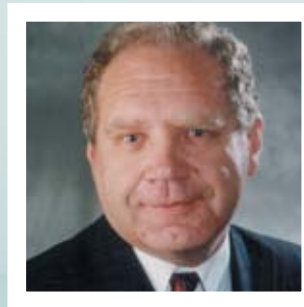
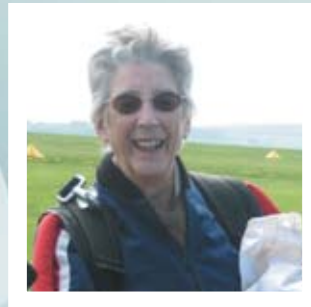


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Celebrating 40 years

*A potted history of the
International Association of Book-keepers*



“Perseverantia Omnia Vincit” – “Perseverance Conquers All Things”

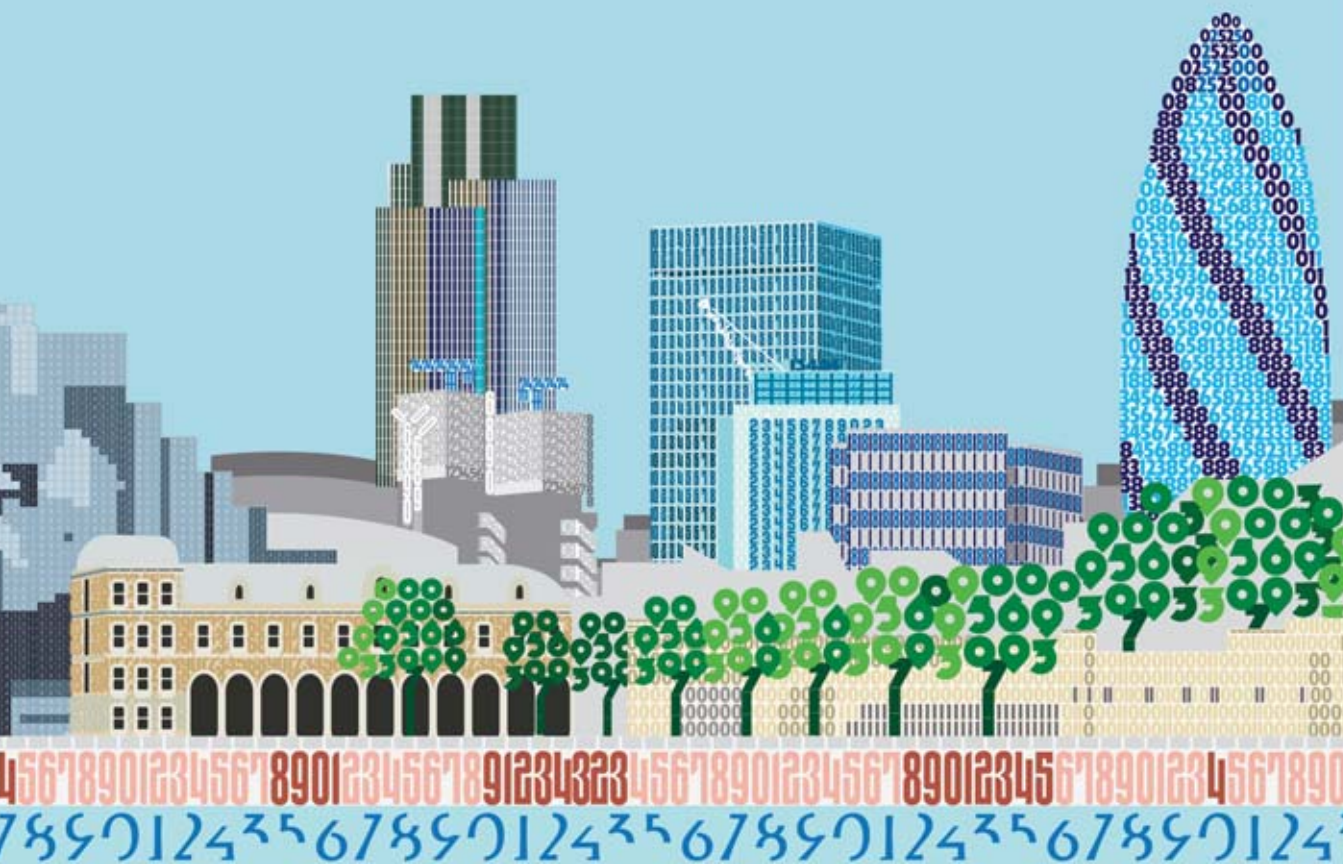
The **international** gateway to
your **financial** career through
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INTERNATIONAL ASSOCIATION
OF BOOK-KEEPERS

IAB

Qualifications for business

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Fabian Hamilton

Over the past forty years, many both inside and outside the IAB have contributed to its success including staff and Council members, Branch Secretaries and Treasurers, those who represent the IAB on local HMRC ‘Working Together’ groups, international representatives, Past-Presidents and Vice-Presidents, not forgetting the expertise and support of a broad range of loyal external suppliers. We wish to thank everyone – and especially IAB members themselves – for all they have given to create what is now a leading organisation.

Before you read on, stop for a moment and reflect on just a small selection of the IAB’s significant contributions to the success of businesses both in the UK and internationally:

- A key partner in the Growth and Innovation Fund project, addressing the financial skills needs in micro and small businesses, creating bookkeeping and payroll apprenticeships and improving the skills of unemployed people.
- A key supporting partner in the ‘Get Mentoring’ initiative, funded by the Department of Business, Innovation and Skills and led by SFEDI, which has successfully trained over 15,000 mentors to support new businesses.
- With the Financial Skills Partnership, the IAB led the work creating the Bookkeeping units of the QCF in England, and similarly with the Payroll units, with the Chartered Institute



Janet Jack

of Payroll Professionals. The IAB also helped initiate bookkeeping apprenticeships.

- International export of IAB’s Ofqual accredited qualifications (utilising the effective support of UKTI Growth), enabling the IAB to equip those in developing economies with the essential financial skills for their businesses, and to improve individual career prospects and progress.
- Offering support to those young entrepreneurs accessing Start Up Loans, with the aim of ensuring that they have the necessary financial skills to succeed, or otherwise have access to training and accredited qualifications, or access the support of a qualified and regulated IAB bookkeeper.
- Representation of bookkeepers at national level (for example, the HMRC Employment Consultation Forum and the Tax Agent Strategy).

We wish to thank all those that have contributed to this commemorative brochure and now invite you to read on, tracking the IAB’s journey and achievements to date.

Fabian Hamilton MP
Honorary President

Janet Jack
Chair, IAB Council

“One of the advantages of choosing a career in bookkeeping is that it is in constant demand. There is not a single business anywhere in the world that can do without it and the financial control it provides. The skills of the bookkeeper will always be in constant demand”

Former IAB President Lord Luke, speaking in 1998

From humble beginnings...

J. Malcolm Dean outlines how the modern-day IAB took shape over the course of almost a century

While the International Association of Book-keepers (IAB) was established in 1973, its history probably goes back to 1966 – or perhaps even 1916!

The IAB was formed in 1973 by the Council of the Institute of Administrative Accountants (IAA), in order to retain its links with its history by having an organisation with the word 'Book-keepers' in its title. The IAA was set up in 1916 as the Institute of Book-keepers – being a professional body for book-keepers, the present day equivalent to the 'in house' accountant working in industry and commerce. At that time it adopted an examination syllabus of four parts with four subjects in each part, very similar to the examination syllabi of the

other accountancy professional organizations. The Institute of Book-keepers expanded rapidly, with its first international centre being established in Ceylon (Sri Lanka) in 1926. More of that later.

Fast track now to 1964, with appointment for the first time of a full-time Chief Executive, who at that time had the grand title 'Secretary General' – definitely something from the "colonial past". The person appointed was Derek

Bradley, who came to the Institute from Local Government; he was also a member of the Institute of Editors as well as being a qualified Company Secretary.

Derek realised that the accounting profession was



changing, most notably in the way information was being recorded. The quill pen had disappeared, and with the development of accountancy software computers were taking over from the accounting machines (how many members remember the old Burroughs or Olivetti machines?). In fact, the

Institute of Book-keepers had been the first and perhaps only professional body to offer an examination in 'Mechanised Accounting', way back in 1938.

This realisation saw, in 1966, the title of the Institute of Book-keepers change to become the Institute of Book-keepers and Related Data Processing.

Not all members were happy with the changes, however. There was an outcry that



The IAB' first HQ,
on the Strand,
London



the word 'Accountant' was not in the name, and much pressure for change was put on Council. Despite considerable resistance by Council at that time eventually there were name changes, with the organisation becoming the Institute of Administrative Accounting and Related Data Processing. Yet more pressure from a different set of members followed, this time from the data processing members, and the upshot was that two boards were set up: IAA for the accountants, and the IDP for data processing members.

It was becoming very evident that the data processing members were more interested in the "technical" aspects of data processing as opposed to the actual "data processing", and so a parting of the ways was inevitable. Eventually the the data processing members were allowed to go their own way,

1973 shopping list

Here's what the average bookkeeper might have had in his or her shopping basket the year the IAB was born:

- 1lb of butter = 11.5p
- 1lb of beef = 69p
- 2lb of sugar = 9.5p
- pint of milk = 5.5p
- whole frozen chicken = 74p

A first class stamp cost 3p, while a TV licence would set the viewer back £12

In 1973 the average wage for men was £40.90 a week and council workers received £23 a week. Unemployment benefit for a single person was £7.35 a week. Petrol cost 38p a gallon (today a gallon of petrol is £6.16). A pint of Theakston's Best Bitter cost 13p in 1973

setting up a totally independent organisation that became known as the IDPFM.

However, back to the 'revolution' and pressure from members. Subsequent name changes in quick succession saw the

organization become the Institute of Administrative Accounting, then the Institute of Administrative Accountants, and finally the Institute of Financial Accountants (IFA).

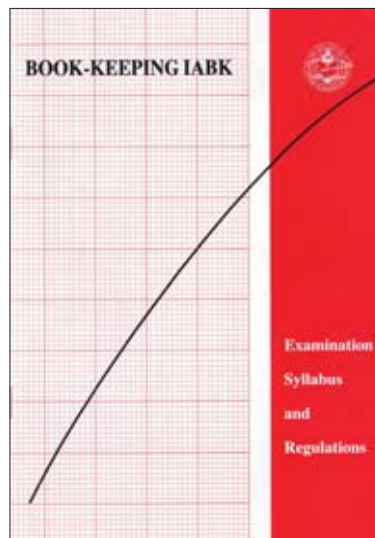
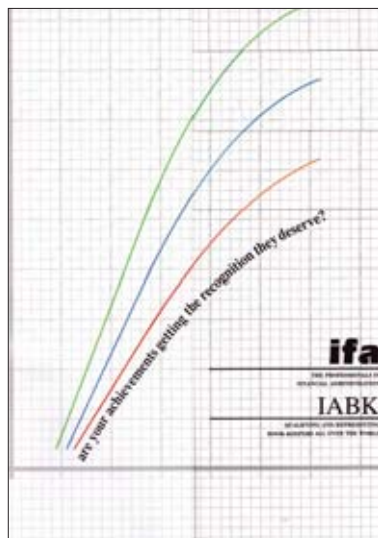
To the modern day

And so to the modern genesis of the International Association of Book-keepers. It was while the IFA was known as the Institute of Administrative Accountants that Council decided it would be a good idea to

set up a “second tier” body for book-keepers – and thus the IAB was born.

At this time, it was virtually impossible to set up a new professional body using the term “Institute” (permission of the Privy Council was required); hence the title International “Association” of Book-keepers, initially known as the IABK.

While the International Association of Book-keepers was a totally separate and



emergence of the Association of Accounting Staff, later to become known as the Association of Accounting Technicians. The IABK relied heavily on the ‘brand’ of the IFA, although this was now suffering from the many change of names over a relative short period.

For many and varied reasons, the brand name IABK was not promoted particularly well; there were tensions

autonomous organisation, the Councils and employees of both the IFA and IABK were the same, and it would be some considerable time before the IABK had members of Council who were not members of the of the IFA Council – and even longer for the

IABK to have its own designated employee!

The consequence of this is that the activities and strategies of the two organisations became intertwined, perhaps even blurred.

The objective of the IABK was to offer a basic qualification in book-keeping at three levels: Preliminary, Intermediate and Final, with the final level being the equivalent to GCE ‘A’ Level – a far cry from the 25 qualifications now offered by the IAB

This was a very difficult market for the IABK to enter, already dominated by RSA single subject examinations and the

between IFA and IABK members and the growth for the first twenty years of its history was static.

This was the situation I faced when I became Chief Executive of both IFA and the IAB; I inherited a situation of no growth for the previous six to eight years and a difficult financial position.

I decided the best way to tackle this was to develop a strategy of improving the image (branding) of the IAB. I also identified that, in the short term, to help solve the financial crisis, the IAB product would have to be an easier “sell” to colleges.



The Burroughs adding machine is now a museum piece

Additional products

A separate magazine for IAB members, Professional Book-keeper, was introduced, and it was also decided that the IAB needed additional products to sell to colleges, so they could then offer them to prospective students.

Two new qualifications were devised: the Diploma in Computerised Book-keeping and the Diploma in Small Business Financial Management. These new qualifications prompted colleges to offer courses for the IAB's traditional book-keeping examinations.

Soon after the Government started to regulate Awarding Bodies, it was decided – against some internal resistance – that the IAB should apply to become a Regulated Awarding Body.

With the help and assistance of outside consultant, Cajiten D'Silva, a Part A submission was submitted, and the IAB was duly accredited.

In order to facilitate syllabus development, the IAB began working with many organisations, including the Lead Bodies in Accounting and the Lead Body for

Small and Medium sized bodies. After a considerable amount of networking the IAB soon became established, working with some 100 Colleges of Further Education. Today, the IAB has partnerships with almost 200 Colleges of Further Education in the UK, not forgetting the large number of International colleges.

This improved branding of the IAB was assisted by the IAB having its own President,

the first being Lord Kintore. He was followed by Lord Luke, who was in turn succeeded by Professor Mike Harvey. The current President is Fabian Hamilton MP.

While perhaps the most important function of the President was to host the Annual Dinners, all incumbents became involved in missionary work on behalf of the



Business Enterprise awards

For the fifth year, the International Association of Book-keepers is organising the Business Enterprise awards. Nominations close on 27 January and the awards will be presented at a ceremony on 10 April at the Brewery, Chiswell Street in the City of London. There are seven awards: Book-keeper of the Year; Outstanding Student of the Year; Payroll Professional of the Year; Small Business Achievement Award; Social Entrepreneur of the Year; Lecturer of the Year and the Armed Forces award.

This glittering occasion will be sponsored by NatWest Bank, Intuit and St William's Foundation and the Duke of York Community Initiative.

The awards aim to:

- share good practice and celebrate business enterprise;
- highlight positive rôle models;
- enhance the rôle of the book-keeper in



the public's perception;

- reward small business achievement;
- recognise the achievements of social entrepreneur; and
- involve all sections of the financial community.

Educational p

The IAB has launched its Financial Student of the Year award. This is to recognise the best business finance student with nominations coming from college lecturers. The winning student will be judged on the standards achieved in all assessed components of his/her programme and his/her ability to write a persuasive business case. This involves preparing a business plan for a new product or service, for an imaginary small company, covering no more than eight typed sides of paper, including tables, diagrams and appendices. The judges will be looking for evidence of market demand for the product and its unique selling point, a brief promotion plan, a cost and break-even analysis, a cash flow forecast, financing requirements, and a 'persuasive su

The IAB's Book-keeper of the Year awards remain popular to this day. This cutting is from the December 2002 issue of Future Bookkeeper

IAB, as well as accompanying the Chief Executive on many college visits to present students with their certificates.

• J Malcolm Dean was Chief Executive of the IAB from 1993 until September 2006

What the papers said...

The following is an extract from an article that appeared in Professional Book-keeper magazine in 1998

In many ways the IAB have carried on the traditions of its sister body, the Institute of Financial Accountants (IFA). That institute started its life in 1916 as the Institute of Book-Keepers. Its founders conceived its role as providing well-qualified accounting support staff. Although always examining in a relatively wide range of skills, the IFA, as the way of most accounting and book-keeping bodies this century, soon began to up its requirements, taking a broader and broader perspective on business affairs.

It changed its name a number of times to reflect its changing role. Evident in this was the growth in computerisation. It is easy to forget just how recently small accounting packages have come on to the

scene and how quickly routine accounting tasks have been taken over by the PC.

Back in the early 1970s, computing was still reasonably rarified, the term IT barely recognised, and the millennium (or the consequence of a two-figure date field in accounting applications) not even considered. It was also a time of accounting scandals Pergamon Press, the domain of Robert Maxwell, London and Counties security Group, Lonrho, Roadships and Court Line were all on the wrong end of critical Department of Trade and Industry inspectors' reports.

New laws and embryonic accounting standards were being worked on and introduced. Clearly, accountancy was becoming more and more demanding. Its practitioners were being asked to concentrate more and more on policy aspects of

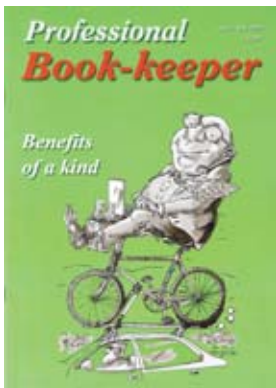
accounting and less and less on the mechanics.

At this point, the movement to preserve and make available the more fundamental record keeping skills that were, to some extent anyway, being jettisoned by the established accountancy bodies. Double entry booking, the principles of which had first been set out by Luca Pacioli (who appeared on the original IAB logo) had served generations of businesses. But now its simplicity and logic was being obscured by computer electronic circuitry.

Meanwhile, the introduction of VAT by the Edward Heath government in 1973 was placing new record-keeping demands on small businesses. For the first time it became a requirement for them to be able to tally their sales and purchases on a quarterly basis, and to be able to match invoices to figures

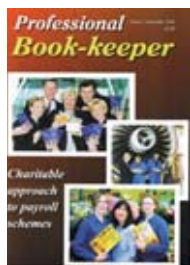
In 1973...

**Sunderland beat
Leeds United 1-0
to win the FA Cup**



whenever the VAT inspector chose to call.

The ACCA saw the development and in 1974 set up the Institute of Accounting Staff to provide for a support staff qualification. It



had in fact been pre-empted by the International Association of Book-keepers. Strictly speaking, the IAB is a little older than its official 40 years, having been formed in the late 1960s by a South African group.

A pale shadow of its later self, it did not at that time examine students and had but a handful of members.

At this point the then IFA Secretary General Derek Bradley stepped onto the scene, acquiring the IAB as a going, if fitfully so, concern. "I

immediately set about converting it into a pukka professional body with proper examinations. Both bodies benefited. The IAB would not have survived without the input and financial strength of the IFA. And having the IAB meant the IFA had a chance to reassess its position and perhaps become freer to widen its syllabus even further." •

A traveller's tale

Beryl Shepherd looks back at her time in the hot seat

I was appointed to the IAB council in the early 1990s and was elected the first lady chairman in 1995. Back in those days the chairman, who was also the chairman of the IFA, undertook an overseas visit during their tenure. Mine was to the Far East in late

1997; anyone who thinks that these visits are a 'freebie' couldn't be more wrong and this was especially so for me. All other chairman had been men whose wives accompanied them and looked after them much as they did at home. Not so in my case, as I had to look after my elderly husband

and do all the things that the previous chairmen had done. Given that we took off and landed 11 times in 17 days I think the visit could best be described as exhausting,

fascinating and rewarding!

This visit should have started in Sri Lanka, but a bomb at the hotel the day before I was due to take off, prevented this. I did, however, go there on holiday in 2004 and spent several days on IAB/IFA business. We had previously had many



IAB students, as CIMA accepted the qualification towards their own entrance requirements, but after they scrapped those requirements there was a significant reduction in IAB students on the island.

My visit to Malaysia and Singapore confirmed that "bookkeeper" was not an acceptable description

and the word 'Accountant' or 'Accountancy' needed to be in the title instead. I find this sad – bookkeeping is an honourable profession.

In the summer of 2002, together with Penny Randall and Sue Holmes, we visited several venues including Birmingham, London, Glasgow and Leeds as the main part of the Intuit (QuickBooks) Roadshow.

In March 2007, I went to Northern Ireland to cover the HMRC roadshow. We visited Enniskillen, Omagh and Coleraine, where I was grateful for the help of Andrew Moorhead. Assuming that my report was acted upon, it would have been one of the most successful PR exercises in



Northern Ireland.

During my time on IAB Council I visited many establishments to make presentations to outstanding students, tutors and colleges. These varied greatly, from

three-course restaurant lunches to travelling all the way to Bristol to watch the college Principal perform the duties instead!

For several years I took the minutes at the council meetings and even spent some time as Moderator for the Payroll exams.

I recall the excitement when we first “arrived” in Russia, due mainly to the efforts of Carolyn Anderson and Hugh Laing. I also remember the lunch on HMS Belfast at which the Russians were present.

After leaving the Chair I became Chairman of Education.

As a member of the IAB Council I found all my colleagues memorable for many different reasons, but I recall with great affection Jack Hatton, who loved the IAB and the District



In the summer of 2006 Beryl made a two-mile tandem skydive to raise funds for her local hospice. The magazine cutting (left) shows Beryl in a more sedentary position, chairing council

Societies, and Lord Michael Kintore, who was a real gentleman.

So congratulations to the IAB on attaining ‘ruby’ status – and I wish it many more years of success.

• *Beryl Shepherd was Chairman of the IAB from 1995–1998*

Members' page

Council maps training priorities

Council gave outline approval to the IAB's 1997 accounts when it met in London last month.

These reported pre-tax profit of just over £24,000 on income of £282,000.

Other topics tackled in a busy meeting included possible new routes to membership and planning for the 'Year of the Book-keeper' - announced to mark the IAB's 25th anniversary.

On a recommendation from Chief Executive Malcolm Dean, Council agreed to inaugurate the



Meeting in January, the IAB tackled a busy agenda which included giving outline approval to the 1997 accounts and agreement to discuss the possibility of the International Association becoming an NTQ awarding body.

means that had been cleared with of the Book-keeper' and the November. But it was agreed

Expanding IAB looks eastwards

Qualified accountant Hugh Laing recalls how the Association made its presence felt in Eastern Europe

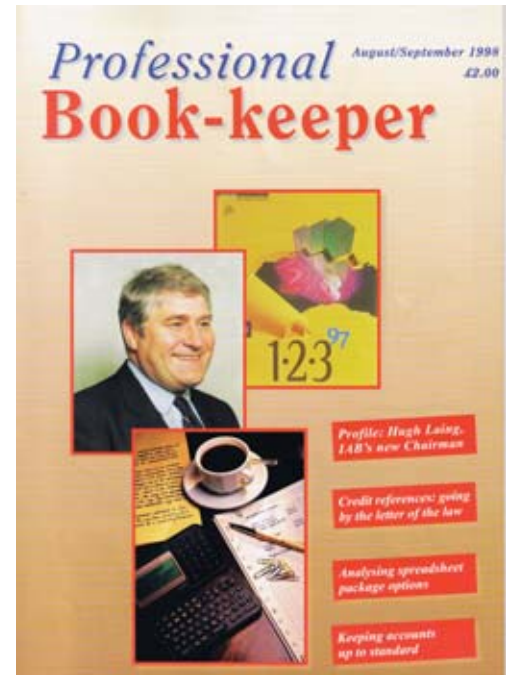
As was custom, the chairmanship of the IAB changed on a three-yearly basis. I was elected in 1998 to continue the good work that Beryl Shepherd had done during her tenure. Our membership figures were not particularly high, but we had a very strong student base in the UK and throughout the Commonwealth. We had been offered funds by Sir Peter Kemp to go into Russia, and CEO Malcolm Dean and Carolyn Anderson, the education officer, organised a Russian visit following this support (see box, page 12). This



followed extensive working in the Baltic States by Oleg Pavlov on the IAB's behalf, and a meeting of tutors from Russia and Eastern Europe on HMS Belfast on the Thames.

We had also been to Shanghai where, with Beryl Shepherd, I headed a joint initiative with the IFA for a lecture on small businesses with many professors from China during 1999.

In 2000, the emphasis for expansion changed from the Commonwealth to China, Russia and East Europe. On my initial visit to Russia, Carolyn Anderson and myself were treated like royalty,



and I was also asked to speak in the Kremlin in front of a huge audience. We were the only accounting body outside of Russia present. This certainly established the IAB in Russia.

We also had huge support from Igor Zhuravlev, an Honorary Vice President and IAB Representative in Russia – and still do. We continued to expand in the Baltic market and I was present at various meetings arranged by the CEO. I also attended many

“We really have to concentrate on shouting much louder about ourselves... that means getting through much more effectively to members, getting them involved, geeing them up. To say that I think we must mount a ‘crusade’ is probably not overstating the point.”

Hugh Laing on being elected
Chairman of the IAB, July 1998



more meetings at the Kremlin, where we had responsibility for presenting various awards. The functions were often attended by high-ranking Russian officers, including the leader of the Dumas. I also attended an international accounting meeting with Oleg Pavlov in Armenia. The arrangement continues to this day, with many return Russian visits, often led by Vladimir and Sergie.

In our more ‘historical’ markets I have visited Sri Lanka for presentations along with Malcolm Dean. Another country visited was South Africa, where with the IFA we purchased the ICB in South Africa and fully promoted the IAB.

The initiatives were plentiful: functions at the House of Commons, the annual IAB awards ceremony, contacts with colleagues, etc. My periods in office ended in 2002, and I am happy to say that the IAB continued to go from strength to strength.

• *Hugh Laing was Chairman of the IAB from 1998– 2002*

In 1973...

**Pink Floyd
release the album
Dark Side of the
Moon**

Sir Peter Kemp



Edward Peter Kemp was born in Haslemere, Surrey, in 1934. A promising career in the Navy was cut short following a bout of rheumatic fever contracted after he had been lining the route of the Coronation in 1953. Instead, he became articled to a firm of chartered accountants.

In 1967, Kemp joined the Civil Service as a direct-entry Principal. Kemp made rapid progress and earned a reputation as a creative thinker, an administrator with an accountant’s grasp of figures and, with responsibility for public-sector pay, a determined negotiator. He started the process of breaking down the single Civil Service bargaining structure. By 1983 he was a Deputy Secretary. After he left the Civil Service in 1992, Kemp worked on in accountancy and public administration, serving six years as an Audit Commissioner and devoting the same tireless energy to a charitable organisation, the Foundation for Accountancy and Financial Management, to help establish basic systems and expertise in the emerging democracies of Eastern Europe.

• Knighted in 1991, Sir Peter died in June 2008.

Education is key

Ian Irwin recalls a long and distinguished career serving both the IAB and Institute of Financial Accountants over many years

I joined the Institute of Administrative Accountants in 1977 as an Associate and became a fellow in 1980. Due to the fact that I worked in Further Education I was asked to serve initially as an examiner on the Sub committee responsible for education. On election to Council, Jack Hatton, the then chairman, asked me to chair the education sub committee. While doing that I proposed and later developed the Diploma in Small Business Financial Management. I wrote the first eight series of Assessments for this Diploma.

At the same time, other members developed the Diploma in Computerised



Book-keeping. Along with the late Keith Thomas, we developed learning objectives for the final level of IAB and the first level of the IFA. I also acted as the examiner on Level 1 Book-keeping and was involved in the proof reading of the textbooks for all three levels.

At this stage, I also suggested a course for personal finance (which had a short life), and also mooted the introduction of a diploma in compliance, which unfortunately was never taken up.

I was at the conference in Manchester when the statue of Pacioli was presented to commemorate the anniversary and also until 2008 attended every one of the awards ceremonies for Book-keeper of the Year.

I became Vice Chair of both the IFA and the IAB and then chair of the IAB for two years before resigning from Council. Three years later I was asked to re-stand and served a further three years. During this period I assisted with the revision of the bye laws, and the Articles of Association. More recently, as an outside contractor, I have performed Health and Safety Risk

Assessments for the Association, and I have also advised when questions have been raised on compliance with the bye laws.

It was my privilege to serve under three chief executives and seven chairmen, and I thoroughly enjoyed working with my many friends on Council and within the District Societies.

• *Ian Irwin was Chairman of the IAB from 2002–2004*



The IAB in Russia

The IAB has made huge strides in Russia – and other parts of Eastern Europe – since moving into the country just before the new millennium

IAB qualifications were first recognised in Russia in 1998 when the IPD Postgraduate-RAA was established with the support and participation of the Russian Presidential Academy of Public Administration, following invites to the IAB and IFA.

Initially, IPD Postgraduate-RAA was an authorised training centre, before it became the IAB/IFA headquarters in Russia for training in international financial accounting and management.

Since 1999, when Postgraduate-RAA had only 15 IAB students, the number of IAB/IFA students studying in training programmes has reached 15,000. During these years the graduates of more than 10,000 large, medium-sized and small enterprises from 83 regions of Russia have



been awarded IAB and IFA Diplomas, as well as with Diplomas from Postgraduate-RAA.

The most successful of them are (mostly representatives of large companies or banks) lead specialists in finance, with a good command of English. Some IAB graduates have successfully passed all exams, entered Bolton University and successfully

graduated from it with BA (Hons) Diploma. Today, a wide network of centres in Russia and the CIS has been established. The IAB has regional representative offices throughout the country from Vladivostok to Kaliningrad, including but not limited to Rostov-on-Don and Krasnodar. Furthermore, specialists from more than 1,000 companies have IAB annual training. Currently, IAB

training centres operate in Saint-Petersburg, Vladivostok, Ufa, Yuzhno-Sakhalinsk, Yekaterinburg and Tomsk. Training centres in the Baltic States, Kazakhstan, Ukraine and Belarus are working under the auspices of the IPD Postgraduate-RAA.

The success to date of the IAB in Russia and the CIS is due to the high quality of IAB programmes, which meet all the needs of the bookkeeper who needs to keep up-to-date. The curriculums and exams are constantly updated, taking into account the local factors that affect each country.

The IAB qualifications are valid in 90 countries and certify the competence and professionalism of specialists working in compliance with international requirements, keeping accounting records and presenting financial statements. IAB programmes provide graduates with fundamental knowledge and skills in financial management, as well as providing an impetus to more advanced IFRS and financial management learning on the basis of international educational standards (IFAC). •

A period of transition

Michael O'Brien looks back fondly on a helter-skelter period in the IAB's history, which concluded with an historic parting of the ways

I joined the council of the IFA in 1981, and at that time that also meant I automatically became a member of council of the IAB (in those days the association was owned and run by the IFA). When I was elected I was the youngest member of council by far, and remained so until the late 1990s. In my time on the two councils, I served on all the sub committees – and chaired most – and I also chaired many



annual conferences. In particular, I arranged and chaired the conference held in 1994 at Manchester's UMIST Conference Centre, where the IFA and IAB celebrated the quincentenary of the publication of Luca Pacioli's 'Summa' – widely held as the origin of book-keeping (and used in the logo of both the IAB and the IFA). I liaised with a

well-known local artist/sculptor, and as part of the celebration a bust of Pacioli was installed in the entrance hall of the conference centre, with a ceremonial unveiling. It is still there today.

This was probably the highlight of my time on council, and that District Societies' Conference was certainly the largest gathering of the Association and the Institute and its members. Unfortunately,



Poles apart: Monika Dolewska, IAB Book-keeper of the Year, with IAB chairman of Council Michael O'Brien and Rachel Elnagh
Sweet music: Adam Goody, Alan Moody of Maimonides

Michael O'Brien at the IAB's Business Enterprise Awards 2008. You may recognise former Dragons' Den star Rachel Elnagh in the photograph

thereafter, such conferences waned in popularity, and they no longer occur at all in that format.

During my time on the IAB council I served as Chairman for four years, and also as interim President in 2007. I retired from





The IAB's previous HQ, Burford House in Sevenoaks, Kent. The association shared the premises with the IFA

both councils after nearly 30 years service in 2009/2010.

As a young man (in my twenties) I started my involvement with the IFA and IAB by serving during the early 1970s as Hon. Secretary of the South Essex District Society (now East Anglia) and I remember another colleague who was also a DS Hon Secretary remarking to me, just after my election to council in 1981, that some of the other council members had reportedly commented to him that I had been elected to council to “shut him up”. Well, I am both pleased and proud to say that, to this day, they have not succeeded!

While chairman of both bodies, I was faced with an acute dilemma. It became clear to me, and many colleagues on the council of the IAB, that there were certain conflicts that had the potential to be detrimental to the interests of the IAB. After much deliberation, it was decided that the IAB, which was in effect already a completely autonomous body, should sever its close ties with the IFA, and take full charge of its own destiny.

I believe that it has proved to be the right move, with the IAB clearly moving forward. I am proud to have been at the helm when those deliberations were at their height, and to have been the immediate past chairman when the actual separation happened, and to have been actively involved on the ground, supporting the staff and Chief Executive before, during and following the transition.

• *Michael O'Brien was Chairman of the IAB from 2004–2007*



In 1973...

**Pizza Hut opens
its first restaurant
in the UK**

Then there was one...

There was never a dull moment during his tenure, recalls Immediate-past Chairman Clive Johnson

Like most IFA Council members, I was 'adopted' from the IFA council to "serve my time" on the IAB Council. I had already been an IFA Council member for a few years, but in those days it was the expected thing. IFA Council meetings were the main player and IAB Council meetings took place immediately afterwards on the basis that if it fitted IFA, then it would for the IAB.

I had my eyes opened by two IAB Council members who persuaded me that the IAB was a totally different animal, with different demands and needs, which was deserving of better consideration. Almost at the same time the then Company Secretary raised concerns about governance, which was later found to be compromising for both the

IAB and the IFA.

As Vice Chairman of the IAB and deputy to Michael O'Brien, I saw some of the most difficult years of service in either Council, at the same time as a proposed takeover by another accountancy body, which we endeavoured to fight off as not being beneficial in our view to either bodies.



The takeover attempt concentrated the mind on the features of both organisations and inevitably my efforts focused on the younger and more vibrant body with a great educational presence, namely the IAB.

So it was my turn to be Chairman, and along with others left the IFA Council after a requirement from the latter to choose to be a Council Member of one or the other, but not both. It quickly became obvious that the two

bodies could not productively share a single staff team and a fateful decision had to be made, confirmed by the Council, to split the IAB operations base and become fully independent in all respects. Careful planning took place on all fronts, most especially the

“The CIPP congratulates the IAB on this important milestone. The CIPP work closely with the IAB in many exciting and innovative products to help SMEs and individuals to gain additional financial skills. The IAB has a desire to be at the forefront of improving both standards and professionalism in the bookkeeping profession and we welcome this”

Lindsay Melvin, Chief Executive, the Chartered Institute of Payroll Professionals

Gordon Brown wins IAB award

Gordon Brown has become 'Student of the Year' at the Park Lane College awards held at the Great Hall, University of Leeds, on 16 November 2001.

Mr Brown studied for the Manual Book-keeping, Foundation and Intermediate level exams of the International Association of Book-keepers (IAB). He completed the IAB courses as a distance learning student, achieving a grade A in both exams. He demonstrated

great dedication to his studies, whilst at the same time managing a busy home life.

Mr Brown studied engineering at university, and has worked for Yorkshire Electricity for the past 18 years.

After deciding on a career change he began studying the IAB Manual Book-keeping courses. Tutors at Park Lane College are now looking forward to his further success at the Manual Book-keeping Final level exam.

Gordon Brown 'Student of the Year'? Not that Gordon Brown! (Future Book-keeper, December 2001)

financial front, to ensure the success of the move away.

Cash was king, and from time to time the operation ran close to the bone, and I

had almost daily contact with the CEO. At all times, in view of the challenging state of affairs, I kept Council advised – after all they had responsibility as directors. And so the

new foundations were laid for future success beyond my three-year period as Chairman, and three years as Vice Chairman.

Now in retirement from both but still a Vice President, I run a medium sized accountancy practice, am a Governor of an FE College, and have of late been closely working with HMRC on RTI and the Treasury as part of the group reviewing the harmonisation of Tax and NI.

• *Clive Johnson was Chairman of the IAB from 2007–2011*

In 1973...

**Princess Anne
marries Captain
Mark Phillips**

List of past IAB Chairmen

1956 – 1982	Ernest Kingsley Cross
1982 – 1984	Albert Victor Austin
1984 – 1986	Harnett John Tonks
1986	Kenneth Lorani Vink
1986 – 1989	Harnett John Tonks
1989 – 1991	Jack Abel Hatton
1991 – 1995	Donald George Driver
1995 – 1998	Beryl Shepherd
1998 – 2002	Hugh Laing
2002 – 2004	Ian Irwin
2004 – 2007	Michael O'Brien
2007 – 2011	Clive Johnson
2011 - present	Janet Jack



Harnett Tonks

Best foot forward

Malcolm Trotter, the Chief Executive of the IAB, brings the story of the Association bang up-to-date, and looks forward to a bright future

Before taking up my current position at the time of the retirement of Malcolm Dean in September 2006, I had already enjoyed an eventful five years taking forward the awarding body aspects of the IAB and also the Institute of Financial Accountants.

On my arrival in the summer of 2001, the first key task was to see through the IAB's application for QCA Accreditation to its successful completion and approval. At that time, there were only around 50 awarding bodies with QCA Accredited qualifications (as compared with almost 200 today), and building on the significant initial application compiled by the chief executive and an external



consultant, Cajiten D'Silva, it was to the IAB's credit that it gained QCA Accreditation for all of its qualifications during 2002 and early 2003. Particularly so given that during the same period the then QCA Head of Regulation publicly revealed that the average time taken to accredit a single qualification was 53 weeks!

Over the past 12 years, the great importance of the IAB's leadership role in the bookkeeping profession and in the raising of financial skills for business, has not declined and if anything it has further increased. Before I arrived at the IAB, it had been a significant contributor to the development of the first National Occupational Standards (NOS) in Accounting. At an early stage, I



The current IAB HQ is located at Churchill Square, Kings Hill, near the Kent town of West Malling

was introduced to the Accounting National Training Organisation (ANTO) and joined its Awarding Bodies Forum and the IAB engaged in several projects in support of its efforts until its closure in 2003. The IAB also supported the work of the interim, successor body, the Accounting Occupational Standards Group (AOSG), including helping to maintain the NOS in both Accounting and Payroll and to create a Sector Qualifications Strategy. This work was important to the nation but also to the IAB, as it became an increasing QCA requirement that qualifications be based directly on NOS. At times this was overly restrictive, at least for bookkeeping qualifications, as the NOS in Accounting did not fit so well with that

professional occupation and function and were more suited to the needs of accounting technicians.

Having come into the world of bookkeeping and accounting qualifications in 2001 as a relative outsider I had no 'baggage' as regards the internal politics in the profession. It immediately struck me that it was odd that while the UK (and the world) has far more people occupied as bookkeepers or fulfilling that function in micro and smaller businesses, there were no National Occupational Standards in Bookkeeping. It was refreshing therefore when in 2009 and soon after responsibility passed to it for Accounting and 'related occupations', the Financial Skills Partnership (known then as the Financial Services Skills Council) confirmed that its extensive labour market research had concluded that there were indeed (as the IAB had contended) far more people performing bookkeeping roles/functions than accountants. While NOS for Bookkeeping were not then developed, the IAB, supported by other awarding bodies, led the ensuing work developing the



necessary 'shared' units in Bookkeeping for use in the then new Qualifications and Credit Framework (QCF). With the Chartered Institute of Payroll Professionals, the IAB also led the work developing the QCF units in Payroll.

Over the past decade, I have represented the IAB when working in or in support of a wide range of initiatives of regulators, government departments, agencies and other

Malcolm Trotter at work in the IAB's former base in Sevenoaks. The IAB relocated its HQ in 2010

bodies. This has included several projects and important consultations of the former QCA and now Ofqual. For example in 2007, representing the Federation of Awarding Bodies (FAB) on the Quality Group having oversight of the development of the new Diplomas in Business, Administration and Finance and HM Treasury, when preparing to implement the revised Money Laundering

Regulations in the same year. The IAB continues to contribute and be represented at national level on key HMRC consultative committees and groups (including those relating to Payroll and Tax Agents) and also regional HMRC 'Working Together' groups.

In 2010-11, based on its research with partners and among employers, the IAB successfully proposed to the FSP, as the Sector Skills Council, that Apprenticeships in Bookkeeping be created for the first time in the UK, and also together with the CIPP, revised Apprenticeships in Payroll. More recently, in 2011-12 the IAB was a partner in the Department for Business, Innovation and Skills project, 'Get Mentoring', led by the Small Firms Enterprise Initiative (SFEDI). This project has accomplished some vital work to 'kick start' the growth required in the number of adequately trained mentors to support those starting and developing their businesses. The IAB has been a supporter of SFEDI from its inception at the end of the 1990s and one of the small number of founder members of its Advisory Board. Currently, the IAB is also the key supporting partner in the Growth and Innovation Fund (GIF) project led by the

IAB gets QCA accreditation



Notification from QCA has at last been received, confirming the accreditation of IAB qualifications. The table below shows accredited qualifications.

Tutors preparing candidates for examinations taking place after June 2003 should do so using the specifications of the newly accredited qualifications. The accreditation end date for all the awards listed below is yet to be confirmed. The accredited qualifications will replace the former ones as shown in the table below.

Accreditation is still awaited for the IAB Diploma in Small Business Financial Management. The over-arching award of Diploma in Payroll Administration has not been accredited, but will continue to be awarded to those who are successful in both the Manual and Computerised Payroll Certificates.

The specification documents for each accredited qualification run to approximately 25 pages. It is planned to make these available to centres as soon as possible via the IAB

website (www.iab.org.uk). In terms of the syllabus content in each specification, centres will see very little that has changed. The significant change is in presentation, which has involved re-writing syllabus content in terms of Learning Topics, Learning Objectives and Learning Outcomes. Tutors who attend the forthcoming IAB 'Tutors' Workshops (1 May in London and 15 May in Leeds), will be briefed on the changes – so be sure to book your place now!

Accredited Qualification	Former Title
IAB level 2 Certificate in Book-keeping (Qual. Accreditation No. 15023702)	Foundation level in Book-keeping
IAB level 3 Certificate in Book-keeping (Qual. Accreditation No. 15023712)	Intermediate level in Book-keeping
IAB level 3 Diploma in Accounting and Advanced Book-keeping (Qual. Accreditation No. 15023722)	Final level in Book-keeping
IAB level 3 Diploma in Computerised Book-keeping (Qual. Accreditation No. 15023742)	Systems in Computerised Book-keeping
IAB level 3 Certificate in Manual Payroll (Qual. Accreditation No. 15023752)	Certificate in Manual Payroll
IAB level 3 Certificate in Computerised Payroll (Qual. Accreditation No. 15023762)	Certificate in Computerised Payroll

National Pass Rates	Overall, the pass rates for the June 2002 examinations demonstrated improvements in performance across the UK and overseas, and centres are to be congratulated on this achievement.
IAB June 2002 Examinations	
Foundation Examination in Book-keeping	91%
Intermediate Examination in Book-keeping	82%
Final Examination in Book-keeping	87%
Diploma in Computerised Book-keeping	82%
Certificate in Manual Payroll	71%
Certificate in Computerised Payroll	85%

Good news in College Update (Spring 2003 issue)

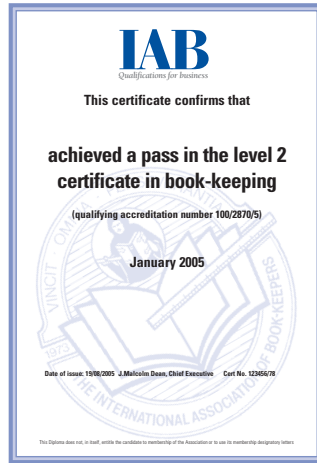
CIPP. This project addresses both the needs in micro and small businesses for greater bookkeeping and payroll skills to improve their business success and compliance and at the same time it aims to reduce the challenging barriers to creating apprenticeship places in smaller businesses.

It has been very satisfying for the IAB, as a truly not-for-profit body wholly controlled

“SFEDI would like to congratulate the IAB, as the UK's leading professional body for bookkeeping, for their continuous work in raising the levels of financial skills within the small and micro business community. We have enjoyed a fruitful working relationship with IAB resulting in the delivery of a range of enterprise related initiatives helping thousands of UK businesses to survive and thrive. We applaud the IAB's fantastic work without which many of our smallest businesses would not be around to tell their story”

Ruth Lowbridge, Executive Chair of SFEDI, the Sector Skills Body for Enterprise and Enterprise Support

by its professional members and without the threat of a profit motive, to be able to provide its expertise in professionalising bookkeeping and raising standards through its qualifications, to governments and training institutions in developing economies beyond the shores of the UK. During the last decade or so the IAB has grown steadily and there are IAB members or IAB courses operating in more than 60 countries. In the late 1990s, through its centres the IAB had trained several thousand bookkeepers and accountants in the countries of the former Soviet Union, assisting them to effectively



implement Western Accounting to underpin the new market economies in those nation states. The work in these countries continues to the present date. With some valuable assistance from UK Trade and Investment (UKTI), the IAB has expanded across the Caribbean and in the Balkan Countries. Also, successful skills development is now taking place in Iraq and India through IAB accredited centres in those countries.

What I am most passionate about both personally and on behalf of the IAB, is the clear, on-going need to ensure that those starting and running micro and small businesses can acquire the necessary

financial and other business skills to be successful and to comply, for example by meeting HMRC requirements relating to the keeping of business records and the online submission of payroll information. This can be accomplished either through effective training that is confirmed by the

achievement of a recognised, accredited qualification, or by accessing the support of external professionals, such as qualified bookkeepers who are supervised and whose professionalism is assured by the IAB. This is what the IAB is totally committed to

pursuing and achieving and is its *raison d'être*.

• *Malcolm Trotter is the current Chief Executive of the IAB*



“The FSP wishes to congratulate the IAB for what it has achieved to date for the bookkeeping profession and the financial skills and expertise it has fostered in the UK’s micro and small businesses. The support of the IAB for the work of the FSP is greatly appreciated, including the role the IAB has taken in creating and maintaining the Bookkeeping and Payroll Units of the Qualification and Credit Framework (QCF) and in the creation and promotion of apprenticeships in bookkeeping and payroll”

Liz Field, FSP Chief Executive, the Financial Skills Partnership (FSP)

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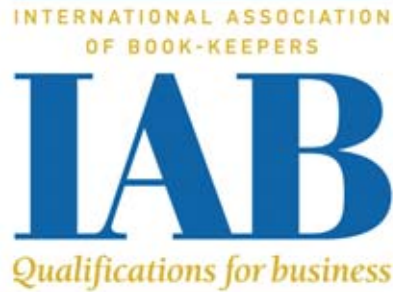
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“Lloyds TSB is delighted to be supporting the IAB’s 40th Anniversary year as main sponsor. We work closely with the IAB who, as the UK’s leading professional body for bookkeeping, continually works towards raising the levels of financial skills within the business community.

We appreciate the value and expertise that bookkeepers can provide to new and growing businesses and the support that the IAB gives to training and skills in this important sector.

Lloyds Banking Group provides day-to-day banking services to one million SMEs and puts great emphasis on a long-term, relationship-led approach to banking. Working in partnership with such organisations as the IAB is essential to helping Britain prosper”

Stephen Pegge, Director SME & Corporate Communications, Lloyds Banking Group

