

# Ethel Ayres Purdie



**International Women's Day provides an opportunity to celebrate the achievements of a path-breaking woman in the world of accounting - Ethel Ayres Purdie. When she was elected as an associate of the London Association of Accountants, a founding organization of the ACCA, on 13 May 1909 Ethel became the first woman to be admitted to an accountancy body in Britain. But breaking down the door of the male dominated accountancy profession was just one of her many achievements. The campaign theme of International Women's Day 2019 is driving gender balance. Over a century ago, Ethel Ayres Purdie spent most of her working life in the tireless pursuit of women's equality. Where she saw gender inequality she resisted, campaigned and fought for the reform of public policy. As well as fighting for votes for women, she called for the fair treatment of women working in government service, the equal access of women to the accountancy profession, and the balanced treatment of women in the UK tax system.**

Ethel Matilda Purdie [née Ayres] was born in Islington in 1874, the daughter of Henry William Ayres and his wife Margaret. Before becoming an accountant, and as a 16 year-old, she was employed as a clerk in the telegraph department of the Post Office. Here she was involved in a campaign to return deferred pay to female civil servants who had been forced to leave the service due to the marriage bar, the rule that required women to give up their job once they married.

Soon after her own marriage in 1897 and having given birth to two sons, she defied convention by taking accounting exams and launching a career as an accountant while being a wife and mother. She practiced first in Islington and later at Kingsway, London. Given that the chartered accountancy organizations did not admit women at that time she wrote to the Privy Council, the body that heard applications for royal charters of incorporation, to ask whether there was scope for her achieving equal status by becoming a 'chartered' accountant as an individual. Her request was denied and she eventually joined the London Association of Accountants, which had a more progressive admissions policy than the other accountancy bodies.

Given her reputation as a 'female howling dervish' Ethel did not attempt to build an accounting practice of male clients. Rather, she focused her firm on providing accounting and auditing services to women and women's organizations, including those campaigning for female suffrage. She reflected that 'Business came in-though that is not so easy as it looks-it is really hard work to get business, but it came, and the "ladies" supported the "lady," and the "lady" in return has gallantly supported the "ladies"'. By 1914 she employed four clerks and had taken the first female to be apprenticed to a woman member of a professional body.

Ethel became established as the leading provider of income tax advice to women, eventually operating as the 'Women Taxpayers' Agency'. During the early 1910s she was the

only woman entitled to appear before the special commissioners of income tax. Here, and elsewhere, she deployed her expertise to pursue a vigorous campaign against the unfair treatment of married women in the income tax system. She showed how women's tax status reflected the legal foundations of gender inequality. She was a leading figure in the Women's Tax Resistance League which argued that if women did not have the vote they should not pay tax.

Ethel revealed the contradictions that arose from the operation of the tax and property laws as they related to married women, expressing her arguments in the national press and at public meetings. She fought high profile cases before the income tax commissioners and the courts on the unfair treatment of married women. In 1913 she was part of a deputation that put the case for the reform of the taxation of married women to the Chancellor of the Exchequer, Lloyd George. In 1919 she represented the Women's Freedom League in a deputation to persuade the chancellor, Austen Chamberlain, to introduce the separate assessment of married women for tax. In the same year she also gave evidence to the Royal Commission on the Income Tax, repeated her argument that the system was inequitable and unfair in its treatment of married women. She reminded the Commissioners that 'I am an independent person. I am not a chattel of my husband. I must be regarded just the same as anybody else'.

Ethel was a persistent critic of the established accountancy profession and its refusal to admit women as members. As the professional bodies sought the registration of the profession she lobbied government to ensure that any measures protected the interests of women accountants. Given that the institutes were men only, in 1910, she controversially argued for the formation of a separate institute of chartered accountants for women. When the chartered accountants finally allowed women to join their ranks following the passing of the Sex Discrimination (Removal) Act in 1919 she correctly observed that the impediments to women entering the profession remained and that their admission would be on male terms.

Ethel argued that women winning the vote was a key step to redressing wider gender inequalities. She also argued that economic as well as social and political emancipation was essential to the progress of women. The success of women in business and the professions depended on access to capital. This should be supplied through co-operative ventures such as the formation of women's banks - financed, owned and managed by women.

When Ethel Ayres Purdie died in 1923 a memorial lamented the loss of a 'Comrade, Fighter, Worker and Pioneer' whose passing would be felt by 'all suffragists and friends of women'. She remains an inspirational figure to all who seek to forge gender balance and challenge bias in the twenty first century.

