

# The History of the firm of :-

WHITING & PARTNERS

CHARTERED ACCOUNTANTS

of

EAST ANGLIA.

for the first 50 years of existence  
1928 - 1978

Divided into two parts.

- (a) The first 25 years 1 Oct 1928 - 30 Sept 1953
- (b) The second 25 years 1 Oct 1953 - 30 Sept 1978

THE FIRST TWENTY-FIVE YEARS OF THE FIRM OF

LARKING, LARKING AND WHITING.

1ST. OCT. 1928 - 30TH. SEPT. 1953.

The Firm of Larking, Larking and Whiting, Accountants Practising in the Eastern Counties was formed by Roland Charles all Members of The Institute of Chartered Accountants Larking, Charles Gordon Larking and Walter Fowler Whiting on the 1st. October 1928 to carry on business at Wisbech, March and Bury St. Edmund's, and at such other places as might be agreed upon.

The Partnership thus formed took over the Practice hitherto conducted by Larking and Larking at Wisbech (including <sup>clients</sup> ~~work~~ in the King's Lynn District) and the Practice hitherto conducted by Whiting, Green and Co., at Wisbech, March and Bury St. Edmund's.

Such was the actual commencement of the Firm, but in contemplating the History of the Firm it is perhaps helpful to examine the earlier History of Larking and Larking and of Whiting, Green and Co.

It is felt, therefore, that this record of the First Twenty-five years should commence with an examination of the pre-amalgamation period (i.e. prior to 1st. October 1928), continue with a brief account of the present Partners' Association with the Firm, then proceed with observations concerning the various offices of the Firm, and conclude with notes upon the Firm which are felt to be worthy of interest.

HISTORY  
FROM 1ST.  
OCT. 1928.

The Firm of Larking and Larking is one of the oldest established Firms of Chartered Accountants in East Anglia having been established in 1688 when Accountancy as it is now understood was very much in its infancy, and Accountancy Firms were few and far

between. Quite a small number of concerns or individuals had need for the services of an Accountant, and those who had, generally preferred to engage an Accountant or Accountants unknown to them, and whom they were unlikely to meet excepting from the professional viewpoint. Larking and Larking had as clients in those days concerns and individuals in Norwich, Ipswich, Cambridge, Yarmouth and Lowestoft. Subsequently, as Charles Larking the Founder of the Firm was originally a Kentish man, an Office in Maidstone was opened to serve Clients in ~~the~~ <sup>that</sup> District, and a Kent group of Offices came into being.

In the course of time the need for ~~the~~ Accountants became considerably greater and the Norwich Practice of Larking and Larking percolated throughout Norfolk to North Cambridgeshire. A good deal of work was derived from the King's Lynn and Wisbech Districts, which was considerably augmented during the 1914/18 War by the increasing burden of Taxes levied during that period. Upon the conclusion of that War this led to an Office of Larking and Larking being established in Wisbech to carry on the Practice formed by the clients at that time acquired in the ~~Lynn~~ <sup>Wisbech King's Lynn</sup> and ~~Wisbech~~ Districts. This was in 1922 and the office was under the Management of R.V. Haddow.

Both R.C. Larking and C.G. Larking had served during the <sup>1914/18</sup> ~~1914/18~~ War; the former settled down on his return in the Norwich Practice of Larking and Larking, and the latter similarly on his return settled down in the Maidstone Practice.

The Firm of Whiting, Green and Co., had as its genesis the fact that W.F. Whiting early in 1921, having returned from his service in the 1914/18 War, and having completed his Articles in Ipswich, entered into Partnership with the Partners of Taylor, Froude & Co., of 88/90, Chancery Lane, London, to conduct or rather in the first place to build up a Practice in the Wisbech and King's Lynn areas. The name of the Firm thus formed was Taylor, Froude and

Whiting, and began with three clients in Peterborough transferred from Taylor, Froude and Co.

Other Firms of the Taylor Froude & Co., group were formed and included Taylor, Froude and Newbold at Leicester and Taylor Froude and Lewis at Liverpool. All were, however, separate Firms and had no direct connection with Taylor Froude and Whiting.

In 1924 a reasonably sized Practice having been established, Frank Green of Norwich was admitted a Partner to the Firm, and the Firm's name then became Taylor, Froude, Whiting and Green.

Some two years later Frank Green gave notice of dissolution and under the terms of the Partnership Deed was required to purchase the Shares of the Taylor Froude Partners and of W.F. Whiting. He requested the latter to remain in Partnership with him under the Firm name of Whiting, Green & Co. It was agreed that W.F. Whiting should also enter into Partnership with A. Oliver Lusher of Bury St. Edmund's, practising as Oliver Lusher and Whiting in that town and at Newmarket, dividing his time between the two Firms, in the hope that they would eventually unite.

The Firm of Oliver Lusher and Whiting was dissolved early in 1928, and W.F. Whiting became occupied full time as a Partner in Whiting, Green & Co.

Soon after this Frank Green, because of the death of his father and the necessity for him to give more time to his family's affairs, wished to retire from Whiting, Green & Co., and introduced R.C. Larking and C.G. Larking, with whom he had served his Articles, to purchase his interest. This they did and amalgamating their Wisbech Practice with that of Whiting, Green & Co., formed together with W.F. Whiting the Practice of Larking, Larking and Whiting on 1st. October 1928.

They financed W.F. Whiting to enable him to purchase one half share of the amalgamated Firms, he, W.F. Whiting, was

the acting Partner, they, R.C. and C.G. Larking, did not to any extent take any part in the running of the Practice but provided a Managing Clerk at their own expense. The Managing Clerk was R.V. Haddow already referred to <sup>as</sup> ~~an~~ being the Manager of their Wisbech Office.

Thus the present Firm commenced Twenty-five years ago with three Offices; the Wisbech Office was well established, the March and Bury St. Edmund's Offices were quite small. There was one active Partner, the Staff numbered no more than eight.

To-day - 30th. September 1953 - the Firm has eight instead of three Partners (six active instead of one active Partner), the staff numbers just over one hundred, and there are seven established offices at Wisbech, March, Bury St. Edmund's, King's Lynn, Ramsey, Ely and Mildenhall, with sub-offices at Haverhill and Chatteris, and accommodation offices at Manea and Benwick.

The names of the Partners who have joined the Firm during the Twenty-five years are Francis George Arthur Cooper, Alan Bertram Sandal, Harold Moore, Robert Hudson Taylor and Walter Fountain Page.

PARTICULARS  
OF PRESENT  
PARTNERS.

ROLAND CHARLES LARKING.  
CHARLES GORDON LARKING, C.B.E.  
WALTER HORDER WHITING.

These were the original Partners of the Firm.

R.C. Larking took First Place in The Final Examination of The Institute of Chartered Accountants. He was Sheriff of Norwich in 1943/4. He is Chairman of the Finance Committee of the Norwich Hospitals Management Committee and of the Executive Council. He was President of The East Anglian Society of Chartered Accountants in 1945. During the 1939/45 War he was and still remains the County Accountant Ministry of Food Meat and Livestock

Division for the County of Norfolk. He served as an Air Raid Warden in the City of Norwich during those War years.

C.G. Larking has been three times Mayor of Maidstone and is an Alderman and Honorary Freeman of that Borough. In addition to his First World War Service he commanded a Battalion of The East Surrey Regiment in the Second World War. During the latter War his Office acted as County Accountant for the Ministry of Food, Meat and Livestock Division, for the County of Kent, and that appointment is still held to-day.

Subsequently to the Second War he was for three years National Chairman of The British Legion and travelled to many parts of The Commonwealth, and to Foreign Countries in connection with that Office. He holds the high honour of being made a Commander of The Order of The British Empire.

W.F. Whiting served on the Isle of Ely County Council for upwards of ten years, was President of The Leicestershire and Northamptonshire Society of Chartered Accountants in 1949. During the Second World War was County Accountant Ministry of Food Meat and Livestock Division for the County of Suffolk, a position which he resigned at the end of the War. During that period he first served as a Company Commander in The Cambridgeshire Home Guard (having previously for some years commanded a Company of 1st. Bn. The Cambridgeshire Regt.(T.A.) and subsequently for a time acted as Liaison Officer between all Wisbech Units of the A.R.P. To-day he occupies the position of the Administrative or Secretarial Partner.

FRANCIS GEORGE ARTHUR COOPER.  
ALAN BERTREX SANDAL.

F.G.A. Cooper joined the Norwich Office of Larking, and Larking in 1925, and after the formation of Larking, Larking and Whiting was transferred to the Wisbech Office in 1929. He became articled in 1932, took 8th. place with Honours in the Intermediate Examination of The Institute of Chartered Accountants, qualified in 1937 and was admitted a Partner of the Firm in 1938. During the 1939/45 War he was

Deputy Controller of A.R.P. Wisbech Area.

A.B. Sandal was articled to Frank Green (of Whiting Green & Co.) in 1925 was retained as an Articled Clerk on the formation of the present Firm, qualified in 1930 and was admitted a Partner of the Firm in 1938. During the 1939/45 War he acted as Air Raid Warden Wisbech District.

These two gentlemen have throughout been and still are responsible for that which may be called the "Wisbech Practice" and by their efforts the Practice has been raised to one of very considerable dimensions. In addition they also play their part in directing the Firm as a whole.

HAROLD MOORE.

ROBERT HUDSON TAYLOR.

H. Moore joined the Wisbech Office of Taylor, Froude and Whiting in 1924 and was transferred to the present Firm upon formation. In 1929 the March Office was put under his control and he has developed that Practice to its present high level of importance. He brought into being the Offices at Ramsey and Ely, and the sub Offices at Chatteris, Manea and Benwick. During the 1939/45 War he served in The National Fire Service, has been Chairman of The March Chamber of Trade and has occupied positions of importance in the life of that town.

He was admitted a Partner in 1944 and in addition to the duties of his group of Offices plays his part in directing the Firm as a whole.

R.H. Taylor joined the Norwich Office of Larking and Larking in 1929 and was transferred to the Wisbech Office of Larking, Larking and Whiting in 1934. In 1936 the Bury St. Edmund's Office was put under his control and has been developed by him to its present eminence in West Suffolk.

He has opened and developed the Offices at Mildenhall and Haverhill and has taken over the Ely Office from the March group and further developed it.

He qualified in 1943 and was admitted a Partner in 1944. In addition to the duties of his Group of Offices he plays his part in directing the Firm as a whole.

During the 1939/45 War he acted as Air Raid Warden, Bury area, and at the end of The War succeeded W.F. Whiting as County Accountant Ministry of Food, Meat and Livestock Division for the County of Suffolk, an appointment that he has now resigned.

He is Secretary of The East Anglian District Society of Incorporated Accountants and Auditors, and during its existence served as a Member of The Research Taxation Committee of The Parent Society.

WALTER FOUNTAIN PAGE, M.C., T.D.

W.F. Page became articled to the Norwich Office of Larking and Larking in 1931. In 1936 after qualifying he was transferred to the Wisbech Office of Larking, Larking and Whiting. Having joined the Territorial Army he was embodied on 3rd. September 1939 and served throughout the whole of the 1939/45 War, the majority of those years Abroad. He escaped to Java during the surrender of Singapore, then made his way to Ceylon, and ultimately served through the Burma Campaign. He has been awarded the Military Cross for his exploits in Malaya and the Territorial Decoration for his T.A. Service. Since the War he has continued in the Territorial Army, and has attained the rank of Major. For some years he has Commanded a Battery of 629 L.A.A. Regt. R.A. (T.A.), and to-day he is Second in Command of The Regiment.

On his return from War Service in 1946 he was admitted to Partnership and took over the King's Lynn Office from R.V. Haddow which Office he has developed, and at the same time has assisted with the Wisbech Practice - he also plays his part in conducting the affairs of the Firm as a whole.



OFFICES.

WISBECH.

The first Wisbech Office connected in any way with the Firm was that opened by Taylor, Froude and Whiting in 1921 at 4, Ely Place - a room shared by others at a Typewriting School. Shortly afterwards the Office was moved to Market Chambers, Market Street, and at this time Larking and Larking opened their Offices over the Offices of Horace Friend Limited in Bridge Street. Thereafter Taylor, Froude and Whiting moved their Offices to North Brink over Lloyds Bank before it was rebuilt as it is to-day. It was there that such Firm was joined by Frank Green. From there the Office was moved to Standard Chambers, Nene Quay, and subsequently to Bridge Buildings, Nene Quay, those being the Offices occupied when this Firm was formed. Larking and Larking's office, Bridge Street was then closed. In 1944 the Firm moved to No. 12, The Crescent, subsequently acquiring No. 13 also. The two buildings were converted into one and later a completely new wing was added to provide the office as it is to-day. This property is owned by the Partnership.

For some time during the War, Sibalds Holme, North Brink, was used as an Office in conjunction with Bridge Buildings to minimise the risk of complete destruction by Enemy Action.

MARCH AND DISTRICT.

The first March Office connected with the Firm was opened by Taylor, Froude and Whiting in 1922 at the Offices of Olland and Ollard, Solicitors, Market Place, on the same site as their Offices stand to-day. When first occupied it was a very small house, but J.W.A. Ollard built the present building in 1935 and this Firm had a suite of rooms in the new premises.

In 1945 the Firm moved to 6, High Street, which they subsequently purchased and hired additional rooms in Nene Parade. In 1952 the Firm was able to hire adjoining Chambers "late Midland Bank" which have been connected up with No. 6, High Street, and forms the office as it is to-day. Nene Parade rooms were given up.

The Ramsey Office was opened at 78, High Street, in 1936 and moved to 8, Whytefield Road, in 1945.

The accommodation at Manea and Benwick was commenced in 1948 and 1951 respectively.

BURY ST. EDMUND'S AND DISTRICT.

The Office of Oliver Lusher and Whiting was in Guildhall Street, but after the dissolution of that Firm W.F. Whiting, although he had a right to Practice, had no premises. He, therefore, worked from the attic of his house in Fornham Road, where he was assisted by one clerk only - Miss E.S. Cossentine - who had left the Firm of Oliver Lusher and Whiting with him at her own request. That was the position taken over from Whiting, Green & Co., when this Firm began, but an Office was subsequently opened at Cornhill and thereafter moved to Whiting Street.

Later in 1936 a small Practice having Offices in The Traverse was bought to merge with the Firm, and the Firm's Office was then moved to those premises. The Traverse was vacated in 1943, for the present Offices occupied in Hatter Street.

One may mention perhaps that during the 1939/45 War a house known as "The Oaks" King's Road, was acquired from which to conduct the work of The Ministry of Food, this work would normally have been conducted from the Firm's own Office if sufficiently large; "The Oaks" was closed just after the end of the War.

The Mildenhall Office was opened in 1936 and the building purchased in 1948. There has been no other Office occupied in Mildenhall.

The Haverhill Office was first opened at 3, Queen Street in 1945, but in 1950 was moved to 30/32, Queen Street, the present address.

The Ely Office was first opened in 1949 at 16, St. Mary's Street, but in 1950 was moved to 26, High Street, the present address.

KING'S LYNN.

The first King's Lynn Office was opened at Paradise Chambers, King's Lynn, by Taylor, Froude and Whiting, at a Branch of the Wisbech Typewriting School referred to. This, however, was soon closed, and nothing more was done until during the 1939/45 War when for the convenience of Lynn Clients an Office was opened in 1943 at the present address 26, Tuesday Market Place, under the control of R.V. Haddow. To-day the Firm is on the point of moving to better and more commodious premises also on the Tuesday Market Place.

NOTES OF INTEREST.

GROWTH.

During the Twenty-five years :-

- (a) The annual Fees have increased 16 times.
- (b) The number of Clients also has increased by 16 times approximately.
- (c) The Staff employed has increased by 13 times, and,
- (d) The Working Partners have increased by 6 times.
- (e) It is estimated that close upon 250 Clerks past and present have been employed by the Firm.

ARTICLED CLERKS.

Forty Clerks have been articled to the Firm and four have served with the Firm from Associated Offices.

Of the 40 Articled Clerks :-

23 have qualified.

7 have yet to complete Articles and Pass the Final Examination.

3 have completely failed.

4 have abandoned their Articles because of non success in Examinations.

3 were killed during the War 1939/49<sup>5</sup>.

All 4 of the Articled Clerks sent from Associated Offices qualified and 6 of the staff have qualified from Service, one of whom took 3rd. Place with Honours in The Intermediate Examination of The Association of Certified and Corporate Accountants.

ADDITIONAL ENTERPRISES.

(a) An Office was opened in Peterborough in 1937 at Long Causeway Chambers under the Managership of Denis J. Rawlinson, A.S.A.A. This Peterborough Practice was sold to him in 1941.

(b) A new Firm known as Palmer Moore and Whiting in which all Partners (other than R.C. and C.G.Larking) were concerned was formed to operate a Practice purchased in Oakham and Uppingham in 1946. Denis Giuseppe A.C.A., who Managed the Oakham Office was taken into Partnership. In 1950 the Uppingham Practice was sold to the Managing Clerk of that Office, and in 1951 the Practice at Oakham was sold to Denis Giuseppe. The Firm of Palmer, Moore and Whiting was then dissolved.

(c) In 1948 the Firm of Frazer, Whiting and Co., with Offices at Bishopsgate, London, and Romford, was amalgamated with the Firm, and William George Frazer admitted a Partner. In the following year W.G. Frazer retired and resumed the Firm of Frazer, Whiting & Co., as it existed before the

#### WAR SERVICE.

No fewer than 46 Members of the Staff served in the Armed Forces of The Crown during the 1939/45 War.

3 were killed.

3 were incarcerated in Japan and returned.

In addition to the M.C. awarded to Major Page, one Pupil was mentioned in Despatches for his work as a Pilot, one ex Pupil was awarded the B.E.M.

When The Cambridgeshire Regiment was embodied on the 3rd. September 1939, in addition to Major Page referred to, members of the Staff already Territorials provided the R.Q.M.S., (reputed to be the youngest in The British Army holding that rank at barely 21 years of age) two C.Q.M.S's one Mortar Sergeant, one Store Corporal.

Five Commissions were held during the War without including that of Col. Larking.

The majority of the remainder of those who served attained N.C.O's rank.

#### PENSION FUND.

On the 1st. April 1951 a Pension Fund providing Pensions for Staff at the age of 65 (females age 60) was inaugurated.

#### PARTNERSHIP DEED.

On 24th. May 1951 a Partnership Deed consolidating all the variations since 1st. October 1928, and embodying Clauses that it was felt would lay a sound foundation for the future was executed.

#### SERVICE LENGTH.

Three Members of the Staff have been with the Firm for the whole period of Twenty-five years.

Four Members of the Staff have been with the Firm for a period between Twenty and Twenty-five years.

Six Members of the Staff have been with the Firm for a period between Fifteen and Twenty years.

30th. September 1953.