

THE EXCHEQUER DOCUMENTS  
RELATIVE TO SHAKESPEARE'S  
RESIDENCE IN SOUTHWARK.

BY

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*Read before the Shakespeare Reading Society, March 19th, 1925.*

THE discovery of the Exchequer documents from which the fact of Shakespeare's residence in Southwark in and about the year 1598 has been inferred was first announced by the late Professor J. W. Hales at a meeting of the Surrey Archæological Society held in St. Saviour's Church as it then was, since Southwark Cathedral, on 11 October, 1902. Subsequently the documents were more fully and publicly presented by the Professor in a letter to *The Athenæum* of 26 March, 1904. As some misapprehension appears to exist as to the nature of these documents and the precise information they contain, Dr. Martin has asked me, as one of those who have been mentioned in connexion with their discovery, to set them out more clearly. It has been stated that one of the documents definitely states that the William Shakespeare mentioned in it had removed to the Liberty of the Clink in Southwark. As a matter of fact neither Southwark nor the Clink is anywhere mentioned by name in the documents, although I think there can be no reasonable doubt that the inference that both are implied is clear enough.

It will perhaps be advisable in the first place to give some explanation, which I will make as brief and as little technical as possible, of that part of the very complicated process of the ancient Exchequer to which the documents belong.

The whole process, so far as present research enables us to learn it, I have endeavoured to set out in a succinct form in the introductory chapters to the various sections describing the Exchequer records in Vol. I of the new official *Guide to the Public Records*. Here it will suffice to say that the ancient Exchequer consisted of two main divisions, the Upper Exchequer which was concerned with audit and the Lower which had to do with the actual receipt and payment of moneys. The documents with which we are dealing belong to the former of these divisions only, that of audit. This division eventually had a number of sub-departments but for our present purpose we need only notice two, and those the most ancient, namely the King's Remembrancer's and the Lord Treasurer's Remembrancer's. To one or other of these the four documents which I am going to describe belong.

The King's Remembrancer had to deal with the preliminary audit of the accounts presented at the Exchequer. Consequently it was in his department that the original accounts, the actual documents drawn up by the accountants, together with all their receipts and other vouchers necessary for the due passing of the accounts, were preserved.

The first of our documents belongs naturally to this department. It is one of a very large class known as Subsidy Rolls which contains *inter alia* the assessment rolls or lists of those who were liable to contribute to the subsidies granted by Parliament to the crown, together with the valuation of their lands or goods on which they were charged and the amount of the tax payable.

A lay subsidy, one granted by the laity in parliament as distinct from one granted by the clergy in convocation and called a clerical subsidy, had become in the 16th century a fixed amount of £70,000. During the reign of Elizabeth it had become the practice to vote three or even more of these at a time but to spread the collection over as many or more years. In the case with which we are concerned three entire



subsidies had been granted by the parliament of the 39th year of the queen's reign (1597) and the collection of the first of these fell in October of the following year (1598). Our document, whose reference is Subsidy Rolls 146/369, is described—to condense the full heading it bears—as an indenture made 1 October, 40 Eliz., between the Commissioners for the taxation, etc., of the first subsidy of three entire subsidies granted by Act of Parliament, 39 Eliz., and the Petty Collectors in the Ward of Bishopsgate, London. Thereafter follow in column, under each of the parishes in the ward, the names of those assessed, the valuation of their property on which they were assessed and the sum payable. The total accounted for should of course have corresponded with the total of the last column on the roll but against some of the names the word 'aff' or 'affid' for affidavit appears. These names should correspond with those in an affidavit made by the collectors who are certified for some reason, either for having no goods, from removal from the ward or parish or from some such cause, not to have paid the tax.

Amongst the names in our document in St. Helen's parish, Bishopsgate, is that of William Shakespeare charged on property valued at £5 with the tax of 13s. 4d., and against his name in the left hand margin is the word 'affid' showing that the tax had not been paid.

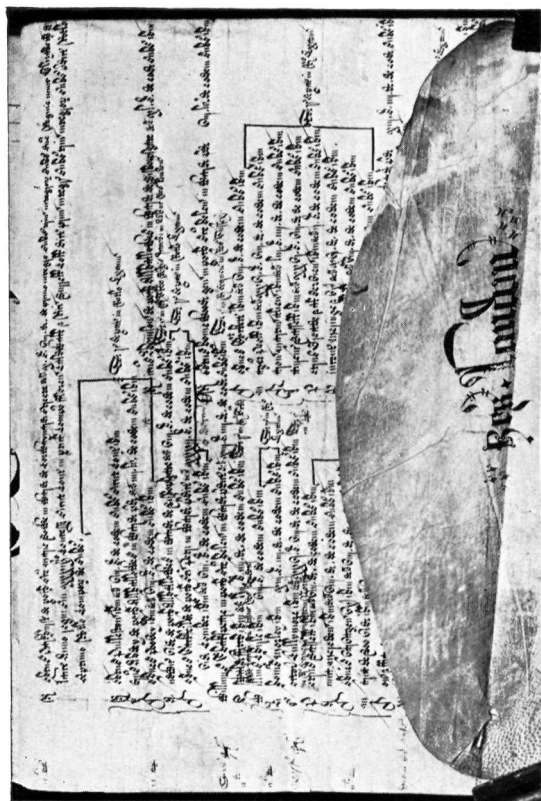
Now the existence of Shakespeare's name in this document had been noted as long ago as 1845 by Joseph Hunter, a well known record official of that time. For want, however, of other evidence its identity with that of the dramatist had not been universally accepted. The original affidavit of the collectors, which should be found in the same class of reports of the King's Remembrancer's Department, is for some reason not forthcoming in the present instance and so it had not occurred to anyone to follow up the clue it would have contained until the late Mr. R. E. G. Kirk thought of tracing the matter further in the subsequent documents in the Lord Treasurer's Remembrancer's Department.

As the King's Remembrancer was concerned with the preliminary audit of the account at the Exchequer, so the Lord Treasurer's Remembrancer had to do with the final audit and the process necessary to recover any balances due. In this way he was closely connected with the Pipe Office, the Pipe Roll or, as it is more properly called, the Great Roll of the Exchequer being the roll on which the final settlement of the accounts is recorded. In early times the accounting officers at the Exchequer were the sheriffs of counties and the bailiffs of liberties and it is of their accounts that the Pipe Roll throughout its long history of six hundred years primarily consists. But as the Exchequer absorbed other departments of finance it became the practice to enrol the accounts relating to those departments in full at the end of the Pipe Rolls until these accounts grew so voluminous as to lead to the creation of a special class of rolls for them known as the Rolls of Foreign Accounts, 'foreign' that is to say as being apart from the original or normal business of the Exchequer. In turn special rolls were created for particular classes of accounts, such as the Escheators' accounts, the accounts of the Wardrobe and Household and the Subsidies. Nevertheless, although these so-called foreign accounts appear on these special rolls, the final settlement of the outstanding balances on them is always to be looked for on the Pipe Rolls.

This brief explanation of the proceedings in the final stages of the Exchequer audit will perhaps suffice to show why for the next step in the procedure with regard to the unpaid tax due from Shakespeare we have to go to the Enrolled Accounts of Subsidies. Here on No. 56 of these rolls we find the enrolled account of the collectors of Bishopsgate and five others of the city wards. No. 56 it may be stated is a very large roll consisting of a great number of membranes and containing the accounts of a number of other subsidies besides those of this first one of the three granted in 39 Elizabeth. The collectors account for a total

Handwritten text in a historical script, likely Tamil, arranged in vertical columns. The text is dense and appears to be a formal record or account, possibly related to the 'EXCH. L.T.R. ENROLLED ACCOUNT OF SUBSIDIES' mentioned in the caption. The script is written in dark ink on aged paper.

(B). EXCH. L.T.R. ENROLLED ACCOUNT OF SUBSIDIES, No. 56, A.D. 1598.



(C). PIPE ROLL, 40 ELIZ., fo. 'RES. LONDON'

sum of £1,765 12s., received from the six wards and then proceed to say that of a sum of £288 12s. taxed upon divers persons, whose names under their respective wards and parishes follow, they do not answer 'because the aforesaid persons have no goods or chattels, lands or tenements within the limits of this collection by which the aforesaid collector (*sic*) can distrain for the like subsidy, as is certified to the Court here by divers commissioners of the lady the queen there upon the oath of the aforesaid collector and remaining in the bag of particulars of this account'; that is to say in the bag which should have been found amongst the records of the King's Remembrancer. Finally the collectors say that the aforementioned defaulters, amongst whom William Shakespeare duly appears in St. Helen's, Bishopsgate, as liable for the payment of 13s. 4d., ought to answer to the queen for the said sum of £288 12s. and that they do answer in the Great Roll of the 40th year in 'Residuum London.'

This therefore gives us our reference to the third of our documents, namely to the Pipe Roll or Great Roll of the Exchequer, where we are to look for the final upshot of the matter. Turning to the Pipe Roll of the 40th year of Elizabeth to the membrane entitled 'Residuum London' we find amongst a number of entries relating to the collection of the arrears of this first subsidy of 39 Elizabeth the following:—

'William Shakespeare in the parish of St. Helen in the Ward aforesaid [Bishopsgate] owes 13s. 4d., of the same subsidy there And he answers in the following roll [i.e. the roll of the following year] in 'Residuum Sussex'.'

We are thus referred to still another roll, the Pipe Roll of 41 Elizabeth, the fourth of our documents, and to a Sussex roll on that. It may be asked what was the dramatist doing in Sussex but we have to remember that at this time, as for a long period before and after, the counties of Surrey and Sussex had one sheriff between them and that consequently the Surrey items on the Pipe Rolls appear under Sussex. Indeed in the margin of the entry I have just quoted appears



in a cursive hand the word 'Surr' for 'Surrey,' a fact which is not mentioned in Professor Hales's letter, probably because I had myself omitted to notice it in sending him the materials for his communication.

Here it may be necessary to explain briefly that the entries on the Pipe Rolls were previously written on the Rolls by the Exchequer scribes before the actual proceedings in court and that the results of these proceedings were noted by the officials as they took place by additions to the original entries which are easily distinguishable or by notes against the entries in the left-hand margin of the rolls.

We come now to the fourth and last of our documents, the Pipe Roll of the 41st year of Queen Elizabeth, and turn to the particular membrane of it entitled 'Residuum Sussex,' where we find this entry:—

'William Shakespeare in the parish of St. Helen  
13s. 4d., of the first entire subsidy aforesaid granted in  
the said 39th year Which is required upon the same  
there.'

Against this entry in the left-hand margin are three notes. The first two of these are conventional, namely 't' for 'tot,' a letter set against all such debts as the sheriff charged himself with the collection of, and the letters 'o n' for 'oneratur nisi,' that is, 'he is charged unless [he show cause to the contrary]'; in other words that the sheriff knew no reason why the debt should not be paid.

The third note is far more significant and consists of the words 'Episcopo Wintonensi.' But a little knowledge of Exchequer procedure is required to inform us that this implies that the sheriff was to refer the collection of the debt to the Bishop of Winchester, because presumably information had been received that Shakespeare was living somewhere where the sheriff's writ would not run, namely in the bishop's liberty. Now the Bishop of Winchester's liberty in Surrey, conveniently near to the city of London, was the Liberty of the Clink, somewhat ironically so-called after the well-known

B<sup>is</sup> Suff<sup>us</sup>

1171. 10. 20. ad  
 1172. 10. 20. ad  
 1173. 10. 20. ad  
 1174. 10. 20. ad  
 1175. 10. 20. ad  
 1176. 10. 20. ad  
 1177. 10. 20. ad  
 1178. 10. 20. ad  
 1179. 10. 20. ad  
 1180. 10. 20. ad  
 1181. 10. 20. ad  
 1182. 10. 20. ad  
 1183. 10. 20. ad  
 1184. 10. 20. ad  
 1185. 10. 20. ad  
 1186. 10. 20. ad  
 1187. 10. 20. ad  
 1188. 10. 20. ad  
 1189. 10. 20. ad  
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 1194. 10. 20. ad  
 1195. 10. 20. ad  
 1196. 10. 20. ad  
 1197. 10. 20. ad  
 1198. 10. 20. ad  
 1199. 10. 20. ad  
 1200. 10. 20. ad

(D). PIPE ROLL, 41 ELIZ., 10. 'RES. SUSSEX.'

prison of the bishop in Southwark. Hence the inference seems clear that the William Shakespeare in the subsidy assessment for St. Helen's, Bishopsgate, in October, 1598, was the dramatist and that the tax could not be collected there because some time before then he had gone to live in Southwark in convenient neighbourhood to the Globe Theatre.

It may be added that I have carefully examined the Pipe Roll of the next year (42 Eliz.) for further mention of Shakespeare but although I did not succeed in finding his name there, there can be little doubt that the debt was paid in that year. For the Bishop of Winchester accounts for the receipt of a sum of money 'of the issues of divers persons' which had been referred to him by the sheriff of Sussex and Surrey and if the items so referred on the preceding roll and 'totted' against the bishop are added up they will be found to amount to within 4d. of the sum paid in by the bishop.

In conclusion it must be noticed that the assessment of October 1598 was not the first occasion on which William Shakespeare had been taxed to a subsidy in St. Helen's, Bishopsgate, and had not been forthcoming there. In the preceding year, 1597, he had been assessed on the same valuation of £5 in goods but on this occasion the tax, being a part payment only of a whole subsidy, was five shillings only. In this case we have not the actual assessment roll but the certificate (Subsidy Rolls, 146/354)—the document missing in the case we have been considering—of the commissioners that the petty collectors for the Ward of Bishopsgate had appeared before them and made oath that the persons named in the several parishes 'were all either dead, departed and gone out of the said ward or their goods so elogned or conveyed out of the same or in such private or covert manner kept whereby the several sums of money on them severally taxed and assessed' could not by any means be levied of them.

This was for the second payment of the last of three

subsidies granted in 35 Elizabeth. The enrolled accounts of this subsidy are on the same roll, No. 56, as those for the first of the three subsidies granted in 39 Elizabeth. I have examined the account for the Ward of Bishopsgate and find that the defaulters named therein, including William Shakespeare for the sum of 5s. on his goods, are said to answer in the 11th roll in [*blank*] London. This means the roll of the 11th year of King James I's reign made up in Michaelmas, 1613. Unfortunately no reference is given to the precise London roll of the Pipe Roll and as there are about a dozen of these for the year in question, all very long and closely packed with entries, it is not easy to say definitely that the item relative to William Shakespeare is not on any of these membranes. I have examined them with some care and although I have found other items relative to the subsidy payments in respect of the 1597 assessment, I have failed so far to find the Shakespeare one. But the interval between 1597 and 1613 is a long one and the payment of the debt may well be recorded on one of the intervening rolls.

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