

THE RECORD OF THE SECOND TWENTY-FIVE YEARS HISTORY OF THE  
FIRM OF LARKING LARKING AND WHITING (NOW CHANGED  
IN NAME TO WHITING & PARTNERS) WHICH COMPLETES A  
RECORD OF THE FIRST FIFTY YEARS OF THE FIRM'S  
EXISTENCE, THE RECORD OF THE FIRST TWENTY-FIVE  
YEARS APPEARING HEREINAFTER.

It will be appropriate, and no doubt more easily connected with the written record of the first twenty-five years history, if one now follows a similar pattern to that employed in the record of the first period namely :-

1. A general synopsis of the firm's development during this second period of twenty-five years.
2. Particulars of Past and Present Partners as at 30th. Sept., 1978, that being the 50th. anniversary of the firm.
3. Particulars of the offices of the firm at 30th. Sept., 1978.
4. Notes of interest arising during this second period:-
  - (a) Articled Clerks.
  - (b) Additional enterprises.
  - (c) National Service.
  - (d) Pension Fund.
  - (e) Partnership Deeds.
  - (f) Service length.
  - (g) Competition (internal).
  - (h) Some appointments lost by nationalization.
  - (i) Governmental Controls.
  - (j) Notes upon complete exodus of any partner or staff existing at October 1928.

(1)  
DEVELOPMENT  
T. OCT., 1953 -  
TH. SEPT., 1978.

During this second period of twenty-five years, the growth has been as great in every way, and in some ways very considerably greater, than in the period of the first twenty-five years. It

is difficult to measure the precise figure of fundamental growth monetarily, because the increase in fees is to some extent due to such matters as inflation and also to the fact that a number of clients (especially some who have come to engage the firm as their financial advisers) have achieved great success, and the fees consequently thereby earned have been much greater than by normal increase. Suffice it is to say that including such influences (common of course to many professional fee earnings during the like period) the monetary income of the firm has increased by a growth which has kept pace with the increase in running costs. These costs (and in this instance the increase of staff salaries is not in mind) have spiralled beyond anything that could have been contemplated.

As an indication of the growth of the firm during this second period of 25 years, of the 9 offices of the firm occupied at 30th. Sept., 1953, no fewer than six have been vacated for more commodious and convenient addresses. The 3 retained during the period are at Wisbech and Mildenhall (the freeholds of which belong to the partners) and at Haverhill.

Further freehold has <sup>now</sup> been purchased at 32, St. Mary's Street, Ely, during the early part of 1976.

The fees during this second 25 years have increased by six times the amount existing at the beginning of that period despite many set backs suffered by governmental acquisition of services and industry.

This period has also seen much in the way of mechanization and automation in many forms, such as accounting machines, adding machines, calculators, electric typewriters, highly sophisticated photo-copiers, computers and the like.

No fewer than 14 additional partners have been admitted, one of who<sup>m</sup> died whilst a partner. Seven partners have retired Two of those retired have since died. This leaves the number of partners at the 50th. year of existence as 14 (all working) as compared with 8 (only 6 of whom were working) at the 25th. year of existence. The changes in the partners of the firm have been as follows :-

- 1st. April 1954 admission to partnership of Antony John Whiting.
- 1st. April 1954 do. Alan Bernard Cooper.
- 1st. April 1957 during the year 1956/7 Alan Cooper retired from the partnership by consent to take up an appointment in Industry.
- 1st. April 1957 admission to partnership of Jack Edward Watters

1st. April 1957	admission to partnership of	Geoffrey Claud Wood.
1st. April 1958	do.	Alan Daniel Salmon.
1st. April 1960	do.	Cyril Edward Welbourne.
1st. April 1966	do.	John Reeve.
1st. April 1966	do.	Malcolm Brian Hancock.
30th. Sept. 1968	retirement from partnership of	Roland Charles Larking
30th. Sept. 1968	do.	Charles Gordon Larking (later Knighted).
1st. April 1971	admission to partnership of	Thomas Jennings Whittingdale.
1st. Jan. 1972	do	Stephen Richard Kent Taylor, M.A.
1st. April 1974	retirement from partnership of	Walter Fowler Whiting.
1st. April 1975	do.	Harold Moore.
18th. April 1975	do. (by death)	Antony John Whiting.
1st. Oct. 1975	admission to partnership of	John Frederick Buck.
1st. Oct. 1975	do.	Michael Richard Craddock, B.A.
1st. April 1977.	do.	Noel Andrew Ernest Handley.
1st. April 1977	retirement from partnership of	Francis George Arthur Cooper.
1st. April 1977	do.	Alan Bertram Sandal.
1st. April 1978	admission to partnership of	Philip David West.

(2)  
PARTICULARS OF  
PAST AND PRESENT  
PARTNERS.

In this instance details of the sons of partners who were partners at the end of the 25th. year are given, so as to demonstrate the few who succeeded their fathers. At this date, 30th. September 1968, only one son of any partner is a member of the firm, i.e. Stephen Richard Kent Taylor, M.A.

PAST PARTNERS.

ROLAND CHARLES LARKING. His record of service is referred to in the history of the first twenty-five years of the firm. He retired from the firm on 30th. September 1968. He was predeceased by his wife Maud in 1969 and himself died on 26th. May, 1975. He had no children. He completed 50 years membership of The Institute in 1957. He had, therefore, been at the date of his death a member of The Institute for 68 years.

CHARLES GORDON LARKING. In addition to his record of service during the first twenty-five years it may be added that he, like Roland Larking, retired from the firm on the 30th. September 1968. In 1970 he was honoured by Her Majesty The Queen with a Knighthood for his service to our Country and to his County, becoming a Knight of The Order of The British Empire. His wife Lady Kathleen Larking predeceased him. He died 10th. January 1978. He had two sons, both Royal Air Force Pilots during the Second World War - John the elder is a Land and Estate Agent in the South of England, whilst Peter is the

*Chartered Accountants*

Senior Partner of Larking and Larking/ of Maidstone, and the several other offices of that firm in South East England. John is unmarried. Peter has no sons. "Gordon", as he was always called, completed 50 years' membership of The Institute in 1965 and had, therefore, at the date of his death, been a member of The Institute for 63 years.

WALTER FOWLER WHITING. Retired as a partner on 31st. March 1974. Since then he has been under contract to act as a Consultant to the firm on the administrative side. He completed 50 years membership of The Institute in February 1971, and has been so far a member of The Institute for 57 years. He served with the firm (including its predecessors ) for 57 years. A record of his service during the first period of 25 years appears in that section. He had one son Antony John who became a partner in the firm on 1st. April 1954, but who was killed in April 1975.

FRANCIS GEORGE ARTHUR COOPER. Retired from the firm 31st. March 1977. He was a partner in the firm for 39 years, was a member of the firm and its predecessors for 54 years, and has so far been a member of The Institute for 41 years. He became senior partner of the firm upon the retirement of W.F. Whiting, and so remained until his own retirement. He has two sons, Alan Bernard, who became a partner in the firm 1st. April 1954, and Grahame, who is a University Tutor holding the degrees of Ph.D; M.A.(Cantab) and BSc. "Frank" is a much travelled man and like Sir Gordon most interested in Cricket wherever it may be played. His global visits have included Africa, Australia, The Canary Isles and Scandinavia. He visited a series of Test Matches - Australia v. England during his visit to Australia. Details of his service during the first 25 years are given under that section. He is now a most active Consultant to the firm and holds many appointments of Trust and by arrangement retains some personal clients.

ALAN BERTRAM SANDAL. Similarly to "Frank" Cooper he retired from the firm on 31st. March 1977. He was a partner in the firm for 39 years, was a member of the firm and its predecessors for 52 years, and has been a member of The Institute for 46 years. Details of his service during the first 25 years are given under that section. Similarly to "Frank" Cooper he is retained as a Consultant to the firm. His wife died in 1951 and he has never remarried, He has one son Alan John (Bill) who spent some time with the firm "taking a look at things generally" but without the intent of becoming an Accountant.

2.

He subsequently took to Law and qualified as a Solicitor now holding a Governmental appointment.

HAROLD MOORE. Retired from the firm 31st. March 1975, and was a partner in the firm for 31 years and a member of the firm and its predecessors for 51 years. Details of his service during the first 25 years are given in that section. After his retirement the firm were <sup>again</sup> enabled to practice as a firm of Chartered Accountants.

Harold Moore, although he was accepted by The Institute as one who could be a candidate at The examinations of The Institute, in point of fact never sat for any examination at all. He is not retained as a Consultant by Whiting and Partners. He has one son Jonathan, who was <sup>originally</sup> articled to Larking and Larking, Norwich, but his Articles were subsequently transferred to the March Office of Whiting & Partners. He eventually qualified, and though offered an appointment with the firm, with a view to partnership, he declined to remain with the firm, and commenced Practice on his own account at a building in the High Street of March (the town where he had served the majority of his Articles). This would be in the year 1973.

ANTONY JOHN WHITING. Killed in a road accident on 18th. April 1975 whilst travelling to Cambridge on East Anglian Society of Chartered Accountants business, of which Society he had for several years been a very active member. He was articled to the firm in 1947, qualified as a Chartered Accountant in 1952, and became a partner in the firm in 1954. From 1952 - 54 he was called up for National Service, and became a Lieut. Paymaster to the W.R.A.C.'s, and ~~Q.U.A.N.Y.s~~. He was a partner in the firm for 21 years, and a Member of The Institute for 23 years. His untimely death was a matter of much grief and disappointment to all partners. He has left one son Andrew Michael John who has graduated (B.A. 2nd. class Hons.) at Aston University, and now is about to complete his articled service with Turquands Barton Mayhew & Co., Chartered Accountants, in the City.

ALAN BERNARD COOPER. He was articled in the firm and qualified as a Chartered Accountant in 1952. He became a partner in the firm in 1954 at the same time as A.J. Whiting. During his third year of partnership he decided to take an appointment rather than remain in practice, and took a post with a Trust Company, thereafter becoming an investigating accountant to The Law Society; he is now engaged in public Practice again, on his own account in London, and has been a member of The Institute for 23 years.

PARTICULARS OF PRESENT PARTNERS.

ROBERT HUDSON TAYLOR. In addition to the record given in the first twenty-five years of the firm's existence, there should now be added the following :-

He is now, at this 50th. anniversary of the firm's existence, the senior partner of the firm and Chairman of Partners' Meetings, in which latter capacity he has acted since 1969.

He has served as President of The East Anglian Society of Chartered Accountants and was elected to The Council of The Institute of Chartered Accountants in June 1968, serving thereon until June 1973, and whilst on the Council he was made Chairman of the Education Committee. He travelled to Australia in 1970 as a representative of The Institute, to attend a conference of Accountants, but unfortunately whilst there became seriously ill, and was flown home. As a result he later felt that his health being impaired by his several activities he should resign from The Institute Council, and from Public appointments. He has served as a member of West Suffolk County Council, and on a number of Associations and Societies in Suffolk.

Up to the time of this record he has been a partner in the firm for 34 years. So far he has been a member of The Institute for 35 years. He resides in Bury St. Edmund's, and in addition to his duties as Senior partner gives the remainder of his time to the Bury St. Edmund's Group of Offices. He is much travelled having been (amongst visits to places nearer our country) on several occasions to America and attended the Olympic Games when held in Canada.

He has two sons, Stephen Richard Kent, who gained an M.A. degree at Oxford, and was articled to Turquands Barton Mayhew & Co., Chartered Accountants, in the City. He qualified in 1971 and became a partner 1st. Jan., 1972. "Bob" Taylor's other son John graduated at Leeds in engineering and is now employed as Engineering & Constructional Consultant.

WALTER FOUNTAIN PAGE, M.C. In addition to the record of the first twenty-five years of the firm's existence, it can now be stated that he has been a partner for 32 years, and so far he has been a member of The Institute for 41 years.

During the second period of twenty-five years history he has commanded the 1st. Bn. The Cambridgeshire Regt. (now a part of the Royal Anglian Regiment) and on relinquishing his Command was promoted to the rank of full Colonel, a distinction on such occasions not normally achieved.

He takes a great interest in Church affairs in King's Lynn and West Norfolk. Eminently interested in and at one time skilled in Tennis.

Walter Page has one son Nicholas who did not wish to take up Accountancy, or any <sup>similar</sup> Profession and is now a qualified Social Welfare Officer at Portsmouth.

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From this point onwards the details of partners are in respect of those who have become and remained partners during the second period of 25 years.

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JACK EDWARD WATTERSON. Articled in the Bury St. Edmund's Group, qualified as a Chartered Accountant in 1948 and became a partner in the firm on 1st. April 1957. Has always been the active partner of the Ely Office which forms a limb of the Bury St. Edmund's office. He undertakes certain responsibility at the Bury Office and has had the welfare of the Mildenhall office under his control. Takes a big interest in Ely Cathedral and Societies for the benefit of the human race. Lives at Chettisham just outside Ely. Has suffered quite a lot of surgery, but has weathered such storms with equanimity. Has thus far been a partner for 21 years, and is responsible for the Ely area. He is married. So far he has been a member of The Institute for 30 years.

GEOFFREY CLAUD WOOD. Articled in the March Group, qualified as a Chartered Accountant in 1948 as did "Jack" Watterson, and became partner in the firm on the same day 1st. April 1957. Is now the senior partner in the March Group of offices, has given a great deal of public service, including that to the Urban Authority of March. He is another partner who has travelled to Australia. He is an ardent Church worker and has maintained a close liaison professionally and socially with Jack Watterson. Has thus far been a partner for 21 years and has been a member of The Institute for 30 years. He is married.

ALAN DANIEL SALMON. Articled in the Wisbech group. Qualified in 1953, became a partner in 1958. Is now the Senior Partner of the Wisbech Office. Having been admitted to partnership in 1958, has now been a partner in the firm for 20 years. Has always worked in close liaison with "Frank" Cooper and has now taken on the role of "Frank" Cooper in the Wisbech Office. He did his Military Service following the completion of his Articles, like Tony Whiting in the R.A.P.C. He is much relied upon in the Wisbech Group by the hard core of industrial clients hitherto served by "Frank" Cooper. He is married. So far he has been a member of The Institute for 25 years. He has travelled to Australia on behalf of clients and has visited The United States of America.

CYRIL EDWARD WELBOURNE. Is one who has served the firm for over 40 years. As a volunteer joined for service in the 2nd. Bn. Cambridgeshires in 1937, was embodied for active service in 1939. Became R.Q.M.S. to that Bn. at 21 years of age, was captured by the Japs at Singapore, and thereafter incarcerated in Japan until the War end, having endured all the hardships of the Japs road building programme by their Prisoners of War. Qualified in 1958, was admitted a partner in 1960. He has been a partner for 18 years, and a member of The Institute for 20 years. Worked in liaison with Alan Sandal and has now fulfilled his place with clients in the Wisbech Office. He is married.

JOHN REEVE. Qualified in 1955 after having served the firm in the March Group of offices for many years. He has been a partner for 12 years and a Member of The Institute for 23 years. Lives in March, and with Geoffrey Wood is responsible for the March and Ramsey Offices. He is married. He travelled to Australia on behalf of clients

MALCOLM BRIAN HANCOCK. Articled in the Bury St. Edmund's Group of offices. Qualified in 1960. He has been a partner for 12 years, and a Member of The Institute for 18 years. Acted for some time as personal assistant to "Bob" Taylor, but now being next in seniority to "Bob" Taylor at the Bury Office has his own group of the Firm's clients. Lives at Fornham All Saints and is married.

THOMAS JENNINGS WHITTINGDALE. Articled to Deloitte and qualified in 1965. Took Industrial appointments after qualifying, but finally joined this firm in 1967. He became a partner in 1971 and has been a member of The Institute for 13 years. Is engaged mainly at the Bury Office, and lives in that town. He is married.

STEPHEN RICHARD KENT TAYLOR, M.A. The elder son of "Bob" Taylor, graduated at Oxford, articled to Turquands Barton Mayhew & Co., in the City. Qualified in 1971. He was admitted to partnership 1st. Jan., 1972. Has been a partner for nearly 7 years, and a Member of The Institute for 7 years.

JOHN FREDERICK BUCK. Articled in the King's Lynn Office and completed his articled service there, and at the Wisbech Office. Qualified in 1961. He became a partner in the firm 1st. Oct., 1975. Has been a partner in the firm for 3 years, and a Member of The Institute for 14 years. Married and lives in Wisbech.

MICHAEL RICHARD CADDOCK, B.A. Graduated at Lancaster University and was articled to Coopers & Lybrand. He qualified in 1973. Joined this firm on 1st. July 1974 and became a partner on 1st. Oct., 1975. He operates as a partner from the Bury St. Edmund's office, and lives in



Onehouse, Stowmarket. He has been a partner for 3 years, and a Member of The Institute for 5 years. Is married.

NOEL ANDREW ERNEST HANDLEY. Articled to Thornton Baker & Co. He qualified in Oct., 1972. He joined this firm on 1.11.74, and became a partner on 1st. April 1977. He operates as a partner from the March Group of offices. He has been a partner for 1½ years and a Member of The Institute for 6 years. He lives in March and is married.

PHILIP DAVID WEST. Articled to Atkinson Finch & Co., qualified in 1971. He joined this firm Jan., 1977 and became a partner on 1st. April 1978. Operates from the Wisbech Office and lives in that town. Is married. Has been a member of The Institute for 7 years.

(3)

ARTICULARS OF OFFICES AS AT 30TH. SEPT., 1978.

WISBECH GROUP.

Wisbech. 12/13 The Crescent. Freehold owned by partners. There has been no change of office accommodation in Wisbech since 1944, so the present offices have been occupied for 34 years.

King's Lynn.

Moved during the second period of 25 years to Bank Buildings 4, Tuesday Market Place, King's Lynn. Occupied since Feb., 1954. Landlords Nat. West. Bank <sup>has been for</sup> so occupation thus far/all but 25 years.

MARCH GROUP.

March. Moved during second period of 25 years to Regent Buildings, 6/8 Dartford Road, March. Occupied since Feb., 1961. Landlords Wilkinsons, so occupied thus far for 17 years.

Ramsey. Moved during second period of 25 years to Eagle House, Great Whyte, Ramsey. Occupied since 1967. Landlords <sup>C.K.T. Property Investments Ltd.,</sup> so occupied thus far for 11 years.

Chatteris. Moved during second period of 25 years to Bank House, Park Street, Chatteris. Occupied since 1974. Landlords Barclays Bank Ltd., so occupied thus far for 4 years.

BURY ST. EDMUND'S GROUP.

Bury St. Edmund's.

Moved during second period of 25 years to Central Walk, Cornhill, Bury St. Edmund's. Occupied since 1968. Landlords Nat. West. Bank Ltd., so occupied for 10 years.

Ely.

Moved during the second period of 25 years to 32, St. Mary's Street, Ely. Property purchased and first occupied in 1976. Freehold owned by partners. Occupied thus far for two years.

Mildenhall.

Church Lane, Mildenhall. Freehold owned by partners. There has been no change of office accommodation since 1936, so the firm have occupied the premises for 42 years.

Haverhill.

This is an office, unstaffed other than from the other offices in the Bury Group. It is maintained for the convenience of the clients around Haverhill, and is regularly attended once a week. The present address is 12, High Street and the Landlord Cambs Farmers Union. There has been no change here since May, 1973.

(4)  
NOTES OF  
INTEREST.

(a) Articled Clerks.

There have been somewhere in the region of 60 clerks articled to partners of the firm during this period, of which around 90% have qualified, the majority of whom are in senior appointments in Industry or are themselves engaged in public practice. See hereinafter under (g) Competition from old members and staff. This makes to date a number of around 100 clerks <sup>who have been</sup> articled to partners of the firm.

(b) Additional enterprises.

No offices in additional towns have been opened during this second period of 25 years, but of the offices then existing at the close of that period six have been removed to a new address in the same town.

After the retirement of Roland and Gordon Larking during this second period of 25 years, and the subsequent change in firm name to that of Whiting and Partners, the firm of Larking and Larking split up. The Norwich group of partners amalgamated the Norwich and Norfolk Practices with Harmen and Gowen, a well known firm of Chartered Accountants in the City of Norwich, and that firm is now known as Larking Gowen & Co., with offices at Norwich, Dereham, Diss, Fakenham and Holt. There are at this stage 10 partners. Larking Gowen & Co., has adopted the idea of linking up with an international firm, in this case Deloitte. The Maidstone group of partners with (since the death of Sir Gordon) Peter C.G. Larking as the senior partner, practice as Chartered Accountants at Maidstone, Canterbury, Ashford, Sittingbourne & Winslow. There are nine partners. So far as is known they have made no link-up with an "international firm".

During the earlier part of this second period of 25 years several attempts were made to consummate the original intention of merging the firm of Larking & Larking in Norfolk and of Larking & Larking in Kent, with the firm of Larking, Larking & Whiting in Cambridgeshire and Suffolk. (It may have been observed that Frazer Whiting & Co., referred to in the history of the first 25 years are well established in Essex). So that the whole of the Counties of Norfolk, Suffolk, Cambridgeshire, Essex and Kent, would be covered by operational offices. As the time for Roland and Gordon's retirement approached several full scale and serious meetings took place, but by that time apparently the younger partners in Larking & Larking had no appetite for fusion. The result as will be seen was that with the retirement of Roland and Gordon Larking, the firm of Larking, Larking & Whiting had under contract reluctantly but in honour bound to change its name in such a way that the name of Larking disappeared, and the Practice of Larking & Larking itself broke up into two groups. The possibility of creating what would have been one of the very large firms in the country was thus lost.

The firm has not as yet followed the fashionable trend with provincial firms in the Profession, by "linking up" with so called firms of international repute.

The firm has, however, continued to be in friendly relation with Frazer Whiting and Co., who have moved their London offices to City Gate House, Finsbury Square. That firm has extended its sphere of operations, and to-day is a well known firm of Chartered Accountant in the City. Because of its growth on the Continent, it has now an

established office in Germany where a German of some years standing is the partner in charge. The firm also has offices at Romford and Southend on Sea, and there are six partners.

During this period Frazer, Whiting & Co., at one period "married" another "City" firm of Chartered Accountants named Wilson Bigg & Co., but the trial period, prior to document signing, was terminated without implementation of contract.

(c) National Service.

Very early in this second period two partners before reaching partnership status served periods in the Armed Forces under The National Service Act - the late Antony Whiting and Alan B. Salmon, together with quite a number of the firm's staff. This Act was repealed after only a short period of time, and National Service as a compulsion is no longer operative.

(d) Pension Fund.

During this second period the Pension Fund had many changes, a number of which have been brought about by National legislation. Of their own volition, however, the partners extended the scheme to include Life Assurance at the firm's expense for all Male Staff (over 20), made provision for Widows Pensions, whose husbands died whilst in the service of the firm, or during retirement. All Life Insurance premiums were borne by the firm. The Pension contributions were on a contributory basis.

So far eight of the members of the Pension Scheme have become of pensionable age, and are in receipt of pension benefits. The requirements of The State have, however, become so involved and have so come to more adequately cover the best interests of the staff than hitherto that it has been decided to abandon the Scheme from 31st. March 1978. The Staff Pension and Life Assurance Scheme, therefore, had a "life" of 27 years existence. At the present time fresh pension arrangements necessarily more tied up with State involvement, and Life Assurance, are being investigated.

(e) Partnership Deed.

During the second period of 25 years Supplementary Deeds were executed as new partners were admitted, until on the 1st. April 1959 a new Partnership Deed was brought into being, establishing a base from then onwards. This was subscribed to by :-

Roland C. Larking.  
C. Gordon Larking.  
Walter F. Whiting.  
Francis G.A. Cooper.  
Alan B. Sandal.  
Harold Moore.  
Robert H. Taylor.  
Walter F. Page.  
Antony J. Whiting.  
Jack E. Watterson.  
Geoffrey C. Wood.  
Alan D. Salmon.

establishing 12 partners of which 2 (Roland and Gordon Larking) continued to be non working partners in the practice.

Thereafter further Supplementary Deeds were executed for the admission to partnership of C.E. Welbourne, John Reeve, Malcolm Hancock, Thomas Whittingdale and Stephen Taylor, until 1st. April 1975, on which date a new consolidating Deed of Partnership was enacted, the signatories thereto being :-

Francis G.A. Cooper.  
Alan B. Sandal.  
Robert H. Taylor.  
Walter F. Page.  
Jack W. Watterson.  
Geoffrey Claud Wood.  
Alan D. Salmon.  
Cyril E. Welbourne.  
John Reeve.  
Malcolm B. Hancock.  
Thomas J. Whittingdale.  
Stephen R.K. Taylor, M.A.

making a net total of two more active partners than at the date of the previous consolidating Deed. Six months later John F. Buck and Malcolm R. Caddock, B.A., were admitted to partnership by Supplemental Deeds, and on the 1st. April 1977 Francis G.A. Cooper and Alan B. Sandal retired, Noel A.E. Handley was admitted on that date. On 1st. April 1978 Philip D. West was admitted to partnership. This brings the number of operational partners at the end of the firm's 50th. year to 14.

(f) Length of Service.

Details in respect of partners' service have already been given herein. With regard to staff, ten members have each been with the firm for approximately 40 years each, that is to say that they were with the firm at the commencement of the Second World War, September 1939, in addition around another ten have been with the firm for 25 years each and more, with a good twenty having been with the firm for 15 years and more. The staff now numbers around 115, which is an increase over the number existing at the end of the first 25 years, but it must be remembered in this

connection that the number of working partners has been more than doubled.

A reason for the absence of a large increase in the number of staff employed is, as already indicated, the fact that the pattern of the Practice has changed - far more partners' personal service is involved in the sense that much of the work of the Practice has now come to be that of financial and Business Advisors and Consultants, duties as Trustees and the like, instead of being mainly comprised of small and medium sized jobs. In other words the Practice has moved away from being one dealing with "Accounts for Income Tax and small audits", and has come, so to speak, to be engaged considerably in "big business".

In addition to this, the impact of mechanization in different fields has considerably reduced the staff "time involved" aspect. One does not spend hours and hours now in "casting" nor in "making copies".

(g) Competition. (Internal).

The firm has withstood very satisfactorily the blast of competition especially that arising from its own connections.

In Wisbech.

- (i) The firm of Turner & Partners, Chartered Accountants, is a firm with David Turner, a Chartered Accountant, who was articulated to this firm, as Senior Partner.
- (ii) Davey & Co., is a firm in which Richard Tunnard a Chartered Accountant, who was articulated to the firm is senior partner.
- (iii) Mellor Bellamy & Co., is a firm in which Cyril Bellamy a Certified Accountant qualified from service in this firm, is the senior partner.
- (iv) Sidney Shore & Co., is a firm in which the practitioner is a Certified Accountant, who served for a number of years in this firm.

In Peterborough.

Denis Rawlinson & Co., which is now a large firm of Chartered Accountants, has as its senior partner Denis Rawlinson, who was articulated to this firm. He, however, acquired his Practice by purchase from this firm.

In King's Lynn.

- (i) Thain, Wildbur & Co., has a partner, J.R. Wilbur, who was articulated in, and qualified as a Chartered Accountant at the King's Lynn office of the firm.

- (ii) Mellor, Bellamy & Co., have an office in which S.B. Ing a Chartered Accountant, once about to be associated as a pupil with the firm is a partner. Cyril Bellamy, the senior partner as has already been noted was once with this firm.
- (iii) John Tweedy Smith who was a Chartered Accountant with the firm has opened an office in Hunstanton, and is in association at King's <sup>Lynn</sup> also with S.B. Ing.
- (iv) John M. Moore a Chartered Accountant who served his articles first at Lynn, and then at Wisbech, qualified as a Chartered Accountant and is in partnership with Stephenson Smart & Co., at Spalding. He is a nephew of the firm's one time partner Harold Moore.
- (v) Turner & Partners have also opened up at King's Lynn as an offshoot of their Practice in Wisbech.

#### In March.

Jonathan Moore who was articled to and qualified with the firm as a Chartered Accountant is in practice at March. His father Harold Moore, was for 31 years a partner in the firm.

#### In Oakham and Uppingham.

The firm's Practice at Oakham was disposed of to Denis Paul Guiseppi, who was a Chartered Accountant with the firm. The Uppingham Practice had been disposed of to the then Managing Clerk, a Certified Accountant.

#### In Bury St. Edmund's.

Cyril Lacey & Co., had as its senior partner, Cyril Lacey who was articled in and qualified as a Chartered Accountant at the Wisbech Office. He commenced such Practice in Bury St. Edmund's (his home town) where his father was in business in the thirties, and died at an early age. The firm, now named Lacey, Radford & Co., remains in existence.

Apart from the above, quite a number of Articled Clerks who have qualified, or staff who have qualified whilst with the firm, are now in practice in different parts of the country, but not in close proximity to this firm. The most notable is perhaps Herbert Slater Widgery, M.A., F.C.A., who qualified in 1936, and who was with the firm soon after his qualification. He solicited a partnership with the firm, but much as the firm approved of him, things national were then very difficult, so he joined a Practice in Hereford and Worcester. This has grown into a practice of considerable size.

We have occasionally a kind message of regard from him. His brother has become and still is Lord Chief Justice of England. His firm is Thorne, Widgey & Co.

(h) Appointments lost by government and other intervention.

- (i) The firm acted as Auditors to The Borough of Wisbech for 40 years. The appointment of The District Auditor as Auditor to the Borough, has now been made by the Government.
- (ii) The firm acted as Auditors to the important Middle Level Drainage Board; the appointment of the District Auditor as Auditor to the Board has now been made under the Land Drainage Act.
- (iii) The firm acted as Auditor to the Wisbech Gas Company, the Wisbech Electric Light Co. and the Wisbech Water Works Co. for a number of years, all of which are now audited by Governmental Auditors.
- (iv) The firm acted for the principal Hotels in 6 towns of material size, all of which have been at one time or another bought up by Breweries and their combines
- (v) A number of Transport operations were taken over by The Government upon the Nationalization of Transport, though the majority have returned to the firm on de-nationalization.

(i) Governmental Controls.

P.A.Y.E. was introduced during the first 25 years of the firm's existence, and during the second 25 years the following innovations have also been effected by the Government:-

- (1) Decimal Currency introduced in 1971.
- (2) The Metric System of Weights and Measures is to come into being over a period; in practice this has already been adopted by most major concerns and enterprises.
- (3) V.A.T. was introduced in 1974.
- (4) Price Control of Fees (Price Regulation Committee) was introduced about 1975.
- (5) The examination of staff without warning by Ministry of Labour to ensure that they are "contented", satisfactorily paid, have prospects and have no complaints to voice, was introduced by the Government. This seems to have now fallen into a very minor operation.



- (6) The control of staff numbers in the light of the Disabled Persons Act was introduced and remains.
- (7) The examination of Offices for Heat, Light, Space efficiency, and sanitation for both sexes was introduced.
- (8) The examination of offices for fire prevention, and compliance with governmental specification was introduced and remains.

(j) Notes upon exodus of partners and staff employed at creation of the firm.

At this 50th. anniversary of the firm no partner nor member of the staff remains who was a member of or with the firm or its predecessors when created on 1st. October 1928. There remain however these associations : ~~\_\_\_\_\_~~ - Frank Cooper and Alan Sandal as professional Consultants, Walter Whiting as administrative Consultant and Miss E.S. Cossentine as confidential secretary, now engaged part-time. All of these were so to speak "in harness" with the firm at the date of creation in 1928.

30 September 1978

It is suggested that as the record of the first 25 years is now ink-fading, that the whole of the 50 years history should now be printed in Brochure form, the expense of which should be comparable to programme printing.

It is also suggested that the last sheet should be a photo-copy of the firm's notepaper less the specific address at the top right, and thereon should appear the following :-

- (1) Minature photographs (passport size) of all the eight previous partners taken from the photographs when they first became partners.
- (2) Minature photographs (passport size) of all the fourteen present partners taken from present day photographs i.e. at approximately the date of the 50th. anniversary of the firm.