307–1399* (Oxford, 1971), p. 305.
39. J. Scammell, 'Some aspects of medieval English monastic government: the case of Geoffrey Burdon, Prior of Durham', *Revue Bénédictine*, 68 (1958), p. 243.
40. DAR, vol. 3, p. liv; E. King, 'Estate management and the reform movement' in W. M. Ormod (ed.), *Harlaxton Medieval Studies I: England in the Thirteenth Century, Proceedings of the 1989 Harlaxton Symposium* (Stamford, 1991), p. 13.
41. Pantin, *Documents*, vol. 1, p. 238.
42. *HDST*, pp. xxxix–xl.
43. As demonstrated in the re-performance of the arithmetic of the 1349–50 bursar's account in Appendix 4. See Chapter 4 also.
44. DCD, Billingham, 1330–1.
45. DCD, Loc. XXVII: 16 (f).
46. Examples of these *status* survive from the start of the priories of William of Ebchester (1446) and of Richard Bell (1464): *HDST*, pp. cclxxxv–cccviii; *FPD*, pp. 98–211.
47. D. Oschinsky, *Walter of Henley and Other Treatises on Estate Management and Accounting* (Oxford, 1971); DCD, Misc. Ch. 7130; DCD, Loc. II: 15.
48. For example, DCD, Bursar Summary Account, 1313–14.
49. C. Noke, 'Accounting for bailiffship in thirteenth century England', *Accounting and Business Research*, 11 (1981), p. 141.
50. DCD, Billingham, 1328/9 and 1336/7.
51. As shown in a comparison of the income sections of DCD, Bursar, 1416/17 and 1420/1.
52. Durham Cathedral Library, MS C III 4 ff2 and 233; *DPBR*.
53. R. B. Dobson, *Durham Priory 1400–1450* (Cambridge, 1973), pp. 11–13.
54. DCD, Bursar, Receipt of Arrears, 1335/6.
55. DCD, Bursar, Irrecoverable Arrears, 1348.
56. DCD, Bursar, 1350/1.
57. See Table 5.3.
58. For example, DCD, Pr. Reg. II f59v and f89v.
59. DCD, Bursar, Debts of bursar and cellarer, 1330.
60. Dobie, 'Analysis', pp. 195–8.
61. DCD, Bursar, 1449/50; DCD Pittington, 1309/10.
62. DCD, granator, summary account, 1305/6.



63. J. S. Drew, 'Manorial accounts of St. Swithun's Priory, Winchester', *EHR*, 62 (1947), pp. 28–41; M. E. Scorgie, 'Progenitors of modern management accounting concepts and mensurations in pre-industrial England', *Accounting, Business and Financial History*, 7 (1997), pp. 44–8.
64. A similar concern with average monthly and weekly costs is noted in the cellarers' accounts: C. Dyer, *Standards of Living in the Later Middle Ages* (Cambridge, 1989), p. 94; *DAR*, vol. 2, p. 311.

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Cartuarium II  
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Cellarer accounts  
Chamberlain accounts  
Coldingham accounts  
Communar accounts  
Durham College, Oxford accounts  
Eboracensia  
Enrolled livestock accounts  
Enrolled manorial accounts  
Farne accounts  
Feretrar accounts  
Finchale accounts  
Granator accounts  
Hostiller accounts  
Holy Island accounts  
Infirmarer accounts  
Jarrow accounts  
Livestock accounts  
Locelli  
Lytham accounts  
Mine accounts  
Miscellaneous Charters  
Norham accounts  
Pittington accounts  
Papalia  
Pontificalia  
Regalia  
Registrum I (Priory Register I)

Registrum II (Priory Register II)  
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 Registrum Parvum II  
 Registrum Papireum  
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