

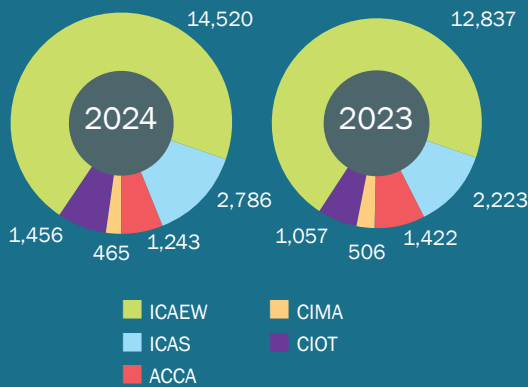
TOP 20

THE TOP TRAINING FIRMS 2024 (2023)

Trainees 2024	Trainees 2023	Firm	Trainees 2024	Trainees 2023	% +/-	Apprentices 2024	Apprentices 2023	% +/-	Fee income £m 2024	Fee income £m 2023
1	3	EY	3,559	3,257	▲9%	1,971	1,473	▲34%	3,701.0	3,699.0
2	1	PwC	3,316	3,898	▼-15%	2,205	2,514	▼-12%	4,353.0	4,227.0
3	2	KPMG	2,964	3,352	▼-12%	946	916	▲3%	2,990.0	2,960.0
4	4	Deloitte	2,932	2,959	▼-1%	1,838	1,789	▲3%	4,921.0	4,837.0
5	5	BDO	1,688	1,720	▼-2%	1,020	1,053	▼-3%	1,015.0	935.0
6	10	RSM	1,444	692	▲109%	1,111	n/a	n/a	522.0	482.5
7	6	Azets	1,378	1,242	▲11%	826	758	▲9%	405.0	361.6
8	7	Grant Thornton	1,044	1,150	▼-9%	862	1019	▼-15%	654.0	610.0
9	8	Forvis Mazars	1,018	903	▲13%	704	624	▲13%	362.4	334.6
10	9	Moore	888	709	▲25%	330	257	▲28%	288.0	220.1
11	-	Sumer	626	n/a	n/a	n/a	n/a	n/a	188.5	132.6
12	11	PKF	477	463	▲3%	423	391	▲8%	193.2	166.4
13	12	Crowe	467	400	▲17%	386	345	▲12%	164.1	143.8
14	15	Saffery	373	262	▲42%	209	147	▲42%	142.1	124.4
15	14	AAB	283	299	▼-5%	12	23	▼-48%	98.0	77.1
16	16	UHY Hacker Young Grp	272	258	▲5%	16	67	▼-76%	84.0	74.0
17	19	Cooper Parry	264	161	▲64%	227	151	▲50%	120.0	52.9
18	18	HaysMac	237	203	▲17%	10	7	▲43%	59.4	52.3
19	-	Xeinadin	232	124	▲87%	21	12	▲75%	134.3	112.5
20	17	MHA	229	232	▼-1%	n/a	n/a	n/a	180.0	140.0
Totals			23,691	22,284	▲6%	13,117	11,546	▲14%	20,574.9	19,742.7

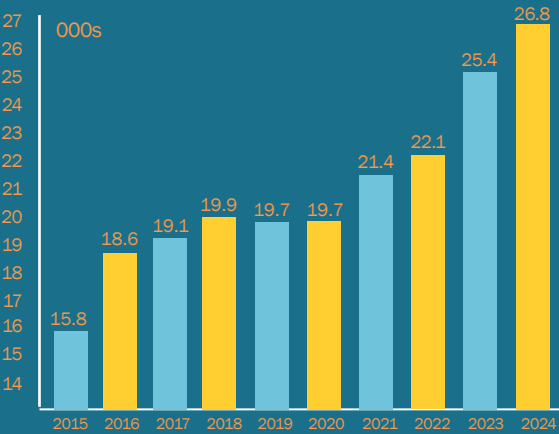
INSTITUTES

QUALIFICATION SPLIT 2023 -24



A DECADE OF CONTRACTS

TOTAL TRAINEES 2015-2024



TRAINEES

TOP 75 FIRMS TRAINEE SURVEY 2024

Ranking 2024 (2023)	Firm	Fee income 2024 £m	Fee income 2023 £m	Trainees 2024	Trainees 2023	% change +/-	Apprentices 2024	Apprentices 2023	% change	ICAEW	ICAS	ACCA	CIMA	CIOT	ATT	AAT
1	1 Deloitte	4,921	4,837	2,932	2,959	-1%	1,838	1,789	3%	1,863	181	56	134	13	103	25
2	2 PwC	4,353	4,227	3,316	3,898	-15%	2,205	2,514	-12%	2,178	190	66	63	213	102	-
3	3 EY	3,701	3,699	3,559	3,257	▲9%	1,971	1,473	34%	1,216	1,665	142	124	151	146	-
4	4 KPMG UK	2,990	2,960	2,964	3,352	-12%	946	916	3%	2,100	119	n/a	97	243	248	553
5	5 BDO UK	1,015	935.0	1,688	1,720	-2%	1,020	1,053	-3%	1,144	65	58	2	81	19	36
6	7 Evelyn Partners ^{1A}	656.6	600.8	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
7	6 Grant Thornton ^A	654.0	610.0	1,044	1,150	-9%	862	1,019	-15%	672	45	18	6	1	48	13
8	8 RSM UK	522.0	482.5	1,444	692	▲109%	1,111	n/a	n/a	943	93	21	19	150	43	143
9	9 Azets ^A	405.0	361.6	1,378	1,242	▲11%	826	758	9%	601	100	142	4	175	98	223
10	10 Forvis Mazars	362.4	334.6	1,018	903	▲13%	704	624	13%	664	51	22	n/a	41	36	128
11	11 Moore UK	288.0	220.1	888	709	▲25%	330	257	28%	327	150	129	4	30	32	89
12	12 PKF UK	193.2	166.4	477	463	▲3%	423	391	8%	301	n/a	27	n/a	11	24	78
13	- Sumer ^A	188.5	132.6	626	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
14	14 MHA	180.0	140.0	229	232	-1%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
15	13 Crowe UK	164.1	143.8	467	400	▲17%	386	345	12%	311	n/a	45	n/a	26	44	41
16	15 Saffery	142.1	124.4	373	262	▲42%	209	147	42%	201	8	34	n/a	96	3	31
17	16 Begbies Traynor Group	136.7	121.8	31	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
18	18 Xeinadin ^A	134.3	112.5	232	124	▲87%	21	12	75%	n/a	n/a	n/a	n/a	n/a	n/a	n/a
19	19 FRP Advisory	128.2	104.0	30	19	▲58%	9	5	80%	11	n/a	15	1	n/a	0	3
20=	27 Cooper Parry ^A	120.0	52.9	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
20=	21 TC Group ^A	120.0	75.0	264	161	▲64%	227	151	50%	196	n/a	18	1	19	7	23
22	17 Haines Watts	100.8	111.0	224	377	-41%	86	108	-20%	78	1	54	n/a	21	17	50
23	20 AAB ^A	98.0	77.1	283	299	-5%	12	23	-48%	14	77	59	n/a	3	7	6
24=	22 UHY Hacker Young Group	84.0	74.0	272	258	▲5%	16	67	-76%	146	1	46	n/a	-	13	50
24=	23 Buzzacott	83.9	71.9	189	183	▲3%	160	144	11%	103	2	12	n/a	10	25	37
26	25 Menzies	71.5	58.4	190	157	▲21%	171	145	18%	96	n/a	17	n/a	5	29	42
27	- Dains ^A	69.3	64.4	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
28	24 TaxAssist Accountants	64.4	59.7	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
29	36 Duncan & Topliss/BM ^{2A}	61.4	53.5	98	77	▲27%	89	67	33%	67	n/a	3	1	4	10	13
30	27 HaysMac	59.4	52.3	237	203	▲17%	10	7	43%	182	n/a	11	n/a	23	5	2
31	28 Gravita ^A	57.8	26.7	n/a	n/a	-	n/a	n/a	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a
32	- Shaw Gibbs	52.7	21.2	53	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
33	29 Kreston Reeves	50.1	44.5	166	145	▲14%	133	117	14%	109	n/a	16	2	10	23	5
34	30 Hazlewoods	49.5	42.7	123	123	0%	115	113	2%	83	n/a	7	n/a	n/a	1	32
35	45 BKL ^A	48.0	29.0	113	75	▲51%	102	16	538%	58	n/a	13	n/a	13	13	24
36	31 Bishop Fleming	45.8	38.2	n/a	193	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
37	32 Armstrong Watson	40.8	35.7	180	129	▲40%	142	101	41%	88	6	1	n/a	4	11	54
38	42 Streets	40.0	24.6	71	65	▲9%	n/a	47	-100%	36	n/a	16	n/a	1	2	16
39	34 DJH ^A	38.3	33.0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
40	35 Price Bailey	36.7	32.1	135	146	-8%	101	106	-5%	94	n/a	9	1	1	4	11
41	64 Affinia (LB Group) ^A	32.4	13.4	108	33	▲227%	75	48	56%	26	n/a	11	n/a	8	6	24
42	41 James Cowper Kreston	29.4	25.0	56	n/a	n/a	50	n/a	n/a	29	n/a	9	1	2	4	11
43	37 Lovewell Blake	29.2	28.7	76	91	-16%	55	67	-18%	14	n/a	2	n/a	1	1	37
44	38 BHP	29.2	27.6	51	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
45	39 Mercer & Hole	28.6	27.4	80	70	▲14%	55	53	4%	45	n/a	10	n/a	22	6	18
46	- Old Mill	28.5	25.8	61	n/a	n/a	56	n/a	n/a	27	n/a	n/a	2	n/a	4	23
47	40 Larking Gowen	28.1	25.6	121	106	▲14%	42	40	5%	61	n/a	5	n/a	12	5	38

TRAINEES

TOP 75 FIRMS TRAINEE SURVEY 2024

Ranking 2024 (2023)	Firm	Fee income 2024 £m	Fee income 2023 £m	Trainees 2024	Trainees 2023	% change +/-	Apprentices 2024	Apprentices 2023	% change +/-	ICAEW	ICAS	ACCA	CIMA	CIOI	ATT	AAT	
48	46	Lubbock Fine	28.1	20.6	52	47	▲11%	1	2	-50%	27	n/a	10	n/a	3	10	2
49	44	Hillier Hopkins	27.4	22.9	64	41	▲56%	64	41	56%	39	n/a	11	1	6	3	4
50=	43	Barnes Roffe	26.5	24.0	66	67	-1%	52	55	-5%	48	n/a	6	n/a	1	0	9
50=	-	Harris & Trotter	26.5	19.3	35	n/a	-	35	n/a	n/a	35	n/a	n/a	n/a	n/a	0	n/a
52	47	SRLV	24.9	20.5	n/a	n/a	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
53	49	Gerald Edelman	23.2	19.1	34	25	▲36%	n/a	n/a	n/a	29	n/a	n/a	n/a	5	0	n/a
54	48	SKS^	22.9	19.9	n/a	4	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
55	55	Beever and Struthers	22.0	17.9	131	134	-2%	39	39	0%	89	n/a	27	n/a	1	0	9
56	50	Albert Goodman	21.4	18.1	n/a	n/a	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
57	53	Ensors	21.4	18.3	90	72	▲25%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
58	60	Sedulo Group	20.6	14.9	30	44	-32%	2	6	-67%	16	n/a	n/a	1	3	0	5
59	54	Westcotts	20.2	18.0	52	46	▲13%	39	41	-5%	11	n/a	10	n/a	n/a	2	28
60	57	Goodman Jones	19.2	17.5	32	28	▲14%	20	20	0%	21	n/a	3	n/a	1	1	n/a
61	59	Silver Levene	17.0	16.4	9	11	-18%	2	2	0%	-	n/a	10	n/a	1	0	n/a
62=	67	Mitchell Charlesworth^	16.6	12.8	49	n/a	n/a	40	n/a	n/a	16	n/a	22	n/a	n/a	0	11
62=	-	Wilson Partners^	16.6	11.1	35	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
64	51	Dow Schofield Watts^	16.0	18.3	3	3	0%	n/a	2	n/a	1	n/a	2	n/a	n/a	0	n/a
65	-	BK Plus	14.0	8.5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
66	63	WR Partners	13.9	13.5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
67	65	Rickard Luckin	13.7	13.0	n/a	47	n/a	n/a	28	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
68	70	Brebners	12.7	11.1	30	24	▲25%	23	22	5%	35	n/a	15	n/a	7	4	3
69	68	CT	12.5	12.7	68	54	▲26%	2	2	0%	2	31	15	n/a	22	12	5
70	71	Forrester Boyd	10.8	9.9	40	40	0%	35	36	-3%	8	n/a	6	n/a	n/a	1	25
71	73	Andersen	10.5	8.4	10	6	▲67%	n/a	n/a	n/a	7	1	2	n/a	12	9	n/a
72	72	Haslers	10.0	8.9	27	27	▲0%	12	14	-14%	17	n/a	n/a	n/a	2	6	2
73	-	PM+M	8.9	8.3	49	n/a	n/a	7	n/a	n/a	16	n/a	7	n/a	1	n/a	25
74	74	RPG Group	8.7	8.1	19	14	▲36%	16	11	45%	15	n/a	3	n/a	n/a	1	n/a
75	75	Grunberg & Co	7.6	8.0	6	21	-71%	6	11	-45%	4	n/a	n/a	1	1	0	n/a
		Totals	23,226	21,984	26,778	24,784	8%	14,953	13,027	15%	14,520	2,786	1,243	465	1,456	1,188	2,007

Notes: 1 Evelyn Partners now S&W; 2 Duncan & Toplis/Beavis Morgan; Δ Private equity owned as of 1/3/2025. Firms ranked by fee income.

Top 75 Firms Survey Financials see <https://www.accountancydaily.co/top-75-surveys>

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HAYS SALARY SURVEY 2025

TRAINEE SALARIES BY QUALIFICATION LEVEL 2023-25

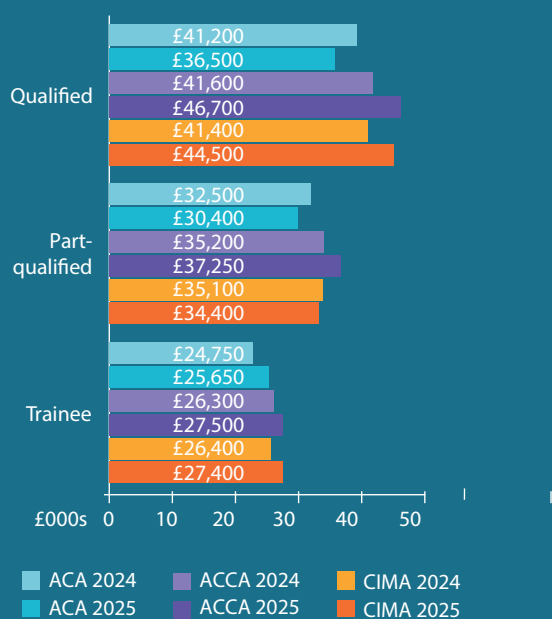
	Job title	2025 £	%+/-	2024 £	2023 £
Part qualified (PQ)	PQ (ICAEW)	30,375	-5.3	32,083	30,500
	PQ (ACCA)	37,250	5.9	35,166	32,800
	PQ (CIMA)	34,350	-2.2	35,125	33,000
	PQ (CIPFA)	33,000	7.5	30,708	29,300
	Average	33,745	1.4	33,271	31,400
Newly qualified	SME	45,300	-5.3	47,833	45,375
	Corporate	51,200	3.5	49,458	47,250
	Average	48,250	-0.8	48,646	46,300
Qualified (two to three years)	SME	53,500	2.6	52,166	49,600
	Corporate	57,800	4.5	55,292	53,000
	Average	55,650	3.6	53,729	51,300

Source: Hays Accounting & Finance

www.hays.co.uk

PAY STAKES

SALARIES BY QUALIFICATION



Source: Hays Accounting & Finance

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