

Notes

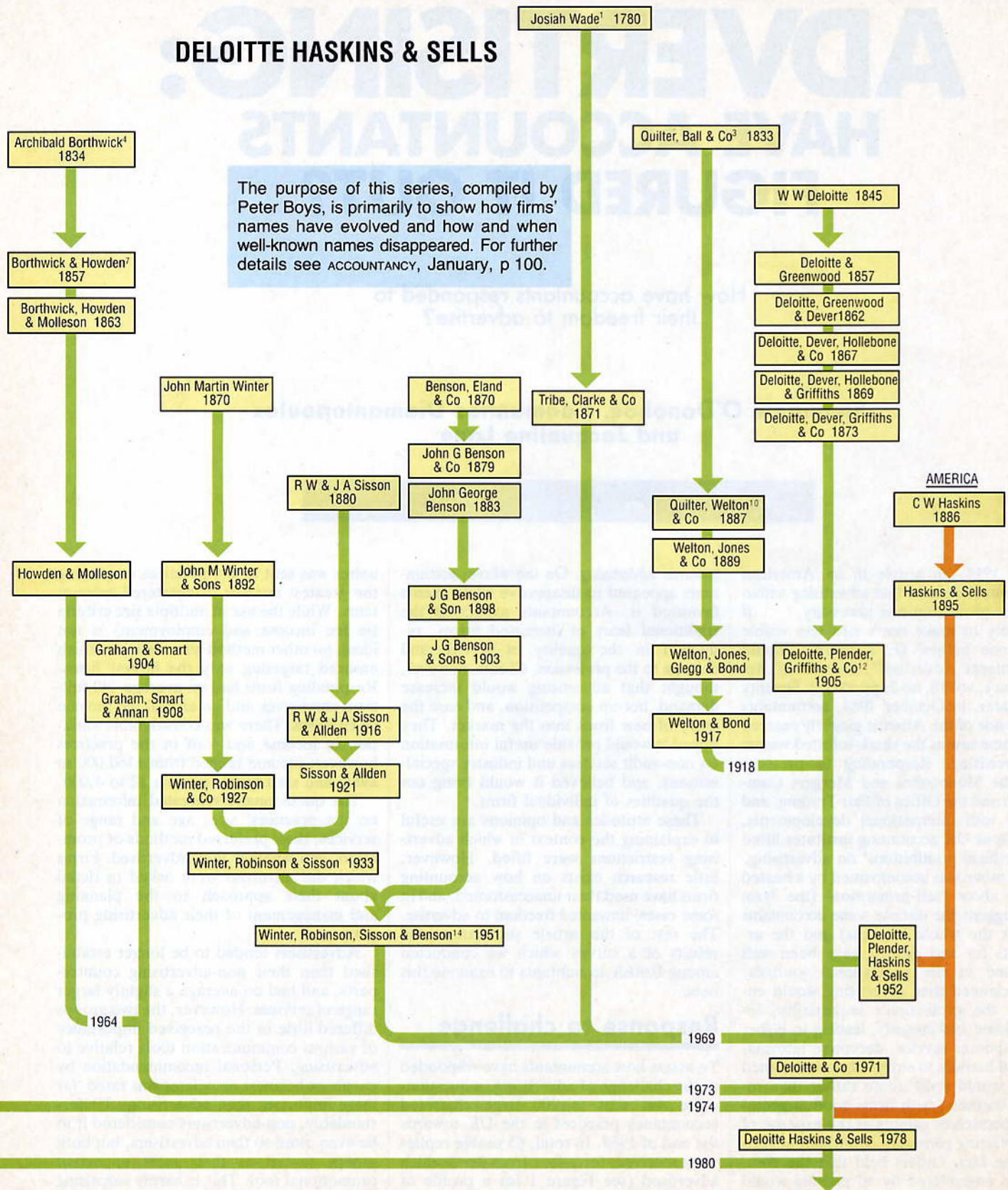
1. Josiah Wade is probably the oldest firm to trace its continuous existence.
2. Harmood Banner's son, H W Banner, was a founding member and president of the Incorporated Society of Liverpool Accountants, 1870, and his grandson, John Sutherland Harmood-Banner, was president of the ICAEW, 1904-05.
3. William Quilter was a founding member of the Institute of Accountants in London, 1870, and its president, 1870-77. John Ball was a founding member of the Institute of Accountants in

4. Archibald Borthwick was a founding member of the Society of Accountants in Edinburgh, 1854, and a member of its first Council.
5. Henry Kerr was a founding member of the Institute of Accountants and Actuaries in Glasgow, 1853. William Anderson was a founding member of the Institute of Accountants and Actuaries in Glasgow, 1853, a member of its first Council and its president, 1870-76.
6. James Meston was a founding member of the

Society of Accountants in Aberdeen, 1867, and its secretary and treasurer, 1867-92.

7. James Howden FFA was secretary of the Society of Accountants in Edinburgh, 1863-92, and its president, 1892-95; his grandson, John M Howden DL JP, was president, 1922-25.
8. William Cash was a member of the first Council of the ICAEW and his son, also William Cash, was president of the ICAEW, 1921-23.
9. David Strathie was president of the Institute of Accountants and Actuaries in Glasgow, 1918-20.

DELOITTE HASKINS & SELLS



10. Thomas Abercrombie Welton was a member of the first Council of the ICAEW and its president, 1891-92.

11. Sir John M MacLeod Bt DL LLD was president of the Institute of Accountants and Actuaries in Glasgow, 1926-28.

12. William Welch Deloitte was a member of the first Council of the Institute of Accountants in London, 1870, and of the ICAEW's first Council, and president of the ICAEW, 1888-89. John George Griffiths was a member of the first Council of the ICAEW and

president, 1897-99. Sir William Plender Bt GBE (later Lord Plender) was president of the ICAEW, 1910-11, 1911-12, 1929-30.

13. Charles William Boyce CBE was president of the ICAEW, 1951-52.

14. Robert Pearson Winter CBE MC TD DL was president of the ICAEW, 1963-64.

Sources

Deloitte, Plender, Griffiths & Co, James Kilpatrick, Wyman & Sons, 1942.
Deloitte & Co, 1845-1956, 1958.

Deloitte's Newsletter, 1 May 1974.
Haskins & Sells: the first seventy-five years, 1870. The history of the ICAEW 1870-1965, Heinemann, 1966.

Pioneers of a profession, J C Stewart, ICAS, 1977.
A history of the chartered accountants of Scotland from the earliest times to 1954, ICAS, 1954.
Dictionary of business biography, Butterworths, 1985.
ICAEW List of Members, 1881-1988.
ICAEW Official Directory, 1896-1985.
Information supplied by Deloitte Haskins & Sells.