



## Probate Accounts

### Introduction

Probate accounts were the final process an executor or administrator was required to complete, and should clearly account for all the goods and debts received and all the debts and legacies paid and expenses incurred during the winding up of the deceased's estate, recording a final balance. As such, they were required from both the executors of persons leaving a will and from the administrators of intestates.

Probate accounts were produced throughout England and Wales and can be found today in diocesan archival collections.<sup>1</sup> The requirement for exhibiting an inventory and then rendering an account were made explicit in the oath and bond executors and administrators submitted to the court (or its commissioned) officials upon their being granted administration. Only in 1685 was this requirement modified so that accounts thereafter might only be presented at the demand of a legatee, a relative or a creditor. In fact, even prior to 1685 accounts seem never to have been presented in the same numbers as were inventories, and after this date accounts are rare and generally occur only in the context of litigation. While probate accounts can in range in date from 1521 to 1855, they only survive nationally in appreciable numbers for the short period 1570-1720. The patterns of generation, filing and survival of accounts vary from diocese to diocese and are not yet fully understood. For Durham diocese between 300 and 400 accounts survive for the period 1527 to 1857, but of these only a handful date from after the 1680s.<sup>2</sup>

### 1. Procedure

Accounts usually should have been submitted within six months after the inventory had been exhibited and within twelve months of the grant of probate or administration. If an administrator took longer settling and distributing the estate, then the court could chase them up (and reclaim any costs incurred). In fact, as noted above, not all executors and administrators rendered an account, and presentation of an account could be long suspended if a minor under tuition was involved. Reasons for why the church court might require one administrator to return an account and not another are not yet evident: the only clear pattern emerging from the Durham

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<sup>1</sup> Probate accounts were also produced in the North American colonies. In England and Wales diocesan archives are usually held in County Record Offices or the relevant National Archives. In the case of Durham, the diocesan archives are held in the Archives and Special Collections of Durham University.

<sup>2</sup> In comparison, there are about 15,000 inventories for the same period. It is not yet known if many more accounts were in fact presented or submitted in some way, and which were either never filed or have since been destroyed. These figures are for items in the main probate series DPRI/1, and do not include inventories and accounts filed with cause papers and associated with litigation processes in other records series: the form of such disputed inventories and accounts can vary from that presented here.

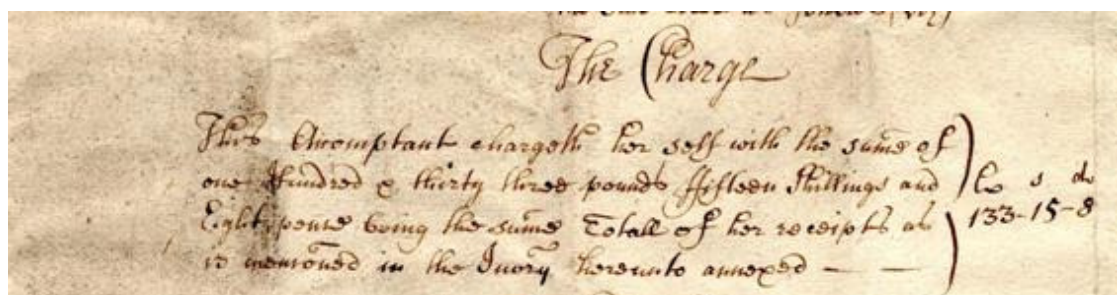
accounts thus far is a marked increase in times of high mortality – plague years – when we might expect the court to require more care in the confusion and in the absence of next of kin and other interested parties.

The account's importance for the accountant was that once it had been validated by the church court the executor or administrator was then publicly acquitted or discharged from any further liability. Accountants, perhaps with other interested parties in attendance – legatees and creditors for example – would render the account, or if dilatory be cited to do so.<sup>3</sup> A fair copy of the account might be drawn up usually by a proctor of the court, and then presented along with any supporting papers. The careful administrator would have kept careful records during the winding up process: for sums over 40 shillings receipts were required as proof of payment, although such proofs are rare survivals today. Some accounts carry evidence in the margins of the court's decision for or against particular items of expenditure. An account itself – if validated by the court – represents all interested parties' formal agreement to its contents and particularly to the discharge of the accountant: the court might also issue letters testimonial to the accountant as a certificate of their diligence and completion of their duty. As such a formal agreement the account may in fact represent in some respects the final compromise between such parties rather than the complete financial declaration we might expect. Traces of this negotiation can sometimes be found in items whose inclusion in the account is clearly still forming part of a developing argument.

## 2. Format

The standard format of probate accounts is a simple one. First the accountant states his or her name and that of the deceased, and also usually states their addresses and occupations and their relationship to one another. Durham accounts are frequently not explicitly dated, but rather perhaps endorsed or subscribed with a date upon which the account was admitted or exhibited at court. These dates can often be confirmed and supplemented by consulting the Probate Act Books. Occasionally, if the account extends over some time, individual items of expenditure are also dated.

Next the accountant states the charge or gross value of the estate, which is usually the total of the inventory already exhibited in the court.



The charge of the account of Margaret Heron the administratrix of Hugh Doors alias Daws of Newcastle upon Tyne [Ref: DPRI/1/1725/D4/3-4].

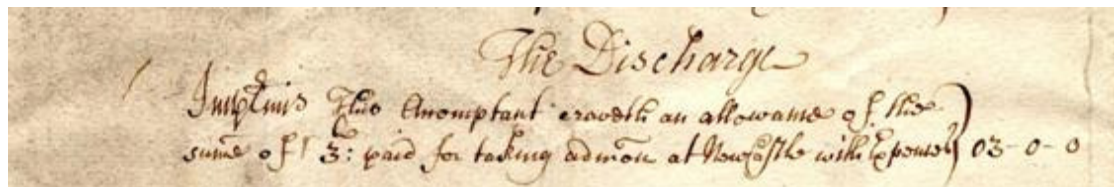
<sup>3</sup> Examples also exist of infirm administrators submitting accounts by proxy, and, the account having been passed in court, being sworn to its veracity by commission in their own homes.

### The Charge

This Accomptant chargeth her self with the sum[m]e of  
one Hundred & thirty three pounds Fifteen Shillings and  
Eight pence being the sum[m]e Totall of her receipts as  
is menc[i]oned in the In[vent]ory hereunto annexed

133<sup>li</sup> 15<sup>s</sup> 8<sup>d</sup>

Then the accountant itemises the discharge, which is the disbursements and expenses incurred during administration.



The first item of the discharge of the same account [Ref: DPRI/1/1725/D4/3-4].

### The Discharge

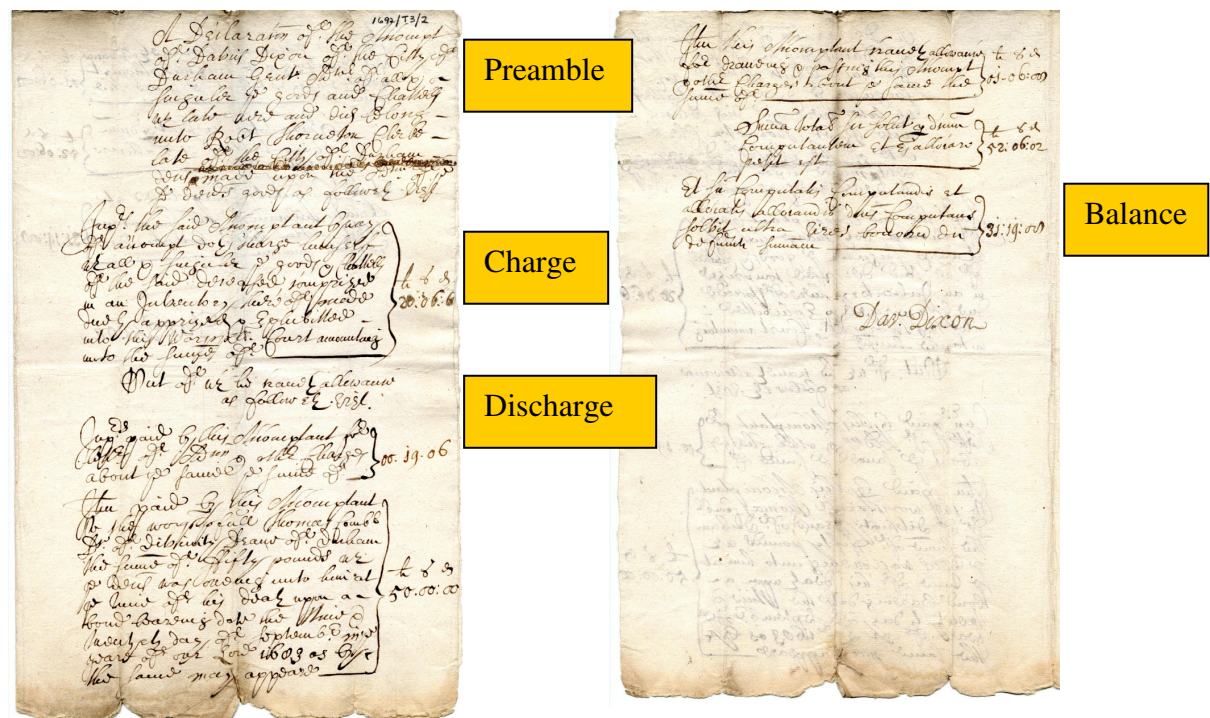
Impr[i]mis This Accomptant craveth an allowance to the

Sum[m]e of 3<sup>li</sup>: paid for taking adm[inistrati]on at NewCastle with Expenses 3<sup>li</sup> 0<sup>s</sup> 0<sup>d</sup>

Finally the account is balanced, and the total net value of the estate is either in credit or in deficit (or 'surplussage'). The accountant frequently then makes an apportionment between the interested parties.

### Example: the account of Robert Thorneton

The probate account of the estate of the intestate Robert Thorneton of Durham City exemplifies these typical characteristics.



The 1692 account of Robert Thorneton of Durham city, clerk [Ref: DPRI/1/1692/T3/2-3].



### 3. The Preamble

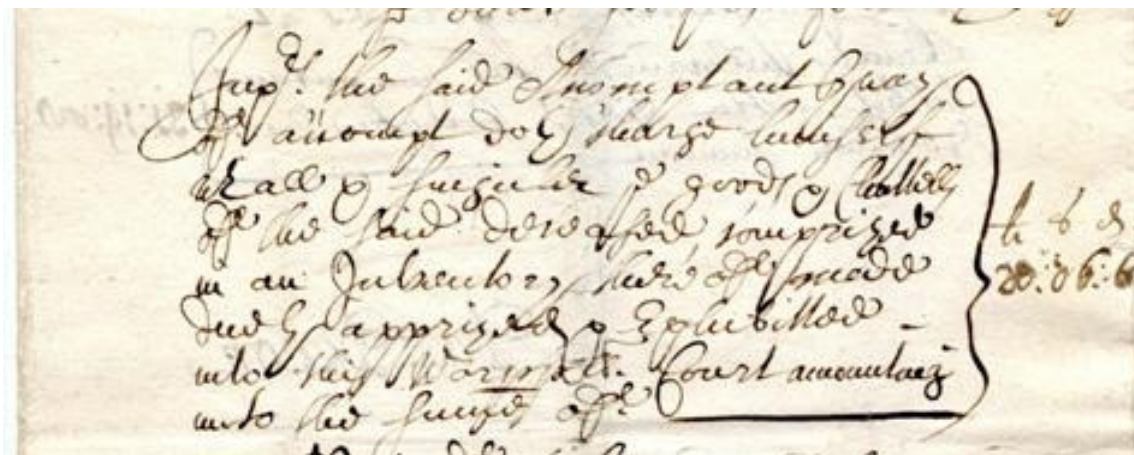
The preamble states the accountant's name, address, status and role as the administrator, and then the name, address and occupation of the deceased.



*A Declarac[i]on of the Accompt  
of David Dixon of the City of  
Durham Gent[leman] Ad[ministra]tor of all &  
singular the goods and Chattells  
w[hi]ch late were and did belong  
unto Robert Thorneton Clerke  
late of the City of Durham  
dec[ease]d made upon the Ad[ministrat]ion of ye  
s[ai]d dec[ease]ds goods as followeth vi[delice]t*

### 4. The Charge

Then immediately follows the charge of £20 6s 6d, and which accords with the surviving inventory appraised on 1 September 1692 but not exhibited in the court until 20 July 1694.<sup>4</sup>

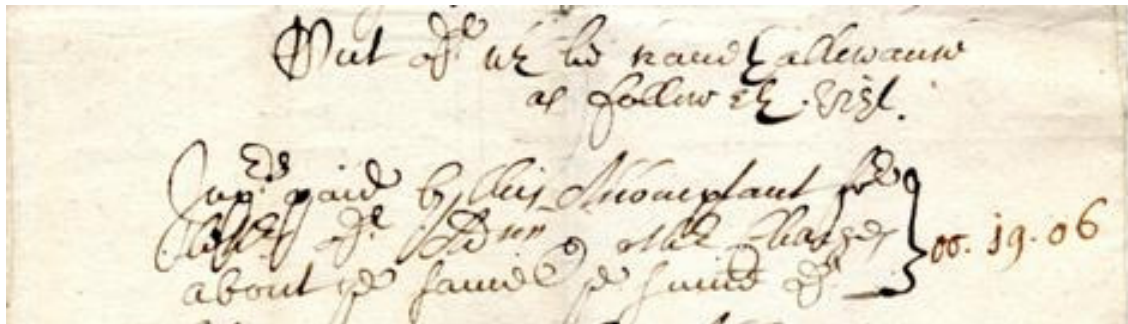


<sup>4</sup> The inventory also records that Robert Thorneton had been the rector of Boldon parish in County Durham.

*Impr[imi]s the said Accomptant by way  
of accompt doth charge himself  
with all & singular ye goods & Chattells  
of the said deceased, comprized  
in an Inventory here of made  
duely apprized & Exhibitted  
into this Worship[ful]l Court amounting  
unto the sum[m]e of* 20<sup>li</sup> 06<sup>s</sup> 6<sup>d</sup>

## 5. The Discharge

The discharge follows, beginning with the court's own charges for issuing letters of administration to the accountant, probably in July 1692.<sup>5</sup>

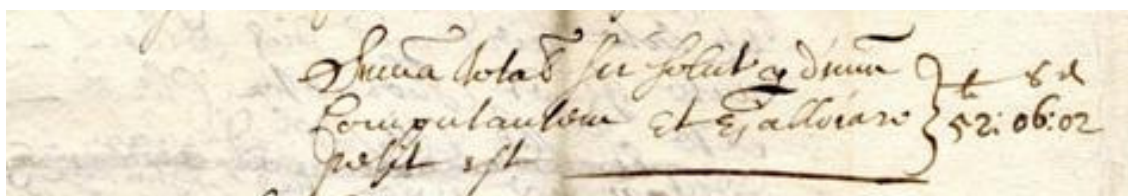


*Out of w[hi]ch he craveth allowance  
as followeth v[ide]lice[t]*

*Impr[imi]s paid by this Accomptant for  
lett[er]s of Ad[ministrant]ion & oth[er] Charges  
about the same ye sum[m]e of* 00<sup>li</sup> 19<sup>s</sup> 06<sup>d</sup>

The discharge continues with a £50 bond debt dating from 1683 and owed to Thomas Comber, Dean of Durham, and the sum of £1 6s 8d that the accountant Dixon reclaims for the cost of having the account itself drawn up together with the associated court fees for its exhibition and admittance.

The discharge is then tallied. This and the next sentence are often in Latin, even when the rest of the document is in English – a legacy of the antiquity and conventionality of the probate account as a standard legal form. English did not become the official language of documents until 1733.<sup>6</sup>



*Sum[m]a total[is] sic solute[re] p[er] d[i]c[t]um  
Computantem et ei allocare* 52<sup>li</sup> 06<sup>s</sup> 2<sup>d</sup>

<sup>5</sup> The Probate Acts do not survive for this date, however the bond is dated 26 July 1692.

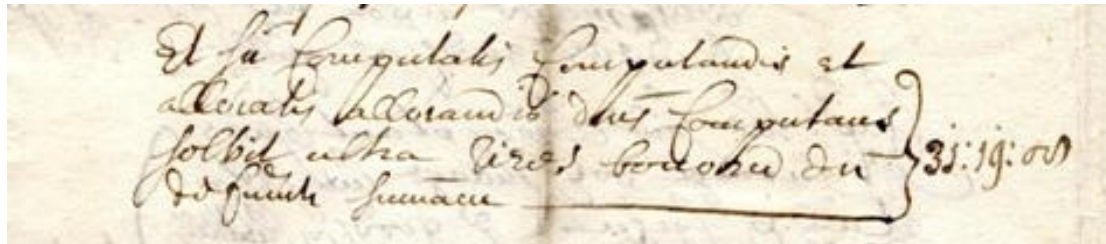
<sup>6</sup> Pubic Act, 4 Geo. II, c. 26: Courts of Justice Act, 1731.

*petit est*

[The entire total thus disbursed by the said accountant and [which] it is requested to be allowed to him - £52 6s 2d]

## 6. The Balance

Finally the balance is drawn, and undersigned by the accountant David Dixon.



*Et Sic Computatis Computandis et  
allocatis allocandis d[i]c[t]us Computans  
solvit ultra vires bonoru[m] d[i]c[t]i  
defuncti su[m]am* 31<sup>li</sup> 19<sup>s</sup> 8<sup>d</sup>

[And thus taking everything into account and everything to be allowed this accountant has disbursed over and above the goods of the said deceased the sum - £31 19s 8d]

In this case the disbursements are greater than the credit of £20 6s 6d stated in the charge, and the account was in deficit.

## 7. The allocation of the balance

Sometimes accounts can include legacies in the discharge, and sometimes they are only accounted after the balance. This balance is also often then divided into third or half shares. Why and how this allocation takes place depends on a number of factors, as will become clear as we consider two simple examples from the Durham records.

### Intestates' accounts

If the deceased was intestate, then the allocation of any balance remaining would be divided between the widow and children, the administrator and other next of kin. Such rights and shares were generally defined by the laws of distribution of an intestate's personal estate and which prevailed throughout southern England, and were modified and clarified in the Statute of Distributions in 1670.<sup>7</sup>

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<sup>7</sup> Public Act, 22 & 23 Charles II, c. 10. The rules of distribution remained largely unmodified throughout the time the ecclesiastical courts retained testamentary jurisdiction, that is until 1858. Wales too had a particular distributive custom akin to the Custom of York, and which was abolished in 1695.

In the province of York, however, a different custom of distribution had always prevailed.<sup>8</sup> This custom related to the distribution of *both* testates' and intestates' personal property: thus in this northern province even testators were severely limited in the proportion of their personal estates they could bequeath freely. The custom of York was not abolished by statute until 1692, and York City maintained its exceptional status until 1703.

Thus most surviving accounts in the Durham diocesan records, whether of testates or intestates, will operate according to the Custom of York. In the case of intestates this allocated one third of the estate to the widow, one third between the children,<sup>9</sup> and one third – sometimes termed the death's third – to the administrator. Failing either a widow or children, then half shares were allocated. Failing a surviving widow and any surviving children, then the entire balance fell to the administrator. After 1692 the southern law of distribution also came to prevail in the northern province, and which law allocated one third to the widow and two thirds to the children or their lineal descendants; failing children, the widow took half, the other half being distributed among the next of kin; failing a widow, any children received all; failing both a widow or children, the next of kin received all.<sup>10</sup>

In the following case, taken from the 1631 probate records of the intestate George Jollie of Newcastle, the account balance was £19 1s in credit.<sup>11</sup> This balance his wife, also the administratrix, then divided between herself and her six children.

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<sup>8</sup> England was and is still divided into the two ecclesiastical provincial jurisdictions of Canterbury and York. Between the Reformation and 1858, when probate came under civil jurisdiction, within the northern province were the dioceses of York, Durham, Chester, Carlisle, and Sodor and Mann.

<sup>9</sup> In the Custom of York only a child who was the heir, and so to receive the freehold or copyhold (real) property of his father, or a child whose portion had already been advanced in the lifetime of the testator was excluded from receiving part or all of this children's third share. Outside of the northern province church courts still often made disproportionate allocations in favour of children who were not the heirs, or who had as yet received none of their due portions.

<sup>10</sup> Until 1357 administration of intestate's estates and the administrator's share were taken by the Ordinary, usually the bishop (Public Act, 31 Edward III, st.1, c.11). An Act in this year stipulated that administration should be granted by the Ordinary to the 'next and most lawful friends' of the deceased. In 1529 legislation allowed administration to be granted to the widow or next of kin (Public Act, 21 Henry VIII, c.5). Before the 1670 Statute of Distributions the southern distributive law outlined above had allocated what became the next of kin's share to the administrator. This had long been perceived an injustice against the next of kin before the 1670 Act was passed. The next of kin of decedents in the northern province of York did not begin to profit from the provisions of the 1670 Act in this regard until the Custom of York was abolished in 1692.

<sup>11</sup> The Probate Act Book (DPRI/4/13 f.52) records that administration and the tuition of six children had been granted to Jollie's widow on 3 Nov 1630, probably when the probate court was visiting Newcastle; Anne Jollie entered an administration bond on the same day. The 1630 entry is annotated in the margin with a note that the account was exhibited on 18 July 1631, from which we might infer it had also been admitted by the court.



*It is computedly computedly of all the  
 alloted and rem in m[in]ibut h[is]t[ory] computation } 19-1-0  
 One third p[ar]t whereof shee desireth may be allowed } 6<sup>li</sup> 7<sup>s</sup> 0<sup>d</sup>  
 to her this acc[ountant] for her thirde being  
 Another third p[ar]t shee desireth may be allotted by  
 the deceasedes six Children being the like sum[m] } 1-1-2  
 of 6<sup>li</sup> 7<sup>s</sup> vi[delice]t to ev[er]y of them  
 The other third p[ar]t being the deathes p[ar]t and  
 the like sum[m] shee praieth may be allowed to the } 1-1-2  
 said six Children vi[delice]t to ev[er]y of them  
 So to the widow for her p[ar]t } 6-7-0  
 And to ev[er]y of the said Children for their porc[i]ons } 2-2-4*

Allocation of thirds, from the 1631 account of George Jollie of Newcastle [Ref: DPRI/1/1631/J2/1].

One third p[ar]t whereof shee desireth may be allowed to her this acc[ountant] for her thirde being	6 <sup>li</sup> 7 <sup>s</sup> 0 <sup>d</sup>
Another third p[ar]t shee desireth may be allotted to the deceasedes six Children being the like sum[m] of 6 <sup>li</sup> 7 <sup>s</sup> vi[delice]t to ev[er]y of them	1 <sup>li</sup> 1 <sup>s</sup> 2 <sup>d</sup>
The other third p[ar]t being the deathes p[ar]t and the like sum[m] shee praieth may be allowed to the said six Children vi[delice]t to ev[er]y of them	1 <sup>li</sup> 1 <sup>s</sup> 2 <sup>d</sup>
So to the widow for her p[ar]t	6 <sup>li</sup> 7 <sup>s</sup> 0 <sup>d</sup>
And to ev[er]y of the said Children for their porc[i]ons	2 <sup>li</sup> 2 <sup>s</sup> 4 <sup>d</sup>

We can see here that the widow generously allocated even her administrator's share among her children, so supplementing each of their portions. Had Jollie's wife Anne renounced her right to administer in favour of a friend or (if there were substantial debts) a creditor then as administrator that person would have been entitled to the full third. Had Anne predeceased her husband and the children been orphaned, then the Custom of York ensured they received half the goods, the other half passing to the administrator, who if the children were all still minors would have been appointed by the court.

## 8. Testates' accounts

Another example, this time of John Cornforth of Heighington who left a will to be executed by his wife Mary Cornforth, illustrates the same Custom of York in operation, but this time as it applied to testates' goods.<sup>12</sup>

Cornforth explicitly bequeathed 'the rest of my goodes moveable & unmoveable [the] debtes, legacies, Childrens porc[i]ons, and funeral expenses discharged' to his five children equally. He also made certain legacies to his wife and some of his children, well knowing the Custom of York would allocate to each fixed shares over and above what he specified – their 'porcions'. This custom of thirds was applied strictly, and there are examples of persons who knew the law and whose estate planning fell in

<sup>12</sup> Cornforth's will was proved on 17 Jan 1640, when administration of the goods etc. and the tuition of Thomas Cornforth, his son, were granted to Mary Cornforth, his widow (DPRI/4/15 f.85). Then on 12 June 1640 the tuition of Martha, Sarah, John and Thomas was granted to Thomas Birkbecke of Morton Tinmouth in County Durham with the consent of the widow.



[illegible]

[continues]



Lastly, the said portion widdowes part legacies being  
 added together it will be as followeth  
 To this accomptant for her widdowes part legacy — 43<sup>li</sup> 12<sup>s</sup> 8<sup>d</sup>  
 To Mary Cornforth who had no legacy left for her portion 12<sup>s</sup> 8<sup>d</sup>  
 To Martha Cornforth who had no legacy left for her portion 12<sup>s</sup> 8<sup>d</sup>  
 To Sara Cornforth who had no legacy left for her portion 12<sup>s</sup> 8<sup>d</sup>  
 To John Cornforth who had no legacy left for his portion 12<sup>s</sup> 8<sup>d</sup>  
 To Thomas Cornforth for his portion & legacy 12<sup>s</sup> 8<sup>d</sup>  
 Vis: at Heighington 12<sup>th</sup> July 1640.  
 Tho: Burnet

The allocation of the account of John Cornforth, vicar of Heighington [Ref: DPRI/1/1640/C10/1-2].

Soe there remaineth in this Accomptants hands  
 the som[m]e of Cxxiiij<sup>li</sup> xvij<sup>s</sup> x<sup>d</sup>  
 to be divided into three parts that is to this  
 Accomptant for her widdowes part the som[m]e  
 of 41<sup>li</sup> 12<sup>s</sup> 7<sup>d</sup> the childrens parts 41<sup>li</sup> 12<sup>s</sup> 7<sup>d</sup>  
 & for the deatthes part 41<sup>li</sup> 12<sup>s</sup> 7<sup>d</sup>

Out of which som[m]e of 41<sup>li</sup> 12<sup>s</sup> 7<sup>d</sup> being the deatthes  
 part there is to be deducted the severall legacies  
 following vi[delice]t

To the poore	xl <sup>s</sup>
It[e]m a legacy left to this Accomptant	xl <sup>s</sup>
It[e]m a legacy left to the deceaseds sonne John Cornforth	v <sup>li</sup>
It[e]m a legacy left to Thomas Cornforth the deceaseds sonne	x <sup>li</sup>
It[e]m a legacy to Sara the deceaseds daughter	xl <sup>s</sup>
It[e]m a legacy to Martha the deceaseds daughter	xl <sup>s</sup>
Somme of the legacies	xv <sup>li</sup>
which being deducted out of the said deatthes part there remaineth	xxvj <sup>li</sup> xj <sup>s</sup> vij <sup>d</sup>

And that being added to the childrens part it will be  
 Lxviiij<sup>li</sup> iiij<sup>s</sup> ij<sup>d</sup> w[hi]ch being divided amongst the children  
 according to the deceaseds will it will be to ev[er]y of  
 them as followeth  
 To Mary Cornforth xiiij<sup>li</sup> xij<sup>s</sup> x<sup>d</sup> to Martha xiiij<sup>li</sup> xij<sup>s</sup> x<sup>d</sup>  
 To Sara xiiij<sup>li</sup> xij<sup>s</sup> x<sup>d</sup> to John Cornforth xiiij<sup>li</sup> xij<sup>s</sup> x<sup>d</sup>  
 To Thomas Cornforth xiiij<sup>li</sup> xij<sup>s</sup> x<sup>d</sup>

[next page]

Lastly there porc[i]o[ns] widdowes part & legacies being  
 added together it will be as followeth

<i>To this Accomptant for her widdowes part &amp; legacy</i>	43 <sup>li</sup> 12 <sup>s</sup> 7 <sup>d</sup>
<i>To Mary Cornforth whoe had noe legacy left for her</i>	
<i>porc[i]on</i>	xiiij <sup>li</sup> 12 <sup>s</sup> x <sup>d</sup>
<i>To Martha Cornforth whoe had 10<sup>li</sup> left for a legacy</i>	xv <sup>li</sup> 12 <sup>s</sup> x <sup>d</sup>
<i>To Sara Cornforth the like</i>	xv <sup>li</sup> 12 <sup>s</sup> x <sup>d</sup>
<i>To John Cornforth whoe had v<sup>li</sup> left for a legacy</i>	xviiij <sup>li</sup> 12 <sup>s</sup> x <sup>d</sup>
<i>To Thomas Cornforth for his porc[i]on &amp; legacy</i>	xv <sup>li</sup> 12 <sup>s</sup> x <sup>d</sup>

*Vis[us] et approbat 12 Juli[i] 1640*  
[Inspected and approved 12 July 1640]  
*Thomas Burwell*

The accountancy of his wife (or her proctor) in calculating the residue demonstrates the Custom at work. The costs of the funeral and alms to the poor, of administration and tuition, and of ‘keeping fower children of the deceaseds since Christmas’ are all quite correctly itemised in the discharge, while the legacies including a further 40s. for the poor are only deducted from the death’s third *after* the balance is drawn.<sup>13</sup> This distributes the cost of administration etc. between the interested parties – the administrator should not suffer financially by carrying out the office - while ensuring the widow’s and children’s third shares are not diminished by any legacies.

For the Custom of York determined in this case that, all debts etc. having been paid, the widow received a third of the estate and the children also a third. Cornforth had liberty to bequeath only a third of his goods to whomsoever as he chose – unequally as it turned out among his wife and certain of his children.<sup>14</sup> Thus the residue stipulated in the will<sup>15</sup> is not the balance after all debts had been paid but in fact was only that portion of the third of Cornforth’s estate that remained after any legacies he had given had been drawn from it. It is for this reason the legacies are only itemised after the balance has been drawn and after the thirds have been allocated. This residue Cornforth requested in his will to be divided between the five children equally.

Had Cornforth not named a residuary legatee then this residue of the death’s third - if small – would normally have passed to the executor, and if large would have been divided proportionally among the legatees, and not as one might expect used to supplement the widow and children’s shares. This was because, conversely, had the death’s third been insufficient to pay the legacies stipulated in the will, then each of the legatees would have received proportionally less than Cornforth had directed. If a testator died without a wife or any children, then he was completely free to bequeath his goods as he chose. In these cases, as no shares need be calculated by the executor or accountant before any legacies are drawn off, then legacies can be accounted within the discharge, and the whole balance is the residue.

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<sup>13</sup> Within the discharge is also found the cost ‘paid for fun[er]al expenses & to the poore’. This additional gift to the poor was as the inventory makes clear 15s. 8d. distributed at the funeral as was the tradition, and as such is deemed a funeral expense which is why it is not drawn from the death’s third as was the 40s. legacy to the same poor of Heighington made by Cornforth in his will.

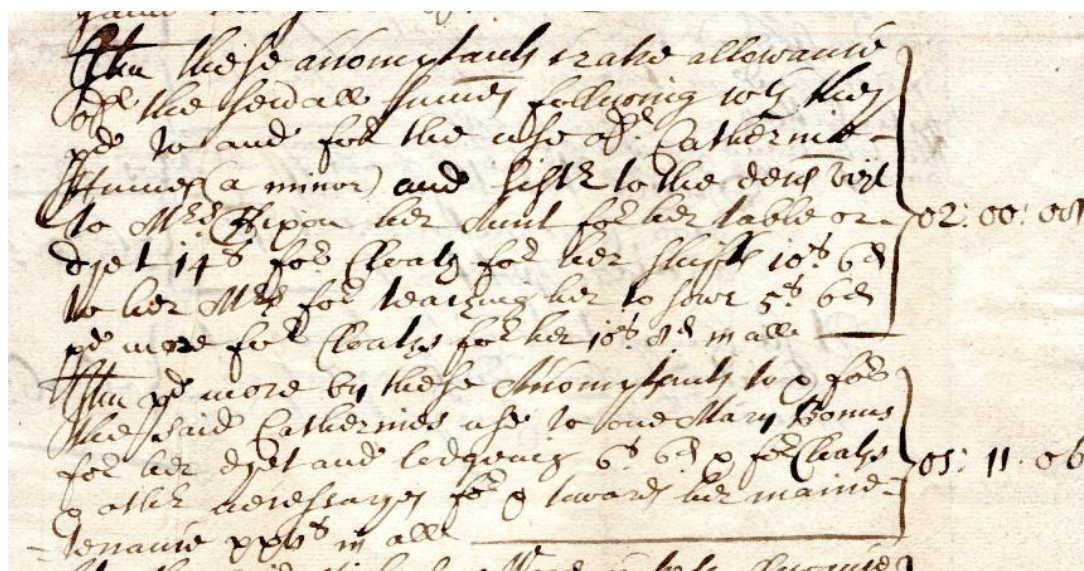
<sup>14</sup> From the two facts that Mary Cornforth claims for maintaining only four of her five children since Christmas, and that no legacy was paid by John Cornforth to his daughter Mary, it may be that her father had already advanced to her part of her portion during his lifetime, or simply that she was no longer living with her mother and siblings.

<sup>15</sup> ‘...the rest of my goodes moveable & unmoveable [the] debtes, legacies, Childrens porc[i]ons, and funeral expenses discharged’.

## 9. Research value

While probate inventories are an excellent means for historians to gain a view of the lifestyle and possessions of individuals whose living conditions and commercial and cultural connections would often otherwise be inaccessible to us, such inventories are sometimes biased, incomplete and inaccurate in their valuations. Accounts have the advantage of tallying an estate at the point when it has been gathered in, when certain goods have been sold rather than merely appraised, when certain debts owing to the deceased listed in the inventory have either been recovered or determined as 'desperate' and unrecoverable, and when other debts owed by the deceased – and often not listed in the inventory – have been settled: in this respect collections of accounts have been used to research long-term rural credit networks, and the extent of borrowing among within family, religious and ethnic groups.<sup>16</sup> Additionally, unlike inventories which list goods at second-hand resale prices, items appearing in the account's list of expenses are usually priced as new. Accounts, therefore, can add provide an important qualification and addition to information recorded in the inventory.<sup>17</sup>

It is not just as a balance sheet of property transmission that the probate account is so useful to historians. As already alluded to, accounts can be particularly valuable as narratives of certain events occurring around the time of the death of the individual and over the succeeding months. Indeed, as accounts were also returned by the tutors and guardians of minors, they can therefore record detailed payments over a period of many years after the death of the children's father for their continued education and maintenance.



Excerpt from the 1690 account of William Hume, keeper of Durham gaol [Ref: DPRI/1/1690/H19/1-2].

<sup>16</sup> Peter Spufford, 'Long-Term Rural Credit in Sixteenth- and Seventeenth-century England: the Evidence of Probate Accounts' in *When Death Do Us Part*, edited by Arkell, Evans and Goose (2000); Holderness, 'Widows in pre-industrial society: an essay upon their economic function' in *Land, kinship and lifecycle* edited by Smith (1984); C. Marsh, *The family of love in English Society, 1550-1630* (1994).

<sup>17</sup> The NEI probate catalogue will allow accounts to be quickly linked to wills, inventories and other related documents. All but a handful of Durham probate accounts are filed in the same probate series (DPRI/1) as the wills and inventories.



*It[e]m these accomptants crave allowance  
of the sev[er]all sum[m]es following w[hi]ch they  
p[ai]d to and for the use of Catherine  
Humes (a minor) and sist[e]r to the dec[ease]d vi[delic]et  
to Mrs Hixon her Aunt for her table or  
dyet 14<sup>s</sup> for Cloath for her shiftes 10<sup>s</sup> 6<sup>d</sup>  
to her M[ist]r[es]s for teaching her to sowe 5<sup>s</sup> 6<sup>d</sup>  
p[ai]d more for Cloaths for her 10<sup>s</sup> 8<sup>d</sup> in all*

02<sup>li</sup> : 00<sup>s</sup> : 08<sup>d</sup>

*It[e]m p[ai]d more by these Accomptants to & for  
the said Catherines use to one Mary Bonns  
for her dyet and lodgeing 6<sup>s</sup> 6<sup>d</sup> & for Cloaths  
& other necessaryes for & towards her maine-  
-tenance xxv<sup>s</sup> in all*

01<sup>li</sup> : 11<sup>s</sup> : 6<sup>d</sup>

Catherine Hume's tuition and maintenance costs appear in the account of her father, William Hume, who had been the keeper of Durham gaol. Among the items in the discharge is a £5 item for keeping the gaol for thirty weeks, the administrators being compelled to do so by a bond Hume had signed as a form of contract for his position.

A tutor's account can not only record such educational and maintenance expenses, but also, if there is a substantial estate to be managed by the guardian, can feature day to day outgoings of a working business. In this case the busy estate inherited by Anne Cowling from her father Roger Cowling is drained not only by Anne's pocket money and the odd christening and wedding present for her neighbours and tenants, but also by assessments and billeting costs for both the royalist and Scottish armies occupying the area between 1643 and 1645.<sup>18</sup>

*The Mob. 9. of Col[onel] Stewards Regiment A minister 8 meales  
ij<sup>s</sup> their quartermaster 8 meales – ij<sup>s</sup> a boy 14 meales 2<sup>s</sup> 4<sup>d</sup>  
2 horses 5 dayes & nights their hay 3<sup>s</sup> 4<sup>d</sup> & their oates one  
pecke p[er] day ij<sup>s</sup> 6<sup>d</sup> besides other 2 soldiers one night &  
2 baggage horses j<sup>s</sup>*

0-13-2  
0-1-6

Extract from the 1645 account of Roger Cowling of Sedgefield [Ref: DPRI/1/1645/C8/1-10].

[1644]

*Ite[m] Nov[ember] 9. of Col[one]l Stewards Regiment A minister 8 meales  
ij<sup>s</sup> their quartermaster 8 meales – ij<sup>s</sup> a boy 14 meales 2<sup>s</sup> 4<sup>d</sup>  
2 horses 5 dayes & nights their hay 3<sup>s</sup> 4<sup>d</sup> their oates one  
pecke p[er] day ij<sup>s</sup> 6<sup>d</sup> besides other 2 soldiers one night &  
2 baggage horses j<sup>s</sup>*

0<sup>li</sup> 13<sup>s</sup> 2<sup>d</sup>

<sup>18</sup> The account records assessments to provision Sir Marmaduke Langdale's royalist brigade, the Northern Horse, at the time of his victory at Corbridge over the Scots covenanters on 19 Feb 1644, with a further assessment on 27 Feb for carriages, perhaps for the wounded. Langdale's brigade was still being provisioned in April, at the same time the Scots constables are recorded in the account as having received a bushel of wheat for their army when they were encamped at Quarrington Hill.

Paid at Marknesmas last —————  
 The payed at feidall times more coles for court du guard 1 bush. 0-0-6  
 & candles ij<sup>d</sup> —————  
 The January 24 to Anne Cowling to buy flax & for a god 0-15-0  
 barne gift at y<sup>e</sup> baptizing of William Wilkinsons child —————  
 The January 24 ij<sup>d</sup> p[er] oxg[ang] Hay for Hartlepooke ————— 0-0-5  
 The Febr. 2. 2<sup>li</sup> 7<sup>s</sup> 8<sup>d</sup> p[er] 1<sup>li</sup> being iij<sup>s</sup> 1<sup>d</sup> p[er] oxgang } — 0-10-6  
 for officers pay ————— 0-2-6

[1645]

Ite[m] payed at sev[er]all times more coles for court du guard <sup>19</sup> 1 bush[ell]	
& candles ij <sup>d</sup>	0 <sup>li</sup> 0 <sup>s</sup> 6 <sup>d</sup>
Ite[m] January 24 to Anne Cowling to buy flax & for a god	
barne gift at the baptizing of William Wilkinsons child	0 <sup>li</sup> 15 <sup>s</sup> 0 <sup>d</sup>
Ite[m] January 24 ij <sup>d</sup> p[er] oxg[ang] Hay for Hartlepooke	0 <sup>li</sup> 0 <sup>s</sup> 5 <sup>d</sup>
Ite[m] Febr[uary] 2. 2 <sup>li</sup> 7 <sup>s</sup> 8 <sup>d</sup> p[er] 1 <sup>li</sup> being iij <sup>s</sup> 1 <sup>d</sup> p[er] oxgang	
for officers pay	0 <sup>li</sup> 10 <sup>s</sup> 6 <sup>d</sup>

Close scrutiny of an account can reveal aspects of the daily housekeeping, diet and business affairs of the deceased that will not normally feature in the inventory, and can add important detail to the view of the deceased's wealth and activities as well as of the local culture and economy first discovered in the inventory. In the following example we learn a little more than could be recorded at the time of making the inventory.

It is to be Accomptant doth moreover charge himselfe with the  
 summe of eight pounds and thirteene shillings received of  
 Mr Robert Shaftoe for the use of one hundred pounds ————— } viij<sup>li</sup> xiiij<sup>s</sup>  
 It is to be Accomptant charge himselfe with five pounds  
 nyneteene shillings received of Robert Blythman for  
 profit of one eight part of his ship the Jane of Newcastle } v<sup>li</sup> xix<sup>s</sup>  
 It is to be Accomptant charge himselfe with

Excerpt from the 1649 joint account of Edward and Elizabeth Lawson of Newcastle upon Tyne  
 [Ref: DPRI/1/1649/L1/1-4].

Ite[m] the s[ai]d Accomptant doth moreover charge himselfe with the summe of eight pounds and thirteene shillings received of Mr Robert Shaftoe for the use of one hundred pounds	viij <sup>li</sup> xiiij <sup>s</sup>
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Ite[m] this Accomptant charge himselfe with five pounds nyneteene shillings received of Robert Blythman for profit of one eight part of his ship the Jane of Newcastle	v <sup>li</sup> xix <sup>s</sup>
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<sup>19</sup> Court du guard [corps de garde]: this can refer both to a small body of soldiers stationed on guard or as sentinels, and their guard post itself.



In this excerpt from the charge, we can see that Lawson, who is described as a Newcastle anchorsmith, was also lending money at 8.65% interest on £100 capital.<sup>20</sup> A reading of the entire account records Lawson owned a substantial share worth more than £1,000 of a profitable fleet of sixteen Newcastle ships, and rented out properties in Silver Street and by the quay side in Newcastle. Robert Blythman was the master of the ship Jane of Newcastle, of which Lawson owned an eighth share (of the ship and its £80 stock): thus, we can calculate the total profit on the ship at £47 12s, probably over a period of five years.<sup>21</sup> The account also corrects the inventory valuations of certain items.

*It[em] this Accomptant craveth allowance of twenty pounds  
three shillings and fower pence with the twelveth part  
of the Shipp the Eagle was apprized to the s[ai]d Inventory  
more then she could be sold for it being apprized to Fifty  
fower pounds th[re]e shillings and fower pence and sole for twenty  
nyne pounds*

xxv <sup>li</sup> iij <sup>s</sup> 4 <sup>d</sup>

The Eagle was clearly valued at almost twice what she sold for, information that an inventory will not usually reveal. As regards a narrative of subsequent events, in addition to the list of profits in the charge of the account, we also find in the discharge a brief tale of a substantial loss that the accountant sought to discharge himself. Such accounts of losses incurred during the period the estate is in administration are not uncommon and can range from a calf worth a few shillings to, as in this case, a extremely valuable ship.

*It[em] this Accomptant craveth allowance of one hundreth pounds  
w[hi]ch the testators part of a shipp (whereof Michaell Peareth*

<sup>20</sup> The legal maxima as defined in the 1623/4 Usury Act was in fact 8% interest.

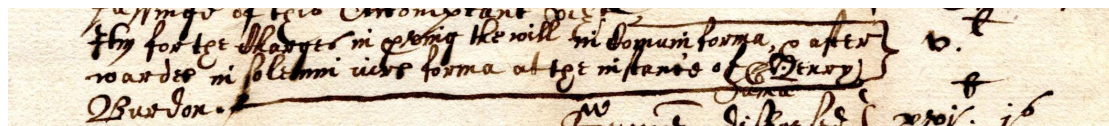
<sup>21</sup> Lawson's will was made in January 1641 and was proved the same year, Lawson dying sometime before 30 July when the inventory was taken and in which month Lawson's widow made her will. Another inventory for Edward Lawson was exhibited in 1643, and an item in the 1649 account refers to outgoings over a five year period. The presentation of the account was complicated and perhaps delayed by the death of one of the administrators and the fact that two of the Lawson's daughters were minors and in the care of tutors during this time.

was M[aste]r) is mentioned in the Inventory to be apprized unto  
w[hi]ch shipp was shortly after the testators death lost and  
nothing received for her

C<sup>li</sup>

Rented and farmed land holdings can be reconstructed from outgoing rents, and we can also learn something about the size and running of the deceased's establishment. The account of Alexander Selbie esquire of Biddleston in Northumberland presented by his widow lists twelve servants by name, with their wages ranging from £5 9s 6d to 6s.<sup>22</sup>

Sometimes the deceased person had died whilst still administering another person's estate. In these cases there will be references to legacies and portions, and to the legatees and relatives of the person who had named the deceased as his executor or administrator. Mortality rates were high in the period when accounts occur in any number, and such probate chains can become quite involved.<sup>23</sup> Certain clues to controversy and other legal proceedings might also be discovered, giving the researcher the scent of a trail to more information held in the records of both ecclesiastical and civil courts. References to sequestration, or to 'probate in solemn form', or explicitly to litigation can reveal a new contentious aspect to what would otherwise have appeared to have been a largely administrative probate process.

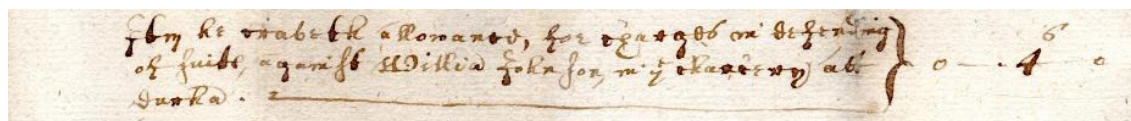


Excerpt from the 1629 account of John Blakeston of Norton, exhibited by his administrator Volentine Blakston, also the tutor of Robert Patteson, the deceased's grandson and executor  
[Ref: DPRI/1/1629/B7/3-4].

It[em] for the Charges in p[ro]ving the will in Comuni forma, & after  
wards in solemn iuris forma at the instance of Henry  
Burdon

5<sup>li</sup>

Henry Burdon's name also appears in the discharge as a creditor of the deceased receiving 30s.



Excerpt from the 1630 account of Marmaduke Midleton of Middleton St George  
[Ref: DPRI/1/1630/M6/2].

Item he craveth allowance, for charges on defending  
of suites against William Johnson in the chancery at  
Durham

0<sup>li</sup> 4<sup>s</sup> 0<sup>d</sup>

<sup>22</sup> DPRI/1/1632/S1/1-2.

<sup>23</sup> For example the account presented by George Atthie in 1607 (DPRI/1/1607/H11/1-2): Atthie was his wife's fourth husband (that we know about), and with each marriage her steadily accumulating property passed to her latest husband. In each case Anne Atthie neglected to execute the wills and administer her husbands' estates, so that in 1607 George Atthie by the right of his wife was acting as administrator for each of her former husbands' estates, and the (joint) account therefore includes payments of legacies and portions etc. deriving from three different persons' estates.

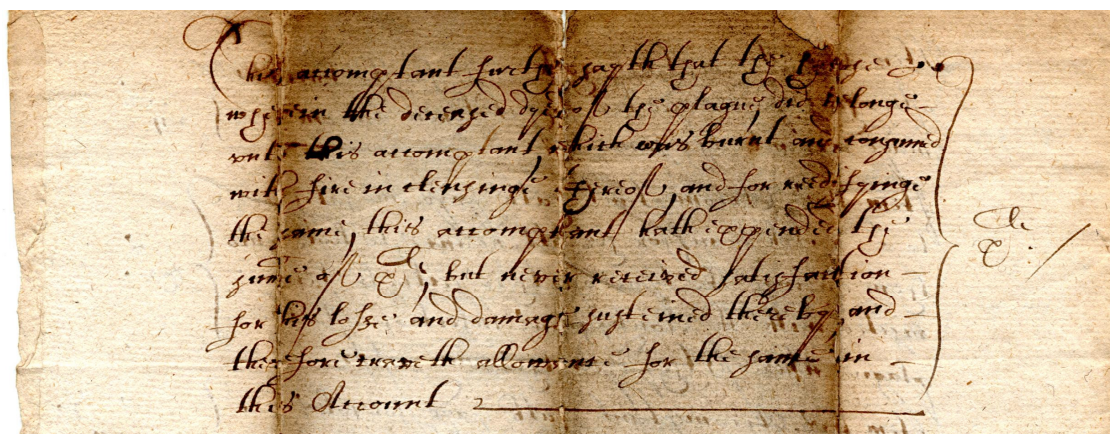




For given the poore at his buriall is - - - - -	002 <sup>li</sup> 00 <sup>s</sup> 00 <sup>d</sup>
For the Church charges is - - - - -	000 <sup>li</sup> 15 <sup>s</sup> 06 <sup>d</sup>
For whirrie hier bringing up his body from Heworth - - - - -	000 <sup>li</sup> 02 <sup>s</sup> 06 <sup>d</sup>
For a Chest for the Corps is - - - - -	000 <sup>li</sup> 14 <sup>s</sup> 00 <sup>d</sup>
For wine and Cakes, Cheese and Candle the first night is - - - -	000 <sup>li</sup> 11 <sup>s</sup> 10 <sup>d</sup>
For scutiones 12 <sup>s</sup> . for his funerall sermond xj <sup>s</sup> . both is - - - - -	001 <sup>li</sup> 13 <sup>s</sup> 00 <sup>d</sup>
For suger for wine 22 <sup>d</sup> . and to Mr Astell for counsell at first - - -	000 <sup>li</sup> 06 <sup>s</sup> 10 <sup>d</sup>
For given Rob[er]t Hull for warning the company to the buriall -	000 <sup>li</sup> 01 <sup>s</sup> 00 <sup>d</sup>

And the account goes on further to itemise ‘the cotton and making of her mourning gowne’, the wine for two men ‘about the buriall’, the links (torches), the sugar and ginger supplied by Henry Shadford for the burial, and the mortuary. Collections of probate accounts have been used to throw more light on the changing social rituals surrounding death, funerals and burial customs.<sup>26</sup>

As we have already seen with the civil war period account of Roger Cowling, accounts can provide new local perspective on well-known national events and trends. This example offers a rare narrative of an orphaned survivor of one of the most virulent plague epidemics of the 16<sup>th</sup> century, and its long aftermath.



Excerpt from the 1647 account of Jerrard Browne of Newburn in Northumberland  
[Ref: DPRI/1/1647/B11/1-2].

The accomptant furthe[r] sayth that the howse  
wherein the deceased dyed of the plague, did belonge  
unto this accomptant, which was burnt and consumed  
with fire in clensinge thereof, and for reedifyinge  
the same, this accomptant hath expended the  
summe of 10<sup>li</sup>, but never received satisfaction  
for his losse and damage susteined thereby, and  
therefore craveth allowance for the same in  
this Account

The full account reveals that the plague took off Jarrard Browne, his wife, six children and a maidservant, leaving only a solitary daughter named Blanch to whom the accountant was appointed tutor. We know this because Mark Errington, the accountant, claims for the costs of coals, candles, bread and drink and the wages of a watchman during their sickness, and then for the costs of carrying them to the grave,

<sup>26</sup> C. Gittings, *Death, burial and the individual in early modern England* (1984).

for making the graves and the mortuary and burial charges. Such detailed lists of provisions and nursing charges are quite common in plague years, sometimes extending over several weeks, but this account stands out because of its last entry, revealing the final act of the tragedy.

As it makes evident, this involved the accountant burning down his own house (or more probably one of his houses) in which the deceased and his family had been quarantined in the course of disinfecting it. At this time this practice involved fumigating the house to drive out the pestilence or miasmic infection in the air (as was then believed). A probate inventory from the same year of a man from Durham City who also died of the plague itemises pitch, rosin and even frankincense used in cleansing the house – a volatile and expensive mixture.<sup>27</sup> Errington sought, perhaps ambitiously, to reclaim the cost of re-building his house from the estate of the unfortunate Jarrard Browne, and which £10 discharge left in the final balance only 2 shillings and 10 pence in the hands of the young Blanch Browne.

While the inventory referred to in the charge does not survive in the archive, the Probate Act Books reveal that these events in fact took place around 1636 or 1637 some ten years or more before the account was exhibited. In 1636/7 there was a particularly bad outbreak of the plague in Newcastle, five miles from Newburn. So we know Blanch Browne survived long enough at least to bring a cause in the church court against her tutor: the period of her tuition may not have been a happy one. Errington had been granted administration ‘for the sole use of Blanch Browne’ on 13 May 1637, and her tuition was also entrusted to him on the same day. The account occurs in the diocesan records ten years later as a result of Blanch Brown herself compelling him to render it, as a prelude to pursuing him in the King’s court perhaps on a allegation of *devastavit* or maladministration. However, Errington’s liability as administrator was deemed to have expired by the ecclesiastical court, and whilst he did render an account the ecclesiastical cause ended there. Nevertheless, there are references in the Durham diocesan court records that indicate that Errington was still being pursued in the civil courts in 1649 on behalf of Blanch Browne, with unknown result.<sup>28</sup>

## 10. Conclusion

As we have seen, the probate account can be a very lively and informative source for historians, particularly when combined with a probate inventory and will, and can open up many other avenues of enquiry. While accounts do not survive, and perhaps were not submitted, in the same numbers as inventories and wills, they can reconstruct the lives and activities of individuals and their relations, as well as their social and economic milieus in ways other documents can not, and as such are well worth making the effort to find, to understand and to use.

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<sup>27</sup> Inventory of Francis Watson of Framwellgate, Durham City (Ref: DPRI/1/1647/W5/3).

<sup>28</sup> Documents relating to the administration of Browne’s goods include: Probate Acts (DPRI/4/14 ff.258, 264; DPRI/4/16 ff.55, 65); copy of the 1637 administration bond (DPRI/3/1637/B70), subscribed with 1649 memorandum; 1649 bond to redeliver the administration bond (DPRI/3/1637/B69). The bonds are in a fragile and largely illegible state.