

TOP 75 FIRMS

SURVEY: UK ACCOUNTANCY FIRMS LEAGUE TABLE 2014 (2013)

Rank 2014 (2013)	Firm	Fee income 2014 £m	Fee income 2013 £m	Fee income % change	Fee/partner ratio 2014 £000s	Fee/partner ratio 2013 £000s	Partners	Annual accounts Status	Auditor	Year end	Auditor tenure	
1 (1)	PwC	2,814.0	2,689.0	▲ 4.6	3,295	3,201	854	LLP	Yes	Crowe Clark Whitehill	30/06/14	2003
2 (2)	Deloitte	2,550.0	2,515.0	▲ 1.4	2,637	2,558	967	LLP	Yes	Grant Thornton	31/05/14	2003
3 (3)	KPMG	1,909.0	1,814.0	▲ 5.2	3,247	3,111	588	LLP	Yes	Grant Thornton	30/09/14	2008
4 (4)	EY	1,868.0	1,721.0	▲ 8.5	2,699	3,046	692	LLP	Yes	BDO	27/06/14	1998
5 (5)	Grant Thornton	512.3	471.2	▲ 8.7	2,682	2,287	191	LLP	Yes	Mazars	30/06/14	2013
6 (7)	BDO	392.0	312.0	▲ 25.6	1,537	1,493	255	LLP	Yes	PwC	04/07/14	2004
7 (6)	Baker Tilly ¹	246.0	167.0	▲ 47.3	1,892	1,704	130	LLP/Ltd	Yes	Kingston Smith	31/03/14	2007
8 (8)	Smith & Williamson ²	199.1	185.8	▲ 7.2	743	712	268	note	Yes	Grant Thornton	30/04/14	2009
9 (9)	Moore Stephens	136.9	131.7	▲ 3.9	907	834	151	P	No	n/a	31/12/14	n/a
10 (10)	Mazars	130.0	120.4	▲ 8.0	1,016	1,115	128	LLP	Yes	Crowe Clark Whitehill	31/08/14	n/a
11 (-)	PKF UK ³	76.0	70.8	▲ 7.3	650	681	117	note	No	n/a	31/05/14	n/a
12 (13)	Saffery Champness	64.9	58.9	▲ 10.2	998	950	65	P	No	n/a	31/03/14	n/a
13 (11)	Haines Watts Group ⁴	62.9	60.8	▲ 3.5	593	529	106	note	No	n/a	31/03/14	n/a
14 (12)	Crowe Clark Whitehill	61.1	60.7	▲ 0.7	886	843	69	LLP	Yes	Grant Thornton	31/03/14	2004
15 (15)	UHY Hacker Young ⁵	50.0	48.0	▲ 4.1	610	601	82	note		See note	30/04/14	note
16 (14)	Begbies Traynor Group	45.8	51.1	▼ -10.5	673	n/a	68	PLC	Yes	Deloitte	30/04/14	2008
17 (16)	Kingston Smith	42.2	40.1	▲ 5.2	703	680	60	LLP	Yes	Price Bailey	30/04/14	2006
18 (17)	MHA MacIntyre Hudson	41.8	39.3	▲ 6.4	589	595	71	LLP	Yes	Hillier Hopkins	31/03/14	2005
19 (19)	Wilkins Kennedy	35.0	31.5	▲ 11.1	515	508	68	LLP	Yes	Harmer Slater	30/04/14	2012
20 (21)	Menzies	32.2	30.3	▲ 6.3	920	891	35	LLP	Yes	PrinceCroft Willis	30/06/14	2009
21 (20)	Chantrey Vellacott DFK	30.8	30.5	▲ 1.0	811	726	38	LLP	Yes	Grant Thornton	31/12/13	2006
22 (22)	Buzzacott	30.3	27.9	▲ 8.6	977	1,073	31	LLP	Yes	Hillier Hopkins	30/09/14	2007
23 (23)	Francis Clark	27.8	25.8	▲ 7.8	567	549	49	LLP	Yes	Price Bailey	31/03/14	2011
24 (24)	TaxAssist Accountants ⁶	27.2	24.5	▲ 11.0	143	130	190	note	No	n/a	31/12/13	2007
25 (26)	FRP Advisory ⁷	24.6	21.5	▲ 14.4	794	581	31	LLP	Yes	BDO	30/04/14	2010
26 (25)	HW Fisher	23.0	23.7	▼ -3.0	793	817	29	No	No	n/a	30/04/13	n/a
27 (27)	Frank Hirth ⁸	22.4	21.3	▲ 5.2	2,800	888	8	PLC	Yes	Manningtons	30/06/14	2004
28 (31)	Armstrong Watson	21.5	19.0	▲ 13.2	694	576	31	P	No	n/a	31/03/14	n/a
29 (29)	Reeves & Co	21.2	20.0	▲ 6.0	517	500	41	LLP	Yes	Clive Owen	31/05/14	2008
30 (28)	Price Bailey	20.3	20.6	▼ -1.5	846	936	24	LLP	Yes	Crowe Clark Whitehill	31/03/14	2004
31 (32)	Haysmacintyre	19.7	18.3	▲ 7.7	730	572	27	P	No	n/a	31/03/14	n/a
32 (30)	SJD Accountancy	19.0	18.0	▲ 5.6	4,750	18,000	4	Ltd	Yes	Kingston Smith	31/10/14	2011
33 (34)	Hazlewoods	18.9	17.4	▲ 8.6	1,050	916	18	LLP	Yes	Princecroft Willis	30/04/14	n/a
34 (33)	Duncan & Toplis ⁹	18.4	17.8	▲ 3.4	736	636	25	Ltd	n/a	n/a	31/03/14	n/a
35 (35)	Streets ¹⁰	17.1	16.6	▲ 3.0	855	830	20	note	No	n/a	30/06/14	n/a
36 (36)	Anderson Anderson & Brown	17.0	16.7	▲ 1.8	1,308	1,392	13	LLP	Yes	Thomson Cooper	31/03/14	2014
37 (37)	Bishop Fleming	16.3	15.8	▲ 3.2	679	632	24	LLP	No	n/a	31/05/14	n/a
38 39	Lovewell Blake	15.7	15.7	▲ 0.0	628	604	25	LLP	Yes	Crowe Clark Whitehill	30/09/14	2011
39 41	Larking Gowen	14.0	13.7	▲ 2.2	737	685	19	P	No	n/a	31/03/14	n/a
40 59	Lubbock Fine	13.5	9.7	▲ 39.2	964	808	14	P	No	n/a	30/11/14	n/a
41 43	Mercer & Hole	13.4	12.4	▲ 8.1	788	729	17	P	No	n/a	30/09/14	n/a
42 47	James Cowper	12.8	11.8	▲ 8.5	985	908	13	LLP	Yes	Monahans	30/04/14	2012
43 49	Barber Harrison & Platt	12.4	11.2	▲ 10.7	729	659	17	P	No	n/a	31/12/13	n/a
44 44	Shipleys	12.4	12.4	■ 0.0	886	827	14	LLP	Yes	SRG	30/04/14	2008
45 54	SRLV	12.4	10.0	▲ 24.0	954	769	13	P	No	n/a	30/06/14	n/a
46 45	Barnes Roffe	12.3	12.0	▲ 2.5	724	667	17	LLP	Yes	Haines Watts	30/06/14	2009
47 53	Forrester Boyd	12.3	10.8	▲ 13.9	946	771	13	P	No	n/a	31/03/14	n/a
48 46	Hillier Hopkins	12.3	11.9	▲ 3.4	647	595	19	LLP	Yes	Price Bailey	31/03/14	2008
49 48	Moore and Smalley	11.9	11.4	▲ 4.4	661	633	18	LLP	Yes	Hayes & Co	31/03/14	2006
50 50	Silver Levene	11.1	11.1	▼ -0.3	653	655	17	LLP	Yes	Pritchard Fellows	31/05/14	2011
51 52	Scott-Moncrieff	11.0	10.8	▲ 1.9	688	771	16	P	No	n/a	30/04/14	n/a
52 55	Beever and Struthers	10.5	9.9	▲ 6.1	500	450	21	P	No	n/a	30/09/14	n/a
53 51	Henderson Loggie	10.5	11.0	▼ -4.5	500	524	21	No	No	n/a	30/11/13	n/a
54 57	Rothmans	10.5	9.7	▲ 8.2	525	485	20	LLP	Yes	Mazars	31/03/14	2009
55 56	Simmons Gainsford	10.4	9.9	▲ 5.1	650	660	16	LLP	Yes	Sopher & Co	31/03/14	2005
56 62	Carter Backer Winter	10.2	8.6	▲ 18.6	638	614	16	LLP	Yes	Rickard Keen	31/03/14	2010

Rank 2014 (2013)	Firm	Fee income 2014 £m	Fee income 2013 £m	Fee income % change	Fee/partner ratio 2014 £000s	Fee/partner ratio 2013 £000s	Partners	Annual accounts Status	Auditor	Year end	Auditor tenure	
57 58	Dains	10.0	9.4	▲ 6.4	526	522	19	LLP	Yes	Price Bailey	31/03/14	2007
58 64	Cowgill Holloway	9.1	8.3	▲ 9.6	758	755	12	LLP	Yes	Champion Acc	31/05/14	2007
59 60	Spofforths	9.0	9.3	▼ -2.6	563	544	16	LLP	Yes	Price Bailey	31/12/13	2011
60 67	French Duncan	9.0	8.0	▲ 12.5	429	364	21	LLP	Yes	Parkhill Mackie	30/04/14	2001
61 66	RGL Forensics	8.8	8.3	▲ 6.5	1,470	1,380	6	LLP	Yes	CBHC	31/03/14	2011
62 63	BKL	8.8	8.3	▲ 6.0	629	692	14	LLP	Yes	Leslie Woolfson	31/03/14	2005
63 65	Gerald Edelman	8.7	8.3	▲ 4.8	725	692	12	P	No	n/a	31/03/14	n/a
64 70	Whittingham Riddell ¹¹	8.6	7.0	▲ 22.9	662	583	13	LLP	Yes	Garrats	31/03/14	2004
65 68	Alliotts	8.5	7.8	▲ 9.0	654	600	13	P	No	No	30/06/14	n/a
66 -	Thomas Wescott	8.3	8.3	■ 0.0	519	n/a	16	P	No	n/a	30/04/14	n/a
67 69	Brebners	7.9	7.6	▲ 3.9	416	475	19	P	No	n/a	05/04/14	n/a
68 -	Critchleys ¹²	7.8	8.5	▼ -8.2	650	607	12	LLP	Yes	Mercer Lewin	31/05/14	n/a
69 72	Jeffreys Henry	6.1	5.8	▲ 5.2	610	644	10	LLP	No	No	30/04/14	n/a
70 71	Chiene + Tait ¹³	6.0	6.0	■ 0.0	750	667	8	P	No	n/a	30/09/14	n/a
71 -	HJS	5.8	5.5	▲ 5.5	725	n/a	8	No	No	n/a	31/12/13	n/a
72 -	Broomfield & Alexander	4.7	4.6	▲ 2.0	671	n/a	7	P	Yes	No	31/03/14	n/a
73 74	Harris Lipman	4.7	4.7	■ 0.0	522	671	9	LLP	No	n/a	31/03/14	n/a
74 75	Wright Vigar	4.2	4.0	▲ 5.0	700	571	6	Ltd	Yes	No	31/03/14	n/a
75 -	SMP Accounting & Tax	3.2	3.2	■ 0.0	457	n/a	7	Ltd	No	KPMG	31/12/13	2002
	Total	12,013.5	11,320.9	▲ 6.12	974.4	1,123.9	6,122					

TOP 75 FIRMS

TALENT: PARTNERS AND STAFF LEVELS 2014 (2013)

Rank 2014 (2013)	Firm	Partners		Fee/partner ratio £000s		Female partners		Total staff		Fee income £m		Offices
		2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2013
1 (1)	PwC	854	840	3,295	3,201	145	130	18,000	16,580	2,814.0	2,689.0	31
2 (2)	Deloitte	967	983	2,637	2,558	138	143	13,491	13,648	2,550.0	2,515.0	28
3 (3)	KPMG	588	583	3,247	3,111	80	87	11,341	10,752	1,909.0	1,814.0	22
4 (4)	EY	692	565	2,699	3,046	118	113	14,924	13,688	1,868.0	1,721.0	21
5 (5)	Grant Thornton	191	206	2,682	2,287	25	28	4,047	4,028	512.3	471.2	26
6 (7)	BDO	255	209	1,537	1,493	23	23	3,349	2,503	392.0	312.0	23
7 (6)	Baker Tilly	130	98	1,892	1,704	n/a	n/a	3,691	1,696	246.0	167.0	41
8 (8)	Smith & Williamson	268	261	743	712	54	52	1,195	1,193	199.1	185.8	11
9 (9)	Moore Stephens	151	158	907	834	34	26	1,414	947	136.9	131.7	33
10 (10)	Mazars	128	108	1,016	1,115	18	14	1,157	1,340	130.0	120.4	20
11 (-)	PKF UK	117	104	650	681	18	10	912	n/a	76.0	70.8	20
12 (13)	Saffery Champness	65	62	998	950	14	13	521	497	64.9	58.9	10
13 (11)	Haines Watts Group	106	115	593	529	10	10	737	771	62.9	60.8	53
14 (12)	Crowe Clark Whitehill	69	72	886	843	12	11	589	573	61.1	60.7	9
15 (15)	UHY Hacker Young	82	80	610	601	12	14	634	654	50.0	48.0	23
16 (14)	Begbies Traynor Group	68	n/a	673	n/a	10	n/a	371	501	45.8	51.1	40
17 (16)	Kingston Smith	60	59	703	680	14	13	395	401	42.2	40.1	6
18 (17)	MHA MacIntyre Hudson	71	66	589	595	9	9	500	473	41.8	39.3	12
19 (19)	Wilkins Kennedy	68	62	515	508	11	8	498	421	35.0	31.5	13
20 (21)	Menzies	35	34	920	891	3	2	307	306	32.2	30.3	6
21 (20)	Chantrey Vellacott DFK	38	42	811	726	3	5	269	303	30.8	30.5	9
22 (22)	Buzzacott	31	26	977	1,073	7	4	265	275	30.3	27.9	1
23 (23)	Francis Clark	49	47	567	549	6	5	390	394	27.8	25.8	7
24 (24)	TaxAssist Accountants	190	188	143	130	35	35	637	666	27.2	24.5	235
25 (26)	FRP Advisory	31	37	794	581	0	0	184	185	24.6	21.5	12
26 (25)	HW Fisher	29	29	793	817	1	1	196	193	23.0	23.7	2
27 (27)	Frank Hirth	8	24	2,800	888	3	9	196	198	22.4	21.3	1
28 (31)	Armstrong Watson	31	33	694	576	3	4	383	371	21.5	19.0	15
29 (29)	Reeves & Co	41	40	517	500	6	7	257	273	21.2	20.0	4

TOP 75 FIRMS

TALENT: PARTNERS AND STAFF LEVELS 2014 (2013) cont'd

Rank 2014 (2013)	Firm	Partners		Fee/partner ratio £000s		Female partners		Total staff		Fee income £m		Offices
		2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	
30 (28)	Price Bailey	24	22	846	936	3	1	264	260	20.3	20.6	6
31 (32)	Haysmacintyre	27	32	730	572	7	7	170	160	19.7	18.3	1
32 (30)	SJD Accountancy	4	1	4,750	18,000	1	0	180	160	19.0	18.0	12
33 (34)	Hazlewoods	18	19	1,050	916	2	2	227	216	18.9	17.4	6
34 (33)	Duncan & Toplis	25	28	736	636	1	1	334	316	18.4	17.8	10
35 (35)	Streets	20	20	855	830	2	3	124	109	17.1	16.6	11
36 (36)	Anderson Anderson & Brown	13	12	1,308	1,392	3	3	213	195	17.0	16.7	1
37 (37)	Bishop Fleming	24	25	679	632	2	3	239	245	16.3	15.8	7
38 (39)	Lovewell Blake	25	26	628	604	2	2	228	228	15.7	15.7	6
39 (41)	Larking Gowen	19	20	737	685	2	2	252	242	14.0	13.7	9
40 (59)	Lubbock Fine	14	12	964	808	1	0	87	75	13.5	9.7	1
41 (43)	Mercer & Hole	17	17	788	729	6	6	134	137	13.4	12.4	3
42 (47)	James Cowper	13	13	985	908	3	3	153	153	12.8	11.8	7
43 (49)	Barber Harrison & Platt	17	17	729	659	4	4	232	217	12.4	11.2	5
44 (44)	Shipleys	14	15	886	827	1	2	82	87	12.4	12.4	2
45 (54)	SRLV	13	13	954	769	0	0	120	110	12.4	10.0	1
46 (45)	Barnes Roffe	17	18	724	667	2	2	110	110	12.3	12.0	3
47 (53)	Forrester Boyd	13	14	946	771	0	0	203	183	12.3	10.8	5
48 (46)	Hillier Hopkins	19	20	647	595	1	1	126	123	12.3	11.9	4
49 (48)	Moore and Smalley	18	18	661	633	6	6	216	230	11.9	11.4	5
50 (50)	Silver Levene	17	17	653	655	1	1	98	95	11.1	11.1	1
51 (52)	Scott-Moncrieff	16	14	688	771	4	2	156	151	11.0	10.8	2
52 (55)	Beever and Struthers	21	22	500	450	5	5	164	176	10.5	9.9	3
53 (51)	Henderson Loggie	21	21	500	524	7	6	172	170	10.5	11.0	4
54 (57)	Rothmans	20	20	525	485	2	2	145	140	10.5	9.7	11
55 (56)	Simmons Gainsford	16	15	650	660	1	1	113	85	10.4	9.9	2
56 (62)	Carter Backer Winter	16	14	638	614	0	0	101	89	10.2	8.6	n/a
57 (58)	Dains	19	18	526	522	4	3	141	131	10.0	9.4	6
58 (64)	Cowgill Holloway	12	11	758	755	1	1	111	108	9.1	8.3	3
59 (60)	Spofforths	16	17	563	544	4	4	183	174	9.0	9.3	5
60 (67)	French Duncan	21	22	429	364	5	5	180	165	9.0	8.0	5
61 (66)	RGL Forensics	6	6	1,470	1,380	1	1	54	55	8.8	8.3	2
62 (63)	BKL	14	12	629	692	2	2	90	91	8.8	8.3	1
63 (65)	Gerald Edelman	12	12	725	692	0	0	87	88	8.7	8.3	3
64 (70)	Whittingham Riddell	13	12	662	583	n/a	1	n/a	165	8.6	7.0	3
65 (68)	Alliotts	13	13	654	600	1	1	73	70	8.5	7.8	2
66 (-)	Thomas Wescott	16	n/a	519	n/a	2	n/a	150	n/a	8.3	8.3	12
67 (69)	Brebners	19	16	416	475	3	2	81	83	7.9	7.6	2
68 (-)	Critchleys	12	14	650	607	n/a	n/a	98	103	7.8	8.5	
69 (72)	Jeffreys Henry	10	9	610	644	1	0	50	45	6.1	5.8	1
70 (71)	Chiene + Tait	8	9	750	667	2	2	98	100	6.0	6.0	2
71 (-)	HJS	8	n/a	725	n/a	1	n/a	n/a	n/a	5.8	5.5	2
72 (-)	Broomfield & Alexander	7	n/a	671	n/a	1	n/a	86	n/a	4.7	4.6	3
73 (74)	Harris Lipman	9	7	522	671	1	1	41	44	4.7	4.7	2
74 (75)	Wright Vigar	6	7	700	571	0	1	96	78	4.2	4.0	6
75 (-)	SMP Accounting & Tax	7	n/a	457	n/a	1	n/a	23	n/a	3.2	3.2	1
	Total	6,122	5,801	974	1,124	911	865	87,135	79,792	12,013.0	11,321.0	6,122

Notes

- 1 Previous total fee income excludes RSM Tenon, which merged with Baker Tilly in Oct 2013. Previous audit & acc figures inc RSM Tenon
- 2 Smith & Williamson Holdings Ltd is holding business
- 3 Combined results for Johnston Carmichael, PKF Littlejohn, PKF Cooper Parry, PKF-FPM and KLSA
- 4 Includes LLPs, others partnerships and unquoted companies
- 5 UHY Hacker Young, group of independent

- 6 All 190 TAA franchisees operate as a sole trader, part of a partnership or via a limited company. TaxAssist Direct Ltd (franchisor) publishes annual accounts. Does not publish annual accounts for its franchise network
- 7 Income is all insolvency & restructuring related
- 8 Unlisted plc
- 9 Limited company following incorporation on 1 Oct 14

- 10 Made up of various business entities: general commercial partnerships, LLPs, limited and unlimited companies
 - 11 2014 financial details taken from Companies House filing
 - 12 2014 financial details taken from Companies House filing
 - 13 Converted to LLP status from 1 Oct 2014
- LLP, limited liability partnership; P, partnership; F, franchise; N, network