combined the sale of hats with that of small or decorative metalware goods such as buckles, buttons and similar items.

By contrast, in the 1790s, in addition to ten grocers (some with second occupational strings, like James Austin, who was also a cooper, George Cattell, who was a chemist and druggist as well as a grocer, and John Golby, who was an innkeeper and grocer), there were five mercers, five ironmongers, a jeweller, a 'chinaman', who was a carpenter and joiner, too, and, significantly, five bakers, three tailors, two butchers and a shoemaker. Other trades listed included a hairdresser, a wine merchant, a watchmaker and a female chemist and druggist, and two hatters (one of whom was a leather-cutter as well, and the other a bookseller and stationer).<sup>4</sup> Of the twenty-two retailers listed in 1784, fourteen were recorded in the *Universal Directory* of 1790-98.

But, as Ian Mitchell has pointed out, 'simply counting shop numbers from directories can be somewhat misleading, since knowing the number of shops in a place is not the same as knowing their relative importance.<sup>5</sup> Furthermore, as Bailey's Directory suggests, the compilers of these volumes were selective as regards those whom they mentioned. The 1784 list includes only one female retailer in Banbury - Mary Beck, grocer. Yet it is clear from advertisements in Jackson's Oxford Journal at this time that Elizabeth Beesley was in business as a chemist and druggist as well as acting as agent for the distribution of various patent medicines, such as Hodgson's Antiscorbutic Tincture, which treated anything from toothache to small-pox. Many women did have shops which they had either set up on their own account or had inherited from a male relative. Thus when young Joseph Bull, a Banbury mercer, died in 1791, he left his business to be equally divided between his two unmarried sisters. Sarah and Hannah. His personal assets were disposed of in similar fashion. 6 Mercers sold silks and fine fabrics and were advised by a midcentury writer to make sure that they were themselves well dressed. They

Bailey's Western and Midland Directory (1784), pp.393-94, and the Universal British Directory (1790-98), pp.253-55, are both at the Centre for Oxfordshire Studies, Oxford Central Library. See Appendix 2.

Mitchell, 'Pitt's Shop Tax', p.348 (see fn. 1).

Will of Joseph Bull of Banbury on M'film Pec.15, f.127 at Oxfordshire Record Office. Bull was buried on 18 April 1791 and the will was proved on 20 September 1791. In the burial register for Banbury parish church he was described as 'a young man'. For Elizabeth Beesley's agency rôle see, for example, Jackson's Oxford Journal, 22 February 1783 and 27 March 1784.