
BEVAN & BUCKLAND 100 YEAR HISTORY

AN INSIGHT INTO THE FIRST 100 YEARS OF BEVAN & BUCKLAND ACCOUNTANTS BY MR STAN PAGE.

Frank Cecil Bevan set up in sole practice as a Chartered Accountant, as far as I can make out, very early in the first decade of this century, possibly even as early as 1899. His first office was in the National Bank building on the corner of No. 9 or 10 Wind Street and Green Dragon lane, Swansea. He must have qualified in the 1890's after serving articles with the firm of Tribe Clarke Cawker & Co. in their offices on the opposite side of Wind Street. (A fellow Articled Clerk and lifelong friend was Sidney Owen who was himself taken, on qualifying, into partnership in that firm, which then became Tribe, Clarke, Cawker, Owen & Co. - and many years later Tribe, Clarke, Owen & Montgomery Williams).

How Mr. Bevan's practice really got going I do not know. When I became the office junior in 1921 (my first and, as it turned out only job), my concern was to get to understand what it was all about - to keep my head above the tide that was sweeping me along. I had no interest in those days in looking backwards. Some things however I seemed to pick up on the way. I learned that in the early days a copy clerk was employed, whose entire work consisted of fair copying into foolscap size cloth-bound books, the accounts that Mr. Bevan had prepared in draft. This Mr. Rees was a painstaking methodical man who had perfected a copperplate style of handwriting but who never seemed to have acquired any accountancy knowledge. Correspondence must have been hand-written and press-copied for the record.

At some point Mr. Bevan took into articles a young man, Harold Lawrence Bangham. Sometime after 1914 he became old enough to join the army, and was commissioned in due course, when the war ended, was discharged, returned to the office, completed his articles, qualified and was taken into partnership.

In 1912 a company was formed by members of Swansea Chamber of Commerce under the name of Swansea Exchange Buildings Limited to erect a building on the corner of Adelaide Street and Cambrian Place in the Docks area. It was to provide a meeting place for ship owners, shipbrokers and coal and general cargo exporters and their agents and also, on the floors above the Exchange, three floors of offices. The building was completed in 1916 and Frank Bevan who had, by this time, acquired a number of clients, moved from Wind Street into rooms 62 and 63 Exchange Buildings.

With the shipping boom in the years following and the end of the Great War the practice expanded. When I was taken on as office junior and started work in September, 1921 there was a staff of three young men just out of their teens and one articled clerk approaching the end of his term. I was 16 years old. Soon afterwards two more articled clerks were engaged to serve five years, Arthur Burton Isaac and William Ewart Lovell. They were probably a little older. One was articled to Mr. Bevan and the other to Mr. Bangham. They both served out their articles and qualified (as had Robert Anthony Morgan before them).

The clients in those early days were chiefly the Docks people and of those the most important were the companies operated by Thomas Picton Rose Richards. Primarily a coal owner - a wealthy man to begin with, and a group with William Turpin at their head, which was mainly concerned with shipping. The companies were T. P. Rose Richards Limited (coal exporters), Rose Richards (Inland) Limited, (coal factors on the home market), Richards Turpin (Shipping) Limited (Shipping Agents), Swansea Liners Limited (Ship Owners), who sold their biggest ship at the top of the market and built Gloucester House (an office block to house all the companies offices) with the proceeds and Rose Patern Fuel Co. Limited (a dockside factory-owning business to convert coal dust into patent fuel blocks and ovoids for domestic heating. All these companies remained our clients until one by one in the years after the Second World War they went out of business and were wound up with

Frank C. Bevan and/or H. I. Bangham as Liquidators. T. P. K. R. Limited had built up a substantial coal importing business immediately after the war in the Channel Islands for the tomato-growing industry and their agent in Guernsey. J. F. G. Williams, set up a transport business there and formed a company, Motor Services limited, which gave Mr. Bangham an annual trip to do the audit in situ.

Another offshoot was T. P. Rose Richards (London) Limited for coal factoring in the London area and this company was also a client of the firm. The detailed work of the audit was carried out by a London firm of Chartered Accountants, whose name I cannot recall, (except that one partner was a Mr. Smith). One shattering memory does remain - I got things mixed up and sent the working papers to the Inspector of Taxes and the fair copy, intended for the Inspector, to the London agents.

We had one other London client, Norman Tremellen & Co., Insurance Brokers and our notepaper at that time declared our agent's address as our London Office.

In the years between the end of the war and coal nationalisation in 1948 we were engaged as auditors of a number of colliery companies. First there was the Cilfrew and Duffryn Amman Collieries, then the Loughor Colliery Co Limited and their Swansea agents E. W. Cook & Co.. Finally the Collieries connected with the Rose Richards interests - Mount (Ammanford), Abercrave and Varteg (Swansea Valley) on nationalisation the departments of Aberpergwm Colliery and some other Evans Bevan interest.

Other shipping agency clients were F. H. Tucker & Co. Limited and P. H. Coward & Sons of Cardiff, both with offices in Exchange Buildings and later in the post World War I period. Samuel Stephens Limited and F. LeBars Limited (the latter a British registered company but owned by a Frenchman, Francois LeBars and with a flourishing French connection via Chatel & Dolfuss in Paris).

A further shipping agency client was C. Shepherd & Co., a partnership between the brothers Arthur R. and Llewellyn C. Bevan, who had a family connection with Mr. Bangham. This agency handled two or three or sometimes more ships a week in the coastal trade around the western ports of the UK and further afield, with the use of a wharf in Chepstow. The partners formed a company, South Wales Sand & Gravel Co. Limited, to dredge sand from the Bristol Channel and lower reaches of the River Severn and joined with Bernard Macinerny as Sales Director of the company. They acquired first one sand dredger, then added a second, followed by others (purpose built) as they prospered over the years. Eventually the directorate broke up and the Bevan brothers bought Mr. Macinerny's shares. This company continued for many years as clients until they were eventually taken over by Tarmac Plc.

Over the years I have seen coming and going as clients a wide variety of businesses. From the very beginning there were ironmongers - the first was one of Swansea five oldest, Evan Jenkins & Co. Ltd., whose premises in Oxford Street were destroyed by fire and replaced by even larger premises in Castle Square, Swansea. About the same time there came into our clientele Samuel Bevan, Son & Roberts Limited, Llanelli, whose interest to me was a powder magazine for storing explosives for collieries. Others in this line of business followed. I must mention one grocery business run by Mr. George W. Holmes, the very epitome of the Edwardian in white apron and a waxed moustache.

I suppose the clients most useful (to us) were the solicitors, because of the other work they introduced, chiefly estates of deceased persons and trusts they sometimes gave rise to. The most important firm was Collins & Woods, who expanded to Collins Woods & Vaughan Jones, in Worcester Place. The bombing destroyed their offices but the strong room in the cellar survived the destruction and all their files were recovered intact. Alexander & Thomas, Ystalyfera came to us by our connection with 3. Noy Evans & Son, Adelaide Street. We saw the beginning of David & Roy Thomas and others in our files

were F. H. Edwards, George Mervyn King, Morgan Griffiths, Son & Prosser (Carmarthen) and others.

The firm consisted of two partners and six staff (all male) and occupied just two rooms. The partners in room 62, which was a fine corner room with a view and the six of us clerks were - I won't say herded because we were quite happy to have it so and anyway there were rarely more than four in the room at one time, quite often there were just two of us (typing) and clients (visiting). The furniture was a stand-up, sloping-topped desk with three tall stools, two tables for the typewriters, a large wooden stationery cupboard, three chairs and the aforementioned letterpress (never used after the advent of the typewriter). The stationery cupboard was an enormous piece, very deep and reaching nearly to the ceiling. The lower compartment, with separate doors, held old files in the bottom part, right to the back and across the whole width. Above this was a shelf for the inks, blue/black for writing and red for ruling. We used ebony, round or roller-type rulers and a whole range of colours of inks for audit-ticking and vouching. The very top shelves of the upper part also contained used files. We had no storage place outside the working offices and finding old papers was always a problem and often a source of much trouble. At such times the staff was in turmoil, but it was very rare for missing papers not to be found eventually. In the upper part of the cupboard, below the shelves devoted to old files, was stored the working paper - reams of draft-sized (double foolscap) typing paper for accounts, a quantity of foolscap typing paper, the double-column, faint-lined draft paper, analysis paper and various single sheets for handwork. Also stacks of octavo, quarto, and foolscap letterheads. The inks and the typing paper were supplied by Drivers of London, whose representative called once a year for orders. They also supplied the embossed letterheads but eventually we had printed letter paper from one of our own clients. I seem to remember some trouble about dies for embossing headed paper. The printers claimed that the actual dies were their property - and I cannot now remember how the dispute was resolved. It is of no interest to anyone now but it niggles me that I cannot recall the outcome. The other thing we had a lot of was blotting paper - masses of it - in quires - - white and sometimes red. One side of the middle section of the cupboard consisted of narrow partitioned openings, which used to hold the cloth-bound books of 2, 3, 4 and more opening books for hand-written final accounts mentioned earlier.

In pre-computer times days were, in the modern phrase, labour intensive. All entries were called over by a junior audit clerk to a senior - from cash books and sales/purchase or other journals into the appropriate ledgers. All book totals were cast and the balances listed. The exception was the bankbook, which, as now, was reconciled with bank statements. The nominal and private ledgers were the province of the senior clerk who would draw up the trial balance which, when balanced (not always a first time achievement) was the basis of the draft accounts. The junior's job was vouching book entries with original documents - invoices, receipts etc. - which were themselves the subject of close scrutiny. The junior would also have the privilege - not always appreciated by him (it was always "him" in those days - no girls) of doing the "totals" - the casting of endless columns of figures in endless books. Originally the marking of documents was in coloured ink (each clerk had his own "moniker" of which he was understandably proud - only later was the rubber stamp used). Until the ballpoint pen came into use after World War II every item was in ink and had to be blotted. We used acres of blotting paper which was itself used beyond the limits of saturation and inky fingers were a common feature - as were nicotine-stained fingers in those smoking-intensive days. "Players" was the usual brand, except for Mr. Bevan, who smoked "Passing Cloud" cigarettes when he wasn't smoking his pipe.

My special job as office junior was to keep the time records. Everyone had a Letts Day to Day Diary, which (in theory) was written up at the end of each day. In the early days of the month I would collect the diaries and enter the previous month's times in the monster Time Book and from there into a Time Ledger. The collection of diaries was not always a straightforward matter and it was I who had to bear the brunt if the Time Ledger was not completely posted when wanted for the preparation of bills.

By modern standards the scale of charges was quite low, although clients did not think so and there were often heated

exchanges which, however, only very rarely ended in the loss of the client. Books - mostly bound and often beautifully tooled, were hand-written in ink and were in many cases the pride and joy of the book-keeper. Audit clerks - not always the neatest of operators (I speak for myself) - were forbidden to spoil such works of art and many a battle was fought when alterations became necessary. I remember one cashier in particular who watered down his inkwell to get the blue/black ink up to the desired shade of lightness and woe betide anyone who dared to spoil his books.

I have mentioned the shipping boom after World War I. Some of the docks people did very well in that short period before things began to go wrong in the late twenties, building up to the depression of the thirties which hit us really hard. We had always been on low wages - the senior clerk on £4 a week - the others of us on £2.10.0. I remained at that figure but the others in our band were asked to take a cut of five shillings. Three of the clerks had got married (I, the youngest was still single) and in the course of 1935 to 1938 two of the salaried staff and one newly qualified articled clerk got themselves other jobs.

Then in 1938 World War II began to loom up and in 1939 began in earnest. Mr. Bangham, who when the clouds were gathering, joined the Reserve of Officers and was the first to go. Then two articled clerks, who had already joined the Territorial's and had gone to camp were impounded and did not return until 1945/46. Another clerk was called up when he reached us; I received notice to take my medical. Before I could go, however, Mr. Bevan (who was by now in very poor health) had applied for and got my exemption, which was periodically renewed till the call up ended when I was 38. We managed to carry on with Mr. Bevan, George Gibbs and me until Mr. Bangham was released from the army on compassionate grounds because of the state of Mr. Bevan's health.

The first thing Mr. Bangham did on his return was to engage a girl school leaver as office junior. He sent her to buy some beakers and tea-making equipment and for the first time ever we were able to get a drink in office time.

In the days when we had a large staff senior members were able to sneak off to Biddles, the cafe in Wind Street, while the partners were in the Exchange Restaurant in the basement of our office block. If the partners got back first the clerks remaining in the office did a cover-up for the absentees. These were what we, even in wartime, called the "good old days". It would not be appropriate to mention what went on in those blessed half-hours when the partners were at their refreshment - nor the panic reactions if they unexpectedly reappeared.

This first girl (she was only 16 but was always Miss Davies - I can't remember her forename) was followed by a succession of others until, as business settled into a steady rate of growth there were as many as four young women who took over the reception area with typewriters, comptometer and other mechanical aids.

But this is jumping ahead of my story.

After Mr. Bangham's return Mr. Bevan's health began to fail rapidly and he became housebound. All the time I knew him he lived in the Uplands at 6, Richmond Terrace and during the months of his illness I used to take work up to him. I would take the train, or the bus, from the bottom of Wind Street to Uplands Crescent, walk the length of Uplands Terrace to the house and wait there while he worked. Mrs. Flo Bevan always made me welcome and sometimes regaled me with snippets of family and neighbourhood gossip. The only tale I can remember was of her next door neighbours who were vegetarians. They had a cat they tried to adapt to their meatless ways, but cats like to roam and garden walls are easily scaled and Mrs. Bevan who had a sense of humour, had no compunction in feeding it meat when he came into her garden. Mr. Bevan died not long after the war ended. George Gibbs (who had qualified as Incorporated Accountant before the war began) had been made a partner. The firm was still Frank C. Bevan & Co. but now just "Accountants" which was the designation until the

amalgamation of Chartered and Incorporated and "Chartered Accountants". All these changes meant new letter headings and window and door re-lettering. I had passed the Incorporated Intermediate exam a little while before but with the onset of war that is as far as I got. My qualification to sit the examinations had been nine years experience in a practising Chartered Accountants office. I sat the final twice, but failed to pass.

The war years were difficult for the practice, but despite the heightened tension and the pressure of working by day and being plunged into other activities outside work we, George Gibbs and I, were very conscious of our privileged position as civilians. Being able to sleep in our own beds some nights in the week. I rarely saw George who worked mostly away from the office and being in the Observer Corps, was otherwise too fully occupied to put in an appearance. I was given the task of organising the fire watch for the whole of Exchange Buildings, which somewhat interfered with my office work. I lived a ten minutes or so walk from the office so I had no trouble getting back and fore, even during the periods of night bombing. Then I joined the Home Guard and entered into a whole new life, comical that it is now to look back on. Everything seems so mixed up but the wonder is that so much was still normal in those abnormal times. Exchange Buildings suffered two bombings. In the second, when the building next to ours in Adelaide Street (now the offices of the Evening Post newspaper) was totally destroyed, Exchange Buildings had its top floor corner including the lift cable housing and two offices sliced off. It is strange that among so many things that I can remember, I just cannot recall how that end of the second floor corridor looked. I remember shovelling away rubble from Room 63. The corridor wall had collapsed into it and we had no access beyond that room towards the demolished lift and exit stairway. This all happened in February 1942. Mr. Bangham had left the army sometime before. The office was made habitable and we were able to carry on working there but there was a casualty, which arose directly from the disaster. The Secretary of Swansea Exchange Buildings Limited, Mr. Alex C. Moffat who lived in Port Eynon, used one of the third floor rooms as a bedroom on Monday to Thursday nights. He suffered window glass penetration and shock from the explosion and died shortly afterwards. We had been the auditors of Swansea Exchange Buildings Limited since moving to the building. Following the death of Mr. Moffat, Mr. Bangham was appointed Secretary. This involved a change of auditor and Tribe, Clarke, Owen & Montgomery Williams became the new auditors of the company.

Frank C. Bevan was my idea of the complete practitioner in public accountancy - probably because he was the only one I had any experience of. He was very hardworking, very knowledgeable and in my view infallible - a formidable presence that gave the impression of being unapproachable - although it fell to my lot, as the youngest member of staff, to approach him on the matter of pay increases (rarely with any measure of success). As was usual in those days, we, the staff, were addressed by our surnames, and this persisted until after World War II. Mr. Bangham also was so addressed but he avoided the issue in return by not calling Mr. Bevan anything in their conversations - in my presence anyway. Harold Bangham was a different sort of person altogether, although having reached the rank of captain in his army service, he was inclined to carry the habit of command into his dealings with us, the staff, but in the age old tradition of office workers we were able to cope.

I remember reading somewhere of an eminent American accountant who made the assertion that accountancy was the one profession demanding total exclusion of all other interests in the practitioner's life. This might have applied to Mr. Bevan except that he was a dedicated Freemason, although even here his concern seemed to be with the accountancy aspect. One other thing in his life was music. He played the church organ and that led him to becoming a founder member and Treasurer of the Swansea Chamber Music Society. He was a strongly built man, about six feet in height. I remember once, when I was alone in the general office, a man came in with a printed slip, which he claimed was the firm's insertion in a local directory for which we owed, I think, £5. I took him into the inner sanctum and the next thing I knew was his coming back out with a rush, Mr. Bevan gripping him by the coat collar and propelling him into the corridor. Mr. Bevan returned with a smile like the tiger in the limerick.

As I have already said, the practice was well established when I was taken on but how the original acquisition of clients came about was always a mystery to me. I could understand the shipping and coal exporting agencies because the firm was in the right place (the Swansea dock area), at the right time (the post-war shipping boom). Also there were a few ironmongery businesses, which might have had a connection with Mr. Bevan's family, who had themselves been in the ironmongery trade. There was a draper in business in Neath, a small pleasant town a few miles to the east, at the mouth of its own river running into Swansea Bay. This canny old character told me he had started business as a packman, travelling the country districts, selling his goods on credit and collecting payments weekly. He did so well that he was able to take a shop in Neath and employ a few young men to expand his credit business as well as develop a cash business in drapery. When this was established he set about looking for an accountant and not wishing anyone in Neath to know anything about his affairs, he took the train to Swansea. He walked down the High Street into Wind Street, where he saw the name on the upstairs window and so became acquainted with Mr. Bevan. There were other small businesses, which is what one would expect to come about in the course of time and work through solicitors and of course a number of honorary audits. But the one acquisition I never fathomed was that of the audit of two large estates of a titled landowner in West Wales (with the involvement of Trusts - Cawdor Estate). This must have come in the very early days of the practice because there was a stock of the green cloth-bound account books with gold-embossed titles on the cover (dating from the days before the typewriter) in a special compartment in the stationery cupboard.

I suppose all accountancy practices have honorary audits. We certainly had our share and I came in for a lot of them. I have mentioned Swansea Chamber Music Society. Mr. Bevan's treasuryship involved me quite a bit but there was a bonus because I was put in charge of the box office at concerts, which took place at the Llewellyn Hall. When the doors were closed I was able to sit in at the concerts, which gave me a taste for classical chamber music, which I still have.

Other honorary work was with the Church Army Hostel in what is now St. Mary's Square and also with the local branch of S.S-A.F.A. whose work expanded enormously during World War II. Their office was in an old building, now demolished, next door to the Cross Keys Inn. The staff, all honorary, were too busy to come to us so I used to go to them - often to wait while they dealt with pathetic, very tragic cases of servicemen's dependants in trouble of all descriptions.

There was also the Ladies Samaritan Fund, a charity that helped needy hospital patients and their families. I seemed to get involved in them all.

Mr. Frank Bevan had died in 1947, but already after the war had ended, the pattern of work in the practice began to change. By 1949, when the basis of assessment to Income Tax changed from Schedule A to Schedule B for the farming community, we were enjoying an increase in clientele, mainly of farmers but also through the diversification of business following nationalisation of coal and later of road haulage. There were also some company liquidations as already mentioned. A further influx of work came about when a number of tenant farmers in Gower were able to buy their farms from the Penrice Estate.

An important client already on the firm's books when I joined was Earl Cawdor. Our connection comprised the two Welsh Estates, Carmarthenshire based in the mansion Gelli Aur (Golden Grove) and covering quite a large part of the county and Pembrokeshire based in Stackpole Court and covering a considerable area in South Pembrokeshire. The audits were masterminded by George Gibbs in the case of Carmarthenshire and then Harold Bangham in the case of Pembrokeshire. Mr Gibbs would go, with an articulated clerk, to the Estate Office which was in Spilman Street in Carmarthen and stay week by week until the job was finished. In the case of Pembrokeshire the books would come to Swansea by rail in a wooden box, heavily padlocked and the audit would involve most of the office staff for a couple of weeks. I remember especially the vouchers, individually folded to a regular size and marked with what they referred to and a number. The drudge was having

to unfold each one, examine and tick neatly, refold and replace in numerical order in the box. When this was all completed my job was to arrange with Swansea High Street (GWR), Goods office, to collect and carry by passenger train back to the Estate Office at Stackpole, Pembrokeshire.

Lord Cawdor was the fifth Earl who had inherited the title as a minor on the death of his father, the fourth Earl, who had lived only a short time after himself inheriting the title on the death of his father, the third Earl. The Estate of the third Earl was in trust and even after the fifth Earl came of age the Trustees (Col. Campbell, the fourth Earl's brother and Co. B. W. Drummond) continued to manage the considerable investments and lands still under their control. The accountancy of this Trust was the domain of Mr. Bevan himself with whom I was involved and Mr. Bevan's grasp of the intricacies of these Trusts amazed me. I used to take down his dictation of letters to the Bankers, Coutts & Co. and the Solicitors, Farrer & Co. Eventually the whole business was resolved. The only thing of it all that has remained in my memory is that one of the two Estates had in its title with the Parishes of Wiston & Slebech, which were territorially located in the other Estate - but which was which I cannot remember. Mr. Bevan had high hopes of annexing to our clientele the other Cawdor Estates in Nairn but alas not only did we not gain them but we also lost the Welsh Estates into the bargain.

Col. L. W. Drummond was the Agent of the Carmarthenshire Estate and also the Agent of the Edwinstford Estate in Carmarthenshire of which the incumbent was his nephew, Sir James Hamlyn Williams Drummond. We also acquired the audit of this Estate, but not of the Scottish Estate of Auchmlech which formed part of the entailed inheritance and of which one of the earlier incumbents was William Drummond, the Scottish poet.

Over the years after World War I our firm acquired some notability as landed estate accountants and became accountants to a number of these. The first big one, after the Cawdor Estates was Sir Griffith Thomas of Cwrt Herbert, Neath, who appointed Executors but never directed the disposition of his residuary estate. The matter went to Court, which decided the residue belonged to the four Executors, who themselves decided to dispose of it charitably. One beneficiary was Swansea Corporation who had the organ in the newly built Guildhall and a park between Cockett Road and Townhill Road.

Other Estates that came to us were the Sketty Park Estate of the late Sir Robert Armine Morris Bart (whose name was taken into the Swansea suburb of Morryston). It covered lands and properties in Sketty, Penclawdd, Killay and Morryston itself, We also benefited from acquiring as accountants the Gorseinon Estates of William Lewis and William Rufus Lewis and the taxation work of their beneficiaries the late Miss Kitty Glasbrook and Miss Elizabeth Lewis and the others of that family.

Yet another client with an estate connection was Admiral Algernon Walker-Heneage Vivian, tenant for life of the Clyne Castle Estate. The "Vivian" in his name was a requirement of his inheritance of the life interest. The estate was entailed and the residuary legatee was a Captain Lloyd with whom the Admiral entered into a deed to break the entail. Unfortunately for his heirs, the Admiral died with about a month to go to clear his own relatively small estate from aggregation with the Clyne Estate for assessment of the rate of Estate Duty (as it then was). It was especially hard on his widow, who remained our client even after her re-marriage some time later.

Mr. Bevan himself was personally involved in a property matter. He lived in Swansea but also had a small house in Horton, Gower, (Cliff Cottage), which I understood was held on a three-life lease from the Penrice Estate. His was the third life, deriving from his grandfather and father in succession, but for some reason the landlords who were able to terminate the lease during Mr. Bevan's lifetime allowed him to keep the cottage as a weekly tenant (at 10/- a week). He found it very useful as a holiday home and especially during the time of the blitz, when Mrs. Bevan stayed there. Later in the war she returned to Swansea and when his health failed he gave up the tenancy.

At this time the articled clerks were brought up to full strength - two for each partner - and more female staff were taken on as mechanisation began. I would like to have said something (a great deal in fact) about the long list (but alas in a few sad cases, short lives) of the Articled Clerks. I would like to work in the fashionable word "subsidiary" if I knew quite what it meant, because it sounds as if it could apply to them. The title has now passed into history to become currently "trainee accountant" which has a chill, slightly inhuman sound that does not fit the breed of lively young men I have known. Except for the very first three I have named they were all my juniors and all of them have been my friends from the beginning. A few years ago I made a list of upwards of forty but in our several removals the list has been lost and try as I will I cannot now name more than a modest number but as far as I can remember those who qualified were: -

Harold Lawrence Bangham (subsequently a partner)
Robert Anthony Morgan
Arthur Burton Isaac (who died soon after qualifying)
William Ewart Lovell Geraint
Morrigan Aldwyn Davies
John Frederic Roberts
Gordon Greaves (who died after a motorcycling accident)
Thomas H. Jones (killed in a plane crash)
Maurice Ablett
Elfed G Phillips
Martin Smart
Hugh Dudley Morgan
Frank Langford
Evan Goronwy Davies
John Travers Perkins
Peter Rice Muxworthy (subsequently a partner)
Charles James Clewett (subsequently a partner)
Alan Tonkin
Dudley Roberts
Kimberley Darlington Thomas
Stuart Gerald Thomas

In addition a number of clerks under articles failed to stay the course - I can only recall six by name at this moment.

The accommodation in Exchange Buildings began to expand as Government wartime departments ceased operating and more office space became available. One small but quite significant easing of the burden of auditing came with the advent of the Biro - the first of the ballpoint pens, which saw the end of the coloured inks - though not without a struggle. The first of the mechanical aids, as I now look back, seems to have been the comptometer. A number of clients had them installed and staff specially trained to operate them.

The several local accountancy firms, which had existed from the early days of Frank C. Bevan & Co., were still in operation, although some of them had amalgamated or been absorbed into the large national organisations. A few however had retained their original identity and were in a close and happy relationship with us. In the post war years quite a number of new firms had come into existence and there seemed to be plenty of work for all of us. Our own firm experienced changes over the same period. Mr. Peter Rice Muxworthy was the second articled clerk after Mr. Harold Bangham, to be taken into partnership. This was in 1963. In 1967 Mr. Bangham had a stroke which left him partially paralysed and without speech and

in 1968 he died. Not long afterwards Mr. Charles James Clewett finished his articles and qualified and was taken into partnership. In 1973 Mr. George Gibbs died after a year long illness and shortly afterwards the first take-over of another accountancy practice took place. The owner of the firm of J. T. Rees & Co. had died and Frank C. Bevan & Co. bought the practice from his Executors. The removal of furniture and files from Walter Road to Exchange Buildings took place one evening after five o'clock through the good services of one of our clients who had a furniture van. After this work was finished those of us involved, Messrs. Muxworthy and Clewett (partners) and Mr. Hugh Rees (the son of the founder of the firm but not a participant in the ownership), our own Martyn Jenkins, Richard Pothecary and myself, walked back into town to a fish and chip spread at the Burlington Tavern. The next change was when Mr. Adrian John Richards joined the firm. He had qualified whilst with Tribe Clarke Owen & Montgomery Williams - our good friends - but had left that firm to work for a very large local transport company. Having put that concern to rights and wishing to get back into private practice he joined Frank C. Bevan & Co. as the third partner in 1974. The staff had increased, as also with mechanisation, had the electronic ancillaries and with the admission of a fourth partner, Mr. David Martyn Jenkins it became necessary to move to larger premises.

The lease of Albion Chambers, next door to Exchange Buildings was acquired and the gigantic move was undertaken.

Mr. Haydn Powell, A.C.A., joined the firm from Touche Ross & Co. who had absorbed the firm of Tribe Clark Owen & Montgomery Williams some years ago.

The expansion continued when the Swansea practice of Hubert & Winston Jones, Certified Accountants was bought and some of the staff of that firm joined our staff.

A grievous blow was suffered when Mr. D. Martyn Jenkins, who had fought illness for a year or more, succumbed to kidney failure and died in 1985.

The next change came when the long established firm of Sidney H. Buckland & Son, Chartered Accountants, was amalgamated with Frank C. Bevan & Co. as Frank C. Bevan & Buckland and partners Messrs. Wilfred H. Jones and John D. S. Jeremy and staff moved into Albion Chambers. Yet another move was made to the large steel and glass building at 31, Russell Street, Swansea - at long last away from the docks area into the city environment in 1987. After a few more years for me there was the final move on 5th September 1991 into retirement after 70 memorable years. In that time I have had contact in the office with very many, and of those, an abiding friendship with a great number - including partners and staff from the earliest years up to the present, young and old, and some among clients.