

**A HISTORICAL RESUME OF  
THE WEST YORKSHIRE SOCIETY OF CHARTERED ACCOUNTANTS<sup>1</sup>**

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<sup>1</sup> Researched and presented by Roger Oakley (President in 2000/01) in March 2003.

## CHAPTER 1 - THE 19<sup>th</sup> CENTURY BACKGROUND

- Accountancy began to develop as a profession in the reign of Queen Victoria. Most accountants derived their income from bookkeeping and bankruptcy and liquidation work, not from auditing and taxation which was the subsequent story of the 20<sup>th</sup> Century. It was not well regarded and an anonymous lawyer has written: “ An accountant appears to be a man who cannot give an account of himself.”<sup>2</sup>
- The members themselves could not agree as to whom to accept as fellow members of a society of accountants because the work was diverse and many wanted the freedom to do whatever produced useful income. This explains why in London there were originally two Members’ Societies: the so-called Institute of Accountants (1870) and the Society of Accountants (1872).
- However, it was in Liverpool where the Society movement first got off the ground (1870); soon followed by the London Institute, Manchester (1871), the London Society and Sheffield (1877). These were the Founding Societies of our national Institute, which was established on 11 May 1880 by Royal Charter, the Institute of Chartered Accountants in England & Wales<sup>3</sup> (ICAEW).
- The Chartered Institute then appeared to become the main focus of the London members and their societies appear to have been subsumed into it. The current London Society is a 1921 resurrection.
- By the time of the formation of the forerunner of WYSCA<sup>4</sup>, chartered accountant societies had swelled with the formation of Birmingham (1880), Northern (1883), Leicester & Northampton (1901), Nottingham (1901) and Bristol & West (1903) District Societies,
- The establishment of Chartered Accountants as a major profession must have been clear to all who witnessed the completion of Chartered Accountants Hall in 1893.
- Whether accountants have yet got it right, as proclaimed by ICAEW’s motto “Recte Numerare (literally to “reckon rightly”) is a matter for conjecture.

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<sup>2</sup> From page 2 of Leon Hopkins 1980 book entitled The Hundredth Year.

<sup>3</sup> “ ICAEW”

<sup>4</sup> The West Yorkshire Society of Chartered Accountants

## CHAPTER 2 - 1907 to 1912

- The Society<sup>5</sup> was incorporated<sup>6</sup> on (and Members may have a view as to whether this was appropriate) Guy Fawkes day, 5<sup>th</sup> November 1907 on the instigation of 11 subscribers who formed the first Committee. The first entry in the cashbook is dated 5 April 1907 and the general ledger shows formation expenses in the princely sum of £36. 13s. 9d. As from 1907 the ICAEW paid the Society an annual grant of £40.
- There were to be annual, audited Accounts and an Annual General Meeting. The period to 31 December 1908 produced an income (including a £40 grant from ICAEW) of £93. 11s. 0d. The AGM was held in May (which later became the traditional month but before WWI fluctuated between February and May) 1909.
- It is probable that in 1908 the 53 members would have discussed The Professional Accountants Bill then before Parliament.
- Very little detailed information is recorded of these pre-WWI years but the Society had the use of a room at East Parade Chambers, 10 East Parade, Leeds and gradually built up a library there.

*Rent of £5 per quarter year was paid to Leather & Veale from 1909.*

- The main focus of the Society in the years 1908 to 1912 appears to have been the nature of student instruction. Perhaps local accountants did not find this very stimulating as the 1912 Annual Report shows that the membership had fallen to 47!
- The first Annual Dinner<sup>7</sup> was held in 1910 (probably at the Metropole Hotel) but the big event of these years was ICAEW's so-called "Provincial Meeting" (or Autumnal Conference) held in Leeds between 9<sup>th</sup> and 11<sup>th</sup> October 1913.

*This meeting commenced on Thursday, 9<sup>th</sup> at the Philosophical Hall in Poor Row with the ICAEW Presidential Address and continued with the reading of several fairly heavy papers. Either Members had a greater attention span or more respect for their peers in these formative years. However, light relief was at hand in the form of a formal reception by the Lord Mayor in the City Art Gallery. The programme for Friday looked less arduous as attenders set off for Ripon and Fountains Abbey before enjoying lunch at the Spa Hotel and later an afternoon tea. For the golfers there was an opt-out from all this sightseeing and eating in the form of a round at the Alwoodley Golf Club. One has to admire their stamina as the attenders (all male in these years<sup>8</sup>) presented themselves for a banquet at the Queens Hotel where they appear to have stayed awake for 15 toasts and speeches, most of which were not trivial. Their lady companions were not required to endure such a marathon of public speaking and were escorted to the Grand Theatre for a performance of Bella Donna. There was to be no relaxation on Friday 11<sup>th</sup> as attenders had to rise in time to make a factory visit of their own choosing; would it be the clothing factory of John Barron, the soap works of Messrs J Watson or the works of John Kaye & Sons. Unless attenders had a more artistic leaning in which case they may well*

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<sup>5</sup> Then called the "Leeds & District Society of Chartered Accountants"

<sup>6</sup> See appendix A

<sup>7</sup> The general ledger has a dinner account, indicating that Annual dinners were held in 1907, 1910, 1924 to 1938 (inclusive) and every year as from 1947.

<sup>8</sup> See appendix F

*have opted for a Turner exhibition at Farnley Hall near Otley. In any event, everyone had to be back in time for luncheon at the Metropole Hotel.*<sup>9</sup>

- The raison d'être of such meetings in the "provinces" has been explained: "1890-1914: It was appreciated that the Institute derived much of its strength from the esprit de corp of members of local societies. Financial grants were made for their administration, their libraries (in which the Council reported that it had renounced its proprietary interest in 1899) and student societies. The policy of holding autumnal meetings was maintained [*in recognition of this relationship*]...."<sup>10</sup>
- There were 23 of these Autumnal Conferences between their inception in 1886 and their abandonment in 1958 but this was the only one to be hosted by the Society.

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<sup>9</sup> All of this recorded in a specific bound volume in the deep filing at Accountants Hall.

<sup>10</sup> Extract from The History of ICAEW 1880-1965; ref 657.00 (091) H86.

### CHAPTER 3 – 1913 to 1929<sup>11</sup>

- The general ledger and cashbook suggest a discontinuation of membership between 1915 and 1919 (ie, no subscriptions). There is little indication of the nature of Society activities. The presumption is that there were regular meetings of the Committee with open meetings for Members, in addition to the formal AGM's, from 1922 onwards.
- In 1920/21 John Gordon was the first Member of the Society to become ICAEW President<sup>12</sup>.
- The cashbook and ledger suggest little activity before 1922. The archives contain a set of "Rules" dated 1921 which re-state, with some amendments, the Memorandum & Articles of Association of 1907, but in a style appropriate for an unincorporated association. It seems probable therefore that there was a change in legal status in 1921. This might explain why the Role of Honour of past Presidents, published each year in the Annual Report, commences with RT Heselton in 1922.
- The officials continued to be: President, Vice-President, Treasurer and Secretary. There was no "Deputy President" at this time. The management remained vested in the Committee, which was to be comprised of between 10 and 20 elected Members, together with the ICAEW Council members "practising and residing within the area of the Society".
- The 1921 Rules confirmed the annual subscriptions at the 1907 inaugural rate of one guinea for Members in practice and "half-a-guinea" for non-practising Members. *For 1922, 88 Members paid the full guinea and just 3 Members a half-guinea each.*
- The Society adopted the still current procedure whereby the AGM is immediately followed by a Committee meeting at which the Officers are elected. Proceedings at the AGM (which were latterly held at the Metropole Hotel in King Street) were: Minutes of the last AGM, Report of the Committee, Approval of the Accounts, Election of the Committee, Election of the Auditor and AOB.
- William Adgie<sup>13</sup> presented the President's badge of office to the Society in 1929, to commemorate his 50 years association with the profession. The "gong" incorporates the white rose of York.

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<sup>11</sup> These are the "missing years" as the whereabouts of the records, other than the general ledger and the cashbook, is a mystery.

<sup>12</sup> The only other Society Member to attain this distinction was Charles William Boyce, Bradford, in 1951/52.

<sup>13</sup> Wllm Adgie was one of the Society's founding Members ("Subscribers" to the Memorandum of Association)

## CHAPTER 4 – 1930 to 1949

- By 1930 the original Society membership had more than doubled to 96 Members (including just six who were not in practice) and the annual income had reached £104. 1s 7d.
- The pattern of activities was based around a programme of monthly lunch meetings, a golf competition in July, an Annual Dinner in November (near the date of the Society's anniversary) and the AGM in April.
- The Annual Dinner had become established at the Great Northern Hotel, Leeds with 145 Members and guests attending on 18 November 1932.

*In 1936, at the Great Northern Hotel and in the presence of the Lord Mayor, the Lord Bishop of Ripon, the Parliamentary Secretary to the Treasury and the Chairman of the West Riding County Council, 240 members and guests (apparently all male) survived a 7 course meal, interspersed with 6 speeches and 2 solos. Mr Henry Cooke sang "I travel the road" but few attending would have envisaged the road travelled by the accounting profession in the latter half of the 20<sup>th</sup> century. (The Press was well represented: Yorkshire Post, Yorkshire Evening News, Yorkshire Evening Post and Yorkshire Observer.)*

- On 24 November 1933 the Annual Dinner was for the first time held in Bradford<sup>14</sup>, at the Midland Hotel when 156 members and guests attended. In subsequent years the Annual Dinner alternated between Leeds (Great Northern Hotel and, in 1938, the Queens Hotel) and Bradford (Midland Hotel with the Connaught Rooms in 1935).
- In 1934 the name of the Society was changed to The Leeds, Bradford and District Society of Chartered Accountants.
- Professional examinations were held in Leeds for the first time in May 1933 and in that year the Minutes refer to the holding of tuition classes for Students (or Articled Clerks as they were then). In 1939 the ICAEW made a specific grant of £25 for lectures.
- During these years the library was first located in the offices of Smith & Garton, 2 Park Row, Leeds and later at John Gordon, Harrison, Taylor of 7 Bond Place, Leeds.
- The 1930's decade ended with the membership at 123 but because of WW2 there was no dinner from 1939.<sup>15</sup>

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<sup>14</sup> Interestingly, the dinner produced a loss of £27. 17s 3d, which was covered by an ICAEW grant, despite the Society achieving an overall surplus for the year of £23. 15s 0d.

<sup>15</sup> The 1940's are another "black hole" with no Annual Reports now available for 1939-1950.

- By 1950 the membership had risen to 207 and a second Society library had been established within the Bradford Commercial Library in Hall Ings.

## CHAPTER 5 – 1950 to 1969

- In 1950 the Society's membership was swelled to 413 with the absorption of North Yorkshire and South Durham. NY & SD had its separate lecture programme, factory visits and annual dinner. Perhaps, therefore, it was not surprising that this geographical expansion was relatively short-lived and this most northerly of the Society's branches was transferred to the Northern Society as of 1 January 1958. Nevertheless, by the end of 1958 the Society's membership stood at 1,055.
- In 1951 the Society had established a pattern of activities divided between the two cities of Leeds and Bradford, with alternate annual dinners, separate dinner dances, alternate monthly lunch meetings and three or four, formal lectures each year, broadly alternating between the two cities.

*The lunch meetings were varied with commercial and technical topics in the main (e.g. hire purchase, Leeds Stock Exchange, etc) and on one occasion (1959) 44 Members went to see the "Computer" at the Electronic Computer Laboratory in Leeds University. The lectures were heavily technical and attracted speakers from the legal profession, as well as leading accountants. In 1966 Professor GSA Wheatcroft drew an audience of 375 to hear his analysis of the then new Capital Gains Tax.*

- The number of technical sub-committees grew. In 1959 a residential course was held in Harrogate by the newly established Management Accounting Sub-Committee, which attracted 68 attenders. Following the massive tax law changes, there was a successful full day's conference at the Cairn Hydro Hotel in Harrogate and separate tax discussion groups were formed in Leeds and Bradford. In the 1960's a somewhat informal Sub-Committee was formed to advise Members on professional problems.

*There was an active Recruitment Sub-Committee which held meetings with school teachers and youth employment officers. This Sub-Committee organised a stall at the Bradford Careers Exhibition of 1959. Volunteer Members manned this stall over the ten days of the Exhibition, which attracted, remarkably, 18,000 attenders.*

*The Technical Advisory Committee probably became the busiest Sub-Committee in this period and has since remained so.*

- The Halifax branch was formed in 1951, joining Huddersfield and York. The branches also held lunch meetings<sup>16</sup> and they began to hold their own annual dinners.<sup>17</sup> All three branches had their own "Chairman" and Honorary Secretary.

*Branch luncheon meetings delved into taxation topics and joint meetings with Local IR inspectors became established. Other meetings had a lighter or local flavour; e.g. "The Story of a Diamond" was chosen for a Huddersfield Christmas meeting and in York there were talks on its Civic Trust and on the "Office of Under-Sheriff".*

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<sup>16</sup> Huddersfield produced its first annual report for the year 1961 and York for 1965.

<sup>17</sup> York is reported to have held its first dinner in 1959 (location not mentioned but by 1965 it was filling the Merchant Taylors Hall) and Huddersfield held what may have been its inaugural dinner at Whiteley's in January 1961.

- In the 1950's and 1960's the provision of topical reference books (there was also a lending service) was an important service to Members. By the middle of this period the two libraries were based at City Chambers, Infirmary Street, Leeds 1 and Bradford Central Library, Darley Street, Bradford, both opening for some time on Saturdays as well as normal weekday office hours.
- The Committee had grown to 31 elected members by the end of 1959. They held 6 or 7 meetings each year but it is not clear whether the venues were varied. In Leeds the Great Northern Hotel seems to have been favoured for both Committee meetings and the AGM, and the Victoria Hotel for meetings in Bradford. The Society now had its own office accommodation<sup>18</sup> and by 1958 a full-time administrative assistant<sup>19</sup>.
- The recruitment, education and training of Articled Clerks continued to be a main focus of the Committee. There were main changes in this period. In 1966: "we were most fortunate in that one of the first four Colleges in the country selected to hold the [full-time one year course for A-level entrants into articles] was the Leeds College of Commerce".

*In the 1950's the Society maintained an "appointments register" to record local situations vacant for both qualified Chartered Accountants and "audit clerks".*

- For the Society the annual golf competition was a popular occasion with as many as 290 Members and guests attending in one year. In this period the competition was often held at the Ganton Club, near Scarborough<sup>20</sup>; perhaps this was preferred as a neutral venue that would disappoint neither the Leeds nor Bradford Members?

*The Huddersfield branch Members were also dedicated to golf with annual competitions held at local courses such as Meltham and Woodsome Hall.*

- This period bore witness to several attempts to change and fine tune the Society's rules with new Rules adopted in 1951 and amended at least in 1953, 1958 and 1963<sup>21</sup>
- One of the most significant developments occurred in 1958 with the integration of the Yorkshire Society of Incorporated Accountants which increased the membership by 486. As a consequence of the near doubling in size of the Society a Constitutional Sub-Committee was set up to consider whether it was desirable for the Society to divide into bodies to represent the members in Leeds and Bradford separately. The Sub-Committee looked at other possibilities such as a town and city branch federation with branch representatives forming the main Society Committee. The recommendation was to keep the status quo. However, it was recognised that there should be more local focus for the Bradford Members.

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<sup>18</sup> See Chapter 10 for details.

<sup>19</sup> Successive Presidents saw fit neither to name nor thank this person in the Annual Report

<sup>20</sup> The Holiday Cup was formerly the property of the Incorporated Accountants DS of Yorkshire which was also the origin of the Deputy President's gong.

<sup>21</sup> See Chapter 8.

- The 1958 Constitutional Sub-Committee recommended that all branch funding should continue to come from the Society and that separate branch subscriptions should not be introduced. In 1964 Society subscriptions were abolished altogether when the ICAEW decreed that Institute membership should automatically include membership, without further subscription, of the relevant local Society. Later, Societies were to learn that he who pays the piper calls the tune.<sup>22</sup>
- The Society's Annual Dinner had now become a major event. Despite there being separate dinner dances in Leeds and Bradford and branch annual dinners, the Society's Annual Dinner in, for example, 1962 was attended by 484 Members and guests and this number would continue to increase.
- With effect from 1 July 1965 the Society leased a suite of rooms at 27 Park Square, to which the library was re-located. The Society would remain at this address for 30 years.
- At the end of this period the Society's membership approached 2,000. As a result of the ending of subscriptions the Society had become dependent on the annual ICAEW grant which at this time was under £500 but would eventually peak at in excess of £76,000.<sup>23</sup>

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<sup>22</sup> Although welcomed at the time, Societies would later realise that this development sewed the seeds that would eventually challenge their autonomy. See chapter 7.

<sup>23</sup> The last full year of the grant was 2000.

## CHAPTER 6 – 1970 to 1989

- This is undoubtedly the heyday period of the Society. Membership would double and attendance at the annual dinner would well exceed 500 Members and guests. Attendance at Committee meetings would always exceed 20, sometimes 25, and even the AGM would attract nearly 100 Members in some years.
- There were now three branches, with York and Huddersfield typically holding 7 lunch meetings per week, the occasional evening meeting or day time course as well as the increasingly popular annual dinner and golf competition. The fledgling Calderdale branch also made promising progress.

*It had become the usual practice to hold the Annual Dinner at the Queen's Hotel in October. In the 1970's it was usual for attendance to exceed 500 and, in 1979, 556 members and guests attended this function. Firms would encourage Joyce Cawthra<sup>24</sup> to try to squeeze in more people to accommodate their invitation requirements.*

*In October 1987 attendance had dropped to just below 500 but this still required 31 long tables with some diners being seated behind pillars and 76 people on the ballroom balcony. One firm, Peat Marwick McLintock as it was then, took 46 seats. It was an experience of elbows tucked in, perspiration inside penguin suits, poor acoustics, and sitting through, perhaps two hours, of prepared speeches by the Presidents of ICAEW and WYSCA, Sir Rex Hunt and Bernard Dineen<sup>25</sup>. One can easily imagine the length of the pre-toast queues for the restrooms.*

*Members' guests would include prestigious clients and local leading names in the banking and legal professions. How the situation would change in the 1990's.*

- In 1986 the Society would issue its first District Society Circular which would later develop into a bi-monthly publication of news and editorial comment, delivered to all Members.
- In this period a programme of several half and full day courses was developed. Taxation matters and accounting changes were the more popular subjects covered; AGM's would be extended to provide a symposium on the year's Finance Bill.
- Social events remained healthy with a continuation of the annual dinner dances<sup>26</sup> (Leeds and Bradford), a cricket match between partners and students, visits to Breweries, etc.
- The Technical Committee's workload increased with a greater focus on areas of specialisation, recognised by having five separate Sub-Committees: Accounting Standards, Auditing Standards, Taxation, Commercial Accounting and Legal & Ethical.

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<sup>24</sup> WYSCA's administrator, see appendix E.

<sup>25</sup> Respectively, former Governor of the Falkland Islands and business editor of the Yorkshire Post.

<sup>26</sup> An ICAEW Centenary Ball was held in Leeds in 1980, with another four celebratory dinners in Bradford, Calderdale, Huddersfield and York.

- The Joint Standing Committee with Students emerged as an important activity and the meetings focused on training, social and sporting events.
- In most years there were attempts to make changes in order to involve or serve more Members. For example, in 1975 a Young Members Group was set-up, in 1976 a Commercial & Industrial Members Group was formed and, a little later, but more significantly as this group would achieve long term appeal, the Smaller Practitioners Advisory Committee.

*The Young Members' Group put something back into the community through its Aid Programme, whereby Aid Centres were run in conjunction with Citizens Advice Bureaux in Leeds, Bradford, Halifax and York. However, this Group was not always successful in attracting young members to its social activities and events, such as a Christmas lunch meeting that had to be cancelled for lack of support.*

- During this period Betty Newton completed her almost ten years of service to Members as the Assistant Secretary and it is a measure of the growth in the level of activities that she had a full time assistant.
- In 1987, District Society boundaries came to the forefront. In the context of this Society the controversial issue was where to draw the line between the area of the Northern Society and the north boundary of what had now become the West Yorkshire Society<sup>27</sup>. Very relevant for members living near Skipton-on-Swale or Thirsk, or on or near the A170<sup>28</sup>.
- In 1982 the Society adopted another set of amended Rules. By this time the Committee comprised 24 elected members, the five Officers<sup>29</sup>, four ICAEW Council Members and two representatives of each branch.

*For example, 31 people attended the Committee meeting held in November 1975; could such a large committee have been efficient? In view of the numbers it was not comfortable to hold meetings in the Park Square office and it became the norm for the Committee to convene at the business address of the President or Deputy President.*

- During this period receipts from conferences, evening meetings and social events grew to some £30,000 and this enabled the Society to achieve a recurring annual surplus, producing a cumulating reserve of some £30,000 by the end of this period.

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<sup>27</sup> See appendix B

<sup>28</sup> See appendix D

<sup>29</sup> The President and Vice-President and become separated by the Deputy President and were accompanied and it was the custom to co-op the Immediate Past President.

## CHAPTER 7 – 1990 to 2001

- This was a period of considerable change as all District Societies were forced into coming to terms with the consequences of rapid social and professional developments. The profession seemingly became increasingly polarised, with the vast majority of Younger Members and students being employed by the very largest Accountancy firms (the “Big Six”) who had little incentive to look elsewhere for social activities and professional development. The Society’s Members who were most prepared to participate in Society activities were a few older partners in the Big Six firms (after 1998, the Big Five) and the partners and employees of a few mid-tier and small firms.

*There was a significant decrease in Members prepared to offer their services on the Committee and Sub-Committees. “Three disappointing features of the year have been the poor attendances at committee meetings, deteriorating relationships with the Institute and the continuing failure to attract industrial members to courses.”<sup>30</sup>*

- This was also a period in which the branches flourished (with the later exception of Calderdale which suffered immensely from firms closing their offices in Halifax), despite the Big Five abandoning their local offices within all branch areas. Bradford had originally been one of the twin cities at the focal point of the Society but the Bradford-based Members now saw their future more in terms of operating as a branch. By the late 1990’s Bradford looked very much like Huddersfield and York, with lunch meetings, social events and a very successful Annual Dinner, which soon eclipsed the WYSCA dinners in terms of numbers attending.

*Huddersfield: “16 events were presented covering meetings with Customs, Contributions Agency and Inspectors of Taxes.....Cricket and golf days remain a popular part of the branch activities and more than 600 Members attended the functions arranged.”<sup>31</sup>*

*Bradford: “The Society held 9 events including 4 lunchtime seminars covering fraud/money laundering, stockmarket investment, power of the IR and a meeting with the Chairman of Bradford City Football Club. On the social side there was a ten-pin bowling evening, go-karting, a quiz night and the increasingly successful Annual Dinner. In total over 900 Members and guests attended the nine events.”<sup>32</sup>*

*York: Six of the popular luncheon meetings were held during the year. Courses on taxation and pensions were well attended. There was a go-karting evening, a visit to the Black Sheep Brewery, a cricket match against the Students Society, a golf competition against the Law Society and over 100 people attended the Annual Dinner at the Merchant Taylor’s Hall.<sup>33</sup>*

- Despite the move into more spacious and modern rooms in Park Place<sup>34</sup> in May 1996, with easy evening parking and in walking distance of the station, the Society faced progressive Member disinterest in its activities. ICAEW imposed such tight reporting

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<sup>30</sup> Extract from the Annual Report for 1994.

<sup>31</sup> Extract from branch Report for 1994.

<sup>32</sup> Extract from the branch Report for 2000.

<sup>33</sup> Details extracted from the Annual Report for 2000.

<sup>34</sup> See appendix C.

deadlines that Members had too little time to digest and discuss new papers and report in writing; thus the volunteers on the technical committee felt less effective. Members working long hours to fulfil their career ambitions had less time to give to the Society.

- The career demands on industrial Members were no less severe and in 1996 the Deputy President reluctantly stood down before election to President and in the Society's hour of need two former Presidents shared the 1996/97 Presidency.<sup>35</sup>
- There were a number of worthwhile initiatives on the part of the Society. In the early 1990's a job club was created to help out of work Members get back into employment. There were regular meetings for out of work Members during what was a difficult time for people seeking work. "The most disturbing aspect is that five Members who had found jobs were again back on the list of redundancies."<sup>36</sup>
- In 1992 the courses programme provided 11 half and full day courses (cost up to £235), as well as one or two evening presentations. A significant development was then to introduce the concept of a flexible season ticket enabling a firm to buy places for any five or all ten of the annual courses and different employees could be sent to each course to meet the diversified needs of their staff. The average attendance soon exceeded 150 people. The main venue was Elland Road but the Society later experimented with a second centre at Carlton Towers, Snaith. In 2000 two courses were run jointly with the Manchester, Sheffield and Liverpool Societies.

*In 2001, in the aftermath of the Regionalisation changes (see below) an arrangement was made with The Financial Training Company, outsourcing to this company the successful season ticket course programme. The intention was to ensure continuity of the courses at a time when there were so many concurrent developments being imposed on DS's, including the ICAEW requirement to close down the Society's office.*

- The Society's Circular was given a major transformation when in 1998 it was produced in association with ProMedia, a contract publishing company based in Harrogate. Whilst some Members would not appreciate the amount of advertising content and lifestyle articles, the arrangement meant that six issues could be distributed in the year and the publication became broadly self-financing.

*After the 2001 reorganisation of all District Societies, the WYSCA Circular would be replaced by a quarterly WYSCA News Review produced centrally in a standard format with locally produced material "sandwiching" ICAEW news and editorial.*

- Whilst the Annual Dinners of the branches remained popular, numbers attending the Society's Annual Dinner declined dramatically to 314 Members and guests in 1994 (eg 514 attended in 1975 and 509 in 1985) and to about 250 in 2001. This decline

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<sup>35</sup> With the exception of the war years (1939 to 1946 inclusive), when two members each took the Presidency four times in alternate years, this has been the only occasion when a past President has been re-elected to the Office.

<sup>36</sup> Extract from the Annual report for 1994.

came about despite efforts to resist the trend, such as alternating the venue<sup>37</sup>, reducing formality and the number of speeches, the re-introduction of music and the engagement of expensive, professional, after-dinner speakers.

- After over 90 years the Society elected its first female President<sup>38</sup> in 1998 but there were serious defects in Member representation on the Committee and its Sub-Committees: there were very few not engaged in accountancy firms, and only the token Younger Member and female. There was a view within the ICAEW that too narrow a group of volunteers were providing services for a relatively small number of Members, at the expense of all ICAEW members.<sup>39</sup>

*A national survey was commissioned to obtain Member's views on District Society services whilst there were tentative moves to introduce "activity based funding" whereby service users should generally be required to pay on the basis of full costing. "Member research has shown a strong desire for the Institute to have a local presence but also a number of areas which need to be improved. In response, a Working Party proposed a regional structure for administrative support and the local delivery of services. Council approved these proposals in January 2000 as a basis for consultation with the District Societies."*<sup>40</sup>

- By 1994 the annual ICAEW grant was almost £50,000 and in year 2000 the grant would exceed £76,000. During this same period income from events grew from £36,700 to £38,400. In this context it was not too surprising that, when in 2000 the ICAEW decided that it needed a regional structure with direct employees in each of ten regions, there would have to be some consolidation with savings from the financial support to District Societies.

*Council decided by a large majority to approve a reorganisation that would remove funding for District Society employees, premises and newsletters. With effect from 31 July 2001, all District Society employees would be made redundant and in October of that year the Society vacated its premises. With effect from August 2001, the Society would be supported by a Local Executive and a Yorkshire & Humberside Regional Manager, and Regional Media Relations Manager<sup>41</sup>.*

- The Regional reorganisation upset many Members who raised their concerns and anger at a Special General Meeting<sup>42</sup>. It was a clear that Members would only be persuaded of the merits of the changes after being satisfied about the continuing quality of services. More female and Younger Members were soon appointed to the Committee, which set about developing for Leeds-based Members an annual programme of events, to the level achieved by the branches, and co-operating on joint initiatives with the other Societies in the Region.<sup>43</sup>

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<sup>37</sup> The Queen's Hotel in every year except 1997 to 1999 when it was held at LUFC, Elland Road.

<sup>38</sup> Alison Portlock was WYSCA President in 1998/99.

<sup>39</sup> In 1998 the funding of District Societies cost ICAEW in excess of £2 million.

<sup>40</sup> Extract from the ICAEW Annual Review for 1999.

<sup>41</sup> The Regional office was located at 1a Tower Square, see appendix C.

<sup>42</sup> The only SGM requisitioned by dissident Members in the history of the Society.

<sup>43</sup> For many years there had been an annual Residential Conference in Scarborough, which had always been operated as a joint venture by the three "Yorkshire & Humber" District Societies.

- ICAEW's expectations of the changes was ambitious: "This is just the start of greater engagement with regional government, business and other professions and will put us in a strong position to be part of the process of setting and managing the devolved regional agenda."<sup>44</sup>
- As part of its Regionalisation ICAEW contributed to the Society's costs of extracting itself from commitments to staff and pensioners, equipment lessors and the Newsletter's publication partner, etc; leaving the Society with reasonable residual reserves,\* which may need to be called upon in the new era of "member pays".

*Taking into account the then market value of its investments the Society had reserves in excess of £106,000 as at 31 December 2001.*

- WYSCA and its branches are now set to face the challenges of improving the benefit to Members of their activities with a strong resolve to continue the traditions of almost one hundred years of service to the local accountancy profession.

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<sup>44</sup> Extract from the ICAEW Annual review for 2001.

## APPENDIX A – THE CONSTITUTION

- In the 1907 Memorandum of association the “Association” objects were defined as:
  1. *“The protection of the character, status and interests of the Accountants of Leeds and District, and the promotion of honourable practice.*
  2. *The consideration of all general questions affecting the interests of the profession at large, or the alteration or administration of the law.*
  3. *The doing of all such things as are incidental or conducive to the attainment of the above objects.”*
- The management of the business and affairs of the Society was vested in the Committee<sup>45</sup> which “shall consist of not less than nine and not more than twelve members”.<sup>46</sup>
- The Memorandum & Articles of Association were superseded by the “Rules” of 1921.<sup>47</sup> Rule 2 paraphrased the Objects of 1907 and added:
  - c) *The formation of a library for the use of members of the Society and for visiting members of the Institute.*
  - d) *The arrangement of lectures and discussions on various matters relating to the profession.*
- The elected Committee was now to consist of not less than ten and not more than twenty persons<sup>48</sup>.
- At a General Meeting five Members present could demand a poll<sup>49</sup> of all of the Members of the Society on any proposed resolution, which number would eventually be increased to 20. Nevertheless it is remarkable how little, in principle, the Rules have changed over the years, although extra detail would cause the 4 pages of the 1921 Rules to become 7 pages in the latest re-print (see below).
- It was at this time declared that “No rule or alteration of a rule passed by the Members in General Meeting shall become operative unless and until it shall have received the approval of the Council of the Institute.”<sup>50</sup>

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<sup>45</sup> Article 42.

<sup>46</sup> Article 32.

• <sup>47</sup> There must have been a constitutional change before the adoption of the 1921 “Rules” because the Society had evidently become an unincorporated association.

<sup>48</sup> Rule 15.

<sup>49</sup> Rule 25

<sup>50</sup> Rule 7.

- Another version of the Rules would be adopted in March 1951 and amended in March 1953, March 1958 and (perhaps defeating the notion that amendments were always a product of Spring cleaning) in December 1963. On this occasion the Objects were extended so as to permit the Society:

*“e) To do all such things as may be necessary for the attainment of these ends including the formation of branches and groups.”*

- The committee had now increased to 24 elected persons plus representatives of each branch, local members of the Council of the Institute and Society Officers as ex officio.
- The Rules adopted in the Spring of 1982 are the ones that are familiar to Members in 2001<sup>51</sup>.
- The Objects were re-stated as follows:
  - *To assist the Institute to:*
    - advance the theory and practice of accountancy in all aspects including in particular auditing, financial management and taxation;*
    - recruit, educate and train a body of members skilled in these arts;*
    - preserve at all times the professional independence of accountants in whatever capacities they may be serving;*
    - maintain high standards of practice and professional conduct by all its members; and*
    - do all such things as may advance the profession of accountancy in relation to public practice, industry, commerce and the public service.*
  - *To assist the Council of the Institute in the formulation and execution of its policies by acting as a medium for consultation of and communication with all categories of the members of the Society.*
  - *To assist members of the Society to maintain and enhance their professional competence by providing courses, lectures and other opportunities for Continuing Professional Education.*
  - *To assist any Chartered Accountant Students’ Society within the area to achieve its object.*
  - *To do all such things as may be necessary for the attainment of these ends.*
- It should be noted that each of the three main branches have adopted formal Rules which apply as regards the conduct of branch committee meetings and local members’ meetings, etc. The latest Rules lodged with ICAEW are as follows:

*Huddersfield – “Reprinted June 1987”*

*York – “Revised 1989”*

*Bradford – “16 October 1990”*

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<sup>51</sup> The current Rules are registered with ICAEW and are recorded as Annex A to the DSSC Minutes of the Meeting held on 6 March 1990.

## APPENDIX B – SOCIETY NAME CHANGES

- The Society began life in 1907 as The Leeds & District Society of Chartered Accountants.

*The Society was licensed by the Board of Trade as an Association limited by guarantee and registered as having limited liability without the addition of the word “Limited” after its name.*

- In 1934 the name was changed to The Leeds, Bradford and District Society of Chartered Accountants.

*In 1958 the so-called Constitution Committee (set up to consider whether the Society should be divided into two to represent Leeds and Bradford members separately) made the following recommendation: “...the name of the Society should be altered to counter the criticism that the present name suggests its purpose is primarily to serve the Leeds members and secondly to serve the Bradford Members. We consider it would be better if the name of the Society were the “Yorkshire Society” and we suggest that the other District Societies in Yorkshire should be approached to ascertain whether they would object to this proposal.”*

The response of the Sheffield and District Society is not recorded within WYSCA but one surmises that it would have been unprintable.

- As will be clear from a consideration of the complex boundaries of the Society in appendix D, a short and precise geographical title is unachievable. On 18 May 1976 the Society became the West Yorkshire Society of Chartered Accountants. This title has the merit of conveying the important message that the Society is representative of a membership wider than any single city but it possibly offends North Yorkshire Members as much as the original name was disapproved of by all except the Members based in Leeds. The current name would seem to be a sensible compromise which has now stood the test of time.

## APPENDIX C – SOCIETY PREMISES

- The first premises consisted of a divided room on the first floor at 2, Basinghall Square, Lower Basinghall Street, Leeds 1, occupied from 1 January 1958. (This appeared to be rent free, courtesy of a Member's firm.)
- The Society then moved to the City Chambers, Infirmary Street, Leeds, where two rooms were taken on a lease from 1 January 1959 at a rent of £242 per annum.
- From February 1965<sup>52</sup> the Society occupied three rooms (the library/meeting room and administrator's office with a small room off in which sat the copier sat, etc) at 27 Park Square, Leeds, LS1 2PL. The rents in this fashionable square began to rise steeply and the review for 1996 prompted a search for new premises.<sup>53</sup>
- In May 1996 WYSCA moved into much more contemporary accommodation on the top floor of another central address at 4 Park Place, Leeds, LS1 2 RU. Here there was a larger meeting room, big enough to accommodate the AGM's which now, typically, attracted fewer Members. At the front of the building the Administrator had her own office behind a reception area with a box room off.<sup>54</sup>
- The Society now had rather more accommodation than it needed for most of the time and, consequently, an arrangement was reached with the local branch of the Insurance Society. WYSCA would now accommodate that Society's part-time Secretary and occasional committee meetings in return for quarterly payments, so contributing to the annual rent and services charges.
- The controversial decision by ICAEW, approved by Council in 2000, to open ten Regional offices and remove the funding for DS accommodation<sup>55</sup> led to the Society vacating Park Place in October 2001.
- In July 2001, ICAEW's Yorkshire & Humber Regional Business Centre was opened at 1a Tower Square, 33 Wellington Street, Leeds, LS1 4HZ. Under the new arrangements only the Regional Manager and Regional Co-ordinator had desks in Tower Square. The ICAEW-employed Local Executive, supporting WYSCA, worked from home using Post Box and e-mail addresses.

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<sup>52</sup> The lease ran from 1 July 1965.

<sup>53</sup> The accounts for 1966 show rent and rates of £533 and these had risen to some £13,200 in 1994.

<sup>54</sup> The larger and more modern premises were reflected in the rent, rates and service charges which were £21,000 in the first full year.

<sup>55</sup> One of several, far-reaching changes in the financial support of District Societies – see Chapter 7.

## APPENDIX D – SOCIETY BOUNDARIES

- The original qualification for membership of the Society required that a person be a member of ICAEW and:
  - a) Be in practice in the City of Leeds or within 20 miles of Leeds Town Hall; or
  - b) Be in the service of a Chartered Accountant in practice in such district; or
  - c) Reside in such district.
  
- By 1921 the area of the Society was defined as: “An area of which Leeds is the centre, and shall include the following towns and the districts surrounding them: Batley, Beverley, Bradford, Bridlington, Brighouse, Cleckheaton, Dewsbury, Driffield, Goole, Halifax, Harrogate, Hebden Bridge, Huddersfield, Hull, Ilkley, Keithley, Leeds, Middlesbrough, Morley, Pudsey, Saltburn-by-the-Sea, Scarborough, Skipton, Wakefield and York.”<sup>56</sup>
  
- By the early 1960’s the Society’s area had adopted a more precise geographic delineation and had become that part of the County of Yorkshire (excluding Barnoldswick and Todmorden) which lies between the following boundaries:
  - i) the railway line from Whitby to Crowle via Pickering, Malton, York, Wheldrake, Selby, Snaith and Goole (so that all the above places with the exception of Whitby, Pickering and Goole are included) and from Crowle to Wakefield via Thorne (so that of these towns Thorne is excluded from the area of the Society) thence from Wakefield by a straight line to the point of junction of the boundaries of Yorkshire, Derbyshire and Cheshire.
  - ii) a straight line from Sedburgh to Thirsk and from Thirsk to Whitby so that all these towns are excluded.”
  
- Having tried a list of towns and then geographical points and railway lines, the Society adopted a simpler definition in 1982: “The area of the Society comprises the Metropolitan County of West Yorkshire and the County of North Yorkshire excluding the districts of Hambleton, Richmondshire and Scarborough.”
  
- This was not the end of the story as simplicity is usually marred by a lack of precision and in April 1987 the Secretary of the District Societies Committee advised that it was “fully agreed within the Institute that, subject to approval by the Members of the respective District Societies”, the area of WYSCA should be:

*“The Metropolitan County of West Yorkshire and the County of North Yorkshire less the Districts of Richmondshire, Scarborough and that part of the District of Hambleton which is north of the A61 road and the A170 road. Skipton-on-Swale, Carlton Miniott, Thirsk and Sutton-under-Whitstonecliffe are in the area of the Society.”*

NB Research commissioned by the ICAEW in the late 1990’s indicated that a majority of DS members wanted local support defined as being no more than 30 miles or one hour’s travelling time away.

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<sup>56</sup> The Committee was empowered to elect a member of ICAEW residing elsewhere.

## APPENDIX E - FULL TIME SUPPORT

- The first named assistant secretary <sup>57</sup> was Mrs Betty B Newton, who served for “nearly ten years” until 31 October 1982.
- The longest-serving employee, now titled more appropriately “Administrator”, was Joyce Cawthra who served the Society from November 1982 until 31 July 2001.<sup>58</sup> Mrs Cawthra was the face of the Society at courses and at many events organised by the main Committee, the branches and other professional bodies. During her 19 years with the Society there were many advances in the services to Members, such as the Circular, the Job Club and the courses season tickets. She is particularly remembered for the considerable work required to deliver the courses and to organise the Annual Dinner which, at its peak, was attended by local dignitaries and over 500 members and guests.
- Under Regionalisation, ICAEW directly employed a “Local Executive” to provide services to WYSCA and its Members. The initial responsibilities of this first Local Executive, Elizabeth Priest, included the practical implications<sup>59</sup> of vacating the Society’s premises as well as maintaining the Society’s financial records and bank accounts in a difficult period of transition.
- Regionalisation also brought the services of a Regional Media Relations Manager whose brief was to optimise publicity for the Society and ICAEW in the wider Yorkshire and Humber Region. In this capacity Sonia Kenson also acted as compiler and editor of the WYSCA pages of the News Review which replaced the Society’s Circular.

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<sup>57</sup> The “Secretary” is an Officer and Committee Member of the Society.

<sup>58</sup> Employed clerical assistants supported Mrs Newton and Mrs Cawthra in some years.

<sup>59</sup> One can imagine the volume of the records and clutter going back so many years.

## APPENDIX F– MEMBERSHIP

- The Society’s membership has grown as follows:

YEAR	MEMBERSHIP
1908	53
1913	47
1930	106
1939	123
1950	207 (swelled to 413 after inclusion of North Yorkshire and South Durham)
1958	1,055 (includes 486 from Yorkshire Society of Incorporated Accountants)
1966	1,635
1976	2,228
1993	5,072
1997	4,612 (low point in 1990’s)
1999	5,506
2002	5,118

- Here are some branch statistics:

BRANCH	1959	1966	1976
Bradford (includes Bingley, Keithley, Shipley, Skipton and Settle)	278	368	?
Huddersfield (includes Elland, Knottingley, Mirfield, Pontefract, Heckmondwike, Wakefield, Castleford and Ossett)	133	270	280 (possibly Huddersfield only)
Halifax (includes Brighouse and Hebden Bridge)	68	96	133
York (includes Boston Spa, Harrogate, Ilkley, Otley, Ripon, Selby, Tadcaster and Wetherby)	113	212	179 (probably York only)

- In terms of absolute numbers the increase over the years in the numbers of Members in the immediate vicinity of Leeds is apparent.

- The first female member of ICAEW was Miss Ethel Watts who joined in 1920 and qualified in 1924. Women Members of WYSCA must have been very few in all the years prior to WW2.<sup>60</sup>, even by 31 December 1959 there were only 7 women out of the then 1,055 Members. There was to be a remarkable change and at the turn of the millennium female entrants accounted for upwards of 40% of all new Members of the Society, bringing the total to almost 20% of the membership.
- WYSCA was the 6<sup>th</sup> largest (out of 22) District Society by 31 December 2002.

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<sup>60</sup> The author recalls seeing a photograph of one of the Society's Annual Dinners held at the Great Northern Hotel in the 1930's and counting only two or three female dinners (guests?) among the dozens in view.

**APPENDIX G - SUMMARY OF INCOME & EXPENDITURE ACCOUNTS**

	1910	1920	1930	1940	1950	1960	1970	1980	1990	2000
<b>INCOME</b>										
Subscriptions	40	3	101	116	223	1,473	-	-	-	-
ICAEW grant	40	20	-	25	-	1,184	4,368	14,500	31,762	76,220
Income from events and courses	-	-	-	-	-	-	-	11,259	31,274	35,066
Investments	-	2	3	5	7	79	70	1,418	6,395	2,897
Insurance Inst. Contribution	-	-	-	-	-	-	-	-	-	13,217
Other	7	-	-	-	-	52	8	-	3,002	
<b>£ Total</b>	<b>87</b>	<b>25</b>	<b>104</b>	<b>146</b>	<b>230</b>	<b>2,788</b>	<b>4,446</b>	<b>27,177</b>	<b>72,433</b>	<b>127,400</b>
<b>EXPENSES</b>										
Library & Grant to Tuition Ctte	-	20	60	60	-	104	69	-	-	-
Salaries and pensions	-	-	-	-	-	522	1,388	14,321	25,986	41,417
Honoraria	-	-	-	-	-	-	604	2,500	7,320	-
Rent & rates	28	-	-	-	-	349	563	2,391	6,682	22,156
Printing, post & telephone	4	-	12	24	114	584	795	6,724	13,576	16,704
Depreciation & w/o (incl. books)	9	-	1	-	-	138	-	1,549	2,636	2,630
Room hire & lecturers' costs	-	-	5	27	65	133	185	*	*	*
Equipment hire	-	-	-	-	-	-	-	-	4,317	8,575
Other (incl. *)	4	-	7	-	26	342	938	1,277	9,100	12,162
<b>Total - £</b>	<b>45</b>	<b>20</b>	<b>85</b>	<b>111</b>	<b>205</b>	<b>2,172</b>	<b>4,542</b>	<b>28,762</b>	<b>69,617</b>	<b>103,644</b>
<b>SURPLUS - £ (deficit)</b>	<b>42</b>	<b>5</b>	<b>19</b>	<b>35</b>	<b>25</b>	<b>616</b>	<b>(96)</b>	<b>(1,585)</b>	<b>2,816</b>	<b>23,756</b>
<b>ACCUMULATED FUND - £</b>						<b>1,786</b>	<b>3,654</b>	<b>12,273</b>	<b>26,633</b>	<b>84,327</b>

## APPENDIX H – TABLE OF PAST PRESIDENTS<sup>61</sup>

1922- RT Heselton	1942- P McCandlish Wilson	1962- TW Hibert, TD	1982- JA Ferguson
1923- GC Veale	1943- NR Dickinson	1963- GD Patterson,TD	1983- BA Oldam
1924- WH Shaw	1944- P McCandlish Wilson	1964- WA Rawlinson	1984- MJ Moore
1925- AFH Render	1945- NR Dickinson	1965- RS Wainwright	1985- TN Kay
1926- WC Atkinson	1946- P McCandlish Wilson	1966- PH Dobson,JP	1986- Sir T McDonald, OBE
1927- N Williamson	1947- V Walton	1967- F Dean	1987- EI Longman
1928- HS Wainwright, OBE	1948- CE Claridge	1968- J Whitehead	1988- RJ Millen
1929- CW Boyce	1949- E Duncan Taylor	1969- GR Turner	1989- JW Hartley
1930- N Hurtley	1950- CD North	1970- AG Martin	1990- WHJ Mordy
1931- HH Blackburn	1951- H Bolton	1971- TL Waring	1991- DJ Lewis
1932- E Duncan Taylor	1952- CA Harrison, OBE	1972- GE Bainbridge, TD	1992- R Wilkinson
1933- BA Bates	1953- CL Davies	1973- LB Eagle	1993- AE Grant
1934- A Dobson	1954-D Veale	1974- PE Crowe	1994- RCM Webb
1935- JW Gordon Butterfield	1955- E Sugden	1975- MJ Batty	1995- RD South
1936- JE Waring	1956- ER Longman	1976- MCP Burton	1996- RD South & R Wilkinson
1937- TE Gardner	1957- D Steele	1977- KR Broadley	1997- NA Watt
1938- Sir LJ Coates	1958- GN Hunter, JP	1978- CH Walker	1998- Mrs AFB Portlock
1939- NR Dickinson	1959- HL Simpson	1979- WJA Smith	1999- JR Corrin, CBE
1940- P McCandlish Wilson	1960- R Walton,TD	1980- G Tattersall Walker	2000- JR Oakley
1941-NR Dickinson	1961- JS Heaton, OBE,JP	1981- MF Dyson	2001- A Wintersgill

<sup>61</sup> The Presidents serving before 1922 are not recorded in the Society's archives.