

Accountancy Age Top 50, 2006

Name of firm	Rank 2006 (2005)	UK fee income (£m)	change on 2005	Year end	UK offices	Partners	Fees per partner (£m)	Prof. staff	Male partners	Female partners	Female qualified	Ethnic partners
PricewaterhouseCoopers ¹	1 (1)	1,780.0	+12.0%	30/06/05	30	755	2,357,615	11,689	91%	9%	40%	6%
Deloitte & Touche ²	2 (2)	1,550.0	+14.4%	31/05/06	21	624	2,583,000	7,500	88%	12%	-	5%
KPMG ³	3 (3)	1,281.0	+20.0%	30/09/05	22	560	2,290,000	7,340	88%	12%	34%	3%
Ernst & Young ⁴	4 (4)	945.0	+15.0%	30/06/05	21	392	2,400,000	6,000	86%	14%	35%	6%
Grant Thornton	5 (5)	284.1	+11.5%	30/06/06	32	245	1,160,000	2,188	91%	9%	-	-
BDO Stoy Hayward ⁵	6 (6)	275.0	+21.0%	30/06/06	15	225	1,220,000	2,100	93%	7%	-	-
Baker Tilly	7 (7)	183.9	+6.4%	31/03/06	30	141	1,302,100	1,646	95%	5%	-	-
Smith & Williamson ⁶	8 (8)	136.9	+7.4%	30/04/06	10	169	810,000	755	85%	15%	-	-
PKF ⁷	9 (9)	116.8	+3.0%	31/03/06	27	91	1,284,000	1,321	93%	7%	35%	3%
Tenon Group ⁸	10 (10)	100.0	+24.0%	30/06/05	30	141	700,000	1,165	91%	9%	53%	7%
Moore Stephens	11 (12)	89.5	+7.3%	31/12/05	28	167	535,928	753	95%	5%	-	-
RSM Robson Rhodes	12 (11)	85.5	+14.0%	30/04/06	9	85	1,007,000	733	80%	20%	-	-
Vantis ⁹	13 (14)	70.5	+75.0%	30/04/06	19	-	-	540	83%	17%	-	-
Mazars ¹⁰	14 (13)	64.9	+3.8%	02/09/05	18	89	811,050	591	89%	11%	-	1%
Haines Watts	15 (15)	59.1	+17.5%	31/03/06	40	90	656,700	599	93%	7%	-	3%
Bentley Jennison	16 (16)	57.9	+19.0%	31/12/05	13	64	900,000	720	94%	6%	50%	3%
Saffery Champness	17 (18)	39.5	+13.2%	31/03/06	10	56	705,357	263	80%	20%	45%	-
Horwath Clark Whitehill	18 (17)	37.6	+6.0%	31/03/06	9	63	596,000	349	89%	11%	31%	3%
UHY Hacker Young ¹¹	19 (20)	36.0	+37.0%	30/04/06	17	76	474,000	403	96%	4%	-	19%
Kingston Smith	20 (19)	31.1	+8.5%	30/04/06	6	45	689,000	254	87%	13%	30%	2%
Menzies	21 (22)	27.0	+20.3%	31/03/06	9	40	674,000	215	95%	5%	-	3%
Chantrey Vellacott DFK ¹²	22 (21)	23.5	-6.0%	30/06/06	7	47	500,000	181	94%	6%	-	10%
MacIntyre Hudson	23 (23)	22.9	+7.8%	31/03/06	9	42	545,000	240	88%	12%	-	12%
Johnston Carmichael ¹³	24 (24)	18.0	+18.0%	31/05/06	10	35	515,000	218	-	-	-	-
Ford Campbell ¹⁴	25 (26)	16.5	-	-	-	-	-	-	-	-	-	-
Wilkins Kennedy	26 (25)	15.7	+2.9%	30/04/06	7	29	541,400	148	93%	7%	23%	3%
Armstrong Watson	27 (27)	15.5	+10.6%	31/03/06	15	34	457,000	175	79%	21%	-	0%
CLB Littlejohn Frazer ¹⁵	28 (34)	15.4	+33.0%	31/05/06	1	27	570,000	113	89%	11%	46%	-
DTE ¹⁶	29 (35)	15.2	+34.8%	30/04/06	6	11	1,400,000	102	100%	0%	12%	25%
Cooper Parry	30 (28)	14.5	+10.8%	30/04/06	3	21	689,000	145	95%	5%	40%	0%
Buzzacott	31 (29)	13.9	+6.4%	30/09/05	1	18	773,000	123	94%	6%	39%	6%
Lovewell Blake ¹⁷	32 (33)	13.0	+8.3%	30/09/05	7	23	565,217	158	95%	5%	31%	0%
Haysmacintyre	33 (30)	12.9	+1.4%	31/03/06	1	20	646,000	96	95%	5%	-	-
Francis Clark	34 (32)	12.7	+2.1%	31/03/06	6	26	486,923	189	92%	8%	52%	0%
Rothman Pantall & Co	35 (31)	12.2	-3.0%	31/03/06	19	28	434,000	131	90%	10%	60%	3%
Scott-Moncrieff	36 (38)	11.7	+6.4%	30/04/06	2	21	557,000	137	95%	5%	-	0%
Price Bailey	37 (36)	11.7	+4.3%	31/03/06	5	21	557,000	114	100%	0%	36%	0%
Duncan & Toplis	38 (37)	11.6	+4.0%	31/03/06	9	26	445,000	154	96%	4%	33%	0%
Hazlewoods	39 (41)	11.4	+10.2%	30/04/06	3	15	760,000	102	100%	0%	-	0%
Larking Gowen	40 (42)	11.2	+9.8%	31/03/06	8	21	530,000	193	95%	5%	-	0%
Reeves & Neylan	41 (39)	10.6	-1.0%	01/04/06	6	22	480,000	126	91%	9%	-	0%
Haslers ¹⁸	42 (44)	10.6	+11.0%	31/12/05	2	14	755,000	63	93%	7%	48%	7%
MGI Wenham Major ¹⁹	43 (-)	9.9	+248.0%	31/03/06	1	4	2,476,500	41	100%	0%	36%	25%
Streets	44 (46)	9.8	+16.6%	30/06/05	5	12	816,000	55	83%	17%	38%	0%
AGN Shipleys	45 (43)	9.7	+2.1%	30/04/06	3	13	746,000	69	85%	15%	25%	0%
Mercer & Hole	46 (40)	9.6	-8.0%	31/03/06	4	16	600,000	79	81%	19%	20%	0%
Berg Kaprow Lewis	47 (47)	9.6	+14.0%	31/03/06	2	13	738,000	80	92%	8%	30%	-
Unity Business Services	48 (-)	9.2	+46.0%	31/03/06	5	13	708,394	67	92%	8%	31%	0%
Target Consulting Group ¹⁶	49 (-)	9.0	+130.0%	31/03/06	3	8	1,125,000	100	87%	13%	-	0%
Bishop Fleming	50 (49)	9.0	+9.0%	31/05/06	6	18	500,000	160	83%	17%	50%	0%

1. PricewaterhouseCoopers: tax figure includes personal finance; consultancy figures includes advisory work, insolvency and corporate finance; 6% ethnic figure is voluntary so not definitive. 2. Deloitte: fee income figures estimated. 3. KPMG: offers IT advice but not implementation; figures for consultancy includes risk advisory. 4. Ernst & Young: insolvency included in corporate finance. 5. BDO: insolvency figure covers business restructuring. 6. Smith & Williamson: for partners read directors. 7. PKF: corporate finance figure includes personal finance and wealth management. 8. Tenon: audit/accounting figures includes forensic. 9. Vantis: no breakdown for fee streams were provided, only expected % increases as per broker's notes for year to 30.4.06; consulting figures include tax; no breakdown between partners and staff; total staff figures are 1,030; for partners read directors.

Name of firm	Status	Audit/ accting (£m)	change on 2005	Tax (£m)	change on 2005	Consult. (£m)	change on 2005	Insolv. (£m)	change on 2005	Corp fin. (£m)	change on 2005	Pers fin/ wealth mgmt (£m)	change on 2005
PricewaterhouseCoopers	LLP	861.0	+18.0%	514.0	+8.0%	405.0	+9.0%	-	-	-	-	-	-
Deloitte & Touche	LLP	485.0	+16.7%	425.0	+10.0%	375.0	+20.0%	-	-	265.0	+10.0%	-	-
KPMG	LLP	357.0	+16.0%	317.0	+15.0%	225.0	+48.0%	90.0	-6.0%	262.0	+25.0%	-	-
Ernst & Young	LLP	476.0	+27.0%	272.0	+4.0%	-	-	-	-	197.0	+5.0%	-	-
Grant Thornton	LLP	87.5	+13.3%	76.2	+6.6%	-	-	58.6	+11.9%	44.8	+15.6%	-	-
BDO Stoy Hayward	LLP	89.3	+25.0%	78.8	+16.0%	-	-	31.3	+16.0%	35.3	+21.0%	16.0	+22.0%
Baker Tilly	Partnrshp	91.3	+7.1%	45.4	+6.7%	-	-	18.2	-12.0%	21.1	+15.7%	7.9	+27.9%
Smith & Williamson	LTD	22.9	+19.0%	26.6	+6.0%	-	-	10.6	+13.0%	6.0	+11.0%	69.2	+9.0%
PKF	LLP	48.5	+2.0%	26.3	0%	21.5	+5.0%	11.9	-5.0%	8.6	+25.0%	-	-
Tenon Group	PLC	61.0	-	11.0	-	-	-	16.0	-	3.0	-	9.0	-
Moore Stephens	LLP	33.5	+1.0%	16.7	+7.0%	11.2	+43.0%	10.3	+3.0%	3.2	+48.0%	5.3	0%
RSM Robson Rhodes	LLP	30.5	+16.0%	11.7	-5.0%	17.6	+47.0%	12.4	+7.0%	3.9	+8.0%	1.7	+8.0%
Vantis	PLC	-	-	-	-	25.0	-	-	+15.0%	-	+12.0%	-	-
Mazars	LLP	42.3	+2.6%	14.1	+2.7%	-	-	8.5	+12.3%	-	-	-	-
Haines Watts	Partnrshp	22.6	+27.0%	16.2	+8.0%	2.3	-8.0%	13.4	+19.6%	1.5	+15.4%	3.1	+24.0%
Bentley Jennison	Partnrshp	16.0	+12.0%	11.7	+17.0%	4.0	+33.0%	-	-	2.5	+14.0%	4.0	+21.0%
Saffery Champness	Partnrshp	12.6	+11.5%	9.7	+10.2%	-	-	-	-	1.6	+23.1%	-	-
Horwath Clark Whitehill	LLP	22.5	+7.0%	10.5	+2.0%	1.2	+20.0%	-	-	1.8	+13.0%	0.6	+50%
UHY Hacker Young	Partnrshp	18.3	+32.2%	8.2	+24.3%	0.6	+80.6%	4.7	+61.3%	1.3	+4.2%	1.5	+226.7%
Kingston Smith	LLP	15.9	+6.4%	3.8	+10.7%	3.4	-6.0%	2.7	+3.2%	2.1	+37.5%	0.6	+1.9%
Menzies	Partnrshp	-	-	-	-	-	-	-	-	-	-	-	-
Chantrey Vellacott DFK	LLP	9.5	-8.0%	7.8	-11.0%	0.8	-25.0%	4.0	+8.0%	1.3	+25.0%	-	-
MacIntyre Hudson	LLP	10.1	+7.4%	6.6	+4.8%	5.6	+9.8%	-	-	0.6	+20.0%	-	-
Johnston Carmichael	Partnrshp	-	-	-	-	-	-	-	-	-	-	-	-
Ford Campbell	-	-	-	-	-	-	-	-	-	-	-	-	-
Wilkins Kennedy	Partnrshp	8.1	+2.8%	3.0	+0.7%	2.2	+14.7%	1.0	+9.7%	0.5	+25.0%	0.3	+88.2%
Armstrong Watson	Partnrshp	-	-	-	-	-	-	-	-	-	-	-	-
CLB Littlejohn Frazer	Partnrshp	8.9	+71.0%	2.7	+23.0%	0.7	+75.0%	-	-	1.5	+275.0%	0.3	+4.0%
DTE	PLC	3.1	+6.9%	1.0	+11.1%	1.4	0%	7.9	+71.7%	0.5	+25.0%	0.9	+80.0%
Cooper Parry	LLP	4.2	+7.3%	3.1	+6.8%	2.8	+10.8%	1.6	-6.3%	2.1	+30.1%	0.7	+58.7%
Buzzacott	Partnrshp	6.4	+11.0%	5.3	+9.6%	1.7	+12.6%	-	-	-	-	0.5	+11.0%
Lovewell Blake	Partnrshp	6.9	+1.5%	2.3	+4.5%	-	-	0.6	0%	0.7	+75.0%	0.7	+17.0%
Haysmacintyre	Partnrshp	-	-	-	-	-	-	-	-	-	-	-	-
Francis Clark	Partnrshp	5.3	+2.1%	3.7	+10.6%	0.6	-3.2%	0.4	+14.3%	0.8	+1.4%	0.5	+9.1%
Rothman Pantall & Co	Partnrshp	6.6	+1.0%	2.5	+4.0%	0.3	-30.0%	2.3	-38.0%	0.2	0%	-	-
Scott-Moncrieff	Partnrshp	6.0	+5.0%	2.0	+5.0%	0.5	+25.0%	-	-	1.0	+25.0%	1.4	0%
Price Bailey	LLP	7.0	+1.4%	2.0	0%	0.4	-33.0%	-	-	0.5	0%	1.7	+54.5%
Duncan & Toplis	Partnrshp	4.0	+4.0%	3.0	+4.0%	2.5	+4.0%	-	-	0.4	-14.0%	1.0	+9.0%
Hazlewoods	LLP	5.4	+13.9%	2.2	+8.5%	0.5	0%	0.5	+8.9%	1.4	+15.6%	0.8	-
Larking Gowen	Partnrshp	6.1	+7.0%	2.7	+12.5%	0.7	0%	0.6	+50.0%	0.5	+25.0%	-	-
Reeves & Neylan	Partnrshp	3.2	0%	3.6	0%	1.2	-14.0%	-	-	0.5	0%	-	-
Haslers	Partnrshp	2.8	+9.5%	6.4	+9.0%	-	-	0.6	+44.0%	0.7	+22.0%	0.6	+12.0%
MGI Wenham Major	LLP	2.7	+11.3%	7.2	+292.0%	-	-	-	-	-	-	-	-
Streets	LLP	5.1	+21.0%	1.9	+26.0%	1.0	0%	-	-	-	-	1.8	+6.0%
AGN Shipleys	Partnrshp	5.7	+1.8%	3.3	+3.1%	0.6	0%	-	-	0.1	-	-	-
Mercer & Hole	Partnrshp	2.3	-1.7%	5.6	-6.0%	0.1	-60.0%	1.4	-14.6%	-	-	-	-
Berg Kaprow Lewis	LLP	3.6	+13.0%	1.9	+19.0%	1.5	+15.0%	1.2	+50.5%	0.3	+50.0%	0.7	0%
Unity Business Services	LLP	1.6	+2.6%	0.7	+2.0%	0.1	+6.0%	6.2	+91.0%	0.3	+41.0%	0.2	+8.8%
Target Consulting Group	LTD	-	-	-	-	-	-	-	-	-	-	-	-
Bishop Fleming	Partnrshp	4.5	-	2.0	-	0.2	-	1.5	-	0.4	-	-	-

10. Mazars: consultancy and corporate finance income included in audit/accounting; tax includes personal finance; insolvency includes forensic and business restructuring. 11. UHY Hacker Young: £692,000 fees per equity partner. 12. Chantrey Vellacott: fee income estimated. 13. Johnston Carmichael: organic growth is 16%; 2% is attributable to acquisitions. No breakdown provided. 14. Ford Campbell: fee income estimated, based on average % growth rate. 15. CLB Littlejohn Frazer: £3.7m fee income is derived from the merger of CLB's London office with Littlejohn Frazer on 01/06/05. 16. DTE/Target: for partners read board directors. 17. Lovewell Blake: consultancy fee included in other income. 18. Haslers: figures for corporate finance and consultancy are combined. 19. MGI Wenham Major: figures for tax consultancy and personal finance are included in tax.