

TOP 50 TABLE												PARTNERS			AUDIT/ACCOUNTING		TAX		CONSULTANCY		INSOLVENCY		CORPORATE FINANCE		ETHNIC MINORITY		
		RANK 2010 (2009)	UK FEE INCOME (£m)	% CHANGE	OPERATING PROFIT (£m)	% CHANGE	YEAR END	UK OFFICES	NO. OF PARTNERS	FEES PER PARTNER (£)	NO. OF PROFESSIONAL STAFF	AVG SALARY OF STAFF (£)	% MALE	% FEMALE	STATUS	INCOME (£m)	% CHANGE	INCOME (£m)	% CHANGE	INCOME (£m)	% CHANGE	INCOME (£m)	% CHANGE	INCOME (£m)	% CHANGE	PART-NERS %	QUALI-FIED %
1 (1)	PwC	2,248.00	0.2	682.0	3.0	30/06/09	41	858	2,620,000	13,306		87.0	13.0	LLP	861.0	-1.0	650.0	-4.0	737.0	5.0					6		
2 (2)	Deloitte	1,969.00	-2.0			31/05/09	23	681	2,891,000	9,563		86.0	14.0	LLP	567.0	7.0	459.0	-7.0	406.0	3.0			283.0	-9.0			
3 (3)	KPMG (‡)	1,630.00	-1.6	382.0	-1.3	30/09/09	22	569	2,860,000	7,520		86.0	14.0	LLP	485.7	4.6	375.0	-11.9	765.2	0.4	160.0	50.0	253.0	-19.0	5	14	
4 (4)	Ernst & Young	1,383.00	7.9			03/07/09	21	515	2,685,000	7,052		85.0	15.0	LLP													
5 (5)	Grant Thornton UK (†)	381.00	0.7			30/06/10	29	225	1,700,000	2,780		85.0	15.0	LLP	134.0	-4.8	92.5	-5.3			92.0	22.1	43.5	-1.1			
6 (6)	BDO	335.10	-5.0	61.8	-9.7	03/07/09	14	201	1,400,000	1,724	45,736	89.7	10.3	LLP	99.1	-7.0	90.1	-8.0					31.1	-41.0			
7 (9)	RSM Tenon Group († #)	225.00	49.0			30/06/10	50	253	900,000	2,106		89.0	11.0	PLC	70.0	62.0	56.0	30.0			50.0	16.0	10.0	64.0			
8 (7)	Baker Tilly	190.00	-7.0			31/03/10	28	117	1,633,000	1,609		86.0	14.0	LLP	94.0	-8.0	53.0	-4.0			32.0	3.0	12.0	-25.0			
9 (8)	Smith & Williamson	175.10	-3.3			30/04/10	10	214	818,000	792		83.0	17.0	LTD	21.9	-18.0	32.4	-4.0			10.0	-16.0	5.0	-18.0			
10 (10)	PKF (UK)	140.40	-1.0			31/03/10	23	94	1,490,000	1,355		91.0	9.0	LLP	59.0	-1.0	33.7	5.0	23.3	2.0	15.2	-4.0	9.2	-18.0	3	10	
11 (11)	Moore Stephens UK	138.80	10.0			31/12/09	37	161	862,000	1,061		91.0	9.0	LLP	63.1	13.0	24.7	14.0	12.3	-21.0	13.5	5.0	3.9	-15.0			
12 (12)	Mazars (†)	103.80	1.8			31/08/10	18	106	979,000	1,060		90.6	9.4	LLP	68.9	5.2	21.3	-17.4			13.6	11.5			1		
13 (13)	Vantis	89.60	-3.0	11.1	-16.5	30/04/09	19	143	600,000	507	40,000	89.5	10.5	PLC							27.8						
14 (15)	Begbies Traynor (†)	70.00	13.0			30/04/10	47	94	745,000					PLC													
15 (16)	Haines Watts Group	55.70	-4.3			31/03/10	49	103	541,000	578		89.0	11.0	P'ship	26.6	-0.4	20.6	-4.9	2.4	-31.7			2.0	-14.8	4	3	
16 (17)	Saffery Champness († α)	52.10	1.3			31/03/10	10	61	850,000	309		79.0	21.0	P'ship	17.5	5.0	13.5	2.0					1.2	-32.0			
17 (18)	Horwath Clark Whitehill	47.00	1.3	13.5	25.6	31/03/10	8	69	680,000	391	42,285	85.0	15.0	LLP	28.1	6.0	12.9	0.0	0.5	-62.0	0.3	0.0	1.1	-22.0	3	30	
18 (19)	UHY Hacker Young Group	45.36	1.0			30/04/10	19	92	494,000	450		90.0	10.0	LLP	22.1	8.0	9.8	-12.0	1.8	23.0	6.5	5.0	1.1	-40.0	9	15	
19 (20)	Kingston Smith	43.50	4.8			30/04/10	6	61	713,000	347	36,975	88.0	12.0	LLP	23.1	3.3	5.3	3.3	6.3	27.6	3.9	2.3	1.8	6.7	3	11	
20 (21)	MacIntyre Hudson	31.20	1.0	8.6	4.8	31/03/10	10	50	624,000	301		86.0	14.0	LLP											8		
21 (23)	Chantrey Vellacott DFK (†)	27.60	4.2			30/06/10	9	51	541,000	232		86.0	14.0	LLP	12.0	7.0	7.8	7.0	1.5	0.0	6.0	5.0	0.3	-63.0	4	10	
22 (22)	Wilkins Kennedy	27.45	0.3			30/04/10	11	47	584,000	240		89.4	10.6	P'ship	15.8	1.4	5.4	-3.6	3.3	-2.1	2.0	5.8	0.4	10.0	2		
23 (24)	Menzies	26.60	2.7			30/04/10	7	36	739,000	263	36,530	94.7	5.3	LLP	12.1	2.0	6.3	12.5	5.2	0.0			0.5	-37.0		7	
24 (25)	Johnston Carmichael (†)	26.40	8.0			31/05/10	10	45	587,000	255		95.0	5.0	P'ship													
25 (26)	Rawlinson & Hunter (*)	23.38	2.1			31/03/10	2	14	1,671,000					P'ship													
26 (27)	HW Fisher & Company	22.90	1.8			30/04/09	2	28	818,000	202		96.0	4.0	P'ship											18	29	
27 (-)	MCR (†)	21.00	20.7			30/06/10	2	13	1,610,000	132		84.6	15.4	P'ship							17.5					6	
28 (28)	Buzzacott	20.81	9.1			30/09/09	1	20	1,041,000	162		90.0	10.0	LLP	8.2	7.1	9.8	10.6	1.8	15.9							
29 (31)	DTE Group (*)	18.38	2.1			30/04/10	6							P'ship													
30 (30)	Littlejohn	18.30	-1.0			31/05/10	1	28	650,000	108	39,000	83.0	17.0	LLP	10.5	-0.3	3.3	-5.2	0.2	-51.5			0.8	9.5	4	26	
31 (29)	Armstrong Watson	17.30	-8.5			31/03/10	14	31	600,000	250		84.0	16.0	P'ship													
32 (32)	Francis Clark	16.87	2.3			31/03/10	7	34	500,000	185		88.6	11.4	P'ship	8.6	4.7	5.4	5.9	2.3	-5.5	0.6	-21.4			5		
33 (33)	Streets	16.40	0.0			30/06/10	8	19	863,000	94		84.0	16.0	LLP	9.9	0.0	3.4	5.0	2.3	0.0			0.0	-75.0			
34 (-)	TaxAssist Accountants	16.25	15.0	20.9	18.0	31/12/09	185	185	88,000	550		85.0	15.0	PLC													
35 (36)	Duncan & Toplis	15.81	7.3			31/03/10	11	27	586,000	198		96.0	4.0	P'ship	5.8	5.8	4.4	5.8	3.6	5.9			0.4	233.3			
36 (37)	Price Bailey	15.70	7.0	4.0	9.0	31/03/10	6	21	750,000	144	32,000	96.0	4.0	LLP	8.0	3.0	2.7	10.0	0.9	0.0	0.1	8.0	0.8	12.0			
36 (34)	haysmacintyre	15.70	-3.7			31/03/10	1	23	700,000	111		78.0	22.0	P'ship													
38 (47)	Frank Hirth (†)	15.60	31.0			30/06/10	1	13	1,200,000	90		69.0	31.0	PLC												8	
39 (35)	Cooper Parry	14.90	-4.9	4.3	48.3	30/04/10	4	21	709,000	140	33,000	96.0	4.0	LLP	4.7	-6.3	3.4	-6.4	2.9	-5.5	2.1	-10.1	0.9	69.0		3	
40 (45)	Reeves + Neylan	14.75	14.5	4.0	9.0	31/05/09	4	25	590,000	150	28,000	92.0	8.0	LLP	4.8	29.0	4.8	20.0	1.8	13.0			0.4	-29.0		7	
41 (42)	Hazlewoods	14.21	4.2			30/04/10	3	22	646,000	128		91.0	9.0	LLP	6.4	4.7	2.8	10.5	0.7	-3.4	0.6	-1.7	1.4	8.2			
42 (43)	Larking Gowen	13.60	2.3			31/03/10	9	21	648,000	204		86.0	14.0	P'ship	7.7	5.5	3.2	0.0	1.6	78.8	0.8	14.3	0.2	-50.0			
43 (39)	Shipleys	13.40	-5.6			30/04/10	4	20	670,000	94				LLP	7.3	-5.0	2.6	-10.0	0.2	0.0	3.4	3.0	0.1				
44 (40)	Lovewell Blake	13.20	-6.4			30/09/09	5	21	573,000	124		95.0	5.0	P'ship	6.9	-4.0	2.6	-4.0			0.6	0.0	0.2	-50.0			
45 (41)	Target Chartered Accountants	12.80	-7.0			31/03/10	4	11	1,164,000	122		82.0	18.0	LTD													
46 (44)	Scott-Moncrieff	12.70	-3.0			30/04/10	2	19	668,000	143		89.5	10.5	P'ship												4	
47 (46)	Mercer & Hole	12.10	0.0			31/03/10	4	20	610,000	89	42,000	70.0	30.0	P'ship	3.3	-0.3	5.9	-4.2	0.2	7.1	1.7	6.2	0.2	-11.8		13	
48 (52)	SJD Accountancy	12.00	9.0	5.0	10.0	30/04/10	7	1	12,000,000	50	40,000	100.0	0.0	P'ship	12.0	9.0										20	
49 (38)	Haslers	11.90	-18.8			31/12/09	1	13	915,000	64	41,370	69.0	31.0	P'ship	3.5	-7.9	6.5	-23.5			0.9	50.0	0.4	-63.6	8	2	
50 (48)	Anderson Anderson & Brown	11.72	0.2			31/03/10	1	12	977,000	125	36,000	75.0	25.0	LLP	5.4	3.0	4.3	6.0					1.7	-18.0			
*Income figure estimated by Accountancy Age. †Figures provided are an estimate by the firm. ‡Consultancy figures are the overall figures for Advisory practice. # Turnover based on analyst expectation for the year ending 30.06.10, adjusted for 12 months effect of RSMBJ acquisition. α Figures include the Guernsey office but not the Geneva office.																											