



*100 years.
Understanding ambition.
Empowering clients. Valuing people.*



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FOREWORD

It is my privilege as the National Chairman of RSM in Australia share the life and history of RSM and to recognise 100 years of continuous operation in Australia.

This book is told in three parts with the most recent addition covering the last 10 years to March 2022. The first book was published on the firms 70th anniversary, in 1992, and speaks to the origins of the firm in Western Australia and a more recent expansion into Eastern states. The second update covers the years from 1992 to 2012, and tells of the firms' continual expansion, with a focus on expanding our national footprint especially in the Eastern States.

Now, as we mark our 100 years in service, I am honoured to introduce our most recent decade. This chapter showcases unprecedented growth with the continued expansion of our national footprint and the launch of many new services. While many changes occurred during this 10 years, we have maintained our culture of supporting clients, of developing and valuing everyone and our focus on understanding. We understand what it means to be a successful adviser, employer and business in Australia today.

We say a little understanding goes a long way – in our case all the way to 100. We have changed, adapted and evolved where it matters, but remained true to our core to reach this milestone. We talk about the power of being understood and of understanding, and it is this power which has built the firm we are today. A firm which cares equally about our people, our clients and the role we play in our communities.

As my predecessors have said, we would not have reached this milestone without the support and talent of our staff, nor the trust that our clients continue to place in us. On behalf of the Partners, I would like to say thank you. We enter the next chapter of our journey on incredibly strong foundations built carefully over the past 100 years. I look forward to celebrating this centenary and many more milestones for RSM.

Jamie O'Rourke
National Chairman



70TH ANNIVERSARY

It is my privilege to be the national chairman of Bird Cameron in this its 70th year. The firm commenced on 27th March, 1922 in Perth, Western Australia and is now one of the

largest accounting firms outside the "Big 6" firms, offering its services in all States and with strong international affiliations.

In the modern business world of mergers and takeovers, there are few firms that have retained their identity for 70 years and although there have been changes of name and changes of structure, the Bird Cameron firm of today is the same firm which opened its doors to the public 70 years ago.

I wish to pay tribute to the great many people who have worked for the organisation and helped make it what it is today whether as senior partners

directing the policy and affairs of the firm or junior staff keeping the "wheels turning" to meet the common aim of "excellent service to clients".

Special mention should be made of the "pioneers"; those who in the early days travelled the State of Western Australia in unreliable and uncomfortable cars over poor roads, often separated from family for weeks or months at a time, to take a unique accounting service to the remote areas. They established the firm's reputation on which others have built to create an organisation which today operates as naturally in the big cities as it does in country areas.

This history has been compiled for the purpose of recording the story of the firm for the partners and staff of today and for all those who gave the firm long and loyal service in days gone by.

Ron Swinney

National Chairman, 1987-1995



90TH ANNIVERSARY

In 1992 we captured the first 70 years of history of the firm in the publication of a book titled, Bird Cameron, 1922 to 1992. As we approach another milestone, our

90th anniversary, it is my privilege to be National Chairman at this time and to briefly reflect on the last two decades in our history.

In adding a further two chapters to our firm's recorded history, it is fitting to recognise the dramatic change that has occurred in this time.

The first seventy years saw us as a predominately Western Australian firm but the period which we currently review has seen this change dramatically as the firm has grown to be a truly national practice. The growth in fees has, in the main, resulted from revenue increases in city practices. However, our regional practices, while a lesser proportion of the firm's total fees, are still dominant in their respective marketplaces and play critical roles in the firm's development.

In completing this changed environment one must

mention the considerable strengthening of our international affiliation as part of the "RSM" group resulting in the adding of this prefix to our name at the turn of the century. RSM International is now recognised as the 6th largest independent accounting group in the world.

Needless to say none of this would have come to pass without the loyalty and dedication of Partners and staff who have contributed over and above their day to day roles for the good of the Firm. I sincerely thank them for this.

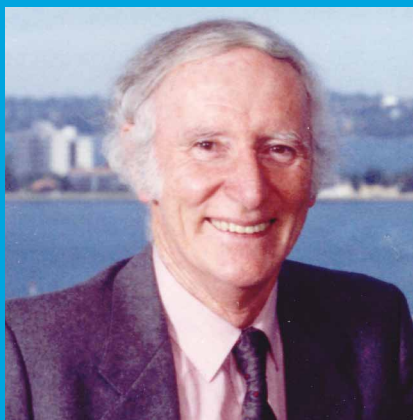
May I also acknowledge and thank the clients that have been part of our journey. In this modern age of change, we are fortunate to have so many loyal clients who have supported the firm for many generations.

I trust you will enjoy these further chapters of our history that have been committed to writing so that our proud history is recorded for posterity and as a foundation for the many chapters still to be written. We do not expect a "nervous nineties" period as our maiden century is just around the corner.

Kim Hutchinson

National Chairman, 2000-2016

AUTHOR'S NOTE – 70TH ANNIVERSARY



In writing this history of Bird Cameron, I have been able to consult old minute books and other records and have also drawn on my knowledge of events from 40 years with the firm (1949 – 1989), over half of those years as a member of the Executive Committee. When I started the firm was young enough for me to have contact with people who had been employed almost at the beginning and indeed I looked after the tax work for Mr E.R. Woolcott for a few years prior to his death in 1969.

I have endeavoured to make this work objective, just recording what happened, but, at times, events have to be interpreted or surrounding circumstances explained and there is no option but to give ones own understanding of matters.

It is not possible to cover everything or everybody in a work of this nature but I have tried to encompass all matters of importance. In the sections recording "long serving and senior personnel" I have used 20 years service as a benchmark for long service.

Through its history, the firm has been a partnership, a company, a partnership and then a company again with associated partnerships and trusts. The generic term "firm" has generally been used for the sake of simplicity.

I needed to select a cut-off point as personnel and responsibilities are always changing and 27th March, 1992 (the precise 70th Anniversary) seemed to be the logical point.

It has been a pleasure to write this story and I would like to acknowledge here the considerable assistance given to me by those currently with the firm and also a number of retired members with whom I consulted especially in respect of events which took place before I joined in 1949. Also, I acknowledge the co-operation of the AMP Society in readily providing me with a photograph of the old AMP Chambers which has been used in this publication.

Neville Harris



CHAPTER ONE

THE EARLY YEARS

Bird Cameron began practice on 27th March, 1922 as The National Service Company. The founder, Edgar Robert Woolcott, later known as "Bill" and in the firm as "ERW" or "the old man", was born in Sydney on the 30th of December 1887. He was the third child of Thomas and Ruth Woolcott. His father, a draper, was born in Devon UK and his mother was born in Brisbane, Queensland.

The family moved to Western Australia in approximately 1897 and Bill was brought up on a station in the North West, where he learnt a lot of practical skills.

He joined the services at the outbreak of the Great War and spent most of the next four years overseas as a Quartermaster with the Australian Army but before departing from Australia he married Jessie Mauger in 1915. Jessie was born in Jersey in the Channel Islands.

An important requirement of being a Quartermaster is to be good at record-keeping and ERW seems to have excelled at this.

Exhibiting a flair not only for record keeping but also skills in organisation and delegation he devised a recording system so that his deputy could properly maintain the records thus freeing him of the obligation of being present at all times. The installation of an efficient but simple business recording system was to be the principal service offered by the new firm.

The war ended and he was discharged in 1918. He spent a few months in Sydney and then he and Jessie came to Western Australia. He got a job working for a firm called "WA Taxpayers" which involved selling a simple system of books for three guineas (\$6.30) cash. He was a natural salesman and was particularly successful in selling the bookkeeping system to farmers and small storekeepers. He covered the state by horse and sulky. A typical day would be: Arrived at 5pm at a farm - milked two cows and killed a sheep - sold a system and stayed the night.

After about three years on the road for WA Taxpayers, at the age of 34, he made the big decision to start out on his own.

He rented a room in the old AMP Chambers on the corner of St Georges Terrace and William Street Perth, formed a partnership with his wife, registered the name "The National Service Company" and

commenced operations on Monday, 27th March 1922. The division of work was simple. ERW travelled around the city and country among the clients doing the books and bringing in the fees while Mrs Woolcott attended to the typing and general office work.

The recording system ERW had devised as a Quartermaster during the war was further developed and no doubt the favourable aspects of the WA Taxpayers system were incorporated and there finally emerged the "Business System" of The National Service Company. On the 25th of June 1924 the Commonwealth Registrar of Copyrights registered E.R. Woolcott as the "Owner of the copyright in a literary work viz., a book entitled 'The National Business Service for Business Men'". This, together with a type of self-balancing spreadsheet known as the B 10/11 was the mainstay of the firm's accounting service for small business people and farmers for many years.

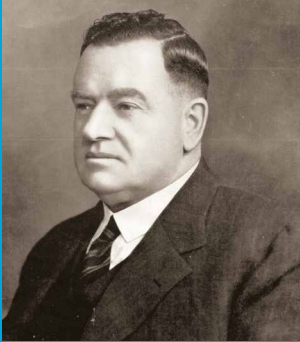
While the recording system was the basis of the service, taxation was also important. Note that the occupation of the firm as registered in March, 1922 was "Accountants and Taxation Experts". As Government expanded so did taxation and increasingly people, whether in business or employed, were being drawn into the taxation net and required the firm to advise on this subject.

Soon there was too much work for Mr. Woolcott to handle on his own and in September, 1925 he engaged Alex Redmond, an accountant, followed in February, 1926 by Percy Paull to assist with the marketing and promotion and in July, 1926 Bill Keene, another accountant. Bill completed forty-one years' service with the firm, retiring in October 1967.

The year 1927 saw the start of a period of rapid expansion. Percy Paull and Bill Woolcott were bringing in a steady flow of new clients. Accountants Bob Thorn, Percy Johnson and Arthur Greaves were engaged and on the support side, Connie Glasson, the first female staff member, started in February, 1927 as assistant to Mrs. Woolcott followed the same month by Delphi Steadman a senior typist and in March, Belle Edmonds as secretary to Mr. Woolcott.

That year also marked the beginning of a more structured approach to handling the country work. Instead of a party of accountants visiting a specific town or area and then returning to Perth before heading out in another direction a start was made

EDGAR ROBERT WOOLCOTT



E.R. Woolcott was a man of considerable vitality and selling ability and great confidence. In the early days when there was little in the way of reserves, a check on Thursday might reveal there was insufficient in the coffers to pay the mainstay of the firm's staff on Friday so ERW would go out and sign up a few new clients collecting fees in advance.

He did not excel at financial planning or organisation and administration but he had the ideas and soon gathered around him, in the firm, people who were good at these things.

He was a big man and looked very impressive behind his huge desk in a very large office. Staff never felt very much at ease during interviews especially as he had his secretary sitting in the office with him at her own table.

Two of his great interests in life were motor cars and fishing. He was able to indulge his interest in fishing from his cottage at Whitfords Beach. From time to time he would invite a group of men from the office to spend a weekend with him at Whitfords fishing and swimming and getting the occasional pep talk.

The challenges of a rapidly growing accountancy practice were not enough to fully occupy him and he tried a number of other enterprises. He set up a wholesale grocery business which was reasonably successful. He tried to initiate trade in groceries with Java and Singapore and made a trip to those places in 1931 accompanied by Cyril Bird but the venture was not successful.

In 1932, in association with a mining engineer, he promoted a gold mine but this also was unsuccessful.

After the mining venture he decided to go into the business of debt collecting. The firm had a T model Ford Tourer and ERW would use this vehicle to go around and collect debts. In place of one of the side curtains there was installed a black blind with the words "Debt Collector" on it. When he stopped outside the home or premises of the person owing the money he would pull down the blind to the embarrassment of the debtor who would endeavour to dispose of the matter as quickly as possible to get the Tourer on its way.

He always had five or six men on the staff whose job it was to obtain new clients for the firm (often called "Organisers"). Every Friday evening these men would gather in ERW's office and over whisky and milk discuss their successes and failures of the previous week and be fired up by the old man with the necessary enthusiasm to get out and do better the following week.

on grouping all the clients in a region (or regions) and allocating responsibility to one accountant. The first of these "rounds" as they came to be known, was the Great Southern from Perth to Albany and the wheatbelt east of York to Bruce Rock and south to Narrogin and Bill Keene was given responsibility for this enormous area in 1927.

In May 1928 Reg Parker, who was to complete 50 years' full and part-time service, joined the firm as also did the firm's first lady accountant, Alice Morgan. At that time there were about twelve on the staff. Reg became part of a three man team with Alex Redmond and Arthur Greaves which followed in the footsteps of Percy Paull opening up the books for the new clients he had obtained. Along with his skills as a business promoter, Percy was a talented guitarist. On arrival in a country town he would invite farmers and townspeople to attend a musical evening in the hotel. At the end of a happy evening of drinking and singing the names of perhaps a dozen or more people would be added to the client list.

As the 1920's were drawing to a close expansion continued at a rapid rate. The Wall Street crash of October 1929 would not have any serious effects for a couple of years. Among the accountants recruited in 1929 were Cyril Bird (firstly in an associated trading company), who was to become managing partner, Len Newman, who became his deputy and Len Simmonds who that same year was given responsibility for the second "round" which embraced the clients in Kalgoorlie and those along the Great Eastern Highway and in the wheatbelt towns north of the Highway.

The "team" had begun to form and Mrs Jessie Woolcott was making her contribution. She took a motherly interest in the welfare of the girls who worked for the firm. They were invited in groups to her home on a regular basis and there was a very friendly atmosphere at these evening gatherings.

There is rarely just one element which is responsible for the success or failure of an organisation but there is often a key element and early members of the firm consider that the key element in the success of the firm in those days was E.R. Woolcott's idea of taking the service to the client instead of asking the client to come to an office in the town or city with his books and other records. Doing the work at the place of business or on the farm, the accountant got to be almost one of the family and this principle (known in the firm as "the feet under the kitchen table concept") was largely responsible for the continued growth of the practice over many years.

SIGNIFICANT EVENTS OF THE 1920's

1922	Firm commenced on 27th March
1924	Copyright granted for the recording system
1925	First accountant employed
1926	First organiser and second accountant engaged
1927	First "round" established embracing Great Southern and part of wheatbelt. Bill Keene in charge.
1928	First lady accountant employed.
1929	Second "round" established embracing Kalgoorlie, Great Eastern Highway and part of wheatbelt. Len Simmonds in charge. Wall Street crash in October.

LONG SERVING AND SENIOR PERSONNEL ENGAGED 1920's

Year	Name	Retired	Completed Years
1922	E.R. Woolcott	1952	30
1922	Mrs Jessie Woolcott	1948	26
1925	Alex Redmond	1935	10
1926	Percy Paull	1934	8
1926	Bill Keene	1967	41
1927	Bob Thorn	1932	5
1927	Arthur Greaves	1933	6
1927	Connie Milner (nee Glasson)	1946	18
1927	Delphi Steadman	Not Known	
1927	Belle Edmonds	Not Known	
1928	Reg Parker	1969	41
1928	Alice Morgan	1934	6
1929	Cyril Bird	1969	39
1929	Len Newman	1968	38
1929	Len Simmonds	1938	9

CHAPTER TWO

THE MOTOR CAR

The motor car played a pivotal role in the growth and development of the firm. Following World War I, E.R. Woolcott travelled around the State by horse and sulky selling the recording system but during the 1920's the car came into vogue and he was fascinated by this new means of transport astutely recognising that this was the key to success in his new business. The car fleet became an essential element of the firm's service with accountants radiating out from Perth and later from larger country centres providing an accounting service to the most remote farm house. Even today people living in country towns may have to travel hundreds of miles to consult a doctor, a dentist, a lawyer or an accountant so it is easy to see the attractiveness, in the 1920's and 1930's, of a professional service delivered right to the door whether north of Geraldton in the Murchison district, out east in the Goldfields or deep in the lower South West.

The fleet was a source of great pride to Mr. Woolcott. All his life he was a lover of good motor cars and he had a particular fondness for the number '5' as can be seen from the number plates in the 1929 photograph. When he retired in September, 1952 arrangements were made for him to purchase from the firm a car he had been driving with great pride since its acquisition in April, 1951 - a Humber Super Snipe.

A car was essential for the accountants to do their work whether the clients were in the country or in the Perth suburbs but few could afford to buy a car, in particular young accountants not that long out of school. The firm therefore instituted a system of financial assistance which consisted of a guarantee on a bank overdraft. A decision had been made that it was preferable for the vehicles to be owned by the staff rather than the firm as there would then be a more responsible attitude to care and maintenance. At a time when car ownership was much lower than it is today and very few young people owned a vehicle, it was a most attractive aspect of the job to have finance provided to purchase a car and a car allowance paid which would go part of the way to making the bank repayments. To many young accountants this was the lure which led them to apply for positions with the firm.



The Car Fleet - 1929



The Car Fleet 27th June, 1941



From Left: E.R. Woolcott, Ted Fletcher, Jack Temby, Roy Henderson, Geoff Whitehead, Ernie Jensen, Bill Keene, Tom Wheeler, Geoff Green, Tom Harris, Harold Leaney, Neil van Noort, Tren Ritchie, Cliff Beverstock, Jack Groom, Len Newman, Don Scott, Jack Doherty, Arthur Turner, Jack Skipsey, Reg Parker, Raynor Stevens, Calder Crowther, Des Christian, Cyril Bird.



Mens Dinner, June 1936

CHAPTER THREE

THE CHALLENGES OF THE 1930'S

The Thirties were difficult years for business, worldwide. The decade began with the Great Depression and finished with World War II. Some economists hold that the Depression did not really end until the outbreak of the War; at least mass unemployment and economic stagnation continued until 1939.

Along with most other businesses the firm suffered during the worst years of the Depression but at least in the later years of the 1930's the firm's experience ran against the trend and there was substantial growth which was only brought to a halt when, following the fall of Singapore in February 1942, World War II became a serious matter for Australia.

In 1930 the third "round" was established with Len Newman being given responsibility for the South West and towards the end of that year a significant step was taken when a company was

incorporated to take over the practice. The National Service Company Limited was registered on 9th December, 1930 and commenced operations on 1st January 1931.

At the first meeting of directors held on 16th December 1930 in the AMP Chambers there were six persons present E.R. Woolcott, described as Managing Director, three directors appointed by the M.D. as provided for in the Articles, R.T. (Bob) Thorn (a staff member) who was appointed secretary and R.P. Rodriguez the company's solicitor. The directors were business acquaintances (and clients) of ERW's. L.R. Butt was a merchant of Walcott Street, Mt. Lawley, J.A. Coleman the proprietor of the Victoria Park Hotel and F.P. Gulley a chemist of Railway Parade, West Leederville.

The company purchased the practice for £15,000 as a going concern in terms of "a schedule to be



Clockwise from near end of table: Reg Parker, Arthur Turner, Ted Fletcher, Tren Ritchie, Jack Groom, Steve O'Loughlin, Len Simmonds, Don Scott, Mr Leitch, Geoff Whitehead, Bill Keene, Ernie Jensen, Des Christian, Len Newman, Norm Attey, Raynor Stevens, Roy Henderson, Cyril Bird, Tom Wheeler, Harold Leaney, Jack Temby, ER. Woolcott, John Attey, Syd Wedderburn.

prepared" and the purchase price was satisfied by an issue of 10,000 £1 ordinary shares and 5,000 £1 preference shares to E.R. Woolcott. At the same meeting ERW put through a transfer of his 5,000 £1 preference shares to various persons.

One of his many ventures had been to develop a gold mine in association with a mining engineer and half a dozen clients had invested in the scheme. The project failed and ERW met his obligation (probably moral rather than legal) to these investors by the transfer of the preference shares.

Another important matter dealt with at that meeting of 16th December 1930 was the creation of a staff share reserve of 5,000 ordinary £1 shares. This was the beginning of what came to be known as the "profit sharing" or "bonus" scheme and was a very advanced concept for 1930. Even today employee profit-sharing schemes are not that common. Mr Woolcott submitted a schedule to the meeting allocating 1900 of these bonus

shares on the basis of up to five years service prior to 1st January 1931 and forecasting further issues for four years ahead. The schedule contained the names of twenty-one staff members (probably the full staff complement) but shares were allocated to only thirteen being those who had completed two years' service.

By 1931 the Depression was getting serious and ERW reported to the first Annual General Meeting of the company, held on 9th March, 1931, that it might be necessary to reduce the staff and even wages but he hoped not. If wages were reduced when times improved and the company's business looked up the staff would not be overlooked and would be recompensed for any temporary reduction of income. He also spoke of the likelihood of losing clients who would be cutting expenditure themselves to survive. However, the bonus scheme was continued and in July, 1931 a further 315 shares were allocated to staff.

' The Thirties were difficult years for business, worldwide.
The decade began with the Great Depression and finished with World War II.'

CYRIL PANGBOURNE BIRD



Cyril Bird was born on the 5th April, 1906 in Kalgoorlie, WA, the eldest of six children of Walter Pangbourne Bird, a tailor, and Alice Bird nee Gunter.

The family moved to Katanning in 1909 and occupied a small brick house at the southern end of Austral Terrace. Walter Bird set about establishing his tailoring business which prospered and eventually there were branches in Kojonup, Wagin and Gnowangerup. He never had less than twelve "hands" in his workroom.

As soon as the business was operating successfully he acquired land in Broome Street and built a substantial brick bungalow. While the house was being built the family lived in the rear of the tailoring shop.

Cyril gained entry to Perth Modern School in February, 1919. In those days entry to the school was by scholarship and much sought after by students of above-average ability.

Five years later on the completion of his schooling, at age 17, he returned to Katanning and commenced work as a junior with H.V. Plesse & Co. Harold Plesse, as well as being a member of Parliament, was the Katanning agent for Dodge cars, the AMP Society and the music firm, Nicholson's.

Cyril Bird was an excellent pianist and Mr. Plesse decided to use these talents. He set up a music shop in the main street of Katanning with Gulbransen pianos and player pianos and Sonoro gramophones for sale. Cyril had responsibility for this part of the business and would attract people into the showroom by setting up a roll on the electric player piano and sitting down at an orthodox piano and accompanying the player piano.

While thoroughly enjoying his work, he saw a better future for himself elsewhere and after six months obtained articles with the accounting firm Walter Collins & Co. of Perth. He set about his accounting studies and in late 1927 completed his articles and also completed the examinations of the Commonwealth Institute of Accountants, one of the antecedent bodies of the Australian Society of Certified Practising Accountants.

He left Walter Collins & Co. in 1927 and for a period of about two years was accountant for the York Flour Milling Co. While at York Flour Milling he heard favourable comments about The National Service Company. It had a reputation for paying staff according to their earning capacity and this appealed to the ambitious 23 year old accountant and led him to seek a position with the firm.

Cyril's first contact with E.R. Woolcott, had been about 1922 (shortly after the firm started) when he was attending Perth Modern School in Perth. At the time he was boarding with a retail butcher and his wife and Mr. Woolcott would call at the house to do the books.

E.R. Woolcott, as well as running the accountancy practice, had a number of other interests and in 1928 conceived the idea of setting up a co-operative wholesale grocery business. With this end in mind he bought

an existing wholesale grocery called "Wholesalers" later to be renamed "The National Trading Company". Mr. Woolcott engaged the young Cyril Bird and installed him as manager of Wholesalers on 15th September, 1929. The business provided reasonable returns but not sufficient for ERW and he decided to withdraw from active involvement although he maintained a major financial interest.

Mr. Woolcott brought Cyril Bird across to the accountancy firm on the 13th March, 1931 and he was given responsibility for the clients on the Midland Line from Muchea up to Geraldton and Northampton and on the Wongan Line from Geraldton down to Goomalling.

By 1934 the management and administration of the firm was becoming too much for Mr. Woolcott to handle on his own and in January of that year he transferred Cyril from the country to Perth office to become his assistant. From that year ERW while still chairman and still involved in policy matters began to withdraw from day-to-day management of the firm leaving such duties to Cyril who, though only 28 years old, quickly came to grips with his new responsibilities. At a meeting on the 18th December, 1934 he was appointed secretary of the company although he was in fact the chief executive with Mr. Woolcott being absent for much of the time. It was not until November, 1941 that he was given the title "Manager".

THE CHALLENGES OF THE 1930'S CONTINUED

In March 1931 Cyril Bird was transferred from the trading company to the accountancy practice and given responsibility for the clients on the Midland Line from Muchea up to Geraldton and Northampton and on the Wongan Line from Geraldton down to Goomalling.

With the four extensive country "rounds" in operation under the control of Keene, Simmonds, Newman and Bird the firm was covering a very significant area of the state.

It was not a comfortable life travelling the State in those days. While cars could sometimes be partly enclosed with a side curtain, they did not have windows and most of the roads were unsealed. Working conditions at the client's farm or place of business were difficult. Farming families, in particular, often lived in unlined corrugated iron sheds or "huts" made from iron, hessian and some planks of wood. There was no protection from the cold, the heat or the flies and it was not uncommon for the "table" and "chairs" to consist of packing cases. Staying overnight at a hotel provided a modicum of comfort but being forced to stay at a remote farm because of the distance to the nearest town often meant an uncomfortable night on what could loosely be called a "bed". All this, together with being away from home for weeks (sometimes months) at a time, made the job a difficult and demanding one.

Over the next two years the company was fighting the effects of the Depression but maintaining a reasonable level of profits and continuing to pay the 10% preference dividend. At a directors' meeting held on 20th January 1933 it was reported that only debtors which were absolutely sound had been brought to account but nevertheless the position was satisfactory. However, no dividend was paid on the ordinary shares. Looking to the future it was stated that with the return to prosperity all the reduced fees would automatically revert to their former levels and with the addition of the expected new clients to the existing client base the company would again advance.

The sacrifices imposed on the staff during the Depression were the suspension of the staff share scheme in 1932 and a 20% reduction in

salaries. Cyril Bird said that every client visit was made in fear and trepidation that the client would, because of his circumstances, have to dispense with the firm's services and he acknowledged that it was only ERW's great marketing ability that enabled the firm to retain sufficient clients to provide all the staff with a living through those difficult years.

Despite business activity being practically at a standstill there was some movement in personnel during 1932 and 1933, including recruitment. On the professional side, Noel Miller joined in 1932 and Geoff Whitehead in 1933. Also in 1933 Myrtle Salmon (nee Backshall) commenced and was secretary to E.R. Woolcott and then Cyril Bird.

In the same year Lita Glenister (nee Kelm) also commenced and subsequently took over from Myrtle as secretary to ERW and

CPB. A significant event occurred in 1932 when Len Newman moved to Bunbury to live, becoming the firm's first resident accountant. There were also changes on the board of the company. L.R. Butt died in 1932 and was replaced by John Kyle, a merchant, in January 1933. The secretaryship changed twice. Bob Thorn resigned in 1932 and Arthur Greaves was appointed. The next year Arthur Greaves resigned and Alice Morgan took over as secretary.

Cyril Bird was transferred to Perth to assist ERW in January 1934 and in December of that year took over as secretary of the company when Alice Morgan resigned. From that time ERW, while remaining chairman, left the management of the firm to Cyril Bird. The firm was just beginning to shake off the effects of the Depression and there was substantial growth through to the end of the decade. Gross fees grew from \$23,000 in 1934/35 to



On the roof of AMP Chambers about 1939
From left: Betty Reading, Audrey Jones, Gwen Thomas,
Edna Lemmon, Joyce Kennedy



On the roof of AMP Chambers about 1938

From left: Standing: May Cruickshank, Gwen Thomas, Connie Glasson, Kay Johnson, Alex Ireland, Lita Kelm, Betty Reading. Sitting: Evelyn Seal, Iris Taylor, Margaret Timbury, Myrtle Backshall, Mrs Jessie Woolcott, Edna Lemmon, Merle Thomas, Joyce Kennedy.

\$50,000 in 1939/40; an average annual compound growth rate for the five years of 17%.

Other events of 1934 were the establishment of the second resident country accountant – Harold Leaney in Kalgoorlie – and the taking on of an agency for WA Trustee Co. which entitled the firm to a commission on the value of estates submitted for probate and a fixed amount for each Will prepared. Farmers started to become an important class of client about this time. At a directors' meeting on 30th November 1937 ERW reported that the company had been concentrating for some months on farmers and he outlined the experience in Wongan Hills where 60 farmers out

of a possible 85 had become clients. He went on to express the view that this gave an indication of the excellent prospects in this field of work.

The third town to have a resident accountant appointed was Bridgetown in 1937 followed in 1938 by five more – Geraldton, Gnowangerup, Goomalling, Katanning and Mount Barker – bringing the total to eight.

By the end of 1939 World War II had started but a conflict in Europe was a long way from Australia and the only effect the War had on the firm that year was the enlistment of Charlie Cowden on 4th November 1939 with number WX33 – the 33rd West Australian to join the army.

' The sacrifices imposed on the staff during the Depression were the suspension of the staff share scheme in 1932 and a 20% reduction in salaries.'

STAFF SUPERANNUATION

Although governments and some private organisations such as banks, insurance offices and large public companies have had retirement schemes in operation for a great many years it is only of recent times that superannuation has become reasonably wide-spread but even now, far from universal, hence the government's proposed superannuation guarantee levy. Mr. Woolcott and his co-directors were well ahead of their time when, in 1937, they introduced a staff pension scheme and undoubtedly that action taken 55 years ago was one of the big factors that contributed to the stability of the firm and encouraged so many to make a lifetime career with the organisation.

The 1937 scheme was operated through Prudential Assurance Company described in communications to staff as the largest life assurance company in the British Empire. The benefit scale prescribed an annual pension for each year of service spread over six salary ranges and the normal retiring age was 60.

A letter written to a 28 year old employee in August 1947 states that as he has now completed his "Pension Year" (one year with the firm) he is eligible to join the Pension Scheme and his weekly contribution will be 4/11 (49c) per week. His salary was in the middle of the range and it was pointed out to him that his annual pension on his then salary, at age 60, would be £96.00 (\$192 pa).

Apart from some minor amendments and an increase in the upper salary scale to keep pace with inflation there were no significant amendments for nineteen years, then in 1956 a new scheme came into operation which was fundamentally different from the old one in that a lump sum was payable in lieu of a pension and for the first time female members of the staff were eligible for admission to the scheme. The link with Prudential was maintained.

Two years later there was another major change. It was decided to surrender all the Prudential policies and convert to a private scheme with a committee managing the funds and making the investment decisions.

Nine years later, in 1967, there was another complete review of the scheme and a most important change made in relation to benefits. While continuing to maintain the lump sum basis the amount due on retirement became a "defined benefit" based on final average salary calculated over the three years prior to retirement. This removed the element of chance whereby some may be fortunate to reach retirement age in times of economic prosperity when investment returns are high while the retirement of others might coincide with a recession. It also tended to soften the effects of periods of high inflation when the balance in an accumulation account can fall well behind an appropriate retirement figure in relation to current earnings.

Since 1967 there have been no major changes to the scheme except amendments necessary to reflect changes in legislation and to modernise a few aspects.



Picnic at Yanchep Wednesday 29th June 1938

- | | | |
|---------------------|------------------------|---------------------|
| 1 Bus Driver | 16 Gwen Thomas | 31 Ted Fletcher |
| 2 Len Newman | 17 Raynor Stevens | 32 Cliff Beverstock |
| 3 Alex Ireland | 18 Tren Ritchie | 33 Syd Wedderburn |
| 4 John Woolcott | 19 Joyce Kennedy | 34 Arthur Turner |
| 5 Betty Reading | 20 Don Scott | 35 LitaKelm |
| 6 Jean Davis | 21 Edna Lemmon | 36 Reg Steele |
| 7 Norm Attey | 22 Tom Wheeler | 37 John Attey |
| 8 Merle Thomas | 23 Belle Lehman | 38 Des Christian |
| 9 Iris Taylor | 24 Cyril Bird | 39 Noel Miller |
| 10 Beverley King | 25 Jack Skipsey | 40 Bill Keene |
| 11 Norma Machlin | 26 Reg Parker | 41 Jack Temby |
| 12 Roy Henderson | 27 Connie Glasson | 42 Ernie Jensen |
| 13 Margaret Timbury | 28 Jack Groom | 43 Calder Crowther |
| 14 Beth Young | 29 Charlie Cowden | 44 Evelyn Seal |
| 15 Harold Leaney | 30 Mrs Jessie Woolcott | 45 Geoff Whitehead |

SIGNIFICANT EVENTS OF THE 1920's

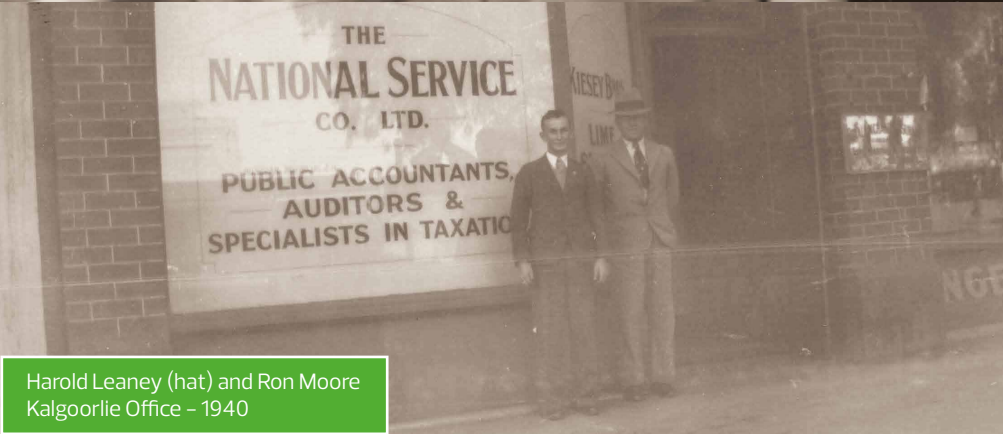
- 1930**
- Third "round" established in the South-West. Len Newman in charge.
 - The National Service Company Limited incorporated 9th December.
- 1931**
- The National Service Company Limited commenced operations 1st January.
 - Staff bonus scheme commenced 1st January. Cyril Bird transferred from trading company in March and took over fourth "round" covering Midland and Wongan lines. Agency for Yorkshire Insurance taken on.
- 1932**
- Salaries reduced by 20% and bonus scheme suspended because of Depression.
 - Director L R Butt died.
 - First resident accountant established. Len Newman at Bunbury.
- 1933**
- Director John Kyle elected.
- 1934**
- Cyril Bird transferred to Perth in January to assist E.R. Woolcott and in December became secretary of company.
 - Second resident accountant established. Harold Leaney at Kalgoorlie
 - Became agents for WA Trustee Co.
- 1935**
- Agency for Yorkshire Insurance relinquished and Sea Insurance Company taken on
- 1937**
- Staff pension scheme commenced.
 - Special effort to promote service to farmers.
 - Third resident accountant established. Raynor Stevens at Bridgetown
- 1938**
- Resident accountants established at Geraldton (Jack Temby and Jack Doherty), Gnowangerup (Charlie Cowden), Goomalling (Cliff Beverstock), Katanning (Don Scott) and Mt. Barker (Bill Lester).
- 1939**
- World War II commenced.
 - Charlie Cowden first enlistment from the firm.

LONG SERVING AND SENIOR PERSONNEL ENGAGED 1930's

Year	Name	Retired	Completed Years
1932	Noel Miller	1972	35
1933	Geoff Whitehead	1968	34
1933	Myrtle Salmon (nee Backshall)	1937	4
1933	Lita Glenister (nee Kelm)	1938	5+1
1934	Ted Fletcher	1944	10
1934	Jack Groom	1948	14
1934	Harold Leaney	1950	16
1934	Don Scott	1970	35
1934	Syd Wedderburn	1949	14
1935	Des Christian	1970	34
1935	Roy Henderson	1977	42
1935	Raynor Stevens	1978	42
1935	Jack Temby	1978	43
1935	Betty Reading	1973	37
1935	Joyce Devlin (nee Kennedy)	1941	5
1936	Charlie Cowden	1973	36
1936	Ernie Jensen	1971	35
1936	Tren Ritchie	1950	14
1936	Alex Ireland (nee Whitney)	1948	12
1936	Margaret Timbury	1946	9
1937	Cliff Beverstock	1948	10
1937	Calder Crowther	1961	24
1937	Jack Skipsey	1947	9
1937	Gwen Thomas	1973	36
1933	Jack Doherty	1944	6
1939	Hugh Ferrier	1959	18



Staff Dinner - 28 June 1946



Harold Leaney (hat) and Ron Moore
Kalgoorlie Office - 1940



Staff lunch break

CHAPTER FOUR

THE 1940'S

YEARS OF WAR AND REBUILDING

It was not until 1942, that the firm began to feel the full impact of the war but even in 1940 times were difficult. At the directors' meeting held on the 10th October 1940 it was reported that six men had enlisted and reference was made to the great problems of obtaining suitable new men to train in the job. **The names of five of those six, and the dates they enlisted, are available.**

Charlie Cowden	November 1939
Steve O'Loughlin	Early 1940
Hugh Ferrier	April 1940
Syd Wedderburn	June 1940
Noel Miller	July 1940

Right though the war E.R. Woolcott had to balance the national interests against those of the firm. At times he tried to dissuade men from joining up or endeavoured to have them manpowered to the firm or just hoped they might be exempt from service on medical grounds. The manpower regulations in force acknowledged that not everyone could be in the services; some had to stay home to run the country, so to speak. Noel Miller as a 29 year old was keen to enlist but the old man suggested he wait and see if things got really serious. Noel thought the fall of France in June 1940 was serious enough for him and he joined the army in July.

In 1941 the war in Europe was becoming more serious and was a dark cloud on the horizon which could not be ignored. Nevertheless the firm had to carry on its business and try to plan for the future. Cyril Bird in his report of 8th August, 1941, accompanying the 1940/41 accounts, referred to increasing tax rates and it being essential for business people to get advice on the preparation of tax returns – a situation presenting opportunities for the firm if it were able to take advantage of it.

'In 1941 the war in Europe was becoming more serious and was a dark cloud on the horizon which could not be ignored.'

Don Scott transferred from Katanning to Perth Office in February, 1941 to assist with the management and administration. There was one enlistment – Frank Fowles joined up in October. On the 24th November 1941 Cyril Bird was elected a director of the company and appointed manager of the firm and Len Newman was appointed assistant manager, although they had occupied these positions for some years but with the titles “Secretary” and “Assistant Secretary”.

On the same day E.R. Woolcott (always putting forward new ideas) said he was contemplating bigger things when the war was over and had in mind an idea to assist Western Australia to repatriate the returned soldiers which would be a work of unusual public benefit and would bring the company's name much into prominence. Within a fortnight any immediate plans for post-War activity had to be thrust aside as the Japanese launched their attack on Pearl Harbour on 7th December.

The next two years, 1942 and 1943, were probably the most difficult the firm has ever faced; more difficult than the depths of the Depression ten years earlier. Singapore fell to the Japanese in February 1942 and in the same month Darwin was bombed. Suddenly the war was very close to home. Every able-bodied man enlisted and the firm was left with just nine senior accountants who had been rejected for military service for one reason or another. Seven men had enlisted from 1939 to 1941 but following the fall of Singapore another fourteen joined up (nine in the months of February and March, 1942).

Those who enlisted at that time were:

- Cliff Beverstock**
- Des Christian**
- Geoff Green**
- Denis Hawcroft**
- Roy Henderson**
- Ernie Jensen**
- Bill Keene**
- Ron Moore**
- Don Scott**
- Jack Skipsey**
- Raynor Stevens**
- Jack Temby**
- Arthur Turner**
- Geoff Whitehead**

Endeavours were made to plug the gaps by recruiting some older men; Neil van Noort (53) in June, 1940, Alex Graham (48) in July, 1941, Andy Andrewartha (56) in October, 1942 and Bill Bennett (53) in November, 1942 but there were insufficient of them and finally, in 1943, the work of 500 clients had to be relinquished. This was done with great reluctance and came back to haunt the firm many times in the early post war era as it created an impression that the firm did not want new business and also caused a good deal of resentment among the 500 clients and their connections.

Two other important measures were adopted in those years. One was known as the “pick up system”.



It was implemented in October 1942 and involved a team of men going around the country picking up cheque butts, bank statements and other papers, going through the papers with the client to ensure as far as possible that all was in order and bringing everything back to Perth for processing by a team of female clerks supervised by accountants. The other measure was the withdrawal of the resident accountants from a number of country centres. In 1940 resident representatives had been appointed to Albany, Collie and Moora bringing to eleven the country practices serviced in this way. Seven of these were closed in the next three years, being:

Gnowangerup	1940
Mount Barker	1940
Goomalling	1942
Albany	1942
Moora	1942
Katanning	1943
Collie	1943

The only towns at which the firm maintained representation throughout the war years were Bunbury, Kalgoorlie, Bridgetown and Geraldton. Bridgetown was regarded as a prestigious practice which should have a resident accountant and when Raynor Stevens enlisted in January 1943 Dick Turner was transferred over from Katanning to keep the practice going and Katanning was serviced from Perth until May 1947.

Following the raids on Darwin and Western Australian towns in 1942 the directors became worried that a bomb might land on the AMP Chambers and destroy the records. It was decided to relocate all internal records, client files, stationery and most of the staff away from the central city area and the Kalamunda Hotel was leased for this purpose. Some space and a skeleton staff were retained in the AMP as a convenience for clients and also as a base for the city accountants but everything else went to Kalamunda in the winter of 1942.

One matter not connected with the war and of considerable interest to the staff of the day was the re-establishment of the bonus scheme. The 1930 scheme lapsed after the second distribution of shares in 1931 because of the Depression but at the directors' meeting on 27th September 1943 employees with a minimum of nine years' service

were issued with ordinary shares in the company. Those participating were Messrs Bird, Fletcher, Groom, Leaney, Newman and Parker.

A sad event at the beginning of 1944 was the death of Ted Fletcher on 18th January who had done so much to expand the interests of the firm in his ten years of service.

As 1944 became 1945 all could see the War was close to an end and thoughts started to turn to post war rebuilding. Syd Wedderburn had been released from the services in April 1943 (possibly on medical grounds) and Geoff Whitehead and Bill Keene in November 1944. By September 1945 the services were releasing men for periods of time to return to the firm and assist with the work. Later that year full demobilisation started and a further thirteen men returned in late 1945/early 1946.

The sudden influx of returned servicemen required almost as much planning and re-organisation as their sudden departure in 1942. The first move was to get the country centres manned again. In 1945 Collie, Gnowangerup and Moora were re-opened. In 1946 Albany was re-opened and three new centres were established - Kellerberrin, Narrogin and Waroona.

Those early post-war years were difficult in terms of trying to rebuild the practice and recruit staff of the right calibre but at the same time they were exciting years because everything was in short supply including accounting services. The firm could sell everything it could produce or in other words there were clients ready to buy whatever quality accounting services the firm could deliver.

Staff recruitment was a top priority. Efforts locally were not producing sufficient results so advertisements were placed in Eastern States newspapers and Cyril Bird made a recruitment trip in 1946 to interview applicants. Four of the men engaged at that time gave the firm long service and all became partners. They were Keith Fry (39 years service) Bert Wright (38 years) Cliff Ellis (35 years) and Harry Spilsbury (34 years).

A three year plan of reconstruction and development was adopted starting from 1st July 1946. In the minutes of 28th August 1947 Cyril Bird reported that the firm had made a decision to take advantage of the inevitable business boom rather than move along cautiously and 15 new men had been brought in for training as accountants and the returned servicemen re-trained at the same time. The heavy

expenditure incurred on this exercise resulted in a substantial loss for 1946/47 – much higher than the forecast figure of £2,000 – and no dividend was declared on either preference or ordinary shares.

In other respects though the plan was working. Extra organisers had been engaged and over the year new clients had been signed up at the rate of thirty per week.

The benefits of this activity began to flow the next year and a profit was earned in 1947/48 which enabled a 10% dividend to be paid on preference shares but a dividend for the ordinary shareholders was still withheld. The next year, 1948/49, saw better than expected profits and all shareholders received a dividend.

The firm was watching expenses closely in those post-war reconstruction years. The Australian Taxation Office wrote on 25th March 1947 criticising the typing of accounts and statements on both sides of the paper and requesting that this war time austerity measure be discontinued. Cyril Bird replied saying the paper position was worse than during the war years but to assist the Taxation Department with its filing where anything was typed on the back of a sheet it would be done upside down (top to toe).

There was a change in the directorate. J.A. Coleman the hotelier from Victoria Park who was a foundation director in 1930 did not nominate when he came up for re-election on 27th September 1946. It was decided not to seek a replacement until the directors had more time to plan the future. New activities and new capital would probably be part of the plan and it might benefit the company to offer a seat on the Board to some influential person.

The recruiting in the years from 1946 to 1949 produced sixteen persons who stayed with the firm in excess of 25 years and ten of these became partners.

This was an ever better result than that achieved in the post-Depression recruitment activities of ten years earlier, 1934 to 1938, when nine went on to complete 25 years service.

Those early post-War years set the scene for 20 years of sustained growth and expansion in Western Australia. The firm could have just drifted from a war-time operation to a peace-time operation allowing itself to be carried along by the course of events and making a modest profit but

a post-War plan was adopted and aggressively followed. Accountants were recruited in the expectation that growth would be achieved and new clients would need to be serviced. This resulted in financial losses for a year or so but that was the cost of the post-War expansion plan.

The firm's market in those years was medium to small business in the city and in the country. The number of accountants servicing city clients was increased and a degree of regionalisation introduced in that clients in a particular area were allocated to an accountant who lived in that area to minimise travelling as the bulk of the work was still done at the client's place of business in accordance with the firm's principle of taking the service to the client.

There was also rapid expansion in the country. From the end of the war to the end of 1949 five country branches were re-opened and 12 new ones set up. One was closed – Collie in 1948. The openings and re-openings of that period were:

Re-opened	
1945	Gnowangerup, Collie, Moora
1946	Albany
1947	Katanning
Opened	
1946	Kellerberrin, Narrogin, Waroona
1947	Beverley, Margaret River, Wongan Hills
1948	Donnybrook, Dowerin, Manjimup, Northam, Three Springs
1949	Corrigin

On 12th March 1948 the company changed its status to a proprietary company by amending the Articles to incorporate the necessary restrictions on number of members, invitations to the public, etc. and changed its name to The National Service Company Proprietary Limited.

The end of decade is, of course, only an arbitrary point, as indeed is the end of a financial year, but to review events it is necessary to close off at some date and the end of the 1940's seems a logical point to conclude an examination of early post-war activity, although the rapid growth of the late 1940's continued unabated into the 1950's and beyond.

COUNTRY HOUSING

When the War finished and post-War expansion plans were put into operation, it became apparent that housing would have to be provided in the country towns. It was not reasonable to expect the accountant to buy or build a house in a small country town. He might be there for only two or three years and with such a small market there could well be difficulties in selling the house when he moved on.

The first house purchased by the firm was in Moora in 1946 for Ernie Jensen and his wife. The cost was £812.3.0 (\$1,624.30). By 30th June, 1952 houses had been acquired at Waroona, Bruce Rock and Narrogin and in 1953 at Kalgoorlie bringing the total to five. The expansion of the 1950's and 1960's brought with it an even greater need for housing and by 30th June, 1967 the firm owned forty houses in the country and had an interest in another fourteen units of real estate being vacant land held for future housing, deposits paid on land or houses and houses in course of erection.

Most houses acquired were built by the firm, not purchased already erected, and these began to develop a distinctive style, so that it was possible in driving around a Western Australian town to instantly recognise a "Birds" home. The basic plan provided for a front porch or patio on to which two doors opened, one to the office and one to the hallway or living room of the house. These were after the style of a doctor's house/surgery of earlier days.

Providing so many houses became a big drain on capital and in 1968 the Executive Committee adopted a policy of seeking out client/investors to build the houses.

A number of farmer clients were pleased to co-operate as it provided them with an off-farm asset and as the firm entered into a lease agreement and undertook maintenance the property was generally worry-free for the owner.

Further policies adopted to preserve capital were to try to rent suitable houses rather than buy and to require accountants going to larger coastal towns to provide their own houses.

As the firm began to withdraw representatives from the smaller country towns in the 1970's and service the clients from the larger regional centres, the houses in many smaller towns were sold and from a peak of forty houses in 1967 the current number is sixteen.

WORKING IN KALAMUNDA

Although the firm operated from Kalamunda for probably no more than six or seven months, the experience remained fresh in memories for many years after. Each morning the staff caught the bus at the AMP corner and travelled up to Kalamunda. Recollections are of a happy time working in the hills and of it being very cold which made a hot lunch the highlight of the day.

During the time the firm was there, the added volume of mail resulted in the Postmaster General advancing the Kalamunda Post Office in grade which gave an entitlement to increased staff.

Gwen Thomas worked out the pays in Perth on Friday morning and was driven up to the hills by an accountant during the afternoon to pay the staff. The cash was counted at a table on which was spread a large cloth so that if there was an air raid she could quickly gather up the four corners of

the cloth and run from the AMP to a nearby air raid shelter with the bundle of money clasped to her person.

An incident often recalled by those who worked in Kalamunda concerns some client files which, because of lack of storage space, were stacked neatly on the floor in the corner of a room. There was no call to refer to the files for some months but finally when one of the files was required there was great consternation when it was discovered that white ants had eaten out the whole centre of the stack and all that was left was a shell.

By the end of 1942 the likelihood of Perth being bombed had receded and this, combined with the inconvenience of operating from two offices, led the directors to vacate the Kalamunda Hotel and move the staff back to the AMP Chambers.



At the races 1946



From Left: Fay Whittome (later Mrs Keith Fry), Paula Acton, Allan Holywell, Pam Nelthorpe (later Mrs Allan Holywell), Alan Huxtable, Vi Meacham, Bill Lapsley.

Staff Picnic Yanchep about 1947

SPECIAL SERVICES

In the early days the term "special services" would have meant all services not being basic compliance work such as writing up books and preparing financial statements and income tax returns. Many matters which would have been "special" in the 1920's and 1930's, today are merely "standard". Those early special services offered by the firm progressively evolved into complex services directed towards tax planning, estate planning, corporate finances, business services and a host of other matters.

A booklet issued in 1942 to commemorate the 20th Anniversary of the firm devotes space to the activities of an already well-established "Service Department" and refers to the statistical and research sections of that department and its work of "preparing reports and answering the inquiries sent in by clients".

A sample list of referrals by clients is featured in the booklet and includes timeless ones like an efficient stock control system, advice on proposed expansion, obtaining extra capital and whether to rent or buy premises but also includes two referrals by primary producers which make interesting reading fifty years on:

"Shall I buy a tractor and do away with my horses?"

"Will it pay me to put in milking machines?"

In 1962 the firm issued its first "Organisation Chart" showing the divisions into which the firm was divided and one of these was called "Consultative" with Bob Klein the partner-in-charge. The functions of the division came to be known later as "Management Consulting Services".

The MCS Division provided a valuable range of services for many years. When Bob Klein retired in December 1986 Brian Mellor took over as partner-in-charge.

In 1989 there was a re-organisation of Management Consulting Services and a division called "Corporate Financial Services" set up on a national basis with Colin Blyth the chairman of the relevant committee. Also, each State office created a section offering "Business Services" to complement corporate financial services.

The other major service which had its beginnings in the early days of the firm was tax planning which grew to embrace estate planning. Not long after the end of the War, Charlie Cowden pioneered the Tax & Estate Planning division. In January, 1952 Neville Harris transferred to Perth office as his assistant and remained in that role until 1966. Meanwhile Bill Caldow had come into the division in 1959 and took over as Executive partner-in-charge in September, 1973 when Charlie Cowden retired and continued in the position until he retired in December, 1989.

In the re-organisation of the early 1990's "Taxation Services" became a national technical activity with Rodger Gibson chairman of the relevant committee.

'The Service Department set up in the 1930's took client services beyond "compliance duties" and the firm has built on this over the last sixty years.'

SIGNIFICANT EVENTS OF THE 1940's

1940 — Five men enlisted in the services.

— One man enlisted in the services.

1941 — Cyril Bird elected director of the company and appointed manager.

— Len Newman appointed assistant manager.

— Singapore fell and Darwin bombed February.

1942 — Fourteen men enlisted in the services.

— "Pick up system" implemented to handle accounting work for clients.

— Most of Perth office staff relocated in Kalamunda.

1943 — Work of 500 clients relinquished.

1944 — Ted Fletcher died 18th January.

1945 — End of War.

— Demobilisation and most men rejoined late 1945/ early 1946.

— Cyril Bird made interstate recruitment trip.

— Three year plan of reconstruction and development adopted from 1st July.

— Tax and Estate Planning Division commenced under Charlie Cowden.

1946 — Firm expanded to a second floor of AMP Chambers.

— Agency with WA Trustee Company terminated.

— Director J.A. Coleman did not re-nominate.

— Bill Lapsley commenced 7 October.

— First country residence acquired, Moora for Ernie Jensen. Cost £812.3.0.

1948 — Company converted to a proprietary company on 12th March.

— Mrs Jessie Woolcott retired from full-time duties.

LONG SERVING AND SENIOR PERSONNEL ENGAGED 1940's

Year	Name	Retired	Completed Years
1940	Laurie Harrison	1970	29
1940	Neil van Noort	1962	21
1941	Geoff Green	1971	30
1944	Jean Bennett	1967	23
1944	Dorothy Evans (nee Hookway)	1967	20
1946	Bill Lapsley	1987	40
1946	Keith Fry	1986	39
1946	Bert Wright	1984	38
1946	Cliff Ellis	1981	34
1946	Ted Foley	1979	33
1946	Frank Ford	1978	32
1946	Alan Huxtable	1979	32
1946	Aub Evans	1978	31
1946	Bob van Noort	1972	26
1947	Bob Klein	1986	39
1947	Harry Spilsbury	1981	34
1948	Alan Hicks	1988	40
1948	Val Sales	1984	25
1949	Neville Harris	1989	40
1949	Alan Smith	1985	36
1949	Nobby Clark	1977	28
1949	Bob Dickson	1977	28



Bickley Weekend



Basketball Team 1947





Two storey building, 18 St Georges Terrace.
Opened in July 1955

CHAPTER FIVE

1950'S - CHANGE OF STRUCTURE. CHANGE OF NAME.

The firm entered the 1950's trying to keep a brake on new business. The organisers (those who brought in the new work) engaged early post war had all left or been retrenched leaving only Des Christian in this role and he devoted much of his time to client liaison. Experienced professional staff were hard to get and providing the infrastructure such as administrative and support people, country housing and so on was difficult and expensive. Despite the brake it was a decade of excellent growth and progress.

The practice gross fees increased from \$164,000 in 1948/49 to \$558,000 in 1958/59 an average cumulative increase of 13% per annum and there were no practice mergers or acquisitions. The number of tax returns lodged doubled from 12,200 in 1949/50 to 24,500 in 1959/60 and over the ten years personnel numbers increased from 140 to 250.

The year 1950 was an important one. The Korean War started in June and created a world shortage of wool which forced the price up to unprecedented levels. This brought prosperity and spending power to farmers and put great pressure on the firm as rural clients looked for ways to reduce the huge tax bills that were looming up. The value of rural land holdings rose rapidly so those same farmers also sought assistance with estate planning to reduce the ultimate impact of death duties. Responding to the demand the Tax and Estate Planning Division under Charlie Cowden was expanded and flourished for many years reaching a peak of fifteen senior professional personnel in 1977.

On 9th October, 1950 Mr. F.P. Gulley died. Mr. Gulley was the last of the three external directors appointed by E.R. Woolcott in 1930. In November Len Newman was elected to replace him.

Also 1950 saw the acquisition of a property in St Georges Terrace. There had been discussions on the prospects of erecting an office building over many years. At a meeting on 30th November, 1937 it was reported that "the company had considered the advisability again of erecting a building ..."

' The number of tax returns lodged doubled from 12,200 in 1949/50 to 24,500 in 1959/60 and over the ten years personnel numbers increased from 140 to 250.'



Men's Dinner, Esplanade Hotel 29th June, 1950

- | | | |
|-------------------|-------------------|--------------------|
| 1 Reg Chapman | 20 Alan Smith | 39 Don Scott |
| 2 Ted Foley | 21 Neville Harris | 40 Noel Miller |
| 3 Bert Wright | 22 Bill Lapsley | 41 Reg Dagg |
| 4 Norm Lushey | 23 Geoff Green | 42 Bob van Noort |
| 5 Vic Lester | 24 Ian McLaren | 43 Bill Bennett |
| 6 Keith Fry | 25 Reg Parker | 44 Cliff Ellis |
| 7 Peter Pole | 26 Alex Graham | 45 Harold Hambley |
| 8 Geoff Curedale | 27 Alan Huxtable | 46 Charlie Cowden |
| 9 Ray Smith | 28 Des Christian | 47 Len Newman |
| 10 Eric Pontin | 29 Eric Salter | 48 Roy Henderson |
| 11 John Hanson | 30 Hugh Walker | 49 Bill Keene |
| 12 Ray Hodgins | 31 Les Bryce | 50 Nobby Clark |
| 13 Bob Dickson | 32 Ray Bennett | 51 Tom Wheeler |
| 14 Jack Temby | 33 Graham Peck | 52 Geoff Whitehead |
| 15 Raynor Stevens | 34 Peter Hart | 53 Aub Evans |
| 16 Ernie Jensen | 35 Rex Ward | 54 Bob Beattie |
| 17 Neil van Noort | 36 Alan Hicks | 55 Calder Crowther |
| 18 Bob Klein | 37 Jack Sonsee | 56 Harry Spilsbury |
| 19 Keith Dixon | 38 Cyril Bird | 57 Laurie Harrison |

It is interesting to ponder on a director's comment recorded in the minutes that day 55 years ago:

Mr ... pointed out that while so many offices were vacant at the moment in good positions in the Terrace ... he thought it unwise that money should be spent on new buildings. In fact he was quite certain that some of the companies constructing office premises in the Terrace today would have good reason to regret their action in a few years.

But Cyril Bird had always been keen for the firm to have its own "home" in St Georges Terrace and in 1950 a two-storey house known as "Elderslie" at 18 St Georges Terrace and the buildings behind in Hay Street were purchased. The Hay Street end was sold off almost immediately which left the net cost of the St Georges Terrace property at £18,900 (\$37,800).

Immediately after purchase the directors decided to seek a permit to build a modest two-storey building in front of the old Elderslie House but there was to be quite a saga before the first building was completed in 1955.

There were three significant decisions made in 1951 in relation to the firm's social functions. The Rottneest Weekend was instituted which for over 40 years has provided an unrivalled opportunity for bringing together the professional people of the firm in a relaxed and congenial atmosphere. Another change was to the social events surrounding the annual conference in June. These, for many years, had consisted of a staff picnic and what was called the "men's dinner". In today's non-sexist language it would be called "professional staff dinner". At that time all the professional staff were men. In future there would be a cocktail party (for professional and long-serving support staff) followed on the same evening by a ball (for all staff) and all could bring a partner.

Another "first" that year was the decision by the executive to present a gold watch on the completion of 25 years' service with the firm. Bill Keene was the first to achieve this milestone having started on 1st July 1926. It was minuted that he would be presented with a "wristlet watch" at a cost of between "25 and 30 guineas" (\$52.50 \$63.00).

The Farm Management service also had its beginnings in 1951 and was progressively developed over the next ten years when it entered a new

phase with the engagement, in 1961, of the firm's first agricultural scientist.

Some other events of that year should be noted. At a directors' meeting held on Saturday 3rd November 1951 in Albany (where ERW then lived) there was discussion on an important topic of that time – the annual fee date. Right from the time the firm commenced in 1922 it had been the practice to quote a new client an annual fee and collect it on the spot. Thereafter his annual fee became payable on the anniversary date of becoming a client. This policy which resulted in there being a significant liability at all times for fees received but not yet earned was a matter of concern. A standard fee date was set and steps taken to phase out over four to five years the collecting of fees in advance apart from the normal practice of receiving deposits on work from time to time.

There was a change in the officers of the company. On 28th November, 1951 Don Scott took over as secretary from Cyril Bird.

At a directors' meeting on 6th July 1951 Cyril Bird spoke of the issue of further bonus shares to staff. Mr Woolcott expressed reservations as he did not want his shareholding watered down. There were many discussions around that time, formal and informal, on the question of ERW's position. Although not working in the practice he was drawing his managing director's salary and the other two directors, Cyril Bird and Len Newman, were trying to find an equitable basis for his retirement.

In 1952 this matter was resolved. On 19th September ERW resigned from his position of permanent managing director of the company and his salary ceased but was replaced by a pension for life of £34.12.4 per week to be adjusted for movements in the basic wage. He retained his shareholding until it was acquired by the organisation following his death in 1969.

Upon E.R. Woolcott's retirement from the board of directors, Cyril Bird became chairman and the following year Don Scott was elected a director. The directorate of Messrs Bird, Newman and Scott constituted the executive of the firm until major changes were instituted in January, 1966.

As the firm moved through the 1950's the year 1955 stands out. Three major accounting bodies merged on 1st January, 1953 to form the Australian Society of Accountants. A set of By-Laws was adopted to operate from that date but the next year there was an amendment called By-Law 3A which, in essence, prohibited members in public practice from operating through a limited company.

After much deliberation, the directors decided to change over from a company to a partnership and 17 persons were selected to become the first partners. The name adopted was "C.P. Bird & Associates" and the commencement date 1st January, 1955. The 17 were:

Bird C P (Cyril)	Jensen E (Ernie)
Cowden C F (Charlie)	Klein R G (Bob)
Crowther R C (Calder)	Lapsley W L (Bill)
Ellis C K (Cliff)	Parker R F (Reg)
Ferrier H G (Hugh)	Scott D J (Don)
Fry K W (Keith)	Spilsbury H M (Harry)
Harrison L L (Laurie)	Stevens J R (Raynor)
Henderson R H (Roy)	Temby P A J (Jack)
Whitehead G (Geoff)	

The volume of audit work in the practice was relatively small and confined to a small number of accountants, principally Calder Crowther and Harry Spilsbury. When the C.P. Bird & Associates partnership was being planned it was decided to set up a separate audit partnership and this commenced on 7th January, 1955 under the name of "Crowther, Bird and Spilsbury" consisting of those three persons.

Six months later, on 1st July 1955, the firm vacated the AMP Chambers on the corner of William Street and St Georges Terrace and moved to the new two-storey building at 18 St Georges Terrace built in front of the old "Elderslie" house and operated out of both buildings.

There were two other events of note in 1955. An agency for APA Assurance was taken on and the same month an office was opened in Fremantle under the control of Frank Ford. This was the first

move towards decentralisation in the city, the firm having operated from a St Georges Terrace address since its inception in 1922. In September, 1956 a fundamental change was made to the superannuation scheme in that the balances held for the various policy holders by Prudential Assurance Co. were transferred from annuity to endowment policies or in superannuation language the scheme changed from pension to lump sum.

The possibility of setting up a finance company had first been proposed by Len Newman in 1952. The proposal was deferred but was brought up again from time to time and finally, in February, 1957, the directors gave Len authority to proceed. On 4th September, 1957 a finance company was incorporated with the then name of Elderslie Investments Pty Ltd The name "Elderslie" was, of course, adopted from the name of the old colonial house which at that time was still standing at 18 St Georges Terrace, Perth behind the new building. The principal activities of the new company were the provision of consumer credit facilities with a concentration on second-hand motor vehicles accompanied by finance leases and some personal loans. Jack Temby was appointed partner-in-charge.

Following the 1956 change in superannuation from pension to lump sum benefit the scheme was kept under review and there were a number of discussions with the consulting actuaries as to the best way to conduct a modern retirement plan. Arising out of these discussions, it was decided in 1958 to surrender the Prudential Life Assurance policies and transfer the funds to a trustee company set up by the firm. In other words, from then on the firm would privately manage the funds and investments.

The years of the 1950's were good ones for the firm. The difficulties of the War years had been fully overcome and during that decade there was steady growth and expansion. In addition to the growth in gross fees, tax returns lodged and personnel eighteen new country centres were established (and four closed) resulting in growth from twenty in 1950 to thirty-four in 1959. This set the scene for further expansion in the 1960's.



The Annual Conference of June, 1955 held in the old "Elderslie" house at 18 St Georges Terrace.

FROM LEFT:

Back Row

Ted Foley
 Graham Underhill
 Bill Pallot
 Maurie Baddeley
 Rudi D'Orsogna
 Bill Caldwell
 Arnold Lange
 Kevin Benson-Brown
 Viv Lloyd
 Ray Orton
 Eric Pontin
 Peter McGuire
 Alan Smith
 Charlie Cowden

6th Row

Len Newman
 Pat Thunder
 Eric Mellar
 Bert Wright
 Keith Fry
 Jack Sonsee
 Tim Duncan
 Jim Bloor
 Jim Lamera
 Brian Mellor
 Terry Cruickshank
 Neville Harris
 Bob Dickson
 John Sullivan
 Vic Lester
 John Vanderheeg
 Don Scott

5th Row

Ross Bourne
 Roy Stewart
 Cliff Ellis
 Merv Hawthorne
 Keith Dixon
 Bob van Noort
 Ray Bennett
 Les Bryce
 Bill Keene
 Unknown

4th Row

Michael Denny
 Ted Bober
 Laurie Harrison
 Kevin Went
 Bert O'Brien
 Bill Lapsley
 Bert Shoobert
 John Swain
 Bob Beattie
 Hugh Walker
 Neil van Noort

3rd Row

Vince Yovich
 Harry Spilsbury
 Frank Ford
 Raynor Stevens
 Mal Hope
 Alan Huxtable
 Dick Teede
 Phil Bunney
 Bob Klein
 Andy Jamieson

2nd Row

Bill Williams
 Geoff Green
 Reg Parker
 Hugh Ferrier
 Des Christian
 Godfrey Verbeek
 Noel Smith
 Ron Johnson
 Alan Hicks
 Ray Hodgins

Front Row

Nobby Clark
 Geoff Whitehead
 Aub Evans
 Bert Clarke
 Roy Henderson
 Jack Temby
 Noel Miller
 Ernie Jensen

TALES FROM THE COUNTRY

The combined country service of hundreds of accountants over the life of the firm would total thousands of years and it is not surprising that some wonderful stories have emerged. Here is a small selection:

When Cyril Bird had a country practice around 1932 he arrived at a farm in his de Soto 6 Roadster to be met at the door by an abusive client who said that the previous accountant had faked the bank reconciliation by two pence. He worked himself up into such a rage that he collapsed on the floor and had to be carried to a bed by Cyril and the client's wife. Later in the day when the client became calmer, he accepted Cyril's assurance that in future the highest moral principles would be brought to bear on his work.

Around 1936 Geoff Whitehead was working up through the Moora district. It was his practice to carry a rifle in the car and take pot shots at the fauna as he travelled around the country; a practice which would be roundly condemned today. About a quarter of a mile (400 metres) from his client's farm he spotted an emu. Out came the rifle and down went the emu. When he arrived at the farmhouse he was greeted by two angry parents and three crying

children very upset over the demise of their pet emu – relations were strained for quite some time!

In the late 1950's Alan Smith was travelling home from a client's farm one wet winter's evening. On the main road about three miles (5 kilometres) south of Watheroo he found he had entered a dip in the road through which water was running strongly. The car stopped. The water covered the bonnet and the engine stopped. He tried to open the door but water pressure kept it closed. He wound up the windows and sat back to contemplate his position.

But contemplation lasted only a few seconds as the car started floating off down the stream. It swung around in the current – to Alan it all seemed like a slow motion movie – before coming to rest on a sandbank 100 metres or so from the road. He managed to get one of the doors open a little to let the water in and equalise the pressure and then could fully open the door. Like all dedicated accountants, he knew what his priorities were and gathered up his training manual, files and client cashbooks, waded out of the stream and walked five kilometres to Watheroo to telephone his wife and say he would be a little late for dinner.



Construction at Elderslie

THE FIRST DEVELOPMENT AT 18 ST GEORGES TERRACE

When the application for a permit to build was submitted in February, 1951, on the advice of the architect, the firm ordered the steel and later the cement. Building materials were still in short supply in the aftermath of the War years. By April the building permit had been granted but on condition that only imported materials be used. It was agreed that the architects be instructed to proceed with plans and specifications for submission to the Housing Commission.

One hurdle to overcome was that the building was occupied under lease by a lady who used it as an apartment house and the lease still had 15 months to run. She was in England on holidays at the time and not expected back until later in the year. The firm wanted to gain occupancy as the space in the AMP Chambers was overcrowded and already extra rooms had been rented in nearby buildings to accommodate the growing numbers of staff.

In September 1951 the directors noted that the steel had been received and the cement was due later in the month but the landlady's attorney (she was still in England) would not give permission for the steel to be stored at No. 18 so another storage place had to be found. In November she returned to Australia and for a payment of £500 surrendered her lease in January 1952 and some of the staff were located there under the control of Aub Evans thus relieving the pressure in the AMP.

But ... at the AGM in November, 1951 it was decided to postpone the building programme "because of the alarming rate at which the pound was declining".

Through 1952 and 1953 the building was constantly on the agenda. The plans varied between one, two and three storeys or merely making alterations to the "Elderslie" house. There were many approaches to financial institutions before the C.M.L. Assurance agreed to provide the funds. There were frustrations with the then existing Capital Issues Board from which an approval was required.

The steel was also still on the agenda. In September 1952 it was recorded that the firm had paid £80 per ton and the market price was then £60 per ton. In January 1953 Cyril Bird inspected the steel, which was being stored rent-free in an open yard of Harris, Scarfe and Sandover, and reported that it was deteriorating because of rust but opinion was that it could still be used in the building.

One by one though the problems were overcome and in June 1954 a contract to erect a two-storey building was signed with C.W. Croft and Sons Pty Ltd. The contract price was £36,000 and the building period thirty-two weeks. But there was one more hiccup. In July Croft and Sons revealed they were having financial difficulties and called a meeting of creditors but fortunately for the firm they continued to trade although the building took a year and not thirty-two weeks to complete. The firm relocated from AMP Chambers to the new two-storey building on 1st July 1955.

FARM MANAGEMENT SERVICES THE FIRST TEN YEARS

Early in 1951 Len Newman and Aub Evans began experimenting with the application of conventional cost accounting methods to farm accounting and although some interesting figures were produced as to the cost of various farm operations they had difficulties in deciding how to present them because of the tremendous variation between farms in respect of equipment, land quality, capacity of the farmer and so on.

At about this time a Dr Henry Schapper was appointed to the position of Reader in Agricultural Economics at the University of Western Australia and it was not long before the three men got together to discuss how best to present figures showing individual farm results with a view to awakening farmer interest in the performance achievements between individual farms and thus

stimulate interest in better management techniques as a way to improving individual performances.

The first area chosen in which to carry out this work was Bruce Rock and the first analysis was undertaken for the 1955/56 farm year. The choice of a farming year was an interesting departure from the way in which previous work of this nature had been handled using the traditional financial year with its mixture of expenditure affecting two production years and income sometimes arising out of three or more production years. Approximately 40 farmers participated in this first exercise. There was considerable interest in the work being done and over the next few years the number of panels grew to fourteen embracing the major wheat/sheep and grazing areas of the State. The second phase which began in 1961 is covered in the next chapter.



AUDITING

In earlier days there was a position in the firm called "Chief Accountant". It was not too formalised but nevertheless recognised that the person so named had a specialist knowledge of accounting principles and was well equipped to control the firm's audit work. Len Simmonds who was with the firm from 1929 to 1938 was the first "Chief Accountant". Through the partnership days of 1922 to 1930 and the early company days from 1931 the audit reports were signed by individuals subject, from about 1933, to the oversight of the Chief Accountant.

In 1937 Robert Calder Crowther joined the firm at age 45 with considerable experience in accounting and auditing and he was given responsibility for the auditing work and was known as the "Chief Auditor". There was an informal partnership of R.C. Crowther and C.P. Bird.

In December, 1949 Harry Spilsbury transferred from the country to Perth and took responsibility for the work of a number of larger city clients and also assumed responsibility for some of the audit work. When the C.P. Bird & Associates partnership was formed in January, 1955 the two persons principally responsible for auditing, Calder Crowther and Harry Spilsbury, were joined with the managing partner of the principal partnership in an audit partnership known as Crowther, Bird & Spilsbury.

Calder Crowther died in June, 1961 and Harry Spilsbury took responsibility as Chief Auditor and Bert Wright and Pat Thunder moved into that area of work and were admitted to the CB&S partnership on 1st January, 1962.

Due to changed requirements in the profession and reorganisation in the firm, the function of Crowther, Bird & Spilsbury changed and on 1st July, 1974, the partnership took over the estate planning work and on that date sixteen members of the firm were admitted to the CB&S partnership.

By the early 1980's circumstances had changed again and audit and estate planning work was being handled in the principal partnership. The Crowther, Bird & Spilsbury partnership was no longer required and was wound up on 30th June, 1982.

On 1st January, 1989 the general practice switched over to operating through a practice company and from that date auditing (and insolvency) services have been provided by Bird Cameron Partners. The chairman of the national technical committee responsible for standards and development is Ken Wood.



SIGNIFICANT EVENTS OF THE 1950's

- 1950**
 - Korean War. Wool prices skyrocketed.
 - F.P. Gully, last of external directors, died.
 - Len Newman appointed a director.
 - Elderslie property 18 St Georges Terrace purchased. .
- 1951**
 - Don Scott took over as secretary of company from Cyril Bird.
 - Bill Keene first to achieve 25 years' service.
 - Farm Management Service began.
 - Rottnest weekend started.
 - Cocktail party and ball in lieu of men's dinner and picnic.
- 1952**
 - In September E. R. Woolcott retired as director. His salary ceased and was replaced by a pension for life.
 - Decision made to defer building at 18 St Georges Terrace because of high inflation.
- 1953**
 - Don Scott elected a director.
 - On 1st January Australian Society of Accountants commenced with Calder Crowther first state president.
- 1954**
 - In June contract signed to erect two-storey building at 18 St Georges Terrace.
- 1955**
 - On 1st January partnership of C.P. Bird & Associates commenced with Cyril Bird as managing partner.
 - On 7th January audit partnership of Crowther, Bird & Spilsbury commenced.
 - On 1st July occupied new building at 18 St Georges Terrace.
 - In August an office at Fremantle opened with Frank Ford in charge.
 - Signed agency agreement with APA Assurance.
- 1956**
 - Superannuation scheme altered from pension to lump sum.
 - Farm Management Service expanded by setting up first survey panel at Bruce Rock.
- 1957**
 - On 4th September Elderslie Investments Pty Ltd commenced with Jack Temby partner-in-charge.
- 1958**
 - Elderslie became a public company and changed its name to Elderslie Investments Ltd.
 - The firm took over the management of the superannuation funds from Prudential.
- 1959**
 - First of foundation partners retired – Hugh Ferrier.

LONG SERVING AND SENIOR PERSONNEL ENGAGED 1950's

Year	Name	Retired	Completed Years
1950	Pat Thunder	1979	28
1950	Hugh Walker	1979	28
1950	Eric Mellar	1971	21
1950	Jack Sonsee	1971	21
1951	Michael Denny	1985	33
1951	Bert Shoobert	1961	10
1952	Ross Bourne	1992	40
1952	Phil Bunney	1986	33
1952	Val Adams	1980	27
1953	Bill Caldow	1989	36
1953	Godfrey Verbeek	1979	26
1953	John Swain	1977	24
1953	Merv Hawthorne	1976	22
1953	Roy Stewart	1974	20
1954	Brian Mellor	1993	36
1954	Pat Thomas	1991	36
1954	June Allen	1991	33
1954	Viv Lloyd	1977	23
1954	Arnold Lange	1977	22
1954	Jim Bloor	1974	20
1955	Tim Duncan	1992	37
1955	Dallas Crossley	1997	40
1955	Graham Underhill	1983	28
1955	Jean Hasluck	1979	23
1956	Bert Wilkinson	1982	25
1957	Bernie West	1987	30
1957	Bob Hardwick	1985	28
1957	Kevin Moore	1978	20
1958	Christine Wylie	1989	27
1958	Derek Blears	1983	24
1959	Bob McGregor	1992	33
1959	Rex Macliver	1987	27
1959	Joe Casserly	1988	29





Eight storey building, 18 St Georges Terrace. completed in 1965

CHAPTER SIX

EXPANSION AND CHANGE CONTINUE THROUGH THE 1960'S

This was an exciting and stimulating decade in the history of the organisation. The firm of 1960 had a much different look about it by 1969. The founder had died. Key senior people had retired, there was a new managing partner, the executive and administrative structure had changed, the property at 18 St Georges Terrace had been sold, decentralisation was under way and the first tentative steps towards computerisation had been taken.

Growth had continued at a rate that was difficult to sustain. Returns lodged increased from 24,500 in 1959/60 to 38,500 in 1969/70. A separate record was kept of limited company clients and these increased from 200 in 1960 to 1500 by 1969 brought about by the increasing sophistication of business activities and as a result of the efforts of a fast-growing estate planning section. In 1960 personnel numbered 250 and ten years later had topped 400. Gross fees had grown to \$2.3M in 1969/70. Eighteen new country centres had been established in the 1950's but the 1960's easily beat that figure with a total of twenty-seven.

During these ten years the firm often had to agonise over the conflicts created by the flood of new work. On the one hand there was the desire to take whatever work was available to increase the size, scope and profitability of the organisation but on the other hand business prudence dictated that expansion should not be too rapid especially in an environment where suitable professional staff were in short supply. There were problems every year processing in the office the work produced by the accountants, ATO deadlines for lodgement were getting tighter and the capital needed for housing and plant was difficult to find.

Various steps were taken to slow the growth. At one time no new clients were taken on between the 1st of July and the end of the tax run, at another time a percentage surcharge operated on the fees of new clients on the principle that new work would only be taken on if it was more profitable than the existing work and the establishment of some new country centres was delayed as the location of an accountant in the new centre would inevitably attract new business.

In January 1961 Lindsay Durham was recruited to head up the Farm Management Service which expanded rapidly during the decade.

The year 1961 saw the admission of the first group of new partners since the establishment of the partnership in 1955 when Phil Bunney, Ted Foley, Neville Harris, Alan Hicks and Bert Shoobert were admitted on 1st of July 1961.

There were two partner deaths in service in 1961. Calder Crowther who had joined the firm in 1937 and was a foundation partner in 1955 died on 4th June 1961 at the age of sixty-nine. Calder was the first state president of the Australian Society of Accountants when the Society started on 1st January, 1953 and was active in many other outside interests including a term before he joined the firm as the Mayor of Guildford. On the 2nd of December 1961 Bert Shoobert (aged 33) who had been a member of the partnership for only five months was tragically killed in a motor accident near Katanning where he was the partner-in-charge.

There were two other matters of interest from 1961. In August a Junior Board of Management was set up to give younger partners experience in management matters the first members being Roy Henderson (chairman) Neville Harris, Bob Klein, Bill Lapsley and Harry Spilsbury. The second event; Geoff Green, who had taken over responsibility for the Fremantle office from Frank Ford in June, 1959 was transferred back to Perth office on 31 May, 1961 signalling the end of the first attempt to decentralise in the metropolitan area.

The year 1962 was also a busy one. A couple of years earlier it was noted that the expansion of the firm would fill all the space in the two-storey building so a decision was taken to erect a building behind the old "Elderslie" house, provide parking underneath and link the space up with a cat-walk through "Elderslie" just above head height. This work was done in 1962.

It was very difficult to get suitable professional staff through the 1950's and the 1960's.

Recruiting was directed mainly at people in banking, Government and commercial organisations who had completed, or almost completed, their accounting qualifications. But a view was developing in the firm that as a large enterprise it should be "growing its own" accountants and a decision was taken to engage a number of boys each February who had successfully completed their Leaving Certificate the previous year and

grant them time off (called "day release") to attend accounting lectures.

The new scheme started on the 5th February, 1962 and continued for ten years. By then the tertiary institutions were providing sufficient graduates.

Two other important events of 1962 were Bill Lapsley's departure on the 5th October for the USA for a two year secondment with the firm of McGladrey Hanson Dunn & Co. at Cedar Rapids, Iowa, USA and the beginning of the development of a special service for hotels incorporating a detailed survey. Where the firm was doing the work of a substantial number of people in the one industry it considered the possibility of a survey and comparative analyses to provide clients with a better service. Primary producers were the first to receive attention followed by hotel proprietors and later, service stations and pharmacists.

Although most accountants became very fast with their writing and accurate with their additions, the handwritten cashbooks of those years were becoming increasingly tiresome for accountants and costly for clients. A measure introduced in 1963 called the "Whole Pounds System" which consisted of writing pounds, shillings and pence in the total column to enable an exact bank reconciliation to be done but each extension entered to the nearer whole pound did save an appreciable amount of work in the cashbooks. Eventually, the computer took over the whole cash book function.

Elderslie's affairs were expanding and becoming more complex. In January, 1964 John Carlyle was engaged as a senior administrator to assist Jack Temby, the partner-in-charge.

An important assignment in 1964 was to provide accounting support for Swan Television in its successful TV licence application to operate as Channel 9. Harry Spilsbury was partner-in-charge.

In January, 1965 Bill Lapsley returned to the office after his two years in the USA and later that year, the Sea Insurance Co. (by now part of the Sun Alliance group) acknowledged 30 years of association by presenting a painting to the firm.

The firm had been having increasing difficulties with the Taxation Office requirement that returns be lodged on a "cash" basis. It was entirely inappropriate for an organisation with a turnover in excess of \$1M (in the mid 60's) to ignore debtors and creditors in the ascertainment of its taxable income.

Profit and bonus distributions and dividends were all based on the true profit (as ascertained on an "earnings" basis) and depending how the figures fell this left the partnership with a balance of taxable income or allowable loss which could only be attributed to the partners and they had not earned the income or incurred the loss.

Not being able to convince the Taxation Office that the partnership return should be accepted on an "earnings" basis, the only way to force the issue was to lodge the return on this basis, wait for the adjustments to be made and then object and, if necessary, appeal. The 1964/65 return was accordingly lodged on an "earnings" basis and matters proceeded as envisaged until the High Court of Australia ruled in favour of the firm in 1970 in what was known as the "Henderson Case".

On 1st November, 1965 an important step was taken in the decentralisation of the practice with the institution of a system of "Regional Managers". The first RM's were: Ross Bourne (Geraldton), Keith Fry (Bunbury), Joe Casserly (Wyalkatchem), Alan Hicks (Kalgoorlie), Michael Denny (Narrogin), Rex Maccliver (Merredin), Rudi D'Orsogna (Katanning), Dene Rundle (Corrigin), Tim Duncan (Dalwallinu), Jack Sonsee (Perth Metro Accountants), Cliff Ellis (Albany).

Space was again a problem. The Taxation Office owned the YWCA building next door at 16 St Georges Terrace. An arrangement was entered into whereby the firm would caretake the building for two years from December 1963 and occupy the building for one year from 1st July 1964 for \$1560. At the same time planning began on adding a further six storeys to the two-storey building. The footings had been designed to carry a load of eight storeys. The work proceeded which involved the demolition of the "Elderslie" house and the firm moved into the new floors, together with a number of rent-paying tenants, in 1965.

In January, 1966 a group of partners mainly involved in audit work started to meet on an informal basis to discuss standards, technical interpretations of company law and the professional pronouncements. This led to official committees known successively as "Audit & Accounts Committee" and "Accounting Research & Development Committee" (ARDCO) being set up. These continued, with a break of 3 ½ years in the 1970's, until 1990 when the executive decided that the functions of the committee came within the ambit of the duties of the National Technical Director.

The superannuation scheme received further attention during 1967 and an important change made in that benefits in future would be a multiple of final average salary over the three years prior to retirement instead of the balance of the accumulation account at the date of retirement. Computerisation was also an important topic in 1967 and a lengthy report was prepared on computerising some areas of the work.

In 1967 a dinner was given to farewell Bill Keene on his retirement. Those who had completed 25 years' service were invited and this became the catalyst to have a dinner each year and invite (with partner) those who had completed 25 years' service.

Two events of considerable importance occurred in 1968. In April Cyril Bird was knighted by the Queen for his services to accounting. This was a great honour for him personally and for all those in the firm and reflected the standing the firm had achieved under Sir Cyril's leadership from 1934 to 1968. On 30th June 1968 Sir Cyril Bird stood down as managing partner and chairman of the Executive Committee and Bill Lapsley was elected to these positions.

WILLIAM LAURANCE LAPSLEY



Bill Lapsley was born in Perth on 3rd June 1927. His father was an insurance manager with an accounting background and his mother a nurse. He was the youngest of four boys.

His grandfather was superintendent of the Fire Brigade in Perth and lived in the residence upstairs in the Fire Station Building at the eastern end of Murray Street, not far from where the firm has operated for the last forty years.

Bill attended Hale School completing the then Junior Examination at the end of 1942. In January 1943 he commenced work with the firm of Plaimar Ltd. as office boy / junior clerk and about that time commenced his accounting studies. He successfully completed the examinations of the Federal Institute of Accountants, one of the Institutes which merged to become the Australian Society of Accountants on 1st January, 1953.

After approximately three and a half years with Plaimar his application for a position with The National Service Company Limited was accepted and he started on 7th October 1946.

He undertook the usual training routine and eleven months later was posted as assistant to Raynor Stevens at Bridgetown. At that time the Bridgetown practice embraced Manjimup and other neighbouring towns. In March 1948 a new practice centred on Manjimup was opened with Bill the first resident accountant.

His country appointments after Manjimup were: Beverley, York and then Kalgoorlie from 1953 to June 1961 as accountant and later as partner-in-charge.

Bill married Brenda Gomme on 24th January 1953. They had met at Manjimup where both played hockey in the local teams. Brenda had worked for the Rural and Industries Bank and the Commonwealth Bank and for the year prior to her marriage in the family business; footwear retailing. They have three married children; Peta, Deborah and Laurie.

In 1961 he was transferred to Perth Office and in 1962 selected by the executive to work for two years with the American firm, McGladrey, Hanson, Dunn & Company, in Cedar Rapids, Iowa, USA, which coincidentally is now part of DRM – the firm's international Group.

Following his return to Australia in January, 1965 his professional career can be summarised as follows:

- Invitee on Executive from September, 1965.
- Attended the Executive Development Course of the Australian Institute of Management, 1966.

- Full member of Executive from January, 1966.
- Elected chairman of C.P. Bird & Associates Executive Committee and managing partner on 1st July, 1968.
- Attended the Harvard Advanced Management Program in Hawaii in 1971.
- Admitted as a member of the Institute of Chartered Accountants in Australia on 26th November, 1973.
- Deputy Chairman of Bird Cameron federation July, 1985 to June, 1987.

He always maintained an interest in community affairs and gave generously of his time on a voluntary basis. These activities, together with his sporting and recreational interests, were:

- On council of Braemar Homes for the Aged from 1965 for over 20 years.
- On council of Presbyterian Ladies College for over 20 years.
- Member of WA Cricket Association since 1961.
- Joined Royal Fremantle Golf Club in early 1970's. Now a member Mandurah Country Club.
- Member of Weld Club since 1977.
- WA Divisional President Australian Institute of Management, 1975 –1977.
- National President AIM, 1980 –1982.

He retired on the 6th July, 1987, his career with the firm spanning 40 years and 9 months.

On the 4th February, 1969 Edgar Robert Woolcott died in Albany at the age of 81 years. He had lived to see the firm grow, over a period of almost 47 years, from a husband and wife partnership operating without staff and selling a bookkeeping and recording system to a major accounting firm with 400 personnel embracing all areas of public practice.

In April, 1969 the property at 18 St Georges Terrace purchased nineteen years earlier, was sold to an English company, Somers Bay Investments Proprietary Limited for \$1.5M. Occupancy continued under a long term lease granted by Somers Bay. Part of the money was used to purchase certain properties in Subiaco where it was planned to erect an office building but later those plans were abandoned.

On the 30th June, 1969 Sir Cyril Bird retired from the partnership but remained on the Management Board as a consultant.

Bill Caldwell was admitted to the partnership on 1st July, 1969 being the first admission since a group of five had been admitted on 1st July, 1961.

It is only rarely that one can recognise, at the time, that an era has begun or concluded.

There may be signs that something is afoot but these may signal only a short term variation and not a long term trend. After the lapse of time though one can often look back and say, "that was the precise point", at which conditions changed.

Sometime in the early 1970's it became obvious that 1969 was a watershed year. It was the end of a long period of rural expansion stretching from the end of World War II; that is from 1945 for twenty-four years. The signs were there in 1969. Farming conditions were bad. The Australian Wheat Board had large stocks of wheat on hand and wheat quotas were introduced to limit the number of acres planted. The farmers had always been subject to cyclical conditions and this seemed just another "down" in the economic cycle but the situation in rural areas was to change fundamentally with a trend towards larger holdings and hence a lower rural population and conditions of practice were also changing with labour costs becoming relatively higher and the firm not wishing to invest so much of its capital in country housing.

These factors were to change the direction of the firm from the 1970's.

ADMINISTRATIVE STRUCTURE – 1960'S

In the early days the administrative structure was very simple. A small number of staff and a straight-forward operation required nothing more.

The first major change was in 1934. Early that year Cyril Bird transferred to the office to assist Mr. Woolcott and in December, 1934 he was appointed secretary of The National Service Company Limited assuming responsibility for much of the administration as Mr. Woolcott reduced his involvement in the firm.

Len Newman transferred to Perth office in March, 1936 and sometime after that became assistant secretary. Don Scott transferred to Perth in February, 1941 to take on administrative duties. In November, 1941 Cyril Bird was elected a director of the company and appointed manager. At the same time, Len Newman was appointed assistant manager.

Don Scott had enlisted in March, 1942. On discharge in November, 1945 he took responsibility for the office administration. In November, 1950 Len Newman was elected a director and in November, 1951 Don Scott was appointed secretary. In September, 1952 E.R. Woolcott retired, resigning as a director and in January, 1953 Don Scott was appointed a director.

This then gave the company a directorate of three being Messrs Bird, Newman and Scott and they were responsible for the administration of the firm for many years. Even with the commencement of the partnership of C.P. Bird & Associates on the 1st January, 1955 little changed as the three directors, sitting more or less as an executive committee of the partnership, continued to control the operations and it was not until 1961 that some moves were made to prepare for future changes in the executive and the administration of the firm. This saw the beginning of a period of what might be called "experimentation" until new people and a new structure were in place by the end of the 1960's. Year by year the major changes were:

- 1961** Junior Board of Management set up to give younger partners experience in dealing with management and administrative matters.
- 1962** The first organisation chart issued and in addition to the three man "Executive Committee" eight other executives named, seven of whom were called "Administrative Officers".
- 1963** Roy Henderson and Harry Spilsbury became invitees on the executive on a two-year appointment.
- 1964** The 1962 arrangement had proved unwieldy and the extra executives reduced from eight to three.
- 1965** Roy Henderson and Harry Spilsbury concluded their period on the executive as invitees and Bill Lapsley and Neville Harris took their places.
- 1966** On 1st January Messrs Lapsley, Henderson, Cowden and Klein became full members of the executive joining Messrs Bird, Newman and Scott and the title "Management Committee" was adopted.
- 1967** The Management Committee was renamed "Management Board". The Junior Board of Management was disbanded.
- 1968** On 1st January Neville Harris and Harry Spilsbury became full members of the Management Board. Bill Lapsley took over from Cyril Bird as chairman on 1st July. Len Newman retired in October and Neville Harris took over as deputy.
- 1969** Cyril Bird retired as an ordinary member of the Board on 1st July but continued to attend meetings as a consultant.

FARM MANAGEMENT SERVICES

By the end of the 1950's the firm's farm management services were in strong demand. Statistical analyses were being done for a number of panels in various districts and farm budgets, finance applications and many other assignments were being carried out for primary producers.

While the work the firm was doing pin-pointed weaknesses in a particular farmer's operations, the lack of technical farming expertise in the firm meant that only limited advice could be given as to action necessary on the physical side (farming techniques). This led the firm to the decision to engage its own agricultural scientist and on the 9th January, 1961 Lindsay Durham joined the firm. Lindsay was a graduate in agriculture with extensive experience of soil conservation in the Snowy Mountains area.

At that time there was one Farm Management Club in operation being at Waterloo in the South West but over the next few years, farm management services became extremely popular and along with the growth of the firm's service, there were eventually about twenty-five Farm Management Clubs in Western Australia.

There was great interest in the firm's initiative and the demand for Lindsay Durham's services was such that the firm was soon seeking to engage more advisers. From 1964 to 1969 another seven advisers were appointed. However, the rural recession of 1969 which was to have a big effect on rural accounting services also led to a decline in the demand for services from farm advisers and it was difficult to make a profit. An opportunity presented itself in 1973 to rationalise the service.

Australian Agricultural Consulting & Management Pty Ltd was anxious to extend its service to Western Australia and after some discussions, all the staff of Birds Rural Management Pty Ltd were seconded to AACM on the 1st July, 1973 for a trial period of two years. After eighteen months, it was seen that the arrangement was working satisfactorily and on 1st January, 1975 the BRM staff transferred officially to AACM. The firm worked in close co-operation with AACM which retained its office within the firm's premises until the building at 18 St Georges Terrace was vacated in 1989.

Services to the rural community have continued with outside technical advice being sought as required. Ross Bourne took over responsibility for the service when Aub Evans retired in February, 1978 and has seen the service grow again despite the national recession and despite difficult times for primary producers. The division has been re-named Rural Management Services and Ross Bourne works in co-operation with one of the younger partners, Bill Beard, who operates out of Albury office.

DAY RELEASE SYSTEM

The difficulties of getting sufficient professional staff in the 1950's and 1960's were caused not only by the rapid expansion of the firm but by a shortage of accountants coming through the education system. At that time accounting studies were done almost exclusively on a part-time basis with the student attending night school and working during the day. There was no large pool of accounting graduates coming out of tertiary institutions. It was felt the firm had some obligation to contribute to the education and development of young accountants rather than just seek staff who had received their education and training elsewhere.

This led to the institution of what was known as the "Day Release System" which involved employing a number of boys (few girls were entering the profession at that time) each February who had successfully completed their Leaving Certificate the previous year and granting them time off to attend lectures equivalent to about one-third of normal working hours.

The new scheme started on 5th February 1962 when thirteen Leaving Certificate boys commenced and were placed under the control of Andy Jamieson who was responsible for their training and development. It is interesting to note that thirty years later two of those 1962 "boys" are still with the firm - Colin Blyth and Terry Paull.

"Day Release" ceased with the intake of February 1971 as by then many more accounting students were doing the appropriate degree courses full-time. During the ten years of the scheme 131 boys were engaged. Just prior to the 1967 intake 41 out of 78 were still with the firm (52%) and just prior to the last intake in 1971, 59 out of 123 had been retained (48%).

The firm had planned for a better retention rate but bearing in mind that many seventeen year olds do not know what career they want to take up perhaps the firm's expectations were too high and in retrospect the scheme could be adjudged quite successful. By providing the opportunity for these 131 potential accountants to study on a basis about half way between full-time and normal part-time the firm feels that it made a worthwhile contribution to the development of professional accounting studies in Western Australia.



Boardroom at 18 St Georges Tce

SIGNIFICANT EVENTS OF THE 1960's

- Lindsay Durham engaged 1st January to head up Farm Management Service.
- Five partners admitted 1st July.
- 1961** — Two partners died – Calder Crowther on 4th June and Bert Shoobert on 2nd December.
- Junior Board of Management established.
- On 31st May first Fremantle office closed.
- First Organisation Chart issued and eight administrative officers appointed to support the executive of three.
- 1962** — Bill Lapsley and family left for the USA for a two year appointment.
- Ron Swinney commenced 30th January
- Day release system introduced.
- 1963** — To streamline the write-up work, a system of making cashbook extensions in whole pounds was introduced.
- Administrative structure of 1962 reviewed and number of Administrative Officers (now called Departmental Officers) reduced from eight to three.
- 1964** — Because of expansion of Elderslie senior administrator engaged to assist partner in charge.
- A significant step towards decentralisation taken with appointment of one city and ten country Regional Managers on 1st November.
- 1965** — A further six storeys were added to building at 18 St Georges Terrace.
- Agency for APA Assurance relinquished.
- 1966** — Audit and Accounts Committee established
- Having served its purpose, the Junior Board of Management was disbanded.
- 1967** — Superannuation scheme changed from "accumulation" to "defined benefits".
- Annual dinner for those with 25 years' service instituted.
- In April Cyril Bird created a Knight Bachelor in the Queen's Birthday Honours List.
- 1968** — On 30th June Sir Cyril retired as managing partner and chairman of Board of Management (later called Executive Committee), those positions passing to Bill Lapsley.
- A pilot group to test computerisation of client accounting work set up in South West.
- The founder of the firm, E.R. Woolcott, died at Albany on 4th February.
- 1969** — The property at 18 St Georges Terrace sold in April, and leased back.
- Proceeds invested in land at Subiaco.
- Sir Cyril Bird retired from the partnership on 30th June but remained on Management Board as consultant.

LONG SERVING AND SENIOR PERSONNEL ENGAGED 1960's

Year	Name	Retired	Completed Years
Calculated at 27/3/2022 for those not retired at this date			
1960	John Airey	1993	33
1960	Barry Tibbits	1994	34
1960	Rhys Gray	2000	40
1960	Glenis Pager	1989	29
1961	Fawcett Bestall	1987	26
1961	Peter Weiland	1986	25
1961	Sandra Forward	2007	43
1962	Ron Swinney	1995	33
1962	Tom Tranter	1995	33
1962	Colin Blyth	2003	41
1962	Terry Paull	1993	31
1962	Brian Woodley	1990	28
1962	Margaret Waller	2013	51
1962	Laurie Eastwood	1982	20
1963	Noel Guthrie	1989	26
1963	Murray West	1983	20
1964	Ambrose Depiazzi	2002	38
1964	Viv Edwards	2003	39
1964	Jon Clafton	1999	35
1964	Pat McGregor	1990	25
1964	Bob Bright	1988	24
1965	John Sendziuk	2006	41
1965	Bryan Taylor	2013	48
1965	Jill O'Neill	2011	37
1966	Graham Hood	1994	28
1966	Tony Watson	2007	41

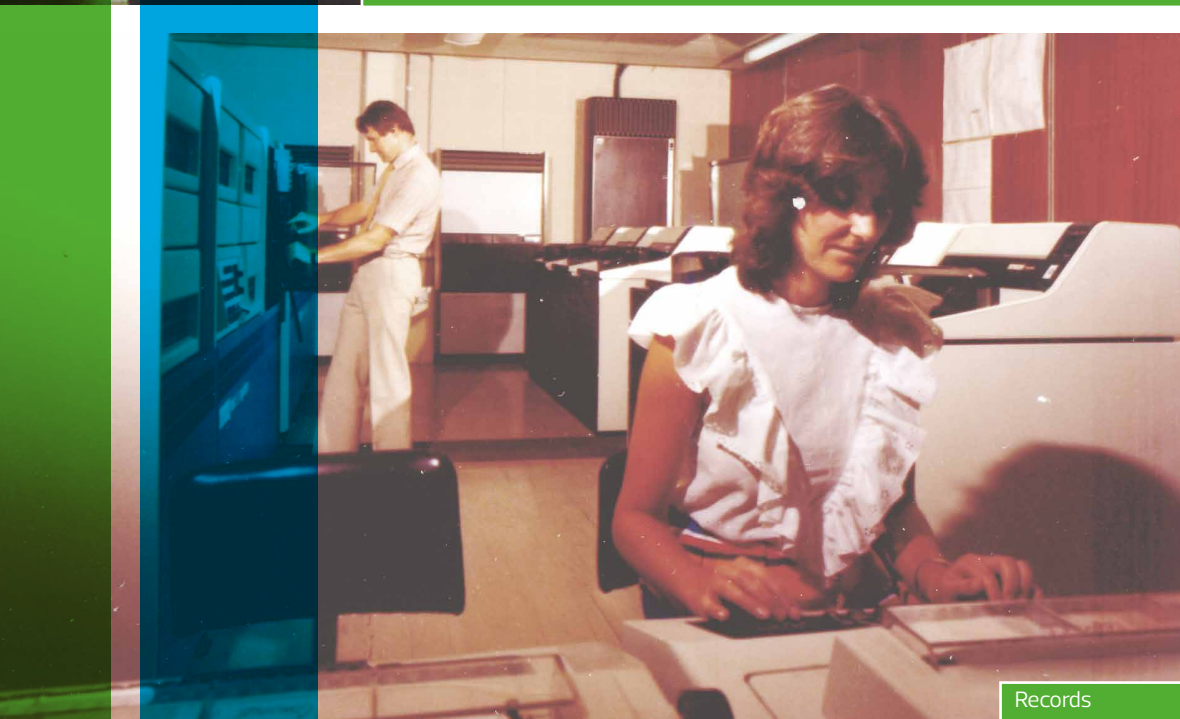
LONG SERVING AND SENIOR PERSONNEL ENGAGED 1960's

Year	Name	Retired	Completed Years
Calculated at 27/3/2022 for those not retired at this date			
1966	Geoff Ellen	1994	27
1966	Betty Mitchell	1986	20
1967	Diana Newman	1994	27
1967	Ernie Bom	1994	27
1967	Ray Donnison	2011	44
1967	Jan Greengrass	1998	31
1967	Noreen Greengrass	2003	36
1967	Terry Tovey	2003	35
1967	Linda Slabolepszy	2016	48
1967	Jack Hildebrandt	1990	23
1967	Jim Slatter	1990	22
1968	Peter Lauder	2001	33
1968	Rodger Gibson	2008	40
1968	Mike Smallman	1993	25
1968	Charles McLeish	1993	25
1968	Adelene Bird	1991	22
1968	Pam Ross	1991	22
1968	Ivy Armour	2001	27
1969	Henry Chong	1998	29
1969	Geoff Sherwin	1995	26
1969	Garry Lee	2014	45
1969	Stephen Lee	2009	40
1969	Kim Passmore	2006	37
1969	Ann Claudius	1994	25
1969	Michael Rayner	1995	25



First Partners' Weekend Muresk College, August 1976

From left, standing; Raynor Stevens, Pat Thunder, Hugh Walker, Keith Fry, Alan Hicks, Phil Bunney, Harry Spilsbury, Neville Harris, Bert Wright, Bill Caldwell, Bob Klein
sitting; Bill Lapsley, Cliff Ellis, Jack Temby, Roy Henderson



Records

CHAPTER SEVEN

1970'S – NEW DIRECTIONS

As the 1970's dawned the main preoccupation of the firm changed suddenly from trying to manage and control growth to promoting services and seeking new directions for the expansion of the practice. Post-War growth had continued almost unabated for a quarter of a century so it was very much a new scene for the Executive Committee, partners and staff.

Along with a change towards larger holdings, there were other influences affecting the situation in rural areas such as improvements to roads and vehicles, which meant that farmers were much more inclined to travel to a regional centre or to Perth for shopping and services. Business activity in the towns shrunk. From the firm's point of view, there was also increasing competition as Perth accountants saw opportunities to expand their practices into the country and there was an increasing number of accountants establishing themselves as country practitioners.

These changes in the countryside inevitably had to bring changes in the policy and direction of the firm. As the rural sector expanded so the firm responded with more offices and more personnel in the country. When the rural sector shrunk the firm reorganised and began to close smaller centres but provided the same service from the larger towns.

For twenty-five years as the volume of work expanded, the firm would establish an accountant at yet another town. In March, 1970 just after resident accountants had been appointed to Mandurah and Port Hedland there were representatives in fifty-five country towns. The number of towns in which there had at one time or another been a resident accountant, including Kununurra which was manned for a short period over 1971/72, is sixty-one.

Northampton was closed in April, 1970 and this was the beginning of a period of rationalisation of the country practices in WA. Along with the transfer of work from the smaller towns the larger centres were built up by the provision of more adequate downtown offices, relocation of client files from Perth and the linking of these centres to the Perth computer. Representatives were withdrawn from eighteen country centres in the years 1970 to 1979.

The first significant event of 1970 was the commencement of operations of Birds Rural Management Pty Ltd on 1st January which had been set up in order to give the Farm Management Service a degree of independence and remove income and costs from the financial statements of the practice.



Computerisation



Computerisation

The favourable ruling from the High Court in the "Henderson Case" was handed down on 19th February, 1970. This solved many of the problems which had beset the firm in the preparation of its financial statements and taxation returns by reason of having to return income on a "cash" basis.

In February, 1966 Ernie Jensen had assumed responsibility for the Plant section, the day release students or "plant boys" as they were known and training. In January, 1970 Lyn Bray took over from Ernie Jensen as head of the Plant section and for the first time an accountant was specifically called "Training Officer" and the job became more formalised with professional help being used from time to time in training.

Over 30 years had elapsed since the beginning of the War and retirement began claiming quite a number of long-serving, pre-War people. Prior to the 1970's there had been five such retirements from fulltime service – in 1967 Bill Keene, in 1968 Len Newman and Geoff Whitehead and in 1969 Cyril Bird and Reg Parker. In the first four years of the 70's there were another eight.

1970 **Des Christian**

Don Scott

1971 **Geoff Green**

Ernie Jensen

1972 **Noel Miller**

1973 **Charlie Cowden**

Gwen Thomas

Betty Reading

On 1st July, 1970 Frank Ford, Pat Thunder, Hugh Walker and Bert Wright were admitted to the partnership.

The system of engaging boys after the completion of their Leaving Certificate and giving them "day release" ceased with the February, 1971 intake.

The 50th Anniversary of the firm was celebrated by everybody boarding the new "Temeraire" on Friday, 10th March, 1972 and spending the day on Rottneest Island.

A very important event of those years was the opening of the firm's first interstate office; being

in Adelaide in January, 1973. The firm's current national managing partner, Ron Swinney, assumed responsibility for the operation and from a small client base in Adelaide mainly provided by Australian Agricultural Consulting & Management Pty Ltd (AACM) the South Australian connection grew steadily.

Eastern States expansion was a matter which had been spoken of on many occasions over the years. The first formal reference was at a meeting on 12th October, 1944 when Mr. Woolcott pointed out that once the firm had reached saturation point in WA there was ample room for further development in the Eastern States but until the 1970's the firm had always been fully occupied with other matters starting with its establishment in the 1920's, then the Depression, then the War, then post-War reconstruction, then coping with rapid growth in Western Australia over the 1950's and 1960's.

Another significant event of 1973 was the admission to the Institute of Chartered Accountants in Australia on 26th November of the then executive partners – Bill Lapsley, Charlie Cowden, Neville Harris, Roy Henderson, Bob Klein and Harry Spilsbury. The Institute had changed its guidelines to permit the admission of Australian Society of Accountant members in public practice who met certain criteria. This was the beginning of a number of such admissions which enabled the partners to commence practising as "Chartered Accountants" on the 1st July, 1974.

The year 1973 saw the retirement of two very senior ladies – Betty Reading retired in May 1973 having completed almost 38 years' service with the firm and Gwen Thomas in December 1973 after almost 37 years. Betty started in what was called "General Office" in 1935 and later became secretary to Cyril Bird. For many years prior to her retirement she headed up the Records Section. Gwen started in 1937 as a shorthand typist, later becoming pay clerk and at the beginning of 1948 assumed responsibility for all the female or support staff, a position she held for 25 years until her retirement in 1973.

On 24th October, 1974 Sir Cyril Bird retired as a director of the property company and also retired from the position of consultant on the Executive Committee of C.P. Bird & Associates thus severing his ties with the firm which began 45 years earlier when he joined the staff on the 15th September, 1929.

The firm had entered into a secondment arrangement on 1st July, 1973 with Australian Agricultural Consulting & Management Pty Ltd in respect of the farm advisers employed by Birds Rural Management Pty Ltd. On 1st January, 1975 all BRM staff formally transferred to AACM.

By 1975 the Institute of Chartered Accountants had changed its requirements to permit the use of limited companies within practices. There were advantages in this for the firm and accordingly, Birds Practice Management Pty Ltd was set up and began operating on the 1st July, 1975.

The next year, in order to give the partners a better opportunity to look at issues broader than day-to-day work commitments, it was decided to institute an annual Partner's Weekend. The proposal was that the partners would travel away from Perth and spend from Friday night to Sunday afternoon discussing the problems of the firm and planning its future. The first of such weekends was over 20 – 22 August, 1976 at Muresk Agricultural College.

During 1977 the Government announced that Federal estate and gift duties would be abolished and while good news for taxpayers and the business community it forced changes on the Estate Planning Division. This division fulfilled a real need and had grown steadily through the prosperous days of the 1950's and 1960's. It peaked at a total of 15 partners and senior staff in November, 1977 but thereafter as clients were not faced with the prospect of heavy death duties decimating their estates, there was a much reduced call for consultation in respect of planning the disposal of estates.

There were a number of other important events in 1977. A new computer program for plant depreciation was instituted and for the first time in Australia, computer prepared taxation returns were produced. A practice was acquired at Port Lincoln in April and this expanded substantially the firm's South Australian practice. In Western Australia another attempt was being made to decentralise in the Perth metropolitan area with the opening of an office in the suburb of Innaloo.

From 1978 the firm started to move ahead strongly with computerisation. On the 30th June, 1978 it acquired its first mainframe, a Digital Equipment Corporation (DEC) PDP 11/70. The computer advances of 1978 were followed in 1979 by the Geraldton office being linked to the PDP 11/70 in Perth and this was the start of the expansion of computer facilities to all the major centres from which the firm operates.

A disappointing move of 1979 was the closure of the Innaloo office in August after a period of just over two years because of staffing problems.

In that closing year of the 1970's the practice of E.G. Merchant & Associates in Adelaide was acquired and there were two further admissions to the partnership (the first since 1st July, 1970), being Geoff Sherwin and Rodger Gibson.

The last of the people who had been with the firm in pre-War days retired in those latter years of the 1970's. They were:

1977 Roy Henderson

1978 Raynor Stevens

Jack Temby

INSOLVENCY AND RECONSTRUCTION SERVICES

From a small beginning in earlier days, Insolvency and Reconstruction Services have grown to occupy a major position in the range of services offered by the firm.

Calder Crowther, who started with the firm in April, 1937, was the first registered liquidator and trustee in bankruptcy. Later, he was assisted by Harry Spilsbury who took responsibility for this work following Calder Crowther's death in June, 1961.

After Ted Foley transferred to Perth in June, 1953 he headed up the secretarial section and his duties extended to being a registered trustee in bankruptcy.

Although the positions of liquidator and trustee in bankruptcy are related, often practitioners specialise in one field or the other and do not cross-over into the other discipline. From the 1950's Harry Spilsbury handled liquidations and Ted Foley bankruptcies.

The progress of the firm to its present position in insolvency and reconstruction services can best be related by a brief statement on the careers of the principals involved.

- Ron Coppel who was with the firm from October, 1963 to April, 1970 worked in this area and for a short time was both a liquidator and trustee.
- Ted Foley retired in September, 1979 and Diana Newman and Noel Guthrie took responsibility for the bankruptcy work.
- Bert Wright became the firm's senior liquidator in the 1960's as Harry Spilsbury became involved in administrative work.
- Both Diana Newman and Noel Guthrie broadened their insolvency knowledge and became registered liquidators.
- Gavin Thomas joined the firm in May, 1986 as a specialist liquidator and became a partner in July, 1986. Mark Conlan joined at the same time and was admitted as a partner in July, 1991. Both of them were registered liquidators with Gavin Thomas subsequently becoming a trustee as well.
- In July, 1989 Rob Morton and Phil Parker merged their practice with the firm. Rob has both registrations while Phil is a liquidator and now operates from Adelaide office.
- In December, 1989 when the Melbourne office merged with the firm Bob Ramsay, who is both a liquidator and a trustee, came into the organisation.
- In February, 1991 Martin Green of Sydney, a liquidator, joined the Bird Cameron partnership.

The position today is that there is a comprehensive range of skills available in both the liquidation and bankruptcy areas spread throughout Australia and a national technical committee responsible for standards and development of which Gavin Thomas is chairman.

COMPUTERISATION

Beginning around the 1950's, the spectre of "computerisation" began hanging over the heads of business. Few knew exactly what it was. It was said that science was starting to do wonderful things with computers and inevitably business and the professions would have to adopt the computer if they wanted to survive. The first formal step taken in this direction was on the 9th November, 1966 when, following discussion earlier in the year, the Management Committee of the partnership allocated to Harry Spilsbury the task of evaluating the use of Electronic Data Processing for (a) internal records and statistics, (b) production of typed accounts and returns and (c) client's records.

Mr. Spilsbury presented a comprehensive report of 80 pages on the 19th June, 1967 and from that a start was made on computerisation of the practice by instituting a pilot group in the South West under the control of Keith Fry, the then regional manager of Bunbury. The 1968/69 records were processed using a combination of accounting machines and computer facilities.

Clients from six practices, totalling 220, were processed in this manner and the next year (1969/70 records) the experiment was extended to a new group of country accountants and also some metropolitan accountants, the number of clients that year being 327.

After a couple of years this approach was abandoned. There were too many parts to the process; some manual and some electronic, but nevertheless it was a significant start and paved the way for the client accounting work to eventually be done exclusively on the computer.

Another experiment around that time was in April, 1970 when it was proposed to computerise plant depreciation and initially endeavour to handle 2,000 schedules. The following year the experiment continued and then in 1971/72 an endeavour was made to handle all plant schedules on the computer. Here again, there were problems with the system and these together with the decision of IBM to close its Perth bureau led to the procedure being abandoned. The experience though was of value in future ventures into computerising records.

A brief resume of important developments in the adoption of computerised methods follows:

1969 In the late 1960's Dr. Henry Schapper of the University of Western Australia set up the Farm Management Service Laboratory and the firm agreed to put some jobs through the FMSL computer submitting to the laboratory coded cheque butts and coded journal entries.

1977 The firm was developing systems to process financial statements and income tax returns. Computer lines were leased for this purpose. Around this time, Christopher Oakeley got in touch with the firm and assisted substantially with these early developments and over a number of years was responsible for the development of a large number of important programs, e.g. tax returns, tax estimates, plant depreciation, file control, share registry, records system.

A stand-alone Hartley Wang computer was acquired for the new Innaloo office.

Brian Mellor appointed partner-in-charge of the computer division.

1978 The firm acquired its first mainframe computer at 30th June, 1978 being a Digital Equipment Corporation (DEC) PDP 11/70.

A number of business system packages were acquired such as general ledger, financial reporting, accounts payable and accounts receivable.

1979 Bryan Taylor appointed to head-up the computer section.

Geraldton regional office linked to the Perth computer. Progressively other regional offices followed.

The Hartley Wang computer transferred from Innaloo to Esperance.

1980 Purchased a payroll system.

1982 A second PDP 11/70 purchased. Share registry program developed.

1987 A Convergent Technology computer acquired being the first of such machines to be purchased in Australia.

1989 A second Convergent Technology machine acquired and two second-hand PDP 11/84's.

1989 A second Convergent Technology machine acquired and two second-hand PDP 11/84's.

Future

Because of the substantial investment in computer hardware the current method of operation will continue for some time but longer term policy is to decentralise computer operations with major regional centres having their own stand-alone facilities.

ADMINISTRATIVE STRUCTURE – 1970'S

The major changes to the administrative structure made in the 1960's, brought about mainly through the retirement of senior people, meant that few changes were necessary in the 1970's. Appointments and retirements on the Executive Committee were:

- 1970** Don Scott retired.
- 1973** Charlie Cowden retired and his place taken by Bill Caldwell.
- 1977** Roy Henderson retired and his place taken by Alan Hicks.
- 1978** Bert Wright appointed.

LONG SERVING AND SENIOR PERSONNEL ENGAGED 1970's

Year	Name	Retired	Completed Years
Calculated at 27/3/2022 for those not retired at this date			
1970	David Groves	2008	38
1970	John Heggie	2008	38
1970	Adrienne Terms	1992	22
1970	Denis Askwith	1994	23
1970	Edwina Pogose	2017	46
1970	Maureen Priest	1990	20
1971	Simon Cubitt	2014	43
1973	Cathy Innes	2010	37
1973	Evelyn Blakeley	2007	34
1974	Elizabeth Fleming		48
1974	Kim Hutchinson	2016	42
1974	Penny Athanasiou		47
1974	Brian Slatter	2016	42
1974	Peter Hansen	2012	37
1974	Ron Marlborough	2007	33
1974	Graham Smith	2007	33
1974	Ross Coate	2000	26
1974	Sandra Ellefsen		38
1975	Tony Ward	2003	25
1975	Bill Franklyn	2017	43
1976	Gary Chappell	2012	36
1976	Lynda Johnson	2020	43
1976	Janet Wong	2021	45
1976	Terri Hoy	2014	32
1977	Glenn Karutz	2008	31
1977	Bill Beard	2019	42
1977	Roger Bunn	2003	26
1978	Geoff Hall	2019	41

SIGNIFICANT EVENTS OF THE 1970's

- 1970
 - Birds Rural Management Pty Ltd commenced operating on 1st January.
 - High Court handed down favourable decision in Henderson Case.
 - First attempt to computerise plant depreciation calculations commenced.
 - Four partners admitted 1st July.
- 1971
 - Audit & Accounts Committee disbanded February.
 - First decentralising of file storage – to Bunbury and Kalgoorlie.
 - Day release system ceased with February intake.
- 1972
 - Golden anniversary celebrated in March with day trip to Rottneest.
 - Fortnightly letter system scrapped and replaced with a "Fortnightly Newsletter".
- 1973
 - Adelaide office opened in January.
 - Birds Rural Management staff seconded to AACM.
 - Six Executive Partners admitted to Institute of Chartered Accountants.
 - Gwen Thomas and Betty Reading retired.
- 1974
 - Commenced practising as "Chartered Accountants" on 1st July.
 - Sir Cyril Bird retired as director of property company and consultant on Executive Committee on 24th October.
 - Accounting Research & Development Committee (ARDCO) commenced 20th November.
 - Subiaco properties sold.
- 1975
 - Birds Rural Management Staff transferred to AACM on 1st January.
 - Birds Practice Management Pty Ltd commenced on 1st July.
- 1976
 - September. Scale of benefits in superannuation scheme improved.
 - First "Partner's Weekend" August at Muresk Agricultural College.
- 1977
 - First step in abolition of Federal Estate and Gift Duties instituted.
 - New computer program for plant depreciation instituted.
 - Computer-prepared taxation returns produced – first time in Australia.
 - Practice purchased in Port Lincoln, SA.
 - Suburban office opened in Innaloo, WA.
- 1978
 - First computer mainframe purchased 30th June.
 - Phil Bunney replaced Jack Temby as partner-in-charge Elderslie Finance.
 - Claim for liquidated damages for loss of clients decided in firm's favour.
- 1979
 - Computer facilities extended to Geraldton.
 - Innaloo office closed.
 - Practice of E.G. Merchant & Associates, Adelaide purchased 1st July.
 - Two partners admitted.



18 St Georges Terrace

CHAPTER EIGHT

THE FIRM'S TRADITIONS

Over its 70 year history, the firm has enjoyed outstanding stability. There have been only four chief executives in that time and no less than eighty-one persons have completed twenty-five years service.

The factors which have enabled the firm to avoid extreme peaks and troughs and sudden and frequent changes of policy and direction are many and varied. Some have been alluded to in these pages but a full explanation would require a separate study.

Any organisation which has been going for a long time, has enjoyed success and has been supported by a loyal and dedicated workforce must have developed traditions and such is the case with the firm. It is proposed to briefly describe in this chapter some of the longer-standing traditions. Not all have continued through to the present day because the traditions of even the most venerable and ancient institutions have to be altered or even abandoned as times and customs change.

In the 1930's as accountants began to be stationed in country centres, a system of Weekly Letters was instituted. This involved the accountant in the country writing a basically personal letter to Cyril Bird in Perth office each week and CPB writing back in similar vein. Bearing in mind that the mail times each way could be two or three days this meant that if there was to be an "exchange" of correspondence within seven days, a very quick response was required.

After a time the frequency of the letters changed from weekly to fortnightly but even so the handling of such a big volume of mail was quite a task and eventually the job was spread among four senior men in the Perth office. While undoubtedly the frequent communication was of some value (especially in the earlier days when making a trunk call was considered an extravagance), there came a time when the tradition had outlived its usefulness and in November, 1972 it ceased and a "Fortnightly Newsletter" was introduced.

The Annual Conference, usually about June each year, is a long-standing tradition which goes back to at least the 1930's. Apart from the important element of training and instruction the firm has

always taken the opportunity, while all are in the city, to hold a number of social and sporting events.

An outstanding tradition has been the Rottnest Weekend which was instituted in 1951. Everyone has stories to tell about Rottnest. One early story concerns one of the firm's accountants who messed up his hair and inserted orange peel teeth. Another accountant then took him around the men assembled at a barbecue on the beach and introduced him as a client. No-one recognised their colleague but then the moonlight can play strange tricks! As professional men they spoke courteously to the "client". One accountant persuaded him to take on some special services.

In 1977 a number of rather large ladies from a suburban dart club happened to be at Rottnest over the firm's weekend. The excitement of seeing so many handsome young men must have overcome them as they proceeded to embrace the young men with a grip so tight it took them several minutes to break free – and all this in public view at the hotel.

The Men's Dinner was a tradition that lasted from the 1930's to 1950. As explained elsewhere, it could probably be more accurately termed a dinner for the professional staff but at that time all the professional staff were men; hence the name.

This tradition did not die out altogether in 1950 because around November each year there is a Shareholder's Dinner and for many years this also consisted wholly of men.

When the men's dinner was abandoned after 1950, the Dinner Dance was instituted in 1951 (for a few years it was in the form of a cocktail party and ball). This tradition, which commenced in 1951, has always been a most popular event because it brings together not just the members of the firm but their partners as well.

Another tradition is the 25 Years' Service Dinner. As explained in Chapter 6 this originated with a dinner tendered to Bill Keene on his retirement in

' Over its 70 year history, the firm has enjoyed outstanding stability. There have been only four chief executives in that time and no less than eighty-one persons have completed twenty-five years' service. '

1967. Approximately fourteen couples attended that first dinner and the numbers have remained at a surprisingly high level as new 25 year people come in to replace those who go out.

A Partner's Weekend was instituted in 1976 to give partners the opportunity of getting away from the stresses and strains of the practice and meet in an environment conducive to determining strategy for the future and devising long-term plans. These weekends are conducted away from the city from Friday night to Sunday afternoon.

In earlier days after dinner speeches were very popular with some senior members of the firm and up to eight toasts and responses (sixteen speeches) have been scheduled for a men's dinner. If everyone was a gifted and humorous speaker, this

would have provided a great night's entertainment but there were times when these speakers were encouraged by the lively diners present to sit down almost as soon as they had got to their feet.

Some suspected that the then managing partner, who considered the ability to speak well in public an important attribute, was merely using the occasion to appraise the oratorical ability of various persons.

Although omitted in some years, the Annual Golf Match has a tradition stretching back to at least the early post-war years. It was generally conducted as a city versus country competition but with prizes for the best three individual scores. After a time other sports were added to cater for non-golfers in the annual sports afternoon conducted in association with the Annual Conference.



Netball 1960's

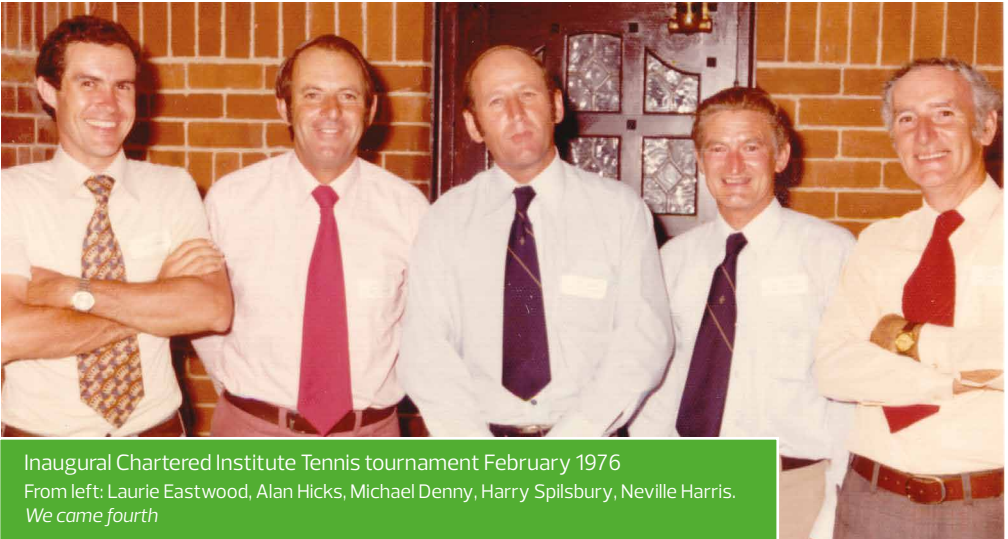
The firm has competed in the annual Tennis Tournament conducted by the Institute of Chartered Accountants since 1976 and has had its share of successes.

An event of some significance for a few years was the Sunbird Ashes, a cricket competition between the firm and Sun Alliance Insurance.

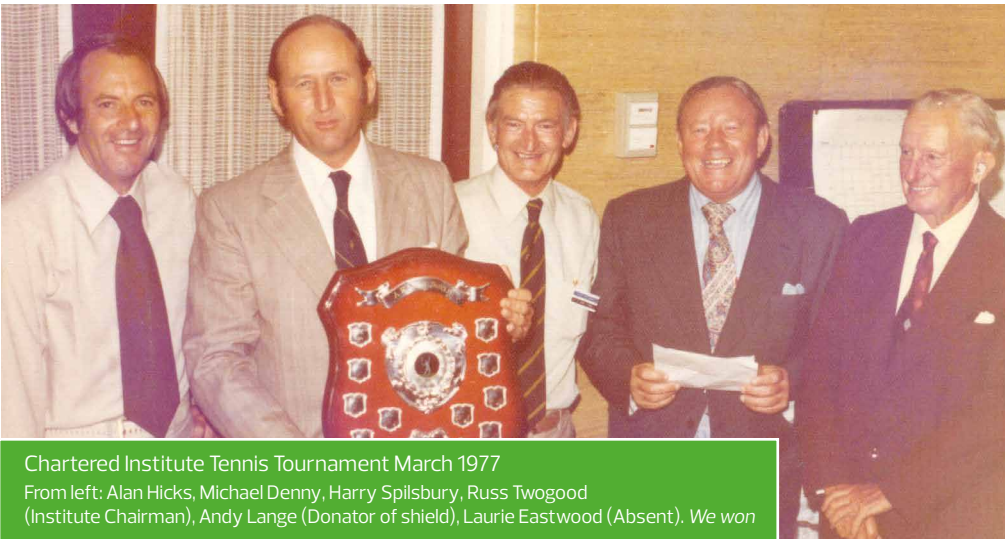
The firm's banking arrangements might also be called a "tradition". At the first meeting of The National Service Company Limited on 16th December 1930 a resolution was passed to open

an account with the Bank of Australasia in St Georges Terrace. There is reason to believe that this may have been the firm's bank right back to 1922. Later an account was also opened with the English, Scottish and Australian Bank. Both these were antecedent banks of the ANZ Banking Group Ltd, the firm's bankers today.

There are other traditions, more of an ethical or philosophical nature, covering such things as conduct and attitudes but they are not easy to put into words and in any case are perhaps best left to the judgement of people outside the firm.



Inaugural Chartered Institute Tennis tournament February 1976
From left: Laurie Eastwood, Alan Hicks, Michael Denny, Harry Spilsbury, Neville Harris.
We came fourth



Chartered Institute Tennis Tournament March 1977
From left: Alan Hicks, Michael Denny, Harry Spilsbury, Russ Twogood
(Institute Chairman), Andy Lange (Donator of shield), Laurie Eastwood (Absent). *We won*



Scene from the 1981 Sunbird Ashes



Scene from the 1981 Sunbird Ashes



Scene from the 1984 Sunbird Ashes



Diamond Jubilee Conference, Singapore. June 1982



Viewing the Americas Cup, Fremantle. January 1987



City to Surf Fun Run, Sydney. 1986



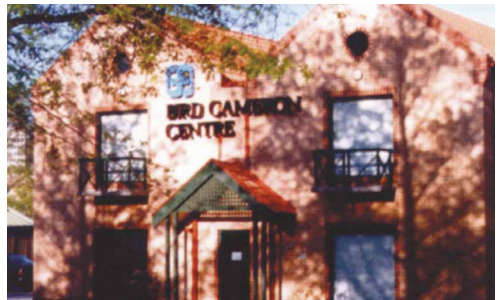
Opening of Rex Macliver Training Room in presence of parents, wife and family. August 1987 1982



Official Opening 8 St Georges Terrace, Perth by Sir Charles Court. 7th June 1989



Official Opening Canberra Office by Dr. John Hewson. 26th October 1989



Training Conference Muresk Agricultural College WA June 1989



Dinner Dance. June 1989



Retirement Christine Wylie. September 1989 Fremantle. January 1987



BIRD CAMERON 



CHAPTER NINE

A NATIONAL FIRM BY THE END OF THE 1980'S

A broad review of the 1980's reveals similarities to the 1960's in that during the decade a number of senior partners retired, a new managing partner had been elected and the personnel on the Executive Committee had changed. In fact, all the seven partners who constituted the Executive Committee in January, 1980 had retired by December 1989.

On the other hand, the review also reveals substantial differences in the two decades, the most marked being that while the 1960's was a period of great expansion in Western Australia the expansion in the 1980's was largely concentrated outside WA

During these years practices were acquired in NSW, ACT and SA and in December 1989 the Melbourne practice of Bird Cameron with its interests in suburban and country practices merged with the firm. These acquisitions together with the growth generated within all the Eastern States practices meant that by the end of the 1980's only 75% of the gross fees were earned in WA compared with 95% ten years earlier and this trend continued into the 1990's.

The withdrawal of resident accountants from the smaller country towns in WA which commenced in the 1970's continued at the same rate in the 1980's. Representatives were withdrawn from eighteen country centres in the years 1970 to 1979 and there were a further seventeen withdrawals from 1980 to 1989.

In 1980 the movement to abolish death and gift duties which started to sweep Australia a few years earlier came to WA and on the 1st January State Probate Duty was abolished and as indicated earlier, this forced big changes on the Estate Planning Division.

A major move in the Eastern States expansion programme in 1981 was the acquisition of the practice of L.J. Genner & Associates of Parramatta. Geoff Sherwin moved from WA to become partner-in-

charge and Brian Palesy transferred over from the Genner practice.

That acquisition marked the beginning of a period when the firm actively sought out suitable practices to purchase and in each of the next five years at least one major initiative was taken to expand the Eastern States connection and advance the emerging national character of the firm.

In 1982 the firm celebrated its Diamond Jubilee at a very successful Annual Conference in Singapore from 19th to 21st June.

On the 1st July that year no less than five significant events occurred.

- Six persons were admitted to the partnership.
- A second PDP 11/70 computer was acquired.
- A group of clients was purchased at Millicent, SA.
- The firm changed its name from "C.P. Bird & Associates" to "Birds".
- A logo and corporate image designed by Rick Lambert were adopted.

The next year, 1983, saw three more partnership admissions, the purchase of another practice at Parramatta and the opening of an office in Fremantle with Bob Bright appointed accountant-in-charge.

It was with great regret that the members of the firm learned of the passing of Sir Cyril Bird on 19th March, 1984.

The practice purchases continued with the acquisition on the 1st June, 1984 of the separate practices of Oliver and Clark in Canberra. Garry Lee transferred from WA to assume control of the Canberra operation. A month later, on the 1st July, there were three more admissions to the partnership.

On 1st July, 1985 the Canberra work was extended by the acquisition of the practice of Aldridge & Priest. That year 1985 was an important one in furthering the policy of expansion outside of Western Australia. On 1st July, 1984 Berg Coleman in Melbourne and Cameron Sloane & McDowall in Sydney had come together under a Federation Agreement as "Camerons". The firm was invited to join the federation and the proposal fitted in well with the views of the partners at the time, which was to explore means of expansion outside Western Australia avoiding, where possible, the heavy costs involved in the outright purchase of practices. The firm joined the federation on 1st July, 1985 and the name "Bird Cameron" was adopted.

Joining the federation also gave the firm the international affiliation it had been seeking and as from the 1st July, 1985 Bird Cameron became a member of Dunwoody Robson McGladrey & Pullen (DRM).

Following up the success of the 1982 conference in Singapore, it was decided to go off-shore again in 1985 and the Annual Conference was held in the Sheraton Hotel, Hong Kong. The Sun Alliance manager attended the conference as a guest

and repeated the gesture of twenty years earlier by presenting the firm with a painting; this time acknowledging the 50th Anniversary of the agency arrangement originally entered into with Sea Insurance Co.

In 1986 the firm acquired the practice of B.H. Kahlefeldt & Co. of Temora, NSW, the insolvency practice of Gavin Thomas of Parramatta, NSW and the practice of Graham Marshall in Murray Bridge, SA

There were four admissions to the partnership on the 1st July, 1986 including Gavin Thomas, whose insolvency practice had merged two months earlier.

The year 1987 was one of considerable significance, a number of important events taking place but it started on a sad note when on the 4th January one of the partners, Rex MacIver, died. Rex had joined the firm on 16th March, 1959 and had made an outstanding contribution in both the country and the city over almost twenty-eight years.

Bill Lapsley retired on the 6th July after a distinguished career of forty years with the firm, nineteen of those as managing partner. Ron Swinney was elected to succeed him.

ADMINISTRATIVE STRUCTURE –1980's

There were substantial changes to the administrative structure in the 1960's but only three retirements and three appointments in the 1970's. Twenty years, or thereabouts, is perhaps a "generation" when speaking of management and administration of a business enterprise, so it is not surprising that during the 1980's there were many changes on the Executive Committee.

Retirements and elections were:

- 1981 – Harry Spilsbury retired.
- 1984 – Bert Wright retired and Ron Swinney was elected.
- 1986 – Bob Klein retired and Brian Mellor was elected.
- 1987 – Bill Lapsley retired and Geoff Sherwin was elected.
- 1988 – Alan Hicks retired and Ambrose Depiazzi was elected.
- 1989 – Neville Harris and Bill Caldwell retired and Glenn Karutz, Bill Balcam and Bernard Charnley were elected.

There were other important personnel moves in that year. Geoff Sherwin transferred back to Western Australia after six years in Parramatta overseeing the original setting up and expansion in that state. Glenn Karutz transferred from Adelaide to Parramatta to become partner-in-charge of the Eastern States operations and John Heggie became partner-in-charge of South Australia.

Also in 1987:

- On the 1st July the practice of Manfred & McCallum of Goulburn, NSW was acquired.
- On 1st July the firm acquired an interest in a practice in Hong Kong which turned out to be unsuccessful.
- In October another mainframe computer was purchased, a Convergent Technology machine.
- On 19th October Murray Little was appointed to head up Elderslie Finance Corporation Ltd.
- There were three partnership admissions.

On the 1st January, 1988 there was another partnership admission.

In furtherance of the firm's plan of expansion in the Perth metropolitan area, a suburban office was opened in Maddington in April, 1989.

The year 1989 saw two very important moves in the acquisition of city real estate and the expansion of the firm into Victoria.

The property at 18 St Georges Terrace, Perth was sold by public auction on the 27th May, 1988 to Pennant Holdings Ltd. The firm had a lease with certain options for renewal and break clauses

which meant it could be forced to vacate in the early years of the 1990's.

At the time an eight-storey building was being erected at No. 8 St Georges Terrace by Atlantic Ltd. The firm had been identified with the eastern end of St Georges Terrace since the property at No. 18 had been acquired in 1950 and the acquisition of No. 8 would enable that to continue. Accordingly negotiations for the purchase of No. 8 and for the surrender of the lease at No. 18 were entered into. Pennant Holdings agreed to pay a premium for the firm to vacate No. 18 and a satisfactory purchase price was agreed with Atlantic in respect of No. 8.

Settlement took place in November, 1988 but being a new building a Certificate of Occupancy was required and this was not issued until just prior to Christmas. There was an undertaking with Pennant to vacate No. 18 before the end of February, 1989.

The fit-out of the new building was therefore a matter of great urgency but despite many problems, the move was accomplished over the weekend of 25/26 February, 1989.

To erect the new building at No. 8 a two-storey structure had been demolished. The old building had been used for a number of purposes including the headquarters for a finance company but in the year or two prior to demolition, had been leased to the Burswood Casino people as a training centre for their croupiers and other floor staff.

An official opening was held on Wednesday, 7th June, 1989. Sir Charles Court A.K., K.C.M.G., O.B.E., a former premier of Western Australia and an old colleague of the late Sir Cyril Bird, officially opened



Opening of new Fremantle office – 1993



The Geraldton office – 1984

MELBOURNE PRACTICE

The merger with the Melbourne practice on the 1st December, 1989 brought into the organisation a firm which also had its origins back in the 1920's.

In 1928 Herbert Chapman and William Frederick Rowe commenced practice as "Chapman Rowe & Co." In 1958, Charles Berg and Mr. Morris commenced in practice under the name "Berg Morris & Associates" and in 1963 sole practitioner Kenneth Coleman commenced practice under the name "Kenneth Coleman & Associates".

In 1966 Berg Morris & Associates merged with Kenneth Coleman & Associates and adopted the name "Berg Coleman".

In 1980 the Berg Coleman firm absorbed Chapman Rowe & Co. and continued with the Berg Coleman name.

On 1st July, 1984 Berg Coleman entered into a federation agreement with a Sydney practice and adopted the name "Cameron's". One year later on 1st July, 1985 the "Birds" firm entered the federation and a new federation name of "Bird Cameron" was adopted.

On the 1st December, 1989 the Melbourne firm merged with the former "Birds" firm and the Bird Cameron name continued.

the building and unveiled a plaque in the foyer before a large gathering of senior members of the firm and business and professional colleagues.

The practice of Morton & Parker in Canberra was acquired on the 1st July, 1989 and Rob Morton and Phil Parker joined the partnership on that date.

The firm's largest practice acquisition took place on the 1st December, 1989. The Sydney firm had withdrawn from the Bird Cameron federation and it was thought that the firm's national aspirations could better be achieved by a national partnership rather than a national federation. Discussions therefore commenced with Bill Balcum and the other partners of Bird Cameron Melbourne which resulted in the setting aside of the Federation Agreement, a merger of the two practices on the 1st December, 1989 and the admission of seven partners from the Melbourne office.

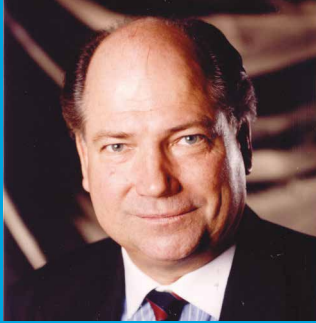
In addition, the now "national" firm acquired equity interests in practices at Geelong, Toorak, Ballarat and Albury and in the insolvency practice of Bird Cameron Corporate Services. A 100% interest was acquired in the Chartered Pacific organisation embracing investment, finance and insurance activities and also

100% interest in the separate computer consulting company.

By 31st December, 1989 the firm could look back on the 1980's with a good deal of satisfaction on goals achieved.

- The number of partners had increased from ten to thirty-five.
- The firm had a new name, logo and corporate identity.
- Computer power had been greatly increased.
- Three Perth suburban offices had been opened.
- The aspirations to become a national firm had virtually been achieved. At 1st January, 1980 the only offices outside Western Australia were in Adelaide and Port Lincoln. By 31st December, 1989 there were four offices in South Australia, three in New South Wales, one in Canberra and one in Melbourne.
- An international affiliation was in place.
- A major property had been acquired in St Georges Terrace, Perth as the national office.

RONALD LANE SWINNEY



Ron Swinney was born in Subiaco on 15th March, 1940.

He attended Perth Boys School completing the then Junior Examination at the end of 1955 and joined the State Government in October, 1956.

He completed his qualifications with the Australian Society of Accountants and commenced with the firm on the 30th January, 1962. He married his wife, Susanna (Sue), about a year later – 16th February, 1963 – and in March, 1963 received his first country appointment when he was transferred to Katanning.

He later moved to Northam and then to Narrogin in May, 1969 as regional manager.

A far-reaching decision by the firm in the early 1970's was to extend the activities of the firm beyond Western Australia and the first interstate city chosen was Adelaide. Ron moved there with his family in January, 1973 to commence the firm's first interstate practice.

On transfer back to Perth in February, 1985 he was able to look back over his twelve years in South Australia with considerable satisfaction. To a situation in 1973 of one office and two people in the city of Adelaide, there had been added offices at Port Lincoln, SA (1977), Parramatta, NSW (1981), Millicent, SA (1982), Canberra, ACT (1984) and a momentum had built up which saw further practices acquired over the next few years. In 1986 offices were opened in Temora, NSW and Murray Bridge, SA and Gavin Thomas had merged his insolvency practice into the Parramatta, NSW office. In 1987 the Goulburn practice was added.

A major development occurred in December, 1989 when the Melbourne associate was acquired and in July, 1990 when a central Sydney practice was added.

Important landmarks in Ron Swinney's professional career have been:

- Became a member of the Taxpayers' Association in 1973, South Australian president in 1981 and national president in 1983.
- Attended Executive Development course at the Australian Administrative Staff College in 1977.
- In 1980 admitted as a member of the Institute of Chartered Accountants in Australia.
- On 1st January, 1981 admitted to the partnership of C.P. Bird & Associates.
- On 1st July, 1983 appointed an invitee on the Executive Committee of the partnership.
- On 1st December, 1984 elected an executive partner.
- In October, 1986 elected to WA State Council of Institute of Chartered Accountants in Australia.
- On 6th July, 1987 elected National Managing Partner.
- In October, 1991 elected State Chairman Institute of Chartered Accountants in Australia.
- Ron retired on 30th November 1995 after 33 years and 10 months with the firm.

Ron had been a member of Perth Rotary Club since February, 1986 and the Weld Club since October, 1987. Ron passed away in December 2013.

CYRIL PANGBOURNE BIRD



On 24th March, 1933 Cyril Bird married Margery Thomas. A year later, as related in chapter three, he took over the management of the firm. In October, 1952 he was elected chairman of the company upon E.R. Woolcott's retirement. On 1st January, 1955 when the partnership of C.P. Bird & Associates commenced he became the first managing partner.

On the 30th June, 1968 he stood down as managing partner and Bill Lapsley was elected to succeed him. On 30th June, 1969 he retired from the partnership but

remained on the Executive Committee in the capacity of consultant. In April 1968 as he was coming to the end of his distinguished career with the firm he had been created a Knight Bachelor in the 1968 Queen's Birthday Honours List.

In June, 1974, sadly, Lady Margery Bird died. On 24th October, 1974 he retired from all positions with the firm.

Sir Cyril was active in many ways in community affairs. He was a director of Cockburn Cement, Perpetual Trustees and the Parmelia Hotel as well as a number of private companies.

He served as a member of the WA Art Gallery Board, was a strong supporter and adviser to the Salvation Army, a member of Royal Freshwater Bay Yacht Club and also of Royal Kings Park Tennis Club.

He was a "50 Year" member of the Commercial Travellers Association Club and the donor of the Cyril Bird Scholarship. He was able to indulge his love of music at the C.T.A. and was for many years a member of the C.T.A. Choir.

His interest in community affairs extended also to politics. Over many years he was active in the affairs of the Liberal Party and at various stages was a member of the State Executive and a State delegate to the Federal Liberal Party. For a long period he was also finance director. In 1950 he stood for the seat of Nedlands in the State Legislative Assembly as the endorsed Liberal member but was defeated by an Independent Liberal. In 1953 he threw his support behind a new candidate, Charles Court, who won the seat and went on to become the Premier of Western Australia.

On 26th March, 1976 Sir Cyril married Agnes (Nan) Jarvey.

Sir Cyril Bird died on the 19th March, 1984, a few weeks short of his 78th birthday. The great respect in which he was held was evident from the funeral which was attended, not only by family, relatives and the partners and staff of the firm which he had served from 1929 to 1974 but by a large number of Western Australian senior business and political figures.

PARTNERSHIP ADMISSIONS –1980'S

The firm began practising as "Chartered Accountants" on 1st July, 1974 but there were difficulties in the years that followed in maintaining partnership numbers. Many senior accountants who were candidates for partnership were not members of the Institute of Chartered Accountants and not able to complete the Professional Year programme because of being in the country or having heavy work commitments. During the 1970's there were eleven retirements from the partnership and only six admissions and a large number of partners would be reaching

retirement age during the next decade.

Early in the 1980's the problem began to resolve itself as an increasing number of senior accountants were granted admission to the Institute and younger accountants were completing their Professional Year programme. There was a steady flow of admissions through the 1980's culminating on the 1st December, 1989 with the admission of seven partners from the merged Melbourne practice. The admissions during those ten years from 1980 to 1989 were:

1981	Colin Blyth Ross Bourne Michael Denny Ron Swinney Tom Tranter Bernie West	1 January " " " " "
1982	Ambrose Depiazzi Tim Duncan Noel Guthrie Bob McGregor Brian Mellor Barry Tibbits	1 July " " " " "
1983	John Airey Peter Lauder Brian Palesy	1 July " "
1984	Glenn Karutz Rex Maccliver Diana Newman	1 July " "
1986	Viv Edwards David Groves John Sendziuk Gavin Thomas	1 July " " "

1986	Viv Edwards David Groves John Sendziuk Gavin Thomas	1 July " " "
1987	Garry Lee Simon Cubitt John Heggie John MacCulloch	1 January 1 July " "
1988	Ernie Bom	1 January
1989	Kim Hutchinson Peter Hansen Dennis Messner Rob Morton Phil Parker Bill Balcam Bernard Charley Allan Holmes Neil Hough Alex Lewin Allan Tribe Ken Wood	1 July " " " " 1 December " " " " " "



Staff conference, 1980's



Dowerin Field Day, WA – 1988

SIGNIFICANT EVENTS OF THE 1980's

- 1980** — WA State Probate Duty abolished 1st January.
- Six partners admitted 1st January.
- 1981** — Practice of L.J. Genner & Associates of Parramatta acquired 1st October and Geoff Sherwin moved to NSW
- Diamond Jubilee celebrated at annual conference in Singapore.
- Name changed to "Birds".
- 1982** — Logo and corporate image adopted.
- Six partners admitted 1st July.
- Second computer mainframe – another PDP 11/70 purchased 30th June.
- Crowther Bird and Spilbury ceased 30th June.
- 1983** — Practice of Patrick & McEgan of Parramatta, NSW acquired 1st February.
- Present Fremantle, WA office opened in June.
- Three partners admitted 1st July.
- Sir Cyril Bird died 19th March.
- 1984** — Practices of Oliver and Clark acquired and Garry Lee moved to Canberra.
- Three partners admitted 1st July.
- 1985** — On 1st July entered Federation and name "Bird Cameron" adopted.
- Acquired practice of Aldridge & Priest, Canberra.
- Annual Conference held in Hong Kong.
- 50th Anniversary of association with Sun Alliance Insurance.
- 1986** — Practices acquired:
- 1st April BK Kahlefeldt & Co, Temora, NSW.
 - 1st May Insolvency practice of Gavin Thomas, Parramatta, NSW.
 - 1st July Graeme Marshall, Murray Bridge, SA.
- Morley office opened February Tim Duncan partner-in-charge.
- Four partners admitted 1st July.
- 1987** — Rex MacIver died 4th January.
- Bill Lapsley retired 6th July.
- Ron Swinney elected managing partner 6th July.
- Geoff Sherwin transferred to WA.
- Glenn Karutz appointed partner-in-charge Eastern States operations.
- On 1st July practice of Manfred & McCallum, Goulburn, NSW purchased.
- Three partners admitted 1st July.
- In October Convergent Technology computer mainframe acquired.
- On 19th October Murray Little appointed to head up Elderslie Finance Corporation.
- 1988** — One partner admitted 1st July.
- Lease of 18 St Georges Terrace relinquished.
- Purchased 8 St Georges Terrace. Moved in February. Official opening 7th June.
- Maddington, WA office opened in April.
- 1989** — Practice of Morton and Parker in Canberra acquired 1st July.
- Federation agreement ceased.
- Merger with Melbourne firm on 1st December.
- Second Convergent Technology computer acquired.

LONG SERVING AND SENIOR PERSONNEL ENGAGED 1980's

Year	Name	Retired	Completed Years
Calculated at 27/3/2022 for those not retired at this date			
1980	Mike Ansell	2020	40
1980	Angelo Strano	2021	41
1980	Shelley Crombie		42
1980	Ross Watson	2017	37
1980	Janice Wieringa		41
1982	David Wall		39
1983	Gordon Bentley	2017	34
1983	Sharon Barnes		38
1983	Julie Smith		38
1984	Terry Rodoni	2016	31
1984	Ainslee Ashton	2014	29
1985	Paul Steber		37
1985	Neil Hough	2017	32
1985	Cameron Taylor		36
1985	Morena Bontempo	2020	35
1986	Sandy Hatherly	2019	33
1986	Jim Adamson		36
1986	Neil Cribb		34
1986	Sue Treacey		35
1986	Wayne Phillips	2011	25
1986	Mark Conlan	2016	30
1986	Helen Harness		35
1987	Jan Hall	2013	26
1987	John MacCulloch	2018	31
1987	Dianne Sugg		34
1987	Amanda Sproule		34
1988	Justine Jason		33
1989	Julia Hogan		33
1989	Martin Livsey	2015	26
1989	Steven James		33
1989	Robert McFarlane		33
1989	Darryl Dawson		32
1989	Helen Tranter		32
1989	Domenica Rossi	2017	28
1989	Ana Lulic		32



Federation meeting held in Adelaide in 1983



CHAPTER TEN

TOWARDS THE NEXT CENTURY

The 1980's ended with a substantial boost to the non-WA clientele; the Morton and Parker Canberra practice merging in July, 1989 and the Bird Cameron Melbourne practice in December, 1989.

When interstate expansion from Western Australia began with the opening of the Adelaide office in 1973 the policy adopted was to move into other appropriate cities and towns as and when opportunities presented themselves but within the constraints of conserving capital and consolidating one acquisition before the next was made.

By 1989 the firm had been operating interstate for over sixteen years and was well established in South Australia, New South Wales and Australian

Capital Territory and with federation colleagues in various cities and towns throughout Australia. The withdrawal of the Sydney firm from the federation in 1989 to merge with Horwath & Horwath left the Bird Cameron federation with no Sydney CBD office and this led the firm to pursue as an objective a national partnership rather than a national federation.

A number of steps were taken to achieve this objective. The first was a merger with the Melbourne firm on 1st December, 1989. The next step was the acquisition of the Sydney practice of Berg Partners on 1st July, 1990 (Geoff Forder and Don Orrock admitted as partners) followed by the practice of M.J. Green on 1st February, 1991 (Martin Green admitted as a partner). Another step was



National Executive at the opening of the new Perth office in 1989
 From left, Neville Harris, Brian Mellor, Ambrose Depiazzi, Geoff Sherwin,
 Bill Caldwell, Ron Swinney (seated)

the transfer of Ambrose Depiazzi (also in February, 1991) to head up the Melbourne operation. Bill Balcam resigned on the 6th June, 1991.

It is interesting to note that the "Berg" of the "Berg Coleman" practice acquired in Melbourne is the same "Berg" in "Berg Partners" of Sydney. Charles J. Berg was of Jewish origin and fled from Germany in 1937. He set up after the War representing various German companies in Australia and built a large public accounting practice. Later he withdrew from the large practice and constituted a much smaller one which eventually became "Berg Partners".

Charles Berg was a talented musician and his name is familiar as chairman of the Australian Opera for many years.

In March, 1991 arrangements were concluded to sever the federation relationship with the former Tregloan firm in Adelaide which had been the principal Bird Cameron office in that city since 1st July, 1985. This freed up the firm's offices in South Australia to take full advantage of the status and prestige attached to the Bird Cameron name.

Also in 1991 licensing agreements were concluded with the two-partner firm of Phillips McSweeney of Gosford, NSW and the six-partner firm of Malcolm Gray Pty Ltd in Hobart, Tas. Referral arrangements were still in place with Douglas Heck & Burrell of Brisbane and R.V. Lowry & Associates of Darwin. This meant that the firm was strongly represented in all States and Territories of Australia through either a direct office of the firm or a licensed or referral office.

' Charles Berg was a talented musician and his name is familiar as chairman of the Australian Opera for many years. '

Non Western Australian		
Year	Gross Fees	Personnel
As a percentage of total fees and personnel		
1979	5.2%	4.2%
1985	12.3%	9.9%
1989	24.8%	19.4%
1990	35.2%	32.3%
1991	40.2%	35.8%

The progress of the objective of becoming a national firm is well illustrated by the statistics on fees and personnel set out above.

For 1991/92 it is estimated the non-WA gross fees will be 45% of the total.

Along with the admission to partnership of the principals of practices acquired, the firm continues to advance in status other accountants and those admitted to partnership since 31st December 1989 have been Ron Marlborough (1/1/90), Bill Beard, Mark Conlan and Stephen Lee (1/7/91) and Gary Chappell (1/1/92).

A review of the firm's written objectives and mission statement reveals all the factors which will enable the partners to continue to achieve expansion and development – integrity, comprehensive staff education and training, providing clients with services over and above the basic compliance service, seeking prosperity and growth for the firm and strengthening the firm's national standing and status.

Looking back over 70 years it is interesting to reflect on what the senior people of the early years saw as the important elements which enabled the firm to grow and prosper. Sir Cyril Bird frequently acknowledged Mr. Woolcott's fundamental plan of taking the service to the place of business or farmhouse. He attributed much of the growth of the firm to this one idea.

Never content to just operate in the city, the firm took its service to WA country areas virtually from the beginning and this policy has been continued as the practice has spread to other States.

Another element was the development of specialist consulting services with particular emphasis on tax planning which was the service most sought by the clients of the time.

And there was the recognition that the firm's people were its most valuable asset. Sir Cyril advanced staff relations to a very high level being interested in the progress and welfare of everyone on the staff.

These elements can be summarised as giving the clients the service they want; such service being delivered by a competent and enthusiastic workforce and that is just as appropriate in 1992 as it was in 1922.

In these difficult times of recession and an ever more complex business environment, the firm can draw strength from looking back to the great challenges which were overcome in the past such as those of the Great Depression and the Second World War. But more importantly, the partners will be looking ahead towards the 21st Century and planning for the opportunities that are always there to provide an even better service to clients. They will thus enhance the firm's status as a leading national firm and provide partners and staff with the satisfaction of challenging professional work and the opportunity to genuinely assist their clients.

There is considerable satisfaction for a professional person to render a service which is effective and appreciated.

The firm is proud of its contribution to the accounting profession and the nation. In particular, its history forms an important part of the history of Western Australia occupying 70 of the 163 years since the Swan River Colony was founded.



Opening of the new office in Adelaide by leader of the opposition Mr Dale Baker M.P. 4th April 1991



At a party in Sydney office to celebrate the 70th Anniversary

SUPPORT OF COMMUNITY AND PROFESSIONAL BODIES

For a great many years, the members of the firm have played a prominent part in community and professional organisations. From small fundraising efforts in country towns to presidency of major national bodies they have given willingly of their private time which is so precious in a busy professional life.

Local support committees like the P & F Federation, community service organisations like Rotary, Lions, Apex and Jaycees, business and similar groups like the Chamber of Commerce and Australian Institute of Management, councils dedicated to education like those of major private schools and the Western Australian Institute of Technology (now Curtin University), associations dedicated to particular areas of the accounting profession like the Taxpayers' Association, Insolvency Groups and Public Accountant Groups and charitable and similar bodies like Red Cross and Cancer Council have all benefited from the labours of Bird Cameron people.

The firm has been particularly supportive of the councils of the two bodies which are the basis of the accounting profession in Australia – The Institute of Chartered Accountants in Australia (ICA) and The Australian Society of Certified Practising Accountants (ASCPA). Support for the ASCPA has extended right from when it was formed on the 1st January 1953; nearly 40 years ago. Support for the ICA came a little later as the firm did not commence practice as "Chartered Accountants" until 1st July 1974.

Members of the firm who have been state or national chairman or president are listed hereunder.

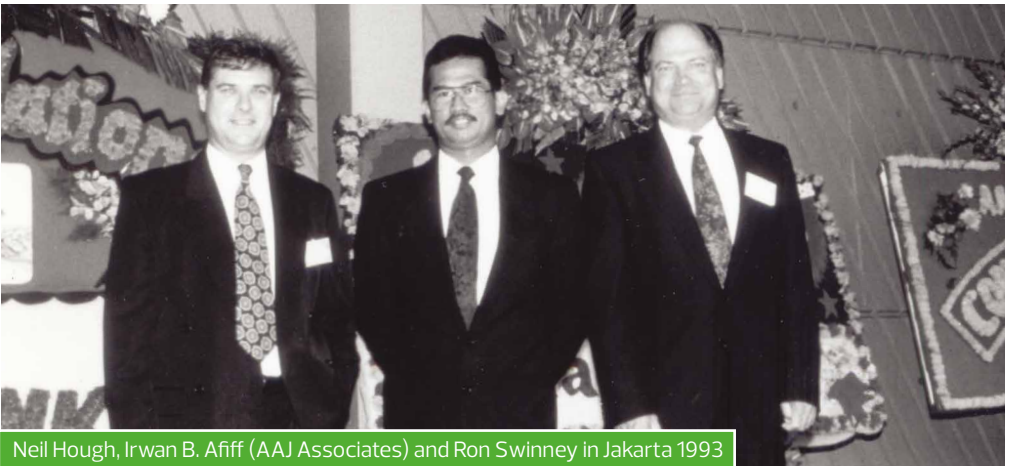
- | | |
|--|--|
| Peter Hansen | ICAA State Chairman 2012 |
| Rodger Gibson | ASCPA State President 1996–1997 |
| Ron Swinney | ICA State Chairman 1992 |
| Diana Newman | ASCPA State President 1989–1990 National Councillor since 1990 |
| Neville Harris | ASCPA State President 1976–1977 |
| Roy Henderson | ASCPA State President 1972–1974 and National President 1976–1977 |
| Calder Crowther | ASCPA First State President 1953–1955 |
| <i>In addition, three persons elected State or National President were previously with the firm.</i> | |
| Richard Collister | ASCPA State President 1991–1992. With firm 5 years in 1960's. |
| Ken Eastwood | ASCPA State President 1986–1987 and National President 1990–1991. With firm 1963–1973. |
| Jack Groom | ASCPA State President 1957–1959 and National President 1962–1963. With firm 1934–1948. |



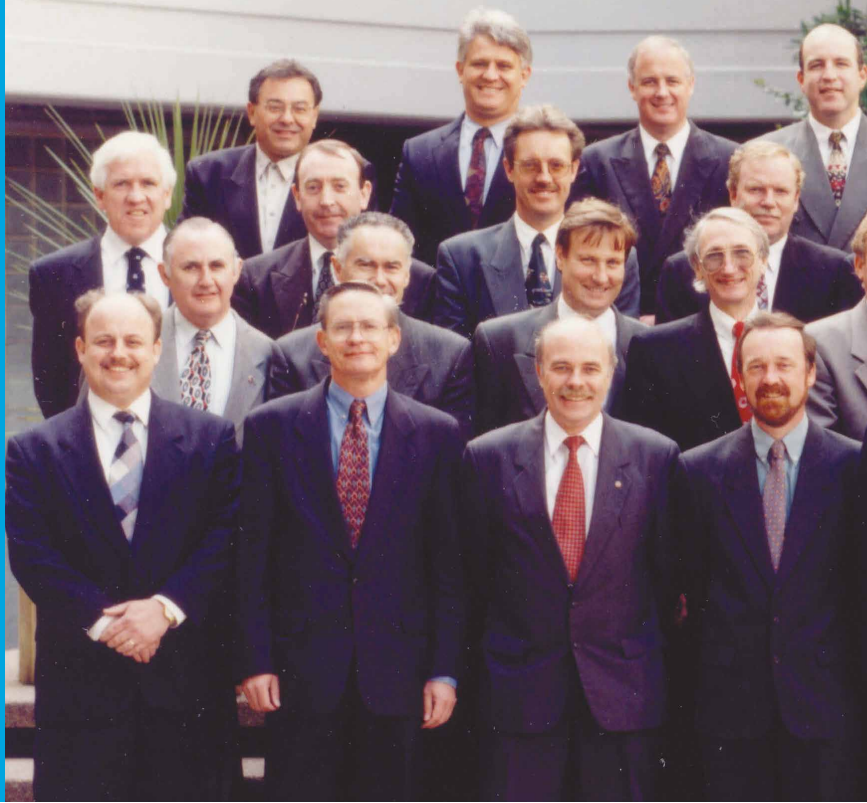
Dedication of the Bill Lapsley meeting room in 1990



Dedication of the Bill Lapsley meeting room in 1990 with Bill and Brenda Lapsley in attendance



Neil Hough, Irwan B. Affif (AAJ Associates) and Ron Swinney in Jakarta 1993



CHAPTER ELEVEN

THE STORY CONTINUES

In the early 1990's, the late Neville Harris produced a History of the Firm which covered the first 70 years from 1922 to 1992. This was a grand publication and was read with great interest by many current, retired and former staff along with members of the public who had enjoyed long standing associations and interest in the Firm during its first 70 years.

As we approach March 27, 2012 we will see the 90th anniversary of the firm come to fruition. For the first 51 years until January 1973, the firm was an exclusively Western Australian firm and in the last 40 years has grown to a truly national operation, growth in the Eastern States having accelerated rapidly over the last 20 years. The last two decades have also seen dramatic change in the modus operandi of the firm to accommodate national coverage in a rapidly changing world.

Ambrose Depiazzi picks up on Chapter 10 in early 1992....

In early 1992 many areas were in a state of rapid change at management level, the Executive Committee had undergone a generational change

in the preceding five years with the average years of experience being 4.2 years at June 1992 compared to 11.3 years only 5 years prior.

The expansion into Eastern States offices and their evidence of being able to operate on a day to day basis as a stand alone entity in regard to processing financial statements and statutory tax and corporate returns was a new approach compared to many longstanding West Australian practices. For many years Perth head office had been a centralised processing hub. Whilst this had slightly changed in the late 1980's, the 1990's saw this decentralised trend accelerated and costly Perth Office floor space released. After seventy years, the change was accepted with fear and trepidation by some.

In early 1992, having become established in Eastern Australia, the push was on to expand the firms horizons and to become part of the Asian region. After considerable investigation it was decided for the first time to place a Partner outside Australia. Neil Hough was selected and in December 1992, he and his wife and two young children took up residence in Jakarta, Indonesia.



PARTNERS

Back row (from left): Alex Lewin, John MacCulloch, Ken Wood, Rami Brass, Neil Hough, Kim Hutchinson, Viv Edwards, Colin Blyth, Simon Cubitt, Geoff Hall

Second back row: Martin Green, Geoff Kelly, Peter Hansen, Stephen Lee, Rhys Gray, Mark Conlan, David Groves, Malcolm Orders, Peter Lauder, David Wall

Second row: Ambrose Depiazzi, Graham Smith, Andy Gilmour, Phil Parker, Kim Passmore, Mike Ansell (Senior Associate), Bill Beard, John Sendzuik, Angelo Strano, John Heggie

Front row: Hebert Moll, Geoff Forder, Bob Woolgar, Stephen Cross (Senior Associate), Ron Swinney, Garry Lee, Rodger Gibson, Ron Marlborough, Gary Chappell, Phil Aggs [absent: Glenn Karutz & Dean Willis]



RSM Asia Pacific meeting Jakarta 1995

BIRD CAMERON MOVES INTO ASIA

In the early 1990's, following "the recession we had to have", Paul Keating, the then Prime Minister, recognised the need to align Australia closer to its Asian neighbours.

At this time, the Bird Cameron Executive (the "RSM" was to come later) also considered the time was right to enter the Asian market, so in early 1992, a consulting firm was commissioned to investigate and report on a suitable Asian country that would provide the firm with the most opportunities to diversify and grow. With a short list of Malaysia, Indonesia and Thailand to work with, the Executive considered the strategic importance of each location in relation to international opportunities and elected to focus on Indonesia as the market to enter into.

At this stage, the DRM International (now RSM International) membership in Asia was still in its infancy, with membership limited to Australia, Singapore and a newly appointed firm in Hong Kong. The expansion of Bird Cameron's interests into Indonesia not only provided the firm with a great opportunity to develop its international strategies, but also to increase DRM International's market share in the region at the same time.

Although a location had been decided upon, it was now up to Ron Swinney and Geoff Sherwin to visit Indonesia and meet with various firms to ascertain their suitability when it came to establishing a strategic partnership with a local accounting firm. After the location process, the Indonesian firm selection process was the next vital step for Bird Cameron, as the firm would not only be investing time and money into Indonesia, they would also be seconding a Partner and his family there to further develop the firm's interests.

AAJ Associates (now RSM AAJ Associates) was recognised as an ideal fit to meet both DRM's representational requirements and Bird Cameron's strategic needs and agreed to not only join the DRM International network, but to enter into an alliance which would see Neil Hough and his family relocating to Jakarta from Victoria.

In December 1992, Neil and Corinne, together with their children Andrew (5) and Megan (2), packed up their house in Torquay and moved to Jakarta to take on the challenges of living and working in a developing country. These challenges were not limited to leaving family, friends and their support networks behind, but also included learning new languages, as well as establishing themselves both within the local and expatriate communities of Jakarta. For Neil, additional challenges included familiarisation with Indonesian and international tax and corporate laws, as well as marketing both AAJ Associates and Bird Cameron's expertise to a new audience and prospective clientele at a time when international expansion and growth was not popular.

The Hough's were based full time in Jakarta for five years and whilst the family returned to Australia prior to the civil unrest of 1998, Neil split his time between the AAJ Associates' Jakarta office and Bird Cameron's Melbourne office for a number of years until another expatriate could be recruited. Much has changed since 1992, however, this attention to the relationship and strategic alliance ensured both firms have grown together and remained enduring friends and partners.

During the strategic alliance period, DRM changed its name to RSM, and Neil together with RSM Bird Cameron became instrumental in developing the Asia Pacific region by identifying and appointing representative firms in eight countries across the region, many which are still members today.

When acquiring the Melbourne firm on 1 December 1989, the firm also acquired partial equity in a specialist Insolvency firm in Melbourne along with predominantly Business Services practices in Toorak, Geelong, Ballarat and Albury. By December 1993, four of the seven Melbourne Partners who joined in 1989 had left and the Victorian economy was severely depressed. Having equity in these practices without full control was considered a non-viable option. The firm retired from the Toorak practice (30 June 1993) and the Geelong practice (30 June 1995). The remaining equity in the Melbourne Corporate Services practice was acquired on 1 July 1994 and the Ballarat equity on 1 July 1998.

The Melbourne Corporate Services practice had received considerable publicity during this period as one of the Partners, Robert Ramsay, acted as bankruptcy trustee for Alan Bond for some three years. Alan Bond was well known for his business dealings in property development, brewing, gold mining, television and airships and was recognised for bankrolling the successful bid to host the 1983 America's Cup. In 1992 however, he was declared bankrupt with personal debts totalling \$1.8 billion, was convicted of fraud and served four years of a seven year sentence.

Albury had, by default, been inherited by the national practice during this time and was now under the control of Bill Beard as Partner in Charge.

The early to mid nineties also saw the firm embroiled in its largest ever Professional Indemnity litigation. The case commonly referred to as the "Coles-Myer" case after the major tenant, related to a property syndication of a building in Carlton, Victoria. Several offices, including the equity practices, had clients who had invested in this syndicate. The Victorian economy had deteriorated over the first few years of their investment and property values were greatly affected. The investors mounted legal action against the promoters, property consultants, their accountants and the action commenced. It was a huge case requiring considerable building modifications to fit all participants in the Court. The case, which lasted many weeks and was held before a single judge eventually came down in late 1995 with a favourable result for the firm. This decision was challenged and overturned on appeal to the High Court and eventually a financial settlement was negotiated. The main winners were the legal fraternity who walked away with reputed tens of millions in fees from the various parties and the firm was left with a seven figure hole. It was one of the darkest periods for the firm.

During the first half of the nineties opportunities to expand the network were constantly under review. On 1 July 1992 the practice of Michel Kohn was added to the Melbourne Business Solutions division and on 1 July 1994 an office was opened in Brisbane with Phil Aggs as partner-in-charge. This office completed the national network by having an office in each mainland capital city. On 1 March 1999 the Brisbane practice of Michael P Walsh was added to operations in this city with Michael Walsh coming on board as a Partner/Director.

On 30 November 1995, Ron Swinney, Executive Chairman, retired from the Firm. Ron had held this position since 6 July 1987 and had seen through a period of expansion in ancillary services and the establishment of the first overseas office. His term also coincided with rapid growth within RSM International (formerly DRM Group). He was an active member of the RSM Management Committee and the 1990's saw considerable benefit from

PHILIP AMBROSE DEPIAZZI



Ambrose Depiazzi was born in Bunbury, Western Australia, on 24 February 1945, the youngest of five children of Phil and Kit Depiazzi (nee Shine) who farmed in Dardanup.

Primary education was undertaken at the local convent school in Dardanup and secondary education at St Ildephonsus College, New Norcia (with a second leaving certificate obtained at Bunbury High School in 1963).

Having lost the use of one arm in a car accident at the age of five, a desire to go back on the land evaporated over time and on 20 January 1964 Ambrose was one of 17 who joined CP Bird & Associates school leavers intake of that year. He remained in Plant Department for two years prior to completing a year in the Secretarial and Insolvency division under the guidance of Ted Foley. The three years saw the majority of a Diploma of Accounting obtained at Perth Technical College.

In early 1967 he transferred to Bunbury to take over the practice previously managed by Bill Keene. In April 1971 the move to Mandurah was effected where he remained until May 1979. The time in Mandurah proved to be life changing as it saw his commencing an involvement with Lions Clubs International that was to play a major role in his future life.

Following Mandurah a return to Perth in 1979 saw him as Manager of Innaloo Office for one week prior to relocating to Perth and becoming involved in the staff area under the guidance of Alan Hicks. In 1990 he was offered the position as Managing Partner of the Victoria operations and commenced in Melbourne in January 1991. He continued this role until May 1995 when he returned to Perth, taking over as Executive Chairman in November of that year following the retirement of Ron Swinney.

Ambrose was admitted to Membership of the Chartered Institute of Accountants in 1981 and on 1 July 1982 was admitted to Partnership of the firm. In December 1988 he was elected to the Executive Committee. In November 1995 he took on the role as Chairman, a role he held until June 2000 and continued on the Executive until June 2002.

Apart from involvement in various sporting activities, Ambrose became very involved in Lions. He served as District Governor, was the first West Australian (and youngest ever) to be elected National Chairman and was the Inaugural Chairman of the Australian Lions Foundation. Whilst National Chairman in 1980/81 he attended New Zealand's national convention where he met Letitia and they married in February 1983, Ambrose taking on a readymade family of five teenagers, one girl and four boys.

He retired on 25 October 2002, his career with the firm spanning 38 years and 9 months.

this source especially for the Sydney Office. He also managed to fit in a year as State President of the WA Branch of The Institute of Chartered Accountants in this period. Ambrose Depiazzi took over as Chairman of the Executive to serve out the remainder of Ron's term to 30 June 1996.

For some time during the early 1990's ongoing discussion revolved around the suitability of the firm's operating entities in light of the current corporate, tax and professional requirements. Whilst the "co-operative" approach had served the firm well for over 70 years, current legislation had made it harder to live with and change was needed.

Through 1995 this matter was brought to a conclusion. After much research, Queens Counsel legal opinion and several Partner/Director meetings it was resolved that from 30 November

1995 BPM Pty Ltd would cease trading as Bird Cameron Chartered Accountants. On 1 December 1995 Birdanco Nominees Pty Ltd as Trustee for the Birdanco Practice Trust commenced practise as Bird Cameron Chartered Accountants. The partnership of Bird Cameron Partners continued to conduct the Audit and Insolvency practice under the name of Bird Cameron Partners.

1995 had seen a major change of personnel within the Executive Committee. Geoff Sherwin retired on 10 March 1995, Glenn Karutz stood down from the Executive on 30 June 1995 and Ron Swinney retired on 30 November. In the space of nine months the Committee had reduced from six to three. The remaining committee members viz Ambrose Depiazzi, John Heggie and Kim Hutchinson proceeded to review the current system of Executive management and the implementation of a future plan for the practice.



The Annual Rottneest weekend - 1993



Tom Tranter and Ron Swinney host a boardroom lunch for long term clients , Osboine & Gillon in 1993

For many years the Executive Committee nominated appointees to the Executive and requested confirmation by way of vote at the next Partner Meeting. Likewise the Chairman of the Executive was elected from within the Executive. The Rules of the Partnership and Rules of Directorship were significantly redrawn and nominations called for the position of Chairman and additional Executive members.

At a Partner/Director Meeting held on 24 February 1996, the amended Rules were adopted and from nominations received, Ambrose Depiazzi was elected as Chairman for a four year term until 30 June 2000 and Geoff Forder and Simon Cubitt were elected for a three year term to 30 June 1999 as Executive Committee members. Future Executive Directors would retire automatically after three year terms and could renominate but other nominees could stand for election. This was a major and much needed change of philosophy where authority to select senior Executive Management was transferred to the Partners/Directors.

The 1990's was a decade when many offices within the firm were relocated. In March 1993 the Melbourne Office relocated to the Melbourne Stock Exchange Building and saw amalgamation of the two offices previously operating in Lonsdale and Queen Streets. New offices at Bunbury, Merredin and Mandurah were custom built and new locations were occupied in Moora, Busselton and Geraldton. These moves certainly improved our image and staff morale.

Late 1998 saw the sale of No 8 St Georges Terrace Perth with a 10 year lease back and further options. The building regretfully had not shown any capital gain and holding costs were a real challenge to the practice. It was again proof that it is very difficult for a business in the service industry to accumulate the capital to invest in major infrastructure assets.

As part of the practice restructure that commenced in 1996, it was resolved to create a senior management level known as Principal. The Principals were to sit below Partner/Director level and would in general be seen as a Partner/Director "in waiting". They would attend Partner/Director Meetings, would be welcomed to join in debate but would not be able to vote on equity matters binding Partners/Directors. The first group of Principals (eleven in number) were elected to take office from 1 July 1999 followed by a further nine on 1 July 2000.

In the mid-nineties the firm's international affiliation group had been reorganised and "RSM" replaced "DRM" in the group's name. This reflected the major members within the structure as it was then. Obtaining recognition for the international group was always an ongoing challenge and in the late 1990's it was agreed to encourage member firms to place the "RSM" prefix in front of their existing name. In 1999 the Partners resolved to accept this arrangement and it was agreed that from 1 January 2000 the firm would operate under the name of RSM Bird Cameron. This decision saw the firm take on only its 7th name change in its 77th year.

The end of the decade also saw the firm back on the acquisition trail and in 1999 fees were added in Canberra (Rooke and Commisso practices) and Sydney (Vincent practice) as well as Brisbane (Walsh practice) as previously mentioned.

Sadly, the 1990's saw three long serving members pass away in Bill Lapsley (41 years service), Neville Harris (40 years) and Terry Paul (31 years). They had all served the firm loyally and long.

What had been the heartland of the firm for many years, viz regional Western Australia was further affected in the 1990's as reduction of population and facilities in some centres declined and better communication of data saw a withdrawal to regional centres. A withdrawal of resident accountants occurred in 11 country centres (following on from 14 in the 1980's). The larger regional offices that this created allowed better use of ancillary support and services. In this same decade the Murray Bridge office in South Australia was closed and clients serviced from Adelaide; the Millicent Office (SA) was relocated to Mount Gambier and the Temora Office (NSW) was relocated to Wagga Wagga.

The decade of the nineties ended with the anti climax of the Y2K technology issue. The business world was warned that the IT structures of commerce and government would not be able to automatically rollover to a year 2000. The Y2K bug was potentially going to effect financial markets and many businesses incurred large costs in ensuring they were "Y2K" compliant. History now tells us that systems did manage the arrival of a new millennium date and when we awoke on 1 January 2000 we had merely entered a new century.



Retirement of long serving staff in Dallas Crossley



Retirement of long serving staff in Wanda Jarnicki



1996 Young Achievers

ADMINISTRATIVE STRUCTURE – 1990'S

The end of the 1990's saw major change in the Executive structure. June 1987 saw an Executive Committee with an average of 11.3 years of service and by June 1992, a mere five years later this had been reduced to just 4.2 years. With the change in Management and Partnership Rules in 1996, the term of Executive members is not likely to see the longevity of tenure previously accepted as the norm.

The policy of having everything come back through the Executive Committee of the partnership has been progressively changed in the last three or four years because of the growth of the firm and the increasing complexity of its operations. More autonomy has been granted to those heading up the divisions.

Because of this and also the principle adopted of more frequent rotation of Executive Committee members, there will be situations of senior partners serving on the Executive Committee for a period of time and then standing down rather than going through to retirement as has been the policy in the past.

Note: The system of having invitees on the Executive Committee so that such persons would gain experience started in June, 1963 and proved a valuable training medium for almost thirty years.

Retirements and elections of Executive during the 1990's were:

- 1990** Bill Balcam, Bernard Charnley and Brian Mellor retired.
- 1991** John Heggie elected. Kim Hutchinson and Gavin Thomas appointed invitees.
- 1991** John Heggie retired as an invitee.
- 1991** John Heggie elected.
- 1993** Kim Hutchinson and Gavin Thomas retired as invitees.
- 1994** Kim Hutchinson elected.
- 1995** Geoff Sherwin, Glenn Karutz and Ron Swinney retired.
- 1996** Geoff Forder and Simon Cubitt elected.
- 1999** Simon Cubitt retired and Garry Lee elected.



Celebrating the retirement of Tom Tranter at the 1995 WA Dinner Dance

SIGNIFICANT EVENTS OF THE 1990's

- Acquired practice Berg Partners, Sydney.
- 1990** — Geoff Forder and Don Orrock admitted to partnership.
- ARDCO Committee disbanded.

- Acquired Martin Green practice 1st February and Martin Green joined the partnership.
- Ambrose Depiazzi transferred to head up Victorian office 1st February.
- 1991** — Maddington office closed April.
- Phillips McSweeney, Gosford, NSW and Malcolm Gray Pty Ltd, Hobart, Tas licensed to firm.
- Three Partners admitted 1st July (Bill Beard, Mark Conlan and Stephen Lee).

- Two partners admitted 1st January (Gary Chappell and Alex Lewin).
- 70th Anniversary 27th March.
- 1992** — Two Partners admitted 1st July (Geoff Kelly and Michael Kohn).
- Acquired Michael Kohn practice 1st July, Melbourne and Michael Kohn joined the partnership.
- First Partner (Neil Hough) to reside outside Australia, moved to Jakarta, Indonesia in December.

- The two Melbourne Offices combined and relocated to Stock Exchange Building in March.
- One Partner admitted 1st January (Kim Passmore) and two Partners admitted 1st July (Malcolm Orders and Bob Woolgar).
- 1993** — Bill Lapsley died 18th June.
- Terry Paull died tragically on 13th July whilst in service.
- Disposed of interest in Toorak practice 30th June.

- Kim Hutchinson elected to the Executive Committee and relocated to Melbourne to become Eastern States Regional Director.
- 1994** — Acquired outstanding interest in Bird Cameron Corporate Services (Insolvency) Melbourne on 1st July
- Opened Brisbane Office on 1st July.
- One Partner was admitted on 1st January (David Wall) and five Partners on 1st July (Phil Aggs, Andy Gilmour, Geoff Hall, Herbert Moll and Angelo Strano).

- BPM Pty Ltd retired from Bird Cameron Geelong Partnership.
- "Coles Myer" litigation went through the Courts.
- Ron Swinney retired as Chairman of the firm and as a Partner on 30 November.
- 1995** — BPM Pty Ltd ceased trading as Bird Cameron Chartered Accountants on 30 November.
- Birdanco Nominees Pty Ltd as trustee for the Birdanco Practice Trust commenced practice as Bird Cameron Chartered Accountants on 1st December.
- Two Partners were admitted on 1st January (Rami Brass and Dean Willis) and two Partners were admitted on 1st July (Rhys Gray and Graham Smith).

SIGNIFICANT EVENTS OF THE 1990's

- New Rules of Partnership and Rules of Management Committee were ratified on 24th February.
- 1996**
- On 24th February Ambrose Depiazzi elected Chairman and Managing Partner for a term to 30th June 2000.
 - One Partner was admitted on 1st July (Mike Ansell).
 - Coles Myer litigation went to the Full Federal Court on appeal.
- 1997**
- Glenn Karutz relocated back to Port Lincoln from Sydney.
- Two Partners appointed on 1st January (Don O'Brien and Craig Ridley).
— Neville Harris died 18th November.
- 1998**
- Elderslie Finance Corporation was sold after forty one years as part of the Bird Cameron family.
 - Property at No 8 St Georges Terrace sold and a ten year lease back implemented.
- On 1st February acquired fees from T Rooke (Canberra).
— On 1st March acquired Brisbane practice of Michael P Walsh.
- One Partner was admitted on 1st March (Michael Walsh) and a further four Partners admitted on 1st July (Frank Lo Pilato, Daryl Powell, Terry Rodoni and Richard Vincent).
- 1999**
- On 1st July acquired practice of RR Vincent Partners (Sydney) and Richard Vincent joined the partnership.
 - On 1st July a new position of "Principal" was created and five Principals appointed on that date (Angela Gaffney, Martin Livsey, Frederick Marcoux, Gerard O'Brien and Angus Smith).
 - On 7th September 1999 Bendigo office opened.
 - On 1st December fee base of DA Commisso was added (Canberra).



Ken Wood with members of the Melbourne Audit Team



Management training - 1999

EXPANSION INTO THE EAST

As the 1990's drew to a close it is important to reflect on the strategic developments of the decade. While the 1980's saw the commencement of many of the firm's operations in Eastern Australia, this decade saw the firm striving to become a national firm not only by way of geography but in the depth of services.

While the first 70 years of history had a strong Western Australian influence, recognition should be made of the "pioneering" into New South Wales, Victoria, ACT and South Australia. Earlier chapters outlined the firm's push into South Australia in the 1970's and the other states in the 1980's and early 1990's. When Ron Swinney returned to Perth in February 1985, the responsibility for the growth and development of the practice in South Australia was assumed by Glenn Karutz and then John Heggie who both became Managing Partners in Adelaide/South Australia. Brian Slatter (Port Lincoln), Jim Dillon (Millicent) and Rick Kennedy (Millicent/Mount Gambier) transferred from WA Regional locations to build our presence in South Australia.

Geoff Sherwin led the growth of the firm in New South Wales having successfully identified acquisitions in Canberra, Goulburn and Sydney in the 1980's. This led to a need to build on this presence during the 1990's. Geoff was to become the first Executive Partner based outside of Western Australia and deserves much credit for his leadership at this time.

Garry Lee was leading the way with acquisition opportunities in Canberra and served on the National Executive. Garry was supported by David Wall who had moved from Perth to Canberra to assist with the building of the audit practice in the national capital. David later transferred to Sydney, before returning to Perth in February 2006. Angelo Strano continued to strengthen the Wagga practice while Bill Beard continued his pioneering in Albury, effectively meaning the Riverina was becoming a key growth area. Post the Geoff Sherwin period in Sydney, Glenn Karutz and later John Heggie continued the growth strategy in NSW. Both were representatives on the National Executive and the RSM International Board.

Ambrose Depiazzi moved from Perth to assume the Managing Partner role in Melbourne/Victoria before returning to Perth in 1995, while Kim Hutchinson also moved to Melbourne to take up an Eastern States Regional Director role in 1994 before returning to Perth in 1998. However, not all the movement was west to east with Mark Conlan moving from Sydney to Perth to bolster the WA Insolvency ranks, yet again showing that the national firm was developing across the nation.

However, the development in New South Wales, Victoria, ACT and South Australia during the 1990's was driven also from resident Partners who had embraced the firm's culture to become part of the senior management team. John MacCulloch, who had joined the practice in 1987, continued to grow the Goulburn practice during the 1990's while Geoff Forder (who had joined as part of the Berg Partner merger) in Sydney went on to be the Sydney managing partner, a member of the National Executive and an RSM International Board Member before retiring in 2006. The Ballarat office merged into the national practice in 1998 which saw Terry Rodoni, Daryl Powell and later Sandra Campbell playing key roles in the development of the firm in Western Victoria.

Gerard O'Brien, previously part of the Wagga Wagga team under Angelo Strano, transferred to Albury when Bill Beard moved to his fourth state, surely a firm record. Bill had previously served the firm in Western Australia, South Australia and New South Wales before moving to Victoria.



Partners 2011

- | | | | |
|---------------------|----------------------|--------------------|-------------------------|
| 1. Andrew Beck | 21. Paul Welch | 42. Tutu Phong | 63. Michael O'Callaghan |
| 2. David Wall | 22. Craig Ridley | 43. Ged Stenhouse | 64. Andrew Sykes |
| 3. Steven James | 23. Rami Brass | 44. Warwick Spargo | 65. Judy Snell |
| 4. Geoff Hall | 24. Gary Sherwood | 45. Robert Miano | 66. Frank Lo Pilato |
| 5. Peter Hansen | 25. Martin Livsey | 46. David Kerr | 67. Phillip Price |
| 6. Simon Cubitt | 26. Angus Dickinson | 47. Sandy Hatherly | 68. Brenton Scott |
| 7. Greg Dudley | 27. Kim Hutchinson | 48. Angelo Strano | 69. Daryl Powell |
| 8. Jason Croall | 28. Mike Ansell | 49. Neil Hough | 70. Terry Rodoni |
| 9. James Komninos | 29. Andy Gilmour | 50. Jane Meade | 71. Sandra Campbell |
| 10. John Thomson | 30. Jason Hennessy | 51. Rodney Miller | 72. Cameron Taylor |
| 11. Phil Ransom | 31. Jamie O'Rourke | 52. Stan Naylor | 73. Andrew Graham |
| 12. Cole Levy | 32. Ross Catterall | 53. Angus Smith | Absent: |
| 13. Con Paoliello | 33. Rob Mander | 54. Chris Allen | Simon Aitken |
| 14. Bill Beard | 34. Rod Edwards | 55. Cameron Hume | Wayne Beauman |
| 15. Mark Conlan | 35. Ray Scott | 56. Dace Harris | Paul Fraser |
| 16. Jonathan Easton | 36. Neil Cathels | 57. Garry Lee | Paul Heiler |
| 17. Glyn Yates | 37. Jean-Marc Imbert | 58. Gary Chappell | David Johnston |
| 18. Neil Cribb | 38. John MacCulloch | 59. Peter Marsden | Scott McKay |
| 19. Vernon Davey | 39. Scott Fleay | 60. Glenn Crisp | Gerard O'Brien |
| 20. Gerry Cowling | 40. Craig Cooper | 61. Andrew Bowcher | |
| | 41. Michael Shatter | 62. Kristie Dundon | |

CHAPTER TWELVE

NEW CENTURY, NEW NAME, RAPID GROWTH

RSM Bird Cameron commenced under this new name on 1 January 2000 in what was to herald a decade of strong growth for the firm. From 30 June 2000 the number of Partners had grown from 42 to 71 as at 30 June 2010 whilst gross revenue grew by some 175%. Pleasingly 71% came from organic growth and the balance of 29% by acquisition. This level of growth was only surpassed by the period after World War II when gross fees grew by 240% (in the subsequent decade), albeit from a lower base.

This rapid growth saw the need to review and create a varied management structure. This resulted in the appointment of a National Head responsible for each of the key areas of the Quality Assurance Programme; Technical Training and National Marketing Initiatives. A further enhancement was to appoint an Office Managing Partner for those offices of five or more Partners whose responsibility was to coordinate the operations of that office in line with national guidelines.

Major Tax Changes

The last Federal Election of the twentieth century was fought on the major issue of taxation reform. The Conservative government wished to introduce a Goods and Services Tax to replace major taxes such as Sales Tax and many minor ones. The Conservative parties were successful, legislation drafted to bring this to effect and an implementation date of 1st July 2000 was set for this change.

Early 2000 saw a major training operation unleashed on the Australian business community. This presented a significant opportunity for the firm and training teams were quickly created and educated on the topic. The programme designed for seminar presentation was acknowledged by the WA Farmers Federation who endorsed the firm as their "Preferred Provider" of this training. In Western Australia the firm was also given "Accredited Provider" status by the Australian Society of Certified Practising Accountants.

In February/March 2000 over 160 seminars were presented in rural WA extending from Kununurra to Esperance in addition to those in metropolitan centres. Victoria was simultaneously running seminars throughout the state in conjunction with

the Victorian Farmers Federation and New South Wales, ACT and South Australian offices were also in the field doing likewise. It proved to be a great boost for the firm in a period of the year that was traditionally quiet workwise. Many accolades were received from organisations and individuals (such as politicians) for the delivery of this training. The necessity for many businesses and primary producers to become involved and lift their skills in technology was an added bonus.

The Banking Industry

The early part of this decade saw many people and small businesses disenchanted with mainstream banks within Australia. One bank that saw this as an opportunity was Bendigo Bank and they quickly moved to establish a community banking alternative.

The firm was given the opportunity to become involved and to undertake feasibility studies in various communities throughout Western Australia and several in South Australia. Over this decade, in excess of thirty such feasibility studies were undertaken. Most resulted in Community Banks being established which then require preparation of prospectuses, ongoing accounting and audit work and maintenance of share registers. This opportunity opened up a whole new area of work and specialist expertise for the firm.

Management Restructure

For many years Independence and Ethics have been recognised as key issues and a Partner was given this responsibility to ensure compliance with both regulatory and RSM International guidelines. Similarly the need for a National Technical Director particularly in Assurance and Advisory saw this role enhanced and expanded.

By the latter part of this decade, following the retirement of senior practice management Partners in Rodger Gibson and John Heggie, the opportunity to establish a more corporate management structure arose. This resulted in the creation (and appointment) of a Chief Operating Officer (Con Abbott), a Chief Information Officer (Paul Joseph) and a Financial Controller (Richard Kelly). The Executive saw this move to a corporate structure (for the support divisions) as a requirement to meeting the needs of a growing

practice whilst still remaining committed to a partnership model and ethos in its management structure, strategic planning and client servicing.

These changes were needed to handle the growth seen in this decade and were in many cases needed and caused by this same growth.

Whilst the latter part of the nineties had not seen any long serving Partners retire, the current decade has seen a real changing of the guard. Fourteen Partners who had an average period of service in excess of 37 years retired from the firm. Five of these in the persons of Colin Blyth, John Sendziuk, Rodger Gibson, Rhys Gray and Stephen Lee completed over forty years. There would be few professional services firms in Australia which could lay claim to such a record of service.

On 30 June 2000 Ambrose Depiazzi stood down as Chairman, but continued to serve on the Executive

Committee. Kim Hutchinson was duly elected Chairman by the Partners and still continues to hold this role. Kim is the sixth Chairman of the firm following in the steps of Edgar Woolcott, Sir Cyril Bird, Bill Lapsley, Ron Swinney and Ambrose Depiazzi. The stability of leadership that the firm has enjoyed is indeed unique. This is matched by the longevity of service rendered by so many Partners and staff. One of the challenges of the decade was to ensure that we were able to match our status of mid tier firm with practices of adequate size in Eastern States capital cities. Numerous acquisitions/mergers were instigated during this period which resulted in an additional \$8.5m of fees being added to the Melbourne office, \$3.9m to Sydney, \$2.1m to Canberra and \$0.63m to Adelaide.

Outside of Eastern States capitals, \$3.75m was added to Eastern States Regional offices, \$0.96m

Longevity

In this, the firm's 90th year, we will see Margaret Waller complete 50 years of continuous service and Bryan Taylor 47 years.

Margaret was one of many employed by Gwen Scott (nee Thomas) over the years and commenced in the "Schedules" section of General Office on the 1st floor of No 18. Margaret transferred to the "Records Department" some 12 months later and remained there for some years. When quizzed on her time with the firm, Margaret listed many whom she saw as characters in the firm but considered the change of Records Department trays and Client Cards from the manual systems to computer records as the biggest challenge she faced in her time. Since then Margaret has undertaken many and varied roles within the firm.

Bryan Taylor who has completed 47 years service was one of the 1965 intake of school leavers who found their way into the Plant Department. After two years, his first post as an assistant was to Carnamah under Lindsay Harrison. He spent time in various centres in the Midwest and central Midlands before taking on the Boyup Brook practice for two years from 1975, returning to Perth in 1977. Bryan recalls working at one home in his early days where once the washing machine began to spin the whole house shook. He also remembers his digs at Coorow (our only accountant ever at that centre) which was a room behind the woodshed. Shortly after returning to Perth Bryan became involved in IT and completed a Post Graduate course in computerisation. Talking of characters, he immediately listed Des Christian and his ability to sell "C P Bird & Associates" to new clients and then get cash out of them in advance of their ever seeing an accountant. Bryan was one of our Pioneers in the computerisation of our firm and is still involved in this area.

These brief backgrounds of two of the firm's longest serving employees could be added to by the many who have given over 40 years of service, something that makes the firm truly unique.

In 2013, both Margaret Waller (51 years) and Bryan Taylor (48 years) retired.

to WA Regional and \$0.7m to Perth Business Services. Collectively, these acquisitions represented a growth of over 50% to our fee base at the commencement of the decade before any internal growth from this base is included. Regretfully, despite much effort, we finished the decade without having secured a foothold in Brisbane to complete our national mainland network.

In the late 1990's and into this decade, a trend developed within the profession where practices were backed into listed companies. These became known as "Aggregators". Consideration to vendors was usually in the form of shares in the listed company and the shares were generally to be held in escrow for some years. For many, this was a short lived phenomenon and had not allowed for the fierce independence accountants have in relation to their clients, nor the importance of partnership ethos to professional people. As many of these companies went into receivership in the earlier part of the decade it provided opportunities for established firms and Melbourne office was a beneficiary of this in July 2003 to the sum of some \$7.0m in fees being added to the office when the previous HLB Mann Judd practice that had been sold into Stockfords was merged into the national practice. This saw the introduction of seven new Partners (Craig Cooper, Paul Fraser, Jean-Marc Imbert, Robert Miano, Stan Naylor and Mark Strickland) and two principals (Simon Aitken and Jason Croall) to the firm.

Rowena Nominees Pty Ltd (Graeme Grubb)

This decade saw one of the largest liquidations ever undertaken by our Insolvency division. In mid 1999 ASIC appointed Mark Conlan as provisional liquidator then liquidator to Rowena Nominees Pty Ltd (Graeme Grubb) and to Oakleigh Acquisitions Pty Ltd, a related trustee company. This was an unusual appointment as it sent reverberations right through the Mortgage Broking Industry. Some 600 investors, many of whom were retirees, had some \$63 million purportedly invested in various mortgages. This situation resulted in a major embarrassment to the Western Australian State Government.

The WA Government initially agreed to fund a large proportion of costs under the supervision of the Finance Brokers Control Act 1975 (WA). Monthly reports had to be lodged with representatives of

the now Department of Commerce before fees were paid. This continued until early 2003 after which a court mechanism was set up for the payment of administration costs from the trust assets that by this time were under the liquidator's control.

In the meantime the Gunning Committee of Inquiry was established and directed by the Premier of WA to conduct a special inquiry into the Finance Brokers Supervisory Board (and other government boards). Mark gave evidence to the Committee and briefed Counsel Assisting the Committee.

Mark also gave evidence to the Select Committee of Inquiry into the Finance Broking Industry in WA which sat in the WA Legislative Council from June to December 2000.

Graeme Grubb was convicted of fraud and jailed. Litigation against bankers who mismanaged the trust account was also successful resulting in a multi-million dollar settlement. A confidential settlement was also obtained from the former auditors of Graeme Grubb's statutory trust account.

The total mismanagement by Graeme Grubb of the broking activities and the fact that trust funds were involved led to the need for many court applications. In the main, these cases centred around entitlement to trust funds and security interests and the distribution of those assets. Some of these cases are now reference material for tertiary level property law students.

The administration required the initial engagement of an additional five staff with loans management experience with two of those staff becoming long term employees of the firm. Many government agencies were also deployed to assist Mark, including the WA Police Service which investigated threats made against Mark. Gross fees including those of the various legal teams involved amounted to an eight figure sum.

A decade later, the mess has been resolved with all investors having received their security interest or recovered their investments in full. In addition, a large number of investors also receive some or all of the interest payable on their investments. Whilst it was a long road for investors and a very difficult and at times trying administration for our staff it eventually delivered an excellent result for our very professional team and all involved.

KIMBLEY JOHN HUTCHINSON



Kim Hutchinson was born in Beverley, Western Australia on 29 June 1956, the eldest of 3 boys. His family has farmed in the area for a number of generations and continue to do so to this day.

After attending primary school at the West Dale Primary School where the total number of pupils ranged from 8 to 15, Kim boarded at Aquinas College in Perth from 1969 to 1973 where he passed his leaving certificate and matriculation.

He joined CP Bird & Associates on 4 February 1974 under the "Day Release" Program whereby Trainees worked as Perth Undergraduates while they studied at Western Australia Institute of Technology (now Curtin University).

Kim completed his Bachelor of Business (Accounting) in 1977 and was posted to the Geraldton Office under Geoff Sherwin. He married Leanne Allen in June 1978. They had 3 daughters and 1 son but divorced in 2008. Kim's partner Lynda also has a son and daughter.

In 1985 Kim took up the position as Regional Manager in the Northam Region (comprising the practices of Dalwallinu, Wongan Hills, Koorda, Wyalkatchem, Cunderdin, Quairading, Moora and Northam).

Kim assumed the new role of WA Regional Director on his return to Perth in 1989 and assisted Ambrose Depiazzi in the staffing area. During this time he spent some time as an "invitee" on the National Executive.

With an aim of replicating the WA Regional success, Kim was elected to the National Executive in 1994 and he and the family transferred to Melbourne to take up a new role as Eastern States Regional Director (comprising Canberra, Goulburn, Wagga Wagga, Albury, Port Lincoln, Millicent and the then partly owned Ballarat and Geelong practices). Unfortunately, many of the strategic goals set were overtaken by his need to manage the firm's litigation in the "Coles Myer" negligence case.

In 1998 he commenced a full-time National Executive role and transferred back to Perth. In July 2000 he succeeded Ambrose Depiazzi as National Chairman.

On his return to Perth he was appointed as a Director of the WA Small Business Development Corporation where he served for 8 years before becoming an Independent Director of the West Australian Meat Marketing Cooperative. He is also currently a Director of the RSM International Board of which he was interim Chairman for a period.

During Kim's term as National Chairman the firm continued its strategy of Eastern States growth. As we celebrated 90 years of business, that strategy has resulted in the Eastern States revenues surpassing those of the original base in Western Australia.

Kim retired as National Chairman at 30 June 2016.

Due Recognition

Each year, BRW Magazine run surveys on various sectors of importance to the business communities. In 2005 and 2006, the Firm was recognised as No 1 in the Client Choice Awards. This was a great achievement as it was won against competitors from numerous professions and service industry firms and was decided by our clients (as selected by BRW) who had been surveyed. It provided solid, independent marketing material for our use, with copies of the awards proudly displayed in all our offices.

New Initiatives

In late 2005 it was decided to introduce a program whereby the annual anniversary of our founding should be marked in a meaningful way.

This initiative commenced on 27 March 2006 when each office around Australia would close for a period and staff would have time off to participate in community activities. It was also decided to use this time to assist with or raise funds for a designated organisation, Australian Red Cross being selected for the five years from 2006 to 2010 inclusive.

The activities undertaken by offices over this five year period have been wide and varied including tin shaking, car washing, donating blood, walkathons, gardening, cricket matches, first aid, administrative support and everything in between. The monies raised by various offices was matched dollar for dollar by the firm and over the five years \$162,000 was donated to the Australian Red Cross. This has seen the firm recognised nationally as an official sponsor by Red Cross.

Similarly, the RSM Bird Cameron Future Leaders group was established in Perth in 2005 and is now operating in Sydney, Melbourne, Canberra and Albury. The aim of this initiative was twofold – to allow professional staff an opportunity to develop their networking skills before they were promoted to Principal level and to assist in establishing lifelong business connections. The group conducts various activities including guest speakers, speed networking sessions and panel discussions.

The growth of the firm in this decade has seen the need to expand our presence and activity in various areas not the least of this being in the area of staff recruitment. In order to ensure the engagement of top quality graduates each year our Human Resources division along with numerous staff members are attending a large number of University and ICAA Career Fair evenings where we are

showcasing the firm alongside many other firms to show the benefit of a professional career with RSM Bird Cameron.

Whilst some fade away.....the first decade of this century saw the firm advance at a record rate and many initiatives introduced, it also marked the demise of one of the firm's long standing traditions – THE ANNUAL ROTTO WEEKEND (do I hear groans from the older brigade?).

November 2002 witnessed the last annual pilgrimage to this hallowed Isle. The tradition had commenced in 1951 and had survived for just over 50 years. Not only had the firm changed over this time but so had the island. Originally accommodation was very basic but was upgraded considerably over this time; for many years the island was home to most of the staff operating it and supported a cricket team and golf club that enabled the annual cricket match to go from our own "Country vs City" to "Birds vs Rottnest Island Cricket Club". Sadly with the RIA deciding to bring staff from the mainland on a day basis many of these good things came to an end. The BBQ on the beach, the sing-a-longs around the piano with Sir Cyril and later Bernie West on the keyboard, along with the quiet ale at The Quokka Arms is now a thing of the past. The steady growth from a West Australian firm to a National organisation made this inevitable.

RSM International Conference

Another first for the firm was hosting the RSM International annual conference in 2011. Held in Sydney, the conference was attended by almost 200 delegates from member firms across the world. The theme of the conference was 'making RSM famous' and along with the official program, the firm was able to leverage from the presence of many international guests, including RSMi CEO Jean Stephens, to host additional events in Melbourne, Perth and Sydney.

In the latter period, further acquisitions have taken place. In December 2011 the practice of Guild Accountants Pty Ltd was added to the Sydney office. This added three Partners (in Bruce Bailey, Patrick Flanagan and Peter Saccasan) and 28 staff to our ranks, along with \$4.5m in fees. On 1st February 2012 the practice of CLD Accounting was added in Bunbury, increasing the fee base by some \$570k and three staff added to the Bunbury team. These additions continue the growth pattern of the first decade of this century and got the firm off to a flying start for the next decade.

SIGNIFICANT EVENTS OF THE 2000'S

- On 1st January Bird Cameron Partners changed their name to RSM Bird Cameron Partners. On this same date Birdanco Nominees Pty Ltd continued to conduct the accounting practice under the changed name of RSM Bird Cameron.
- On 1st February acquired the practice of Peter Veerhuis (Wagga Wagga).
- On 1st July GST introduced.
- 2000** — On 21st December sold Brisbane practice back to Michael Walsh and ceased operating in Queensland.
- Two Partners appointed on 1st January (Jamie O'Rourke and Brenton Scott) and a further four Partners appointed on 1st July (Chris M Allen, James Komninos, Rob Mander and Peter Marsden).
- Ten Principals were appointed on 1st July (Chris S Allen, Mark Blackmore, Roger Bunn, Neil Cribb, Jim Dillon, Sandy Hatherly, Cameron Hume, Julie Strack, John Thomson and Ross Watson).
- Ambrose Depiazzi stood down as Executive Chairman on 30th June and Kim Hutchinson was elected to the role.

- Jonathon Easton (ex Harper Wooton Melbourne) joined and introduced a block of fees to the firm.
- Bird Cameron Support Staff Unit Trust was wound up.
- 2001** — One Partner was appointed on 1st January (Frederick Marcoux), four Partners on 1st July (Neil Cribb, Jonathan Easton, Paul Heiler and Don O'Brien) and one Partner on 1st December (David Robinson).
- One Principal was appointed on 1st January (Paul Heiler) and four Principals were appointed on 1st July (Sandra Campbell, Cindy McDonald, Brian Slatter and Paul Steber).

- Acquired practice of Adriaanse & Associates (Canberra) on 1st July.
- Acquired practice of B Howe in Albany on 1st November.
- Glenn Crisp joined Melbourne Insolvency on 1st December.
- 2002** — Two Partners were appointed on 1st July (Angela Gaffney and Sandy Hatherly) and one on 1st December (Glenn Crisp).
- Four Principals were appointed on 1st July (Vernon Davey, Rod Edwards, Steven James and Warwick Spargo).
- Ambrose Depiazzi retired on 24th October.

- Acquired practice of M Dyson (Geraldton) on 1st February.
- Acquired practice of Cashman & Bennett (Adelaide) on 7th April.
- Merged six Partners (Paul Fraser, Jean-Marc Imbert, Robert Miano, Stan Naylor, Phil Ransom and Mark Strickland), one Principal (Jason Croall) and 40 staff from former HLB Mann Judd/Stockford Ltd practice into Melbourne Office on 1st July.
- 2003** — Merged one Partner (Craig Cooper), one Principal (Simon Aitken) and 5 staff from former Stockfords Ltd Tax Melbourne into existing Melbourne practice.
- One Partner admitted on 1st January (John Thomson), one Partner on 13th January (David Kerr) and a further seven Partners from HLB Mann Judd / Stockford Ltd merger admitted 1st July
- Four Principals appointed 1st July (Simon Aitken, Jason Croall, Tutu Phong and Bill Sfikas) and one Principal appointed 22nd September (Con Paoliello).

SIGNIFICANT EVENTS OF THE 2000'S

- 2004**
- Acquired Westbrook practice (Ballarat) on 28th October.
 - Two Partners admitted on 1st July (Chris S Allen and Martin Livsey).
 - Seven Principals appointed on 1st July (David Johnston, Cole Levy, Rodney Miller, Ray Scott, Bill Sfikas, Michael Shatter and Judy Snell).
- 2005**
- Acquired practice of Marlow Bluhm (Canberra) on 1st February.
 - Two Partners admitted 1st July (Simon Aitken and Cameron Hume).
 - One Principal appointed 1st January (Anthony Smith).
- 2006**
- Merged practice of Bentleys MRI Sydney in November.
 - Four Partners were admitted 1st January (Sandra Campbell, Vernon Davey, Rod Edwards and Con Paoliello), one Partner on 1st February (Ged Stenhouse) four Partners on 1st July (Jason Croall, Ray Scott, Anthony Smith and Angus Smith) and four Partners from Bentleys MRI merger on 20th November (Wayne Beauman, Ross Catterall, Gerald Cowling and Philip Price).
 - Six Principals appointed 1st January (Andrew Bowcher, Bernadette Dale, Cathy Demenna, Greg Dudley, Thomas Skeffington and Cameron Taylor) three Principals appointed 1st July (Sally Bond, Jason Hennessy and Andrew Hite) and one Principal appointed 20th November (Dace Harris).
- 2007**
- Acquired practice of Stephen G Marks & Co Pty Ltd (Melbourne) in August.
 - Five Partners admitted on 1st July (Judy Snell, Cole Levy, Steven James, Rodney Miller and Michael Shatter).
 - One Principal appointed 1st January (Andrew Sykes) and two Principals appointed 1st July (Kristie Dundon and Glyn Yates).
- 2008**
- Acquired practice of Brian Thornley Accounting (Perth) on 2nd September.
 - Acquired practice of O'Callaghans Chartered Accountants (Albury) on 3rd November and two Partners joined the firm.
 - Five Partners admitted on 1st July (Andrew Bowcher, David Johnston, Tutu Phong, Warwick Spargo and Cameron Taylor), two Partners admitted on 3rd November from O'Callaghans merger (Michael O'Callaghan and Andrew Graham) and one Partner appointed on 1st December (Gary Sherwood).
 - One Principal appointed on 1st January (Tina Louras) and seven Principals appointed on 1st July (Angus Dickinson, Brad Eppingstall, Joanne Gilbert, Jane Meade, Helen O'Brien, Keiran Sullivan and Alasdair Whyte).
- 2009**
- Acquired practice of Shane Turner and Associates (Ballarat) on 1st November.
 - Two Partners were admitted on 1st January (Greg Dudley and Andrew Sykes) and one on 1st July (Jason Hennessy).
 - One Principal was appointed on 1st January (Wayne Wallis) and four Principals were appointed on 1st July (Phil DiCandilo, Stuart Heine, Katie Mealey and Joanne Wynne).



Kim Hutchinson hands Steve Joske (WA Executive Director of red cross) a cheque for \$30,000



RSM International Conference In Sydney



Celebrating Frank Lo Pilato's 20th anniversary in Canberra



The opening of the new Melbourne office in 2003



Former Prime Minister Paul Keating, keynote speaker at the RSM International conference in Sydney with Jean Stephens (RSMI CEO), Kim Hutchinson (RSM Bird Cameron Chairman) & Brian Eaton (RSMI Chairman)



Long serving partners who retired in this period included: Colin Blyth, Rodger Gibson, David Groves, Ron Marlborough and Gary Chappell

CONTINUED EXPANSION & THE DEVELOPMENT OF NATIONAL ROLES

2000's saw the continuing growth of the practice especially in Melbourne as a result of the Stockfords merger in 2003. This has seen Partners in Melbourne also assuming key national roles. Phil Ransom assumed the role of Partner in Charge of Independence and Ethics and served on the National Executive. Rob Miano took over from Ken Wood as Managing Partner in Melbourne and Neil Hough and Ken Wood, who had joined the firm as part of the 1989 merger both served terms on the National Executive.

Terry Rodoni moved to Adelaide in December 2003 to support Brenton Scott in the Adelaide growth plan and is currently serving his second term on the National Executive. Late in his career Glenn Karutz returned to his original office, Port Lincoln and was then succeeded by Steven James from Perth in 2007.

Post John Heggie's term as Sydney Managing Partner, the firm has been well served in the role by Geoff Forder, David Robinson, Peter Marsden, Rob Mander and Jamie O'Rourke, with Geoff Forder, Peter Marsden and Rob Mander all serving terms on the National Executive.

As the firm grew in this first part of the new century the role of the Office Managing Partner became critical. Such roles had been part of Executive duties in the earlier days of the firm, but clearly local Managing Partners were needed to assist in the management development of the group as it grew.

The Perth Office has also appointed Office Managing Partners since 2000 and Andy Gilmour, Rami Brass, Mark Conlan and James Komninios have held the role of Perth Office Managing Partner since then.

Change also occurred with the heartlands of WA regional. Gary Chappell (WA Regional Director 1989 to 2011) led the push for a zone strategy throughout regional offices. This saw the firm consolidate into key geographic areas with a greater degree of local autonomy. This has resulted in the South West, Great Southern, Eastern and Northern areas of WA moving into zones.

The role of National Head of Divisions also became critical in ensuring quality control, training and national methodologies were implemented consistently across the firm. Partners from across the firm have rotated in these roles during this decade.

The allocation of responsibilities was now spread across all states clearly showing to the business world and staff the firm had become a truly national practice. This allocation of responsibility extended to our support services with national roles in Information Technology, Human Resources, Training and Marketing allocated across the country.

Yvonne Lockwood and Cynthia Robinson, two senior and long serving staff who had supported the growth strategy in Melbourne and Sydney retired during this time. Their contribution and loyalty were key ingredients to our success in the first decade of the 2000's.



RSM Bird Cameron

CHAPTER THIRTEEN

FINANCE COMPANY

FINANCIAL SERVICES

Most accounting practices have sought to expand the scope of their services beyond ordinary compliance work. Some have not moved far from traditional practice activities providing, in effect, only an extension of their compliance work but other firms have ventured into services outside mainstream work but generally being of a "financial" nature which accountants by study and experience should be competent at and have an inherent ability to conduct efficiently.

While first providing specialist services through a "Service Department" more than 50 years ago, the firm's first fully-fledged financial service started in 1957.

FINANCE COMPANY

Elderslie Finance Corporation Limited commenced operations in September, 1957 with Jack Temby partner-in-charge. Elderslie therefore celebrated its 35th Anniversary in the same year as Bird Cameron celebrated its 70th Anniversary.

In 1957 the principal activities of the new company were stated to be the provision of consumer credit, funds on finance leases and personal loans. Over the next 35 years of its existence the company changed its lending policy. In 1992 it specialised as a financier to complement the market serviced by Australian and overseas banks and the major finance houses. Finance was largely provided for business, commercial, farm and real estate purposes incorporating mortgage facilities, leasing and credit purchase arrangements and rental agreements. The company also discounted first and second mortgages, contracts of sale, etc.

A business broking service was also available through an Elderslie subsidiary called Elderslie Business Brokers Pty Ltd

Over the 41 years of its existence the following persons have, in addition to the directors from time to time, had major responsibility for the conduct and affairs of the company.

Chief Executive Officer

Jack Temby	Sep 1957 – Dec 1978
Phil Bunney	Dec 1978 – Oct 1986
Murray Little	Oct 1987 – Dec 1998

Manager

John Carlyle	Jan 1964 – Jun 1966
Graham Hood	Jun 1966 – June 1994
Jim Downey	Jul 1994 – Dec 1998

On 1st December, 1990 an earlier policy of having one partner primarily responsible for Elderslie Finance Corporation was re-established when Brian Mellor took this role and became chairman of the company.

He continued this role until December 1993 when Colin Blyth assumed the role in which he remained until December 1998 when the company was sold.

During the 1990's the Finance industry changed considerably. Following on from "the recession we had to have", the Banking industry was deregulated further and many well established Finance companies found that their fields of operation

had been seriously eroded. Elderslie Finance Corporation Limited was not exempt from these pressures and it reached a point that if it was to continue successfully a considerable injection of capital would be required. The company had been tightly controlled as part of The Bird's group since its inception in 1957 and it was realised that this could not be achieved without surrendering control.

A decision was made in the late nineties that the business would be sold and in late 1998 after 41 years it was acquired by a Sydney based company, Hotel Nominees Pty Ltd (which promptly merged into Australian International Finance Ltd) bringing to an end a major chapter in the firm's history.

INVESTMENT ADVISORY SERVICE

During the heady days of the 1980's the investment advisory industry was flourishing and the firm was frequently being called upon to comment on recommendations received by clients from investment advisers. Some advisers were employed by financial institutions and naturally tended to recommend the products of their institution, others were independent but sometimes favoured particular investments because of "arrangements" they had in respect of commission or for other reasons.

The majority of the recommended investments were sound enough but the perceived lack of independence was of concern and the firm decided that these matters could best be addressed by the setting up of its own independent investment advisory service.

Accordingly Birds Investment Services was launched on 1st November 1984 with Ross Whittome as the manager and Brian Mellor as partner-in-charge.

The service made rapid progress and soon had a large number of clients and some non-clients consulting the advisers on a regular basis.

Ross Whittome resigned on 31st March 1986 and his position as manager of BIS was assumed by Noel Hosken.

The service continued to expand until the share crash of October 1987 when along with most investors in the Western World who were exposed to market forces a large percentage of the value of the investments was slashed overnight. Nevertheless BIS continued to operate successfully.

Superannuation and retirement advice was an important part of the service. Legislation covering superannuation and the taxing of retirement benefits had become increasingly complex and most persons were seeking expert advice as there were substantial tax concessions available but only to those who complied with those complex laws.

On the 8th May 1989 Noel Hosken resigned and Graham Smith and Ross Coate jointly took responsibility for the division. Ross Coate transferred back to the accounting side on 1st March, 1991 and Graham Smith assumed full responsibility for the management of BIS.

INVESTMENT ADVISORY SERVICE (CONTINUED)

Towards the end of 1991 it was decided to bring a number of financial services under the umbrella of Chartered Pacific Holdings Limited and the service now operates as Chartered Pacific Financial Planning Ltd.

The service continued and in October 1994 the name of Bird Cameron Financial Services Ltd was adopted with the prefix of "RSM" added on 1st January 2000 to come into line with the rest of the practice. In April 2005 the company was converted to a proprietary company and now continues as RSM Bird Cameron Financial Services Pty Ltd.

Stability of management like all things "Bird Cameron" saw Graham Smith continue as Manager from March 1991 through to 30th June 1993 when Chris Allen assumed the Manager role.

The early 1990's saw the first full-time office opened outside of Perth when Greg Willey was installed into Bunbury, a role he held until late 2006.

The Eastern States offices had been serviced from WA for most of the 1990's with advisers flying in on a semi-regular basis. Apart from a brief period following the Melbourne merger with Camerons in December 1989, no resident adviser had been operative east of the Nullarbor.

This all changed from 1st July 1997 when Clive Faulkner relocated to Canberra from Perth and Mike Manning was appointed to pioneer Adelaide. Other offices followed suit over time with full time appointments made in Melbourne (April 2001), Sydney (March 2004) and Ballarat (July 2010). These offices have had other advisers and staff added over time and some have been enhanced by accounting practice acquisitions that have brought an investment advisory arm with them.

The financial services business has grown over time including the appointment of four Partners to the division, in Chris S Allen, Ross Catterall, Rod Edwards and Graham Smith and management results for June 2011 show a bottom line result equal to 16.4 times that achieved for the year ended 30th June 2001, a decade of real achievement. It is now a significant contributor to the RSM Bird Cameron stable from a profit viewpoint and more importantly from the need to provide client services and protect our client base.

The future will provide new challenges as governments work to further tighten regulations in this field and advisers and clients deal with what currently is a very unstable global financial scene. RSM Bird Cameron Financial Services Pty Ltd is well placed to address these challenges.

The regulatory framework for financial and investment planning was expanded in 2013 with the introduction of the Future of Financial Advice (FOFA) act. Subsequently, following the Royal Commission into the banking industry the regulatory framework became even further complicated.

Much of this legislation restricted financial advice in certain areas being provided by Chartered Accountants and licencing became an issue in the provision of services such as Self-Managed Superannuation Funds. Chris Allen and Rod Edwards ensured that the firm's financial services were market leaders, but the servicing of clients had changed significantly from the mid-1970s. Rod Edwards succeeded Chris Allen as Partner In Charge on 1 March 2014 with Chris continuing on the board until his retirement in 2019. Jamie O'Rourke joined the board on 1 July 2016 with the retirement of Kim Hutchinson and Andy Graham, also an Executive Director, joined the Financial Services board when Chris Allen retired. Chris Jas became a partner in 2017 with additional partners appointed nationally including Evan Tsipas (Melbourne), David McArthur (Adelaide), Robert Zammit (Perth) and Grace Bacon (Sydney).

SUPERANNUATION MANAGEMENT

Another major financial service was in the rapidly-expanding and sometimes controversial area of superannuation. By 1987 there were some billions of dollars in superannuation funds and it was obvious that there was going to be a need for organisations to manage these funds and the many more billions which would flow. Early in 1987 the firm set up a Managed Superannuation Plan.

A major facility in the Plan was for clients, on contributing superannuation money, to retain control over the investment of those funds to the extent of being able to direct that the money be invested in particular classes of investment so long as they were within the ambit of the Trust Deed. It is described as more of a service than a product.

With the assistance of actuaries Towers Perrin, Birds Managed Superannuation Plan came into existence in May 1987 and Bob McGregor assumed the responsibilities of Partner-in-Charge.

Superannuation legislation has changed many times in recent years but through all the changes the aim of the government has been consistently stated as making it attractive for people to save for their own retirement rather than be dependent on social security benefits. The superannuation service was welcomed by clients who readily supported it and there was soon a significant amount of money under management.

Initially the Plan was not the subject of a prospectus and hence there were limitations and it was decided to proceed to a public prospectus. The services of an experienced person to manage the new service were sought and George Masters was engaged on the 2nd November 1987. The prospectus presented many difficulties because it was an unusual concept still new to Corporate Affairs but finally the deed was signed on 31st January 1989 and the first prospectus issued on 11th February 1989. The name adopted was Excelsior Managed Superannuation Plan.

Excelsior has also been brought under the Chartered Pacific umbrella and the manager was Chartered Pacific Superannuation Limited and the name of the service Excelsior Managed

Superannuation with George Masters as Marketing Director and Bob McGregor Administration Director. At this time, five years after the commencement of the service and on the firm's 70th Anniversary, the funds under management totalled \$150M.

The Fund continued to grow in the early nineties. This rapid growth created its own challenges in many ways. Superannuation Master Plans were a relatively new concept in the 1990's and computer software management programmes were being designed on the run with little past experience to draw on. The diversity of the Excelsior Management Superannuation Fund was in itself a further complication. From early 1992 to mid 1994 funds under management grew from \$150m to \$350m.

The rapid growth and the success of the fund attracted attention from the Insurance and Superannuation Commission, the Trustees of the Manager, the Auditors and others. Preparation of half year prospectuses and lodgement of required Statutory Reports, all of which had strict time deadlines, were proving very difficult to comply with.

Added to this, staffing of the group in such a rapid growth phase was difficult as again in a new segment of the industry it meant few experienced staff were available in the market place. The accounting practice was seconded to provide staff in ever increasing numbers. The unsuccessful implementation of new computer software systems during 1993/94 was a major blow to resolving the mounting problems and creating more pressure on management and staff than was realistically acceptable. A freeze on the acceptance of new funds for a period did not solve the problem.

In mid 1994 it was resolved that the business could no longer operate on its own resources and various options were considered. It was eventually sold to AM Corporation Ltd on 31st October 1994 bringing to an end a venture that could have been potentially very lucrative if successful but sadly that never came to be.

CHARTERED PACIFIC HOLDINGS LIMITED

A major re-organisation of financial services took place on 1st December, 1991 when Peter Lauder assumed responsibility for CPH Limited and became chairman of the company. In addition to Chartered Pacific Financial Planning Limited and Chartered Pacific Superannuation Limited referred to earlier, a range of other financial services were offered through this company.

Finance Broking

This service was conducted through Chartered Pacific Finance Pty Ltd and operated in WA, SA, VIC and NSW. There was a manager or executive officer in each State with Brian Stallion the WA manager and overall administration manager.

Insurance Broking

This service was conducted through Chartered Pacific General Insurance Brokers Pty Ltd in association with professional general insurance representatives and was available in all States.

Insurance Agency

This service is conducted through Chartered Pacific Insurance Agencies Pty Ltd in association with life assurance representatives and is available in all States.

Although the firm's financial services are many and varied the lines of responsibility were simplified and Brian Mellor was the Chairman of Elderslie Finance Corporation Limited and its associated activities and Peter Lauder chairman of Chartered Pacific Holdings Limited and its associated activities.

This management continued until December 1993 when Brian Mellor retired and was succeeded by Colin Blyth as Chairman of Elderslie Finance Corporation Limited.

The various finance and insurance related entities were joined by the Accountants Resources Network Pty Ltd in March 1991. This business commenced in Melbourne and was designed to provide financial services and specialist accounting services to small accounting practices who did not have the resources to provide a broad range of services.

It was soon proven that the demand for the services provided by some of these entities was insufficient for them to survive as financially viable units. Accountants Resources Network Pty Ltd was sold in June 1992. Chartered Pacific Finance Pty Ltd (finance broking) and Chartered Pacific General Insurance Brokers Pty Ltd (general insurance) ceased business on 31st July 1993.

In October 1994 the Financial Services arm changed its name from Chartered Pacific Financial Planning Ltd to Bird Cameron Financial Services Ltd. Simultaneously Charter Pacific Insurance Agencies Pty Ltd would be restructured with control of the company passing to Mr David Broomhall in Melbourne and any Western Australian activity being absorbed into Bird Cameron Financial Services Ltd.

This structure continued until July 2005 when the shareholdings in RSM Bird Cameron Financial Services Pty Ltd (privatised 29th April 2005) were transferred to Birds Holdings Limited and Chartered Pacific Holdings Limited was wound up in November 1995.



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RIGHT
TURN

CHAPTER FOURTEEN

A CENTURY IN AUSTRALIA, A NEW GLOBAL NAME

In the foreword to the 2012 publication, RSM Bird Cameron 1922 to 1912, the firm celebrated 90 years of history and the then National Chairman concluded "we don't expect a nervous 90s period as our maiden century is just around the corner".

As it transpired there was little time and too much to do to be nervous. The firm continued its growth across the nation and expanded its international connection. Significant progress and development was achieved in the areas of technology and branding and new service lines complemented traditional service lines. Like the strategic plan document "Positioning RSM Bird Cameron" (November 2001) had been the blueprint for the first decade of the century, so too was the 2011 strategy of "Connecting for Success Towards 2016" and our 2016 - 2020 strategy of "Leveraging our Core and Innovating at the Edges" in steering towards the firm's 100th anniversary.

During 2012 there was a need to add depth to the Audit & Assurance parts of the business and this led to the recruitment of David Talbot from our UK counterpart RSM Tenon, relocating his young family to Sydney.

The importance of, and commitment to, technology was a key area for the firm to address at this time. Pioneers of the firm related stories of accountants writing up manual cash books, of preparing financial statements via famous B10 / B11 manual worksheets and then posting files from country post offices to a centralised Perth typing pool for eventual lodging at the ATO and delivery to the clients, sometimes months after the first meeting. Compare these early days to each staff member having a laptop computer with specialist software, servers based in the cloud and documents being sent electronically in a matter of seconds. But such technology requires highly trained IT staff and planning and by 2012 the firm's CIO Paul Joseph introduced independent consultants Gartner to assist with the firm's next phase of planning. This saw the migration of Lotus Notes to Microsoft Exchange

(Outlook) in 2013. Another major initiative was the electronic document management system (EDMS) which was phased in over three modules and a number of years commencing in 2016. With such large investments it was also critical the risk issues were covered and a formal Disaster Recovery plan was prepared.

Technology was not the only area hungry for resources as our people needed continuous development, not only in technical skills but in leadership, management and other areas sometimes referred to as "soft skills". Various high level formal training programmes commenced under the guidance of National Training and Development Director Jennifer Brennan. Programmes included Principal Leadership, RSM Academy and the Leadership and Management Program (LAMP) all of which are important current day platforms.

Often ignored in the training matrix were Partners and seniors (often because they believed they didn't need it) but this was addressed under the planning. A number of Partners attended the Harvard Business School Program "Leading Professional Service Firms" with the first attendees in Jamie O'Rourke, James Komninos and Robert Miano who later were elected to the National Executive over the next three years as the baby boomers retired. Senior leaders continued to attend the Harvard course in person until 2019, when the firm decided to broaden the training to the full leadership group and Harvard Business School Professor Boris Groysberg was brought to Australia to run this program over two days in Sydney.

The pioneering spirit of our WA regional areas continued with the opening of a Karratha office in June 2012 under Keiran Sullivan and Mark Sissoev's practice added to Busselton in 2015. Satellite offices were opened in Collie in August (serviced one day a week from Bunbury) and Rockingham, originally serviced by Mandurah, but now with a full time staff, along with Jurien Bay in 2013.



In 2012, the first 'RSM World Day' was held on 20 September with events around the world including all our locations in Australia. RSM World Day is a day for all member firms to bring their teams together, to raise awareness of the benefits and opportunities of being part of a large global network and to celebrate the communities they are a part of, both inside and outside of RSM. This is now a regular annual feature in the RSM diary.

Ballarat office, renowned for sourcing acquisitions added Hallmark Accounting in 2013 and John Findlay joined as a lateral hire in 2016.

The firm's first regional Partner in New South Wales, John MacCulloch, retired as a Partner in 2014 in the same year as the Herrett practice was acquired. John joined as a Partner when Geoff Sherwin negotiated the acquisition of the Manford McCallum practice in July 1987. Great credit should go to John, as well as the likes of Angelo Strano (Wagga) and Bill Beard (Ballarat) for the early work they did in developing the Eastern States Regional areas of RSM. Surely Bill Beard will retain a record never to be beaten. Commencing his career in WA in the 1970s he ran a practice at Lake Grace (WA), he was then Regional Manager at Millicent (SA) before being Partner-in-Charge of Albury (NSW) and then Partner in Ballarat (VIC) until his retirement in June 2017. His representation in four states edged out John Heggie (retired in 2008) who served in Moora, Bunbury, Port Lincoln and Sydney before

relocating to Perth. The willingness of staff to transfer interstate was a critical factor in its success.

The invitee concept of having Partners gain experience on the firm's Executive Board was reintroduced. Robert Miano, James Komninos and Judy Snell all gained experience before being elected to the Board.

The firm's employment agreement which was subject to a landmark WA Supreme Court case (EB Taylor vs CP Bird & Associates 1978) was again confirmed with a successful Victorian Supreme Court decision against Liam Money. Following the success in the WA courts in 1998 in the Douglas Cross and Chamberlain case it illustrated our agreement protecting the goodwill for future generations was on solid legal grounds.

Chapter 12 referred to the significant opportunities that arose from the introduction of GST in 2000. This added to the firm's strong reputation in tax and estate planning which it had initiated post WWII due to the tax planning around probate and death duties in the 1950's. Hence, the appointment of Steve Carroll to set up a specialist Research and Development (R&D) team was a continuation of the firm's strategy to be a leading Tax Advisory provider. The national tax practice has continued to expand its specialist offering with the addition of Jessica Olivier (R&D Tax) in 2016, Liam Delahunty (International Tax) in 2019 and Sam Mohammad (Indirect Taxes) in 2020.



Perth 90th Anniversary

Other specialist services were also introduced. Risk Advisory Services under Jean-Marc Imbert flourished, RSM Health and Government Consulting were added and Roger Darvall-Stevens introduced Fraud and Forensic from 2012. With the threat of cyber security becoming ever more prevalent, Darren Booth was recruited as a Melbourne partner specialising in Privacy & Security in 2019.

Listening to our clients, RSM launched a Data & Analytics practice firstly in Melbourne in 2020 with Srdjan Dragutinovic joining as a Partner and then Matthew Cunneen in Sydney in 2021.

Cyber security was not the only Technology Consulting area in which the firm was providing advice, with the addition of Digital Consulting services in 2017, Managed IT Consulting in 2019 and ERP Consulting (Netsuite) in 2021.

The firm continued to be an active contributor to our RSM International group. The Australian practice is a founding firm (with the privileges and responsibilities that involves). Despite our geographic remoteness the firm has been widely acknowledged for our contribution.

Longstanding audit partner, Simon Cubitt was elected Chair of TASEC in 2012, a fitting recognition for the firm's longest serving Audit and Assurance Partner. Simon was also honoured in the Australia Day 2020 Honours List with a Medal (OAM) of the Order of Australia in the General Division for

services to the community of southern Western Australia.

"Mr RSM", Neil Hough continued his service as the RSM Asia Pacific Director until October 2020 and was integral to the growing of international referrals (both inbound and outbound). Neil, now as an iconic elder statesman, is widely recognised for his tireless efforts to the RSM International group.

Jean-Marc Imbert (Risk) and Rob Mander (Tax) were chairs of their respective disciplines. Helen Carvosso (National Marketing Director) was a key player in taking our firm's National Branding Strategy of Connecting for Success to the international arena. Paul Joseph (CIO) was integral to the IT portfolio.

By 2014, the firm's Chair Kim Hutchinson, who had spent 12 years as an International Board Member, including time as interim International Chair, recommended succession planning. When Kim retired from the international board at the November 2015 meeting in Washington DC, James Komninos was appointed as Kim's replacement.

With the ever-changing legislation surrounding superannuation and retirement the firm's own Superfund was preparing for wind up and this was finalised in 2016. Since the 1991 SGC legislation and the subsequent changes around choice and flexibility, there was no longer a need for the practice to run its own fund. The fact that the firm's stakeholders had enjoyed superannuation

JAMIE O'ROURKE



James (Jamie) O'Rourke was born in Sydney on the 10th of May 1963. The second eldest of eight children of James (Jim O'Rourke), a pharmacist and Margaret O'Rourke (nee Cahill).

The family lived in Haberfield, Sydney in the 1960s and moved to Goulburn, NSW in 1971. Jamie attended St Patrick's College, Goulburn completing year 12 in 1980. After completing a Bachelor of Business degree at Canberra University he joined AMP in Sydney in 1985 under their graduate program. Jamie stayed with AMP for nearly four years, being rotated to work in the national

accounting, computer programming and investments divisions. Jamie then travelled overseas which included working in London for two years for Aetna Investments Limited, an American investments and insurance company.

During his time abroad, Jamie travelled extensively visiting more than 30 countries and particularly enjoyed his time travelling overland through Africa.

Jamie returned to Australia and his hometown in 1991, at a time that the world was in recession. Employment was hard to come by and he was fortunate to be offered a graduate role with Bird Cameron in 1991. Jamie was at school with Tony MacCulloch, and it was his older brother John who was the managing partner of the Goulburn office.

Commencing his career with RSM in a regional town such as Goulburn allowed Jamie to fine tune his client service skills early. During his six years in Goulburn he completed exams to be admitted to the Institute of Chartered Accountants.

In 1997, the RSM Eastern States Managing Partner, Glenn Karutz and John MacCulloch offered Jamie a transfer to Sydney to manage the small Business Advisory division. Sydney was a small office in 1991 with less than 20 people and only two others in Business Advisory.

Jamie was introduced to his wife Rozlyn (Roz) Scotney in 1998 shortly after moving to Sydney. Roz grew up on a wheat and sheep farm at Wongan Hills in regional WA and had recently moved to Sydney. A fellow RSM employee Sandy Hatherley introduced Jamie to Roz in 1998 and they married soon after having two children, Matthew James and Georgina Rose.

The Sydney office enjoyed strong growth and Jamie was elected as a Partner on the 1st of January 2000. In 2009, Jamie was elected the Sydney Office Managing Partner. During the four years of his leadership the Sydney enjoyed strong growth. In 2013, Jamie was elected to the National Executive and was elected to replace Kim Hutchinson as National Chairman when he retired on 1 July 2016. Jamie worked with clients from 1991 until 2016 when he was required to give up all client responsibilities to focus on the national practice.

Jamie enjoys golf and has held memberships at Goulburn Golf Club, Moore Park Golf Club and is a current member of the Royal Sydney Golf Club. Jamie has also been a member of the Australia Turf Club since 1998.

Jamie attended Harvard Business School to complete the Leading Professional Services Firm program in 2011.

Jamie is a member of the Tax Institute of Australia, Chartered Accountants of Australia and New Zealand and the Australian Institute of Company Directors and is a trustee for the Committee for Economic Development of Australia. Jamie is a member of the Finance and Risk Committee of Kambala Anglican Girls school Sydney where his daughter is a student.

and retirement and death coverage without government regulation since the firm commenced its own fund in 1937 highlights the priorities the firm had for its staff welfare.

By 2012 the National Executive was keen to re-enter Brisbane after the failed effort in the 1990s. A \$3 million practice, MHM was identified and it was merged into the national group in July 2013. Peter Hickson and Frank Manning joined as partners and Tracy Herlihy as a Principal. At the May 2013 Partners Meeting, the Partners resolved to appoint a current Partner to assist in the integration. Andy Graham transferred from Albury to take up the position of Managing Partner.

The Queensland expansion continued with Will Laird (Toowoomba) joining in 2015 and Albert Loots commencing as a lateral hire to head up Audit & Assurance in 2015. The Queensland service offering was further supplemented by the transfer of Mitchell Herrett (Canberra) to lead Restructuring & Recovery in 2017 and Jacob Elkhishin from the Melbourne office (2018) to build the Risk Advisory practice. In addition, Steve Healey (2019) and Sam Mohammad (2020) joined as Tax Partners and Steve Stavrou joined in 2020 to enhance the audit offering. At the time of the centenary, Brisbane is now a well established capital city presence, with 75 staff and ongoing expansion plans.

Other opportunities were taken up in Melbourne with Brad Hutchesson joining from WHK in July 2013 and Peter Sexton in Audit & Assurance in 2014.

As the size of the firm was growing, the importance of the support divisions became even more critical. A new structure, whereby all Corporate Services had a Director in Charge reporting to the National Executive was put in place in 2013. Jennifer Brennan (Learning & Development), Helen Carvosso (National Marketing), Mica Duncafe (National HR), Paul Joseph (National IT) and David Price (National Group Accounting) were appointed Directors of their respective areas. Mark Conlan commenced full time Executive duties to support this new structure. This structure was reviewed again in 2015 with the role of Chief Operating Officer introduced in light of Mark Conlan's retirement in June 2016. Paul Joseph was appointed to the role of Director of Operations.

Interstate transfers continued with Peter Nicol moving to Albury to fill Michael O'Callaghan's retirement in July 2014. As noted previously, Mitchell Herrett and Jacob Elkhishin relocated to Brisbane to support growth in Queensland, Tim Pittaway relocated from Melbourne to Sydney to boost the Risk Advisory practice and both Brad Loftus (Sydney) and Ged Stenhouse (Canberra) relocated to Adelaide. Longstanding Partner Garry Lee retired in June 2015. Garry was another transferee who had moved from Geraldton to set up the Canberra office in 1984. Garry served two terms on the National Executive and his role ensuring the firm's culture and values were integral in new expansion practices will be a lasting milestone.

Frank LoPilato took over from Garry as Canberra Office Managing Partner.

Financial performance reached record levels by June 2014 with over 50% of all reporting units achieving the benchmark 25% net contribution as a percentage of revenue. The expansion of the business via growth and acquisition, the substantial investment in support and technology and the commitment of staff now placed the firm in the top echelon of the Australian accounting industry.

Kim Hutchinson (22 years on the National Executive, with 16 years as Chairman) and Mark Conlan (seven years on the National Executive) both retired at June 2016 with Jamie O'Rourke (Sydney) succeeding Kim and becoming the seventh National Chairman in 100 years. Judy Snell became the first female board member after being an invitee since 2015. Terry Rodoni, an original Ballarat Partner from the 1989 merger also retired from the Executive. Andy Graham joined Jamie O'Rourke, James Komninos, Robert Miano and Judy Snell to complete a successful succession at the board level. The actual transition was saddened by the news on the 29th of June 2016 of the passing of past Executive Board Member Ken Wood.

In continuing to grow the firm, whilst maintaining the important culture that has been nurtured over the past 100 years, there is a need to ensure that we are attracting and retaining the right talent. As part of this, the firm launched its diversity and inclusion program, Diversify, in 2016. The initial phase focused on gender diversity, and included strategies focusing on the leadership pipeline, unconscious bias training, buddy and mentoring

programs and a focus on staff returning to work after career breaks and parents at work. The second phase, to commence in 2022, will focus on expanding our diversity in areas of cultural awareness, indigenous support, LGBTQI inclusion, disability employment and generational diversity.

As the firm continues to grow its national footprint, an opportunity to better leverage this scale was identified through a sector-based approach in our marketing activities. This coordinated approach enhances our ability to present as experts within the market, leveraging from both geographical and service experience. The concept is not new, indeed has been written about earlier in this book with reference to farming, hotel and pharmacy clients. In 2019, this approach was formalised with the appointment of national sector leads in agribusiness (Cameron Taylor), health (Peter Nicol), property and construction (Adam Crowley) and technology (Andrew Sykes). Manufacturing was included as an additional national area of focus in 2021, with Jessica Olivier the inaugural sector lead in this space.

The dawn of the new decade brought possibly the biggest disruption the firm had seen since the War with the outbreak of the global COVID-19 pandemic in March 2020. Initially seen as potentially a bad flu like virus, or possibly a manageable outbreak like previous SARS episodes, events rapidly evolved and by the end of March the vast majority of RSM staff were working from home full time, as different parts of Australia went into lockdown.

To the credit of all involved, particularly our National IT team, the transition was far more seamless than many had anticipated. Sophisticated technology, an investment in systems such as the electronic document management system earlier and the existing move to a paperless office meant that the majority of staff were able to work seamlessly from home. Clients adapted to the 'new normal' and virtual meetings over Skype, Zoom and Microsoft Teams became the new normal.

The launch of a range of government stimulus packages, particularly JobKeeper, kept the firm busy advising clients on their eligibility and assisting with the documentation required to support these claims. A resource centre was developed on the website, with over 100 pieces of content on the stimulus measures and the firm

rapidly evolved from sharing technical information in person to person seminar format to webinars to help businesses struggling through these times.

The usual workforce migration of audit secondees from other RSM member firms ceased due to border closures in Australia and the rest of the world. Our usual face to face training and meeting schedule was thrown into disarray by the same. For the first time, the 2020 WA Dinner Dance was not held and both the May and November Partner meetings in 2020 and 2021 were held virtually. The impact of the pandemic varied across the country, with Melbourne and then Sydney facing some of the longest lockdown periods in Australia and indeed the world.

The pandemic required a change in strategy from Leveraging the Core and Innovating at the edges to the Pandemic Response of Prepare, Sustain and Reactivate in the first 12 months of the crisis. This moved to reimagining our business post pandemic by the partners and staff to where we are now. Our present position is to transform our business through Data and Digital and the release of the 2022 Strategic plan includes the appointment of Gartner to assist with this strategic priority.

The resilience of the firm and its staff during this time cannot be understated. While nearly all our competitors slashed staff salaries and engaged in mass redundancies, RSM continued with a united focus on preserving jobs and conditions for our employees. Whilst the longer term effects will remain to be seen, it is fair to say that the firm's strong culture and support of its people has positioned RSM to emerge post pandemic as a more focused and much stronger organisation.

Resilience has become an area of focus both internally at RSM and in the broader community. There is a greater understanding now of the impact that mental health can have in our everyday lives. The firm has a number of initiatives in the space, including resilience training for staff and support of activities such as Loud Shirt Day, RU OK day and Movember.

The importance of employee engagement continues to be forefront in our planning and once again the pandemic forced us to pivot to new and innovative ways of connecting with our staff whilst working from home. Monthly staff updates were quickly converted to online sessions, Partners met with managers near their homes for walking meetings and former social gatherings



Adelaide



Albany



Albury



Canberra



Canberra



Melbourne



Manjimup



Katanning



Wagga Wagga

were replaced with online activities including trivia nights and art classes.

Whilst COVID certainly caused unprecedented disruption, it did not halt the active pursuit of new greenfield opportunities. In July 2021, the practice of LWM in Gosford, NSW was merged into the firm, bringing Simon Hardie, Matthew Moore and Sean Mulligan on board as partners, along with 32 new staff members.

As we near the centenary of the firm, it is important to reflect on where we have been and the lessons we have learned to become the successful firm we are today. Of course we could not be where we are today without the support of our clients and what we now term 'client centricity' can be traced back to our very early practice of taking the service out to clients, or the 'feet under the kitchen table' approach. This focus on understanding and delivering on client needs has seen the firm be recognised in the annual Beaton Client Choice Awards a record number of times since their inception in 2005. The firm has been a finalist in 42 categories in this time and has been awarded the best Accounting and Consulting firm for our category five times, including the past three years in a row. These awards, voted on by clients, are a testament to our ongoing focus on client needs.

Similarly, innovation remains a core of what we do. From the initial "Business System" patented by the firm's founder in 1924, through the rollout of computerisation and now robotic process automation the firm continues to seek ways to

innovate. This focus on innovation was highlighted with the formation of the national Innovation Committee with Steve Carroll as inaugural Chair in 2014 followed by David Wall in 2016. The release of the RSM Innovation Hub in 2017 to collect ideas and innovative thoughts from all staff has been a tremendous success with nearly 500 improvements suggested over four years from staff at all levels of the business.

From our humble beginnings in Perth in 1922 we have grown and expanded across mainland Australia with national revenues approaching a quarter of one billion dollars. Our national team of talented staff number more than 1,500 people with many joining RSM with non-traditional accounting backgrounds. This is reflected in our growth areas, with our traditional business advisory and tax services still 57% of revenue, but with rapid growth in areas of risk advisory and consulting.

As our centenary approaches, we have much to be proud of and much to celebrate. Achievements which are reflected in the firm's latest strategic plan, which does not seek radical transformation, but rather to continue to build on a very strong foundation to create ongoing opportunities and growth for staff and firm alike. We look to the future with confidence that we have captured the best of our past and embrace the possibilities of tomorrow. The next era for RSM in a post pandemic world will see us continue to transform our business through digital and data embracing even more technology to provide services to clients.



BRANDING

By late 2012 the issue of RSM International branding was a major issue and a growing concern to the firm's leadership group. This was reaffirmed at the RSM Asia Pacific meeting held in Singapore in January 2013. Our firm was satisfied at the time with the nomenclature RSM Bird Cameron, reflecting the international affiliation and the historical base. Most of our near neighbours and many other firms followed our position but McGladrey, the US firm and the largest in the network, were undecided and reticent about the RSM naming in their domestic marketplace.

Like our mid-tier competitors, the RSM International network was a collection of firms across many countries providing services to their clients. When their clients expanded to new countries, the network member firms would cater for their service needs. However while the network capabilities were the same, the perception was different in the eyes of clients and the communities we serve. The RSM network of firms were all known by their local firm name rather than a unified brand. Our competitors like BDO and Grant Thornton however had adopted a single brand throughout the world decades earlier. To our clients and the communities we serve, the perception was that our competitors were a unified international firm where RSM was a collection of different firms. In reality the network composition and capability was the same however the branding was different leading to this perception gap.

The competitor networks had a habit of adopting the brand name of the largest firm or a collection of the 2 or 3 largest firms. The RSM International Board, with Jean Stephens as CEO and our own Kim Hutchinson as board member discussed, debated and negotiated what branding would be best for the RSM international network. Once agreed, all member firms would be required to drop their local names and adopt the common brand.

The RSM International Meeting in Barcelona in October 2014 and a subsequent special video hook-up in November 2014 were historic events with independent advisor Landor advising that both the RSM and the McGladrey brands were strong, but the international group should adopt RSM or a completely new brand. The path seemed clear for the adoption of RSM as a worldwide brand. With the US leadership under Joe Adams and Mike Kirley it was finally agreed to adopt RSM with no reference to location or historic names. RSM Bird Cameron would become RSM.

In October 2015 and after years of uncertainty the dream became a reality with RSM CEO Jean Stephens announcing the milestone and reflecting the fact that the Australian practice had made a significant contribution to it. A major brand relaunch, using McGladrey graphics, was undertaken with Helen Carvosso and James Komninos overseeing this significant event.

RSM

SIGNIFICANT EVENTS OF THE DECADE (TO MARCH 2022)

2010

- Acquired practice Kahlefeldt Caspers Pty (Wagga Wagga) on 1st April.
- Partners elected on 1st July (Neil Cathels, Kristie Dundon, Dace Harris and Glyn Yates).
- Principals appointed on 1st January (Tim Gumbleton) and on 1st July (Michael Allen, Jason Croker, Jayesh Kapitan, Trevor Lake, Tony Lo Pilato, Peter Nicol, Michael O'Hehir, Tim Pittaway, Lindsay Prosser and Richard Stone).

2011

- Mount Gambier Office closed 13th May.
- Partners elected on 1st January (Scott McKay), 7th March (Andrew Beck) 4th April (Paul Welch), 1st July (Angus Dickinson and Jane Meade), 4th July (Scott Fleay) and 1st December (Bruce Bailey, Patrick Flanagan and Peter Saccasan).
- Principals appointed on 1st July (Paul Rogan and David Rumble) and 8th August (Duncan Monro).
- Ray Donnison retired after 44 ½ years.
- Acquired practice of Guild Accountants Pty Ltd (Sydney) on 1st December taking in three Partners (Bruce Bailey, Pat Flanagan and Peter Saccasan) and twenty-eight staff.

2012

- Partners elected 1st January (Anthony Smith), 1st February (Ian Douglas), 21st May (Stephen Carrol), 1st July (Phil DiCandilo, Stuart Heine, David Johnston, Paul Welch and Richard Stone) and 8th October (David Talbot).
- Principals appointed 1st January (Jim Adamson), 1st July (Danette Cheung, Jonathon Colbran, Mitchell Herrett, Andrew Johnson and Rhys Kyburz) and 13th August (Kirsten Schirmer).
- Acquired practice of CLD Accounting (Bunbury) on 1st February.
- New offices opened in Karratha, Collie and Rockingham in August.

2013

- Acquired practice Central West Accounting Solutions (Jurien Bay) 1st January.
- Bryan Taylor retired on 3rd February after 48 years.
- Partners elected 1st July (Keiran Sullivan), 16th July (Brad Hutchesson) and 1st August (Frank Manning and Peter Hickson).
- Principals appointed 1st January (Ross Paterson) and 1st August (Tracy Herlihy).
- Acquired practice Hallmark Services Pty Ltd (Ballarat) on 1st July.
- Acquired practice of MHM Accountants on 1st August taking in 2 Partners, 1 Principal and twenty-two staff.
- Margaret Waller retired on 31st December after 51 years.

2014

- Partners elected on 1st January (Jonathon Colbran, Rhys Kyburz and Trevor Lake), 1st February (Peter Sexton), 1st July (Danette Cheung, Brad Eppingstall, Andrew Johnson, Alasdair Whyte, Peter Nicol, Jason Croker and Stephen Carroll) and 22nd October (Peter Watt).
- Principals appointed on 1st January (Travis Bate, Corey Beat, Martin Doerr, Matthew Godge, Arlene Kristianto and Vernal Tan) and 1st July (Craig Hanks, Anthony Hayley, Evan Tsipas).
- The Bird Cameron Superannuation Fund was closed on 13th June.
- Gary Lee celebrated 45 years with the firm and retired on 30th June.
- Four staff members celebrated 40 years with the firm (Elizabeth Fleming, Kim Hutchinson, Brian Slatter and Penny Athanasiou).
- Simon Cubitt retired on 31 December after 43 years with the firm.

SIGNIFICANT EVENTS OF THE DECADE (TO MARCH 2022)

- 2015**
- Reynolds Sissoev merged into Bunbury practice in January.
 - Partners elected on 12th January (Roger Darvall–Stevens), 1st March (Albert Loots), 1st July (Ross Paterson, Tim Pittaway and Katie Timms) and 1st August (Will Laird).
 - Principals appointed on 1st January (Brad Loftus and Katie O'Connor) and 1st July (Murray Calder, Chris Jas, David McArthur, Patrick McMaster and Jed Carson).
 - Toowoomba practice acquired on 1st August, taking in one Partner and five staff.
 - On 26th October, along with all member firms in the network, RSM Bird Cameron rebranded to be the single name 'RSM'.
- 2016**
- Partners elected on 30th May (John Findlay) and 1st July (Matthew Gordge, Jayesh Kapitan and Paul Rogan).
 - Principals elected on 1st January (Nadine Marke), 19th January (Jessica Olivier), 1st February (Dan Hutchens) and 1st July (James Campbell, Andrew Clifford, Adam Crowley, Travis Kukura, Andrew Manuel, Jarrad Turnbull and Jade Wade).
 - Linda Slabolepszy retired after 48 years with the firm (29th January)
 - JP Pallister & Associates practice (Wagga Wagga) was acquired on 3rd May and six staff joined the firm.
 - The Malcom Weaver & Associates Practice was acquired in Ballarat on 1st July.
 - Jamie O'Rourke was elected as National Chair from 1st July 2016.
- 2017**
- Partners elected on 1st January (Arlene Kristianto and Evan Tsipis), 18th April (Tony Fulton), 1st May (Dean Bocquet) and 1st July (Murray Calder, Kristie Dundon, Joanne Gilbert, Chris Jas and Nadine Marke).
 - Principals appointed on 1st January (Rafael Morillo Maldonado, Mathavan Parameswaran and David Mutton) and 1st July (Mark Anders, Matthew Berryman, Thiru Kandiah, Mark Nichols, Shane Rogan, April Silfverberg and Jimmy Smith).
 - Edwina Pogose retired on 8th May after 47 years and Bill Franklyn on 22nd December after 43 years.
- 2018**
- Partners elected on 1st January (Thomas Skeffington), 1st July (Andrew Clifford and David McArthur) and 3rd December (Tim Goodman).
 - Principals appointed on 1st January (Billy Chan, Jacob Elkhishin, Frederic Ferges, Murray Fong, Jaime Lam and Peter Revelas) and 1st July (Jeremy Elman, Tony Grieves, Stephanie Kanellis, Mary Lai and Robert Zammit).



2017 – Sydney, Jamie O'Rourke and Former Prime minister Bob Hawke

SIGNIFICANT EVENTS OF THE DECADE (TO MARCH 2022)

2019

- Acquired Noske practice (Adelaide) 23rd May.
- Acquired practice of Sheryl Thompson (Manjimup) 23rd September and two new employees joined the firm.
- Acquired practice of Laurie Praed in Margaret River on 1st July and opened new office.
- Partners elected on 1st January (Adam Crowley, Brad Loftus, Jessica Olivier, Mathavan Parameswaran, David Rumble and Jarrad Turnbull), 4th February (Steve Healey), 25th March (Liam Delahunty), 17th June (Darren Booth), 1st July (Dean Bocquet, Jed Carson, Billy Chan, Tony Grieves, Shane Rogan and Jade Wade), 7th October (Xiaowen Shi) and 4th November (Adrian Gardiner).
- Principals appointed on 1st January (Kian Ghahramani and David Collins) and 1st July (Emily Bowd, Simon Brown, Steve Elias, Warren Fynn, Simon Harcombe, Peter Kanellis, Jerome Mohen and Bryan Ting).
- Bill Beard (42 years' service) and Geoff Hall (41 years) retired on 30th June.
- Sadly, two Principals passed away whilst in service, being Vernal Tan (26th January) and Andrew Manuel (25th February).

2020

- Partners elected on 1st January (Jacob Elkhishin, Mitchell Herrett, Paul Joseph, Ralph Martin, Rafael Morillo Maldonado and David Mutton), 10th February (Srdjan Dragutinovic), 17th February (Sam Mohammad), 25th May (Adrian Gardiner), 6th July (Anthony Travers), 20th July (Pippa Hobson) and 1st December (Steve Stavrou).
- Principals appointed on 1st January (Kym Carmody and Aleksandar Opacic).
- Mike Ansell retired on 30th June after 40 years with the firm.
- Kalgoorlie office closed on 13th November.
- Sadly, the firm lost another current staff member with the death of Associate Director Daniel Bond on 22nd September.

2021

- Partners elected on 1st January (Richard Stone, Peter Revelas and Justin Audcent), 1st July (Craig Amos, Jeremy Elman, Simon Hardie, Jerome Mohen, Matthew Moore, Sean Mulligan and Bryan Ting), 5th July (Ashwin Pal), 1st October (Matthew Cunneen), 1st November (Carl DiLorenzo), 1st December (Amit Kabra and Peter Sarandopolous) and 13th December (Grace Bacon).
- Principals appointed on 1st January (Emma Brown, Travis Connell, AJ Neo, Michael Palermo, Myles Pover, Anthony Riding, Danielle Sherwin, Lauren Taylor and Peter Xi) and 1st July (Amanda Beckhouse, Jie Dong, Adam Eady, Andrew Fernance, Kara Golding, Thomas Huberli, Jessica Lau, Gavin Stacey, Karla Tweek, Nathan Vom Bruch, Michael Watkins and Annerie Wootton).
- Angelo Strano retired on 30th June after 40 years with the firm.
- The practice of LWM in Gosford was acquired on 1st July, with three new Partners and 32 staff

2022

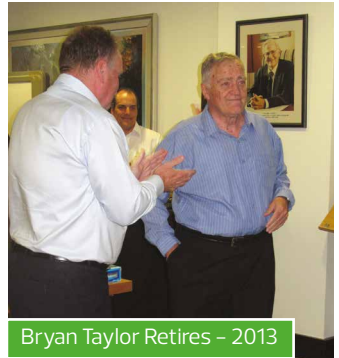
- Partners elected on 1st January (Kian Ghahramani, Dan Hutchens, Jaime Lam, Patrick McMaster, Mark Nichols, Joanne Wynne and Robert Zammit).
- Principals appointed on 1st January (Riaan Bronkhorst, David Friend, Martin Huang, Reginald Kuek, Richard Martin, Nicole Mohan, Michelle Di Fede, Minty Tafesse and Laura Westbrook)



Admin Conference - 2010



Margaret Waller Retires - 2012



Bryan Taylor Retires - 2013



Brisbane Office Open - 2013



WA Dinner Dance - 2015



Melbourne End Of Financial Year - 2016



CHAPTER FIFTEEN

OUR PEOPLE

PARTNERSHIP

NAMES:	CP Bird & Associates	1 Jan 1955 to 30 Jun 1982
	Birds	1 Jul 1982 to 30 June 1985
	Bird Cameron	1 Jul 1985 to 30 November 1995
	Bird Cameron Partners	1 Dec 1995 to 31 December 1999
	RSM Bird Cameron Partners	1 Jan 2000 to 25 October 2015
	RSM Australia Partners	26 October 2015 to present

Name	Started with the Firm	Admitted to Partnership	Retired from Partnership
Bird CP (Cyril)	15/09/1929	01/01/1955	30/06/1969
Cowden CF (Charlie)	14/11/1936	01/01/1955	28/09/1973
Crowther RC (Calder)	21/04/1937	01/01/1955	04/06/1961
Ellis CK (Cliff)	02/12/1946	01/01/1955	02/10/1981
Ferrier HG (Hugh)	31/07/1939	01/01/1955	30/04/1959
Fry KW (Keith)	04/11/1946	01/01/1955	12/09/1986
Harrison LL (Laurie)	25/11/1940	01/01/1955	10/07/1970
Henderson RH (Roy)	04/11/1935	01/01/1955	04/12/1977
Jensen E (Ernie)	10/02/1936	01/01/1955	12/02/1971
Klein RG (Bob)	04/08/1947	01/01/1955	05/12/1986
Lapsley WL (Bill)	07/10/1946	01/01/1955	06/07/1987
Parker RF (Reg)	31/05/1928	01/01/1955	31/10/1969



Name	Started With Firm	Retired From Firm	Retired From Partnership
Scott DJ (Don)	16/10/1934	01/01/1955	02/10/1970
Spilsbury HM (Harry)	14/04/1947	01/01/1955	30/06/1974
Stevens JR (Raynor)	06/12/1935	01/01/1955	04/08/1978
Temby PAJ (Jack)	02/09/1935	01/01/1955	02/12/1978
Whitehead G (Geoffrey)	20/11/1933	01/01/1955	29/02/1968
Bunney PS (Phil)	08/12/1952	01/07/1961	10/10/1986
Foley EH (Ted)	09/09/1946	01/07/1961	28/09/1979
Harris NA (Neville)	03/10/1949	01/07/1961	06/10/1989
Hicks AR (Alan)	01/03/1948	01/07/1961	16/12/1988
Shoobert B (Bert)	30/07/1951	01/07/1961	02/12/1961
Caldow WC (Bill)	08/04/1953	01/07/1969	01/12/1989
Ford FA (Frank)	16/09/1946	01/07/1970	30/06/1974
Thunder PW (Pat)	18/01/1960	1/07/1970	5/04/1979
Walker H (Hugh)		1/07/1970	30/06/1974
Wright AR (Bert)	18/11/1946	07/09/1970	30/11/1984
Gibson RG (Rodger)	19/08/1968	01/07/1979	30/06/2008
Sherwin G (Geoffrey)	10/03/1969	01/09/1979	10/03/1995
Blyth CA (Colin)	05/02/1962	01/01/1981	28/11/2003
Bourne RS (Ross)	03/06/1952	01/01/1981	02/12/1992
Denny MPM (Michael)	08/10/1951	01/01/1981	04/03/1985
Swinney RL (Ron)	30/01/1962	01/01/1981	30/11/1995

Name	Started with the Firm	Admitted to Partnership	Retired from Partnership
Tranter TW (Tom)	13/03/1962	01/01/1981	30/06/1995
West BJ (Bernie)	07/01/1957	01/01/1981	06/11/1987
Depiazzi PA (Ambrose)	20/01/1964	01/07/1982	25/10/2002
Duncan RL (Tim)	10/01/1955	01/07/1982	10/07/1992
Guthrie NE (Noel)	02/01/1963	01/07/1982	07/07/1989
McGregor RJ (Bob)	03/08/1959	01/07/1982	06/10/1992
Mellor BC (Brian)	01/02/1954	01/07/1982	10/12/1993
Tibbits BM (Barry)	18/01/1960	01/07/1982	31/12/1993
Airey JE (John)	08/02/1960	01/07/1983	30/11/1993
Lauder PJ (Peter)	05/02/1968	01/07/1983	06/07/2001
Palesy BJ (Brian)	01/10/1981	01/07/1983	26/02/1993
Karutz LG (Glenn)	01/04/1977	01/07/1984	30/06/2008
Macliver RG (Rex)	16/03/1959	01/07/1984	04/01/1987
Newman DD (Diana)	18/09/1967	01/07/1984	30/11/1994
Edwards VL (Viv)	17/02/1964	01/07/1986	30/06/2003
Groves DJ (David)	02/02/1970	01/07/1986	30/06/2008
Sendziuk JE (John)	26/04/1965	01/07/1986	30/06/2006
Thomas GFC (Gavin)	01/05/1986	01/07/1986	31/05/1993
Lee GF (Garry)	17/08/1969	01/01/1987	30/06/2014
Cubitt SC (Simon)	02/02/1971	01/07/1987	31/12/2014
Heggie JF (John)	02/02/1970	01/07/1987	31/12/2008
MacCulloch DJG (John)	01/07/1987	01/07/1987	30/06/2015
Bom EA (Ernie)	08/08/1967	01/01/1988	30/11/1994
Hutchinson KJ (Kim)	04/02/1974	01/01/1989	08/07/2016
Hansen HP (Peter)	02/12/1974	01/07/1989	30/06/2012
Messner DJ (Dennis)	01/04/1986	01/07/1989	31/05/1994
Morton RW (Rob)	01/07/1989	01/07/1989	31/10/1993
Parker PD (Phil)	01/07/1989	01/07/1989	31/10/1998
Balcam WE (Bill)	01/12/1989	01/12/1989	06/06/1991
Charnley BJ (Bernard)	01/12/1989	01/12/1989	23/04/1993
Holmes AR (Allan)	01/12/1989	01/12/1989	28/09/1990
Hough NT (Neil)	01/12/1989	01/12/1989	30/06/2017
Lewin AR (Alex)	01/12/1989	01/12/1989	28/06/1991
Tribe AR (Allan)	01/12/1989	01/12/1989	05/11/1993
Wood KC (Ken)	01/12/1989	01/12/1989	31/12/2009
Marlborough RW (Ron)	27/05/1974	01/01/1990	07/07/2000

Name	Started with the Firm	Admitted to Partnership	Retired from Partnership
Forder GD (Geoff)	01/07/1990	01/07/1990	31/12/2005
Orrock DC (Don)	01/07/1990	01/07/1990	30/06/1993
Green MJ (Martin)	01/02/1991	01/02/1991	03/05/1996
Beard WJ (Bill)	04/01/1977	01/07/1991	30/06/2019
Conlan MA (Mark)	01/05/1986	01/07/1991	01/07/2016
Lee SR (Stephen)	28/01/1969	01/07/1991	28/01/2009
Chappell GJ (Gary)	05/01/1976	01/01/1992	06/01/2012
Lewin A (Alex)	01/12/1989	01/01/1992	30/06/1998
Kelly GJ (Geoff)	01/07/1992	01/07/1992	12/03/1996
Kohn MH (Michael)	01/07/1992	01/07/1992	06/05/1994
Passmore KR (Kim)	28/01/1969	01/01/1993	30/06/2006
Orders MJ (Malcolm)	01/07/1993	01/07/1993	30/06/2000
Woolgar RJ (Bob)	16/10/1989	01/07/1993	06/12/1996
Wall DJ (David)	01/04/1982	01/01/1994	
Aggs PK (Phil)	01/07/1994	01/07/1994	03/07/2000
Gilmour AJ (Andy)	08/04/1991	01/07/1994	2/07/2018
Hall GG (Geoff)	16/01/1978	01/07/1994	30/06/2019
Moll HR (Herbert)	01/07/1990	01/07/1994	31/12/2007
Strano A (Angelo)	11/02/1980	01/07/1994	30/06/2021
Brass RA (Rami)	31/01/1994	01/01/1995	
Willis DR (Dean)	13/12/1984	01/01/1995	31/10/1995
Gray RI (Rhys)	18/01/1960	01/07/1995	07/07/2000
Smith GSG (Graham)	16/12/1974	01/07/1995	30/06/2003
Ansell MJ (Mike)	11/02/1980	01/07/1996	30/06/2020
O'Brien DG (Don)	20/11/1995	01/01/1998	31/12/2005
Ridley CT (Craig)	11/06/1990	01/01/1998	28/02/2020
Walsh MP (Michael)	01/03/1999	01/03/1999	31/12/2000
Lo Pilato F (Frank)	26/08/1991	01/07/1999	
Powell DJ (Daryl)	07/05/1990	01/07/1999	31/10/2021
Rodoni TR (Terry)	23/05/1983	01/07/1999	30/06/2017
Vincent RR (Rick)	01/07/1999	01/07/1999	30/04/2003
O'Rourke JJ (Jamie)	02/04/1991	01/01/2000	
Scott BW (Brenton)	19/01/1994	01/01/2000	31/01/2021
Allen CM (Chris)	26/09/1988	01/07/2000	31/12/2008
Komninos JA (James)	17/08/1992	01/07/2000	
Mander RB (Rob)	15/09/1997	01/07/2000	31/12/2016

Name	Started with the Firm	Admitted to Partnership	Retired from Partnership
Marsden PW (Peter)	10/04/1995	01/07/2000	30/06/2019
Marcoux FP (Frederick)	16/10/1995	01/01/2001	14/06/2007
Cribb NR (Neil)	26/03/1986	01/07/2001	
Easton JR (Jonathan)	01/07/2001	01/07/2001	
Heller PW (Paul)	06/04/1999	01/07/2001	
O'Brien GF (Gerard)	06/05/1996	01/07/2001	
Robinson DG (David)	20/09/1996	01/12/2001	30/06/2005
Gaffney AA (Angela)	06/11/1989	01/07/2002	06/04/2009
Hatherly PA (Sandy)	28/01/1986	01/07/2002	20/12/2019
Crisp GA (Glenn)	01/12/2002	01/12/2002	22/08/2012
Thomson JS (John)	02/09/1996	01/01/2003	30/11/2015
Fraser PW (Paul)	01/07/2003	01/07/2003	31/12/2018
Imbert JMDG (Jean-Marc)	01/07/2003	01/07/2003	
Miano RB (Robert)	01/07/2003	01/07/2003	
Ransom PA (Phil)	01/07/2003	01/07/2003	31/12/2019
Strickland ME (Mark)	01/07/2003	01/07/2003	30/06/2010
Allen CS (Chris)	26/09/1988	01/07/2004	31/12/2018
Cooper CGB (Craig)	01/07/2003	01/07/2004	30/06/2017
Livsey MW (Martin)	09/01/1989	01/07/2004	03/07/2015
Kerr DJ (David)	13/01/2003	01/01/2005	
Aitken SB (Simon)	01/07/2003	01/07/2005	
Hume CJ (Cameron)	19/08/1991	01/07/2005	
Naylor SW (Stan)	01/07/2003	01/10/2005	31/12/2012
Campbell SJ (Sandra)	04/03/1991	01/01/2006	
Davey VJ (Vernon)	18/10/1999	01/01/2006	
Edwards RW (Rod)	21/04/1992	01/01/2006	
Paoliello C (Con)	01/10/2003	01/01/2006	
Stenhouse GM (Ged)	01/02/2006	01/02/2006	
Croall JS (Jason)	01/07/2003	01/07/2006	
Scott RJ (Ray)	19/01/1994	01/07/2006	
Smith AJ (Anthony)	19/01/2004	01/07/2006	14/09/2007
Smith WA (Angus)	11/02/1991	01/07/2006	
Bauman WE (Wayne)	20/11/2006	20/11/2006	31/12/2018
Catterall RA (Ross)	20/11/2006	20/11/2006	30/06/2013

Name	Started with the Firm	Admitted to Partnership	Retired from Partnership
Cowling GH (Gerry)	20/11/2006	20/11/2006	30/06/2012
Price PP (Philip)	20/11/2006	20/11/2006	
James SM (Steven)	06/02/1989	01/07/2007	
Levy CE (Cole)	12/12/1996	01/07/2007	
Snell JM (Judy)	10/06/1998	01/07/2007	
Shatter M (Michael)	05/07/2004	01/07/2007	
Miller RA (Rodney)	08/01/1990	01/07/2007	
Bowcher AJ (Andrew)	01/07/2002	01/07/2008	
Johnston DM (David)	31/07/2000	01/07/2008	
Phong T (Tutu)	06/02/1995	01/07/2008	
Taylor CS (Cameron)	01/07/1985	01/07/2008	
Graham AK (Andrew)	03/11/2008	03/11/2008	
O'Callaghan MJ (Michael)	03/11/2008	03/11/2008	31/07/2014
Spargo, WJ (Warwick)	13/12/1999	01/07/2008	
Sherwood GN (Gary)	01/12/2008	01/12/2008	
Sykes RAA (Andrew)	10/10/2001	01/07/2009	
Dudley GB (Greg)	01/09/2003	01/01/2009	
Hennessy JP (Jason)	12/02/1996	01/07/2009	
Cathels NRJ (Neil)	01/07/2010	01/07/2010	31/12/2015
Dundon KJ (Kristie)	01/07/2003	01/07/2010	
Harris DS (Dace)	17/11/2006	01/07/2010	
Yates AG (Glyn)	19/09/2005	01/07/2010	
McKay SM (Scott)	01/01/2011	01/01/2011	17/08/2012
Beck AW (Andrew)	07/03/2011	07/03/2011	29/02/2016
Welch P (Paul)	04/04/2011	04/04/2011	26/07/2013
Dickinson AD (Angus)	19/07/2004	01/07/2011	31/12/2016
Meade JM (Jane)	04/12/2006	01/07/2011	29/02/2016
Fleay SF (Scott)	04/07/2011	04/07/2011	2/06/2013
Bailey BL (Bruce)	01/12/2011	01/12/2011	31/12/2016
Flanagan PJ (Pat)	01/12/2011	01/12/2011	
Saccasan PJ (Peter)	01/12/2011	01/12/2011	
Smith AJ (Anthony) (rejoined)	01/01/2012	01/01/2012	
Douglas IS (Ian)	01/02/2012	01/02/2012	31/01/2019
Carroll SR (Stephen)	21/05/2012	21/05/2012	30/06/2020

Name	Started with the Firm	Admitted to Partnership	Retired from Partnership
DiCandilo PL (Phil)	17/06/1996	01/07/2012	
Heine SP (Stuart)	10/12/2001	01/07/2012	
Johnston DM (David)	31/07/2000	01/07/2012	
Stone RA (Richard)	01/06/2009	01/07/2012	
Talbot DG (David)	08/10/2012	08/10/2012	
Sullivan KA (Keiran)	08/03/2004	01/07/2013	
Hutchesson BC (Brad)	01/01/2013	16/07/2013	
Hickson PAR (Peter)	01/08/2013	01/08/2013	30/06/2017
Manning FJ (Frank)	01/08/2013	01/08/2013	30/06/2017
Colbran JK (Jonathon)	26/08/2002	01/01/2014	
Kyburz RR (Rhys)	19/10/2000	01/01/2014	
Lake CT (Trevor)	02/01/2007	01/01/2014	
Sexton PT (Peter)	01/02/2014	01/02/2014	30/06/2019
Chan DKM (Danette)	04/04/2011	01/07/2014	
Croker JL (Jason)	01/11/2008	01/07/2014	
Johnson AA (Andrew)	14/08/2006	01/07/2014	31/03/2019
Nicol PJ (Peter)	05/12/2005	01/07/2014	
Whyte AR (Alasdair)	22/11/2006	01/07/2014	
Watt PB (Peter)	20/10/2014	20/10/2014	08/04/2016
Darvall-Stevens R (Roger)	12/01/2015	12/01/2015	
Loots AS (Albert)	01/03/2015	01/03/2015	
Paterson RW (Ross)	01/07/1992	01/07/2015	
Pittaway TJ (Tim)	18/08/2003	01/07/2015	
Timms KE (Katie)	05/12/2005	01/07/2015	
Laird WA (Will)	01/08/2015	01/08/2015	
Findlay JA (John)	30/05/2016	30/05/2016	
Gordge MA (Matthew)	07/04/2003	01/07/2016	
Kapitan J (Jayesh)	11/08/2003	01/07/2016	
Rogan PM (Paul)	09/12/2002	01/07/2016	
Eppingstall BJ (Brad)	01/12/1997	01/01/2017	30/09/2020
Kristianto AW (Arlene)	08/11/2004	01/01/2017	
Tsipas E (Evan)	03/04/2006	01/01/2017	
Fulton AR (Tony)	18/04/2017	18/04/2017	
Bocquet DA (Dean)	01/05/2017	01/05/2017	

Name	Started with the Firm	Admitted to Partnership	Retired from Partnership
Calder MR (Murray)	21/02/2005	01/07/2017	
Gilbert J (Joanne)	22/05/2000	01/07/2017	
Jas CJ (Chris)	15/03/2005	01/07/2017	
Marke NE (Nadine)	5/02/2007	01/07/2017	
Skeffington TC (Thomas)	06/03/1995	01/01/2018	
Clifford AJ (Andrew)	25/07/2005	01/07/2018	
McArthur DA (David)	15/03/2004	01/07/2018	
Goodman TG (Tim)	03/12/2018	03/12/2018	
Crowley AJ (Adam)	07/01/2014	01/01/2019	
Loftus BW (Brad)	01/04/2012	01/01/2019	
Olivier JA (Jessica)	19/01/2016	01/01/2019	
Parameswaran M (Mathavan)	11/01/2010	01/01/2019	
Rumble DK (David)	01/07/2003	01/01/2019	
Turnbull JJ (Jarrad)	29/01/2008	01/01/2019	
Healey SJ (Steve)	04/02/2019	04/02/2019	
Delahunty LJ (Liam)	25/03/2019	25/03/2019	
Booth DRG (Darren)	17/06/2016	17/06/2019	
Carson JS (Jed)	05/07/2010	01/07/2019	
Chan BYF (Billy)	31/05/2010	01/07/2019	
Grieves AR (Tony)	16/07/2012	01/07/2019	
Rogan SL (Shane)	29/01/2008	01/07/2019	
Wade JJ (Jade)	03/01/2008	01/07/2019	
Shi X (Xiaowen)	07/10/2019	07/10/2019	
Gardiner A (Adrian)	04/11/2019	04/11/2019	27/05/2020
Elkhisin MJ (Jacob)	17/12/2012	01/01/2020	
Herrett MM (Mitchell)	05/04/2004	01/01/2020	
Joseph P (Paul)	08/01/2001	01/01/2020	
Martin RR (Ralph)	01/08/2016	01/01/2020	
Morillo Maldonado RJ (Rafael)	01/05/2006	01/01/2020	
Mutton DM (David)	26/07/2010	01/01/2020	8/10/2021
Dragutinovic S (Srdjan)	10/02/2020	10/02/2020	
Mohammad SA (Sam)	17/02/2020	17/02/2020	
Travers AA (Anthony)	06/07/2020	06/07/2020	
Hobson P (Pippa)	20/07/2020	20/07/2020	

Name	Started with the Firm	Admitted to Partnership	Retired from Partnership
Stavrou SG (Steve)	23/11/2020	23/11/2020	
Audcent JD (Justin)	31/07/2017	01/01/2021	
Revelas PS (Peter)	01/12/2011	01/01/2021	
Amos CS (Craig)	01/07/2021	01/07/2021	
Elman JM (Jeremy)	12/10/2015	01/07/2021	
Hardie SW (Simon)	01/07/2021	01/07/2021	
Mohen JH (Jerome)	19/07/2010	01/07/2021	
Moore MR (Matthew)	01/07/2021	01/07/2021	
Mulligan SA (Sean)	01/07/2021	01/07/2021	
Ting AK (Bryan)	10/07/2006	01/07/2021	
Pal AN (Ashwin)	05/07/2021	05/07/2021	
Cunneen MJ (Matthew)	01/10/2021	01/10/2021	
DiLorenzo CC (Carl)	01/11/2021	01/11/2021	
Sarandopoulos P (Peter)	01/12/2021	01/12/2021	
Kabra A (Amit)	01/12/2021	01/12/2021	
Bacon GXF (Grace)	13/12/2021	13/12/2021	
Ghahramani K (Kian)	11/07/2014	01/01/2022	
Hutchens D (Dan)	01/02/2016	01/01/2022	
Lam J (Jaime)	30/08/2010	01/01/2022	
McMaster PH (Patrick)	02/09/2013	01/01/2022	
Nichols MB (Mark)	24/05/2010	01/01/2022	
Wynne J (Joanne)	28/09/1999	01/01/2022	
Zammit RJ (Robert)	03/12/2007	01/01/2022	
Beevers MC (Matthew)	10/01/2022	10/01/2022	



Watching the Melbourne Cup in Sydney

PRINCIPALS

Name	Started with the Firm	Commenced as Principal	Admitted to Partnership
Adamson, JVR (Jim)	03/02/1986	01/01/2012	
Aitken, SB (Simon)	01/07/2003	01/07/2003	01/07/2005
Allen, CS (Chris)	26/09/1988	01/07/2000	01/07/2004
Allen, MJ (Michael)	14/05/2007	01/07/2010	
Anders, MH (Mark)	11/07/2011	01/07/2017	
Bate, TA (Travis)	12/10/2009	01/01/2014	
Beat, CL (Corey)*	05/07/2010	01/01/2014	
Beckhouse, AR (Amanda)	01/04/2010	01/07/2021	
Berryman, MR (Matthew)*	03/01/2006	01/07/2017	
Blackmore, MR (Mark)*	09/02/1987	01/07/2000	
Bond, SE (Sally)*	20/04/1998	01/07/2006	
Bowcher, AJ (Andrew)	01/07/2002	01/01/2006	01/07/2008
Bowd, EJ (Emily)	15/06/2015	01/07/2019	
Bronkhorst, RC (Riaan)	30/07/2018	01/01/2022	
Brown, EB (Emma)	28/11/2011	01/01/2021	
Brown, SP (Simon)	04/03/2008	01/07/2019	
Bunn, RM (Roger)	07/02/1977	01/07/2000	
Calder, MR (Murray)	21/02/2005	01/07/2015	01/07/2017
Campbell, JD (James)*	26/05/2014	01/07/2016	
Campbell, SJ (Sandra)	04/03/1991	01/07/2001	01/01/2006
Carmody, KF (Kym)	06/04/2009	01/01/2020	
Carson, JS (Jed)	05/07/2010	01/07/2015	01/07/2019
Chan, BYF (Billy)	31/05/2010	01/01/2018	01/07/2019
Chan, DKM (Danette)	04/04/2011	01/07/2012	01/07/2014
Clifford, AJ (Andrew)	25/07/2005	01/07/2016	01/07/2018
Colbran, JK (Jonathon)	26/08/2002	01/07/2012	01/01/2014
Collins, DR (David)	06/02/2006	01/01/2019	
Connell, TJ (Travis)	20/09/2017	01/01/2021	
Cooper, CGB (Craig)	01/07/2003	01/07/2003	01/07/2004
Cribb, NR (Neil)	01/02/1991	01/07/2000	01/07/2001
Croall, JS (Jason)	01/07/2003	01/07/2003	01/07/2006
Croker, JL (Jason)	01/11/2008	01/07/2010	01/07/2014
Crowley, AJ (Adam)	07/01/2014	01/07/2016	01/01/2019

Name	Started with the Firm	Commenced as Principal	Admitted to Partnership
Dale, BK (Bernadette)*	06/10/1998	01/01/2006	
Davey, VJ (Vernon)	18/10/1999	01/07/2002	01/01/2006
Demenna, CL (Cathy)*	01/07/1992	01/01/2006	
Di Fede, MJ (Michelle)	27/01/2009	01/01/2022	
DiCandilo, PL (Phil)	17/06/1996	01/07/2009	01/07/2012
Dickinson, AD (Angus)	19/07/2004	01/07/2008	01/07/2011
Dillon, JE (Jim)*	09/02/1981	01/07/2000	
Doerr, M (Martin)	29/02/2000	01/01/2014	
Dong, J (Jie)	29/07/2011	01/07/2021	
Dudley, GB (Greg)	01/09/2003	01/01/2006	01/01/2009
Dundon, KJ (Kristie)	01/07/2003	01/07/2007	01/07/2010
Eady, AJ (Adam)	02/09/2015	01/07/2021	
Edwards, RW (Rod)	21/04/1992	01/07/2002	01/01/2006
Elias, SJ (Steven)	29/10/2012	01/07/2019	
Elkhisin, MJ (Jacob)	17/12/2012	01/01/2018	01/01/2020
Elman, JM (Jeremy)	12/10/2015	01/07/2018	01/07/2021
Eppingstall, BJ (Brad)	01/12/1997	01/07/2008	01/07/2014
Ferges, FAW (Frederic)*	01/04/2015	01/01/2018	
Fernance, A (Andrew)	11/04/2016	01/07/2021	
Fong, MG (Murray)	04/12/2007	01/01/2018	
Friend, DC (David)	04/07/2011	01/01/2022	
Fynn, WM (Warren)	20/01/2009	01/07/2019	
Gaffney, AA (Angela)	06/11/1989	01/07/1999	01/07/2002
Ghahramani, K (Kian)	11/07/2014	01/01/2019	01/01/2022
Gilbert, J (Joanne)	22/05/2000	01/07/2008	01/07/2017
Golding, KA (Kara)	04/07/2005	01/07/2021	
Gordge, MA (Matthew)	07/04/2003	01/01/2014	01/07/2016
Grieves, AR (Tony)	16/07/2012	01/07/2018	01/07/2019
Gumbleton, TR (Tim)	25/03/2008	01/01/2010	
Hanks, CM (Craig)*	19/02/2007	01/07/2014	
Harcombe, SP (Simon)	02/12/2013	01/07/2019	
Harris, DS (Dace)	20/11/2006	20/11/2006	01/07/2010
Hatherly, PA (Sandy)	28/01/1986	01/07/2000	01/07/2002
Hayley, AT (Anthony)*	10/01/2011	01/07/2014	
Heiler, PW (Paul)	06/04/1999	01/01/2001	01/07/2001
Heine, SP (Stuart)	10/12/2001	01/07/2009	01/07/2012
Hennessy, JP (Jason)	12/02/1996	01/07/2006	01/07/2009
Herlihy, TA (Tracy)	01/08/2013	01/08/2013	
Herrett, MM (Mitchell)	05/04/2004	01/07/2012	01/01/2020
Hite, A (Andrew)*	28/08/2000	01/07/2006	

Name	Started with the Firm	Commenced as Principal	Admitted to Partnership
Huang, M (Martin)	13/01/2014	01/01/2022	
Huberli, T (Thomas)	07/02/2000	01/07/2021	
Hume, CJ (Cameron)	19/08/1991	01/07/2000	01/07/2005
Hutchens, D (Dan)	01/02/2016	01/02/2016	01/01/2022
James, SM (Steven)	06/02/1989	01/07/2002	01/07/2007
Jas, CJ (Chris)	15/03/2005	01/07/2015	01/07/2017
Johnson, AA (Andrew)	14/08/2006	01/07/2012	01/07/2014
Johnston, DM (David)	31/07/2000	01/07/2004	01/07/2008
Kandiah, T (Thiru)	01/01/2005	01/07/2017	
Kanellis, P (Peter)	31/01/2008	01/07/2019	
Kanellis, S (Stephanie)	04/02/2008	01/07/2018	
Kapitan, J (Jayesh)	11/08/2003	01/07/2010	01/07/2016
Kerr, DJ (David)	13/01/2003	13/01/2003	01/01/2005
Kristianto, AW (Arlene)	08/11/2004	01/01/2014	01/01/2017
Kuek, R (Reginald)	12/10/2009	01/01/2022	
Kukura, TP (Travis)	04/08/2014	01/07/2016	
Kyburz, RR (Rhys)	19/10/2000	01/07/2012	01/01/2014
Lai, MY (Mary)	13/03/2012	01/07/2018	
Lake, CT (Trevor)	02/01/2007	01/07/2010	01/01/2014
Lam, J (Jaime)	30/08/2010	01/01/2018	01/01/2022
Lau, SF (Jessica)	3/05/2010	01/07/2021	
Levy, CE (Cole)	12/12/1996	01/07/2004	01/07/2007
Livsey, MW (Martin)	09/01/1989	01/07/1999	01/07/2004
Lo Pilato, AV (Tony)*	01/07/2004	01/07/2010	
Loftus, BW (Brad)	01/04/2012	01/01/2015	01/01/2019
Louras, K (Tina)	02/09/2002	01/01/2008	
Manuel, AJ (Andrew)*	05/01/2009	01/07/2016	
Marcoux, FP (Frederick)	16/10/1995	01/07/1999	01/01/2001
Marke, NE (Nadine)	05/02/2007	01/01/2016	01/07/2017
Martin, RC (Richard)	12/08/2013	01/01/2022	
Martin, RR (Ralph)	01/08/2016	01/08/2016	01/01/2020
McArthur, DA (David)	15/03/2004	01/07/2015	01/07/2018
McDonald, CM (Cindy)*	20/07/1998	01/07/2001	
McMaster, PH (Patrick)	02/09/2013	01/07/2015	01/01/2022
Meade, JM (Jane)	04/12/2006	01/07/2008	01/07/2011
Miller, RA (Rodney)	08/01/1990	01/07/2004	01/07/2007

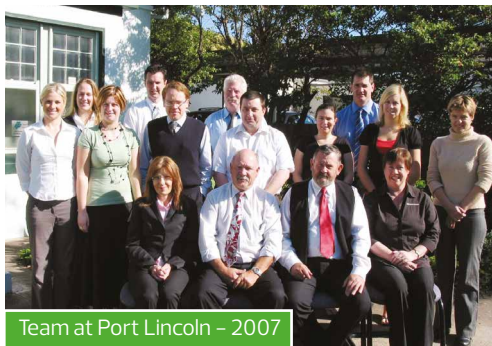
Name	Started with the Firm	Commenced as Principal	Admitted to Partnership
Mohan, NZ (Nicole)	10/02/2011	01/01/2022	
Mohen, JH (Jerome)	19/07/2010	01/07/2019	01/07/2021
Monro, DS (Duncan)*	08/08/2011	08/08/2011	
Morillo Maldonado, RJ (Rafael)	01/05/2006	01/01/2017	01/01/2020
Mutton, DM (David)	26/07/2010	01/01/2017	01/01/2020
Naylor, SW (Stan)	01/07/2003	01/07/2003	01/01/2005
Neo, AJ (AJ)	10/05/2019	01/01/2021	
Nichols, MB (Mark)	24/05/2010	01/07/2017	01/01/2022
Nicol, PJ (Peter)	05/12/2005	01/07/2010	01/07/2014
O'Brien, GF (Gerard)	06/05/1996	01/07/1999	01/07/2001
O'Brien, HR (Helen)*	04/02/2000	01/07/2008	
O'Connor, KA (Katie)	02/09/2002	01/01/2015	
O'Hehir, MD (Michael)	01/07/2002	01/07/2010	
Olivier, JA (Jessica)	19/01/2016	19/01/2016	01/01/2019
Opacic, A (Aleksandar)	10/02/1989	01/01/2020	
Palermo, MJ (Michael)	01/08/2019	01/01/2021	
Paoliello, C (Con)	22/09/2003	22/09/2003	01/01/2006
Parameswaran, M (Mathavan)	11/01/2010	01/01/2017	01/01/2019
Paterson, RW (Ross)	01/07/1992	01/01/2013	01/07/2015
Phong, T (Tutu)	06/02/1995	01/07/2003	01/07/2008
Pittaway, TJ (Tim)	18/08/2003	01/07/2010	01/07/2015
Pover, MT (Myles)	08/02/2013	01/01/2021	
Prosser, LT (Lindsay)	21/03/1994	01/07/2010	
Revelas, PS (Peter)	01/12/2011	01/01/2018	01/01/2021
Riding, AM (Anthony)	19/07/2010	01/01/2021	
Rogan, PM (Paul)	09/12/2002	01/07/2011	01/07/2016
Rogan, SL (Shane)	29/01/2008	01/07/2017	01/07/2019
Rumble, DK (David)	01/07/2003	01/07/2011	01/01/2019
Schirmer, K (Kirsten)*	13/08/2012	13/08/2012	
Scott, RJ (Ray)	19/01/1994	01/07/2004	01/07/2006
Sfikas, B (Bill)*	20/04/1998	01/07/2004	
Shatter, M (Michael)	23/06/2004	01/07/2004	01/07/2007
Sherwin, DK (Danielle)	10/02/2011	01/01/2021	
Silfverberg, AH (April)*	01/12/1975	01/07/2017	
Skeffington, TC (Thomas)	06/03/1995	01/01/2006	01/01/2018
Slatter, BW (Brian)*	11/02/1974	01/07/2001	
Smit, JJ (Jimmy)	11/12/2006	01/07/2017	
Smith, AJ (Anthony)	01/01/2012	01/01/2005	01/07/2006
Smith, WA (Angus)	11/02/1991	01/07/1999	01/07/2006
Snell, JM (Judy)	10/06/1998	01/07/2004	01/07/2007

Name	Started with the Firm	Commenced as Principal	Admitted to Partnership
Spargo, WJ (Warwick)	13/12/1999	01/07/2002	01/07/2008
Stacey, GT (Gavin)	09/02/2012	01/07/2021	
Steber, PN (Paul)	11/02/1985	01/07/2001	
Stone, RA (Richard)	01/06/2009	01/07/2010	01/07/2012
Strack, JL (Julie)*	09/02/1987	01/07/2000	
Sullivan, KA (Keiran)	08/03/2004	01/07/2008	01/07/2013
Sykes, RAA (Andrew)	10/10/2001	01/01/2007	01/07/2009
Tafesse, MM (Minty)	12/02/2019	01/01/2022	
Tan, VC (Vernal)*	10/06/2002	01/01/2014	
Taylor, CS (Cameron)	01/07/1985	01/01/2006	01/07/2008
Taylor, LA (Lauren)	20/06/2005	01/01/2021	
Thomson, JS (John)	02/09/1996	01/07/2000	01/01/2003
Timms, KE (Katie)	05/12/2005	01/07/2009	01/07/2015
Ting, AK (Bryan)	10/07/2006	01/07/2019	01/07/2021
Treweek, KL (Karla)	07/02/2013	01/07/2021	
Tsipas, E (Evan)	03/04/2006	01/07/2014	01/01/2017
Turnbull, JJ (Jarrad)	29/01/2008	01/07/2016	01/01/2019
Vom Bruch, NR (Nathan)	16/03/2015	01/07/2021	
Wade, JJ (Jade)	03/01/2008	01/07/2016	01/07/2019
Wallis, WR (Wayne)*	14/12/2000	01/01/2009	
Watkins, MC (Michael)	11/02/2010	01/07/2021	
Watson, RH (Ross)*	03/03/1998	01/07/2000	
Westbrook, LM (Laura)	16/01/2006	01/01/2022	
Whyte, AR (Alasdair)	22/11/2006	01/07/2008	01/07/2014
Wootton, A (Annerie)	09/07/2018	01/07/2021	
Wraith, RG (Richard)*	01/06/2016	01/06/2016	
Wynne, J (Joanne)	28/09/1999	01/07/2009	01/01/2022
Xi, P (Peter)	14/11/2016	01/01/2021	
Yates, AG (Glyn)	19/09/2005	01/07/2007	01/07/2010
Zammit, RJ (Robert)	03/12/2007	01/07/2018	01/01/2022

* no longer with the firm



Celebrating in Melbourne



Team at Port Lincoln - 2007

EXECUTIVE COMMITTEE

Name	Start Date	End Date	By Invitation Start Date	By Invitation End Date
Bird CP (Cyril)	01/01/1955	30/06/1969	01/07/1969	24/10/1974
Newman LJH (Len)	01/01/1955	04/10/1968		
Scott DJR (Don)	01/01/1955	02/10/1970		
Cowden CF (Charlie)	01/01/1966	28/09/1973		
Henderson RH (Roy)	01/01/1966	02/12/1977	14/06/1963	17/09/1965
Klein RG (Bob)	01/01/1966	05/12/1986		
Lapsley WL (Bill)	01/01/1966	06/07/1987	17/09/1965	31/12/1965
Harris NA (Neville)	01/01/1968	06/10/1989	17/09/1965	28/07/1966
			26/10/1967	31/12/1967
Spilsbury HM (Harry)	01/01/1968	04/09/1981	14/06/1963	17/09/1965
Caldow WC (Bill)	29/09/1973	01/12/1989		
Hicks AR (Allan)	03/12/1977	16/12/1988		
Wright AR (Bert)	07/09/1978	30/11/1984		
Swinney RL (Ron)	01/12/1984	30/11/1995	01/07/1983	30/11/1984
Mellor BC (Brian)	06/12/1986	14/11/1990	01/07/1983	05/12/1986
Sherwin G (Geoff)	01/07/1987	10/03/1995	01/01/1985	30/06/1987
Depiazzi PA (Ambrose)	17/12/1988	30/06/2002	01/07/1988	16/12/1988
Karutz LG (Glenn)	06/10/1989	30/06/1995		
Balcam WE (Bill)	01/12/1989	14/11/1990		
Charnley BJ (Bernard)	01/12/1989	14/11/1990		
Thomas GFC (Gavin)			01/01/1991	31/05/1993
Heggie JF (John)	22/11/1991	30/06/1998	01/01/1991	21/11/1991
	01/07/2000	31/12/2008		
Hutchinson KJ (Kim)	01/01/1994	30/06/2016	01/01/1991	30/06/1993
Cubitt SC (Simon)	01/07/1996	30/06/1999		
Forder GD (Geoff)	01/07/1996	30/06/2005		
Lee GF (Garry)	01/07/1998	30/06/2004		
Gilmour AJ (Andy)	01/07/2002	30/06/2003		
Wood KC (Ken)	01/07/2003	30/06/2009		
Marsden PW (Peter)	01/07/2004	01/07/2013		
Mander RM (Rob)	01/07/2005	30/06/2008		
Ransom PA (Phil)	01/07/2008	30/06/2011		
Rodoni TR (Terry)	01/07/2008	30/06/2016		
Conlan MA (Mark)	01/07/2009	30/06/2015		
Hough NT (Neil)	01/07/2011	30/06/2014		
O'Rourke JJ (Jamie)	01/07/2013	Present		
Miano RB (Robert)	01/07/2014	Present	01/03/2013	30/06/2014
Komninos JA (James)	01/07/2015	Present	01/01/2014	30/06/2015
Snell JM (Judy)	01/07/2016	Present	01/04/2015	30/06/2016
Graham AK (Andrew)	01/07/2016	Present		

25 YEARS SERVICE

Name	Start Date	Retirement Date	Completed years
Keene, Bill*	01-Jul-26	13-Oct-67	41
Parker, Reg*	31-May-28	31-Oct-69	41
Bird, Cyril*	15-Sep-29	30-Jun-69	39
Newman, Len*	01-Dec-29	04-Oct-68	38
Miller, Noel*	17-Oct-32	15-Sep-72	36
Whitehead, Geoff*	20-Nov-33	29-Feb-68	35
Scott, Don*	16-Oct-34	02-Oct-70	34
Christian, Des*	14-Jan-35	10-Jul-70	35
Reading, Betty*	11-Jun-35	04-May-73	34
Temby, Jack	02-Sep-35	02-Dec-78	37
Henderson, Roy*	04-Nov-35	04-Dec-77	43
Stevens, Raynor*	06-Dec-35	04-Aug-78	42
Jensen, Ern*	10-Feb-36	12-Feb-71	42
Cowden, Charlie*	14-Nov-36	28-Sep-73	35
Thomas, Gwen	02-Feb-37	07-Dec-73	36
Harrison, Laurie*	25-Nov-40	10-Jul-70	29
Green, Geoff*	06-Jan-41	29-Jan-71	30
van Noort, Bob	04-Mar-46	15-Dec-72	26
Huxtable, Alan*	13-May-46	16-Mar-79	32
Evans, Aubrey*	17-Jun-46	24-Feb-78	31
Foley, Ted*	09-Sep-46	28-Sep-79	33
Ford, Frank*	16-Sep-46	29-Sep-78	32
Lapsley, Bill*	07-Oct-46	06-Jul-87	40
Fry, Keith	04-Nov-46	12-Sep-86	39
Wright, Bert*	18-Nov-46	30-Nov-84	38
Ellis, Cliff	02-Dec-46	02-Oct-81	34
Spilsbury, Harry	14-Apr-47	04-Sep-81	34
Klein, Bob	04-Aug-47	05-Dec-86	39
Hicks, Alan	01-Mar-48	16-Dec-88	40
Sales, Val*	06-Dec-48	09-Mar-84	25
Clark, Nobby*	21-Mar-49	31-Aug-77	28
Smith, Alan	10-Jan-49	30-Sep-85	36
Dickson, Bob*	26-Apr-49	02-Dec-77	28
Harris, Neville*	03-Oct-49	06-Oct-89	40
Walker, Hugh*	01-Jun-50	04-May-79	28
Thunder, Pat*	06-Sep-50	05-Apr-79	28
Denny, Michael	08-Oct-51	04-Mar-85	33
Bourne, Ross	03-Jun-52	02-Dec-92	40

Name	Start Date	Retirement Date	Completed years
Adams, Val	03-Nov-52	14-Jan-80	27
Bunney, Phil	08-Dec-52	10-Oct-86	33
Caldow, Bill	08-Apr-53	01-Dec-89	36
Verbeek, Godfrey*	27-Apr-53	27-Apr-79	26
Mellor, Brian	01-Feb-54	10-Dec-93	36
Allen, June	15-Jun-54	01-Mar-91	33
Thomas, Pat*	11-Oct-54	31-Mar-91	36
Duncan, Tim	10-Jan-55	10-Jul-92	37
Underhill, Graham	01-Feb-55	21-Mar-83	28
Crossley, Dallas	12-Oct-55	18-Dec-97	40
Wilkinson, Bert	23-Apr-56	29-Jan-82	25
West, Bernie	07-Jan-57	06-Nov-87	30
Hardwick, Bob	04-Jun-57	06-Dec-85	28
Wylie, Christine*	14-Oct-58	15-Sep-89	27
Casserly, Joe	02-Feb-59	05-Feb-88	29
Macliver, Rex*	16-Mar-59	04-Jan-87	27
McGregor, Bob	03-Aug-59	06-Oct-92	33
Tibbits, Barry	18-Jan-60	24-Mar-94	34
Airey, John	08-Feb-60	01-Jul-83	33
Pager, Glenis	14-Mar-60	15-Oct-89	29
Gray, Rhys	18-Jan-60	07-Jul-00	40
Weiland, Peter*	07-Mar-61	04-Apr-86	25
Bestall, Fawcett*	14-Nov-61	31-Dec-87	26
Forward, Sandy	30-May-61	30-Jun-07	44
Paull, Terry*	05-Feb-62	13-Jul-93	31
Woodley, Brian	13-Mar-62	31-Aug-90	28
Tranter, Tom	12-Mar-62	30-Jun-95	33
Swinney, Ron*	30-Jan-62	30-Nov-95	33
Blyth, Colin	05-Feb-62	28-Nov-03	41
Waller, Margaret	29-Aug-62	31-Dec-13	51
Guthrie, Noel*	02-Jan-63	07-Jul-89	26
McGregor, Pat	13-Aug-64	16-Mar-90	25
Clifton, Jon*	17-Feb-64	07-Jul-99	35
Depiazzi, Ambrose	20-Jan-64	25-Oct-02	38
Edwards, Viv	17-Feb-64	25-Jul-03	39
Taylor, Bryan	03-Feb-65	03-Feb-13	48
Sendziuk, John	26-Apr-65	30-Jun-06	41
Watson, Tony	30-Jun-66	31-Dec-07	41
Hood, Graham	27-Jun-66	24-Jun-94	28
Ellen, Geoff	19-Dec-66	13-Jul-94	27

Name	Start Date	Retirement Date	Completed years
Bom, Ernie	08-Aug-67	30-Nov-94	27
Newman, Diana*	18-Sep-67	30-Nov-94	27
Greengrass, Jan	03-Jul-67	31-Aug-98	31
Donnison, Ray	13-Feb-67	31-Aug-11	44
Greengrass, Noreen	03-Jul-67	28-Nov-03	36
Tovey, Terry	11-Sep-67	30-Jun-03	35
Slabolepszy, Linda	11-May-67	29-Jan-16	48
Lauder, Peter	05-Feb-68	06-Jul-01	33
Gibson, Rodger	19-Aug-68	19-Aug-08	40
McLeish, Charles	28-Oct-68	29-Oct-93	25
Smallman, Mike	30-Jan-68	31-Dec-93	25
Claudius, Ann	10-Jun-69	24-Aug-94	25
Sherwin, Geoff	10-Mar-69	10-Mar-95	26
Rayner, Michael	14-Oct-69	05-May-95	25
Chong, Henry*	09-Jun-69	24-Dec-98	29
Lee, Garry	28-Jan-69	30-Jun-14	45
Lee, Stephen	28-Jan-69	28-Jan-09	40
Passmore, Kim	28-Jan-69	30-Jun-06	37
Groves, David	02-Feb-70	30-Jun-08	38
Heggie, John	02-Feb-70	31-Dec-08	38
Pogose, Edwina	03-Aug-70	08-May-17	46
Cubitt, Simon	02-Feb-71	31-Dec-14	43
Blakeley, Evelyn	11-Jun-73	01-Jun-07	32
Innes, Cathy	14-Mar-73	10-Dec-10	37
Armour, Ivy	01-Oct-73	13-Jul-01	27
Coate, Ross	07-Jan-74	22-Sep-00	26
Fleming, Elizabeth	21-Jan-74		48
Hutchinson, Kim	04-Feb-74	08-Jul-16	42
Slatter, Brian	11-Feb-74	30-Jun-16	42
Athanasίου, Penny	23-Apr-74		47
Marlborough, Ron	27-May-74	30-Jun-07	33
Hansen, Peter	02-Dec-74	30-Jun-12	37
Smith, Graham	16-Dec-74	31-Dec-07	33
Ellefsen, Sandra	15-Oct-74		38
Franklyn, Bill	13-Jan-75	31-Dec-17	42
Ward, Tony	04-Mar-75	01-Jul-03	25
O'Neill, Jill	01-Aug-75	03-Aug-11	37
Chappell, Gary	05-Jan-76	06-Jan-12	36
Johnson, Lynda	30-Sep-76	06-May-20	43
Wong, Janet	17-Nov-76	22-Dec-21	45

Name	Start Date	Retirement Date	Completed years
Hoy, Terri	24-Nov-76	31-Jan-14	33
Beard, Bill	04-Jan-77	30-Jun-19	42
Bunn, Roger	07-Feb-77	16-May-03	26
Karutz, Glenn	01-Apr-77	30-Jun-08	31
Hall, Geoff	16-Jan-78	30-Jun-19	41
Ansell, Michael	11-Feb-80	30-Jun-20	40
Strano, Angelo	11-Feb-80	30-Jun-21	41
Wieringa, Janice	16-Jul-80		41
Watson, Ross	26-May-80	30-Jun-17	37
Crombie, Shelley	22-Feb-80		42
Wall, David	01-Apr-82		39
Bentley, Gordon	09-Mar-83	04-Oct-17	34
Barnes, Sharon	23-May-83		38
Smith, Julie	01-Dec-83		38
Rodoni, Terry	01-Jul-84	30-Jun-16	31
Ashton, Ainslee	28-Aug-84	07-Jul-14	29
Steber, Paul	11-Feb-85		37
Hough, Neil	01-Jul-85	30-Jun-17	32
Bontempo, Morena	30-Jul-85	31-Dec-20	35
Taylor, Cameron	01-Jul-85		36
Adamson, Jim	03-Feb-86		36
Cribb, Neil	26-Mar-86		34
Hatherly, Sandy	28-Jan-86	31-Dec-19	33
Phillips, Wayne	14-Apr-86	09-May-11	25
Conlan, Mark	01-May-86	30-Jun-16	30
Treacey, Sue	03-Feb-86		35
Harness, Helen	28-Jul-86		35
Hall, Jan	01-Jul-87	28-Jun-13	26
MacCulloch, John	01-Jul-87	31-Dec-18	31
Sugg, Dianne	06-Jul-87		34
Sproule, Amanda	05-Oct-87		34
Jason, Justine	08-Sep-88		33
Hogan, Julia	03-Jan-89		33
Livsey, Martin	09-Jan-89	3-Jul-15	26
James, Steven	06-Feb-89		33
McFarlane, Robert	06-Feb-89		33
Dawson, Darryl	03-July-89		32
Tranter, Helen	14-Aug-89		32
Rossi, Domenica	30-Oct-89	20-Dec-17	28
Lulic, Ana	09-Nov-89		32

Name	Start Date	Retirement Date	Completed years
Miller, Rodney	08-Jan-90		32
DeSilva, Janaka	18-Apr-90	30-Jun-19	29
Powell, Daryl	07-May-90	31-Oct-21	31
Ridley, Craig	11-Jun-90	28-Feb-20	29
Carnaby, Dean	01-Oct-90		31
O'Brien, Gerard	01-Feb-91		31
Allen, Christopher	11-Feb-91	31-Dec-18	27
Smith, Angus	11-Feb-91		31
Campbell, Sandra	04-Mar-91		31
O'Rourke, Jamie	02-Apr-91		30
Gilmour, Andy	08-Apr-91	30-Jun-18	27
Davey, Vernon	18-Apr-91		30
Hume, Cameron	19-Aug-91		30
Lo Pilato, Frank	26-Aug-91		30
Edwards, Rodney	21-Apr-92		29
Komninos, James	17-Aug-92		29
Sutherland, Deonne	15-Feb-93		29
Langdon, Geoff	10-Jan-94		28
Scott, Brenton	19-Jan-94	1-Feb-21	27
Brass, Rami	31-Jan-94		28
Prosser, Lindsay	21-Mar-94		28
Young, Marg	08-Aug-94		27
Smith, Narelle	03-Jan-95		27
Phong, Tutu	06-Feb-95		27
Skeffington, Thomas	06-Mar-95		27
Pytel, Debbie	27-Mar-95		27
Cook, Ricky	09-Oct-95	12-Jul-21	25
Hennessy, Jason	12-Feb-96		26
DiCandilo, Phil	17-Jun-96		25
Brown, Geoff	24-Jun-96		25
Anderson, Sharon	08-Jul-96		25
Levy, Cole	12-Dec-96		25
Depiazzi, Chris	10-Feb-97		25

Notes

1. Where applicable, includes War service
2. Where there has been broken service, the time away has been deducted but the original start date shown
3. For those currently with the firm service calculated to 27 March 2022
4. Robert Calder Crowther engaged 21/4/37 died 4/6/61 while still with the firm – over 24 years' service
5. *Deceased



NATIONAL HEADS OF DIVISION SINCE 1 JULY 2000

BUSINESS ADVISORY

2000 to 2007	John Heggie
2007 to 2010	Terry Rodoni
2010 to 2016	Andrew Graham
2016 to 2019 (Feb)	Peter Saccasan
2019 (Mar) to Present	Dace Harris

RESTRUCTURING & RECOVERY

2000 to 2003	Peter Marsden
2003 to 2005	Mark Conlan
2005 to 2007	David Kerr
2007 to 2015	Neil Cribb
2015 to 2016	Andrew Beck
2016 to 2018	Peter Marsden
2018 to Present	Greg Dudley

TAX

2000 to 2001	Don O'Brien
2001 to 2005	Rob Mander
2005 to 2006	Rami Brass
2006 to 2010	Craig Cooper
2010 to 2012	Paul Heiler
2012 to 2016	Con Paoliello
2016 to Present	Rami Brass

FINANCIAL SERVICES

2000 to 2004	Graham Smith
2004 to 2014	Chris Allen
2014 to Present	Rod Edwards

ASSURANCE & ADVISORY

2000 to 2004	Geoff Forder
2004 to 2007	David Wall
2007 to 2015	Simon Cubitt
2015 to Present	Ged Stenhouse

CORPORATE FINANCE

2000 to 2012	Andy Gilmour
2012 to Present	Glyn Yates

RISK ADVISORY SERVICES

2009 to Present	Jean Marc Imbert
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MANAGING PARTNERS SINCE 1 JULY 2000

WA REGIONAL

2000 - 2011	Gary Chappell
2011 - 2016	Mike Ansell, Geoff Hall & Judy Snell
2016 - 2020	Mike Ansell
2020 - Present	Cameron Taylor

ES REGIONAL

2016 - 2018	Angelo Strano
2018 - 2020	Stuart Heine
2021 - Present	Jason Croker

PERTH OFFICE

2000 - 2002	Andy Gilmour
2002 - 2004	Rami Brass
2004 - 2007	Mark Conlan
2007 - 2016	James Komninos
2016 - 2022	Con Paoliello
2022 - Present	Alasdair Whyte

MELBOURNE OFFICE

2002	Andy Gilmour
2003 - 2006	Ken Wood (Chairman of Partners)
2006 - 2014	Robert Miano
2014 - 2020	Jason Croall
2020 - Present	Jonathon Easton

SYDNEY OFFICE

2000 - 2002	Geoff Forder
2002 - 2003	David Robinson
2003 - 2007	Peter Marsden
2007 - 2009	Rob Mander
2009 - 2012	Jamie O'Rourke
2012 - 2017	Paul Heiler
2017 - Present	Anthony Smith

BALLARAT

2017 - Present	Sandra Campbell
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BRISBANE

2013 - 2022	Andrew Graham
2022 - Present	Steve Healey

COUNTRY ACCOUNTANTS-IN-CHARGE

From very early days, the firm was involved in country work as well as city work. By 1925 an accountant had been appointed with responsibility which included the servicing of country clients. In 1927 a start was made on creating regions in the country with one accountant having prime responsibility for each region. Then in 1932 (10 years after the firm commenced) the first resident accountant was appointed – to Bunbury.

This schedule lists all the resident accountants in charge in the country areas of WA, SA NSW, Victoria and QLD from 1932 to 27th March, 2022.

In this schedule:

(a) Only those practices wholly owned by the firm have been included.

(b) "Resident accountant" includes not only a person living and established in a town but a person, living out of a suitcase, with a particular town as the geographical centre of the practice or having the largest concentration of clients. This was common in earlier days. Not described as "resident" are persons basically operating out of the city even if a high percentage of their time is spent in the country.

(c) Where a second but independent practice is established in a smaller town, the name of the second accountant is shown but in the case of larger centres, especially those where a regional manager is in residence, only the name of the accountant or partner-in-charge has been shown.

WESTERN AUSTRALIA	
ALBANY	
SEP 1940 – FEB 1942	Temby PAJ (Jack)
APR 1946 – JUL 1957	Temby PAJ (Jack)
MAY 1957 – FEB 1970	Ellis CK (Cliff)
JAN 1967 – FEB 1978	Airey JE (John)
FEB 1978 – MAR 1988	Tovey TF (Terry)
JUN 1988 – APR 1996	Smith SS (Simon)
May 1996 – JUN 2008	Carnaby DA (Dean)
JUL 2008 – Present	Gilbert J (Joanne)
NOTES: Serviced from Mt. Barker September, 1938 to September, 1940. Serviced from Perth February, 1942 to April, 1946.	

BEVERLEY	
APR 1947 – FEB 1951	Miller NM (Noel)
FEB 1951 – FEB 1952	Lapsley WL (Bill)

BOYUP BROOK	
JUN 1950 – FEB 1953	Curedale GE (Geoff)
MAR 1966 – MAR 1968	Monck GR (Gary)
APR 1968 – FEB 1971	Fleay W (Bill)
FEB 1971 – FEB 1975	Edwards VL (Viv)
FEB 1975 – MAY 1975	Shanhun BA (Barry)
JUN 1975 – NOV 1977	Taylor BB (Bryan)
NOV 1977 – MAR 1982	Barton MJ (Mike)
MAR 1982 – APR 1985	Matthews TJ (Trevor)
APR 1985 – JUN 1988	Anderson GJ (Garry)
NOTE: Serviced from Bridgetown from February 1953 to March 1966.	

BRIDGETOWN	
1ST PRACTICE	
JUL 1937 – JAN 1943	Stevens JR (Raynor)
JAN 1943 – JAN 1946	Turner RH (Dick)

BOYUP BROOK (Cont)	
JAN 1946 – FEB 1951	Stevens JR (Raynor)
JAN 1943 – JAN 1946	Turner RH (Dick)
JAN 1946 – FEB 1951	Stevens JR (Raynor)
FEB 1951 – FEB 1961	Walker HR (Hugh)
FEB 1961 – FEB 1966	Bloor JT (Jim)
FEB 1966 – JUN 1967	Lewis EJ (Robin)
JUL 1967 – MAR 1970	Eastwood KWM (Ken)
MAR 1970 – FEB 1973	Rayner MEC (Michael)
FEB 1973 – APR 1976	Sargent CH (Clive)
MAY 1976 – MAR 1980	Gosatti JG (John)
MAR 1980 – JUL 1981	Sharpe PA (Peter)
JUL 1981 – JAN 1982	Barber AW (Tony)
NOTE: Serviced from Bunbury by Raynor Stevens from November 1936 until he moved there in July 1937.	

2ND PRACTICE	
JAN 1957 – JAN 1960	Duncan RLD
JAN 1960 – JUN 1965	Livermore DC
JUL 1965 – MAR 1966	Felton PW

BROOKTOWN	
AUG 1963 – FEB 1970	Christie JA (Jim)
FEB 1970 – JAN 1973	Harrison JG (Gordon)
JAN 1973 – FEB 1975	Watson AD (Tony)
MAR 1975 – DEC 1977	Smith GSG (Graham)
DEC 1977 – FEB 1984	Coate RM (Ross)
FEB 1984 – JUN 1985	Atherley RC (Bob)
JUL 1985 – APR 1989	Clark SG (Stuart)
APR 1989 – JUL 1990	Lehmann CR (Clive)
AUG 1990 – FEB 1995	Phillips WL (Wayne)

BRUCE ROCK	
APR 1951 – APR 1956	Fry KW (Keith)
APR 1956 – MAY 1961	Hicks AR (Alan)
MAY 1961 – JUL 1967	Van Noort RN (Bob)
JUL 1967 – APR 1971	Stiles CJ (Colin)

BRUCE ROCK (Cont)	
APR 1971 – JAN 1974	Mutton GL (Graeme)
FEB 1974 – JUN 1976	Woods KM (Kim)
JUN 1976 – DEC 1980	Hansen HP (Peter)
DEC 1980 – FEB 1986	Bradbury CR (Chris)
FEB 1986 – FEB 1988	Douglas GS (Greg)

BUNBURY	
1932 – MAR 1936	Newman LJH (Len)
MAR 1936 – OCT 1936	Leck WH (Bill)
OCT 1936 – JAN 1942	Keene LP (Bill)
1941 – OCT 1945	Ritchie RT (Tren)
OCT 1945 – JUN 1950	Ferrier HG (Hugh)
JUN 1950 – JUN 1953	Hanson JT (John)
APR 1953 – APR 1956	Klein RG (Bob)
APR 1956 – APR 1970	Fry KW (Keith)
APR 1970 – MAY 1973	Eastwood KWM (Ken)
MAY 1973 – APR 1974	Price DC (David)
APR 1974 – APR 1981	Gray RJ (Rhys)
APR 1981 – JAN 1989	Lauder PJ (Peter)
JAN 1989 – JUN 1996	Groves DJ (David)
JUL 1996 – JUN 2020	Ansell MJ (Mike)
JUL 2020 – Present	Di Candilo PL (Phil)

NOTE: Tren Ritchie remained accountant – in – charge after Bill Keene returned from war service in 1944. From 1st January 1989 David Groves took over as RM. Peter Lauder remained in the region as a senior partner.

BUSSELTON	
AUG 1953 – APR 1957	Yovich V (Vince)
APR 1957 – JUL 1961	Robinson DR (David)
JUL 1961 – FEB 1968	Price DC (David)
FEB 1968 – MAR 1969	Huigens PC (Peter)
MAR 1969 – SEP 1974	Weiland PC (Peter)
SEP 1974 – JAN 1980	Sendziuk JE (John)
APR 1980 – JUN 1998	Ward AS (Tony)
JUN 1998 – Present	Smith WA (Angus)

CARNAMAH	
JAN 1965 – MAY 1973	Harrison LR (Lindsay)
MAY 1973 – NOV 1973	Blay RK (Robin)

CARNARVON	
JUN 1969 – JAN 1974	Tibbits BM (Barry)
JAN 1974 – FEB 1977	Askwith DJ (Denis)
JAN 1977 – JUN 1980	Toolin RW (Russell)
JUN 1980 – FEB 1990	Slatter JW (Jim)
FEB 1990 – JAN 1995	Lloyd KS (Kevin)
FEB 1995 – MAR 1997	Phillips WL (Wayne)

COLLIE	
NOV 1940 – FEB 1943	Van Noort CA (Neil)
APR 1945 – NOV 1948	Van Noort CA (Neil)
NOTE: Serviced from Perth from February 1943 to April 1945. Serviced from Bunbury August 2012 to present.	

COOROW	
APR 1969 – JAN 1971	Taylor BB (Bryan)

CORRIGIN	
1ST PRACTICE	
MAR 1949 – APR 1951	Fry KW (Keith)
MAY 1954 – MAR 1963	Swain JJ (John)
MAR 1963 – FEB 1966	Bray LW (Lyn)
FEB 1966 – NOV 1969	Rundle DP (Dene)
DEC 1969 – JAN 1975	Sherwin G (Geoff)
FEB 1975 – MAY 1979	Edwards VL (Viv)
MAY 1979 – MAR 1993	Clarke MW (Mike)
APR 1993 – SEP 1998	Davey VJ (Vernon)
OCT 1998 – JUN 2000	James SM (Steven)
JUL 2000 – Present	Prosser LT (Lindsay)
NOTE: Between April 1951 and May 1954 Keith Fry serviced Corrigin from Bruce Rock.	

2ND PRACTICE	
MAR 1968 – APR 1971	Teasell RW (Reg)
FEB 1991 – JUN 1994	Petagna R (Rob)
NOTE: No second practice April 1971 to February 1991.	



Busselton office – 1999

CUNDERDIN	
JUN 1950 – APR 1955	Van Noort RN (Bob)
APR 1955 – DEC 1955	Teede JR (Dick)
JAN 1956 – FEB 1961	Bloor JT (Jim)
FEB 1961 – JAN 1962	Nissen KG (Karel)
JAN 1962 – JUN 1969	Tibbits BM (Barry)
JUN 1969 – JUL 1974	Costello PJ (Phil)
JUN 1974 – FEB 1980	Smallman MJ (Mike)
FEB 1980 – JAN 1985	Franklyn WP (Bill)
JAN 1985 – FEB 1989	Hall GG (Geoff)
FEB 1989 – MAR 1990	Thomson CG (Chris)
APR 1990 – APR 1992	Michael PS (Paul)
MAY 1992 – SEP 1997	Eynon L (Llew)
MAR 1998 – FEB 2003	Rogers MJ (Mary-Jane)

DALWALLINU	
1ST PRACTICE	
JAN 1953 – FEB 1956	Denny MP (Michael)
FEB 1956 – JUL 1960	Went KR (Kevin)
JUN 1960 – JAN 1965	West BJ (Bernie)
JAN 1965 – SEP 1965	Hinchcliffe WJ (Bill)
NOV 1965 – JAN 1969	Duncan RL (Tim)
JAN 1969 – MAY 1969	Guthrie NL (Noel)
MAR 1969 – MAY 1971	Colley K (Kevin)
JUL 1971 – SEP 1973	Donnison RJ (Ray)
APR 1974 – DEC 1977	Popham MH (Mark)
DEC 1977 – FEB 1981	Smith GSG (Graham)
MAR 1981 – MAR 1984	Hewitt GA (Geoff)
MAR 1984 – JUN 1988	Smith SS (Simon)

2ND PRACTICE	
DEC 1968 – APR 1974	Bright RF (Bob)
APR 1974 – MAR 1975	Waugh DC (Don)

DONNYBROOK	
NOV 1948 – JUN 1950	Van Noort RN (Bob)
JUL 1966 – JUL 1972	Tonkin GN (Gary)
SEP 1972 – SEP 1973	De Kleer RG (Richard)
SEP 1973 – SEP 1974	Sendziuk JE (John)
NOTE: Serviced from Bunbury from June 1950 to July 1966.	

DOWERIN	
JAN 1948 – JUN 1950	Pontin EM (Eric)
JUN 1950 – JAN 1952	Harris NA (Neville)
DEC 1951 – SEP 1956	Dixon K (Keith)
SEP 1956 – DEC 1959	Pallott WJE (Bill)
JAN 1960 – NOV 1965	Duncan RL (Tim)
NOV 1965 – DEC 1967	Boswell WPG (Peter)
DEC 1967 – NOV 1970	Paull TJ (Terry)
NOV 1970 – MAR 1975	Kilpatrick ID (Ian)
MAR 1975 – NOV 1978	Waugh DC (Don)

DUMBLEYUNG	
JAN 1969 – FEB 1970	Edwards VL (Viv)
FEB 1970 – JUL 1971	Donnison RJ (Ray)
JUL 1971 – DEC 1971	Smallman MJF (Mike)

ESPERANCE	
APR 1957 – FEB 1962	Stewart RD (Roy)
FEB 1962 – MAR 1963	Postma J (Jack)
MAR 1963 – JAN 1967	Swain JJ (John)
JAN 1967 – DEC 1970	Beckett WH (Bill)
DEC 1970 – JAN 1981	Lauder PJ (Peter)
JAN 1981 – JAN 1987	Marlborough RW (Ron)
JAN 1987 – DEC 1992	Lee SR (Stephen)
JAN 1993 – DEC 1999	Franklyn WP (Bill)
JAN 2000 – MAR 2005	Campbell JS (Jamie)

ESPERANCE (Cont)

APR 2005 – Present	Patterson, RW (Ross)
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GERALDTON

JUL 1938 – SEP 1940	Temby PAJ (Jack)
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JUL 1938 – MAY 1944	Doherty JL (Jack)
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MAY 1944 – JAN 1946	Harrison LL (Laurie)
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JAN 1946 – MAR 1947	Turner RH (Dick)
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APR 1947 – MAR 1949	Evans A (Aub)
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FEB 1949 – MAY 1951	Huxtable AW (Alan)
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MAY 1951 – APR 1959	Ferrier HG (Hugh)
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JAN 1959 – MAR 1975	Bourne RS (Ross)
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JAN 1975 – OCT 1981	Sherwin G (Geoff)
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AUG 1981 – DEC 1994	Bom EA (Ernie)
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JAN 1995 – APR 1996	Cross SM (Stephen)
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JUN 1996 – FEB 2004	Dillon JE (Jim)
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MAR 2004 – NOV 2015	Thomson JS (John)
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DEC 2015 – Present	Lake CT (Trevor)
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GNOWANGERUP

1ST PRACTICE

1938 – OCT 1939	Cowden CF (Charlie)
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OCT 1939 – APR 1940	Ferrier HG (Hugh)
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NOV 1945 – SEP 1946	Cowden CF (Charlie)
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SEP 1946 – AUG 1950	Pole PVN (Peter)
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AUG 1950 – FEB 1961	Bennett RH (Ray)
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JAN 1961 – JAN 1967	Airey JE (John)
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JAN 1967 – MAY 1969	Woods CW (Clive)
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MAY 1969 – MAR 1974	Jones MK (Mike)
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APR 1974 – MAR 1976	Stead DJ (David)
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APR 1976 – MAY 1982	Ward PM (Peter)
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MAY 1982 – JAN 1986	Bourgonje EJ (Eric)
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GNOWANGERUP (Cont)

FEB 1986 – JAN 1989	Tibbertsma WJ (Bill)
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MAR 1987 – MAY 1990	Redman GS (Geoff)
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JUL 1990 – NOV 1991	Patterson KF (Kim)
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NOTE: Serviced from Perth April 1940 to November 1945.

2ND PRACTICE

JAN 1967 – JUN 1969	Eastwood LAP (Laurie)
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JUN 1969 – JAN 1974	Schwab GR (Gary)
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JAN 1974 – JUN 1977	Lee GF (Garry)
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NOTE: A second practice also operated in the period March 1987 to January 1989 (see under "1st practice").

GOOMALLING

1938 – MAR 1942	Beverstock CJ (Cliff)
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HARVEY

AUG 1960 – JUN 1965	Dickson RW (Bob)
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JUN 1965 – MAR 1970	Wallis RJ (Jack)
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FEB 1970 – APR 1975	Kovaleff A (Andy)
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APR 1975 – APR 1980	Ward AS (Tony)
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APR 1980 – JUL 1982	Watson AJ (Tony)
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JUL 1982 – FEB 1986	Dillon JE (Jim)
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JERRAMUNGUP

JUL 1966 – SEP 1973	Sendziuk JE (John)
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SEP 1973 – JUN 1977	Passmore KR (Kim)
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JUN 1977 – MAY 1978	Green PJ (Peter)
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JUN 1978 – MAR 1979	Grace TD (Terry)
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MAY 1979 – JUN 1980	Hudson CR (Clive)
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JUL 1980 – JAN 1984	Dufall EG (Ted)
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JAN 1984 – JUL 1987	Barber AW (Tony)
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KALGOORLIE	
JUN 1934 – DEC 1947	Leaney HAP (Harold)
NOV 1947 – SEP 1953	Jensen E (Ernie)
JUL 1953 – JUN 1961	Lapsley WL (Bill)
MAY 1961 – MAY 1967	Hicks AR (Alan)
MAY 1967 – JUL 1974	Macliver RG (Rex)
JUL 1974 – JAN 1980	Blyth CA (Colin)
JAN 1980 – FEB 1992	Sendziuk JE (John)
FEB 1992 – MAR 1996	Willis DR (Dean)
APR 1996 – OCT 1998	Anderson KR (Kylie)
NOV 1998 – JAN 2000	Sullivan P (Peter)
JAN 2000 – DEC 2017	Franklyn WJ (Bill)
JAN 2018 – NOV 2020	Paterson RW (Ross)

KARRATHA	
AUG 2012 – Present	Sullivan KA (Keiran)

KATANNING	
MAR 1938 – FEB 1941	Scott DJ (Don)
FEB 1941 – MAR 1942	Green GJ (Geoff)
JUL 1942 – JAN 1943	Turner RH (Dick)
MAY 1947 – FEB 1948	Fowles FWC (Frank)
FEB 1948 – JAN 1952	Klein RG (Bob)
FEB 1952 – DEC 1961	Shoobert AR (Bert)
APR 1962 – JAN 1969	D'Orsogna RJ (Rudi)
JAN 1969 – FEB 1986	Duncan RL (Tim)
FEB 1986 – JUN 1987	Conway IJ (Ian)
JUN 1987 – JAN 1994	Chappell GJ (Gary)
FEB 1994 – JUN 2015	Livsey MW (Martin)
JUL 2015 – Present	Taylor, CS (Cameron)
NOTE: Serviced from Perth from January 1943 to May 1947.	

KELLERBERIN	
AUG 1946 – JUN 1950	Curedale GE (Geoff)
JAN 1967 – JUN 1969	Bird JA (John)
JUN 1969 – MAY 1974	Norman JA (John)
NOTE: From June 1950 to June 1959 serviced from Cunderdin and then until January 1967 serviced from Merredin.	

KOJONUP	
1ST PRACTICE	
MAR 1953 – NOV 1953	Scott RA (Ron)
DEC 1953 – APR 1957	Stewart RD (Roy)
APR 1957 – JAN 1963	Wilkinson AR (Bert)
JAN 1963 – JAN 1967	Beckett WH (Bill)
FEB 1967 – JAN 1970	Collins RJ (Rob)
MAR 1970 – AUG 1972	Hudson BJE (Brian)
JUL 1972 – NOV 1978	Pascoe JD (John)
NOV 1978 – JUL 1980	Chappell GJ (Gary)

2ND PRACTICE	
JAN 1967 – JUN 1971	McGrath GW (Gary)
JUN 1971 – NOV 1972	Praed LW (Laurie)
JUN 1976 – MAR 1979	Hudson RJ (Richard)

KONDININ	
JAN 1967 – FEB 1970	Richards TJ (Terry)
FEB 1970 – JAN 1973	Watson AD (Tony)
JAN 1973 – MAR 1976	Howe TW (Terry)
APR 1976 – FEB 1981	Miller GJ (Greg)
JAN 1981 – SEP 1987	Haynes RA (Ray)
OCT 1987 – MAR 1989	Thomson R (Russell)
JUN 1989 – SEP 1992	Williams SBC (Simon)
SEP 1992 – APR 1996	Carnaby DA (Dean)

KOORDA	
JAN 1964 – MAY 1967	Gray RI (Rhys)
MAY 1967 – FEB 1971	Blyth CA (Colin)
FEB 1971 – JAN 1976	Hadlow RN (Bob)
JAN 1976 – MAR 1978	Marlborough RW (Ron)
APR 1978 – JUN 1981	Lee SR (Stephen)
JUN 1981 – FEB 1985	Thorp RS (Dick)
FEB 1985 – APR 1987	Thygesen GV (Graeme)

KULIN	
APR 1951 – MAY 1954	Smith AEN (Alan)
JUN 1954 – MAR 1959	Caldow WC (Bill)
FEB 1959 – JUN 1963	Foster WR (Wally)
MAY 1963 – JAN 1969	Moore KA (Kevin)
JAN 1969 – FEB 1974	Wilhelm ER (Ted)
FEB 1974 – MAY 1979	Clarke MW (Mike)
MAY 1979 – JUL 1980	Nieman J (John)
AUG 1980 – MAR 1987	Sanders AJ (Alan)

KUNUNURRA	
AUG 1971 – MAY 1972	Mitchell GR (Geoff)
APR 1996 – DEC 2000	Taylor CS (Cameron)

LAKE GRACE	
1ST PRACTICE	
MAR 1963 – MAR 1969	Woodley BH (Brian)
MAR 1969 – NOV 1971	Lambert CD (Clive)
NOV 1971 – OCT 1973	Miller BR (Bryan)
OCT 1973 – JUL 1978	Cook CS (Colin)
JUL 1978 – JAN 1983	Beard WJ (Bill)
JAN 1983 – FEB 1988	Wall DJ (David)

2ND PRACTICE	
JUN 1978 – MAY 1979	Nieman J (John)
JUN 1981 – FEB 1983	Tilbrook PC (Peter)
JUN 1983 – FEB 1985	Hunter KJ (Kim)

MANDURAH	
1ST PRACTICE	
FEB 1970 – APR 1971	Taylor RL (Ron)
MAY 1971 – MAY 1979	Depiazzi PA (Ambrose)
MAY 1979 JUN 2003	Edwards VL (Viv)
JUL 2003 – DEC 2021	Davey VJ (Vernon)
JAN 2022 – Present	Huberli T (Tom) / Hennessy, JP (Jason)

OTHER PRACTICES	
JUN 1978 – DEC 1979	Forrest PB (Peter)
DEC 1979 – APR 1982	Anderson JJ (John)
JAN 1982 – FEB 1985	Thygesen GV (Graeme)
MAY 1982 – MAR 1986	Ward PM (Peter)
JUN 1986 – AUG 1993	Lloyd PH (Peter)
FEB 1990 – FEB 1994	Stephen AW (Tony)

MANJIMUP	
MAR 1948 – FEB 1951	Lapsley WL (Bill)
FEB 1951 – AUG 1960	Dickson RW (Bob)
AUG 1960 – MAR 1962	Kuhaupt H (Harry)
MAR 1962 – FEB 1968	McGrath PJ (Peter)
FEB 1968 – JUN 1971	Clark D (Don)
JUN 1971 – JUN 1977	McGrath GW (Gary)
JUN 1977 – JAN 1984	Passmore KR (Kim)
JAN 1984 – JAN 1988	Dufall EG (Ted)
FEB 1988 – AUG 1993	Dillon JE (Jim)
SEP 1993 – JAN 1997	Lloyd PH (Peter)
FEB 1997 – MAR 2001	Strack JL (Julie) / Blackmore MR (Mark)
APR 2001 – MAR 2005	Di Candilo PL (Phil)
APR 2005 – Present	Walter N (Nathan)

MARGARET RIVER	
MAR 1947 – OCT 1954	Ford FA (Frank)
OCT 1954 – MAR 1958	Bober AE (Ted)

MARGARET RIVER (Cont)	
JUN 1958 – NOV 1959	Peerless RJ (Roy)
NOV 1959 – FEB 1966	Mellor BC (Brian)
FEB 1966 – JAN 1970	Doig GN (Graham)
JAN 1970 – NOV 1972	Barrett MJ (Merv)
NOV 1972 – MAY 1975	Praed LW (Laurie)
JUL 2019 – Present	Smith WA (Angus)

MERREDIN	
JUN 1959 – MAY 1967	Macliver RG (Rex)
MAY 1967 – APR 1974	Gray RI (Rhys)
APR 1974 – JAN 1982	Bright RF (Bob)
JAN 1982 – OCT 1985	Hansen HP (Peter)
MAY 1985 – SEP 1990	Mahar PJ (Paul)
SEP 1990 – DEC 1994	Cross SM (Stephen)
JAN 1995 – DEC 2005	Ridley CT (Craig)
JAN 2006 – JUN 2013	Steber PN (Paul)
JUL 2013 – DEC 2019	Berryman MR (Matthew)
JAN 2020 – AUG 2021	Johnson J (Jessie)
JAN 2022 – Present	Davey VJ (Vernon)

MOORA	
1ST PRACTICE	
FEB 1940 – MAR 1942	Jensen E (Ernie)
DEC 1945 – NOV 1947	Jensen E (Ernie)
AUG 1947 – MAY 1954	Wright AR (Bert)
MAY 1954 – JAN 1961	Smith AE (Alan)
JAN 1961 – MAR 1963	Wrangmore CF (Cyril)
MAR 1963 – MAR 1969	Tranter TW (Tom)
FEB 1969 – FEB 1974	Bestall FC (Fawcett)
FEB 1974 – JUN 1977	Wilhelm ER (Ted)
JUN 1977 – APR 1981	Heggie JF (John)
APR 1981 – DEC 1986	MacLaren IA (Ian)
JAN 1987 – JUN 1992	Slatter BW (Brian)
JUL 1992 – MAY 2000	Barber AW (Tony)
Jun 2000 – NOV 2002	Thomson JT (John)
NOV 2002 – Present	Snell JM (Judy)

NOTE: Serviced from Perth March 1942 to December 1945.

2ND PRACTICE	
MAR 1968 – SEP 1972	Bom EA (Ernie)
SEP 1972 – AUG 1973	Robertson BL (Brian)



Merredin office – 1995

MOORA (Cont)	
SEP 1973 – JUL 1979	Donnison RJ (Ray)
JUL 1979 – DEC 1984	Di Lorenzo NV (Nick)
MAR 1988 – MAR 1989	Marchesani GP (Guy)
JUL 1988 – JAN 1991	Gibson KJ (Kate)
FEB 1991 – JAN 1994	James SM (Steven)

MORAWA	
DEC 1958 – FEB 1962	Dols LH (Leo)
FEB 1962 – FEB 1966	Lewis EJ (Robin)
JUN 1966 – JAN 1968	Love RJ (Bob)
JAN 1968 – JUL 1968	Platt DJ (Dean)
JUL 1968 – SEP 1972	DeKleer RG (Richard)
SEP 1972 – OCT 1975	La Puma LLM (Lou)
NOV 1975 – JAN 1979	Blythe RK (Kim)
FEB 1979 – MAY 1980	Nicholls WD (Bill)

MT.BARKER	
SEP 1938 – SEP 1940	Lester W (Bill)
JAN 1958 – MAY 1965	Hardwick RE (Bob)

MAY 1965 – FEB 1967	Tobin RL (Dick)
FEB 1967 – MAR 1968	Lorenz GM (Gary)
MAR 1968 – MAY 1972	Thornley BHL (Brian)
MAY 1972 – DEC 1975	Toolin RW (Russell)
JAN 1976 – OCT 1978	Dawson PN (Peter)
NOV 1978 – DEC 1982	Curtis BJ (Barry)
JAN 1983 – NOV 1986	Ansell MJ (Mike)
NOV 1986 – APR 1990	Taylor CS (Cameron)

NOTE: Serviced from Albany September 1940 to February 1942, Perth February 1942 to April 1946 and Albany again April 1946 to January 1958.

MUKINBUDIN	
MAR 1959 – JUN 1964	Underhill GB (Graham)
JUN 1964 – JUL 1967	Eastwood KWM (Ken)
JUL 1967 – JAN 1971	Ellen GE (Geoff)
JAN 1971 – JUN 1978	Suckling JB (John)
JUL 1978 – JAN 1987	Slatter BW (Brian)
FEB 1987 – AUG 1990	Phillips WL (Wayne)
AUG 1990 – OCT 1992	Nelson GC (Greg)



Moora office – 1999

MULLEWA	
AUG 1966 – JUN 1968	Spivey RC (Richard)
MAY 1968 – MAR 1974	Moore PF (Peter)

NARAMBEEN	
FEB 1962 – APR 1967	Phillips JS (John)
APR 1967 – FEB 1970	Watson AD (Tony)
NOV 1970 – APR 1971	Mutton GL (Graeme)

NARROGIN	
JUN 1946 – MAY 1947	Fowles FWC (Frank)
MAY 1947 – SEP 1947	Holywell PA (Alan)
SEP 1947 – DEC 1949	Spilsbury HM (Harry)
JAN 1950 – FEB 1953	Lushey NC (Norm)
FEB 1953 – JUL 1957	Clarke HR (Bert)
JUL 1957 – MAY 1969	Denny MP (Michael)
MAY 1969 – JAN 1973	Swinney RL (Ron)
JAN 1973 – SEP 1975	Harrison JG (Gordon)
SEP 1975 – AUG 1981	Bom EA (Ernie)

AUG 1981 – JAN 1989	Groves DJ (David)
FEB 1989 – APR 1990	Adam PJ (Paul)
JUL 1990 – JAN 1994	Ansell MJ (Mike)
MAR 1995 – Present	Adamson JVR (Jim)

NORTHAM	
MAR 1948 – JAN 1951	Hambley HM (Harold)
FEB 1951 – MAR 1955	Miller NM (Noel)
FEB 1955 – JUL 1966	Bunney PS (Phil)
JUL 1966 – MAY 1969	Swinney RL (Ron)
MAY 1969 – MAY 1972	Woods CW (Clive)
MAY 1972 – JAN 1977	Thornley BHL (Brian)
FEB 1977 – MAY 1979	Woodgate RJ (Bob)
JUN 1979 – FEB 1985	Stopher JR (John)
JAN 1985 – JAN 1989	Hutchinson KJ (Kim)
FEB 1989 – FEB 2003	Hall GG (Geoff)
MAR 2003 – DEC 2019	Hatherly PA (Sandy)
JAN 2020 – JUN 2021	Frost T (Trent)
JUL 2021 – Present	Sullivan KA (Keiran)



Northam office – 1995

NORTHAMPTON	
AN 1958 – JUN 1960	West BJ (Bernie)
JUN 1960 – AUG 1966	McGregor RJ (Bob)
JUL 1966 – MAR 1967	Cockburn PE (Paul)
MAR 1967 – APR 1970	Youngs IJ (Ian)

ONGERUP	
DEC 1959 – JUN 1964	Gaines DJ (Des)
JUN 1964 – FEB 1968	Best BF (Brian)

PORT HEDLAND	
MAR 1970 – JAN 1974	Wallis RJ (Jack)
JAN 1974 – DEC 1974	Schwab GR (Gary)
FEB 1975 – APR 1976	Watson AD (Tony)

QUAIRADING	
FEB 1961 – FEB 1966	Rundle DP (Dene)
FEB 1966 – FEB 1970	Mellor BC (Brian)
FEB 1970 – SEP 1970	Richards TJ (Terry)
SEP 1970 – JAN 1974	Askwith DJ (Denis)
DEC 1973 – FEB 1978	Tovey TF (Terry)
FEB 1978 – AUG 1981	Groves DJ (David)
AUG 1981 – JUN 1986	Lloyd PH (Peter)
JUN 1986 – SEP 1990	Cross SM (Stephen)
JAN 1991 – JAN 2002	Steber PN (Paul)
OCT 2003 – Present	Crombie R (Robert)

ROCKINGHAM	
NOV 1956 – JAN 1959	Benson – Brown KG (Kevin)
JAN 1959 – FEB 1978	Verbeek GJ (Godfrey)
JAN 1978 – DEC 1979	Costello PJ (Phil)
DEC 1979 – DEC 1987	Bestall FC (Fawcett)
AUG 2012 – DEC 2021	Davey VJ (Vernon)
JAN 2022 – Present	Huberli T (Tom)

SOUTHERN CROSS	
1ST PRACTICE	
JUN 1963 – NOV 1963	McGougan A (Sandy)
1963 – JAN 1970	Bunter DM (Doug)

JAN 1970 – JUL 1973	Doig GN (Graham)
JUL 1973 – NOV 1977	Stopher JR (John)
OCT 1977 – MAY 1985	Mahar PJ (Paul)
MAY 1985 – FEB 1987	Mondy DR (Derek)
FEB 1987 – MAR 1990	Richards JK (John)
JUL 1990 – FEB 1993	Carden PL (Peter)

2ND PRACTICE	
FEB 1977 – NOV 1978	Curtis BJ (Barry)

TAMBELLUP	
JAN 1962 – JUL 1964	Thornett AJ (Tony)
JUL 1964 – FEB 1969	Bestall FC (Fawcett)
FEB 1969 – SEP 1974	Limmer MJ (Mike)
SEP 1974 – SEP 1976	Clynk AI (Tony)

THREE SPRINGS	
APR 1948 – APR 1949	Gordon ET (Mid)
MAY 1949 – SEP 1949	Pearson PA (Peter)
AUG 1949 – JUN 1950	Hanson JG (John)
JUN 1950 – NOV 1956	Pontin EM (Eric)
NOV 1956 – JUN 1969	Williams WJ (Bill)
JUN 1969 – MAY 1975	Eastwood LAP (Laurie)
APR 1975 – MAY 1980	Broom KC (Kevin)
JUL 1980 – JUN 1987	Chappell GJ (Gary)
JUL 1987 – FEB 1990	Strano A (Angelo)
FEB 1990 – MAY 1990	Monck GR (Gary)
AUG 1990 – JAN 1995	Hunter K (Kim)
FEB 1995 – MAY 1996	Fitzgibbons A (Andrew)

TRAYNING	
JAN 1969 – APR 1970	Gilbert AC (Tony)
APR 1970 – DEC 1971	Woodgate RJ (Bob)

WAGIN	
FEB 1953 – SEP 1954	Peck GT (Graham)
SEP 1954 – JAN 1959	Bourne RS (Ross)
JAN 1959 – JAN 1964	Lloyd VLC (Viv)
JAN 1964 – JAN 1969	Guthrie NE (Noel)
JAN 1969 – DEC 1971	Taylor EB (Brian)
DEC 1971 – NOV 1974	Woodgate RJ (Bob)

WAGIN (Cont)	
DEC 1974 – MAY 1979	McMullan IJ (Ian)
JUL 1979 – JAN 1995	Donnison RJ (Ray)
FEB 1995 – FEB 1999	Power P (Phil)

WAROONA	
MAR 1946 – FEB 1947	Skipsey JA (Jack)
FEB 1947 – JUN 1953	Foley EH (Ted)
JUN 1953 – MAY 1960	Sullivan JA (John)
MAY 1960 – FEB 1970	Taylor RL (Ron)
FEB 1970 – APR 1971	Christie JA (Jim)
APR 1971 – MAR 1974	Stiles CJ (Colin)
FEB 1974 – DEC 1977	Coate RM (Ross)
DEC 1977 – JUN 1979	Sciacca CJ (Mal)
SEP 1979 – AUG 1981	Lloyd PH (Peter)

WICKEPIN	
JAN 1964 – SEP 1972	Pascoe JD (John)
SEP 1972 – SEP 1975	Bom EA (Ernie)
SEP 1975 – FEB 1976	Nicholson RJ (Ray)
APR 1976 – DEC 1980	Watson AD (Tony)
DEC 1980 – FEB 1984	Atherley RC (Bob)

WILLIAMS	
JAN 1967 – FEB 1971	Robinson WJ (Bill)
MAR 1971 – SEP 1974	Stratton IR (Ian)
SEP 1974 – MAR 1978	Woodhouse CC (Craig)
MAR 1978 – APR 1981	Buckley AW (Alan)
APR 1981 – FEB 1982	Gilders FM (Frank)

WONGAN HILLS	
1ST PRACTICE	
JUL 1947 – MAY 1957	Ellis CK (Cliff)
MAY 1957 – APR 1962	D'Orsogna RJ (Rudi)
FEB 1962 – MAR 1969	Weiland PC (Peter)
MAR 1969 – APR 1970	O'Dea TM (Terry)
APR 1970 – NOV 1974	Youngs IJ (Ian)
NOV 1974 – FEB 1977	Woodgate RJ (Bob)
MAR 1977 – JAN 1979	Bunn RM (Roger)
FEB 1979 – SEP 1997	Cook ND (Norm)
MAR 1998 – JUL 2004	Howe J (John)

WONGAN HILLS (Cont)	
2ND PRACTICE	
JAN 1961 – JAN 1964	McGuire PP (Peter)
JAN 1964 – MAR 1969	Chambers HM (Bert)
JAN 1969 – JAN 1970	Leonard RB (Ron)
JAN 1970 – JUL 1971	Collins RJ (Rob)
AUG 1971 – JAN 1975	Taylor BB (Bryan)
FEB 1975 – NOV 1979	Rasmussen PA (Peter)
DEC 1979 – APR 1982	Douglas GS (Greg)
APR 1987 – NOV 1991	Thygesen GV (Graeme)
NOV 1991 – FEB 1995	MacQueen RF (Rob)
APR 1995 – FEB 1998	McLay C (Cameron)

NOTE: No second practice April, 1982 to April, 1987.

WYALKATCHEM	
JUL 1953 – JUN 1959	Hawthorne ML (Merv)
JUN 1959 – JAN 1971	Cassery JV (Joe)
FEB 1971 – FEB 1974	Woods KM (Kim)
MAR 1974 – OCT 1977	Moore PF (Peter)
OCT 1977 – MAY 1979	Kenworthy GA (Gerry)
JUN 1979 – JAN 1982	Hansen PR (Paul)
FEB 1982 – TUN 1983	Pegrum SL (Stuart)
JUL 1983 – FEB 1986	Conway IJ (Ian)
DEC 1985 – MAR 1988	Bill EP (Ted)

YORK	
FEB 1952 – JUL 1953	Lapsley WL (Bill)
JUL 1953 – FEB 1955	Bunney PS (Phil)

SOUTH AUSTRALIA	
MILLICENT / MT GAMBIER	
JAN 1983 – APR 1990	Beard WJ (Bill)
APR 1990 – AUG 1993	Henderson GM (Geoff)
SEP 1993 – JUN 1996	Dillon JE (Jim)
JUL 1996 – JUN 2001	Kennedy RJ (Rick)
JUL 2001 – AUG 2009	Sapiatzer VA (Vicki)
SEP 2009 – MAY 2011	Priddle J

NOTE: Office relocated from Millicent to Mt Gambier in 1998. Closed May 2011.

MURRAY BRIDGE	
JUL 1986 – FEB 1990	Belperio MA (Michael)
NOTE: Controlled from Adelaide after February 1990.	

PORT LINCOLN	
FEB 1977 – JUL 1981	Askwith DJ (Denis)
APR 1981 – FEB 1985	Karutz LG (Glenn)
MAY 1985 – DEC 1989	Heggie JF (John)
DEC 1989 – JUN 1992	Lynch DJ (Daryl)
JUL 1992 – DEC 1996	Slatter BW (Brian)
JAN 1997 – JUN 2008	Karutz LG (Glenn)
JUL 2008 – Present	James SM

NEW SOUTH WALES	
ALBURY	
NOV 1991 – DEC 1998	Beard WJ (Bill)
JAN 1999 – NOV 2008	O'Brien GF (Gerard)
NOV 2008 – AUG 2013	Graham AK (Andrew) / O'Brien, GF (Gerard) / O'Callaghan MJ (Michael)
AUG 2013 – JUL 2014	O'Brien, GF (Gerard) / O'Callaghan MJ (Michael) / Nicol PJ (Peter) / Croker JL (Jason)
JUL 2014 – 2018	O'Brien, GF (Gerard) / Nicol PJ (Peter) / Croker JL (Jason)
2018 – Present	O'Brien, GF (Gerard) / Nicol PJ (Peter) / Croker JL (Jason) / Bocquet DA (Dean)
NOTE: Bill Beard moved to Albury in March 1990 but the firm did not gain full ownership of the practice until November 1991.	

GOSFORD	
JUL 2021 – Present	Hardie SW (Simon) / Moore MR (Matthew) / Mulligan S (Sean)

GOULBURN	
JUL 1987 – JUN 2015	MacCulloch DJ (John)
JUL 2015 – Present	Skeffington TC (Thomas)

TEMORA	
APR 1986 – MAY 1990	Messner DJ (Dennis)
APR 1990 – MAY 1992	Strano A (Angelo)
Practice relocated to Wagga Wagga.	

WAGGA WAGGA	
MAY 1992 – JUN 2007	Strano A (Angelo)
JUL 2007 – JUN 2012	Strano A (Angelo) / Levy CE (Cole)
JUL 2012 – JUN 2019	Strano A (Angelo) / Levy CE (Cole) / Heine SP (Stuart)
JUL 2019 – JUL 2021	Strano A (Angelo) / Levy CE (Cole) / Heine SP (Stuart) / Wade JJ (Jade)
JUL 2019 – Present	Levy CE (Cole) / Heine SP (Stuart) / Wade JJ (Jade)

VICTORIA	
BALLARAT	
DEC 1989 – DEC 2003	Rodoni TRR (Terry) / Powell DJ (Daryl)
JAN 2004 – Present	Powell DJ (Daryl) / Beard WJ (Bill) / Campbell SJ (Sandra)
JUL 2016 – JUN 2017	Powell DJ (Daryl) / Beard WJ (Bill) / Campbell SJ (Sandra) / Rogan PM (Paul)
JUL 2017 – Present	Campbell SJ (Sandra)

QUEENSLAND	
TOOWOOMBA	
AUG 2015 – Present	Laird WA (William)



Wagga Wagga Office



Community Day

The launch of the RSM Bird Cameron Community Day on the firm's anniversary (27 March) in 2006 saw staff hit the streets to raise money for the Australian Red Cross





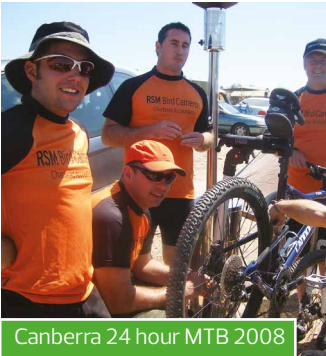
City to Surf, Perth

Sporting Culture

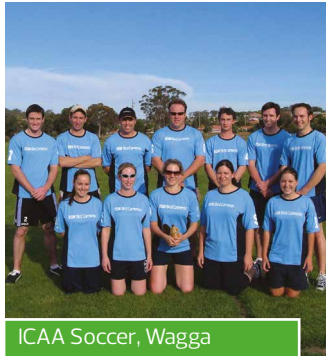
From the early years, staff have participated in a variety of sporting activities representing the firm.



Canberra Soccer - 2011



Canberra 24 hour MTB 2008



ICAA Soccer, Wagga



ICAA Netball, Sydney



ICAA Netball, Perth



Bells Big Bash, Melbourne



ICAA Touch Rugby, Sydney



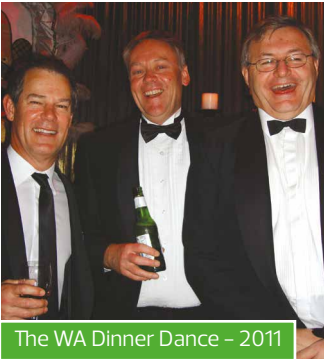
ICAA Football, Melbourne



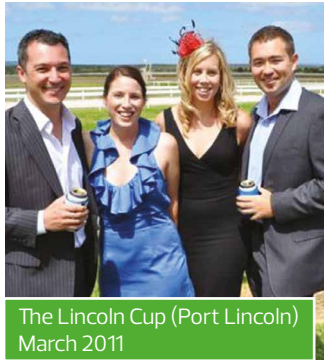
Admin Conference – Adelaide 2010



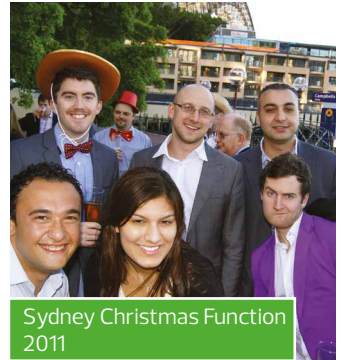
Eastern States conference – Albury 2003, Wagga office competing in the 'mad hatter' competition



The WA Dinner Dance – 2011



The Lincoln Cup (Port Lincoln) March 2011



Sydney Christmas Function 2011



Melbourne Christmas Function 2011



Sydney Christmas Functions – 2011



Graduate Week – 2003



Eastern States conference – Albury 2003, Wagga office competing in the 'mad hatter' competition



Port Lincoln Christmas Show - 2009



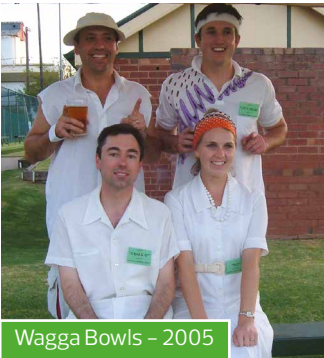
Melbourne



Planning for the sydney office expansion - 2011



Southern Farming Systems Field, Lake Bolac, Victoria - 2011



Wagga Bowls - 2005



Yorke Peninsula Field Day, SA - 2011



Geraldton Office - 2005



Canberra Mountain Bike 24 hour race - 2012



Women in Finance Awards - 2018



Morning Tea Fundraiser - 2020

| RSM



Canberra Women with SASS lunch – 2016



Perth R U OK day – 2021



WA Dinner Dance

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