



FOR THE FIFTY

*Life and loss during World War II for
the people of PwC's predecessor firms*

A joint project between PwC and Leeds Beckett University

Edited by Ben Sharratt

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SCAN ME

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These are the names of all partners and staff listed on the Price Waterhouse,
Cooper Brothers and Deloitte Plender Griffiths Memorials and Rolls of Honour.
The Cooper Brothers Roll of Honour includes everyone who served, not solely
those who died.

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Foreword

by Marissa Thomas, PwC Managing Partner and Sponsor of the firm's Military Network

It is a privilege to present to you a book examining the impact of the Second World War on the people of the main professional services firms that made up modern-day PwC.

Thank you to all those involved both at the firm and at Leeds Beckett University for producing such a comprehensive tribute. We truly value this unique collaboration and I hope the experience proved rewarding for the students, adding to their skillsets as they progress through university and into employment.

We estimate that 50 men from Price Waterhouse, Cooper Brothers and Deloitte Plender Griffiths* – plus many more from firms in the wider PwC family tree – made the ultimate sacrifice as conflict enveloped the globe for the second time in just over 20 years. *For the Fifty* will appeal to anyone interested in our shared history, and I would imagine that the stories within will especially resonate with members of the PwC Military Network, of which I am proud to be Executive Board sponsor. It is worth emphasising that although a number of those who served during the war had been reservists before 1939, for the most part our young accountants, clerks and secretaries had no previous military experience.

Eighty years ago, in the autumn of 1943, the tide was beginning to turn in the Allies' favour, although sadly, many tragedies still lay ahead before the conclusion of the war. One of our staff members to fall in 1943 was a young man called Alan Howorth, aged just 23. Alan was related to partner Thomas Howorth, a senior figure at Price Waterhouse. It is hard to imagine how devastating the effect must have been on our past colleagues who lost children and relatives.

For the Fifty is dedicated not just to the staff we tragically lost some 80 years ago, but to all those who have been and continue to be affected by conflict.

*Deloitte Plender Griffiths later became Deloitte Haskins & Sells, which merged with Coopers & Lybrand in 1990. C&L merged with Price Waterhouse in 1998, forming PwC.

Introduction

by Ben Sharratt, PwC Social Archivist/Editor

In 2018, a joint historical research project by PwC and Leeds Beckett University (LBU) resulted in *Mr Squirrell's Boys*, a book paying tribute to our staff who died during the First World War.

The experience was so rewarding and the reader feedback so positive that it felt natural to embark on a similar but more extensive project paying tribute to those who served and died during the Second World War.

Plans were laid and LBU students briefed in early 2020, with a view to the book being produced that year, the 75th anniversary of the end of the Second World War. The Covid-19 pandemic, however, suddenly created a major barrier to progress. It is to the credit of the students and staff of LBU that they successfully adapted their learning and research techniques to remote working.

At the same time, the revised timeframe allowed us here, at PwC, to dig deeper into archive sources to discover content which would enable us to take a more thematic approach than was possible with the previous book. There were few letters to turn to, as we had in abundance for *Mr Squirrell's Boys*, but instead more published material to analyse and more photographs to include, as well as contributions from people who have worked for the firm in more recent times.

When we started the project we could never have imagined that just over two years later the world would be riven with uncertainty as a consequence of another major conflict in Europe. In 1919, such a prospect was the worst fear of Samuel Squirrell, a senior clerk at Cooper Brothers and diligent editor of newsletters containing correspondence from staff who fought at the Front. The so-called 'Great War' left unimaginable carnage and loss of life in its wake, prompting Squirrell, in his final newsletter editorial, to write: 'I think that all [Cooper Brothers staff and partners] must be proud of the conduct of their confrères during the war, and will, I hope always remember the part they played in fighting their battles and protecting their homes from the enemy, whose conduct, had they succeeded, may be left to one's imagination'. Mr Squirrell died a relatively young man in 1923, but by the following decade his colleagues were contemplating the very threats he had written about. The rise of Fascism and Nazism in the 1920s and '30s prompted many staff to join the Territorial Army, encouraged by their employers Price Waterhouse, Cooper Brothers, Deloitte Plender Griffiths and other firms that eventually merged to form what we know today as PwC.

When war finally broke out in September 1939 after Germany's invasion of Poland, it presented the firms with the kind of logistical challenges that were much less of an issue during the 1914-18 conflict. Between the wars, PW, CB&Co and DPG had all expanded internationally, including into Germany and countries subsequently invaded by that nation



The Rolls of Honour to those from Cooper Brothers (above) and Deloitte Plender Griffiths (right) are on display at our Embankment Place office



and others. Offices had to be closed, clients let go and staff from the UK, many of whom were stationed abroad, were recalled to this country, some facing perilous journeys to get to safety. Amid massive disruption, fee income and profits fell. At PW, for example, fees did not return to 1939 levels until 1947.

As in the First World War, accountancy was declared a Reserved Occupation for people above a certain age, although that did not stop employees enlisting to fight. How to treat them once they had vacated their desk jobs was, initially, something of a thorny issue, as the firms weighed their obligations against falling revenue and heightened economic challenges. At PW, a letter was sent to enlisted staff announcing the necessary ‘cessation of your services to the firm’ and any entitlement to pay. Reinstatement would be considered after the end of the conflict. Edgar Jones noted in *True and Fair – A History of Price Waterhouse*, that this ruling did not go down well. A change of heart saw the firm send an annual Christmas bonus to serving men and food parcels to staff in the front line.

Those ineligible or unable to join the Armed Forces or to provide accounting expertise to the Government and military soon found their working conditions markedly changed. Although London and other locations were attacked from the air during the First World War (chiefly by airships), this was nothing compared to the devastation and loss of life brought by the Luftwaffe in Second World War. Staff and partners found themselves performing fire watching, air-raid and other emergency civil defence duties, as well as helping to clear up when a number of our offices were hit by enemy bombs.

As for those who served, the transition from sitting at a desk doing calculations to being squeezed into landing craft, looping through the skies in fighter planes, navigating mine-ridden seas or clinging on to life in a POW camp is, for most of us, difficult to compute. Steve Kershaw, Partner Sponsor of the PwC Military Network, touches on this theme at the end of the book.

Of the three Second World War memorials belonging to the firm, only that dedicated to Cooper Brothers lists all 121 men, and one woman, who served, rather than being restricted to those who died. We can estimate, therefore, that in the UK between 300-500 people from the three main legacy firms went into uniform, as well as many people from firms with which we would later merge, some of whom are referenced in this book.

Most of those who served were in their twenties, born during or shortly after the tumult of the First World War, and were just starting to climb the accountancy career ladder. However, at least one, Stuart Cooper, was old enough to have served in both conflicts. The son of Ernest Cooper, one of the firm’s founding brothers, Stuart earned a Military Cross in the first conflict and served as an RAF Squadron leader in the second.

Michael Coates – son of JMS Coates, the long-serving PW Newcastle Senior Partner and veteran of the First World War - served in the second conflict and would go on to lead PW in the 1970s. Another future Senior Partner, David Rae Smith, who led Deloitte Haskins & Sells from 1973-1982, joined the Royal Artillery on the outbreak of war. He saw action in the Middle-East, North Africa, Italy and France and was decorated with the Military Cross and mentioned in dispatches for gallantry.

Few if any veterans of the conflict from the firm are alive today. Former PW partner Brian Larkins, who had just started his articles with legacy firm Howard Smith Thompson when he was called up in 1945, died in June 2022.

In the main the memorials refer to staff and partners who served in Britain's armed forces, but there are some exceptions. For example, F.H. Knottenbelt is shown to have served with the small Netherlands Navy, which continued to fight even after the Nazi invasion and occupation, playing a role in the transport of allied troops from Dunkirk and later in the Pacific.

Those returning to the office or recruited by the firm after the war were able to share new-found leadership, organisational and people management skills as a result of their military service. Other experiences may have hindered rather than helped their progress up the career ladder.

For decades after the end of the Second World War, interviews, retirement notices and obituaries posted in the various staff magazines highlighted the impact the war had on people who worked for the firm. A typical example of a retirement notice is this extract, for PW partner Sidney Vernon Lancaster in 1971: *He was commissioned in the 48th Divisional Signals (Territorial Army) and after attending the Staff College course became a Staff Officer, rising to the rank of Lieutenant-Colonel. He was mentioned in dispatches and decorated with the Legion of Merit (U.S.A.) and Croix de Guerre avec palme (France).*

Rayna Dean, one of the firm's first female partners, made an interesting cultural observation in an interview in 2019. In the mid-1970s Rayna transferred from London to PW's Manchester office, where she was surprised to find that in the minds of some of the managers, the war was still going on. "Many of them had seen service and there were lots of undertones about who'd held what rank and how that compared to their rank in the office. I hadn't noticed this in London but you were closer to things in Manchester. I didn't realise it at the time, but there was an interesting social disconnect between 'what I did in the war' and 'what I did afterwards'."

For my part, after having the privilege of overseeing the *Mr Squirrell's Boys* project in association with LBU, I was delighted to be able to link up with them again. In so doing, it impressed on me how so many of us born decades after 1945 retain tangible links to the period.

As children many of us rolled our eyes at older relatives 'going on about the war'. As adults we understand why. My mother grew up in Portsmouth and was evacuated as a child to avoid the danger of attacks by Germany on the dockyard and Naval base; my dad's father earned an MBE for his management of an aircraft factory in Scotland. A grandfather of LBU's Professor Henry Irving was a firewatcher in London while completing his Articles as an accountant, joining the RAF in 1945. I play the occasional game of cricket for Laxfield, a village near my home in Suffolk, and was a bit 'shaken up' (to use the parlance of 80 years ago) when I discovered that Price Waterhouse's Jack Gilman, aged just 24, died when his plane crashed in a field near the village while returning from a bombing raid on Cologne.

For millions of people around the world, family life and national identity were entirely reshaped by the worst atrocities of the 1939-45 period. We will hear more about these themes from colleagues past and present, including PwC director Jenny Etherton, whose great-grandmother was one of six million Jews killed in the Nazi concentration camps. Some 80 years on, her family is currently applying for Austrian citizenship, Austria having started to grant this to descendants of Jews who left as a result of the Holocaust.

The echoes of the Second World War are everywhere.

A number of people who worked for the firm have written memoirs which contain chapters on their war-time experiences. At least two more - Phil Hamlyn Williams and Susan Symons - have morphed from partner to author with, respectively, works on mechanisation and equipment supply (www.philwilliamswriter.co.uk) and the true story of Susan's neighbour, told in *Schloss Wurzach: A Jersey Child Interned by Hitler - Gloria's Story* (www.susansymons.com).

I hope this book introduces some new and interesting angles to the subject. And most of all, that it acts as a fitting and long-overdue tribute to 'The Fifty' and all those killed, injured or displaced as a result of conflict.

Ben Sharratt - September 2023



The Price Waterhouse memorial is on display at 7 More London

A Social Form of Knowledge

Project overview by Dr Henry Irving, Senior History Lecturer at Leeds Beckett University

***For the Fifty* is designed as a follow up to *Mr Squirrel's Boys*, the previous historical collaboration between PwC and Leeds Beckett University, which traced the service of nine men from Cooper Brothers who died during the First World War. Their war-time experiences were recorded in a newsletter compiled from correspondence with senior clerk Samuel Squirrel. The newsletter – called *Budget* – is one of the most evocative documents in PwC's historical archive.**

There is no equivalent to *Budget* for the Second World War, but the PwC archive contains much evidence of the enormous impact the conflict had on its legacy firms. The Second World War involved an even greater degree of mobilisation than the First, while aerial bombing campaigns blurred the boundary between home and fighting fronts in ways that quickly overshadowed 1914-18.

We saw an immediate opportunity to continue our research, broadening our view to include stories of civilian as well as military involvement. There were some obvious themes. Senior figures from PwC's legacy firms were involved in designing the war economy, working in industry and for the wartime Ministry of Supply and Board of Trade. The Price Waterhouse offices in Frederick's Place were damaged by an incendiary bomb during the Blitz, and the Cooper Brothers office sustained damage from a flying bomb later in the war. And larger numbers of staff were enlisted in military service, as well as becoming active on the Home Front as black-out wardens and fire watchers.

© Leeds Beckett University

As with *Mr Squirrel's Boys*, we drew on the talents and enthusiasm of a group of Leeds Beckett University students to help make sense of these themes. The process began in February 2020 with a workshop at PwC's Leeds office, where the students were introduced to the project and some of the archival material. We planned to follow this up by beginning research on our chosen themes, but that was before the full impact of Covid-19 became apparent.

The first national lockdown in March 2020 forced us to postpone research and rethink our approach. As in the world of work, the pandemic created enormous challenges for universities, as teaching and research pivoted online. Eventually, we designed a two-stage process that allowed students to engage with the PwC material from home.

The first stage involved the gathering of relevant source material to contextualise our chosen themes. This was undertaken by second year history students as part of a programme of small group tutorials led by academic staff. To enable everyone to be involved, the project was delivered using pre-recorded videos that combined an introduction to the theme with specific research tasks using online archives. The videos allowed academic tutors to support the project regardless of their own specialism and introduced the students to variety of historical databases.

In the second stage, the findings from each tutorial were collated and sent to students enrolled on the Applied Humanities module, which provides hands-on experience of working to a live brief. These students worked through the raw material to draw out key examples that could be combined with information from the PwC archive.

These activities were incredibly valuable for the students involved. On a practical level they helped to develop key historical skills, such as the ability to pattern time, weigh evidence, weave context and analyse a variety of sources.

Perhaps even more importantly, though, the project helped to foster feelings of purpose and collective endeavour during a time of uncertainty. In this case, history was a very social form of knowledge.





REMEMBERING THE FALLEN

In the case of three of the men whose deaths are recorded on the firms' memorials, we are privileged to be able to draw on extensive research and archive items lovingly curated by family members. For Anthony Coplestone, John Meikle and Iorwerth Humphrey we turned to useful information available online. Shorter tributes have been compiled for most of the other men from the firm who died during the Second World War. For Prisoners of War, see Chapter 2.

As far as we are aware, no staff registers remain from the period. There is also a degree of ambiguity relating to the key on the Cooper Brothers Roll of Honour as to who was killed and who was wounded. We have endeavoured to provide accurate identities and service records, however, should you believe any details to be incorrect, please email ben.sharratt@pwc.com and he will arrange for any re-print/online version of the publication to be amended.

“I sometimes feel like a Crusader, and then again it is all like a big exercise, with everything perfectly normal”



Images and sketches reproduced from the book *From Norfolk to Normandy*, with the kind permission of Juliet Webster/Mascot Media

Julian Cory-Wright

Julian Cory-Wright, a 27-year-old articled clerk with Deloitte Plender Griffiths, died near Caen during the Normandy landings on the morning of 26 June 1944. One of his brothers, Jonathan, was killed in Germany in the last months of the war, while another brother, Michael, was taken prisoner by the Japanese in Thailand but survived to return to England towards the end of 1945.

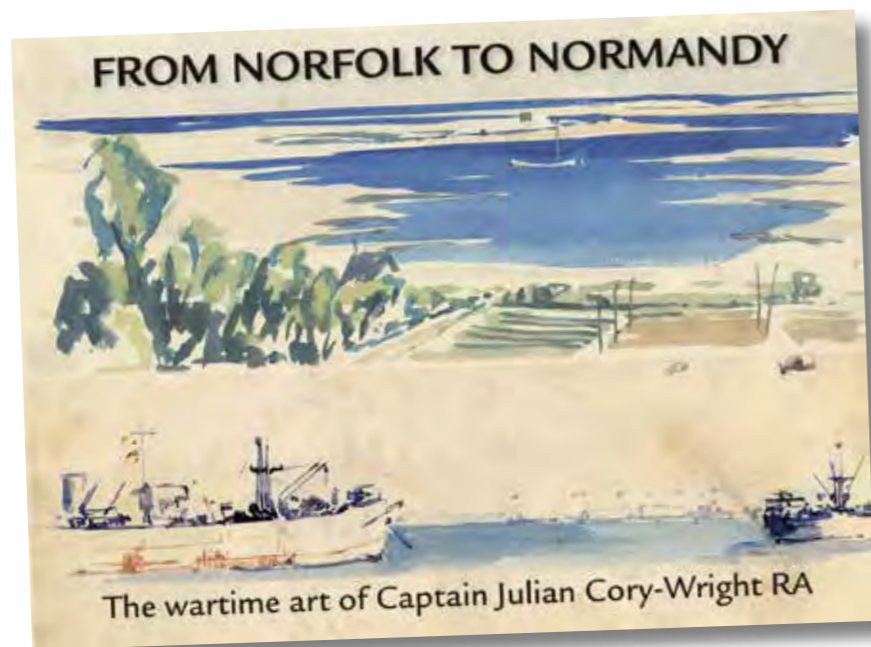
A gifted artist, Julian documented his professional, military and personal life in paint, linocuts and sketches. Much of his artwork, along with Julian's diary entries and letters, was brought together by his daughter Juliet Webster and co-author Alan Marshall in 2016 in an exquisite book, *From Norfolk to Normandy*. Juliet was not quite two years old when her father, a Captain in 181 Field Regiment, Royal Artillery, was killed by a mortar bomb as his small party moved to reconnoitre a forward observation position.

Julian was born in 1916, mid-point of the First World War. His father, Geoffrey, served with the Army in France and with the Royal Flying Corps in Mesopotamia. Julian's first loves as a boy were painting and sailing, but another gift for mathematics led him to enrol as an articled clerk with Deloitte Plender Griffiths, which handled the audits for three public schools, including Eton which Julian had attended, and they often recruited from their clients. DPG had a policy of encouraging staff to join the Territorial Army and Julian enlisted into the Hertfordshire Yeomanry, later incorporated into the Royal Artillery, and headquartered close to his home in Knebworth.

Julian found time to sketch during his assignments for DPG as well during holidays at the family's summer home in Brancaster, Norfolk. In 1937 he and a friend travelled to Germany to visit galleries and view works by the Old Masters. Their art tour even took them to Berchtesgaden in Bavaria. Ironically, given Julian's fate, the area was a popular holiday destination for German Chancellor Adolf Hitler and other senior members of the Nazi Party.

Julian and his Regiment spent most of the war engaged in endless training routines around Britain. On New Year's Eve 1943 he wrote to his father: 'The war cannot be long now, but how I long to get on with myself. We are all feeling keyed up to do something, but it's dreadful sitting and waiting. We're busy, not as busy as I think we ought to be. No drive, no push, yet everyone is keen.'

In March 1944 Julian sent a letter to Sir Alan Rae Smith, the DPG partner to whom he was articled, seeking guidance about how and when to complete his training. 'As this year is to be the final test of all that we have been working up to for the last four years, I feel it is perhaps presuming too much to look beyond instead of concentrating on the things of the moment. But if I get through unscathed I shall count myself unprepared if I have not considered the period of the winding up of the War that will follow. It is probably going to be the hardest and the most important part of it.'



From Norfolk to Normandy (ISBN: 9780995465121, hardback, 160 pages, £25.00) is available from www.mascotmedia.co.uk

The following month things stepped up a gear when the Regiment moved to Worthing in Sussex, the concentration area for the allied invasion force. While there, Julian received a hand-made leather wallet from his father containing miniature family photographs. He wrote to his father: 'That is the most superb present I have ever had from you to take with me wherever I go. Thank you very much. All the photographs are so good. I was wondering how I was going to take the family portraits into battle.'

D-Day

The Normandy landings were a pivotal movement in the history of the Second World War. Beginning on D-Day, 6 June 1944, they were the start of a major campaign to free Western Europe from Nazi control. The landings led to the liberation of territory that had been lost four years earlier, and were an international effort, with servicemen from the UK, USA, Canada, Australia and other countries fighting alongside one another in a bid to finally overthrow Adolf Hitler.

D-Day, code-named 'Operation Overlord', was the biggest water-borne invasion in history. It involved over 6,000 ships, 11,000 planes and 156,000 servicemen. By 11th June 1944, over 320,000 servicemen had been transported to numerous French beaches by amphibious landing crafts.

From Experience to Legend

It is hard to imagine how those involved in the Normandy landings felt about their task. The mind of the average soldier was likely to have been filled with trepidation and perhaps fear. Julian Cory-Wright reflected these sentiments when he wrote, 'I feel it is perhaps presuming too much to look beyond instead of concentrating on the things of the moment', acknowledging the possibility of his death prior to conflict.

Invasion plans were top secret and allied forces were kept to their barracks prior to the operation. With little to occupy their free time, they would have had ample opportunity to think about the daunting task before them. They were to return to Europe for the first time in four years and attempt to breach Hitler's Atlantic Wall, a huge challenge and one which they knew would likely lead to heavy casualties.

'The press took a triumphant tone and stressed the historic nature of what had just happened.'


The experience of these servicemen was transformed into legend by newspaper reporting following the invasion itself. The press took a triumphant tone and stressed the historic nature of what had just happened. The Daily Mirror – then Britain's biggest selling paper – began its report with the headline "ALLIED LEADERS' "FREEDOM COMING" BATTLE CRY TO WAITING EUROPE". The Daily Express took a different line, directly asking the reader 'Are you not proud?' before answering 'Today our honour asserts itself'.

On 14 June – eight days after the first wave of D-Day landings – Julian and 177 Battery of the Regiment sailed from Southend-on-Sea to France on US Liberty ship Fort Biloxi. He wrote home to his young wife Susan: 'I sometimes feel like a Crusader, and then again it is all like a big exercise, with everything perfectly normal... I lit and drank my first tin of self-heating soup the other day – the best idea in years.'

In another letter on 20 June, Julian reported: 'We arrived in France safe and sound. The voyage itself was peaceful and calm and no sign of the enemy.'

Weather conditions promptly got worse and out at sea Fort Biloxi took a battering in a heavy storm, with much vital equipment being swept away. The Regiment was finally able to re-assemble inland on 23 June, Julian having the dangerous task of finding suitable observation posts from which to watch for enemy movements.

In his final letter home while positioned at Norrey-en-Bessin, Julian wrote: 'Today I went into a garden of a huge empty house lately occupied by some German troops and found a wilderness. But one half of the wilderness was a mass of lovely globe artichokes. I am going to have some for tea. I cut the six best I could find... After a heavy day's rain things look rather wet and drippy. We made a very poor effort at a tent with a sheet over some poles, so I changed everything round... got some straw from a local farm and ate a huge meal, so that last night when we finally went off to sleep we were all warm and comfortable... I still cannot realise that it is not an exercise. Everybody is in excellent form.'



A regimental photograph with Julian highlighted

Relative peace was soon shattered. On 25 June, the 181st Regiment was shelled by German guns while located at a former Canadian position and three men were killed, with three others seriously wounded. The next day saw 181 join more than 300 other field guns in action, plus hundreds of naval warship guns offshore, delivering a barrage of one shell every 10 seconds or so, which lasted for hours. A platoon commander described it as sounding like ‘rolls of thunder, only it never slackened’.

In his diary, Major Maurice Cooke of the 8th Royal Scots recalled seeing Julian the night before he died. ‘I went down to Battalion HQ for a final conference and as we came away I met Cory-Wright, the gunner. I asked him jokingly whether he was going to paint next day as he had spent many a dull hour on exercise with his watercolours. He smiled his cheerful, friendly smile and said, “it depends”. I also asked him how he was going to travel, in his Bren carrier [light armoured tracked vehicle]? He replied ‘no, he would walk, two men could carry the wireless set while a third worked it – it would make less of a target’.

On the morning of 26 June, Julian and his party began to move on foot (to avoid creating dust and making them an easier target) towards St Manvieu, to recce the Observation Post position. Captain Jack Cunis may have been the last person to speak to Julian when he called him on the field telephone and asked how it was going at the front. “Pretty brisk,” Julian replied – then the line went dead. A shell or mortar bomb had landed near Julian’s party.

The first and only artillery officer lost in the action, Julian was buried initially beside the shell hole where he was killed and later moved to the British Military Cemetery at Tilly-sur-Seulles. His tin trunk, containing many of his final war-time sketches, was later returned to the family. One of the tributes that poured in came from a Norfolk friend, Evie Martelli, who wrote: ‘That beauty, innocence and gentleness that Julian’s youth personified made me think always of Rupert Brooke and the 1914 poems.’ Another friend, Joan Evershed, wrote: ‘It just doesn’t seem possible that the notice in *The Times* is true.’

As his daughter Juliet and co-author Alan Marshall conclude in *From Norfolk to Normandy*: ‘As with so many thousands of bright young men deprived of their futures in the greatest war against tyranny, we will never know what more Julian would have achieved. Loved as a son, husband, brother and father, he made a lasting impression during his 27 years, exemplifying the family motto, *Dum Vivimus Vivamus*: “While we live – let’s live!”.’

‘That beauty, innocence and gentleness that Julian’s youth personified made me think always of Rupert Brooke and the 1914 poems’

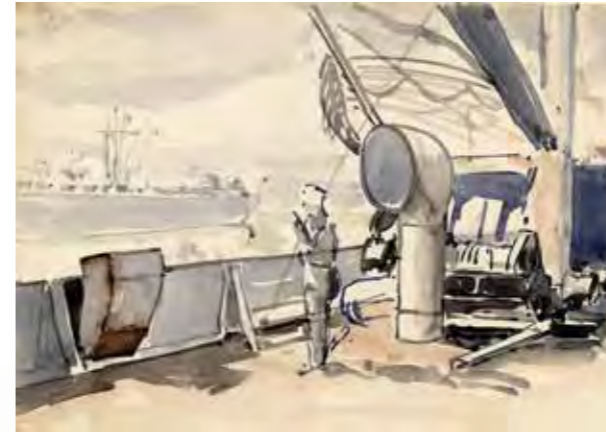
War Art

The artistic legacy of the Second World War is easy to overlook, but the conflict was a time of real creativity. Art was considered to be enormously important by the British government, which set up a generous scheme to support War Artists in 1939. It believed that they would be well placed to record experiences that were absent in other forms of wartime propaganda. There was also an increased market for commercial artists producing work for more direct propaganda purposes.

Julian Cory-Wright was a talented amateur, whose art has left a personal record of his military service. Painting and sketching his entire life, Julian's war art records his time training in remote parts of Britain. His last sketches were made shortly after D-Day, on board the ship taking him to Normandy.

Julian used a soft colour palette and fine-line sketches to depict moments of calm amid the chaos of war. His art is a reminder that soldiers spent most of their time in non-combat positions, waiting for something to happen. The official war art produced around D-Day was much more propagandist. Like the newspaper reporting, it encouraged the idea that the previous four years had all led up to this event.

By contrast, the work produced by veterans was generally darker, using harsher colours to portray the horror of war. These portraits and art pieces were used to show the loss of life and were not used as propaganda but more as a reminder of what war meant, giving an insight into the terrors of conflict experienced and that many others still experience to this day.



'His last sketches were made shortly after D-Day, on board the ship taking him to Normandy'



A gifted artist since childhood, Julian went from capturing workplace scenes during his time with Deloitte Plender Griffiths to varied aspects of military life during the war



Herbert Leslie Cousins

Price Waterhouse's Herbert Leslie Cousins served as a Pilot Officer with RAF Bomber Command. His son Leslie, born nine months after Herbert's death, would also go on to work for the firm, becoming a partner in London. In retirement, Leslie has researched the service life and death of the father he never knew. This culminated in 2021 with the publication of Herbert's recently discovered personal daily diary for 1941, the year he died during a bombing raid over Brittany.

Herbert Cousins was born in 1913 in Sunderland. In 1937 he joined Price Waterhouse at Frederick's Place, London as a qualified accountant (with Honours) on a salary of £250 per annum. Two years later he married Almer Becker and in May 1940 he volunteered to join the RAF with a farewell note from the firm reading: 'You have our very best wishes and we hope that before long we shall be able to welcome you back to resume your duties in a peace-time capacity.'

Herbert undertook his training at RAF Cranwell, was commissioned as a Pilot Officer and joined RAF 144 Squadron, which was supplied with Hampden bombers, forerunners of the more durable and better-equipped Lancasters. Leslie, who has seen the Operational Record Book (ORB) for the fateful flight his father was on, takes up the story:

"On 24 July 1941 there was a huge daylight raid on German warships in Brest harbour called 'Operation Sunrise'. The four-crew Hampdens were primitive planes – slow, under-armed and, in daylight, sitting ducks for the German Messerschmitts. My father's aircraft was attacked by an ME 109 and also hit by flak but was not disabled and carried on. The pilot asked the navigator if the bombs had gone but received no answer; the navigator and bomb-aimer was my father.

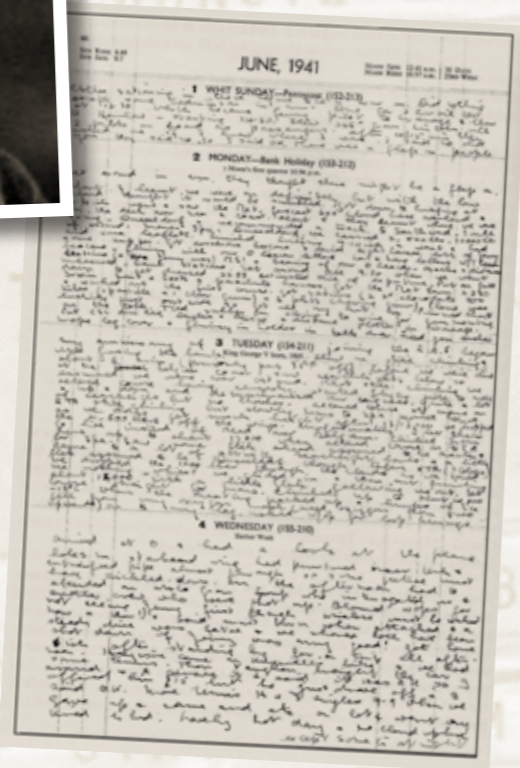
"The tail gunner was asked to go and find out what was going on. He found my father unconscious and bleeding profusely from a shrapnel wound to his head. The gunner was told to go back to his station as they were still under attack. Halfway back across the Channel the wireless operator went to check again and reported that he could not find a pulse."

The pilot wrote in the ORB: 'As I believed that there might still be some hope I went ahead of the rest of the formation.' The plane landed at the nearest British airfield, RAF Predannack in Cornwall, but when the pilot tried to apply the brakes, he discovered that all of the brake fluid had been lost. He sought to stop the plane by turning it sideways and, after luckily jumping a ditch, it finally stopped.

Tragically, Herbert Cousins was confirmed dead. He is buried at St Illogan churchyard near Redruth, along with 51 other victims of the war. Of the 125,000 men who served in Bomber Command, a staggering 55,000 lost their lives.



A farewell note from the firm read: 'You have our very best wishes and we hope that before long we shall be able to welcome you back to resume your duties in a peace-time capacity'



A page from the diary Herbert kept and which his son Leslie painstakingly transcribed for publication as H.L.Cousins – His Book

Leslie was born in 1942. When he was 17 his stepfather wrote to PW Senior Partner Sir Thomas Robson, who had recently given a speech at the school where he was headmaster, recommending his stepson for employment and mentioning that the boy's father had worked for the firm. Leslie duly followed in Herbert's footsteps, arriving at Frederick's Place in 1959 as an articled clerk. Perhaps deliberately, as the firm's Second World War memorial plaque also contains the name Alan Edward Howorth, he was articled to Thomas Howorth.

Leslie and his wife Margaret have visited and driven on the runway at RAF Luffenham in Rutland, where his father spent his final posting. Leslie is also, somewhat belatedly, the proud owner of his father's medals. "A few years ago it was announced that descendants of people who flew in Bomber Command could apply for a medal clasp. When I applied for it they not only sent me the clasp but the medals, too. I realised my mother had never received them. Why? I have no idea.

"My mother and father hadn't been married long and she was no doubt scarred by his death. I believe she shut it down mentally and she never really talked to me about him in any meaningful way. However, in recent years I've had more time to search for material and it's amazing what you can find out."

During the Covid-19 lockdown in 2021 Leslie was surprised to find his father's personal diary among some old family papers, recording the months of January to July 1941. As well as technical military matters, the entries include many references to ordinary life for Herbert and Almer – shopping trips, nights at 'the flicks' – and the diary provides insight into the language, mannerisms and mundanities of the time.

After a painstaking transcription, Leslie arranged for the diary to be published as *H.L. Cousins – His Book*. The final, matter-of-fact but heart-breaking entry in July 1941 reads:

'Arrived at airfield at 8 and sat around, no one appearing much before 10. Got into planes about 10ish and sat for over ½ an hour till the formation took off – but only on a private stooge round and round for an hour. My machine gun still missing.

'Got home at 3ish and had tea, then Almer went off to Stamford with Mrs Gardiner. I wandered round the Hall gardens with WinCo and then came and read War and Peace, which arrived today.

'Strato cumulus and cumulus lumpy. W. wind.'

Leslie finishes the book with a poem of his father's which he found in a scrapbook:

*I'd sing you a song of the loveliest lips
That break in the curl of a smile
So swiftly sweet, then suddenly gay
As a rose that is born to beguile
I'd sing of your eyes, of your elfin brows
I'd sing of the charms of your hair
But sombrely sad, self-seeing I be
So I sing you a song of despair*

At the foot of another of his poems, Herbert dryly wrote: "Oh my God, did I do this?"



Almer and Herbert

Foster Raine



Foster Raine died aged 26 on 6 December 1942 while serving on the minesweeper HMS Trawler Kelt. Foster, who worked for Deloitte Plender Griffiths, was seriously injured by an explosion in Lagos Harbour, Nigeria. According to reports, he and another man 'jumped into the sea, swam ashore and reached hospital', but Foster died that night. He is buried in Yaba Cemetery, Lagos.

Foster grew up on the Scilly Isles with his mother and brother, his father having died towards the tail-end of the First World War. A tribute produced by Shebbear College, the school Foster attended in Devon, described him as 'a boy of unusual intellectual promise, cool, observant, precise, with a marked capacity for work and fun'.

Foster lived in Kent while working for DPG in London. In 2017, the Farnborough village website published an article about the installation of a new plaque on the local War Memorial dedicated to Signaman Foster Raine. His brother George attended the service with his daughter Sue Birch, preparing a tender tribute to his elder sibling which was published on the website. George wrote: 'Foster took five years of articles with a Sheffield firm of Chartered Accountants and, at the end of that time, qualified with honours. I did precisely the same a year later, but a simple pass – no honours!

'After qualifying, Foster moved to stay with an aunt in Kent. He lived here for three years, working at Deloitte Plender Griffiths in London until the war broke out. Like me he volunteered for the Navy. After three months training as a signalman he qualified and was drafted to Lowestoft, as I was, and from there to Harwich and the Marconi, an old coal-fired fishing trawler converted for mine sweeping.

'On my way down from Lowestoft to Sheerness we berthed for a night in Harwich. I looked out for Marconi, spotted her at the sea wall making ready for sea, and found Foster on board. We had time, before she sailed, for half an hour's chat, both of us probably realising that it might well be our last meeting. It was. We waved to each other as Marconi disappeared round the Felixstowe point for her night sweeping the East coast shipping lane.

'So that was my brother, Foster. He was a fine sportsman. He was also a tremendous, dedicated businessman, assured of a partnership with Deloitte Plender Griffiths had he returned from the war; a great character and, most of all to me – my dear brother.'

Photo from Shebbear College

Anthony Drake Coplestone



One of several members of 'The Fifty' to die in training rather than in action, Anthony Drake Coplestone worked for Price Waterhouse. A qualified barrister, Anthony, whose parents lived in Jersey, was killed in a plane crash near the Welsh village of Abersychan in the remote Brecon Beacons. He was 29.

On aircrewremembered.com, local historian Ken Clark, who has also written a booklet about the crash, shared some details from the research he has conducted.

Anthony, an RAF Pilot Officer, was on observation duty in one of 11 Bristol Blenheim light bomber aircraft on 22 September 1940. They had set off from their base at RAF Upwood in Cambridgeshire to conduct navigational training.

Residents in the Brecon Beacons recalled hearing a low-flying plane during the afternoon.

The aircraft crashed into the summit of Garn Wen in the south-east corner of the Brecon Beacons. First on the scene was a local policeman, who reportedly stayed overnight at the crash site to deter souvenir hunters.

The cause of the crash was recorded as pilot error. All three crew – Pilot Sgt Hubert Henry Wilson, Wireless Operator/Gunner Sgt John November and Anthony, died in the accident.

A memorial dedicated to the three young men was erected near the crash site in 2020.

Iorwerth Brian Evan Humphrey

Cooper Brothers' Iorwerth Brian Evan Humphrey joined the Royal Navy Volunteer Reserve and rose through the ranks to become a Temporary Lieutenant.

By 1944 he was the Commanding Officer of 750-ton HMT Birdlip, one of a fleet of small ships in the Royal Naval Patrol Service designed for the highly dangerous job of anti-submarine surveillance and minesweeping.

These trawlers were the subject of some ridicule for their size and minimal armaments and were apparently nicknamed 'Harry Tate's Navy', after a blustering music hall comedian. That reputation didn't stop their crews bravely attempting to keep the seas safe for the allied nations. In April 1943, HMT Birdlip contributed to the rescue of 97 crewmembers of the vessel British City of Singapore. Later that same month she rescued 61 crew from British Merchant ship Shapour.

In June 1944, as the tumult of the D-Day landings was occurring in Normandy several

thousand miles to the north, Birdlip and two other trawlers were escorting French merchant ship Saint Basile off the coast of Greenville, Liberia. In the early morning, a German U-boat submarine attacked the convoy. Birdlip was struck by a Gnat acoustic homing torpedo and sunk. Although other trawlers rushed through the waves to help and spent all night searching, 36 out of 51 crew died.

Two rafts of men set off for land. Reportedly among them was Iorwerth, but tragically he died of his injuries and was buried at sea, aged just 27. He is remembered on the Lowestoft Naval Memorial in Suffolk.



The Lowestoft Naval Memorial. Iorwerth Humphrey is among those listed

John 'Jack' Cunningham Meikle

One of the most distressing stories in terms of devastating family loss concerns that of John 'Jack' Cunningham Meikle, who worked for Deloitte Plender Griffiths. As detailed at www.newmp.org.uk, military service – and loss – ran deep in the family. Two uncles had been killed in the First World War.

Born in Tynemouth near Newcastle, John and his twin brother Robert appear to have been inseparable. They both served articles as trainee accountants with a firm in North Shields, both qualified aged 21 and both were taken on by prominent accountancy firms in London, John joining DPG.

In 1938 they joined the Territorial Army and when war broke out the following year they received their Commissions on the same day and joined the 1st Battalion Durham Light Infantry. They were the first non-regular officers to do so.

Sent to North Africa, they saw action in the Libyan and Egyptian campaigns. On 15 May 1941 during Operation Brevity, John was severely wounded at Fort Capuzzo, near the Libya/Egypt border, during an advance on the Fort culminating in a bayonet charge. His Commanding Officer, Captain Lees, attended to his wounds despite also being injured, but John sadly died sometime between 15 and 17 May. Unbelievably, so too did his brother Robert, on 16 May in the same action, when the position held by 'A' Company was overrun by German tanks and infantry.

The twins, whose parents lived in Monkseaton, Northumberland, were 24 when they died. John, whose bravery was Mentioned in Despatches in the *London Gazette* in December 1941, is commemorated on the Alamein Memorial, Egypt. Robert is buried at Halfaya Sollum War Cemetery, also in Egypt.



'John and his twin brother Robert appear to have been inseparable. They both qualified aged 21 and were taken on by prominent accountancy firms in London'

Here we pay tribute to other staff members from the firm who died during the war. In most instances we had only initials and surnames to investigate. Unfortunately, in several cases the names were too generic, or the military details too vague, for us to be precise about the person's identity, despite the names appearing on the memorials. We are indebted to Gareth Crabtree of PwC Manchester for helping us with this body of research.

EDWARD LLOYD AGUTTER was a Bombardier in the Royal Artillery. Born in 1914, he died in Italy on 3 December 1943, aged 29. Edward's parents came from Richmond, Surrey and he is buried in Italy.

JAMES FRANCIS ANDERSON, a Captain in the Royal Artillery Anti-Tank Regiment, died aged 28 in Germany on 6 September 1945. This was four months after the end of the war in Europe, making him the last man from PW to die while serving his country. Unfortunately, we have been unable to ascertain what led to James' death. He is buried in Reichswald Forest War Cemetery.

NICHOLAS ANSDELL, a Flying Officer with RAF Reserve, died aged 21 on 4 March 1945. The Lancaster Bomber he was piloting crashed in Lincolnshire with the loss of six crew after being shot at by a German plane. Nicholas, whose parents lived in Surrey, is buried in Alford Cemetery, Wiltshire.

REGINALD JOHN ANSTICE was a Lieutenant in the Leicestershire Yeomanry Field Regiment. Born in 1917, he died in northern Italy in 1944, aged 27, and is buried in Forli War Cemetery.

NORMAN ERIC AYRES, a Major in the 2nd Battalion of the Essex Regiment, died in 1944. He was the son of Wilfred and Rosina and husband of Audrey Ayres. He is buried in the City of London Cemetery and Crematorium, Manor Park.

DAVID DE BOWER BANHAM died on 10 September 1943. A Flight Lieutenant in the Royal Air Force Volunteer, the Oxford aircraft he was piloting collided with a Lancaster while attempting to land. One of those killed in the accident was a Naval cadet aged just 14. A vicar's son, David is buried in Upavon Cemetery in Wiltshire. At 34, he was the oldest of our men to die during the conflict.

CHARLES VERE BROKE, a Major with the Essex Yeomanry, was killed in Normandy on 6 August 1944. He was 32. The son of a Lieutenant Colonel and his wife who lived in Hampshire, Charles is buried in Brouay Cemetery in France.

JAMES FREDERICK CODDINGTON died aged 23 on D-Day: 6 June 1944. James, whose parents came from Suffolk, had volunteered for Airborne Forces and qualified as a glider pilot in the Army Air Corps. He and his No2 were killed when their glider crashed at St Aubin d'Arquenay. He is buried at Ranville War Cemetery.

JOHN DODGSON DODD, a Pilot Officer in the RAF Volunteer Reserve, died aged 27 on 13 December 1940. Soon after take-off from Sumburgh in the Shetlands, the Blenheim he was flying in collided with another aircraft and fell into the sea, with the loss of all 10 crew. John is remembered on the Runnymede Memorial.

GERALD BENSON FALLER of the Coldstream Guards, died in France aged just 20 on 12 August 1944. Gerald, whose parents lived in Woking, Surrey, is buried in the Bayeux War Cemetery in Normandy.

BRIAN BERNARD MELROSE FINNIGAN, a Sergeant in the Royal Air Force, died on 16 May 1944. Aged just 19, he was the youngest of our men to die in the conflict. The son of Brian and Alison Finnigan, Brian was originally from Chelsea. He is buried in Middleton Stoney (All Saints) Churchyard in Oxfordshire.

JOHN HUMPHREY KYRLE GILBERT was a Company Quartermaster Sergeant in the East Surrey Regiment. Born in London, he was killed aged 21 in France on 20 May 1940. The son of Captain Humphrey and Margaret Gilbert of Hertfordshire, John is buried at the Abbeville Communal Cemetery Extension on The Somme.

JOHN 'JACK' LEONARD GILMAN, a Sergeant in the RAF Volunteer Reserve, died on 19 August 1941, aged 24. Returning from a bombing mission to Cologne, the aircraft Jack was in was seen to be in flames before crashing near the village of Laxfield in Suffolk. Jack is buried in Birkdale Cemetery, Southport.

'At 34, David De Bower Banham was the oldest of our men to die during the conflict'



David De Bower Banham



James Frederick Coddington
Photo: www.paradata.org.uk

HENRY BASIL HARRISON, of RAF Volunteer Reserve, died on 13 April 1943 when the Whitley aircraft he was flying in as a trainee pilot crashed in Yorkshire during a night exercise. He was 22. Henry, whose parents came from Sunderland, is buried in Hexham Cemetery.

WILLIAM G HOLNESS, a Lance Corporal in the 70th Battalion of the Middlesex Regiment, died on 12 July 1941 aged 20. The son of George and Emily Holness, he is buried in the Brookwood Military Cemetery in Surrey.

JOHN CHARLES RICHARDS HOMFRAY, a Captain in the 2nd Armoured Battalion of the Welsh Guards, died on the 3 August 1944 fighting in France. He is buried at the St. Charles de Percy War Cemetery. Originally from Glamorganshire, John was the son of Herbert and Hilda Homfray.

ALAN EDWARD HOWORTH, a Captain in the Royal Artillery, died in Italy on 16 October 1943, aged 23. Alan, who is buried in Naples War Cemetery, was a relative of Price Waterhouse partner Thomas Howorth and his wife Alice. Gerald Faller, Alan Dickinson and Robert Waterhouse were also related to PW partners.

WILLIAM LAWRENCE KING, a Flight Lieutenant with RAF Volunteer Reserve, died on 22 January 1943 when the de Havilland Mosquito light bomber he was flying in crash landed in Wiltshire. He was 31. William is buried in St Paul's churchyard, Langleybury near Watford, hometown of his parents.

GEOFFREY WILLIAM LEAN was born in 1913 in St. Leonards-on-Sea, Sussex. A Pilot Officer in the Royal Air Force Volunteer Reserve, Geoffrey was killed on 23 January 1943, aged 30, when the Wellington in which he was a navigator crashed. He is buried at the Bridgwater Cemetery in Somerset.

DAVID ERNEST HARVEY MURRELS, a Sergeant in the 247 Squadron of the Royal Air Force Volunteer Reserve, died in Germany on 16 June 1945, a month after the end of the war in Europe. Aged 20, he is buried in Hamburg Cemetery.

SIR LIONEL FRANCIS PHILLIPS, a Captain in the Royal Artillery, was killed in action on 6 July 1944 aged 30. A baronet, he was the son of the British-born South African mining magnate and politician of the same name.

JOHN JAMES HENRY PYL served in B squadron of the North Irish Horse within the Royal Armoured Corps as an Acting Lieutenant. Born in 1917, he died at the age of 27 on 23 May 1944. The son of John and Beatrice Pyl, John is buried in Cassino War Cemetery in Italy.

DOUGLAS FREDERICK SNOWDEN, a Captain in the Queen's Royal Regiment (West Surrey), was killed in action on 8 October 1944. He is buried in the Uden War Cemetery in the Netherlands.

RICHARD OWEN PRICE STEEL died on 24 May 1940 on The Somme. Richard, aged 26, was a Second Lieutenant in the 9th Queen's Royal Lancers. He is buried in Dreuil-Les-Amiens Churchyard, France.

ROBERT NICHOLAS WATERHOUSE, a Lieutenant with the Royal Artillery, was killed at an observation post in Belgium on 12 January 1945. He was 29. The grandson of Alfred Waterhouse, the illustrious architect brother of PW founder Edwin Waterhouse, Robert is buried alongside a Captain Alan Brown at Hodister (Jupille) Churchyard in the Ardennes.

ROBERT REAH WHYTE, a Lieutenant with the Royal Naval Volunteer Reserve, was one of 95 crew who died when a German submarine torpedoed the frigate HMS Goodall in the Barents Sea off the north-west coast of Russia. The attack occurred on 29 April 1945, just nine days before VE Day. Robert, who was 29, is remembered on the Chatham Naval Memorial.

'Sir Lionel was the son of a British-born South African mining magnate and politician'



Sir Lionel Francis Phillips
© National Portrait Gallery



Douglas Frederick Snowden



PRISONERS OF WAR

At least two of the people from our legacy firms who died during the conflict succumbed to the immense strain of life as Prisoners of War.

John Aubrey Hollick



John Aubrey Hollick, a Lieutenant with the Loyal Regiment of the Reconnaissance Corps, died in the East China Sea on 2 March 1945. He was 31.

The primary function of the Reconnaissance Corps was to provide tactical information for the infantry. Most men served as drivers, wireless operators or mechanics. John's son Richard, contacted during research for this book, was too young to have known his father, but he kindly provided some detail about John's war service and PW career.

"My father was indeed a Price Waterhouse employee – I even have a letter from the firm dated 29 April 1946 addressed to my grandfather, who seems to have been trying to persuade them to pay some superannuation money – which they generously did though they had no such plan. My grandfather obviously tried to get them to promise to hire me when I became old enough to work (at the time I was four), a proposal they elegantly dodged.

"My father was born on 30 April 1913 in St Anne's-on-Sea, Lancashire. He was captured at the fall of Singapore. After some time in a prison camp there he and others were transferred to a camp in Formosa (Taiwan) where he fell ill, having refused to divulge some military information the Japanese wanted.

"The prisoners were being transferred by (crowded) ship to Japan when he died, in the East China Sea. His medical 'attendant' wrote to my mother (born Anne Roxburgh Logan): '... there is no doubt about it that his imprisonment impaired his health and contributed to his subsequent death from Landry's Ascending Paralysis, which might be regarded as a late complication of Beriberi which [he] had for some time'."

Richard, who lives in the US but grew up in Scotland after the war, adds: "Other correspondents pay tribute to my father's integrity and honesty, his willingness to help all and any. They allude to his Christian faith, which seems to have been strong (and has skipped this generation). He was a reader, and we had a bookcase full of his books, as well as watercolours he painted. Without being an 'artist', he was a talented draftsman."

Like Richard, John's two grand-daughters and four great-granddaughters can take pride in knowing his memory lives on in these pages as well as on the PW memorial at our 7 More London office.

"He fell ill, having refused to divulge some military information"



Richard Hollick's possessions relating to his father include this letter posted from a prison camp back to Richard's mother in Scotland

Alan Russell Dickinson

Alan Russell Dickinson died while incarcerated by the Germans in Poland. Leeds Beckett University student Ben Campey conducted the bulk of this research into his ultimately tragic war-time experiences:

A relative of eminent PW partner Arthur Dickinson, who did much to establish PW in the USA, Alan was a member of the Friends Ambulance Unit attached as a volunteer to the 8th British General Hospital. As a prominent Quaker he joined the FAU in the early days of the war, writing: "I wanted to be in the section of the Unit that would have the best opportunities of proving its mettle. I wanted to live vividly for my ideal and if necessary, die for it" (quoted in work by A. T. Davies. 1947: *Growth and Fulfilment*).

Alan served at a hospital in Salonika, Greece, where he worked as the hospital clerk. On 27 April 1941 he was captured and transported to a camp in Lamdsorf, Silesia (today in Poland) and then to another camp, also in Poland. During his time as a POW (Note: being non-Military, there is some conjecture as to whether FAU members were officially regarded as Prisoners of War), he took on responsibility for running a library and studied for the Intermediate and Final Examinations of the Institute of Chartered Accountants.

Serving as a Civilian Medical Orderly he was one of 17 members of the FAU to die in service. Under international law he was eligible for repatriation, but Germany's refusal to allow this for Dickinson and six other FAU members remains unexplained.

Alan died on 23 December 1943, aged 28, at Conradstein, Stargard in modern day Poland. Cause of death was sepsis following decubitus (acute bed sores), but the camp at Stargard was well known for the euthanasia of the mentally ill so the reported cause of death is somewhat mistrusted.

After the war he was buried at Conradstein Institution Cemetery, Poland: grave no. 371. In 2015, the Commonwealth War Graves Commission (CWGC) accepted Alan's name onto a Roll of Honour.

"I wanted to live vividly for my ideal and if necessary, die for it"



© Britain Yearly Meeting



Alan, pictured right, assisting in a convoy in Finland in 1940

© Britain Yearly Meeting



Badge worn by members of the Friends Ambulance Unit

© Britain Yearly Meeting

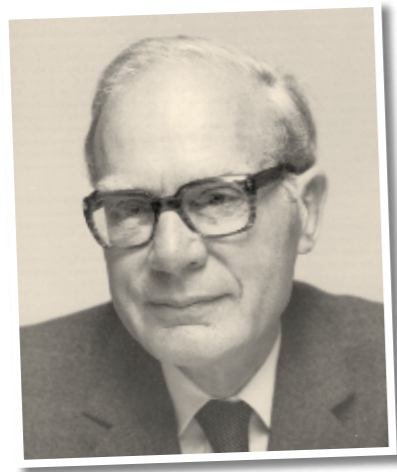
Eric Meade

By the 1980s, Eric Meade had risen all the way to the role of Senior Partner at legacy firm Deloitte Haskins & Sells.

Some 40 years previously it was his ingenuity as a POW in Germany, after he was captured at Anzio in Italy, which set the ball rolling on a remarkable career. “In such a place you are closely guarded,” he explained to *Reflections* magazine in 2004. “Luxuries and even small comforts were strictly forbidden. Inevitably some people succumbed to privation and hunger. There is little you can do to mitigate the adversity. But you can do things to maintain your morale and self-esteem.”

After a failed tunnel break-out, Eric decided to spend his incarceration studying for his accountancy exams. “It was a tough challenge. Many of my notes had to be made on toilet paper that had been begged, borrowed and stolen. Not being a smoker helped. My stockpile of tobacco gave me the currency that I needed to buy pencils and other materials. I was fortunate that there were a couple of fellow prisoners who had been accountants before the war. One of them tutored me once a week. There were endless hours I could devote to study and I really applied myself. I completed the equivalent of five years’ study in accountancy and taxation in the space of only eight months.”

In 1945, back on home soil, Eric took the final examination for the Society of Incorporated Accountants. All the hard work under extreme circumstances paid off. He passed with flying colours, joined Deloitte Plender Griffiths in 1950 and went on to lead what was by then DH&S, from 1982-85. As a former colleague wrote after Eric’s death aged 92 in 2016: “Eric was an old-fashioned professional, in the best sense of those words. He didn’t need an ethical code to follow – doing the right thing was hard-wired into his DNA.”



“My stockpile of tobacco gave me the currency that I needed to buy pencils and other materials”

David Bogie and Michael Wittet

Graham Smart & Annan was an Edinburgh firm of accountants which merged with Deloitte & Co in 1973. GS&A’s Senior Partner was David Bogie, who spent five years of the Second World War as a POW.

Like Eric Meade, Bogie used the great swathes of tedium to good effect, drafting a technical book, *Bogie on Group Accounts*, on the back of cigarette packets. These were sent to Edinburgh for typing up through the Red Cross – but apparently only after German prison camp authorities were satisfied that the complexities of discussing consolidated accounts did not constitute a sophisticated code for military secrets!

The book was published in 1949 and Edinburgh University awarded Bogie a PhD in recognition of this magnificent achievement.

Bogie tutored a fellow POW, Michael Wittet, who took his professional exams while detained in the notorious Colditz camp. Wittet also became a partner with our legacy firm through the Graham Smart & Annan merger.

‘Bogie on Group Accounts was drafted on the back of cigarette packets’



Michael Wittet spent a period of time at the infamous Colditz Castle

Harry Mounsey

Harry Mounsey and his brother Arthur, junior staff at PwC legacy firm Lewis & Mounsey in Liverpool, signed up for the army a month before war broke out in September 1939.

Harry joined 234 Medium Battery of the Royal Artillery, 68th (4th West Lancs), while Arthur joined 106 Regiment of the Lancashire Hussars Royal Horse Artillery. Tragically, Arthur was killed in Crete, while Harry served in North Africa and Crete before being taken Prisoner of War. He escaped but was recaptured and imprisoned until the camp he was in was liberated.

When Harry came home in April 1945 and re-joined Lewis & Mounsey, he weighed 6 stone, had lost 85% of his hearing through artillery shelling and had six teeth left. While at Brunswick Prisoner of War Camp, a number of the men committed to the formation of a Boys' Clubs in their hometowns once they returned to normal life. These were subsequently founded in Liverpool (Brunswick Youth Club), Glasgow and London and remain active to this day.

'When Harry came home he weighed six stone and had six teeth left'



Harry kept a diary which his son, Jonathan Mounsey, transcribed and kindly shared with us. Here are some edited extracts:

1 October 1940	Left Liverpool bound for Egypt.
25 November 1940	In the Western Desert and was in Tobruk when that fell.
23 March 1941	Set sail for Greece.
24 April 1941	Crete. Harry awoke one morning to find that under a nearby olive tree was his brother Arthur. Arthur was killed a few days later by a German attack.
1 June 1941	British Troops evacuated from Heraklion. Harry was on a destroyer, "Decoy", and travelled to Alexandria. Action in the desert & eventually to Tobruk again.
21 June 1942	Captured by German army.
10 July 1942	By air to Italy to Prison Camp PG21 – Chieti.
24 September 1943	Taken to Prison Camp PG78 Sulmona and later packed into cattle trucks to head to Germany.
1 October 1943	Harry and another prisoner made a hole in the side of the wagon and escaped.
4 November 1943	Re-captured.
10 December 1943	Arrived at Prison Camp Oflag VIIIIF.
7 May 1944	Arrived Oflag 79 – Brunswick – Germany. An Officers' Prison Camp next to Brunswick Airfield.
24 August 1944	Americans bomb Brunswick Airfield, bombs land in Oflag 79.
10 February 1945	No more Red Cross parcels & rations cut to 3 potatoes plus one soup per day.
12 April 1945	US Troops liberated the camp.
8 May 1945	Victory in Europe Day.

Harry rose to become Senior Partner of the Liverpool office of Harwood Banner, with which Lewis & Mounsey merged in 1946, as well as holding national board roles with the firm. This, despite the considerable challenge of recommencing his studies immediately after the war. He and another couple of Liverpool students knew of a talented accountancy tutor, Ronnie Anderson, and set out for North Wales to find him. They persuaded him to tutor them through their exams, the impetus for Ronnie to establish residential accountancy courses at what would become the famous Caer Rhun Hall in Conwy. Jonathan Mounsey, who followed his father's footsteps into the profession, can testify to the effectiveness of their 'crammer' courses!

AT THE OFFICE

On home soil, everything from bombing raids to staff shortages and the partial relocation of our London headquarters – to Highgate (PW), Caterham (DPG) and East Grinstead (CB) – caused massive disruption.



Bomb damage to Frederick's Place, the City home of Price Waterhouse

Fire-watching and air raid duties became part of the job description. Two members of staff at DPG were killed doing the former, while J.J. Waite, a retired British former partner of PW South America, was killed in a motor accident during a black-out. [LBU's Dr Irving notes that 1940 remains the most dangerous year on the British roads – remarkable considering how few cars there were and that petrol was rationed].

Price Waterhouse's head office at Frederick's Place was damaged in 1941 by a 'basket of incendiaries' and again during a bombing raid in 1944, while the Manchester office of Alfred Tongue & Co, which later merged with DPG, was completely destroyed in 1940.

PRICE, WATERHOUSE & CO.

The end of the line for the 'PW comma'

A section in the historical work, *Coopers Brothers 1854-1954*, provides a useful overview of life at the George Street head office during the war:

'The years 1939-1945 were something of a nightmare from the point of view of the administration of the firm. The partners who were left carried on the business with a few permanent members of the staff and a large number of temporary staff of both sexes. Many clients evacuated their offices into country districts which led to difficulties in attending to carry out audits, and the work which clients presented for examination and audit was much less satisfactory because their own permanent staffs were at the war.

'Communications were far from good and there were continual interruptions during certain periods of the war by enemy bombing. The firm kept duplicates of all important papers, which added a further administrative burden. Added to this, members of the firm's staff were required to do Home Guard and fire-watching duties after they had left the office, which made inroads into their sleep and stamina.

'The taxation department was moved in its entirety to East Grinstead in Sussex, and members of the taxation staff moved their homes into the vicinity. This had the dual advantage of lessening the interruptions by bombing and of removing clients' taxation papers from the greater risks of destruction by fire and bombing which existed in the City of London.

'As events turned out, the premises in George Street did not suffer any serious structural damage, though windows were broken and interior partitions damaged on more than one occasion. In this respect the firm was fortunate, as large areas in the immediate vicinity of Walbrook and St. Swithin's Lane were razed to the ground, and the whole of the Bank Tube station collapsed as a result of a single enemy bomb which fell in the middle of the roundabout outside the Bank of England.

'It is a great tribute to the partners and staff who remained to carry on the business that the firm survived this difficult period so well. The quality of the firm's work naturally suffered, but considering these times, a high standard was maintained. The trials and troubles of the war nevertheless brought advantages. The younger partners, either through service in the Forces or appointments in Government departments, acquired experience in the handling of men and the practical administration of large organisations which would not have been possible in the cloistered atmosphere of a professional office.'

In a detailed chapter about the war in *True and Fair – A History of Price Waterhouse*, author Edgar Jones uncovered some measures unique to the period.

Partners and managers were advised not to congregate in the same shelter during an air raid; to keep up morale, a war bonus was introduced in 1941 which raised salaries by 10 shillings per week; typists were to use a single line space on documents of more than one page, paper being in short supply; and time lost through air raids would be charged to clients. Jones dryly wrote that the client response to this last measure went unrecorded. Perhaps most unusual of all, the comma was dropped from the official title of Price, Waterhouse & Co. Newspaper columnists joked that this too was an economy measure!

Mary Banyard worked in the Registration Department for Deloitte Plender Griffiths at 5 London Wall throughout the war, having joined the firm in 1940. In a 1977 edition of the staff magazine, she recalled her war-time experiences:

“We usually went for a coffee to a nearby A.B.C or a Joe Lyons, and discussed the war in general. I remember vividly the first V2 rocket, which fell when I was in the A.B.C in Moorgate one lunch hour. It was quite eerie and frightening as there was not a sound before it fell, just clouds of dust all over our meal and several seconds later a terrific noise as the windows were blown in. We were almost blown across the restaurant and were very lucky not to be hurt as there was considerable damage.

“We were often forced to work in the basements of our clients but somehow the work was finished, enabling us to leave as early as possible as we never knew how long it would take us to get home owing to the dislocation of the railways by enemy action.

“When I was working on a client in the London Wall offices and the air raid sirens went, our refuge was the cupboard under the stairs just outside the Registration Department. It was not very large so if it was full we all crawled under a very substantial table in our room instead. We could have gone to the basement but as we were on the third floor we preferred to stay where we were.

“Gradually, some of the clients moved their offices into the outskirts of London as the air raids became worse. We used to go to the Attock Oil Company, which moved to St George’s Hill Golf Club at Weybridge, where we worked in a huge baronial hall amongst suits of armour. The Union Cold Storage evacuated to Banstead, the United Railways of Havana to Virginia Water and another company to Guildford. But the place I liked going to best was a client who moved to Upper Court at Cobham, a beautiful old mansion. We left there one day and were waiting for the bus to take us to Esher when the air raid warning went and the flying bombs were overhead. Luckily for us a United Dairies milk float stopped and gave us a lift as far as the Kingston by-pass at Tolworth. It was quite a novelty.”



London Wall Buildings – other than flooding, DPG’s headquarters at No5 miraculously escaped serious damage

From *Deloitte & Co, 1845-1956*: ‘The firm has much reason to be grateful to the staff for the way in which they carried on, often under almost insuperable difficulties and danger.

‘During the sixty-seven nights of continuous air raids in 1940-41, and in 1944 and 1945 when the enemy used flying bombs and rockets, the railways into London were severely damaged and the main line termini often rendered unusable for weeks on end.

‘Those who succeeded in reaching the City on the morning of 11 May 1941 will carry throughout their lives a vivid recollection of the effects of the tragic events of the previous night. [The raid on 10 May was the heaviest on London during the war]. A large area not far from the office was razed to the ground. The office itself miraculously escaped serious damage although the rest of London Wall Buildings was almost wholly gutted by fire. Swansea Office was completely destroyed.

‘The partners persuaded (Senior Partner) Lord Plender, then approaching 79 years of age, to leave London and he spent the war years at Torquay. His London and country houses were both rendered uninhabitable by bomb damage.’



Extracts from *Price Waterhouse and Myself* by partner Sir Thomas Robson:

‘In December 1940 the Germans carried out a heavy night raid with incendiaries which set the historic Guildhall on fire and did extensive damage in the northern part of the City. This threw out of work a large number of clerks and bookkeepers, and as I was then responsible for the engagement of staff, I recruited some of these male and female clerks to give a modest relief in the staff shortage.

‘Another consequence of that raid was the realisation of the need for fire precautions and for members of the firm and its staff to take turns working at night in teams of fire-watchers. The importance of this service was evident when in 1941 another incendiary night raid destroyed the Mercers’ Hall which abutted on the backs of the houses in Frederick’s Place opposite to our office. Our team on duty that night fought the flames with stirrup pumps to prevent those houses from being destroyed also. Had they not succeeded the fire would almost certainly have destroyed our offices too.

‘The water pressure in the supply mains became almost exhausted but our team managed to get supplies from the Midland Bank in Cheapside, which had a well of its own. With great courage and determination the team succeeded in their objective of preventing further spread of the fire. The situation had become so serious at one point that those of the small team who could be spared devoted themselves to the collection of our typewriting machines from all over the office. These machines would have been irreplaceable in the conditions of wartime shortage. After more bomb damage at the office, one typewriter belonging to a neighbouring company was blasted on to PW’s roof. It was later delivered to its owner, cleaned and serviced.

'On October 5th 1944, one of my duty nights, I was working at my desk in the office when there was an alert and a bomb's engine could be heard as it approached. The engine stopped when, as it seemed, the infernal machine was over our office: this required a swift move to get away from windows and the danger of broken glass from blasted panes. So I dived under my table, only to realise that the bomb must have gone on to hit some other target.

'The following night saw a different story for Frederick's Place. A flying bomb, of which an air-raid warning was given, was on its way and stopped as its fellow had done on the previous night. But, unlike its fellow, it crashed down on Old Jewry on or near the City Police headquarters and exploded with great violence.

'Old Jewry and Frederick's Place were a shambles and No1 was a ruin which could only just be entered, from the street or by the inter-communicating door on the 3rd floor, a risk which the staff who were on fire watch or arrived for duty on Saturday were taking without consideration of their own safety in order to remove books and papers and typewriters from No 1 to No 3.

'Providentially when the air raid warning had been sounded, most, if not all of the night watchers were in the basement for a game of billiards.'

A poignant anecdote of Sir Thomas's concerned staff member Leonard Shaw, who was put in charge of air raid precautions and who 'carried on that work magnificently throughout the war'. Shaw went on to become a partner and head of the Management Consulting Services group but, tragically, was murdered during a robbery on his way to catch a train home at London Bridge station in November 1968.



Leonard Shaw

Diary entry by an employee (anon) of Liverpool-based legacy firm Lewis & Mounsey:

'On 2 May 1941 the office suffered badly from bomb blast and the staff spent the Saturday morning attempting to clear the glass, but it was a waste of time for the building caught fire on 3 May and was completely destroyed.

'Precautions had been taken to transfer most of the Trust books to Mr W E Mounsey's house at Hoylake. The most recent copies of cashbook entries had been lodged daily in a tin box kept in the basement at 13 Harrington Street. This building was severely damaged but I succeeded in crawling through a window and (recovering the tin box). A feature of the recovery of the cash balance book was that although ink figures were unreadable, the pencil figures stood out clearly.'

From autumn 1983's *PW Reporter* came a tale of a magnificent man somewhat lost and confused without his flying machine:

'Partner Tony Bayliss' first contact with Price Waterhouse was in 1944. As a bomber pilot on leave in London during WW2 he was in the City one day when the engine of a flying bomb cut out right over his head. He dived for cover into the nearest doorway, which happened to be 3 Frederick's Place, much to the amusement of the commissionaires and a group of secretaries, who knew that once the engine stopped, a flying bomb glided for several miles before exploding. Tony, stationed on a remote Norfolk airfield, had never been on the receiving end of an aerial attack before.'

'Providentially, when the air raid warning had been sounded, most, if not all of the night watchers were in the basement for a game of billiards'

Interviewed in 1976 by *PW Quarterly* prior to her retirement from the Nottingham office, Hilda 'Dill' Cheetham reflected on the war years which rapidly followed her appointment as a secretary in 1938:

"Being a newcomer I was embarrassed by the necessity as a member of the ARP (Air Raid Precautions) to ask for time off to help distribute gas masks to some of the very old and the very young of this city. For September 1938 was the time of Munich and the uneasy peace which Mr Neville Chamberlain obtained for us.

"Towards the end of August 1939, many of the clerks and my own boss, Mr P. F. Granger, disappeared from the professional scene to join their territorial units. I remember Mr Granger hastily clearing up outstanding matters and giving me various instructions, commenting that he thought he might 'have to be away for a few days.' When he returned six years later I was secretary to Mr. Frank Pragnell, the senior partner. In the interim, I had worked for various managers and partners, some evacuees from London and three 'elderly' (aged about 40!) ladies who had been with the firm before marriage and who had returned to help the war effort. It is difficult now to realise that up to the war, female members of the staff were compelled to leave if they got married. By the end of 1942 the girls were being conscripted into the ATS (Auxiliary Territorial Service), WAAF (Women's Auxiliary Air Force), WRNS (Women's Royal Naval Service) and various forms of war work.

"My eminent colleague Miss Garratt prevailed upon us to knit socks and scarves for the boys in the forces. This was in addition to undertaking fire watching duty at the office outside hours, which at that time included an additional day per week worked as compulsory overtime."

"Being a newcomer I was embarrassed by the necessity to ask for time off to help distribute gas masks"



More chaos at 'Fred's Place', this time in October 1944

"When the air raid sirens went, our refuge was the cupboard under the stairs just outside the Registration Department"

14 George Street was still home to Cooper Brothers after 90 years and two World Wars



‘We can only imagine that Miss Fabes would have felt pride to see her name on the Cooper Brothers Roll of Honour. Let us hope that she was made aware of her inclusion’



A. C. ENRIGHT R.N.
Miss S. FABES W.A.A.F.
D. A. FINLAY R.F.C.

‘MISS S. FABES’

The Cooper Brothers Roll of Honour, today found in PwC’s Embankment Place office, provides the names and service details of staff and partners who served during the Second World War, noting those who were wounded or killed.

It is a fascinating record and was the starting point for students from Leeds Beckett University to begin researching the life and career of a staff member identified only as ‘Miss S. Fabes’. She is the sole woman mentioned on this memorial or those of Price Waterhouse and Deloitte Plender Griffiths, and is listed as having served in the Women’s Auxiliary Air Force (WAAF).

We were unable to find any other records for Miss Fabes within the PwC archive but were intrigued by what lay behind this sliver of information. She was one of over half a million women to don a military uniform during the Second World War. Here we introduce the WAAF and speculate as to how Miss Fabes would have experienced her service.

Who was Miss Fabes?

There remains a question mark over the identity of Miss Fabes, although we have located a possible match using family history databases. To narrow it down, we worked on a series of assumptions based on the Roll of Honour. These were: that her name was spelt correctly, that she was unmarried, that she did not die during the war, was relatively young (most women in the WAAF were aged 18-40) and lived in or near London.

This brought us to a Sylvia Fabes who was born in Lewisham in May 1926 and died in 2008. The school leaving age was 14 at this time, so it is likely that as a teenager she began work for Cooper Brothers during the war, before leaving to join the WAAF in 1944. Single women had by this time become established in British accountancy firms as secretaries, telephonists and typists, although most firms ruled that women should leave on marriage. It is therefore unlikely that Miss Fabes returned to Cooper Brothers, as records show that she married a serviceman in 1947, most likely soon after they were both demobilised.

The WAAF

The Women's Auxiliary Air Force was set up in June 1939 to free RAF personnel for front line duties. Those who joined initially served as clerks, catering staff and drivers, but the range of duties carried out by the WAAF expanded as the war progressed. These included mechanical and engineering jobs, the operation of barrage balloons, the production of meteorological reports, the interpretation of aerial photographs, radar reporting, the interception of codes and the plotting of enemy attacks.

Unlike the other auxiliary services, the WAAF came under direct command of the RAF after 1941 and those enlisted served as members of RAF Commands, not as members of all-women units. The women lived and worked alongside the men, wearing almost exactly the same uniform, save for a skirt instead of trousers. All had to adapt to the realities of service life, from basic facilities to frequent inspections.

Despite the mixing, gendered ideas were still important. The WAAF used a separate ranking system from the RAF and women's pay was limited to two thirds of the men's. Members of the WAAF were also ineligible for aircrew duty, except for a small number of nurses. Requests from the RAF's maintenance command that WAAF flight mechanics ought to have flight experience were quietly ignored.

The WAAF gained its prestige from its proximity to the RAF. This was often strong enough to override dissatisfaction with the work itself, which could be every bit as monotonous as clerical work in the civilian economy. Most women in the WAAF believed that they were playing a vital role.

These messages were reinforced by official publicity promoting the WAAF. Posters and pamphlets were used to attract volunteers before women became eligible for conscription in 1941 and were retained thereafter as a way of promoting different options for service. Publicity for the WAAF commonly invoked its transformative potential. Glamorous women were portrayed in uniform, working alongside RAF air crew. Some of the posters were deliberately stylised to look filmic, while others used cutting edge photomontage techniques. Other forms of wartime media painted a similarly glamorous picture.



© IWM

What might war have meant for Miss Fabes? The questions around her identity make it impossible to recreate her service. But we can speculate using sources left by other members of the WAAF.

Because of her age, it is likely that Miss Fabes was conscripted into uniform, as unmarried women were 'called up' for war work from December 1941. If so, she must have selected the WAAF over industrial work or another auxiliary service. Her decision is likely to have been influenced by the identity of the WAAF forged by official publicity and media portrayals.

Interviews and memoirs suggest that a significant number of recruits saw the WAAF as a way to escape the mundane nature of 'civvy life' in wartime. It is not a stretch to imagine that Miss Fabes regarded the WAAF as a more exciting prospect than clerical work. If so, the reality of wartime service may have come as something of a surprise. A 1941 report written for the social research project 'Mass Observation' noted that WAAF women often found themselves frustrated and bored by the routines of military life. Homesickness was also said to be common as most were staying away from their parents for the first time. The report provides real insight into the day-to-day experience on an RAF base and was itself written by a young Londoner, Nina Masel, who had been employed by Mass Observation before joining the WAAF.

The report also considered the way WAAF recruits viewed their service. Masel noted that many joined up because of a feeling of "being out of it" and stressed that:

"The war" means something deeply personal to the WAAF. It's "our war". "We're" fighting it. RAF successes are personal ones. And tragedies ... are always seen from the personal angle of "our boys".

If, as is possible, Miss Fabes met her future husband while in the WAAF, this feeling is likely to have been magnified.

Interviews carried out in the 1990s with former members of the WAAF suggest that these feelings carried into later life. The women commonly drew distinctions between their experiences and civilian life, with one telling the historian who interviewed her that: "It's wonderful ... that I can talk to someone who's interested. One can't speak to a civilian in the same way."

We can only imagine that Miss Fabes would have felt pride to see her name on the Cooper Brothers Roll of Honour. Let us hope that she was made aware of her inclusion.



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'WAAFs lived and worked alongside the men, wearing almost exactly the same uniform, save for a skirt instead of trousers. All had to adapt to the realities of service life, from basic facilities to frequent inspections'



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'The scheme became a model for forms of non-food rationing in the UK and was retained until 1949'

CLOTHES RATIONING

The impact of the Second World War was felt in all aspects of life, including in the nation's wardrobes.

The expansion of Britain's military transformed the textiles industry as raw materials and labour were geared towards the production of uniforms, tarpaulins, camouflage netting and tyre components. This transformation depended on an unprecedented level of government direction over the economy – and drew on the expertise of accountants.

As explained in Edgar Jones' *True and Fair*, Ted Parker, a pre-war manager at Price Waterhouse, was one such figure. Parker was seconded to the Board of Trade in 1940 after a brief stint in uniform as a member of the Territorial Army. He took charge of a small team of accountants who were charged with implementing the system of industrial controls over textiles for civilian uses.

As the war went on, government controls were expanded and tightened. In 1941, with international trade fractured, Parker's team was asked to devise a consumer rationing scheme for textiles.

Clothes rationing was introduced on Sunday 1 June 1941. To avoid hoarding, the announcement came as a complete surprise – with *The Sunday Express* newspaper describing the scheme as 'One of the most closely kept secrets in British history'.

The scheme worked by allocating all types of clothing a value in 'points' to reflect the amount of material and labour needed in its production. This value was divorced from the monetary cost of the clothing, so a man's shirt was worth eight points regardless of whether purchased from Burton's or Savile Row. All adults were initially given an allocation of 66 points per year, although this was tightened as the war progressed.

Wartime Home Intelligence reports show that clothes rationing was generally welcomed by the public. But there were various complaints by those required to purchase workplace clothing and concerns that cheaper clothes tended to wear out more quickly.

Despite these grumbles, the scheme became a model for other forms of non-food rationing in the UK and was retained until 1949. Parker remained at the Board of Trade until October 1945 when he returned to Price Waterhouse. He became Senior Partner of the firm in 1965 and was knighted in 1974.



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Home Intelligence notes

The following notes were taken from Home Intelligence reports found by searching 'Clothes Rationing' on www.moidigital.ac.uk

With thanks to LBU students Jack Binns, Niamh Craven, Joseph Curran, Rohan Dhaliwal, Jack Dudding, Jenny Holdsworth, Emily Keane, Daniel Kellington, Lucy Maguire and Molly Whittaker for their research.

3 July 1940	St. Pancras: "Chief reason for non-evacuation among very poor is that parents cannot afford clothes and shoes needed by children in the country." I.e., clothes already scarce for some.
4 June 1941	<p>There is "smug satisfaction" on the part of those who have had enough money and foresight to lay in a good supply already, but in poorer families there is a feeling of slight dismay, though this has been to some extent lessened by a realisation that equality of distribution is the real object of the scheme.</p> <p>Three practical problems which have already emerged are:</p> <ol style="list-style-type: none"> Members of the forces who are discharged after many years of service have no civilian clothes whatsoever. For a moderately complete outfit, 161 coupons are needed. Soldiers are already seeking help on this point at Citizens' Advice Bureaux. Foster parents of evacuated children often cannot buy children's clothing in the country. Yet if they send the ration books to the parents in the towns, postal and other delays may prevent their getting the children's food rations. Parents of children, evacuated to America are, at present, allowed to send up to £10 worth of clothing out of the country. Since these children have no ration books, the parents are asking about the position, and whether any special arrangements are going to be made.

15 September 1941	The arrangements for rationing baby clothes “are regarded as unsatisfactory – coupons are not granted to the mother in sufficiently good time before the baby’s birth”.
17 December 1941	‘A feeling that the present system works out to the advantage of the wealthy, as poor people buy cheaper clothing which does not last long.’
11 February 1942	<ul style="list-style-type: none"> • Farm labourers and working women “hard hit” by the high prices, inferior quality and coupon value of woollen socks and stockings.
18 February 1942	There are still complaints from men in the chemical industries that they cannot eke out their clothing coupons; and from people engaged in dirty work which damages clothes, even through overalls.
18 June 1942	Loss of clothing cards: suspicion continues to be reported that the frequent loss of clothing cards may be due to “a lot of stealing of cards”. It is suggested that “it should be compulsory for people to show their identity card at the same time as their clothing card when purchasing clothes”.
30 March 1943	<ul style="list-style-type: none"> • “The “biggest problem” on the Home Front is now said to be clothes rationing, and people’s increasing difficulty in managing on their coupons. • The need for a separate household allowance is “stressed again and again”. Among working-class people, who had no pre-war stocks, the difficulties of replacing working suits, children’s clothes, etc. are very great, particularly in view of the poor quality of new clothes. It is thought that in the event of a reduction in the number of coupons, the quality of clothing should be more lasting, and poorer goods should be rated at a lower coupon value.

8 April 1943	<ul style="list-style-type: none"> • On the Home Front, clothes rationing again appears to be “the greatest problem”. • Children are being kept away from school through lack of suitable clothes, the excuse being that their coupons have been used by other members of the household.
26 September 1943	‘There appears to be a fairly general realisation that restrictions - particularly food and clothes rationing – will have to continue for a while. It is thought that they would be accepted for some time if they succeeded in preventing the return of the conditions which followed the last war, but that they would only be tolerated for as long as they appeared necessary. Release from restrictions is looked forward to as “one of the best assets of peace”.’
11 July 1944	<p>Q. 14: “After Germany is beaten, should we stop clothes rationing or should it continue, to allow the people of Europe to get essentials?”</p> <p>Stop: 20%</p> <p>Continue: 70%</p> <p>(Supported more by those with higher income than lower income).</p>

‘Demand continues for special price and coupon concessions to those working in “dirty trades”’



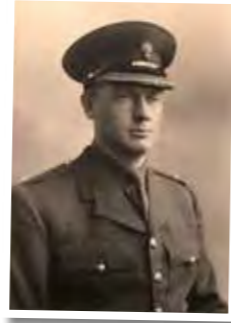
COUNTING THE COST OF WAR

As Edgar Jones observed in a chapter devoted to the Second World War in the Price Waterhouse historical work *True and Fair*: ‘Never before had the government taken such far-reaching powers to intervene throughout the economy, regulating output, prices, wages and the distribution of goods. Among those civil servants and officials employed to administer and monitor these policies, accountants played a crucial part.’

Henry Benson

Henry Benson, joint Senior Partner of Cooper Brothers with John Pears from the late-1940s to early-1970s, claimed in his autobiography, *Accounting for Life*, that he learned more during the war than in any other period of his life.

At the beginning of the conflict he obtained a commission with the Grenadier Guards. Although impressed by the Regiment's discipline, attention to detail and the quality of the work in which they were engaged, he wrote that training in a full war footing left something to be desired. Equipment was threadbare, to the extent that wooden mock-ups of Bren guns were often carried on training exercises. Benson and four others in his intake wrote a letter to their Commanding Officer expressing this dissatisfaction. Expecting to be reprimanded by their seniors, instead they noted that training courses improved.



In 1942, Benson was recruited to join the Special Operations Executive, a secret paramilitary body engaged in undercover work, including the organisation of resistance in occupied territories. 'I was promoted to Major,' he wrote in *Accounting for Life*, 'and went, as one of a special mission, to New York to organise the ordering and delivery of special equipment, particularly radio and electrical goods which were needed for the undercover operations of SOE.'

'Although they were altogether helpful in spirit, the sense of urgency which by that time was ingrained in everyone in Britain had not yet spread across the Atlantic.'

'By way of example, we needed one particular piece of equipment urgently. This was the inflammatory pencil. The outer skin was made of soft metal. When the metal was squeezed it brought chemicals together which, after a time, gave out an intense flame. These were distributed wherever arson could help the war effort. We had to wait months for this relatively simple piece of equipment but, when supplies did come forward, they were in such immense quantities that we did not know what to do with them.'

In 1943, 'after some haggling with the War Office', Benson joined his fellow Cooper Brothers partner John Pears at the Ministry of Supply, where Pears was Principal Controller of Costs. Benson, given the chaos of the Ministry's accounting process, was urgently promoted from adviser to Director of Factories (Accounts). While the engineering and technical quality of production in the 40 or so Ordnance factories was not in question, 'the internal administration was awful'. Benson developed a manual to standardise efficiency in the control of cash, stores, wages and costings. Eventually, through rigorous oversight and discipline, matters improved.

In 1944 he returned to the SOE in the rank of full colonel. With the war in the Mediterranean now almost at an end, his mission was to help close down an SOE

organisation called Force 133 based in Cairo. Force 133 controlled undercover and resistance operations in Greece and the Balkans. As well as setting about his task 'with the same enthusiasm I had attacked the Ordnance factories', Benson and John Venner, Chief Finance Officer of the SOE, persuaded the Treasury to release £200,000 to support members of the Greek Resistance and their families, who had worked with Force 133 to great effect during the German occupation. The pair continued to disburse the funds until the task was completed in 1961, some 400 families having been helped in this way.

In 1945 Benson returned to the UK and took on his penultimate war-time role, as Controller of Building Materials at the Ministry of Works, followed by a short spell at the Ministry of Health. In 1946 he was made a CBE for his war contribution.

In his autobiography, Benson reflected: 'I was 36 when the conflict ended and I had had experience in a number of different ways. The two most lasting effects were first, an understanding of administration, both large and small, and especially the pitfalls to be avoided. Second, it made me much more sensitive in dealing with people. I learned the hard way, that in practically every situation it takes perhaps 2 or 3 per cent of one's time to find the solution and the remaining 97 or 98 per cent has to be spent in convincing other people what needs to be done and trying to get some action.'



Benson (second row, second from right) with members of the Royal Ordnance Committee

'Benson developed a manual to standardise efficiency in the control of cash, stores, wages and costings. Eventually, through rigorous oversight and discipline, matters improved'

Man from the Ministry



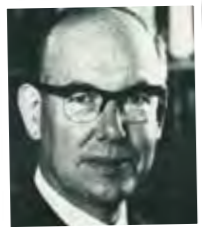
The war-time roles of John Pears, listed in a document inside a Cooper Brothers scrapbook. Pears, a partner for 45 years, would go on to jointly lead the firm alongside Henry Benson.

SIDNEY JOHN PEARS, F.C.A. 29. 3. 1950

List of Appointments

<u>Honorary</u>	<u>Department concerned</u>
<u>Ministry of Supply</u>	
Director of Contracts (C. & A.) 1942-1945 (Costs and Capital Assistance Loans to Contractors and Agency Factories)	Ministry of Supply
Principal Controller of Costing 1943-1945 Supervising Director of Contract Costing, Controller of Audits, Royal Ordnance and Agency Factories, Controller of Raw Material Departments, Costing and Accounting.	Ministry of Supply
Member of Official Committee on Housing Department Costs 1944 representing Ministry of Supply	Ministry of Supply
Vice Chairman Advisory Committee on the Accounts of The Royal Ordnance Factories, 1946-1950	Ministry of Supply

Stanley Duncan



Despite the onus many felt to pull on a military uniform and face the enemy, some acknowledged that their desk-based accounting talents were going to be of far more use to the country than anything they might do with a rifle bayonet or parachute. The war-time experience of PW's Stanley Duncan, as outlined in *True and Fair*, was a case in point.

As so many of his colleagues did during the uncertain peace of the 1930s, Duncan joined the Territorial Army in 1938 and landed a role as a Royal Army Service Corps driver, taxiing staff officers around the capital. Believing that his talents could be much better utilised, Duncan arranged with the RASC and Price Waterhouse that he should leave the forces to take up a position as chief accountant at Manchester aircraft manufacturer A.V. Roe, a subsidiary of the firm's client, Hawker Siddeley. The development of a batch costing system was one of the initiatives he led while in the role. Duncan's return to the firm saw him admitted to the partnership in 1946 and like several others for whom the war afforded new leadership skills and responsibilities, he too would go on to enjoy a spell as Senior Partner.

Ted Parker

Ted Parker's work on coupon schemes and clothes rationing at the Board of Trade – described in *True and Fair* and previously discussed in Chapter 5 – was so valued that in 1948, Hugh Gaitskell, the Minister for Fuel and Power, personally wrote to him to ask that he assist with a revised scheme for petrol rationing (which, overall, lasted from 1939-1950).

Gaitskell's request concluded: 'I know of no-one else with this knowledge and that is why I am so keen that you should take on the job.'

The reputation Parker had built up by that stage vindicated the difficult decision he had made eight years earlier, his brief stint in uniform giving way to a secondment to the Board of Trade. Parker remembered: 'Having taken the plunge of forsaking my profession to become a soldier, it seemed to me to be all wrong that I should return to a desk job. How could I desert my battalion, leaving them to go off and fight and probably be killed while I sat in Whitehall... On the other hand, I had no doubt that I was a much more competent accountant than I should ever be a soldier... I finally decided that, as it was intended to be only a short-term assignment, I had better take it on.'



Joe Sewell

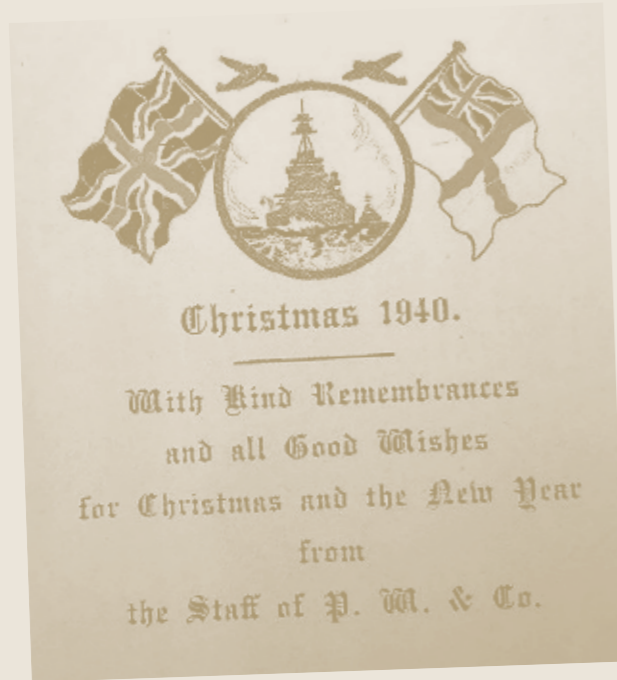
As a conscientious objector, the war-time experiences of Price Waterhouse's Joe Sewell was always going to be rather different to those of most of his colleagues.

After a brilliant set of accountancy exam results which placed him second nationally, Joe was appointed to the PW staff in 1939. "I didn't get much of a run at it though," he said in an interview with *Reflections* in 2005. "The war intervened and in 1941 I left



to help with The Friend's War Victims Relief Committee. As a Quaker, I was a conscientious objector. It seemed only right that I should devote my energies and talents to helping those who had been so savagely handled by the terrible events throughout Europe. And so, for five years, I ran the finances of this committee.

"I learned a great deal about life and a great deal about accounting."



Price Waterhouse's Christmas message to serving staff, 1940, and two festive cards sent to Cooper Brothers from those based overseas

LIVES INTERRUPTED, IRREVOCABLY CHANGED

For some, the responsibilities and experiences of service during the war proved beneficial when they returned to civilian life and a career with the firm. For others, the circumstances may have been considerably more difficult to navigate.

Mental as well as physical scars suffered during the war must surely have affected many of our people as they settled back behind their desks. The 'stiff upper lip' British manner might have helped them get on with the day job as if all was well, but it is hard to imagine that their experiences did not affect their behaviour in some way. Feelings of guilt, too, may have come into play – "Why did I survive when so many of my friends named on the memorials perished?"

As with those who served during the First World War, few talked about the traumatic events they were involved in or witnessed. For others, some of whom were children during the conflict, the experience could be a very different one: frightening, yes, but also exciting, even emboldening.

This chapter brings together a gamut of emotions, memories and unexpected revelations from some of those who experienced the turmoil.



Greville Gidley-Kitchin



Greville Gidley-Kitchin was a much-admired partner of the post-war Cooper Brothers firm, playing a key role in its growth and having a major influence on those who worked for and with him.

Greville died in 2017 at the age of 96. His son Tom recalls the tragedy and heroism that characterised Greville's war:

'My father joined the Grenadiers, together with his friend Miles.

After some uneventful years on the home front in June 1944 he experienced some devastating blows. My father's sister and mother were killed when the Guard's Chapel on Birdcage Walk, St James's Park, was hit by a V1 rocket during a service - 121 soldiers and civilians were killed and 141 others seriously injured. He and his father had to identify their bodies, which must have been traumatic. My grandfather never completely recovered from their loss, although he later remarried.

'About six weeks later my father was badly burned by some phosphorus in a battle following the Normandy landings, after his tank had been hit. Around the same time two good Eton friends died and Miles was killed in the last weeks of the war.

'My father was in convalescence until the end of the war, then went out to re-join his battalion in Germany. While he was there he managed to arrange a swap with some Americans so that he could go to Nuremberg, where the War Trials were taking place.

'After being demobilised he had 3-4 months of operations to graft skin to cover the wounds to his throat and face. One of the first photographs my mother took of him after his recovery was requested by his plastic surgeon, who was so pleased with the success of the treatment that he wished to include the photograph in a book he was writing.

'Because of the time lost during the war, my father felt unable to take up the place at Christchurch, Oxford which he had been offered before the war intervened. Instead, he started at Cooper Brothers as soon as he could.

'Although he regularly attended regimental dinners, he never spoke about the war or about his sister and mother until the last 10 years or so of his life.'

Harold Arthur

In 2012 at the age of 100, former partner Harold Arthur was interviewed for PwC's *Reflections* magazine. Both world wars figured in his many vivid recollections.

"I was a boy of six when the Great War ended. I remember the 11th of the 11th 1918 perfectly. It was a sunny day and I swung around an old gas lamp post on our street and shouted, 'I bet dad will be coming home!' Dad did come home and I remember him saying 'None of my sons are going to go into any bloody army'."

Just over 20 years later the Second World War broke out, scuppering his father's wishes. While one of his brothers had the misfortune of spending several years as a POW after being captured in Crete, Harold joined the army and attained every possible rank for a Non-Commissioned serviceman. He looked back on his war years with considerable pride but also with the numbing realisation that if it were not for an administrative mix-up at the time of the D-Day landings in June 1944, he may not have lived to see victory.

"On D-Day plus 1 I was in one of the invasion forces due to go to Normandy on a boat taking motor transport stores. Shortly before we were due to depart from Portsmouth I went to see the adjutant of the unit. He said to me: 'What the hell are you doing here? You were due to be posted back to Central Ordnance in Donington two days ago.' I told him nobody had informed me. He got up and went over to a board and realised he hadn't written it down.

"I went back to Donington, where a few days later a message came through on the teleprinter to say that the man who had replaced me had been killed by a German shell."

After a posting to the War Office to assist with the recall of motor stores and equipment distributed all over the world, Harold returned to his career as an accountant in Liverpool. He died in 2015 aged 103.



"I swung around an old gas lamp post on our street and shouted, 'I bet dad will be coming home!'"

Gaston Biscop



Occasionally the firm gets approached by descendants of people who once worked with us, often as part of genealogy projects. One such, in 2021, came from Betty Weatherup whose Belgian father Gaston Biscop worked for Cooper Brothers during and after the Second World War.

As German tanks rolled into Belgium in May 1940, Gaston, his English wife Frederica and their baby daughter Betty fled from Antwerp to Dunkirk by bicycle, a distance of more than 100 miles. They made it on to one of the last ships out of the port during the evacuation and landed at Portsmouth. Initially they lived in London, where Gaston found employment with Cooper Brothers in 1941, working on special projects for the provisional Belgian Government which had been set up in the UK. The family was then transferred by special permission to lodgings in Windsor Great Park. A week later, the house they had been staying at in London was obliterated during the Blitz.

Another notable family spent the wartime in Windsor and Betty had some unforgettable encounters with them. Some of these recollections she shared in a letter to Queen Elizabeth II on her 90th birthday in 2016. In it, Betty wrote:

During 1943/1944, on a sunny spring day, aged 5 or 6, I was waiting with my mother to see the Royal family come out of the Royal Chapel. Queen Elizabeth (the Queen Mother) walked across to where we were standing and asked me "Who are you little girl?", to which I replied, "I am a Belgian refugee, Your Majesty." Queen Elizabeth took me by the hand and talked to me, while walking along for several minutes, my mother following behind.

"I was privileged to be invited to see the young princesses Elizabeth and Margaret perform in two, maybe three wartime pantomimes at Windsor Castle. My father was friendly with Mr Tanner, who was the producer of the pantomimes, and this must be how the Biscop family got to see the shows."

The Biscops returned to Belgium after the war, Gaston taking a job with Cooper Brothers in Antwerp. Betty later moved back to England where she became a teacher.



Betty with her mother and father

Eric McDowell



One of the names alongside that of Alan Turing, 'the father of modern computer science', on the Roll of Honour at code-breaking centre Bletchley Park, is Sir Eric McDowell.

Eric, a former partner in charge of DH&S in Belfast, died in August 2017 aged 92. For most of his life his work at Bletchley Park was, like the code-breaking itself, shrouded in secrecy, as his former DH&S colleague Alan Gibson explains. 'Eric was involved in many facets of life in Northern Ireland, both business and private. However, part of his life only came to light in his latter years when his son Martin discovered documents and papers which revealed a well-kept secret.

'Bletchley Park is credited with breaking German and Japanese codes and thus providing the Allies with information about enemy plans and actions. Since its existence was revealed a few years ago, books, films and documentaries have been written and made showing the vital roll Bletchley Park played between 1939-45.

'The Bletchley Park Roll of Honour shows that a young Eric McDowell joined the establishment straight from school in 1943 and was part of the Japanese Emperor Codes cryptology department. He learnt Japanese but as Martin reflected at the Thanksgiving Service for Eric, the vocabulary was of necessity, militaristic. Martin did ask his father if he was there when they broke the Enigma Code. "No, but I was in a hut close by," he replied.

'On his discharge he was commended for his "exceptional service" and as well as the Roll of Honour his name is also shown on one of the bricks in the Memorial Wall at Bletchley Park.'



Eric became a hugely influential figure in Northern Ireland business circles both during and after his time with the firm. Recipient of a knighthood in 1990, he enjoyed, as Alan Gibson puts it, 'a remarkable life of committed service.'

'Eric was part of the Japanese Emperor Codes cryptology department'

Back in uniform



One of an exclusive group of people from the firm to have served in both the First and Second World Wars, Stuart Cooper, a partner with Cooper Brothers, was an RAF Squadron leader between 1939-45.

In the previous conflict he fought in the trenches of France and Belgium, achieved the rank of Major and was awarded the Military Cross.

Stuart was the son of Ernest Cooper, one of the brothers who founded the eponymous firm.

Marmion Garnsey

Price Waterhouse's Marmion Garnsey was asked about his war-time experiences in the Navy as part of an interview in *PW Quarterly* in 1976.

He recalled serving in four Russian convoys, from Iceland to Murmansk, and witnessing what happened to the unfortunate merchant seamen who, after being ditched into the freezing sea after their ships were hit by German torpedoes, were rescued and sent to Russia for medical treatment. "They reckoned that you couldn't live for more than thirty minutes in those temperatures," said Marmion, the son of eminent partner Sir Gilbert Garnsey. "The Russians didn't have the facilities for treating the gangrene that would set in. When the fellows were pulled out of the sea they used to beg not to be sent (there)."

One of the ships he served on, HMS Edinburgh, was damaged so badly by attacks from a German U-boat and two destroyers that the crew was forced to abandon ship. Marmion remembered standing on the bridge with his captain and actually seeing four torpedoes heading straight for them. They were hit by three, with heavy casualties.

He also described an eccentric captain on a frigate on which he later served. "He had a deck chair up on the bridge and when we were attacked by Stukas, he used to lie back in this chair and watch the planes through his binoculars. He wouldn't give any orders until the bombs had actually been dropped. Then he would order 'Hard-a-starboard, hard-a-port' and there we would be literally dodging the bombs. Of course, if we had been hit there would have been no chance."

Robin Langdon-Davies

Few people, accountants or otherwise, have lived a life as full of adventure as Robin Langdon-Davies. As a teenager in the 1930s, Robin rode through Europe on the back of his newspaper reporter father's motorbike, heading for the Spanish Civil War. His diary of that experience resides in the Imperial War Museum.

In July 1940 he enlisted in the RAF and as his niece, Jane Langdon-Davies, described in his obituary in *The Guardian* in 2005, 'he went on to fly Hurricanes, Spitfires and Mustangs. His favourite plane was the Bristol Beaufighter, which he flew with 6 Squadron in the Adriatic in 1943 on anti-shipping missions. One day, out of four fighter-bombers, two were lost. Retaliatory action was taken and his co-pilot recalled Robin observing "this is worth a posthumous DFC". Robin got the Distinguished Flying Cross medal two months later and became officer in charge of 6 Squadron in 1944.'



Bristol Beaufighter

Robin went on to become a partner with PwC legacy firm Harmood Banner and was later deeply involved with the charity Oxfam as council member and honorary treasurer.

David Corsan

David Corsan died in January 2020 just a few months shy of the 75th anniversary of the end of the war. He was 94 and possibly the last survivor of those named on the CB&Co Roll of Honour.



David, a member of the Cooper Brothers board for many years, never saw action in the war. But he came mighty close and had more reason than most to feel duty-bound to right the wrongs being perpetrated by Hitler. His father, a Brigadier in the territorial Royal Field Artillery, was killed in 1942 in a motor accident on Salisbury Plain when David was 17.

David's studies in Law at Trinity College, Oxford – during which he was recruited by Cooper Brothers – were interrupted when he was called up for the Fleet Air Arm. He was sent first to Canada and then on to the US Navy air base at Corpus Christi, Texas for nine months to train as a pilot. He received his 'Wings' on VJ Day - the last flight to achieve this as the next six had their course immediately terminated. David completed his service, including a spell on HMS Illustrious, and commenced a brilliant career at the firm... his Fleet Air Arm tie often on show.

Donald Chilvers

In his memoir, *Boarding the Express*, published in 2011, former Cooper Brothers Executive Board member Donald Chilvers devoted a chapter to childhood war-time memories in Essex.

‘We waited for the war to start, with the conviction that it would be over in two years at most,’ Donald wrote. ‘Children and even dogs had been fitted with gas masks and we had some trial runs on a Sunday morning when gas cannisters were opened on the village green and we all choked and spluttered as we eased the grey rubber contraptions over our heads and breathed through the round mouthpieces that looked like beehive racks and smelt like the new inner tube of a bicycle tyre.

‘Father became an ARP (Air Raid Precautions) officer and was issued with a rattle, which had to be operated at the beginning of a raid, and with a whistle, which had to be blown when the all-clear sounded. Going to visit him in the ARP shelter was to experience a stuffy sort of comfort with bunks, a card table and a wide selection of reading matter including a Hugo’s language tuition course – in German!

‘I and my twin Alan were assigned places in the queue to go to Canada as part of an evacuation scheme. Later we were allocated berths on the Empress of Canada and sent rail tickets to go to Liverpool. At the last moment, our passages were cancelled because the Germans had bombed and sunk an earlier ship, City of Benares, carrying children under the same scheme. [258 people were killed, including 77 evacuated children].

‘We watched many a dog fight and it seemed to us that in the early days the Messerschmitt 109s, top speed of 355mph, were doing rather better than the Spitfires. Standing watching these fights, it was difficult to believe that real people and real death were up there in the sky, but we knew people who met their death there.’

Donald was 16 when VE Day was marked in May 1945. He and his brother Alan took part in the celebrations in Trafalgar Square and later outside Buckingham Palace.

‘We all choked and spluttered as we eased the grey rubber contraptions over our heads and breathed through the round mouthpieces’

Sir Thomas Robson

In his memoir, *Price Waterhouse & Myself*, Sir Thomas Robson illustrated the impact the war had on domestic life, albeit the kind to which eminent 1940s partners were accustomed:

‘As a precaution in our home at Brompton Square we turned one of the rooms into a gas-proof room and made up make-shift beds in the basement for the domestic staff and ourselves. We had yet to learn the strange vagaries of bomb-blast; when in 1940 the first bomb fell on the opposite side of the Square, perhaps the worst damage to our house was in the basement which fortunately was unoccupied that night. Our cook was staying for the weekend with friends near to where the bomb fell and my wife had the unusual task of washing and re-washing the cook’s hair in order to remove the dirt impacted by the blast.

‘Two days after D-Day we went to a farm in Wales for a fortnight’s holiday and re-learned how farm food tasted. Particularly remembered was the unlimited supply of butter as compared with the severely rationed quantities obtainable at home. Our small daughter, then aged five, luxuriated in this consumption to such an extent that we had to get a doctor to her and I recollect his diagnosis, given in a strong Welsh accent, was that her upset was just “due to those butter balls”. He drove me to a chemist in the nearest town with his prescription and I had a four-mile walk back to the farm.’

Sir Thomas also relayed the following anecdote from a business trip with his wife to client Kellogg’s in the USA: ‘On our return voyage by sea I noticed that, as we were sailing up Southampton Water and eating our last breakfast on board, my wife was stuffing breakfast bread rolls and a couple of bananas into her handbag. When I enquired the reason I got it - she was taking these home to show the children how the white bread and fruit available in America compared with UK food rations.’



‘My wife had the unusual task of washing and re-washing the cook’s hair in order to remove the dirt impacted by the blast’



YOUR STORIES

The Second World War may have ended some 80 years ago, but for many current staff, partners and alumni, the conflict resonates through family connections and experiences, commemorations and heritage projects.

Here we pull together a range of contemporary voices and hear why the lessons of 1939-45 remain important for today and tomorrow.



Kamilla Breuer from Vienna, Austria, was the great-grandmother of PwC director Jenny Etherton. Kamilla was one of around a million Jews, as well as vast numbers of people from other backgrounds and nationalities, murdered by the Nazis at Auschwitz. Approximately six million Jews were killed between 1939-45.

To mark Holocaust Memorial Day in January 2022 and to pay tribute to his great-grandmother and her sister Minka, Jenny’s musician brother Michael Etherton released an album of Jewish choral music with his vocal ensemble, Mosaic Voices. On their website – www.mosaicvoices.co.uk – Michael also told Kamilla’s story, reproducing some of her letters and photographs. With kind permission, here is an abridged version of that story:

‘Kamilla was born into a middle-class Jewish family in Vienna in 1882. She and her husband Emil had a daughter, Lotte, and a son, Joschi, and Kamilla was especially close to her older sister, Minka.

‘At the outbreak of war in 1939, Lotte was 20 and had married Dezso Breuer, a gifted sportsman and musician, in March 1938 a few days before the Anschluss, when Austria was annexed by Germany. Whilst Lotte and Dezso honeymooned in Sicily, a process of harassment and persecution of the Jewish population began in Austria. Jews faced an outburst of brutality, violence, and plundering of their assets. Then, gradually, they were robbed of their rights as Austrian citizens. Tens of thousands of Jewish employees lost their jobs. Hundreds committed suicide.

‘Shocked by this new reality, Kamilla urged Lotte and Dezso not to return to Vienna but to seek refuge in another country. They moved first to Milan where they tried to find work and acquire permission to enter the UK. Lotte was the first to succeed and she set off alone to take up employment as a domestic servant in the north of England. Dezso remained in Italy for 11 months and eventually found work as a gardener in the Quaker school where Lotte was working in Glossop, Derbyshire. Lotte’s brother Joschi sought refuge in France where he joined the French Foreign Legion, settling in the UK after the war.

‘Nazi violence resumed again in early October 1938, when thousands of Jewish families were evicted from their homes on the eve of Yom Kippur. *Kristallnacht*, in November 1938, completed the destruction of the Jewish community’s infrastructure and sense of having any expectation of being protected by the government or by fellow citizens. All but one of the 24 synagogues and 70 prayer houses in Vienna were destroyed by arson, looted and desecrated; 27 Jews were murdered, 88 seriously injured and nearly 8,000 Jews were arrested in Austria and sent to concentration camps.



Sisters Kamilla and Minka enjoying a holiday in the 1920s

‘Many of Vienna’s Jews sought to obtain immigration visas. Kamilla however, refused to leave without her elderly parents, and this made her chances of escape far less likely. By the end of November 1939, over 120,000 Jews had left Austria but 66,260 remained, along with about 30,000 ‘racial’ Jews, classed as such through ancestry according to Nuremberg Laws.

‘Deportation of Austrian Jews to concentration camps began in October 1939, shortly before legal emigration was stopped. The plight of those Jews remaining in Vienna worsened. They were forced to live in one area of the city, most were unemployed, their assets stolen, and they were now crammed into “collective” apartments.

‘Kamilla, who would have lived a relatively comfortable life until 1938, was by July 1942 living in poverty and fear. In her last letter to her daughters she refers to “the herding together of Jews into the Second District where there are often 5-6 people or more to a room, the huge impoverishment and with that the degradation of the Jews being called out by the stupidity and pointless dulling of the mind.”

‘It is clear from her letters that they had to move flat more than once. Even in her final letter she talks about their moving at the end of the week, though it is not clear to where, or the circumstances and conditions of their new accommodation. Kamilla also reveals that she knows they will sooner or later be ‘shipped to Poland’, and describes the process of how this is achieved in Vienna:

“..families are forced apart without consideration and must be packed up within a few hours (they only allow a rucksack or a suitcase, a bedroll containing pillow and blanket) and have to go to the Sperlgasse (the collection point). Everything else that is left behind in the homes, such as furniture, clothes, linen etc goes to the state. After the commissioning, one is given a number and shipped out to Poland.”

‘Although there are no further letters from Kamilla after July 1942, records in Germany and Austria were kept meticulously. For this reason, we know that, on 9 October 1942, Kamilla, her husband Emil, sister Minka and father Leopold were transported to Theresienstadt ghetto in Czechoslovakia. Conditions at Theresienstadt were terrible and Emil and Leopold quickly succumbed to disease.

‘Kamilla and Minka fared better it seems, although who knows what suffering they had to endure. They were among the last transports of inmates to be taken from Theresienstadt to Auschwitz. In fact, Minka was not called up for this transport but chose to accompany her sister anyway.

‘On 18 May 1944, Kamilla and Minka were taken on transport Eb 2293 from Theresienstadt to Auschwitz where they were murdered, most likely soon after arrival, in the gas chambers.

‘Of the 65,000 Viennese Jews who were deported to concentration or death camps, only around 2,000 survived.’



“ Mike Karp, former partner and chair of the firm’s Jewish Network, is a trustee with the Holocaust Educational Trust. Three of Mike’s grandparents were murdered by the Nazi regime.

His Polish father made his way to England via Russia; his mother left Austria aged 12, one of the 10,000 so-called Kindertransport children.

Established in 1988, HET’s aim is to educate young people from every background about the Holocaust. Central to their teaching approach are the values of tolerance and mutual understanding. The Trust works in schools, universities and in the community, providing teacher training, an outreach programme, teaching aids and resource material. One of HET’s earliest achievements was ensuring that the Holocaust formed part of the National Curriculum for History.

HET also has a busy programme of trips to Auschwitz and Bergen-Belsen. “When they return from these trips,” explains Mike, “we encourage the kids to become ambassadors and share their stories with their schools and communities. The Trust tries to get them to think about the perpetrators, the victims, the bystanders - how do you feel about them, what would you have done? Thinking through the difficult questions is what generates real understanding.”

In the New Year Honours list for 2023, Mike received an OBE “for services to Holocaust Education and Remembrance”. He also acts as Chair of the Association of Jewish Refugees, the national charity supporting Holocaust refugees and survivors living in Great Britain.



“ Janet Eilbeck’s father Syd Brown served in Bomber Command during World War 2. On 24 August 1944, on his 28th mission, the plane he was in was shot down. Syd was the sole survivor. He was captured and spent the rest of the conflict as a POW.



Syd Brown

‘Dad was found by a forestry worker who handed him in’, Janet, a former PwC partner, wrote in *Reflections* magazine in 2020 on the 75th anniversary of the end of the war. ‘He couldn’t walk, as he had damaged his knee ligaments. He was sent to an interrogation centre near Frankfurt. William Joyce – ‘Lord Haw-Haw’, the Nazi propagandist, who broadcast from Germany to the UK – used to secretly record the prisoners there. Dad did a month in solitary confinement, then was placed in a room where the prisoners suspected they were being bugged. Dad would say things like, “I wonder if our Vera’s had her baby yet?”* and this was broadcast. A neighbour of my grandmother in Sunderland banged on the door one night and asked, “Did you hear Syd on the radio tonight?” That was the first they knew that he was alive.

“I discovered why Dad might have been interrogated for almost a month whereas the normal period at that time was only a few days. When he was shot down in the Rhine Valley, en route to the Opel factory in Russelheim, he was taken to the interrogation centre in Oberursel, about 50km from the crash site. On the night of 25 August, a USAAF B17 was shot down on a repeat raid and eight members of the crew were captured and transported by train to Russelsheim on 26 August. The town and its rail links had been badly damaged by the RAF raid the previous night, so the crew were taken several miles across the city, under guard, to the station serving Oberursel.

‘Some weeks previously an edict had been passed to the effect that if prisoners were attacked by townspeople they should not be defended (contrary to the Geneva Convention). An angry mob attacked the prisoners with various weapons and most were killed.

‘As the dead and dying men were carried away in a cart two injured survivors escaped but were quickly recaptured and taken to Oberursel. They would have arrived at about the same time as my father. One of the men was called Sid Brown, a coincidence that may have seemed suspicious to the interrogators and could therefore have attracted more attention to my father or led to him being detained for longer than expected.

‘After the US prisoners were liberated the story emerged and I believe that the Russelsheim massacre was the first war crime to be tried at Nuremberg; five townspeople were executed. Despite the sentence, the judge made some relatively sympathetic comments about what can be expected of civilians under extreme stress when houses and towns have been demolished.



Syd’s ‘personnel file’ at the POW camp

‘Dad never talked about the war and I think suffered from Post-Traumatic Stress Disorder. There was an agreement among the crew that any survivors of a crash or attack would later visit dead crew members’ families. As the only survivor, Dad would have had to do this on his own, but his Squadron Leader went with him on his first visit. I’m now in touch with three relatives of crewmen Dad visited.

‘He did share two funny stories from the war. When his plane was shot down he parachuted into a tree. He didn’t realise until the morning that he was only 6ft off the ground!

‘And near the end of the war there was a huge bet going on in the huts at Stalag Luft 1 as to whether the Allies or the Russians would liberate them and what the date would be. Stake money was a month’s pay, so it was a major bet.

‘Dad won, and it bought he and my mum their first house. I’ve still got the legal documents that were drawn up in the camp.’

* In December 2022, Janet added: “My dad’s sister is still alive and living independently at 98. In 1944 she was about to give birth to my cousin, Peter Burnett. By coincidence, Peter was a principal in Insolvency/Restructuring at the firm for many years.”



“As part of a 2019 video series titled ‘Immigrant Stories’, Hamzah Ahmed, a former Senior Tax Associate with PwC Leeds, produced an interview with his grandfather, Ayub Baig.

Born in India and raised in Kenya before moving to Pakistan and finally England, Mr Baig discussed the impact the Second World War had on his father’s work as a bus driver in Nairobi. “My father came to Africa in the mid-1930s as a labourer on the railways being built by the British Government. The work was very hard, and my father decided instead to buy a small bus. He had only done a little bit of driving in the army, so he learned on the job.

“The war started around that time and the British authorities wanted more vehicles for transport. They wanted to take his bus. A senior official in Nehri said to the British Army that if they lost my father’s bus they wouldn’t be able to serve the army, so my father got his bus back and his transport business continued. By the time the war finished he had bought another vehicle in partnership with a friend who came with him to Africa. They built it up into what became Azaad Bus Company.

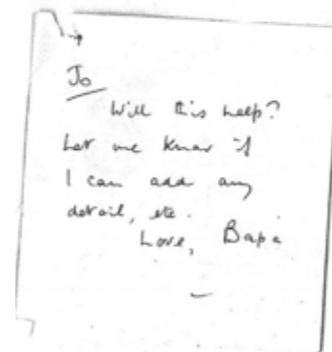
“After the war he told my mother to bring me and my sister from India so we could all live together in Africa. That meant we avoided Partition. Your [Hamzah’s] other Grandfather was eight or nine at the time and he walked many miles from India into Pakistan. All the trouble they had... murders and killing on both sides... your grandfather went through that.

“When the Mau Mau and the British in Kenya started fighting over independence, we moved to Pakistan and from there, in 1980, I came to England.”



“For a school project, a 12-year-old Jo Gray, now a director in PwC Partner Office, posed a simple question: ‘What did you do in the war, Gran?’ Jo still has the replies from her Grandma and Granddad (‘Bapa’). “I am so glad I asked,” says Jo. “They did not really talk about the war and all that knowledge would have been lost.”

A helpful note to Jo from her Granddad



Here are some extracts from their answers:

Gran – Joan Gray: ‘In November 1942, five months after joining the Auxiliary Territorial Service, I was posted to No.4 Camp near Bicester, Oxon. When I arrived it was a sea of mud with huts to accommodate the 50 ATS personnel. We had no electricity or running water. The camp grew very quickly to 3,000 personnel with all the amenities required.

“The girls were employed in the nearby Camp Ordnance Depot working long hours preparing for the Normandy Invasion and supplying equipment for the war in the Far-East. Our camp was built with the help of Prisoners of War. Naturally we were not allowed to communicate with them, but I shall always remember their beautiful singing when they marched to and from their work. Each hut had a loud-speaker and in our leisure time we heard records and requests were played. I took my turn as a “disc-jockey”.

‘There was considerable tension in our lives as we worked very hard and there was always the worry about our families at home during the bombing raids. We were also concerned about the safety of our boyfriends who were on active service in various parts of the world. The most important event of every day was the arrival of the mail bringing good and bad news.

‘When we celebrated Victory in Europe in May 1945 it was very sad comforting the girls whose menfolk would not return; we also had many girls (I was one) who had loved ones in the Far-East whose war was far from over.’

Bapa – John Gray: ‘I joined the Royal Engineers as a Sapper in January 1941. The first thing that struck me was the wide range of “types” – graduates, professional engineers and architects, craftsmen, a couple of coal miners and an artist. After basic training some were selected for officer training. One was C R Milne, the original Christopher Robin in the books which his father AA Milne wrote. Nice chap, Christopher. Poor fellow was a bit fed up that his name brought some unprintable comments from Army Sergeant-Majors.

‘By the end of that year I was on a ship (The Britannic) in a convoy on my way to India... no lights at night, the whole thing lumbering along in formation at the speed of the slowest ship, occasionally zig-zagging to avoid danger. The convoy put into Durban, S. Africa, then I sailed on the Aronda Star for Bombay, then by train to Bangalore. That was the HQ of the Corps to which I was being seconded, the splendidly named Queen Victoria’s Own Madras Sappers and Miners.

‘I was posted to one of the Field Companies stationed on the border between India and Burma. The Japanese were in front of us across the Chindwin River. At that time the main job of the Sapper units was to maintain and improve that mess of monsoon mud that called itself roads! These would be vital for the advance which would drive the Japanese out of Burma in due course. It was very rugged country, notable for malaria, snakes and leeches, and the monsoon delivered some 200 inches of rain in less than four months. The only hope of not going over a drop of maybe 1,000 feet was to get your wheels firmly in the ruts and use them like a railway. Disease killed more people than bullets. In 1943 I was sent back to hospital in Calcutta with malaria and dysentery.

‘The limited troops in the area could not possibly cover the whole front. So it was that, almost as soon as we heard the Japanese army had launched attacks across the Chindwin, they had turned at up Kohima, about 80 miles behind us. In doing so they cut our supply line. For three months we held the Imphal plateau against the besieging Japanese and all the time we were supplied by air: the RAF were superb. Eventually our forces fighting outwards met those fighting inwards towards us. That was a great day, and from then on the Japanese were pushed out of the lands which they had invaded.

‘I went back to India in the autumn of ’44 for some leave. The war ended in August ’45 and I came home by sea in early ’46.’



“ A grandfather of PwC Deals director Neil Leppard is in that exclusive club of people who served in both world wars.

Explains Neil: “Frank Leppard was born in 1902 and although technically not old enough to serve in the First World War, he put his age up by one year when he was 15 and fought in the last year of the conflict. Like many of his ilk he was keen to do his bit irrespective of the huge risk he was putting himself under. He was in the Royal Navy and served on a destroyer.

“Although aged 37 when the Second World War started, he again signed up for the Royal Navy. He spent most of his time at Portsmouth dockyards and so although he saw very little frontline service, he was certainly witnessed many bombings.

“My family’s involvement in the military continued in World War 2 through my father, also called Frank, who decided to join the Royal Navy just like my grandfather. His decision was made on the basis that whatever he did on land or sea, he’d always have his bed nearby, unlike the Army and Air Force, and the fact he couldn’t swim didn’t detract him from this choice of service.



Neil Leppard’s father, Frank

“My father saw service mostly in the Mediterranean on Landing Craft, in particular a type that carried anti-aircraft guns known as a ‘Landing Craft Flak’. I still have a picture of his main boat, LCF139, on which he spent a large part of the war. Like many of his generation he talked little about what life was like back then. However, I do know he spent some time near North Africa (partly on a hospital ship with sand fly fever) and was later involved in the Liberation of Italy, being involved in landings in Sicily and the mainland.

“He loved Italy and I often wonder whether that’s what led him to marry my mother, whose father was Italian!”



“The fact he couldn’t swim didn’t detract him from this choice of service”

“ Former Coopers & Lybrand Executive Board member and Sheffield senior partner Barrie Cottingham was five years old when war broke out. Barrie’s memoir, *Sheffield Forged and Tempered*, was published in 2021 and in it he recalled the Sheffield Blitz of December 1940.



The young Barrie Cottingham

On 12 December, for a belated 7th birthday, his aunts Amy and Connie took Barrie to the cinema in the suburb of Intake. Halfway through the performance, a message flashed on the screen to announce that an air raid was in progress. The audience endured a nervous and uncomfortable night – and another showing of the film – before finally being allowed to leave at 4.30am. ‘The sky was bright,’ Barrie writes, ‘illuminated we discovered by the fires burning in Sheffield.’

With power wires down and no trams or buses running, they started the long walk home. ‘It all seemed very exciting. Every now and again there would be a burning house and I could sense the concern of my aunts by their tightening grip on my hands. As we got to within a few hundred yards of my grandparents’ house, great relief all round. Grandparents and my mother were there waiting in the street in the hope that we would arrive. However, their house on Essex Road had been quite badly damaged. Something had gone through the roof and smashed its way through each floor (taking Grandma’s pails of pickled eggs with it!). The fear was that it was an unexploded bomb and houses nearby were being evacuated.

‘Our party set off for the house of my grandmother’s half-sister, Nellie. We had not been walking for long when we met Nellie and her husband and sons. Their house had been damaged beyond repair and they were hoping to stay with my grandparents.

‘Our enlarged number of 10, which would be increased to 11 when my father returned from fire-watching the next morning, set off for a new destination. My home was near to the main area of bomb damage but, thankfully, when we arrived the house was found to be intact. However, there was no electricity and for some time water had to be obtained by buckets filled from tankers which came round daily. Our house comprised one room downstairs, two bedrooms, an outside toilet and no bathroom. However, there was a fireplace with an oven and a cellar full of coal. It could have been worse.

‘The second part of the Sheffield Blitz took place three days later on 15 December. In the two raids, both of which were conducted in perfect conditions with a full moon and a cloudless sky, the German aircraft dropped in the region of 450 high explosive bombs, land mines and incendiaries; 693 people were killed, 1,586 injured and 40,000 made homeless.

‘Some years after the events, it was disclosed that the Germans flew by a beam (an early kind of radar) that was fixed on a point for the bombers to fly down to their targets. The British had found a way to bend the beam and this had been done on the 12 December raid, so that instead of reaching the industrial area, unfortunately the Germans flew straight to the city centre. This saved the steelworks to the detriment of the city and resulted in many deaths and injuries.’



“ **Michael Hallissey joined Price Waterhouse in 1964. His parents Jack and Kay met when they were in military roles connected with the planning of the Normandy Landings.**

Michael, who became a senior UK and Global partner with the firm, writes about his parents' careers during and after the war and offers some insight into the enduring effects of the conflict on work and society:

'My mother, Kay, who was at the University of Geneva when war broke out, found herself as a commissioned officer in the WAAF (Women's Auxiliary Air Force) as a result of her linguistic skills. It was in this capacity that she met my father Jack, a marine engineer, when they were both members of a working group preparing for the 1944 Normandy Landings.

'From 1943 onwards, Jack was a member of the team working on the development and subsequent operation of the Mulberry Floating Harbour at Arromanches. This handled the landing by Allied Forces of an estimated 2.5m men, 500,000 vehicles and four million tons of supplies. From June 1944 until the Spring of 1945, Jack was based at Arromanches as a member of the Mulberry Harbour management team. In addition to receiving a number of medals, he was twice Mentioned in Despatches for "exceptional acts of bravery".



Michael and his parents at Buckingham Palace when Jack received an MBE for his work on the Committee of North Sea Safety Standards

'After the war Jack and Kay settled near Edinburgh, where both continued to make use of the wartime experiences they had gained. Kay joined the Royal Society's Balfour Stewart Auroral Laboratory at the University of Edinburgh. There, working on developments in radar technology, she specialised in research into the upper ionosphere.

'Jack was involved in major reconstruction projects, including the rebuilding of the harbours of Malta and Singapore and the renovation of the Suez Canal. Some years later his marine engineering expertise came into high demand with the development of the North Sea Oil industry.

'Consequences of the war on British life were deeply ingrained in the minds of the graduates who joined PW in 1964. Although World War II officially lasted from September 1939 to September 1945, the resulting destruction meant that its effects were felt for many years.

'London was a tired city immediately after the war. Evidence of bomb and explosive damage was everywhere, which was why the population in Inner London declined by some 50%. The city also had to be cleaned up; extensive burning of coal during the war led to the famous 'pea soup' fogs of the 1950s and, eventually, to the Clean Air Acts of

1956 and 1968. It took some time for these to be effective, and it was only from the early 1980s that the growth of London gained momentum and the city began to recover its vibrancy.

'National Service conscription for all males over the age of 18 ended in 1960, which meant that it was 1963 before the last national servicemen left the armed forces. This had an immediate impact at Price Waterhouse and the other major accountancy firms.

'In 1964, PW doubled its annual recruitment of university graduates from 12 to 25. Although the 1964 PW entry had not undergone National Service, many had military training. Boarding schools and leading day schools had Combined Cadet Forces in which military training was compulsory, one day a week, from the age of 15. By the time I joined PW I was a fully trained Army rifle marksman and had three years of military training behind me, including attendance at annual 'Camp' with the British Army in Germany.

”

'Jack was a member of the team working on the development and subsequent operation of the Mulberry Floating Harbour at Arromanches'



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The Cooper Brothers scrapbooks

Inside one of three vintage scrapbooks compiled by Cooper Brothers are photographs of some of those who served during the Second World War. David de Bower Banham and Douglas Snowden, both of whom died during the conflict, are among those pictured.



The Cooper Brothers scrapbooks



We will remember them

Final reflections

by Steve Kershaw, Partner Sponsor of the PwC Military Network

Thank you for reading this book. As a former member of the Royal Navy, remembrance is important to me. Remembrance Day, the associated events and services and publications such as this, make me stop and think and remember both former colleagues who are no longer with us and the vast number of other men and women who died in the service of their country.

As *For the Fifty* illustrates, most of the people who serve in wars and conflicts are not professional sailors, soldiers and aviators but are drawn from all walks of life and professions. This is not merely something that happened in the past. It's happening today, which is why all those affected by conflict will be in my thoughts on Armistice Day, 11 November 2023.

This is why remembrance is so important. It's not to glorify or celebrate conflict in any way but to remind us how horrible it is. It reminds us that ordinary people can be swept up by war and that 80 years ago, some 50 staff from the PwC family put on a uniform and never came back to their families and friends.

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Also: Aircrewremembered.com; Commonwealth War Graves Commission; Forces War Records; Guardian News & Media Ltd; Imperial War Museum; Institute of Chartered Accountants England and Wales; International Bomber Command Centre; Juliet Webster and Mascot Media; www.moidigital.ac.uk; National Archive; National Portrait Gallery; North-East War Memorials Project – www.newmp.org.uk; RAF Commands/Henk Welting Database; Shebbear College; Sixtant.net; Uboat.net



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