Mr Squirrell's Boys

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from Cooper Brothers & Co
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First World War

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A.H. Bell, J.S.E. Bowhill, S.C. Cairns, F.C. Campbell, W.M. Campbell,
W.F. Cooper, C.G.R. Cracknell, R.L. Cuthbert, **A.P. Davidson**, C.J.W.
J.G. Freeborn, F.G. Gentry, **C.R. Glass**, J. Grant, L.M. Greenwood,
E.H. Johnston, P.S. Lampard, L.V. St. P. de Landre-Grogan, J.H.
F.W. Newbery, C. Nicholls, H.D. Osborne, **J.G. Oxlade**, F.E.N. Pail
P. Silvester, C.B. Simpson, W.H. Sneath, W.B. Surtees, W.M. Upjohn,

C.R. Chenevix Trench, F.E. Collinson, A.L. Cooper,
Dyball, **C.L. Elvey**, B.V. Falle, G. Fenchelle, V. Fleming,
C. Groom, **C.J. Holmes**, G.P. Horan, W.B.M. Jackson, E.D. Job,
Langdon, C.T. Marshall, **W.A. Moody**, **K. Morrison**, G.H. Munro,
thorpe, N.J. Pickering, C.R. Pithey, G.E. Rule, W.D.C. Sharp,
D.A. Wallace, B.O. Warner, T. Watson, A.B. White, L. Williamson

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FOREWORD

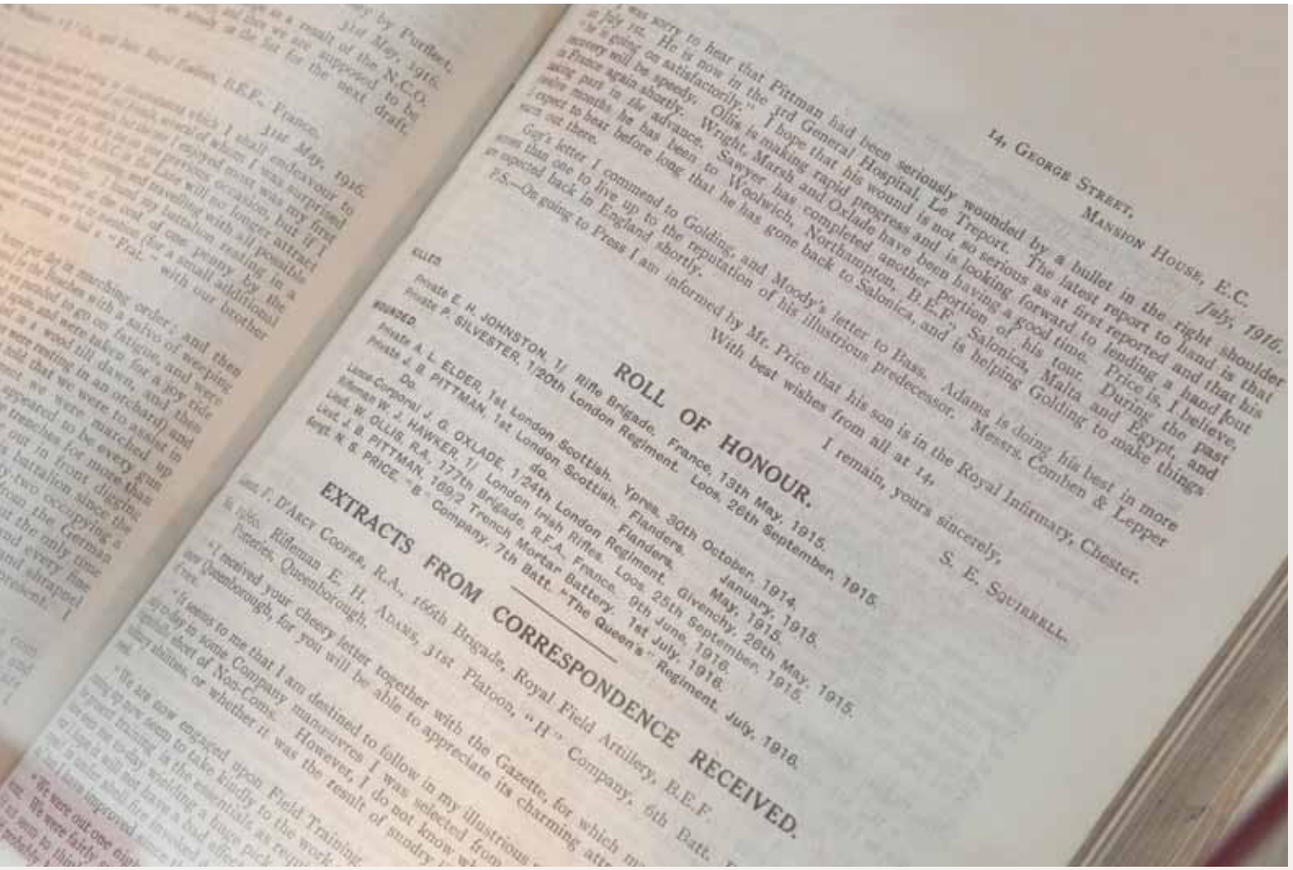
With 11th November 2018 marking the end of the centenary of the First World War, it is my privilege to present to you *Mr Squirrell's Boys*. The centenary may be over, but the importance of remembrance goes on.

This book is the result of a project developed between PwC and Leeds Beckett University. The research undertaken into the lives and deaths of nine men from Cooper Brothers, one of the main legacy firms of PwC, is a credit to the university's students and to the School of Cultural Studies & Humanities.

The eye-witness accounts and character profiles contained within will strike a chord with everyone who, during these past four years of its centenary, has gained greater insight into the events and consequences of the First World War. As its sponsor, I know that all those in PwC's Military Network, a forum for the many ex-servicemen and women at the firm, will be deeply moved by biographies of civilian workers - office clerks, auditors and partners – who found themselves in uniform and involved in some of the most appalling battles the world has ever seen.

The First World War visited unimaginable suffering on those who served and the families they left behind. I should imagine that Mr Squirrell, editor of the Cooper Brothers war-time newsletter, would be heartened to see how, a century on from the Armistice, the young men he corresponded with and who fought and died in the conflict, remain in the thoughts of their modern day colleagues.

Margaret Cole – *Executive Board member, Sponsor of PwC Military Network*



INTRODUCTION

The historical archives of PwC contain a rich variety of documents, books and artefacts relating to the impact of the First World War on the firm and its people. Together they paint a remarkable picture of the ways in which the war touched the lives of young accountants and clerks more used to the drama of ink spillages than of bloodshed.

No document in the archive is as evocative or important as *Budget*, a collection of newsletters produced by Cooper Brothers. Within its pages we find a witness to the famous 'Christmas Truce' football game between British and German soldiers; we read the experiences of a young employee, Daniel Hickey, who survived every major tank battle of the conflict and went on to write a book about his experiences as a Tank Section Commander; we read a personal account of 'shell shock'; we hear from a staff member who became one of the fledgling RAF's first pilots; we read of the plight of two colleagues who spent the entirety of 1914-18 in a German PoW camp; we hear what the firm's serving men thought of the appointment of the first women employed back home; we detect pride, patriotism, fear, despair and both empathy and antipathy for the enemy soldier.

In summary, we get an insight into the thoughts, feelings, wit and worries of ordinary people pitched into extraordinary times.

Through hundreds of pages of collected correspondence, *Budget* relates the stories of 59 men from Cooper Brothers who 'did their bit' in the First World War. None of these stories, however, are more poignant than those of the nine men who made the ultimate sacrifice. In *Mr Squirrell's Boys*, thanks in large part to the research conducted by students from Leeds Beckett University, we examine the tragically short lives and premature deaths of the nine. Tribute, too, is paid to the eponymous man without whose compassion and diligence we would know much less about our PwC forebears.

Above all, we hope *Mr Squirrell's Boys* represents a fitting tribute to all those from PwC and its legacy firms whose lives were impacted not just by the First World War, but all conflicts thereafter.

Ben Sharratt – *PwC Social Archivist*

COMMUNICATION & KINSHIP

The First World War had an enormous effect on those who lived through it. It was the first modern example of a 'total war', where whole nations were pitted against one another. The scale of the conflict was unprecedented: millions of men fought on land, at sea and in the air across vast swathes of Europe and the Middle East, using modern weapons that resulted in mass casualties. Civilians, too, suffered hardships as the lines between 'home' and 'fighting' front were blurred.

The First World War was far more visible to civilians than previous conflicts fought in distant corners of the globe. Men in uniform became a common sight as many thousands of volunteers were put through basic training in the UK. In addition, while some of its horror was blunted by censorship, the reality of war was also brought home in newspaper reports, films and letters from loved ones.

One hundred years after the Armistice, we are all still connected to the First World War.

This connection is as strong for organisations like PwC as it is for families or local communities. I have had the pleasure of exploring this connection with a group of BA History, BA English and MA Social History students from Leeds Beckett University. Together, we have worked to uncover the stories of nine Cooper Brothers & Co employees who lost their lives during the First World War.

These were far from the only losses suffered by the legacy firms of PwC. In all, 54 men from Price Waterhouse, Cooper Brothers and Deloitte Plender Griffiths (part of the PwC family through merger with Coopers & Lybrand in 1990) made the ultimate sacrifice during the conflict. Easily the most detailed accounts of involvement in the war, however, concerned the men from Cooper Brothers.

The findings in *Mr Squirrell's Boys* are largely drawn from a collection of almost four years' worth of letters sent to Cooper Brothers by serving staff between February 1915 and December 1918. The letters were carefully compiled into a monthly newsletter, titled *Budget*, by the senior clerk Samuel Squirrell. These, in turn, were bound together in a comprehensive volume, of which there is just one existing copy, now on display in PwC's Embankment Place office in London.

Budget reveals the power of kinship and communication during a conflict that would change the world forever. Professor Sir Deian Hopkin, Chair of Wales Remembers 1914-18 and Expert Adviser to the First Minister of Wales, describes *Budget* as a unique historiographical gem, providing us with an absorbing insight into the upheavals of war on individual participants as seen through the eyes of a group of company employees.

We have Mr Squirrell to thank for that.

Dr Henry Irving – *Senior Lecturer in History, Leeds Beckett University*

PwC was formed by the merger of Price Waterhouse and Coopers & Lybrand in 1998. Cooper Brothers & Co was established 144 years earlier, in 1854, by William Cooper and was based on George Street in the City of London. The firm was a family-run business, with William's brothers Arthur, Francis and Ernest all becoming partners during its first 50 years. It initially specialised in bankruptcy, but provided auditing services to a growing list of clients by the early 20th century. These clients included high profile companies like the British South African Company (DeBeers), British Oxygen, Cunard and Lever Brothers (now Unilever).

The firm's staff were encouraged to meet high standards. The office on George Street – which would remain the firm's headquarters until the 1950s – was generally austere and, until the First World War, entirely male. Young clerks were expected to wear stiff collars, frock coats and striped trousers. In keeping with wider Victorian and Edwardian society, there was also a clear division between staff and partners. It was said that the partners were 'men of high principle … [whose] highest form of praise is the absence of complaint'.

Office hours were 9am-6pm, Monday to Friday and 9am-2pm on Saturdays. In the event that they had to work late, staff would be provided with a cup of tea and thick slices of bread and butter. Many of the young clerks would end their shifts with trips to nearby City pubs, often to enjoy live music and comedy in the form of 'smoking concerts'. They referred to themselves as 'Cooperians' or 'Georgicans', after the street on which the London office was located.

The bonds created in the working environment were maintained despite the enormous strain placed on the firm during the First World War. In 1914 after the conflict's outbreak, between August and December, 20 of the firm's 150 staff volunteered for military service. As Christmas approached, the firm decided to send gifts of gloves, tobacco and chocolate to these men as a reminder that they had not been forgotten by their colleagues. They sent back letters of thanks, extracts of which were circulated among colleagues by Samuel Squirrell, a senior clerk. This became the first issue of a monthly newsletter for Cooper Brothers' staff in London, the provinces and overseas. It was named *Budget*. Several correspondents would later say this rather misleading and perfunctory title did not do the publication justice, but the name stuck.

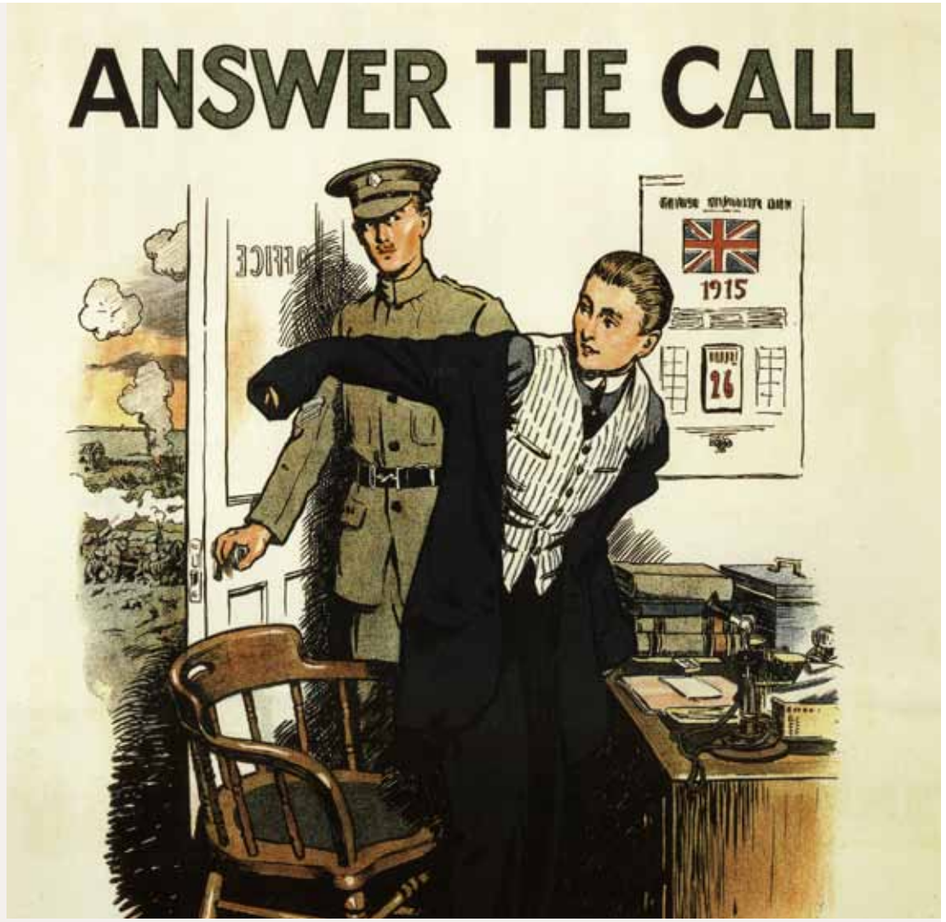
The collection of letters vividly illustrates the impact of the First World War upon the people of Cooper Brothers. With the cost of the conflict spiralling as the months and years went past, the country's need for skilled financial professionals became so acute that some accountants were declared exempt from conscription. Despite this, 38 members of staff and one partner – D'Arcy Cooper, the only son of Francis Cooper, and who was seriously injured during the Battle of the Somme – joined the original 20 during the course of the conflict. Nine remained in training camps and never left British soil while the rest fought in the trenches of the Western Front, in the Balkans, Africa, India, in the Middle East and at sea.

Of those who saw active service, nine were killed or died as a result of illness and 16 were wounded, two of whom required limb amputation. Two more employees, who were on a business trip to Dusseldorf at the outbreak of the conflict and were accused of espionage, were held as Prisoners of War from 1914-1918.

At the outbreak of war, three of those who would later perish were still in their teens. Office junior Kenneth Morrison was the youngest at 17, while at 32 Arthur Moody was the oldest. The average age of the nine in August 1914 was 23. Most of the men who joined from Cooper Brothers had no previous military experience. They spent their first three months undertaking basic training designed to build fitness, instil discipline and introduce the basics of movement in the field, trench digging and route marching. In most cases this was followed by specialist training or preparation to become a junior officer. This experience was echoed throughout Britain as lower middle class clerks became a key component in the country's war machine. In an era defined by class, the First World War provided many with their first experience of leadership.

The newsletter also illustrates the effects of the war on the 'home front'. It describes the experience of Zeppelin raids and the recruitment of women to fill vacancies left by men donning uniform. These events emerge slowly across the pages.

Writing in the final issue of *Budget* in January 1919, Mr Squirrell noted that 'few will be sorry to return to civilian life again'. However, even returning heroes had to abide by the rules. 'The strict discipline which existed at 14 George Street pre-1914 was not relaxed during the war,' wrote W.T. Vaughan in a staff magazine article many years later. 'In 1918 Stuart Cooper [recipient of a Military Cross] came in to see his father, Senior Partner Ernest Cooper. He had come straight from the trenches and was smoking a cigarette. His father said … "Stuart, take that out of your mouth, I do not even allow my clerks to smoke in here".'



TIMELINE

28 JUNE 1914	Assassination of Archduke Franz Ferdinand of Austria
28 JULY 1914	Austria-Hungary declares war on Serbia
1 AUGUST 1914	Germany declares war on Russia
3 AUGUST 1914	Germany declares war on France
4 AUGUST 1914	Britain declares war on Germany
SEPTEMBER 1914	First trenches dug on Western Front
FEBRUARY 1915	First issue of *Budget* newsletter
13 MAY 1915	Eric Johnston killed in Belgium
31 MAY 1915	First Zeppelin attack on Britain
25 SEPTEMBER 1915	Start of Battle of Loos, the largest British offensive to date
26 SEPTEMBER 1915	Percy Silvester killed in France
NOVEMBER 1915	Roll of Honour introduced into *Budget* newsletter
21 FEBRUARY 1916	Start of the Battle of Verdun, a large German offensive against French forces
1 JULY 1916	Start of the Battle of the Somme, a British offensive designed to counter German attacks
5 SEPTEMBER 1916	Andrew Davidson killed in France
5 FEBRUARY 1917	John Oxlade dies in France
14 FEBRUARY 1917	William Moody dies in Southport
18 FEBRUARY 1917	Charles Holmes killed in France
26 MARCH 1917	Start of the Battle of Gaza, a British offensive to take Palestine from Ottoman forces
9 APRIL 1917	Charles Elvey killed in France
19 APRIL 1917	Cecil Glass killed in Palestine
31 JULY 1917	Start of the Battle of Passchendaele, a British offensive to clear German forces from the Belgian coast
21 SEPTEMBER 1917	Kenneth Morrison killed in Belgium
APRIL 1918	British forces halt German advance near Amiens
11 NOVEMBER 1918	Armistice
JANUARY 1919	Final issue of *Budget* newsletter

“Dear Mr Squirrell”

‘Keeping our staff in touch with each other is a work of pleasure.’

JANUARY 1916

The correspondence received by Cooper Brothers at Christmas 1914 would not have been turned into a regular newsletter had it not been for the actions of Samuel Edwin Squirrell. As editor and narrator, he was the link between office and trench. There is no information to suggest that the firm’s partners instructed him to develop a newsletter, or that he was imitating other employers including Price Waterhouse, which for a limited period produced *Staff War Bulletin*.

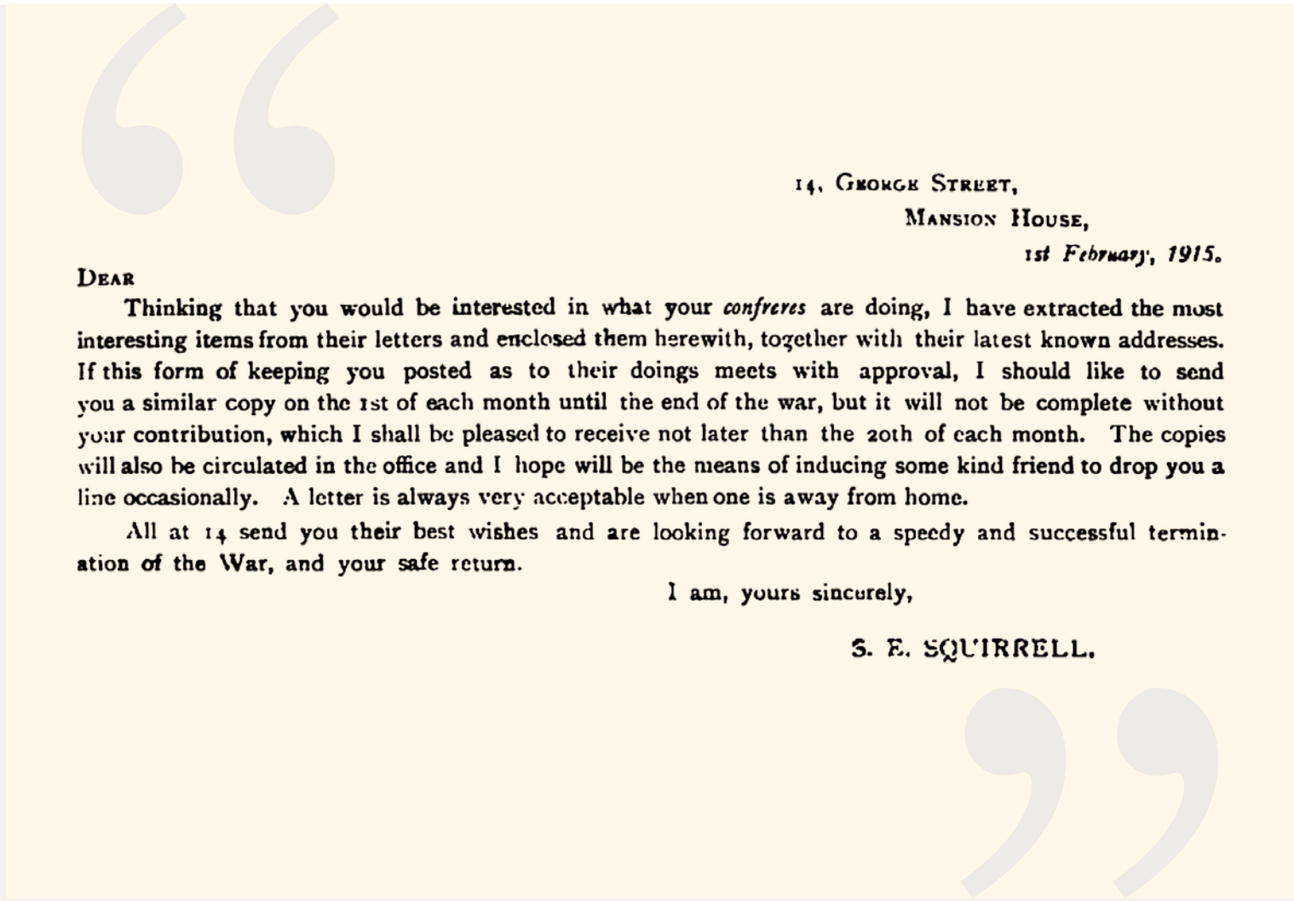
The idea for *Budget*, it appears, was down to him.

Squirrell was born in Lambeth in 1873. After leaving school he served in the British Army for eight years, before he joined an accountancy firm in the City of London. Squirrell married Elizabeth Rebecca Justum at St Luke’s, Charlton in 1899 and the couple had their first child, Ivy Primrose Elizabeth Squirrell, in 1900. She was the first of four daughters (with Violet Louisa born in 1903, Dorothy Iris in 1910 and Joan Freida in 1920). In 1913, Elizabeth gave birth to a son, Norman, who died aged three months. The loss appears to have had a significant impact on Squirrell, who often directed his condolences to his fallen colleagues’ parents.

Squirrell joined Cooper Brothers as a Superintending Clerk on 11 February 1901 and stayed with the firm until his death on 27 July 1923, aged 50. When war broke out in 1914, he was a 41-year-old veteran, married, with four children. In an almost paternal way, the *Budget* newsletter became his contribution to the war effort. As a senior clerk, Squirrell was a key point of contact between the firm’s partners, clerks and client-facing staff. It was his intimate knowledge of the firm that underpinned *Budget* and allowed it to provide a kinship network for Cooper Brothers staff.

From the tone of the letters he received it is evident that Squirrell’s efforts were hugely valued; he facilitated an informal connection with familiar names and routines and enabled accountants-turned-soldiers to vent their feelings in print. Many did so with a candour and a deft literary touch rather at odds with the straight-laced reputation of ‘bean-counters’. Life on the edge may well have had a beneficial effect on their powers of expression. As the war ground on, Squirrell’s writing took on a greater frankness, too.

The historian Jessica Meyer has shown that letter-writing was of great importance during the First World War. She argues in Writing Home: *Men’s Letters from the Front* that letters were ‘a reminder of what men were fighting for, a conduit of news from home and an important emotional outlet’.



14, George Street,
Mansion House,
1st February, *1915.*

Dear

Thinking that you would be interested in what your *confreres* are doing, I have extracted the most interesting items from their letters and enclosed them herewith, together with their latest known addresses. If this form of keeping you posted as to their doings meets with approval, I should like to send you a similar copy on the 1st of each month until the end of the war, but it will not be complete without your contribution, which I shall be pleased to receive not later than the 20th of each month. The copies will also be circulated in the office and I hope will be the means of inducing some kind friend to drop you a line occasionally. A letter is always very acceptable when one is away from home.

All at 14 send you their best wishes and are looking forward to a speedy and successful termination of the War, and your safe return.

I am, yours sincerely,

S. E. SQUIRRELL.

14, George Street,

Mansion House, E.C.

January, 1916.

I should like to thank the members of the staff who presented Mrs. Squirrell with a beautiful spirit kettle and stand. This was given to her to show their appreciation of her husband's efforts to keep the boys together during the present struggle. Mrs. Squirrell was delighted and said all sorts of nice things about the staff at 14, but her husband is of an opinion that as the work of keeping our staff in touch with each other is a work of pleasure, the satisfaction he derives from the knowledge that his little help gives encouragement to those who are absent is all the recognition he expects.

With best wishes for a brighter New Year and an early close of hostilities.

I remain, yours sincerely,

S. E. Squirrell.

"Dear Mr Squirrell"

Often the letters were written in terrible conditions. As Squirrell explained, the writers were 'in a dug-out with a foot or so of mud in it, the weather at about its worst, and the writer under heavy shell fire'. He recognised that experience of the front was 'difficult for any but those who have been through it to imagine'.

Budget followed a standard format. It began with an introduction from Squirrell, who revealed a keen ability to balance deeply-felt personal opinion with generic and factual information, before moving on to extracts of correspondence. The introduction allowed each reader to understand their experience in relation to the wider events at home and overseas, while the correspondence allowed them to share personal anecdotes, sympathy with injured colleagues and memories of the fallen. In November 1915, after Percy Silvester became the second Cooperian to lose his life, a Roll of Honour was introduced to list all those who had been killed and wounded.

'I think that all Georgicans must be proud of the conduct of their confreres during the war, and will, I hope, always remember the part they played in fighting their battles and protecting their homes.'

JANUARY 1919

The evolution of the newsletter hints at the transformation British society underwent during the war. It began as a way to thank volunteer soldiers, it provided a sense of community and purpose, and it ended as a memorial to those who had lost their lives. In January 1919, it was decided to discontinue the newsletter and have it bound as a permanent reminder of the war.

Today, *Budget* provides a unique collection of accounts that allow us to understand the repercussions of the First World War on those who fought and those who stayed at home. Squirrell's newsletter combines vivid experiences – many describing the chilling reality of life on the battlefield and at sea – and stories that would otherwise have been lost to time. These provide insight into the social and cultural history of the conflict and demonstrate the importance of communication and kinship within the workplace. In doing so, *Budget* has preserved the memory of all those from Cooper Brothers who served during the First World War.

The research by students from Leeds Beckett University focuses on the nine who gave their lives, but we hope that each profile tells a wider story.

S 4963. Rifleman E. H. Johnston, "B" Co., 1st Rifle Brigade, 2nd Army, British Expeditionary Force.
February, 1915.

"I would like to thank the Firm for their very thoughtful and extremely useful presents. The gloves are the 'top hole' especially on Listening patrol. I am envied by the rest. The cigarettes and the lighter were much appreciated. It is a treat to get a decent smoke out here, and as for matches, it is imposs. to get any.

"You being a Liberal didn't happen to see a photograph of myself with others on the back page of the *Daily Mail* of December 30th, did you? A few of the lads in that photo have since 'gone West.' We had quite a battle one night and lost two officers. (Censored). There is nothing exciting here except mud and even that has its humours, especially if somebody falls flat in it."

Eric Herbert Johnston

Eric Johnston was the first employee from Cooper Brothers to be killed in the conflict. He died on the Western Front. His life is commemorated at the Menin Gate Memorial in Ypres.

The son of a South African government official, Johnston moved to Britain before the war and joined Cooper Brothers as an 18-year-old on 10 June 1913 – six days after suffragette Emily Davison was fatally wounded when she ran out in front of the King's horse in the Epsom Derby.

Johnston was one of the first staff members to join the war effort and was deployed to France with the 1st Rifle Brigade, 2nd Army, British Expeditionary Force.

He is recorded in the very first issue of *Budget*, when he thanked the firm for sending him a pair of fur gloves, cigarettes and a lighter as Christmas gifts. The gloves, he decreed, were 'top hole' – one of dozens of phrases to appear in *Budget* which illustrate how commonly-used slang has changed over the last 100 years.

Johnston's letter also jokingly referred to his appearance in a photographic feature in the *Daily Mail*. He was one of a number of riflemen featured in a series of images showing the reality of life in the trenches. This became a talking point amongst other Cooper Brothers staff, although Johnston himself maintained that 'There is nothing exciting here except mud.'

> *'There is nothing exciting here except mud.'*
>
> JANUARY 1915

The circumstances surrounding Johnston's death are shrouded in mystery. In March 1915, his father was told that he was in hospital, but no further information was released. Two months later, in May 1915, a second letter was received to say that he had been killed by a German sniper. According to his Post Corporal in the Rifle Brigade, Johnston had been on the point of earning a Commission.

In his editorial, Mr Squirrell noted that Johnston would be 'remembered as an industrious and keen worker' and a man whose 'genial disposition made him a friend to all'. His appraisal was borne out by the letters of condolence received from former colleagues, nine of which were reproduced in *Budget*. C. D. Berton wrote: 'I remember him well, he was one of the right sort.'

As well as being the first employee to die, Johnston's story neatly illustrates the global nature of the First World War. He was a young South African, wearing a British uniform, who was killed in a French field, during a war that had begun in a dispute between Balkan nations. The contributors to *Budget* understood these connections through an imperial lens. As Squirrell wrote at the time, they could perhaps 'derive a little consolation from the fact he gave his life for his King and Country'.

Percy Silvester

Percy Silvester was one of the first group of Cooper Brothers employees to join the war effort, volunteering with the 20th London Regiment on 14 October 1914. He was to die just under a year later, on 26 September 1915. His life is commemorated at the Loos Memorial in France.

Silvester was born in Catford in October 1886 and was one of four children. He was educated at St Dunstan's College and joined Cooper Brothers as a 17-year-old on 21 January 1903. Two days earlier, America and Britain had shared the first west-east transatlantic radio message.

'I am a jolly long way from being killed, very much alive and kicking in fact.'

MAY 1915

After volunteering with the London Regiment, Silvester spent five months in training. Alongside his colleagues, Silvester had been given a selection of Christmas gifts in December 1914. He was particularly grateful to the firm for sending him a tinder set, as his training involved frequent night exercises that required the lighting of torches and fires. His first contribution to *Budget* nevertheless hinted at a degree of exasperation that he remained on home soil. 'We cannot go to France', he explained, 'as my Division of Territorials is the first line of home defence'.

In March 1915, Silvester left for France in high spirits, telling his colleagues that he was 'Off to the front at last!' After his arrival in the trenches, his colleagues almost immediately feared that he had become the first Cooper Brothers employee to be killed in action. In May 1915, Silvester wrote to assure them that the rumour was absurd as 'I am a jolly long way from being killed, very much alive and kicking in fact'. It later transpired that a soldier with the same surname belonging to another London regiment had died.

Silvester remained close to the action throughout the summer of 1915. He was a reserve during the British attack at Givenchy (which left his colleague Oxlade wounded) and met another Georgican in the trenches later that month. His letters hinted that his Battalion was preparing for a large-scale attack.

The offensive arrived in the form of the Battle of Loos, which was the largest British operation to date and was referred to at the time as 'the big push'. The Loos battlefield lay in the heart of the industrial area of north-east France. It was a flat landscape dominated by abandoned industrial buildings, pit-heads and slagheaps. Despite complaints that the area was unsuitable, British forces made important gains on the first day of the battle. However, these came at the expense of heavy losses and disruption to lines of communication.

No. 3045. Private P. SILVESTER, "B" Co., 1st/20th Batt. London Regt., 1st/5th London Brigade T. F. British Expeditionary Force.

8/3/1915.

"Off to the front at last! We leave St. Albans early to-morrow morning."

20/3/1915.

"I expect you know by now our battalion has left the old country and is now within hearing of the guns. Taking things all round the journey was far from unpleasant, the only uncomfortable part was a 20 hours' journey in a truck with 38 chaps in it, the redeeming feature was at a halt about midnight, coffee and rum was served out. It puts new life into one. It is jolly good job that the Temperance Party did not get their way about stopping the soldier's tot of rum, it is a Godsend. The crossing on the troopship was very cold, as our company was stationed on the upper fore deck exposed to everything. It was an impressive sight to see the accompanying destroyers rushing through the water. I have never come across Hawker yet, but still live in hopes, his battalion is in our Division. It is very cold here, snowing from time to time, but we are nice and warm as fur coats have been served out; we got them on landing, so you can see we are jolly well looked after, the food is good for we now get butter and milk. We are billeted in barns and as we move from place to place we march a good bit, but have had a 30 mile 'bus ride and would you believe it the conductor of our 'bus came from Forest Hill. Remember me to all at George Street."

Rifleman W. J. HAWKER, "A" Company, 18th Battalion London Regiment (London Irish Rifles), 2nd London Division, T.F., British Expeditionary Force.

6th August, 1915.

"Intend looking up Silvester. He is in the same town. The last time I saw him he was standing on a corner grinning at me because we were practising presenting hipes; and the time before that he was in a crowd of fellows, all gone mad, shouting themselves hoarse, and singing 'He's a jolly good fellow,' because a plucky Captain of theirs had won the D.S.O.—good luck to him! Well, I go running on and on, and forget that you have to put up with reading it all. *Bene vale.* All good wishes to the Georgicans near and far.

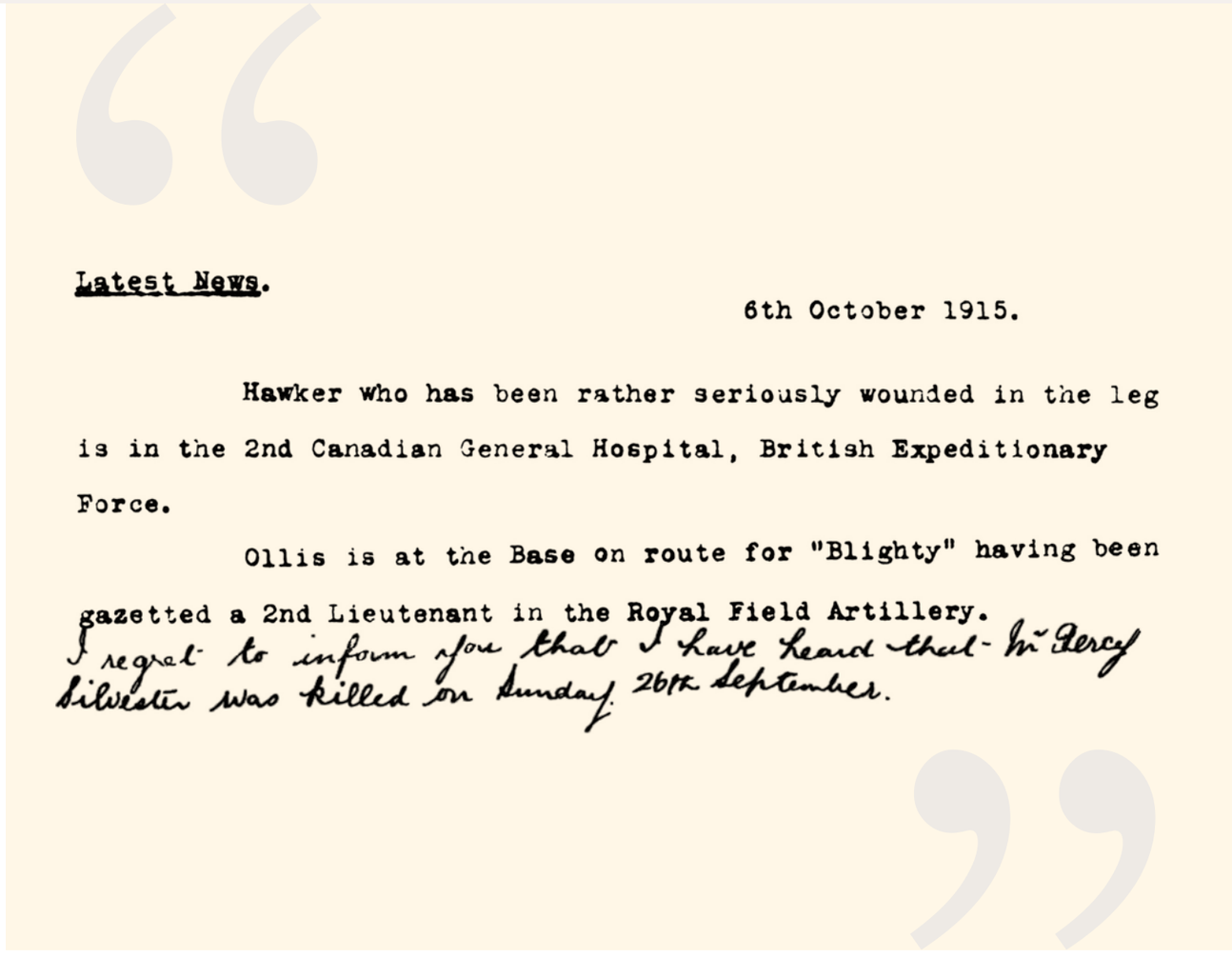
Percy Silvester

Silvester was killed during the second day of the battle as British forces attempted to consolidate their gains. The news of his death was hurriedly inserted into the *Budget* for October 1915 under the title 'Latest News'.

Squirrell noted with sadness that he had lost a best friend. Though some 10 years older than Silvester, they had joined the firm two years apart and been office colleagues for 11 years. 'He was most unassuming, wonderfully good-natured and a thorough sportsman,' wrote Squirrell. Another respondent, W. J. Hawker, who bumped into Silvester shortly before the battle, lamented: 'Dear old Silvester! I felt properly cut up when I heard about his death. The last time I saw him was a few weeks ago in Allonagne and I can picture him now standing at the door of the barn which was his billet, and smiling away as we chatted about various things. He was a good chum and I'm sure he died as a good soldier.' Hawker survived the Battle of Loos, despite being struck down with a deep leg wound when his battalion went over the top. 'It was 10 hours before I was moved,' he wrote, 'and I never want another time like that. A charge may be a glorious thing (only 'may be', personally I don't see any romance in war at all myself) but the afterwards is beyond words.'

The news of Silvester's death led to the insertion of a Roll of Honour in *Budget*. This was designed to record all those from Cooper brothers who were killed or injured in the service of their country. It was retained until the final issue in 1919.

In 1921, Silvester's name was inscribed on a Carved Oak Screen at old St Laurence Church in Catford. His name appeared above that of his younger brother, Reginald, who was also killed in action while serving in the 20th London Regiment on 7 June 1917.



Latest News.

6th October 1915.

Hawker who has been rather seriously wounded in the leg is in the 2nd Canadian General Hospital, British Expeditionary Force.

Ollis is at the Base on route for "Blighty" having been gazetted a 2nd Lieutenant in the Royal Field Artillery.

I regret to inform you that I have heard that Mr Percy Silvester was killed on Sunday 26th September.

Lieut. ANDREW P. DAVIDSON, 11th Gordon Highlanders, attached to 8th Cameron Highlanders, Tain, Ross-shire.

19th September, 1915.

"It was with the deepest regret that I read of the death of Johnston: his absence will be keenly felt throughout the office. It came to me as a great surprise, for I considered him wounded in hospital. Things are pretty doleful up here and have all been bored to tears years ago. There is, however, some excellent fishing and shooting, which we indulge in as often as the occasion allows, to the great discomfiture of one or two farmers who have consequently been deprived of much valuable grouse. The camp (canvas) is situated close to the sea, very healthy, but beastly cold. Golf links are scattered broadcast all over the district. There is one thing which we really cannot get over, and that is the Highland Railway. The train invariably stops every half-a-mile and then commences to blow a whistle for a period not possibly less than five minutes. We have come to the conclusion through constant experience and much watching that it must needs be to awaken the signalman in order that he might put down the signal. During my stay in Cromarty a great opportunity was given me to see the Fleet, an opportunity which I greatly appreciated. I was taken over one of the larger battle cruisers, the name of which you are no doubt familiar. But still more magnificent was the sight of this great fleet made out one fine morning, a most unusual occurrence in day-time, the sea as smooth as glass, rendered more impressive by the fact that I was standing on the top of the cliffs, thereby looking down upon it as it passed the mouth of the Firth. Drafts are sent out pretty frequently, but unfortunately no officers remain with them, so when the devil I shall get out I don't know. The Budgets make very interesting reading and I am extremely pleased to hear of the adventures of the fellows of the office. I hope Elder's leg will not cause him great inconvenience in the future. I see Pittman is now in England and I trust his luck will stick to him, for indeed he has been a jolly lucky chap. I understand we are moving South sometime in the near future, a little nearer civilization. I am afraid I shall have to switch off: there are a thousand and one things I could write about, but space does not permit and I should only be boring you, or I should say wasting your precious time in the office. Hoping you will remember me to all at 14."

Andrew Davidson was born in Crouch End, London, on 9 June 1895, during a summer best remembered by many for cricketing great W.G. Grace scoring his hundredth hundred.

The only son of George and Jane Davidson, Andrew experienced tragedy early in life as both parents died before he was six and he was taken to live with his aunt in Berwick. He was educated at the Royal Masonic School in Bushey, where he was remembered for his beautiful singing voice.

Davidson joined Cooper Brothers in October 1912 and obtained his articles – completion of a training contract – in February 1913. A month later, he joined the London Scottish Territorial regiment and was at Bisley camp in Surrey when war was declared.

Davidson was not immediately sent to France after doctors discovered a problem with his throat. After an operation he re-joined the London Scottish before gaining a commission to the Inns of Court officer training corps in February 1915. On 21 June 1915, he was commissioned as a second lieutenant and joined the 11th Battalion Gordon Highlanders.

> *'You will excuse my being brief as I am up to my neck in work and have therefore little time.'*
>
> DECEMBER 1915

The 11th Gordon Highlanders was a reserve battalion and Davidson spent the first part of the war training new recruits in Dornoch, near Inverness. In October 1915, he was moved to Richmond in Yorkshire, where he helped to put 500 volunteers through a general musketry course. It was from here that he penned one of his few contributions to the *Budget* newsletter. He reported, dryly, that the 'weather is simply rotten, the mud indescribable, [and] the accommodation bad. So we are all very well pleased with life'.

In April 1916, another Cooperian noted that 'Davidson seems to have again wandered out of touch'. A possible reason for his absence was that the 11th Gordon Highlanders had just been moved from Yorkshire to Cambusbarron near Stirling. A month later Davidson was transferred to the British Expeditionary Force, joining the 2nd Gordon Highlanders in the trenches around Treux in the Somme.

Andrew Pearson Davidson

The 2nd Gordon Highlanders saw action at Mametz during the first day of the Battle of the Somme on 1 July 1916. The battle was the largest of the First World War and resulted in an unprecedented number of casualties. It was later estimated that 57,470 British soldiers were killed or injured during the first day. The 2nd Gordon Highlanders suffered over 400 casualties, 136 of which were fatal. Davidson was likely to have been one of the 300-strong reserve force that remained behind the lines and moved forward on 2 July to fill the ranks of those killed or injured the previous day. It would have been an overwhelming first experience of battle.

In September, Davidson saw action for a second time when the 2nd Gordon Highlanders were committed to take the village of Guillemont on the Somme. German forces in Guillemont had held out against two previous British attacks, but Davidson's battalion captured the position on 3 September after fierce fighting.

With Guillemont in British hands, the Highlanders planned to press on towards the nearby village of Ginchy. However, throughout the day of the 4 September, their new position was subjected to sustained shelling from the German lines. As British artillery positions retaliated, the Highlanders were caught in the crossfire. An account written by one of Davidson's battalion described it as 'a dreadful day. The trenches gave little cover as they had been smashed about – [and] we had a good many casualties'. Davidson was reported missing on the morning of the 5 September. His body was never recovered, making it likely that he was killed and buried by artillery fire. This could have come from either German or British guns.

Davidson was one of around 300 Highlanders lost in Guillemont and Ginchy. He was remembered by his former colleagues at George Street as a 'jolly companion'. His life is commemorated on the Thiepval Memorial near Arras.

John George Oxlade

John Oxlade's war was defined by three serious injuries. He was the first Cooper Brothers employee to die from wounds in a Field Hospital.

Oxlade was born in Surrey in 1892. He joined Cooper Brothers as a 22-year-old clerk on 15 June 1914 – 13 days prior to the assassination in Sarajevo of Archduke Franz Ferdinand of Austria, the incident which triggered the First World War. Oxlade had been with the firm for less than two months when he enlisted in the 24th London Regiment. After completing his training at a camp in Shepherd's Bush, he was sent to France in March 1915 around the same time as Percy Silvester and a third Cooperian, W.J. Hawker.

'I shall always remember my first experience of a proper bombardment – it lasted twelve and a half hours altogether and during that time it was a perfect Hell. If Hell is to be compared to that, I hope I shan't go there.'

MAY 1915

Despite the short length of time he had spent at Cooper Brothers, Oxlade was a frequent and colourful contributor to *Budget* and was keen to strike up conversations with other colleagues – even those he had not met. While awaiting his draft in Hatfield, he wrote that 'I was seated in the Temperance Hotel and saw a man reading one of C.B.& Co's "Tit Bits" and I made myself known on the spot. It was nice to meet someone from No. 14'. When in France, Oxlade introduced himself to another old Georgican after spotting a copy of *Budget* in a tea shop.

Oxlade revealed a penchant for including unusual anecdotes in his writings. 'The other night our Battalion was out on rest. Two or three of my pals and myself were seated in a barn having a song together when a boy outside the door made some rude noises. I told him to make himself scarce in my best French and the little blighter spat over me through a hole in the door. Now after five months back in civilised Blighty this came as a shock to me and if I could have caught him there would be another casualty reported in *Le Journal*'.

Sergt. J. G. Oxlade, London Regiment, B.E.F. *14th December*, 1916.

" Arrived back yesterday after being hung up at the Rest Camp for a couple of days. I had a ripping time during the week, and was glad to see you looking so fit, notwithstanding the many worries attached to your office of Editor of this illustrious Gazette. I received the gloves on arrival.

" With best wishes for Christmas and the New Year."

No. 2919 Lance-Corpl. J. G. Oxlade, No. 9 Platoon, "C" Coy., 24th Batt. London Regiment, British Expeditionary Force.

23rd January, 1916.

"Sorry I can't write much as I am Orderly Corporal and am dabbling about with tea, sugar, bacon, coke, &c. all day, so haven't much time. I hope by the time my next contribution is due to be on rest. We have now eight days in and four out, and during the four out we sometimes are able to get to see the Pictures—sounds funny on Active Service, doesn't it? I saw the one and only 'Charlie Chaplin' the other night. Of course it is generally in some old shanty, and the remarks bawled out from time to time wouldn't exactly go well in a West-end Cinema, but they are pictures and the boys are pleased.

"At present I am seated in a dug-out about 7-ft. square, occupied by seven men, and it is only by four of them going out that I am able to get sufficient room to work my right hand, but I suppose we shall be civilised again one day. Kind regards to all at No. 14."

Soon after arriving in France, Oxlade was moved to the front lines and experienced heavy bombardment from German artillery fire. Despite this he remained in high spirits, writing to say that he was looking forward to the next issue of *Budget* and hoped to hook up with Silvester, even though they had not met in the office and 'I shouldn't know who to look for'. His letter ended by hinting at the harsh reality of his surroundings. 'It is rather hot just now', he explained, 'my word wouldn't a Salmon and Cucumber tea go down fine'.

In May 1915, Oxlade was wounded during an attack at Givenchy. He sent a short Field Service Postcard to the firm: 'I have been admitted into hospital wounded and am going on well. I have received your parcel. Letter follows at first opportunity'. Hawker, who had provided covering fire for the attack, wrote to wish 'Oxo' a speedy recovery.

> *'I have been admitted into hospital wounded and am going on well.'*
>
> MAY 1915

Oxlade's wounds were severe enough to warrant a transfer to a military hospital in Leicester. He remained there until the summer. In August, after he paid a visit to George Street, Squirrell noted that he 'now seems to have fully recovered'. At the end of the month, he was back in uniform and carrying out guard duty at a London Regiment depot in Peckham.

Oxlade was sent back to France in October 1915, but warned his former colleagues at the front not to 'expect to see a fine upright broad shouldered fellow' as his injury had led to painful synovitis in the knee. He noted that he was 'clinging to the remote possibility that [the condition] will render me unfit to go in the trenches again'. He arrived in the wake of the Battle of Loos and was initially tasked with clearing away the debris. 'The place is a very gruesome sight', he explained, 'bodies of men and horses are still plentiful'.

Despite his condition, Oxlade was soon back on the front lines. He fought consistently during the first part of 1916, helping to defend Vimy Ridge from a German advance, and gaining a promotion to Sergeant during the first stages of the Battle of the Somme. Squirrell welcomed this as a sign that 'our Staff are made of the right stuff'.

Oxlade continued to seek out former colleagues. In May 1916, he called on fellow Georgican R. Wright, whose battalion was resting in an orchard in preparation for an attack. A month later, he wrote to congratulate Hawker (who had been discharged wounded after the Battle of Loos) on his marriage.

John George Oxlade

On 15 September 1916, Sergeant Oxlade was shot in his left leg during the Battle of Flers-Courcelette. His colleagues joked that this 'may mean a Christmas dinner in Blighty', although Squirrell feared that Oxlade would have to spend another winter in the cold, muddy squalor of the trenches. Oxlade was unlucky that this injury was not as serious as his first. As he explained in October, 'I didn't even get down to the Base, but was rushed back to the Battalion with a raw wound just in time to go up the line'.

After a short period of rest in December 1916, Oxlade was sent back to the Western Front. He was wounded for a third time at Ypres on 2 January 1917. This was a far more serious injury than that he sustained at the Somme and resulted in his transfer to a field hospital in Boulogne. While there, he was visited by serving colleague Charles Elvey, who explained that 'it had been touch and go with him for the last few days … as he had lost so much blood'.

Oxlade died of his wounds on 4 February 1917. Squirrell explained that, 'He was not known to many of the staff … but all of you are familiar with his monthly letters'. These had shown 'a keen appreciation of his comrades in the office, and a very high sense of his duty to his King and Country'.

One of those comrades, C.W. Wildy, wrote: '…to express my sorrow and sympathy for those who have lost sons…I always think the blow must be so much harder when the fellow succumbs so nearly, battles with death successfully, but falls a victim in the end. It is very noticeable in the letters of Oxlade and Moody, that they both wrote such hopeful letters after they were in hospital, apparently not noticing that they were fated to die so soon. If any man has done his bit right nobly, it is Oxlade, for I believe I am right in saying, that he was one of our first to join, and he is one who has been through some of the worst trials out at the Front.'

14, George Street,
Mansion House, E.C.
February, 1917.

It was with regret that I learnt of the death of Sergeant J. G. Oxlade at the 13th Stationary Hospital, Boulogne, on the 4th instant, from wounds received on the 2nd January. He was not known to many of the staff, as he had been with us only a short time previous to his joining the London Regiment at the commencement of the war, but all of you are familiar with his monthly letters, and have no doubt watched his career in the army, and I feel sure that you will agree that he showed to the last a keen appreciation of his comrades in the office, and a very high sense of his duty to his King and Country. He gave his life that we might enjoy freedom, and from a conversation I had with him when he was on leave just before last Christmas, I am of opinion that he considered that he was doing no more than any other man would do if he had the same opportunity. It was very good of Elvey to spare the time to visit him when on his way to join his regiment. His loss will come as a great blow to his bereaved parents especially his mother, who will, unfortunately have to bear her sorrow alone, as his father, who has been serving in the Royal Defence Corps since the commencement of the war, is at present in Hospital recovering from a serious operation.

With best wishes from all at 14,
I am, Yours sincerely,
S. E. Squirrell.

No. G/61544. Private W. A. Moody, Royal Fusiliers, B.E.F. *6th November*, 1916.

"Just a few lines to say I have arrived in France. We had a rather rough crossing and a good many of the boys were bad, but glad to say felt alright myself. Yesterday we had to go through a lot of drills and it did not seem like Sunday at all. I cannot say how long we shall be here before being moved further up the line. We have had plenty of rain so far and shall not be sorry when the weather changes.

"Excuse more for now as I want to write several letters, so trusting this will find you quite well and kind regards to all at 14."

28th November, 1916.

"Many thanks for Budget. I am pleased to read the wounded are all progressing favourably. You will see by the above address that I have been transferred from my old regiment, the Royal West Kents. I have also left the base and a very nice journey we had to this place. We started by train at 4 a.m. in the morning and left the so-called train after travelling about 35 miles at 1.30 p.m. Fellows were getting out and walking along the track to keep themselves warm, also dancing on the top of the carriages. The most amusing part was when we were nearing a level crossing the Engine gave three or four tremendous whistles, and by the way it was blowing anyone would think that we were travelling at the rate of 90 to 100 miles per hour. We eventually got to our destination after walking about 9 miles with full pack and loaded up with ammunition, at 6 o'clock in the evening. We are now in what they call billets, which consist of a stable with plenty of straw to lie on and ventilation. I do not think much of the French villages or small towns, in fact I have never been in such dirty places before. We are having it bitterly cold. The fields and trees are covered with frost and one would imagine, to see it, that we had had a very heavy downfall of snow. At my last place we were able to secure English papers, but in this place you can only get those which are sent from home. Would you mind telling Newman that I will write to him shortly. Well, I must draw to a close, so trusting this will find you quite well, and kind regards to all at No. 14."

14, George Street, Mansion House, E.C.
February, 1917.

I hope the bitter cold weather is now over, and that our boys out in France can look forward to a warmer period. It must have been a terribly trying time for those in the trenches. Moody has been down with rheumatism, and is now lying seriously ill at Southport. I wish him a speedy and complete recovery. No doubt our staff in Liverpool will visit him during the week ends and do their best to cheer him up.

P.S.—It is with deep regret that I have to inform you that I received a letter from Mrs. Moody in which she says that her husband died from the effects of his illness on the morning of the 14th instant.

With best wishes from all at 14,
I am, Yours sincerely,
S. E. Squirrell.

William Moody was born in Camberwell in 1882 and was the eldest of nine children. He joined Cooper Brothers on 25 March 1912 – three weeks before the luxury liner Titanic sank after hitting an iceberg on her maiden voyage.

Moody was with the firm for four years. He did not initially volunteer to join the Armed Forces and – as a married man with a dependent child – he was exempt from conscription under the terms of the March 1916 Military Service Act.

In April 1916, after a bitter debate among members of the war cabinet, the British government signalled its intention to extend the liability for military service to married men. The news was greeted by those in favour as a 'simple, intelligible, and equitable principle'. *The Times* newspaper welcomed the move as 'a step on the path to victory'. Moody voluntarily enlisted one week before the new rules came into effect.

> *'Fellows were getting out and walking along the track to keep themselves warm, also dancing on top of the carriages.'*
>
> NOVEMBER 1916

While the Battle of the Somme raged in the summer of 1916, Moody was at a military training camp at Aldershot. As summer turned to autumn, he was transferred to an encampment in Kent, where he undertook further training with bombs. His first contribution to *Budget* explained that he had earlier been drafted but 'when the Authorities came to count us up they found they had more than the number required, and I was sent back into the ranks'.

Moody was finally transferred to France in November 1916. He was then moved from Royal West Kent Regiment to the Royal Fusiliers.

On 6 February 1917, in bitterly cold weather as he awaited his deployment to the front line, Moody contracted rheumatic fever, an inflammatory disease which starts as a bacterial throat infection and can affect the heart, joints, skin and brain. He was sent back to Britain. Despite reaching a military hospital in Southport on 11 February, he died of sickness on Valentine's Day 1917. Mr Squirrell received the news in a letter from Mrs Moody.

In his March 1917 editorial in *Budget*, Squirrell expressed his grief for the appalling loss the previous month of three men – Moody, Holmes and Oxlade – as well as the death of Mr Murrell, 'a quiet and unassuming' colleague in the London office.

Moody was the first married employee of Cooper Brothers to die in the First World War. His remains were interred at Wembley Old Burial Ground.

Charles John Holmes

Charles Holmes was born in Leyton in 1887. He was married to Lillian Florence Holmes and had a young daughter. Holmes had joined Cooper Brothers on 26 May 1913 – three days before the premiere of Stravinsky's modernist ballet, *The Rite of Spring*, provoked a mass riot in Paris.

Holmes worked for the firm for just over three years. His marriage to Lillian Florence exempted him from military service until the extension of the Military Service Act in June 1916. In the summer of 1916, he joined up at the same time as Henderson, Warren and Thorpe, three colleagues from No. 14. He was transferred into the Northumberland Fusiliers.

In December 1916, Holmes was drafted and visited the office to bid his colleagues farewell. He was accompanied by his young daughter, who Squirrell described as 'a very pretty child of about three years, with large eyes and long, very fair curls'. Squirrell noted that Holmes 'seemed eager to take a hand in defeating the enemy' and wished him the best of luck. In line with tradition, the firm gave him a pair of gloves as an early Christmas gift.

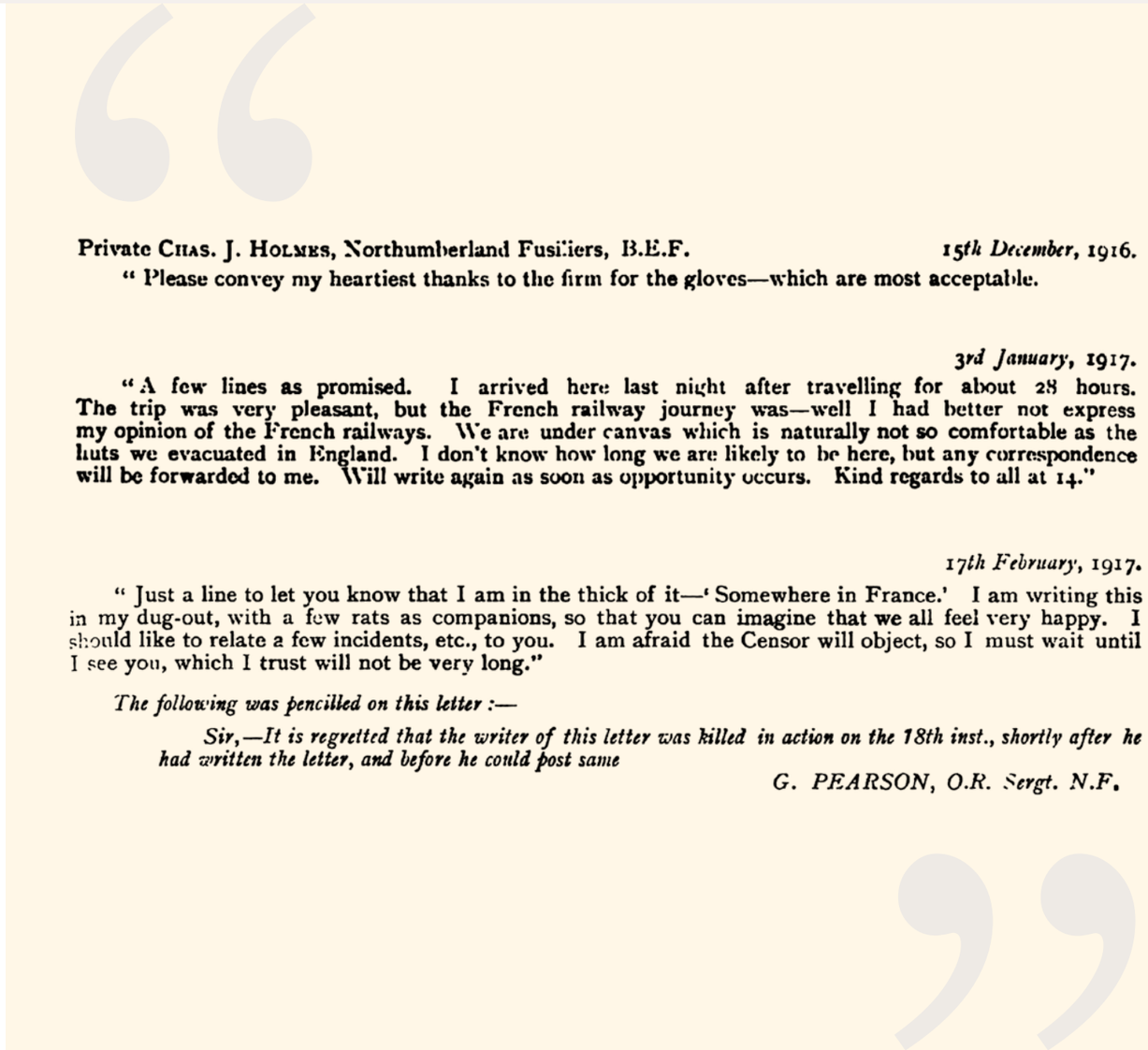
'I am in the thick of it – "Somewhere in France".'

FEBRUARY 1917

Holmes arrived in France on New Year's Day 1917. After six weeks, he wrote to Squirrell from the trenches 'with rats as companions' to say that he was 'in the thick of it'. He continued: 'I should like to relate a few incidents to you [but] I am afraid the Censor will object, so I must wait until I see you, which I trust will not be very long'.

Hours later, on 18 February 1917, Holmes was killed on his first appearance in the firing line. His commanding officer posthumously posted Holmes' letter, informing Squirrell that he had died shortly after writing it. E.H. Adams, a colleague also fighting in France, later wrote: 'I am sorry to hear about Holmes. One gets a little callous these times, but nevertheless… I have lost so many of my chums out here'. Another serving colleague, W.T. Vaughan, wrote: 'Very sorry to hear that Holmes has been killed. I knew him very well and travelled to and from the City with him many times, and he was a very nice chap'.

Holmes' life is commemorated at Assevillers New British Cemetery in the Somme. His grave inscription reads, 'Forget him no, we never will, we loved him here, and we love him still.'



Private Chas. J. Holmes, Northumberland Fusiliers, B.E.F. *15th December*, 1916.

"Please convey my heartiest thanks to the firm for the gloves—which are most acceptable.

3rd January, 1917.

"A few lines as promised. I arrived here last night after travelling for about 28 hours. The trip was very pleasant, but the French railway journey was—well I had better not express my opinion of the French railways. We are under canvas which is naturally not so comfortable as the huts we evacuated in England. I don't know how long we are likely to be here, but any correspondence will be forwarded to me. Will write again as soon as opportunity occurs. Kind regards to all at 14."

17th February, 1917.

"Just a line to let you know that I am in the thick of it—'Somewhere in France.' I am writing this in my dug-out, with a few rats as companions, so that you can imagine that we all feel very happy. I should like to relate a few incidents, etc., to you. I am afraid the Censor will object, so I must wait until I see you, which I trust will not be very long."

The following was pencilled on this letter :—

Sir,—It is regretted that the writer of this letter was killed in action on the 18th inst., shortly after he had written the letter, and before he could post same

G. PEARSON, O.R. Sergt. N.F.

Lieut C. L. Elvey, Suffolk Regiment, B.E.F., France. *19th March*, 1917.

" Very many thanks for the February Budget, which arrived all right, after all. I did not know my battalion, when I sent you my address before, not having been posted to any at the time. But had you put the alphabetical lines in the first case, it would have reached me all right. But *n'importe*! I have it now, so that's all right. I am now sending you a new address, having come up the line last week, so will you please note it. I was sent off at such short notice, that I was unable to see Hand or Hubert Cooper, or another friend of mine in the A.S.C., to say goodbye to them.

" I was very sorry indeed to hear of the further casualties amongst our fellows. I had hoped that Oxlade would pull through, as he seemed cheerful. One is only thankful to have had the opportunity of seeing him, and also that he was not married.

" Fancy Reynolds having left the office. Good luck to him though, and if I qualify for a pension, I shall look to him to see that I get it. Many thanks for the list of men out here. I will keep a look-out for the chance of meeting any of them. On my last conducting trip up the line, I ran up against three friends whom I never expected to see. One was my pal of I.C.O.T.C. and Cadet School days, Rose, who was going up the line. I spent a day at a rest camp with him, and managed to get tented with him for the time. The second was Harris, who, you remember, used to be in the office some years ago—he recognised me first by my voice. The third was an Upper Tooting old boy of Merchant Taylor's School, who was in the London Scottish ranks, and is now an R.T.O.

" With all the best wishes to all of No. 14, in and out of the Forces."

Charles Elvey was born in September 1885, sharing the month of his birth with writer and poet D.H. Lawrence.

Elvey grew up in Streatham in what was then a fast-growing dormitory suburb of London. His parents lived in a newly-built brick terrace overlooking the Common and he attended school at the nearby college. Elvey joined Cooper Brothers aged just 15 in 1901 – a month before Mr Squirrell – and remained with the firm until just after his 30th birthday. He was a popular and well-liked colleague, especially by Squirrell, who thought him one of 'the best [to have] passed through the department'.

Elvey volunteered for armed service in November 1915 and joined the Inns of Court Officer Training Corps. He spent the next 13 months in Britain, undertaking a lengthy programme of training and examinations. During this time Elvey was a frequent contributor to *Budget*. He wrote every month between January 1916 and March 1917. His letters revealed a sharp wit and his army training became a source of real amusement. Elvey regaled his colleagues (who he referred to as 'knights of the audit stamp') with anecdotes about monotonous training exercises, snowball fights and his poor performance in sporting events. In February 1916 he wrote informing colleagues of his first wound as a soldier – a sprained foot sustained after he crashed into a fence while tobogganing.

> *'I thought our Officers, Colonel and all would die with laughter.'*
>
> APRIL 1916

Later that month, as a result of the rapid expansion of the British army, a new procedure for officer training was introduced. This required recruits to go through an officer cadet unit before they were granted a temporary commission. Because Elvey joined the Inns of Court as this change was being introduced, his training began with a three-month spell 'marking time' on Hampstead Heath. It was not until April 1916 that he was finally transferred to a training camp at Berkhamstead. The Hertfordshire town had been transformed by the war, with 13,000 yards of trenches constructed on the Common and the men stationed in the brewery.

Elvey noted how he enjoyed the life immensely, including an exercise where soldiers had to dress up as ordinary townsfolk opposing a hostile invasion with guerrilla warfare. Elvey borrowed some overalls and became a plumber for the day, hiding his rifle in a plumber's bag, while three of his colleagues dressed up as ladies out on a motoring trip. 'It was a pantomime to see our parade in the morning… I thought our Officers, Colonel and all would die with laughter,' he wrote.

In May 1916, he received a commission to the Suffolk Regiment and was transferred to an officer cadet battalion. It is unclear exactly what happened next, but it was not until September 1916 that he began the four-and-a-half-month training course that would result in his commission. During this time, Elvey experienced his first taste of enemy action when he witnessed a Zeppelin raid during a weekend visit to London.

Elvey undertook his final examinations in December 1916 and was granted a period of leave over Christmas. He took the opportunity to visit his former colleagues at George Street, thanking them for the Christmas gifts he had received a week earlier. 'It really is very good of you all to think of us', he later wrote, 'especially those of us who as yet have not been in the real thing'.

'It really is very good of you all to think of us, and especially those of us who as yet have not been in the real thing.'

DECEMBER 1916

In January 1917, Elvey arrived in France. He travelled immediately to visit his former colleague, the mortally wounded John Oxlade, in hospital. He was told that Oxlade's condition was 'touch and go … as he had lost so much blood'.

Elvey was moved to the front line in early March. He was killed while commanding a Canadian attack during the Battle of Vimy Ridge on Easter Monday, 9 April 1917. Among the reactions in *Budget*, W.T. Vaughan wrote: 'I saw Elvey's name in the casualty list, but could not believe it was him. It seemed such a short time ago he was in England.'

Elvey's life is marked at the Tilloy British Cemetery.

Lieut. KENNETH GUY, Lancashire Fusiliers, B.E.F. *6th June*, 1917.

" Many thanks for the May Budget, which has recently been forwarded. I am very sorry indeed to hear of Mr. C. H. Weatherley's death, and also of Elvey's and Glass' sacrifice. I think it is high time this beastly old war was brought to a conclusion; all nations are losing far too many of the flower of their manhood.

MR SQUIRRELL'S BOYS

Private C. L. Glass, London Regiment, Egyptian Expeditionary Force. *16th January*, 1917.

"I have received two parcels of cigarettes lately as Christmas presents. One parcel was from "Old Georgicans" residing abroad and the other was from the staff of C. B. & Co. I wish you would convey to both parties my hearty thanks for their very acceptable gifts and for the greetings which accompanied them. We have spent a very cheerful Christmas out here. We had a proper Christmas Day. There were roast geese, turkeys and chickens on the board, not forgetting the appropriate pudding. We killed, plucked and roasted the birds ourselves. We also had a choice of fruit and nuts, of minerals, beer or claret. You see that we had little to grumble at in the way of variety. I wonder what Bass would say about it? I bet he did'nt beat our menu anyway! During Christmas day evening a whist drive was held. I feel no doubt that the prizewinners will always look back at that drive as a very successful function, but, from my point of view, it was a failure.

Cecil Robert Glass

Cecil Glass was born in Tottenham on 28 May 1892 – two months before Liberal leader William Gladstone became Prime Minister.

Cecil's father, Robert Milne Glass, was an accountant who had worked for Cooper Brothers. In 1907, after completing his education at Stationers' Company School in Stroud Green, son followed father by joining the firm as a clerk. Working alongside Charles Elvey, he became known as one of 'Squirrell's boys'.

Glass left George Street on 11 December 1915 after volunteering for military service. He joined the 11th London Regiment (known as the Finsbury Rifles) and was transferred to Wiltshire for musketry training after a short spell at Sutton. He did not enjoy the monotony of camp life. He explained that 'I felt as if I was on holiday while at Sutton' whereas there was 'very little to write about' in Wiltshire as 'things go on in much the same way from day to day'.

> *'I have seen no fighting yet I am pleased to say, but you never know your luck.'*
>
> SEPTEMBER 1916

Despite these grumbles, Glass was made a Lance Corporal in May 1916 and was 'quite content to stop here for the summer'. This was to be a forlorn hope, as the 11th London Regiment was sent to the Middle East in June 1916 to form part of the Egyptian Expeditionary Force. It was a personal blow for Glass who was demoted to the rank of Rifleman soon after his arrival.

After cold nights under canvas in rural Wiltshire the Egyptian heat came as a shock. By September, however, Glass felt that 'the sun is quite bearable'. It was, he said, 'like our hot summers in England (when one turns up).'

Of more concern to Glass was the distance between Egypt and home. He told Squirrell: 'We are posted on the outskirts of the Empire and a newspaper is a thing to be desired'. These feelings were exacerbated by a sense that Egypt was peripheral to the war. His letter continued: 'If anybody you know wants a quiet bungalow for summer months I can let you know of a very quiet one two miles from anywhere with only flies and lizards for company'. He later explained that it was 'a hard job to write a letter when you cannot hit on anything about which to write'.

To fill the void Glass described in some detail a surprisingly lavish battalion Christmas dinner, before turning his thoughts to familiar faces from the office. 'Please remember me to Mr McGowan, Craswell, Mr Benham, Page, I hope they are keeping well. Our two prisoners [Bartholomew and Brown] at Ruhleben seem to have had a stiff time. I hope they are soon out of it.'

Cecil Robert Glass

The uneventful nature of Glass's war changed markedly in 1917. In January, the Finsbury Rifles began to march towards Gaza, crossing the Sinai Desert on foot. Their three-week trek – on horseback for officers – was one of the most gruelling challenges any soldier faced during the war, with temperatures swinging from extreme heat during the day to freezing at night. Camels were used to carry water, with each man entitled to around two litres per day. The march was part of an audacious plan to take Gaza from Ottoman troops by surprise. However, the first assault failed and the Finsbury Rifles were ordered to hold their position.

In April, a second offensive began, with support from the Royal Navy. It was hoped that this artillery support would allow British troops to advance across open ground. Concerns about the availability of shells and the distance between artillery lines and the enemy were overruled. The plan presumed that Ottoman forces had been waiting idly for the next offensive. In fact, more troops had been sent into Gaza to reinforce their garrison and defences had been strengthened.

The Second Battle of Gaza was a disastrous failure for the Egyptian Expeditionary Force. The artillery bombardment failed to break the Ottoman lines and left British troops completely exposed. The Finsbury Rifles managed to establish a firing line on the Mansura ridge overlooking the Beersheba Road, but were unable to reach their objective.

Glass was one of 115 men to be killed on 19 April 1917. A third of the Finsbury Rifles force was killed overall. The attack was later remembered as a senseless slaughter of British infantry.

Glass is commemorated on the Jerusalem Memorial, at the New Southgate Cemetery and Crematorium, and in the Stationer's School book of remembrance.

Cyclist A. G. Streeter, D.C.C., Ipswich. *3rd June*, 1917.

" Many thanks for the Budget received, and I apologise for not writing before, but have been very busy since we have been in this camp. I hope you are well, as it leaves me fine. We have had it very hot here, but not so bad now. I am getting more settled to camp life, but the ground is not very soft to sleep on. I am very sorry to read such a sad Budget this time, and was greatly surprised to hear of Mr. C. H. Weatherley's death; he will be greatly missed by everyone who knew him. I send my sympathy for all his family in their great bereavement. I am very sorry to hear about Mr. Elvey and Mr. Glass' deaths. They were both nice fellows, and liked by all the Staff. No doubt you felt it, being two of your old boys. I am afraid we shall not finish yet with our casualty list, but hope there will be no more.

Lieut. K. R. Morrison, 13th Middlesex Regiment, Pirbright Camp, Surrey. *6th June*, 1915.

"Many thanks for the Budget. I can't think I deserve your reprimand for not acknowledging the previous one, because I wrote you a long letter directly I received it. My experiences in the Army have not as yet been quite as exciting as some of those of our colleagues at the front, so you must accept that as the reason for my being modest enough not to say very much about them. We have just returned from a fortnight's trench-digging at Reigate (State secret—please have this passed by the Censor before printing it! ! !), and I must say I thoroughly enjoyed it (Reigate, not the trench-digging). At the end of this month we go to Aldershot for musketry, and then, I believe, 'somewhere' else. Am having a very busy time with the flappers down here, and as this is Sunday afternoon and I have an appointment, I must ask you to excuse me from wasting any more ink. Kindest regards to all."

Aged 20, Kenneth Morrison was the youngest and last of the Georgicans to lose his life. His experience of soldiering was frustrating, dull and ultimately deadly.

Morrison was born on 16 December 1896 – the same year that Price Waterhouse's Edwin Flack won two gold medals on the athletics track at the Athens Olympic Games. Morrison was the son of William Rae Morrison, who worked for the Stock Exchange, and Lily Dawtry. He finished his schooling at the prestigious Westminster School in London, joining Cooper Brothers as a junior clerk in the time office on 1 September 1913. He worked for the firm for just under a year before enlisting in the Honourable Artillery Company in August 1914. This is the oldest regiment of the British Army and has strong connections to the City of London.

Morrison was one of the earliest contributors to *Budget*, in the first edition thanking the staff for the delightful Christmas present of 'pipe and baccy' which, he stated, he was smoking as he wrote. He said that it was 'very gratifying to be remembered by old friends'.

> *'I am not going to take up your space with events "behind the guns" so I think I had better close.'*
>
> JANUARY 1916

Morrison was commissioned as a Second Lieutenant in the 13th Battalion of the Middlesex Regiment. The commission began with a period of basic training on the South Downs. This was followed by field exercises at Pirbright camp in Surrey and trench-digging practice in a field outside Reigate. Soon after his letter of June 1915 he was moved to the garrison town of Aldershot for musketry training, before being sent to Middlewick Camp in Colchester.

It is interesting to note that Morrison uses the term 'flappers' – a word which is usually associated with the Roaring Twenties, to describe a certain type of high spirited, fashion conscious young woman. Morrison wrote: 'Am having a very busy time with the flappers down here, and as this is Sunday afternoon and I have an appointment, I must ask you to excuse me from wasting any more ink'.

Despite completing his military training with flying colours, he remained in Britain due to a War Office rule that raised the age at which Second Lieutenants could be sent to the front lines. He hoped to circumvent this by joining a former colleague who had been commissioned to the Royal Flying Corps, but felt in the meantime that *Budget*'s pages '… should not be wasted with experiences at home, when so many thrilling episodes are sent back from our colleagues at the front'.

Morrison's wish for action was dealt a further blow in January 1916 when he contracted rheumatic fever and was moved to a military hospital in Brighton. As before, his letter to Squirrell noted that 'I am not going to take up your space with events "behind the guns" so I think I had better close'. This would be his last contribution to *Budget*.

As there are no further letters it is difficult to trace exactly what happened to Morrison after this point. Existing accounts suggest he was sent to the Western Front in 1916, but this is contradicted by information retained by Squirrell and Morrison's service record. Instead, it seems that he was sent to Ireland in February 1916, where he attempted to gain a transfer to the King's Royal Rifles and was charged by the Middlesex Battalion with desertion.

It appears that Morrison's charge was suspended in July 1916, as he was transferred to the Training Reserve Battalion of the King's Royal Rifles. After five months of garrison duty at Seaford, he was reinstated for officer training and sent back to Ireland to complete a four-and-a-half-month training course. In May 1917, he finally received his commission, becoming a Lieutenant.

Morrison was deployed from his base at Sheerness to Ypres in late summer 1917. He was one of 15 old Georgicans on the Western Front at that time and bumped into one former colleague at a hotel in late August. A month later, on 26 September 1917, Morrison was killed on a night patrol during the third Battle of Menin Road Ridge. He was shot by a surrendered enemy soldier.

Writing in the subsequent issue of *Budget*, Squirrell revealed the awful coincidence that Morrison's successor as a clerk in the Time Office, Geoffrey Tigar, who subsequently joined a rival firm, had also been killed in France. Worse still, he was one of three Tigar brothers claimed in the conflict.

Squirrell presumed that 'not many of our men will remember [Morrison] as he only joined the staff … in September 1913'. This proved unfounded as 10 letter writers noted their sadness at Morrison's death. It appears that this was partly motivated by the circumstances of his war. As one correspondent noted, 'It was rather hard luck on Morrison, being killed so soon after he came out. It is strange how some people last year after year, and others barely last a week'.

14, George Street,
Mansion House, E.C. 4. *September*, 1917.

From the latest reports to hand as to Marsh, I gather that he is progressing slowly, but he does not expect to be discharged from hospital for some months yet. It appears that he was hit when about 600 yards in front of our trenches, and it took him 30 hours to get back. What he endured during that time it is impossible to imagine. That he has done his duty for his country, and done it well, is our opinion, and we hope that his days may be long and happy in the land for which he has suffered and endured so much.

Vaughan and Morrison having joined the forces on the Western front brings the total of our representatives in that area, at the present time, to fifteen. We are also represented by two of our colleagues in Mesopotamia; two in Salonica; one in Egypt; and one (A. Newman) *en route* for India.

After a careful perusal of the letters contained herein, I was unable to form an opinion as to when the War will be over, the statements vary so. One says Christmas; and yet another thinks it will run into seven years. I trust the latter is a trifle overdrawn; but the latest from Ruhleben seems to point to the fact, that unless something unforeseen happens, it won't be over by October.

Streeter has been transferred to a Labour Co., and classed C3. This ought to ensure his getting more congenial employment than as a Cyclist.

Wright, being on leave, paid us a visit a few days ago. He is looking well, and is as cheery as ever.

There are several Old Georgicans fighting on the various fronts, amongst them are: Lieut. A. Farley, A.O.C., Mesopotamia; Lieut. W. F. King, Tanks Corps, B.E.F.; Lieut. J. Pope, M.G.C., B.E.F.; Lieut. G. Tigar, R. Berks Regiment, B.E.F.; and Private R. Tribe, London Regiment, B.E.F. Some other members scattered over the world are: Mr. G. H. Fry, Cape Town; Mr. H. L. Smith, Paris; Mr. A. D. George, New York; Mr. C. Hulett, Bombay; Mr. E. R. Rose, Madras; and Mr. E. Pickering, Persian Gulf. All are regular readers of their fellow-Georgicans' letters, and take a keen interest in their careers in the great War.

With best wishes from all at 14,
I am, Yours sincerely,
S. E. Squirrell.

EPILOGUE

At the conclusion of the war and the gradual return of troops to Britain from across the globe, some but not all of the staff who had served in the Armed Forces resumed work with Cooper Brothers. Others remained in the military or pursued careers elsewhere. Three men were too badly injured, or to use the parlance of the time too 'shaken up', to return to work straight away, while two more adjusted to civilian life as amputees. Given the horrors they had witnessed and the loss of family, friends and colleagues, it is likely that some if not all of the men were suffering from post-traumatic stress and, in particular, the disorder associated with war-related traumatisation, then known as shell shock. Possible, too, that some suffered ongoing health problems associated with exposure to mustard gas.

Highest profile among those who did return to CB & Co was D'Arcy Cooper, son of Francis Cooper, one of the founder brothers. D'Arcy, who had been seriously wounded in the chest in France in 1916, was credited with doing much to improve 'the prestige and position of the firm' in the immediate post-war years. He left in 1923 and forged a brilliant career as chairman of Lever Brothers, laying the foundations of its metamorphosis into global giant Unilever. His cousin Stuart Cooper, a recipient of the Military Cross, became a partner in 1921. Another cousin, Harold Cooper, who had resigned from the firm in 1913, was killed in action in 1916.

A notable veteran of the conflict was W.T. Vaughan, who was still on the staff in the 1960s having amassed a remarkable 55 years with Cooper Brothers. Squirrell commented in his final *Budget* editorial that Vaughan, who had fought in Italy and twice on the Western Front, was 'one of the most fortunate men that has represented us in the war…His only wound was at the top of his thumb'.

Ernest Cooper, Senior Partner during the war years, was one of several figures at the various PwC legacy firms to provide financial expertise and advice to the Government during the conflict. When leading accountant Sir William Plender was asked to take control of enemy banks, Ernest was one of those to whom he turned to sit on his committee. The First World War undoubtedly raised the profile and reputation of the profession, to the extent that at Price Waterhouse, no less than five of its partners received knighthoods in the 1920s, partly in recognition of their contribution as financial advisors to the Government during the war.

As for the gender balance, such as it was, the return of troops had a regressive effect. According to *A History of Cooper Brothers, 1854-1954*, those returning from the Forces gradually replaced the women who had been employed to fill the void, especially those working on audits. Only 'shorthand writers, typists and telephonists' survived the cull. This pattern did not start to be significantly reversed again until the 1970s.

Mr Squirrell died less than five years after the end of the First World War, aged just 50. His memory lives on, along with that of the colleagues he cared so much about, within the pages of the greatest treasure in the PwC archives.

We leave the last words to Squirrell, as taken from his *Budget* editorial of February 1916:

> It was in February, 1915, that the First number of this publication was issued and it seems to be appreciated by those of our comrades who are serving and also those at home and I hope that long after the war is finished it will be cherished as a record of the part that our boys played in this great struggle for freedom. With best wishes from all at 14,
>
> I remain, yours sincerely,
>
> S. E. Squirrell.

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The research was carried out by:

- Megan Adams (BA English with Creative Writing, first year)
- Alexander Butler (BA History, first year)
- Mark Butterfield (PhD Candidate)
- Jessica Chalkley (MA Social History)
- Callum Manchester (BA History, second year)
- Jonathan Newby (MA Social History)
- Ben Percival (MA Social History)
- Chris Perry (BA History, third year)
- Nina Whitfield (BA History, second year)

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Budget is on permanent display on Level 1 of PwC's Embankment Place office. If you would like to see an electronic copy, please email ben.sharratt@pwc.com or contact Partner Office.