



THE INSTITUTE  
OF CHARTERED  
ACCOUNTANTS  
IN ENGLAND AND WALES

## **ICAEW Capital Maintenance Roundtable**

### **Attendees**

Mike Metcalf (KPMG LLP, ICAEW)  
Ken Rigelsford (Deloitte, ICAEW)  
Kathryn Cearnns (Herbert Smith, ICAEW)  
Liz Cole (ICAEW)

#### **BERR**

David Tyrrall (Director of Accounting Policy)  
Phil Nicholls (Assistant Director, Company Law and Governance)

#### **FRC**

Andrew Lennard (ASB)

#### **Corporate sector**

Mike Starkie (BP plc, Hundred Group, CBI)  
Donald Broad (Smiths Group plc, CBI)  
Ken Lever (Hundred Group)  
Clive Edrupt (CBI)  
Donald Stewart (QCA)

#### **Investors**

Michael McKersie (ABI)  
David Paterson (NAPF)  
Ian Sayers (AITC)

#### **Creditors/Insolvency practitioners**

Geoffrey Mitchell (Mizuho bank, Chairman of Standards Advice Review Group)  
Ian Harrison (LIBA)  
Tony Dixon (RBS, BBA)  
Barrie Harding (ICAEW Insolvency Committee)  
Patrick Brazzill (E&Y, R3 General Technical Committee)

#### **Lawyers**

Vanessa Knapp (Freshfields, Law Society)  
Richard Ufland (Lovells, Law Society)

#### **Academic**

Jonathan Rickford