

TOP 75 FIRMS

SURVEY: UK ACCOUNTANCY FIRMS LEAGUE TABLE 2019 (2018)

Rank 2019 (2018)	Firm	Fee income 2019 £m	Fee income 2018 £m	Fee income % change	Fee/partner ratio 2019 £000s	Fee/partner ratio 2018 £000s	Partners	Annual accounts Status	Auditor	Year end	Auditor tenure	
1 (1)	PwC	4,233.0	3,764.0	▲ 12	4,636	4,145	913	LLP	Yes	Crow UK	30/06/19	2003
2 (2)	Deloitte <sup>1</sup>	3,970.0	3,580.0	▲ 11	5,680	5,100	699	LLP	Yes	BDO	31/05/19	2015
3 (3)	EY	2,447.0	2,412.0	▲ 1	3,486	3,558	702	LLP	Yes	BDO	30/06/19	1998
4 (4)	KPMG	2,398.0	2,338.0	▲ 3	3,862	3,682	631	LLP	Yes	Grant Thornton	30/09/19	2008
5 (6)	BDO <sup>2</sup>	577.7	468.7	▲ 23	2,283	2,391	253	LLP	Yes	PwC	28/06/19	2015
6 (5)	Grant Thornton <sup>3</sup>	501.8	490.8	▲ 2	2,641	2,625	190	LLP	Yes	Mazars	30/06/19	2013
7 (7)	RSM	335.0	314.0	▲ 7	2,617	2,453	128	LLP	Yes	Kingston Smith	31/03/19	2007
8 (12)	Cogital (UK only) <sup>4</sup>	225.0	117.5	▲ 91	n/a	n/a	n/a	Ltd	Yes	EY	30/06/19	n/a
9 (10)	Mazars	198.6	181.4	▲ 9	1,516	1,344	131	LLP	Yes	Crowe UK	31/08/19	2004
10 (11)	PKF UK <sup>5</sup>	142.2	129.2	▲ 10	906	837	157	N	n/a	n/a	31/05/19	n/a
11 (9)	Moore UK	108.4	197.7	▼ -45	758	1,220	143	N	n/a	n/a	31/12/18	n/a
12 (8)	Smith & Williamson	105.4	97.8	▲ 8	1,044	1,030	101	LLP	Yes	PwC	30/04/19	2014
13 (14)	Haines Watts <sup>6</sup>	95.8	84.0	▲ 14	921	857	104	note	No	n/a	31/03/19	n/a
14 (13)	Saffery Champness <sup>7</sup>	91.4	86.9	▲ 5	1,101	1,100	83	LLP	Yes	Hillier Hopkins	31/03/19	2018
15 (15)	Crowe UK	88.0	81.0	▲ 9	1,073	942	82	LLP	Yes	Grant Thornton	31/03/19	2004
16 (16)	MHA MacIntyre Hudson	65.9	59.8	▲ 10	1,063	1,220	62	LLP	Yes	Hillier Hopkins	31/03/19	2006
17 (17)	Begbies Traynor Group	60.1	52.4	▲ 15	859	919	70	PLC	Yes	BDO	30/04/19	2017
18 (20)	Moore Kingston Smith	56.1	51.7	▲ 9	905	862	62	LLP	Yes	Price Bailey	30/04/19	2006
19 (18)	FRP Advisory	54.3	52.3	▲ 4	1,065	1,046	51	LLP	Yes	Saffery Champness	30/04/19	2015
20 (19)	UHY Hacker Young Group	49.0	52.1	▼ -6	731	686	67	N	No	n/a	30/04/19	n/a
21 (22)	Buzzacott	45.3	40.2	▲ 13	1,225	1,257	37	LLP	Yes	Hillier Hopkins	30/09/19	2007
22 (21)	Menzies	42.8	40.5	▲ 6	1,019	988	42	LLP	Yes	PKF Francis Clark	30/06/19	2008
23 (23)	TaxAssist Accountants <sup>8</sup>	41.5	39.6	▲ 5	200	197	208	F	Note	Larking Gowen	31/12/18	2017
24 (24)	Kreston Reeves	37.6	37.4	▲ 1	709	733	53	LLP	Yes	Clive Owen	31/05/19	2008
25 (-)	Cooper Parry <sup>9</sup>	36.7	34.0	▲ 8	1,412	n/a	26	LLP	Yes	Buzzacotts	30/04/19	2002
26 (26)	Haysmacintyre <sup>10</sup>	32.8	28.8	▲ 14	965	800	34	P	No	Exempt	31/03/19	n/a
27 (26)	Hazlewoods	31.6	28.5	▲ 11	1,053	950	30	LLP	Yes	PKF Francis Clark	30/04/19	2007
28 (25)	HW Fisher	31.4	30.9	▲ 2	924	936	34	P	No	Exempt	30/04/19	n/a
29 (28)	Price Bailey	28.6	27.0	▲ 6	953	964	30	LLP	Yes	Crowe UK	31/03/19	2004
30 (31)	Armstrong Watson <sup>11</sup>	26.3	24.2	▲ 9	877	864	30	LLP	Yes	Price Bailey	31/03/18	2019
31 (30)	Duncan & Toplis	25.9	23.6	▲ 10	719	656	36	LTD	Yes	Clive Owen	31/03/19	2015
32 (29)	Bishop Fleming <sup>12</sup>	25.2	23.6	▲ 7	840	843	30	LLP	Yes	Clive Owen	31/05/19	2015
33 (33)	Anderson Anderson & Brown <sup>13</sup>	24.5	21.9	▲ 12	1,439	1,214	17	LLP	Yes	Thomson Cooper	31/03/19	2014
34 (34)	Frank Hirth	23.0	21.6	▲ 7	2,557	2,399	9	UPLC	Yes	Manningtons	30/06/19	2004
35 (35)	BHP	21.6	21.1	▲ 2	698	682	31	LLP	Yes	Duncan & Toplis	31/03/19	2018
36 (32)	SJD Accountancy <sup>14</sup>	20.7	22.1	▼ -7	10,325	11,050	2	LTD	Yes	PwC	31/10/18	2016
37 (37)	Lovewell Blake	20.1	19.5	▲ 3	804	750	25	LLP	Yes	Crowe UK	30/09/19	2011
38 (36)	Mercer & Hole	19.7	19.7	■ 0	940	937	21	P	No	Exempt	30/09/19	n/a
39 (39)	MHA Larking Gowen	19.3	18.2	▲ 6	877	910	22	LLP	Yes	Exempt	31/03/19	2018
40 (38)	Streets <sup>15</sup>	18.8	18.5	▲ 2	855	803	22	Note	No	n/a	30/06/19	n/a
41 (48)	Smith Cooper	18.8	14.8	▲ 27	1,172	871	16	LLP	Yes	BHP	31/03/19	2019
42 (40)	Barnes Roffe	18.3	17.6	▲ 4	832	800	22	LLP	Yes	Haines Watts	30/06/19	2009
43 (43)	James Cowper	18.0	16.5	▲ 9	816	972	22	LLP	Yes	MHA Monahans	30/04/19	2011
44 (42)	MHA Moore & Smalley	17.6	16.8	▲ 5	733	764	24	LLP	Yes	Mayes	31/03/19	2016
45 (46)	BKL	17.5	15.7	▲ 11	921	785	19	LLP	Yes	Hillier Hopkins	31/03/19	2017
46 (-)	Quantuma <sup>14</sup>	17.3	11.0	▲ 57	911	n/a	19	LLP	Yes	BDO	31/03/19	n/a
47 (44)	Hillier Hopkns	17.1	16.2	▲ 5	1,006	902	17	LLP	No	Price Bailey	31/03/19	2008
48 (41)	SRLV	15.7	14.7	▲ 7	1,047	980	15	LLP	Yes	Stafford & Co	31/12/19	n/a
49 (47)	Carter Backer Winter	15.6	15.0	▲ 4	780	714	20	LLP	Yes	Rickard Luckin	31/03/19	2010
50 (51)	Albert Goodman	14.8	14.4	▲ 3	871	847	17	LLP	Yes	Turnbull & Co	30/04/19	n/a
51 (59)	Gerald Edelman	14.6	12.4	▲ 18	732	774	20	P	No	Exempt	31/03/19	n/a
52 (53)	Thomas Westcott	14.6	13.6	▲ 8	505	454	29	P	No	n/a	30/04/19	n/a
53 (57)	TC Group	14.5	13.0	▲ 12	725	722	20	Ltd/LLP	No	Exempt	31/12/18	n/a
54 (-)	Ensors <sup>14</sup>	14.3	13.9	▲ 3	1,100	n/a	13	LLP	Yes	Knill James	31/03/19	n/a
55 (50)	Simmons Gainsford	14.0	14.6	▼ -4	1,077	1,126	13	LLP	Yes	GMP Audit	31/03/19	2019
56 (54)	Cowgills	13.8	13.5	▲ 2	1,148	961	12	LLP	Yes	Champion	31/05/19	2011

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SURVEY: UK ACCOUNTANCY FIRMS LEAGUE TABLE 2019 (2018) CONT.

Rank 2019 (2018)	Firm	Fee income		Fee income % change	Fee/partner ratio		Partners	Annual accounts Status	Auditor	Year end	Auditor tenure	
		2019 £m	2018 £m		2019 £000s	2018 £000s						
57 (56)	Shipleys	13.7	13.0	▲ 5	1,054	1,083	13	LLP	Yes	SRG	30/04/19	2008
58 (72)	Goodman Jones	13.3	11.9	▲ 12	887	992	15	LLP	Yes	Eacotts & Eacotts	31/05/19	2017
59 (62)	Dains	13.0	11.0	▲ 18	815	688	16	LLP	Yes	Price Bailey	31/03/19	2007
60 (58)	MHA Monahans	13.0	12.5	▲ 4	929	781	14	P	No	Exempt	31/03/19	n/a
61 (55)	Silver Levene	12.6	13.1	▼ -4	840	873	15	LLP	Yes	Pritchard Fellows	31/05/19	2011
62 (61)	Beever and Struthers	12.5	11.8	▲ 6	658	656	19	P	No	Exempt	30/09/19	n/a
63 (60)	French Duncan	12.0	12.0	■ 0	857	857	14	LLP	Yes	Parkhill Markie	30/04/19	2001
64 (65)	Rickard Luckin	10.6	9.8	▲ 9	507	489	21	LTD	Yes	RE Group	30/09/19	2018
65 (64)	Brebners	9.8	9.8	■ 0	516	516	19	P	No	Exempt	05/04/19	n/a
66 (-)	Jeffreys Henry	9.4	9.0	▲ 4	940	900	10	LLP	Yes	Exempt	30/04/19	n/a
67 (67)	Mitchell Charlesworth	9.2	9.2	■ 0	575	541	16	LLP	Yes	Lewis Evans	30/04/19	2015
68 (68)	Whittingham Riddell	9.1	8.8	▲ 3	758	733	12	LLP	Yes	n/a	31/03/19	n/a
69 (-)	Dow Schofield Watts	9.0	8.7	▲ 4	282	n/a	32	LTD/LLP	Yes	Exempt	31/03/19	n/a
70 (70)	Chiene + Tait	8.9	8.0	▲ 11	685	800	13	LLP	No	Exempt	30/09/19	n/a
71 (66)	Critchleys	8.9	9.3	▼ -4	1,271	1,163	7	LLP	Yes	Exempt	31/05/19	n/a
72 (71)	LB Group	8.3	7.8	▲ 6	922	867	9	LTD	Yes	Barker Wilkinson	31/08/19	2018
73 (63)	MHA Henderson Loggie	8.2	10.6	▼ -22	634	707	13	P	No	Exempt	30/11/18	n/a
74 (69)	Haslers	7.5	6.9	▲ 9	680	762	11	P	No	Exempt	31/03/19	n/a
75 (74)	Creaseys Group	5.7	5.6	▲ 2	948	931	6	LTD	Yes	Exempt	31/05/19	n/a



TOP 75 FIRMS

TALENT: PARTNERS AND STAFF LEVELS 2019 (2018)

Rank 2019 (2018)	Firm	Partners		Fee/partner ratio		Female partners		BAME partners		Total staff		Fee income		Offices
		2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	
1 (1)	PwC	913	908	4,636	4,145	193	176	83	68	20,418	17,720	4,233.0	24	
2 (2)	Deloitte <sup>1</sup>	699	702	5,680	5,100	201	184	53	45	15,398	13,746	3,970.0	29	
3 (3)	EY	702	678	3,486	3,558	154	139	77	57	14,500	14,501	2,447.0	23	
4 (4)	KPMG	631	635	3,862	3,682	136	120	50	48	15,864	14,587	2,398.0	22	
5 (6)	BDO <sup>2</sup>	253	196	2,283	2,391	41	29	10	6	4,821	3,651	577.7	22	
6 (5)	Grant Thornton <sup>3</sup>	190	187	2,641	2,625	n/a	30	n/a	15	4617	4,410	501.8	27	
7 (7)	RSM	128	128	2,617	2,453	n/a	n/a	n/a	n/a	3,441	3,361	335.0	35	
8 (12)	Cogital (UK only) <sup>4</sup>	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,000	n/a	225.0	97	
9 (10)	Mazars	131	135	1,516	1,344	87	21	3	3	2,167	1,865	198.6	17	
10 (11)	PKF UK <sup>5</sup>	157	195	906	837	23	30	n/a	9	1,874	2,127	142.2	28	
11 (9)	Moore UK	143	162	758	1,220	33	26	n/a	n/a	1,300	n/a	108.4	36	
12 (8)	Smith & Williamson	101	259	1,044	1,030	26	57	n/a	5	819	1,475	105.4	12	
13 (14)	Haines Watts <sup>6</sup>	104	98	921	857	17	16	9	8	1,114	999	95.8	46	
14 (13)	Saffery Champness <sup>7</sup>	83	79	1,101	1,100	23	23	2	2	742	666	91.4	10	
15 (15)	Crowe UK	82	86	1,073	942	20	17	n/a	n/a	807	749	88.0	8	
16 (16)	MHA MacIntyre Hudson	62	49	1,063	1,220	7	14	7	10	785	740	65.9	12	
17 (17)	Begbies Traynor Group	70	57	859	919	8	n/a	n/a	n/a	635	519	60.1	76	
18 (20)	Moore Kingston Smith	62	60	905	862	17	16	6	6	543	548	56.1	7	
19 (18)	FRP Advisory	51	50	1,065	1,046	2	2	3	3	304	273	54.3	18	
20 (19)	UHY Hacker Young Group	67	76	731	686	10	11	7	5	633	669	49.0	22	
21 (22)	Buzzacott	37	32	1,225	1,257	10	6	n/a	n/a	395	376	45.3	1	
22 (21)	Menzies	42	41	1,019	988	7	6	1	1	383	403	42.8	7	
23 (23)	TaxAssist Accountants <sup>8</sup>	208	201	200	197	52	44	n/a	n/a	951	893	41.5	313	
24 (24)	Kreston Reeves	53	51	709	733	9	10	1	1	498	489	37.6	9	
25 (-)	Cooper Parry <sup>9</sup>	26	n/a	1,412	n/a	6	n/a	1	n/a	370	n/a	36.7	5	
26 (26)	Haysmacintyre <sup>10</sup>	34	36	965	800	9	11	n/a	n/a	293	244	32.8	1	
27 (26)	Hazlewoods	30	30	1,053	950	5	5	0	0	358	315	31.6	3	

## TOP 75 FIRMS

## TALENT: PARTNERS AND STAFF LEVELS 2019 (2018) CONT.

Rank 2020 (2019)	Firm	Partners		Fee/partner ratio £000s		Female partners		BAME partners		Total staff		Fee income £m		Offices
		2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	
28 (25)	HW Fisher	34	33	924	936	3	3	5	6	291	320	31.4	1	
29 (28)	Price Bailey	30	28	953	964	5	4	4	3	349	355	28.6	8	
30 (31)	Armstrong Watson <sup>11</sup>	30	28	877	864	2	1	0	0	388	384	26.3	16	
31 (30)	Duncan & Toplis	36	36	719	656	7	6	0	0	421	395	25.9	11	
32 (29)	Bishop Fleming <sup>12</sup>	30	28	840	843	9	6	0	0	321	321	25.2	7	
33 (33)	Anderson Anderson & Brown <sup>13</sup>	17	18	1,439	1,214	2	2	0	0	275	260	24.5	3	
34 (34)	Frank Hirth	9	9	2,557	2,399	3	3	0	0	209	188	23.0	1	
35 (35)	BHP	31	31	698	682	7	7	1	1	321	317	21.6	5	
36 (32)	SJD Accountancy <sup>14</sup>	2	2	10,325	11,050	0	0	n/a	n/a	172	170	20.7	n/a	
37 (37)	Lovewell Blake	25	26	804	750	2	1	0	0	264	254	20.1	7	
38 (36)	Mercer & Hole	21	21	940	937	7	7	0	n/a	196	200	19.7	4	
39 (39)	MHA Larking Gowen	22	20	877	910	3	3	0	0	349	312	19.3	8	
40 (38)	Streets <sup>15</sup>	22	23	855	803	1	2	0	0	191	166	18.8	16	
41 (48)	Smith Cooper	16	17	1,172	871	3	4	0	0	226	209	18.8	10	
42 (40)	Barnes Roffe	22	22	832	800	1	1	1	1	152	148	18.3	3	
43 (43)	James Cowper	22	17	816	972	7	4	1	0	180	176	18.0	6	
44 (42)	MHA Moore & Smalley	24	22	733	764	7	7	0	0	293	294	17.6	9	
45 (46)	BKL	19	20	921	785	1	2	0	0	170	165	17.5	2	
46 (-)	Quantuma <sup>14</sup>	19	n/a	911	n/a	1	n/a	2	n/a	107	n/a	17.3	14	
47 (44)	Hillier Hopkns	17	18	1,006	902	0	0	3	3	163	155	17.1	3	
48 (41)	SRLV	15	15	1,047	980	3	3	2	2	116	142	15.7	1	
49 (47)	Carter Backer Winter	20	21	780	714	0	0	2	2	129	135	15.6	1	
50 (51)	Albert Goodman	17	17	871	847	5	4	0	0	290	287	14.8	8	
51 (59)	Gerald Edelman	20	16	732	774	2	0	6	6	151	115	14.6	3	
52 (53)	Thomas Westcott	29	30	505	454	6	6	0	0	238	219	14.6	17	
53 (57)	TC Group	20	18	725	722	3	3	1	0	141	190	14.5	13	
54 (-)	Ensors <sup>14</sup>	13	n/a	1,100	n/a	3	n/a	0	n/a	199	n/a	14.3	6	
55 (50)	Simmons Gainsford	13	13	1,077	1,126	0	0	4	4	121	128	14.0	2	
56 (54)	Cowgills	12	14	1,148	961	1	2	0	0	157	151	13.8	4	
57 (56)	Shipleys	13	12	1,054	1,083	1	1	1	1	107	104	13.7	2	
58 (72)	Goodman Jones	15	12	887	992	2	2	6	3	85	60	13.3	1	
59 (62)	Dains	16	16	815	688	3	3	0	0	148	151	13.0	6	
60 (58)	MHA Monahans	14	16	929	781	2	1	0	0	188	210	13.0	8	
61 (55)	Silver Levene	15	15	840	873	1	1	4	2	99	93	12.6	1	
62 (61)	Beever and Struthers	19	18	658	656	6	6	1	1	192	156	12.5	3	
63 (60)	French Duncan	14	14	857	857	3	3	0	0	196	184	12.0	5	
64 (65)	Rickard Luckin	21	20	507	489	6	6	0	0	128	132	10.6	3	
65 (64)	Brebners	19	19	516	516	5	4	1	1	95	116	9.8	2	
66 (-)	Jeffreys Henry	10	10	940	900	0	0	4	4	76	68	9.4	1	
67 (67)	Mitchell Charlesworth	16	17	575	541	4	3	0	0	158	162	9.2	4	
68 (68)	Whittingham Riddell	12	12	758	733	3	2	0	0	176	174	9.1	4	
69 (-)	Dow Schofield Watts	32	n/a	282	n/a	8	n/a	1	n/a	45	n/a	9.0	5	
70 (70)	Chiene + Tait	13	10	685	800	6	3	0	0	145	135	8.9	4	
71 (66)	Critchleys	7	8	1,271	1,163	0	0	0	0	110	115	8.9	1	
72 (71)	LB Group	9	9	922	867	0	0	0	0	108	120	8.3	4	
73 (63)	MHA Henderson Loggie	13	15	634	707	4	n/a	0	n/a	150	n/a	8.2	4	
74 (69)	Haslers	11	9	680	762	4	2	1	1	73	78	7.5	1	
75 (74)	Creaseys Group	6	6	948	931	1	1	0	0	70	65	5.7	1	
	<b>Total</b>	<b>5,741</b>	<b>5,932</b>			<b>1,249</b>	<b>1,112</b>	<b>360</b>	<b>333</b>	<b>101,342</b>	<b>93,605</b>	<b>16,827</b>	<b>1,159</b>	

1 Profit figures are distributable profit  
2 Latest set of financial accounts include five months of post-merger profits  
3 In 2019 Grant Thornton extended year end to 31/12/2019. Figures from 2019 interim transparency report  
4 Current fee income from Baldwins media

announcements and annual review.  
Previous fee income from Companies House filings  
5 PKF Littlejohn, PKF Johnston Carmichael, PKF Francis Clark, PKF KLSA, PKF FPM  
6 Mixture of LLPs, limited companies and partnerships

7 Profit figures taken from firm's annual report as filed at Companies House  
8 Each TaxAssist franchisee operates as a sole trader, partnership or limited company. TaxAssist Ltd has separate auditor  
9 Cooper Parry LLP left PKF in May 2019

10 From 1 April 2019 became LLP  
11 No accounts for group  
12 Staff numbers from 2018  
13 No accounts for group  
14 Fee income from Companies House filings  
15 Various legal entities including general partnerships, LLPs, limited companies