



Past Presidents

of the

Institute of Chartered Accountants

in England and Wales, 1880-2005

Past Presidents of the Institute of Chartered Accountants in England and Wales, 1880-2005

Peter Boys BA FCA

Introduction

A complete list of past presidents, deputy-presidents and vice-presidents of the Institute of Chartered Accountants in England and Wales (ICAEW) appeared in the *List of Members* up to and including the 1970-71 edition. Subsequent issues contained only a list of past presidents and from 2003 even this was truncated. This paper provides a listing of all past presidents, deputy-presidents and vice-presidents up to and including May 2005, the ICAEW's 125th anniversary. At the same time the opportunity was taken to update an article (see *Accountancy*, July 1990, pp. 120-1) which contained additional information about the presidents.

Three detailed listings are provided in appendices:

Appendix 1: Chronological list of presidents, deputy-presidents and vice-presidents, 1880-2005

Appendix 2: Chronological list of presidents together with the firms in which they were partners, 1880-2005

Appendix 3: Analysis of presidents by firm, 1880-2005

A number of past presidents have been knighted or have received other honours, before, during and after their term of office. In Appendix 1 titles and designatory letters are those at the time of holding office; in Appendices 2 and 3, where summary information is given, titles and designatory letters are those at the time the president last held office. Similar principles have been adopted throughout the remainder of this commentary except that no designatory letters are given. It is worth noting that the lists of past presidents in the *List of Members* are inconsistent from one year to another in the provision of designatory letters, particularly academic qualifications.

Election process

The ICAEW was incorporated by Royal Charter in May 1880. This stipulated that the first president was to be William Turquand with Robert Harding as vice-president (clause 2). Their tenure of office was to be until the first general meeting of the members. Thereafter, the election to these positions was to be determined by the ICAEW's bye-laws. The first bye-laws, dated March 1882, laid down the following method of election: 'At the first Meeting of the Council after each Annual Meeting, the Members of the Council then present shall choose one of the Members of the Council as President, and another as Vice-President for the year following such choice, and any vacancy in either of those offices shall be filled up in like manner at the next monthly or other ordinary Meeting of the Council' (bye-law 20).

Over the years the bye-laws have been amended, but the provisions relating to the election of presidents and vice-presidents have remained substantially the same. One significant change occurred in 1966 when the position of deputy-president was created. The reason for this addition was to permit the onerous burden of the presidency to be shouldered by three individuals rather than just two.

The normal succession procedures from vice-president to president (via deputy-president from 1966) have only operated since the Second World War. Before that it was not unusual for presidents to serve more than one term of office. Also it was quite common for vice-presidents not to become presidents; in all there have been eleven such cases. It was much rarer for a member to become president without first serving as vice-president. This only occurred on three occasions. Naturally, the first president, William Turquand, did not serve as vice-president, but he had been president of the Institute of Accountants, 1877-80, and before that its vice-president, 1870-77. The other two who had not previously been vice-presidents were Edwin Waterhouse, 1892-94, and Charles Kemp, 1894-96.

In the first 125 years of the ICAEW there have been just 101 presidents. Contrary to claims that Michael Groom was the 100th president (see, for example, *Accountancy*, July 2001, p. 12), he was only the 98th. The confusion may have arisen because, as will be seen, two presidents served non-consecutive terms of office and as a consequence have been treated as different individuals!

Longest-serving

Presidents usually serve a one-year term of office starting in June.

Sadly, two presidents died during their term of office and only served for about six months each; they were Sir Edward Moore in 1923 and Edward Jones in 1946. As a result of their deaths their successors, Thomas Mellors and Gilbert Shepherd respectively, held office for eighteen months each. More recently, when deputy-president John Cormie died in 1983, serving president Edward Ray and his successor Alan Hardcastle agreed to serve for eighteen months each and thus overcome the succession problem.

As the first annual meeting of the ICAEW did not take place until May 1882, William Turquand held office for two consecutive years. This happened on ten further occasions: Joseph Saffery, 1889-91; Edwin Waterhouse, 1892-94; Charles Kemp, 1894-96; John Griffiths, 1897-99; Ernest Cooper, 1899-1901; William Peat, 1906-08; Sir William Plender, 1910-12; Frederic Young, 1917-19; William Cash, 1921-23; and Arthur Cutforth, 1934-36. In addition, Henry Hill served for two separate annual terms, 1931-32 and 1933-34.

Two presidents held office for three years. Sir Horace Kirby was president for three consecutive years between 1913 and 1916, while Sir William Plender, having served a two-year term, was recalled in 1929-30 to be president for the ICAEW's golden jubilee.

Frederick Whinney had a four-year term of office between 1884 and 1888, but the longest-serving president was Charles Palmour who held office from 1938 to 1944, a remarkable six consecutive years.

Family relationships

Somewhat surprisingly, perhaps, there are a number of family relationships between past presidents, which may show just how influential certain dynasties have been.

Arthur Cooper was president from 1883 to 1884, and his brother Ernest served from 1899 to 1901. The president from 1966 to 1967 was Sir Henry Benson, the great nephew of Arthur and Ernest Cooper.

The more usual family connection is that of father and son. Frederick Whinney and his son Sir Arthur were presidents, 1884-88 and 1926-27 respectively; Edwin Waterhouse was president 1892-94, while his son Sir Nicholas held office 1928-29; Charles Kemp and his son Harold were presidents, respectively, 1894-96 and 1930-31; and William Peat was president 1906-08, while his son Charles held office 1959-60. It is interesting to note that in the first three cases the fathers held office at much the same period of time and their sons followed them approximately 35 years later. In the case of the Peats, the son followed in his father's footsteps after 53 years.

More recently, Robert McNeil served as president in 1965-66 and his son Ian took office just 25 years later in 1991.

Presidential firms

Set out in the table below is a summary of the number of presidents attributed to each firm showing the total number of years which they served. A comprehensive chronological listing of presidents and the firms in which they were partners is provided in Appendix 2, together with the name of these firms in May 2005. Appendix 3 contains a detailed listing of the presidents by firm, in the case of the Big Four showing the breakdown under the names of what were the Big Eight.

The compilation of the table requires some explanation, particularly the differentiation between the terms 'main' and 'subsidiary'. A president is considered to be from a 'main' firm provided that after any subsequent merger all or part of a firm's pre-merger name was included in the combined firm's name. A president is considered to be from a 'subsidiary' firm when the whole of the firm's name was lost immediately after an amalgamation.

Summary of presidents by firm, 1880-2005

	<i>Main</i>		<i>Subsidiary</i>		<i>Total</i>	
	<i>No.</i>	<i>Term (yrs.)</i>	<i>No.</i>	<i>Term (yrs.)</i>	<i>No.</i>	<i>Term (yrs.)</i>
PricewaterhouseCoopers	22	28	12	14	34	42
Deloitte & Touche	2	2	16	19.5	18	21.5
Ernst & Young	5	13	5	7	10	20
KPMG	9	10.5	-	-	9	10.5
BDO Stoy Hayward	1	1	3	2.5	4	3.5
PKF	-	-	3	3	3	3
Grant Thornton	2	2	-	-	2	2
Kingston Smith	-	-	2	2	2	2
Other	10	11.5	2	2	12	13.5
Non-practising	n/a	n/a	n/a	n/a	7	7
Total	51	68	43	50	101	125

The task of allocating presidents to extant firms is not as simple as it might seem. There have been many mergers and these have not always been straightforward. At the time of a merger the various national offices of one firm may link up with a number of different practices or, even worse, an office may divide and merge with more than one other practice. Similar problems occur on an international basis. Also there are examples where a serving president is a partner in more than one firm. Consequently more than one firm may lay claim to a particular president. However, no president appears in the table under more than one firm and as far as possible presidents have been allocated to the firm which acquired the office where they practised.

One difficulty was how to deal with the presidents from Deloitte Haskins & Sells. The UK firm merged with Coopers & Lybrand in 1990 to form Coopers & Lybrand Deloitte, whereas in most of the rest of the world Deloitte Haskins & Sells merged with Touche Ross & Co. Coopers & Lybrand Deloitte dropped the Deloitte suffix in 1992 and merged with Price Waterhouse in 1998 to form PricewaterhouseCoopers. Meanwhile, in 1996 Touche Ross & Co changed its name to Deloitte & Touche. It was thought appropriate, given the history of the Deloitte firm in the UK, to classify its presidents under PricewaterhouseCoopers.

It comes as no surprise that the Big Four firms top the table. PricewaterhouseCoopers has the largest number of presidents to its name mainly because it is the combination of three of the Big Eight firms, each of which is treated as a 'main' firm. Interestingly, of the original Big Eight, Deloitte Haskins & Sells on its own would have topped the table with fourteen presidents to its credit. One remarkable aspect about this firm was that, with the aid of its merger with Harmood Banner & Co in 1974, it produced the presidents for the 25th, 50th, 75th and 100th anniversaries of the ICAEW. They were John Harmood-Banner, 1904-05, Sir William Plender, 1929-30, Donald House, 1954-55, and David Richards, 1979-80. The president for the 125th anniversary was a non-practitioner, Paul Druckman, 2004-05.

It is not only bigness which produces the most presidents, rather it is a combination of size and longevity. Price Waterhouse, Coopers & Lybrand and Deloitte Haskins & Sells can trace their British origins to 1849, 1854 and 1845, respectively. By 1880 these had become some of the leading firms and their partners were influential in the development of the ICAEW. On the other hand, Arthur Andersen, which did not open an office in England until 1957, produced just one president under its own name. Arthur Andersen engaged in few mergers, but the firms with which it did amalgamate had much earlier British origins and had produced presidents of their own.

Only two presidents from Deloitte & Touche come from the 'main' firm; most are from 'subsidiary' firms including Arthur Andersen. Unlike the other members of the Big Eight, Arthur Andersen has not been treated as a 'main' firm in the summary table since its name disappeared once it amalgamated with Touche Ross & Co in 2002. This amalgamation gained Deloitte & Touche seven presidents.

The merger between Ernst & Whinney and Arthur Young in 1989, which created Ernst & Young, had little impact on the table since Arthur Young, having its British origins largely in Scotland, added only two

presidents, and these were to the 'subsidiary' list. Ernst & Young has a disproportionate number of years service compared with its total number of presidents because the two with the longest service records came from the Whinney side of the firm.

Peat, Marwick, Mitchell & Co engaged in relatively few mergers over the years, although in 1987 it merged with KMG Thomson McLintock, a firm of Scottish origin, to form Peat Marwick McLintock, later changed to KPMG. No presidents were acquired from this or other mergers; KPMG and the predecessor Peat side of the family tree provided all the firm's presidents.

Together the Big Four firms have produced 71 presidents who between them served for 94 years, more than three-quarters of the total length of service, and one firm, PricewaterhouseCoopers, has provided over a third of all presidents.

Outside the Big Four, only four firms have provided more than one president, and most of these have been procured from mergers with other firms. The heading 'Other' in the table represents twelve firms which each produced just one president; all but two have been treated as from 'main' firms.

Non-practising presidents

As the table indicates, there have been seven non-practising presidents, that is members who were not in public practice on their own account or in partnership with others at the time of their presidency. To begin with the Council was composed entirely of members in practice and it was not until 1943 that the first non-practising member, Frederic de Paula, was elected. It was another 25 years before a president came from among their number. The first non-practising president, Stanley Dixon, held office from 1968-69, and he was followed by: Eric Sayers, 1978-79, Jock Worsley, 1988-89, Roger Lawson, 1994-95, Brian Currie, 1996-97, Michael Groom, 2001-02 and Paul Druckman, 2004-05.

Provincial presidents

The lists of past presidents originally indicated the town or city in which they practised, but from the mid-1970s this was replaced by the constituency which they represented. This information is contained in Appendix 2. It should come as no surprise that of the 101 presidents 66, or almost two-thirds, have been based in London. Outside the capital Birmingham has produced the most presidents with seven to its credit, including two of the non-practising ones, followed by Manchester with five. No other town or city has produced more than two presidents.

Female president

The article which appeared in *Accountancy* in 1990 was entitled 'All the presidents: men', which at the time was apposite. Women were not admitted to the ICAEW until 1920. In 1979 Jane Robinson and Mary Yale became members of Council and just 20 years later the ICAEW had its first, and so far only, female president, Dame Sheila Masters, who held office 1999-2000.

APPENDIX 1: CHRONOLOGICAL LIST OF PRESIDENTS, DEPUTY-PRESIDENTS AND VICE-PRESIDENTS, 1880-2005

Date	President	Vice-/Deputy-President	Vice-President
1880-81	William Turquand	Robert Palmer Harding	
1881-82	William Turquand	Robert Palmer Harding	
1882-83	Robert Palmer Harding	Arthur Cooper	
1883-84	Arthur Cooper	Frederick Whinney	
1884-85	Frederick Whinney	William Welch Deloitte	
1885-86	Frederick Whinney	William Welch Deloitte	
1886-87	Frederick Whinney	William Welch Deloitte	
1887-88	Frederick Whinney	William Welch Deloitte	
1888-89	William Welch Deloitte	Joseph John Saffery	
1889-90	Joseph John Saffery	Adam Murray	
1890-91	Joseph John Saffery	Thomas Abercrombie Welton	
1891-92	Thomas Abercrombie Welton	Edward Carter	
1892-93	Edwin Waterhouse BA	John George Griffiths	
1893-94	Edwin Waterhouse BA	John George Griffiths	
1894-95	Charles Fitch Kemp	George Walter Knox BSc	
1895-96	Charles Fitch Kemp	George Walter Knox BSc	
1896-97	George Walter Knox BSc	Walter Newton Fisher	
1897-98	John George Griffiths	Walter Newton Fisher	
1898-99	John George Griffiths	Ernest Cooper	
1899-00	Ernest Cooper	John Sutherland Harmood-Banner	
1900-01	Ernest Cooper	Alfred Augustus James	
1901-02	Walter Newton Fisher	Alfred Augustus James	
1902-03	Alfred Augustus James	Francis William Pixley	
1903-04	Francis William Pixley	Thomas George Shuttleworth	
1904-05	John Sutherland Harmood-Banner	John Gane	
1905-06	John Gane	William Barclay Peat	
1906-07	William Barclay Peat	John Ball Ball	
1907-08	William Barclay Peat	Thomas Bowden	
1908-09	John Ball Ball	Algernon Osmond Miles	
1909-10	Algernon Osmond Miles	William Plender	
1910-11	William Plender	Jarvis William Barber	
1911-12	Sir William Plender	Horace Woodburn Kirby	
1912-13	Jarvis William Barber	Horace Woodburn Kirby	
1913-14	Horace Woodburn Kirby	Basil William Hardcastle	

Date	President	Vice-/Deputy-President	Vice-President
1914-15	Horace Woodburn Kirby	Arthur Henry Gibson	
1915-16	Sir Horace Woodburn Kirby	Arthur Henry Gibson	
1916-17	Arthur Henry Gibson	Frederic John Young	
1917-18	Frederic John Young	Walter Blease	
1918-19	Frederic John Young	John William Woodthorpe	
1919-20	John William Woodthorpe	John Gordon	
1920-21	John Gordon	William Cash	
1921-22	William Cash	Alfred Cotton Harper	
1922-23	William Cash	Edward Cecil Moore	
1923	Sir Edward Cecil Moore Bt	Thomas Galland Mellors	
1924-25	Thomas Galland Mellors	George Robert Freeman	
1925-26	George Robert Freeman	Sir Arthur Francis Whinney KBE	
1926-27	Sir Arthur Francis Whinney KBE	Richard Henry March	
1927-28	Richard Henry March	Sir Nicholas Edwin Waterhouse KBE MA	
1928-29	Sir Nicholas Edwin Waterhouse KBE MA	Harold Fitch Kemp	
1929-30	Sir William Plender Bt GBE LLD	Harold Fitch Kemp	
1930-31	Harold Fitch Kemp	Adam Turquand Turquand-Young	
		Henry Lancelot Hingston Hill MA	
1931-32	Henry Lancelot Hingston Hill MA	Clare Smith	
1932-33	Clare Smith	Arthur Edwin Cutforth CBE	
1933-34	Henry Lancelot Hingston Hill MA	Arthur Edwin Cutforth CBE	
1934-35	Arthur Edwin Cutforth CBE	Roger Neale Carter MCom	
1935-36	Arthur Edwin Cutforth CBE	Roger Neale Carter MCom	
1936-37	Roger Neale Carter MCom	Frank Lindsay Fisher CBE	
1937-38	Frank Lindsay Fisher CBE	Charles John Geoffrey Palmour	
1938-39	Charles John Geoffrey Palmour	Tom Walton	
1939-40	Charles John Geoffrey Palmour	Tom Walton	
1940-41	Charles John Geoffrey Palmour	Tom Walton	
1941-42	Charles John Geoffrey Palmour	Tom Walton	
1942-43	Charles John Geoffrey Palmour	Harold Montague Barton	
1943-44	Charles John Geoffrey Palmour	Harold Montague Barton	
1944-45	Harold Montague Barton	Sir Harold Gibson Howitt DSO MC	
1945-46	Sir Harold Gibson Howitt GBE DSO MC	Edward Furnival Jones	
1946	Edward Furnival Jones	Gilbert David Shepherd MBE	
1947	Gilbert David Shepherd MBE	Henry Crewdson Howard	
1947-48	Gilbert David Shepherd MBE	Bernhard Heymann Binder	

Date	President	Vice-/Deputy-President	Vice-President
1948-49	Bernhard Heymann Binder	Sir Russell Kettle	
1949-50	Sir Russell Kettle	Harold Garton Ash OBE MC	
1950-51	Harold Garton Ash OBE MC	Charles William Boyce CBE	
1951-52	Charles William Boyce CBE	Thomas Buston Robson MBE MA	
1952-53	Thomas Buston Robson MBE MA	James Blakey	
1953-54	James Blakey	Donald Victor House	
1954-55	Donald Victor House	William Speight Carrington	
1955-56	William Speight Carrington	Arthur Seymour Hamilton Dicker MBE	
1956-57	Arthur Seymour Hamilton Dicker MBE	William Halford Lawson CBE BA	
1957-58	William Halford Lawson CBE BA	William Leonard Barrows	
1958-59	William Leonard Barrows LLD	Charles Urie Peat MC MA	
1959-60	Charles Urie Peat MC MA	Sidney John Pears	
1960-61	Sidney John Pears	Paul Francis Granger	
1961-62	Paul Francis Granger	Percy Frederick Carpenter	
1962-63	Percy Frederick Carpenter	Robert Pearson Winter CBE MC TD DL	
1963-64	Robert Pearson Winter CBE MC TD DL	Wilfrid Guy Densem	
1964-65	Wilfrid Guy Densem	Robert McNeil	
1965-66	Robert McNeil	Sir Henry Alexander Benson CBE	
1966-67	Sir Henry Alexander Benson CBE	Walter Edmund Parker CBE	Stanley Dixon MA
1967-68	Walter Edmund Parker CBE	Stanley Dixon MA	Ronald George Leach CBE
1968-69	Stanley Dixon MA	Ronald George Leach CBE	Claude Croxton-Smith MA LLB JP
1969-70	Ronald George Leach CBE	Claude Croxton-Smith MA LLB JP	Arthur Halsall Walton
1970-71	Claude Croxton-Smith MA LLB JP	Arthur Halsall Walton	Douglas Spottiswoode Morpeth TD BCom
1971-72	Arthur Halsall Walton	Douglas Spottiswoode Morpeth TD BCom	Edmund Kenneth Wright MA
1972-73	Douglas Spottiswoode Morpeth TD BCom	Edmund Kenneth Wright MA	Kenneth Johnston Sharp TD MA JP
1973-74	Edmund Kenneth Wright MA	Kenneth Johnston Sharp TD MA	John Peter Grenside
1974-75	Kenneth Johnston Sharp TD MA	John Peter Grenside CBE	Stanley Kitchen
1975-76	John Peter Grenside CBE	Stanley Kitchen	Brian Alfred Maynard MA
1976-77	Stanley Kitchen	Brian Alfred Maynard MA	Eric Colin Sayers JDipMA
1977-78	Brian Alfred Maynard MA	Eric Colin Sayers JDipMA	David Gordon Richards
1978-79	Eric Colin Sayers JDipMA	David Gordon Richards	Richard Geoffrey Wilkes OBE TD DL
1979-80	David Gordon Richards	Richard Geoffrey Wilkes OBE TD DL	Harry Bruce Singer TD
1980-81	Richard Geoffrey Wilkes OBE TD DL	Harry Bruce Singer TD	Edward Ernest Ray BCom
1981-82	Harry Bruce Singer TD	Edward Ernest Ray BCom	John David Cormie MA
Jun 82-	Edward Ernest Ray BCom	John David Cormie MA	Alan John Hardcastle
Dec 83		Alan John Hardcastle	Brian Garton Jenkins MA

Date	President	Vice-/Deputy-President	Vice-President
Dec 83- Jun 85	Alan John Hardcastle	Brian Garton Jenkins MA	Derek Arnold Boothman
1985-86	Brian Garton Jenkins MA	Derek Arnold Boothman	Arthur Green
1986-87	Derek Arnold Boothman	Arthur Green	Francis Edward Worsley
1987-88	Arthur Green	Francis Edward Worsley	Philip Edward Couse
1988-89	Francis Edward Worsley	Philip Edward Couse	Michael Gillam Lickiss BSc(Econ)
1989-90	Philip Edward Couse	Michael Gillam Lickiss BSc(Econ)	Ian Robert McNeil
1990-91	Michael Gillam Lickiss BSc(Econ)	Ian Robert McNeil	William Ian David Plaistowe MA
1991-92	Ian Robert McNeil JP	William Ian David Plaistowe MA	Michael Aubrey Chamberlain
1992-93	William Ian David Plaistowe MA	Michael Aubrey Chamberlain	Roger Hardman Lawson
1993-94	Michael Aubrey Chamberlain LLD	Roger Hardman Lawson	Keith Spencer Woodley
1994-95	Roger Hardman Lawson	Keith Spencer Woodley	Brian Murdoch Currie MA
1995-96	Keith Spencer Woodley	Brian Murdoch Currie MA	Christopher Norman Lainé MA
1996-97	Brian Murdoch Currie MA	Christopher Norman Lainé MA	Christopher Swinson MA
1997-98	Christopher Norman Lainé MA	Christopher Swinson MA	Dame Sheila Valerie Masters DBE LLB
1998-99	Christopher Swinson MA	Dame Sheila Valerie Masters DBE LLB	Graham Norman Charles Ward MA
1999-00	Dame Sheila Valerie Masters DBE LLB	Graham Norman Charles Ward MA	Michael John Groom
2000-01	Graham Norman Charles Ward MA	Michael John Groom	Peter Lewis Wyman
2001-02	Michael John Groom	Peter Lewis Wyman	David Jeremy Illingworth BA
2002-03	Peter Lewis Wyman	David Jeremy Illingworth BA	Paul Bryan Druckman
2003-04	David Jeremy Illingworth BA	Paul Bryan Druckman	James Ian Morris
2004-05	Paul Bryan Druckman	James Ian Morris	Graham Richard Durgan BSc(Econ)

APPENDIX 2: CHRONOLOGICAL LIST OF PRESIDENTS TOGETHER WITH THE FIRMS IN WHICH THEY WERE PARTNERS, 1880-2005

Date	President and Location	Name of firm at time of presidency	Name of firm in May 2005 [1]
1880-82	William Turquand London	Turquand, Youngs & Co	Ernst & Young
1882-83	Robert Palmer Harding London	Harding, Whinney & Co	Ernst & Young
1883-84	Arthur Cooper London	Cooper Brothers & Co	PricewaterhouseCoopers
1884-88	Frederick Whinney London	Harding, Whinney & Co ⇒ Whinney, Hurlbatt & Smith	Ernst & Young
1888-89	William Welch Deloitte London	Deloitte, Dever, Griffiths & Co	PricewaterhouseCoopers
1889-91	Joseph John Saffery London	Saffery, Son & Company	Saffery Champness
1891-92	Thomas Abercrombie Welton London	Welton, Jones & Co	PricewaterhouseCoopers
1892-94	Edwin Waterhouse BA London	Price, Waterhouse & Co	PricewaterhouseCoopers
1894-96	Charles Fitch Kemp London	C F Kemp, Ford & Co	Deloitte & Touche
1896-97	George Walter Knox BSc Sheffield	Knox, Burbidge, Cropper & Co	PKF [2]
1897-99	John George Griffiths London	Deloitte, Dever, Griffiths & Co	PricewaterhouseCoopers
1899-01	Ernest Cooper London	Cooper Brothers & Co	PricewaterhouseCoopers
1901-02	Walter Newton Fisher Birmingham	Fisher, Randle & Fisher	PricewaterhouseCoopers
1902-03	Alfred Augustus James London	James & Edwards	Deloitte & Touche
1903-04	Francis William Pixley London	Jackson, Pixley, Browning, Husey & Co	Horwath Clark Whitehill
1904-05	John Sutherland Harmood-Banner Liverpool	Harmood Banner & Son	PricewaterhouseCoopers
1905-06	John Gane London	Gane, Jackson, Jefferys, Wells & Co	Kingston Smith [3]

Date	President and Location	Name of firm at time of presidency	Name of firm in May 2005 [1]
1906-08	William Barclay Peat London	W B Peat & Co	KPMG
1908-09	John Ball Ball London	Ball, Baker, Deed, Cornish & Co	PKF
1909-10	Algernon Osmond Miles London	Josolyne, Miles & Co	Ernst & Young
1910-12	Sir William Plender London	Deloitte, Plender, Griffiths & Co	PricewaterhouseCoopers
1912-13	Jarvis William Barber Sheffield	Jarvis Barber & Sons	Barber, Harrison & Platt [4]
1913-16	Sir Horace Woodburn Kirby London	Fuller, Wise, Kirby & Fisher	Deloitte & Touche
1916-17	Arthur Henry Gibson Birmingham	Gibson & Ashford	Ernst & Young
1917-19	Frederic John Young London	Turquand, Youngs & Co	Ernst & Young
1919-20	John William Woodthorpe London	Woodthorpe, Bevan & Co	PKF
1920-21	John Gordon Leeds	John Gordon & Co	Deloitte & Touche
1921-23	William Cash London	Cash, Stone & Co	PricewaterhouseCoopers
1923	Sir Edward Cecil Moore Bt London	Edward Moore & Sons	BDO Stoy Hayward
1924-25	Thomas Galland Mellors Nottingham	Mellors, Basden & Mellors	PricewaterhouseCoopers
1925-26	George Robert Freeman London	Gane, Jackson, Jefferys & Freeman	Kingston Smith [3]
1926-27	Sir Arthur Francis Whinney KBE London	Whinney, Smith & Whinney	Ernst & Young
1927-28	Richard Henry March Cardiff	R H March, Son & Co	Deloitte & Touche
1928-29	Sir Nicholas Edwin Waterhouse KBE MA London	Price, Waterhouse & Co	PricewaterhouseCoopers
1929-30	Sir William Plender Bt GBE LLD London	Deloitte, Plender, Griffiths & Co	PricewaterhouseCoopers

Date	President and Location	Name of firm at time of presidency	Name of firm in May 2005 [1]
1930-31	Harold Fitch Kemp London	Kemp, Chatteris, Nichols, Sendell & Co & Hudson Smith, Briggs & Co	Deloitte & Touche
1931-32	Henry Lancelot Hingston Hill MA London	Hill, Vellacott & Co	Chantrey Vellacott DFK [5]
1932-33	Clare Smith Bristol	Hudson Smith, Briggs & Co & Kemp, Chatteris, Nichols, Sendell & Co	PricewaterhouseCoopers
1933-34	Henry Lancelot Hingston Hill MA London	Hill, Vellacott & Co	Chantrey Vellacott DFK [5]
1934-36	Arthur Edwin Cutforth CBE London	Deloitte, Plender, Griffiths & Co	PricewaterhouseCoopers
1936-37	Roger Neale Carter MCom Manchester	Carter, Chaloner & Meggison & Carter, Chaloner & Kearns	Mazars
1937-38	Frank Lindsay Fisher CBE London	Fuller, Wise, Fisher & Co	Deloitte & Touche
1938-44	Charles John Geoffrey Palmour London	Whinney, Smith & Whinney	Ernst & Young
1944-45	Harold Montague Barton London	Barton, Mayhew & Co	Ernst & Young
1945-46	Sir Harold Gibson Howitt GBE DSO MC London	Peat, Marwick, Mitchell & Co	KPMG
1946	Edward Furnival Jones London	Allan, Charlesworth & Co	haysmacintyre [6]
1947-48	Gilbert David Shepherd MBE Cardiff	Gilbert Shepherd, Owen & Co	PricewaterhouseCoopers
1948-49	Bernhard Heymann Binder London	Binder, Hamlyn & Co	Deloitte & Touche
1949-50	Sir Russell Kettle London	Deloitte, Plender, Griffiths & Co	PricewaterhouseCoopers
1950-51	Harold Garton Ash OBE MC London	James, Edwards & Co	Deloitte & Touche
1951-52	Charles William Boyce CBE Bradford	Boyce, Welch & Co	PricewaterhouseCoopers
1952-53	Thomas Buston Robson MBE MA London	Price Waterhouse & Co	PricewaterhouseCoopers
1953-54	James Blakey Manchester	Litton, Pownall, Blakey & Higson	Deloitte & Touche

Date	President and Location	Name of firm at time of presidency	Name of firm in May 2005 [1]
1954-55	Donald Victor House London	Harmood Banner, Lewis & Mounsey	PricewaterhouseCoopers
1955-56	William Speight Carrington London	Whinney, Smith & Whinney	Ernst & Young
1956-57	Arthur Seymour Hamilton Dicker MBE Norwich	Lovewell Blake & Co	Lovewell Blake
1957-58	William Halford Lawson CBE BA London	Binder, Hamlyn & Co	Deloitte & Touche
1958-59	William Leonard Barrows LLD Birmingham	Howard Smith, Thompson & Co	PricewaterhouseCoopers
1959-60	Charles Urie Peat MC MA London	Peat, Marwick, Mitchell & Co	KPMG
1960-61	Sidney John Pears London	Cooper Brothers & Co	PricewaterhouseCoopers
1961-62	Paul Francis Granger Nottingham	Mellors, Basden & Mellors	PricewaterhouseCoopers
1962-63	Percy Frederick Carpenter London	W B Keen & Co	Baker Tilly [7]
1963-64	Robert Pearson Winter CBE MC TD DL Newcastle upon Tyne	Winter, Robinson, Sisson & Benson	PricewaterhouseCoopers
1964-65	Wilfrid Guy Densem London	Deloitte, Plender, Griffiths & Co	PricewaterhouseCoopers
1965-66	Robert McNeil Hove	Nevill, Hovey, Gardner & Co	BDO Stoy Hayward
1966-67	Sir Henry Alexander Benson CBE London	Cooper Brothers & Co	PricewaterhouseCoopers
1967-68	Walter Edmund Parker CBE London	Price Waterhouse & Co	PricewaterhouseCoopers
1968-69	Stanley Dixon MA Birmingham	The Midland-Yorkshire Tar Distillers Ltd (Chairman)	NON-PRACTISING
1969-70	Ronald George Leach CBE London	Peat, Marwick, Mitchell & Co	KPMG
1970-71	Claude Croxton-Smith MA LLB JP Bristol	Watling & Partners	Deloitte & Touche [8]
1971-72	Arthur Halsall Walton Manchester	Lysons, Haworth & Sankey	Hallidays [9]

Date	President and Location	Name of firm at time of presidency	Name of firm in May 2005 [1]
1972-73	Douglas Spottiswoode Morpeth TD BCom London	Touche Ross & Co	Deloitte & Touche
1973-74	Edmund Kenneth Wright MA London	Dearden, Lord, Annan, Morrish	Deloitte & Touche
1974-75	Kenneth Johnston Sharp TD MA Carlisle	Armstrong, Watson & Co	Armstrong Watson
1975-76	John Peter Grenside CBE London	Peat, Marwick, Mitchell & Co	KPMG
1976-77	Stanley Kitchen Birmingham & West Midlands	Touche Ross & Co	Deloitte & Touche
1977-78	Brian Alfred Maynard MA London	Coopers & Lybrand	PricewaterhouseCoopers
1978-79	Eric Colin Sayers JDipMA Birmingham & West Midlands	Duport Ltd (Chairman)	NON-PRACTISING
1979-80	David Gordon Richards London	Deloitte Haskins & Sells	PricewaterhouseCoopers
1980-81	Richard Geoffrey Wilkes OBE TD DL Leicestershire & Northamptonshire	Price Waterhouse & Co	PricewaterhouseCoopers
1981-82	Harry Bruce Singer TD South Wales	Singer & Partners	Clay Shaw Thomas [10]
Jun 82- Dec 83	Edward Ernest Ray BCom London	Spicer & Pegler	Deloitte & Touche
Dec 83- Jun 85	Alan John Hardcastle London	Peat, Marwick, Mitchell & Co	KPMG
1985-86	Brian Garton Jenkins MA London	Coopers & Lybrand	PricewaterhouseCoopers
1986-87	Derek Arnold Boothman Manchester	Binder Hamlyn	Deloitte & Touche
1987-88	Arthur Green Liverpool	Grant Thornton	Grant Thornton
1988-89	Francis Edward Worsley London	The Financial Training Co Ltd (Chairman)	NON-PRACTISING
1989-90	Philip Edward Couse Birmingham & West Midlands	Coopers & Lybrand	PricewaterhouseCoopers
1990-91	Michael Gillam Lickiss BSc(Econ) London	Grant Thornton	Grant Thornton

Date	President and Location	Name of firm at time of presidency	Name of firm in May 2005 [1]
1991-92	Ian Robert McNeil JP South Eastern	Moores Rowland	BDO Stoy Hayward
1992-93	William Ian David Plaistowe MA London	Arthur Andersen	Deloitte & Touche
1993-94	Michael Aubrey Chamberlain LLD Leicestershire & Northamptonshire	KPMG Peat Marwick	KPMG
1994-95	Roger Hardman Lawson London	3i plc (Director)	NON-PRACTISING
1995-96	Keith Spencer Woodley West of England	Woodley K S	-
1996-97	Brian Murdoch Currie MA London	Business Adviser/Director	NON-PRACTISING
1997-98	Christopher Norman Lainé MA Southern	Coopers & Lybrand	PricewaterhouseCoopers
1998-99	Christopher Swinson MA London	BDO Stoy Hayward	BDO Stoy Hayward
1999-00	Dame Sheila Valerie Masters DBE LLB London	KPMG	KPMG
2000-01	Graham Norman Charles Ward MA London	PricewaterhouseCoopers	PricewaterhouseCoopers
2001-02	Michael John Groom Staffs, Salop & Wolverhampton	Non-Executive Director	NON-PRACTISING
2002-03	Peter Lewis Wyman London	PricewaterhouseCoopers	PricewaterhouseCoopers
2003-04	David Jeremy Illingworth BA Manchester	KPMG	KPMG
2004-05	Paul Bryan Druckman London	Clear Group (Chairman) and Access Accounts (Director)	NON-PRACTISING

Notes

1. Details of the transformation of most firms and their names from the time of the presidency to May 2005 can be found on the website *What's in a Name: Firms' Simplified Family Trees on the Web* (<http://www.icaew.com/en/library/subject-gateways/accounting-history/resources/whats-in-a-name>). Similar details are provided for the remaining firms in the following notes either up to May 2005 or to the time when the firm's name changed to one included on the *What's in a Name* website; the latter are marked *.

2. Knox, Burbidge, Cropper & Co had become Knox, Burbidge & Co by September 1934 at which time it merged with Henderson [&] Davies to form Knox, Burbidge, Henderson & Co, which on 1 April 1965 merged with Franklin, Greening & Co to form Knox, Franklin & Co; on 1 January 1972 Knox, Franklin & Co entered the British Isles Association of Pannell Fitzpatrick & Co* (*A History of Pannell Fitzpatrick & Co*, Pannell Kerr Forster, 1980, pp. 43-4).
3. Gane, Jackson, Jefferys, Wells & Co became Gane, Jackson, Jefferys & Freeman on 1 October 1913 and merged with Newport, Nelson & Co on 1 April 1963 to form Gane, Jackson, Nelson & Freeman (*The London Gazette*, 3 October 1913, p. 6937; *The Accountant*, 6 April 1963, p. 437). Gane, Jackson, Nelson & Freeman merged with W T Walton & Son on 1 July 1968 and on 2 October 1972 adopted the name Gane, Jackson & Walton (*The Accountant*, 13 July 1968, p. 56 and 5 October 1972, p. 438). On 1 April 1985 Gane, Jackson & Walton merged with Train Scott to form Gane Jackson Scott (*Accountancy*, May 1985, p. 139). The London office of Gane Jackson Scott became part of Kingston Smith in 1996 (*List of Members of the ICAEW*, 1996 and 1997; *International Accounting Bulletin*, 1 December 1997, p. 9).
4. Jarvis Barber & Sons merged with Ransom Harrison & Lewis and Sissons Platt & Co on 1 January 1970 to form Barber, Harrison & Platt (*The Accountant*, 8 January 1970, p. 63).
5. Hill Vellacott merged with Chantrey Wood King on 1 July 1988 to form Chantrey Vellacott, adding the suffix DFK in 1998 (*Accountancy*, July 1988, p. 67; *Accountancy Age*, 26 November 1998, p. 2).
6. Allan, Charlesworth & Co merged with Hays, Akers & Hays on 1 January 1974 to form Hays Allan, which merged with MacIntyre & Co on 1 January 2001 to form haysmacintyre (*The Accountant*, 3 January 1974, p. 35; *Accountancy*, November 2000, p. 9).
7. W B Keen & Co merged with Norton, Slade & Co on 1 January 1971 to form Norton Keen & Co, which merged with Fraser Threlford & Co to form Fraser Keen in 1980 (*The Accountant*, 7 January 1971, p. 30 and 18 December 1980, p. 980). On 1 July 1988 Fraser Keen merged with Russell Limebeer to form Fraser & Russell, later Fraser Russell, which became part of Baker Tilly from 1 July 2000 (*The Accountant*, June 1988, p. 3; *Accountancy*, July 2000, p. 8).
8. Watling & Partners became part of the Bristol office of Dearden Farrow* on 1 May 1983 (*The Accountant*, 21 April 1983, p. 5).
9. Lysons, Haworth & Sankey merged with Halliday, Pearson & Co in 1970, although the firms continued to practise under separate names; in 1972 the combined firm merged with Crofts & Naylor to form Hallidays (Wendy Habgood, ed., *Chartered Accountants in England and Wales: A Guide to Historical Records*, Manchester University Press, 1994, p. 156).
10. Singer & Partners became Clay Shaw Thomas in 1986 (*Accountancy Age*, 21 August 1986, p. 2).

APPENDIX 3: ANALYSIS OF PRESIDENTS BY FIRM, 1880-2005

		<i>Term (yrs.)</i>
PricewaterhouseCoopers		
Graham Norman Charles Ward MA [PricewaterhouseCoopers]	2000-01	1
Peter Lewis Wyman [PricewaterhouseCoopers]	2002-03	1
Price Waterhouse		
Edwin Waterhouse BA [Price, Waterhouse & Co]	1892-94	2
Sir Nicholas Edwin Waterhouse KBE MA [Price, Waterhouse & Co]	1928-29	1
Thomas Buston Robson MBE MA [Price Waterhouse & Co]	1952-53	1
Walter Edmund Parker CBE [Price Waterhouse & Co]	1967-68	1
Richard Geoffrey Wilkes OBE TD DL [Price Waterhouse & Co]	1980-81	1
<i>Subsidiary firms</i>		
Thomas Galland Mellors [Mellors, Basden & Mellors]	1924-25	1.5
Clare Smith [Hudson Smith, Briggs & Co]	1932-33	1
William Leonard Barrows LLD [Howard Smith, Thompson & Co]	1958-59	1
Paul Francis Granger [Mellors, Basden & Mellors]	1961-62	1
Coopers & Lybrand		
Arthur Cooper [Cooper Brothers & Co]	1883-84	1
Ernest Cooper [Cooper Brothers & Co]	1899-01	2
Sidney John Pears [Cooper Brothers & Co]	1960-61	1
Sir Henry Alexander Benson CBE [Cooper Brothers & Co]	1966-67	1
Brian Alfred Maynard MA [Coopers & Lybrand]	1977-78	1
Brian Garton Jenkins MA [Coopers & Lybrand]	1985-86	1
Philip Edward Couse [Coopers & Lybrand]	1989-90	1
Christopher Norman Lainé MA [Coopers & Lybrand]	1997-98	1
<i>Subsidiary firm</i>		
Walter Newton Fisher [Fisher, Randle & Fisher]	1901-02	1
Deloitte Haskins & Sells		
William Welch Deloitte [Deloitte, Dever, Griffiths & Co]	1888-89	1
John George Griffiths [Deloitte, Dever, Griffiths & Co]	1897-99	2
Sir William Plender Bt GBE LLD [Deloitte, Plender, Griffiths & Co]	1910-12	2
	& 1929-30	1
Arthur Edwin Cutforth CBE [Deloitte, Plender, Griffiths & Co]	1934-36	2
Sir Russell Kettle [Deloitte, Plender, Griffiths & Co]	1949-50	1
Wilfrid Guy Densem [Deloitte, Plender, Griffiths & Co]	1964-65	1
David Gordon Richards [Deloitte Haskins & Sells]	1979-80	1
<i>Subsidiary firms</i>		
Thomas Abercrombie Welton [Welton, Jones & Co]	1891-92	1
John Sutherland Harmood-Banner [Harmood Banner & Son]	1904-05	1
William Cash [Cash, Stone & Co]	1921-23	2
Gilbert David Shepherd MBE [Gilbert Shepherd, Owen & Co]	1947-48	1.5
Charles William Boyce CBE [Boyce, Welch & Co]	1951-52	1
Donald Victor House [Harmood Banner, Lewis & Mounsey]	1954-55	1
Robert Pearson Winter CBE MC TD DL [Winter, Robinson, Sisson & Benson]	1963-64	1
<i>Total number of presidents and total number of years served</i>	34	42

Deloitte & Touche

		<i>Term (yrs.)</i>
Touche Ross & Co		
Douglas Spottiswoode Morpeth TD BCom [Touche Ross & Co]	1972-73	1
Stanley Kitchen [Touche Ross & Co]	1976-77	1
<i>Subsidiary firms</i>		
Charles Fitch Kemp [C F Kemp, Ford & Co]	1894-96	2
Sir Horace Woodburn Kirby [Fuller, Wise, Kirby & Fisher]	1913-16	3
John Gordon [John Gordon & Co]	1920-21	1
Richard Henry March [R H March, Son & Co]	1927-28	1
Harold Fitch Kemp [Kemp, Chatteris, Nichols, Sendell & Co]	1930-31	1
Frank Lindsay Fisher CBE [Fuller, Wise, Fisher & Co]	1937-38	1
James Blakey [Litton, Pownall, Blakey & Higson]	1953-54	1
Claude Croxton-Smith MA LLB JP [Watling & Partners]	1970-71	1
Edward Ernest Ray BCom [Spicer & Pegler]	1982-83	1.5
Arthur Andersen		
William Ian David Plaistowe MA [Arthur Andersen]	1992-93	1
<i>Subsidiary firms</i>		
Alfred Augustus James [James & Edwards]	1902-03	1
Bernhard Heymann Binder [Binder, Hamlyn & Co]	1948-49	1
Harold Garton Ash OBE MC [James, Edwards & Co]	1950-51	1
William Halford Lawson CBE BA [Binder, Hamlyn & Co]	1957-58	1
Edmund Kenneth Wright MA [Dearden, Lord, Annan, Morrish]	1973-74	1
Derek Arnold Boothman [Binder Hamlyn]	1986-87	1
<i>Total number of presidents and total number of years served</i>	18	21.5

Ernst & Young

		<i>Term (yrs.)</i>
Ernst & Whinney		
Robert Palmer Harding [Harding, Whinney & Co]	1882-83	1
Frederick Whinney [Harding, Whinney & Co ⇒ Whinney, Hurlbatt & Smith]	1884-88	4
Sir Arthur Francis Whinney KBE [Whinney, Smith & Whinney]	1926-27	1
Charles John Geoffrey Palmour [Whinney, Smith & Whinney]	1938-44	6
William Speight Carrington [Whinney, Smith & Whinney]	1955-56	1
<i>Subsidiary firms</i>		
William Turquand [Turquand, Youngs & Co]	1880-82	2
Frederic John Young [Turquand, Youngs & Co]	1917-19	2
Harold Montague Barton [Barton, Mayhew & Co]	1944-45	1
Arthur Young		
<i>Subsidiary firms</i>		
Algernon Osmond Miles [Josolyne, Miles & Co]	1909-10	1
Arthur Henry Gibson [Gibson & Ashford]	1916-17	1
<i>Total number of presidents and total number of years served</i>	10	20

KPMG

		<i>Term (yrs.)</i>
William Barclay Peat [W B Peat & Co]	1906-08	2
Sir Harold Gibson Howitt GBE DSO MC [Peat, Marwick, Mitchell & Co]	1945-46	1
Charles Urie Peat MC MA [Peat, Marwick, Mitchell & Co]	1959-60	1
Ronald George Leach CBE [Peat, Marwick, Mitchell & Co]	1969-70	1
John Peter Grenside CBE [Peat, Marwick, Mitchell & Co]	1975-76	1
Alan John Hardcastle [Peat, Marwick, Mitchell & Co]	1983-85	1.5
Michael Aubrey Chamberlain LLD [KPMG Peat Marwick]	1993-94	1
Dame Sheila Valerie Masters DBE LLB [KPMG]	1999-00	1
David Jeremy Illingworth BA [KPMG]	2003-04	1
<i>Total number of presidents and total number of years served</i>	9	10.5

BDO Stoy Hayward

		<i>Term (yrs.)</i>
Christopher Swinson MA [BDO Stoy Hayward]	1998-99	1
<i>Subsidiary firms</i>		
Sir Edward Cecil Moore Bt [Edward Moore & Sons]	1923	0.5
Robert McNeil [Nevill, Hovey, Gardner & Co]	1965-66	1
Ian Robert McNeil JP [Moores Rowland]	1991-92	1
<i>Total number of presidents and total number of years served</i>	4	3.5

PKF

		<i>Term (yrs.)</i>
<i>Subsidiary firms</i>		
George Walter Knox BSc [Knox, Burbidge, Cropper & Co]	1896-97	1
John Ball Ball [Ball, Baker, Deed, Cornish & Co]	1908-09	1
John William Woodthorpe [Woodthorpe, Bevan & Co]	1919-20	1
<i>Total number of presidents and total number of years served</i>	3	3

Grant Thornton

		<i>Term (yrs.)</i>
Arthur Green [Grant Thornton]	1987-88	1
Michael Gillam Lickiss BSc(Econ) [Grant Thornton]	1990-91	1
<i>Total number of presidents and total number of years served</i>	2	2

Kingston Smith

		<i>Term (yrs.)</i>
<i>Subsidiary firms</i>		
John Gane [Gane, Jackson, Jefferys, Wells & Co]	1905-06	1
George Robert Freeman [Gane, Jackson, Jefferys & Freeman]	1925-26	1
<i>Total number of presidents and total number of years served</i>	2	2

One-president firms

		<i>Term (yrs.)</i>
Joseph John Saffery [Saffery, Son & Company ⇒ Saffery Champness]	1889-91	2
Francis William Pixley [Jackson, Pixley, Browning, Husey & Co ⇒ Horwath Clark Whitehill]	1903-04	1
Jarvis William Barber [Jarvis Barber & Sons ⇒ Barber, Harrison & Platt]	1912-13	1
Henry Lancelot Hingston Hill MA [Hill, Vellacott & Co ⇒ Chantrey Vellacott DFK]	1931-32	1
	& 1933-34	1
Roger Neale Carter MCom [Carter, Chaloner & Meggison ⇒ Mazars]	1936-37	1
Edward Furnival Jones [Allan, Charlesworth & Co ⇒ haysmacintyre]	1946	0.5
Arthur Seymour Hamilton Dicker MBE [Lovewell Blake & Co ⇒ Lovewell Blake]	1956-57	1
Percy Frederick Carpenter [W B Keen & Co ⇒ Baker Tilly]	1962-63	1
Arthur Halsall Walton [Lysons, Haworth & Sankey ⇒ Hallidays]	1971-72	1
Kenneth Johnston Sharp TD MA [Armstrong, Watson & Co ⇒ Armstrong Watson]	1974-75	1
Harry Bruce Singer TD [Singer & Partners ⇒ Clay Shaw Thomas]	1981-82	1
Keith Spencer Woodley [Woodley K S]	1995-96	1
<i>Total number of presidents and total number of years served</i>	12	13.5

Non-practising presidents

		<i>Term (yrs.)</i>
Stanley Dixon MA	1968-69	1
Eric Colin Sayers JDipMA	1978-79	1
Francis Edward Worsley	1988-89	1
Roger Hardman Lawson	1994-95	1
Brian Murdoch Currie MA	1996-97	1
Michael John Groom	2001-02	1
Paul Bryan Druckman	2004-05	1
<i>Total number of presidents and total number of years served</i>	7	7