

Accountancy Age Top 50, 2007

Name of firm	Rank 2007 (2006)	UK fee income (£m)	change on 2006 %	Year end	UK offices	Partners	Fees per partner (£m)	Prof. staff	Av salary of prof staff (£)	Male partners %	Female partners %	Female qualified %
PricewaterhouseCoopers ¹	1 (1)	1,980.0	11	30/06/06	30	793	2.5	14,302	-	90	10	44
Deloitte ²	2 (2)	1,790.0	15	31/05/07	21	638	2.9	10,412	49,000	88	12	38
KPMG ³	3 (3)	1,454.0	14	30/09/06	22	556	2.6	7,909	-	88	12	34
Ernst & Young ⁴	4 (4)	1,130.0	20	30/06/06	21	490	-	7,902	-	85	15	39
Grant Thornton ⁵	5 (5)	387.1	9.4	30/06/07	40	320	1.2	2,855	-	86	14	40
BDO Stoy Hayward ⁶	6 (6)	330.0	15	30/06/07	15	227	1.5	2,185	40,500	92	8	35
Baker Tilly	7 (7)	200.4	9	31/03/07	28	138	1.5	1,386	-	89	11	-
Smith & Williamson	8 (8)	152.6	11	30/04/07	10	172	0.9	768	-	84	16	-
PKF	9 (9)	130.4	12	31/03/07	23	95	1.4	1,492	-	92	8	41
Tenon Group	10 (10)	123.6	24	30/06/06	29	140	0.9	1,282	-	88	12	50
Moore Stephens	11 (11)	107.2	20	31/12/06	44	169	0.6	972	-	93	7	-
Mazars ⁷	12 (14)	90.3	11.5	01/09/06	18	95	0.8	636	-	88	12	34
Vantis ⁸	13 (13)	85.3	20	30/04/07	21	209	-	544	-	88	12	-
Bentley Jennison	14 (16)	63.7	10	31/12/06	12	43	0.9	741	30,000	90	10	20
HW Group ⁹	15 (15)	54.0	18.2	31/03/07	41	90	0.6	563	-	90	10	-
Saffery Champness	16 (17)	44.7	13.3	31/03/07	10	57	0.8	280	-	79	21	42
Horwath Clark Whitehill	17 (18)	41.2	9.6	31/03/07	8	62	0.7	384	39,050	89	11	40
UHY Hacker Young	18 (19)	39.7	10	30/04/07	19	84	0.5	446	-	94	6	-
Kingston Smith	19 (20)	34.0	9.9	30/04/07	6	47	0.7	276	36,000	85	15	32
Menzies	20 (21)	30.2	12.2	28/02/07	8	41	0.7	251	-	95	5	-
MacIntyre Hudson	21 (23)	24.4	6.4	31/03/07	9	46	0.5	-	-	87	13	-
Chantrey Vellacott DFK	22 (22)	23.8	1	30/06/07	8	47	0.5	190	-	91	9	30
Wenham Major	23 (43)	22.2	92	31/05/07	1	8	2.4	39	-	87	13	24
Johnston Carmichael ¹⁰	24 (24)	20.3	12	31/05/07	10	40	-	258	-	-	-	-
Ford Campbell ¹¹	25 (25)	18.6	-	-	2	-	-	-	-	-	-	-
DTE Group	26 (29)	18.1	19	30/04/07	6	11	1.6	105	38,000	100	0	10
Armstrong Watson	27 (27)	17.8	14.4	31/03/07	16	35	0.5	208	-	80	20	52
Wilkins Kennedy	28 (26)	17.7	12.7	30/04/07	7	31	0.6	146	-	90	10	29.8
CLB Littlejohn Frazer	29 (28)	17.1	11	31/05/07	1	26	0.7	117	-	92	8	64
Buzzacott	30 (31)	15.0	8.1	30/09/06	1	17	0.9	136	37,000	89	11	32
Cooper Parry	31 (30)	15.0	3.7	30/04/07	3	21	0.7	161	29,500	95	5	36
Haysmacintyre	32 (33)	14.0	8.3	31/03/07	1	23	0.6	107	-	96	4	-
Lovewell Blake ¹²	33 (32)	13.7	5.4	30/09/06	7	22	0.6	146	25,506	96	4	44
Francis Clark	34 (34)	13.6	7.2	31/03/07	7	28	0.5	191	23,850	93	7	41
Duncan & Toplis	35 (38)	13.4	15.5	31/03/07	10	28	0.5	162	-	96	4	33
Haslers ¹³	36 (42)	13.0	23.3	30/12/06	1	14	0.9	75	-	93	7	28
Scott-Moncrieff	37 (36)	12.6	7.7	30/04/07	2	20	0.6	146	-	95	5	55
Hazlewoods	38 (39)	12.5	9.8	30/04/07	3	15	0.8	110	-	100	0	50
Rothman Pantall & Co	39 (45)	12.3	1	31/03/07	14	28	0.4	138	-	90	10	60
Larking Gowen	40 (40)	11.7	4.6	31/03/07	9	23	0.5	209	-	92	8	-
Berg Kaprow Lewis	41 (47)	11.7	22	31/03/07	2	17	0.7	94	-	88	12	36
Price Bailey	42 (37)	11.5	-1.7	31/03/07	5	21	0.6	117	-	100	0	50
Reeves and Neyland	43 (41)	11.2	5.6	31/03/06	4	22	0.5	117	26,000	91	9	27.5
Mercer & Hole	44 (46)	10.6	11	31/03/07	4	17	0.6	92	35,379	76	24	53
Shipleys	45 (45)	10.5	8.3	30/04/07	3	16	0.8	75	-	87	13	30
Streets	46 (44)	10.4	6.1	30/06/06	6	10	1.0	59	-	80	20	40
Target Chartered Acnts	47 (49)	10.1	11	31/03/07	3	7	1.4	100	-	86	14	-
Bishop Fleming	48 (50)	10.0	28	31/03/07	6	17	0.6	147	24,000	82	18	38
Barnes Roffe	49 (51)	9.3	3.5	31/12/06	4	14	0.7	92	35,000	100	0	22
Morley and Scott	50 (52)	9.2	5.8	31/03/07	4	18	0.5	82	-	94	6	39

1. PricewaterhouseCoopers: Fee income is broken into assurance, tax and advisory; staff/partners numbers as at 30 June 2006; tax includes corporate, personal and indirect tax and human resource services; advisory includes consulting, corporate finance, business recovery, forensic, professional staff includes support staff. 2. Deloitte: Insolvency figure included in corporate finance. 3. KPMG: Consulting figure includes risk advisory services. 4. E&Y: No consulting % growth rate on 2006 as first year return to consulting; insolvency not broken down. 5. Grant Thornton: Figure for fee income (9.4%) reflects organic growth before the Robson Rhodes merger. 6. BDO: Partner numbers estimated at 2006 year end.

Name of firm	Status	Audit/ accting (£m)	change on 2006 %	Tax (£m)	change on 2006 %	Consult. (£m)	change on 2006 %	Insolv. (£m)	change on 2006 %	Corp fin. (£m)	change on 2006 %	Ethnic partners %	Ethnic qualifieds %
PricewaterhouseCoopers	LLP	952	11	592	15	436	18	-	-	-	-	2	24
Deloitte	LLP	558	15	504	18	429	13	-	-	301	13	-	-
KPMG	LLP	421	2	359	13	239	28	95	6	300	15	4	12
Ernst & Young	LLP	587	23	309	14	32	-	-	-	234	19	-	-
Grant Thornton	LLP	131.6	-	96.8	-	7.6	-	65.1	-	64	-	-	-
BDO Stoy Hayward	LLP	103	13	85	4	-	-	40	25	49	29	-	-
Baker Tilly	LLP	92.7	4	48.8	8	-	-	21.5	7	24.4	16	-	-
Smith & Williamson	LTD	23.8	4	27.2	2	-	-	9.8	-8	8.5	42	-	-
PKF	LLP	54.1	12	28.5	8	25.9	21	12.5	5	9.4	9	3	7
Tenon Group	PLC	15.9	7.4	31.9	8.1	-	-	16.5	4.4	5.7	14	5	-
Moore Stephens UK	LLP	36	8	17	2	15	33	12	16	4	25	-	-
Mazars	LLP	48.3	24	15.5	10	-	-	8.6	0	-	-	1	12
Vantis	PLC	-	29	-	-	-	5	-	26	-	-	-	-
Bentley Jennison	P'ship	24.7	5	13	30	3	0	-	-	4	80	3	25
HW Group	P'ship	26.2	15.4	18.2	12.5	2.9	26.8	-	-	2.7	80	4	-
Saffery Champness	P'ship	14	10.9	12	24.1	-	-	-	-	1.9	18.7	-	-
Horwath Clark Whitehill	LLP	25.7	14.2	10.7	2	1.2	0	-	-	1.8	0	1.5	-
UHY Hacker Young	P'ship	20	9	8.7	6	1.5	139	5.3	13	1.3	-4	19	-
Kingston Smith	LLP	16.9	8.4	3.8	3.6	4	21.6	3	3	2.7	4.5	2	9.5
Menzies	P'ship	10.3	-	4.8	-	5.2	-	6.2	-	1.5	-	-	-
MacIntyre Hudson	LLP	-	-	-	-	-	-	-	-	-	-	-	-
Chantrey Vellacott DFK	LLP	9.7	2	7.3	-6	1.2	50	4.2	5	1.4	8	10	6
Wenham Major	LLP	1.9	-	10.5	-	2.1	-	-	-	0.2	-	0	0
Johnston Carmichael	P'ship	-	-	-	-	-	-	-	-	-	-	-	-
Ford Campbell	P'ship	-	-	-	-	-	-	-	-	-	-	-	-
DTE Group	PLC	3.8	22.6	1.2	20	1.4	0	9.7	22.8	0.8	60	25	30
Armstrong Watson	P'ship	-	-	-	-	-	-	-	-	-	-	-	2
Wilkins Kennedy	P'ship	9	11.3	3.4	13.2	2.5	12.4	1.3	0.7	51.1	0.4	3.2	-
CLB Littlejohn Frazer	P'ship	9.3	3.9	3.6	23.5	0.5	3	-	-	1.6	5.7	3.8	13
Buzzacott	P'ship	6.2	-3.6	6.3	18.4	1.5	-2.1	-	-	-	-	5	19
Cooper Parry	LLP	4.5	7.4	3.1	1	2.9	5.1	1.7	8.7	1.9	-11.6	-	3
Haysmacintyre	P'ship	-	-	-	-	-	-	-	-	-	-	-	-
Lovewell Blake	P'ship	7.1	2.9	2.5	8.7	-	-	0.6	0	0.3	-57	0	0
Francis Clark	P'ship	6.4	20.1	3.8	3.9	0.7	10.4	0.5	16.6	0.8	6.1	-	-
Duncan & Toplis	P'ship	4.6	12.6	3.4	12.5	2.8	11.4	-	-	0.9	104.5	-	-
Haslers	P'ship	3.3	17.5	7.5	17.7	-	-	0.7	26.3	0.9	31.4	7	21
Scott-Moncrieff	P'ship	-	-	-	-	-	-	-	-	-	-	-	4
Hazlewoods	LLP	5.9	8.2	2.3	7.7	0.5	-	0.5	-	1.7	18.9	-	-
Rothman Pantall & Co	P'ship	6.9	1	2.3	-9	0.4	45	2.2	-1	0.3	50	-	7
Larking Gowen	P'ship	6.3	3.3	2.9	7.4	0.7	16.6	0.5	-	0.7	0	-	-
Berg Kaprow Lewis	LLP	4.2	16	2.3	23	1	10	1.6	26	0.3	2	-	-
Price Bailey	LLP	7	0	1.6	-10	0.8	100	-	-	0.5	0	0	5
Reeves and Neyland	P'ship	3.3	2	3.7	1.5	1.3	11	-	-	0.5	6	-	7.5
Mercer & Hole	P'ship	2.8	4.6	5.5	9.7	0.1	-39.9	1.8	16.1	0.04	83.1	-	19
Shipleys	LLP	6	5.3	3.6	9.1	0.6	0	0.2	100	0.1	0	-	10
Streets	LLP	5.2	2	1.9	0	1	0	-	-	-	-	-	-
Target Chartered Accts	LTD	-	-	-	-	-	-	-	-	-	-	-	5
Bishop Fleming	P'ship	5	-	2.4	-	0.3	-	1.8	-	0.5	-	-	-
Barnes Roffe	LLP	-	-	-	-	-	-	-	-	-	-	-	30.5
Morley and Scott	P'ship	-	-	-	-	-	-	-	-	-	-	5.6	20.6

7. Mazars: UK fee income estimate includes figures from MRI Moores Rowland. Consulting figure included in audit/accounting; corporate finance included in audit/accounting.

8. Vantis: Broker estimate. No fee income breakdown provided, only expected % increases. 9. HW Group: The firm sold its insolvency arm, so % change is based on £45.7m fee income.

10. Johnston Carmichael: Fee income estimated. 11. Ford Campbell: Fee income estimated by Accountancy Age based on the average % growth rate. 12. Lovewell Blake: Consulting figure included within other income. 13. Haslers: Corporate finance and consultancy regarded as one fee.