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ETHEL AYRES PURDIE: CRITICAL PRACTITIONER AND SUFFRAGIST

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Abstract

The pursuit of critical accounting practice is explored through the life of Ethel Ayres Purdie (1874-1923), certified accountant and militant suffragist. Drawing on an array of primary and secondary sources the study explores the arenas in which Ayres Purdie sought progressive change, particularly in relation to the taxation of married women and the exclusionary policies of the accounting establishment. The diverse structures and media vehicles which she utilised to disseminate competing discourses are examined. Further, this biographical study reveals that the construction of a clientele by early women accountants relied substantially on sisterhood - female solidarity borne of common experience in patriarchal society and a determination to challenge its institutions. The injustices suffered by women clients provided case data which a critical practitioner such as Ethel Ayres Purdie could use to dispute official narratives. The paper illustrates how the professional services which women accountants offered to feminist organisations represented an important, if largely unexplored, contribution to the suffrage movement in late nineteenth and early twentieth century Britain.

Keywords: Critical accounting interventions, women, accounting profession, Britain, twentieth century, suffragism, tax resistance.

ETHEL AYRES PURDIE: CRITICAL PRACTITIONER AND SUFFRAGIST

1. Introduction

In May 1909 Ethel Ayres Purdie became a member of the London Association of Accountants (LAA) and secured her place in history as the first woman to be admitted to an accountancy organisation in Britain. Since then the successor of the organisation which she joined, the Association of Chartered Certified Accountants (ACCA), has made much of her achievement. Ayres Purdie's name has become a heritage asset. It features prominently in celebratory histories of the Association, is attached to prizes for student performance, and is deployed in recruitment literature to illustrate the innovative and progressive nature of the organisation. During the 1920s one grateful contemporary acknowledged that "The accountancy profession has had two notable women pioneers, whose early struggles to obtain admission for their sex will always be remembered" (*Vote*, 8.1.1926). While historians have tended to emphasise the achievement of the first of these, Mary Harris Smith, the first woman chartered accountant, they are also obliged to identify Ayres Purdie as the younger trailblazer. But although their subject has assumed legendary status in some quarters we know surprisingly little about Ethel Ayres Purdie.

As this study will illustrate Ayres Purdie's admission to the LAA in 1909 represents one of several compelling episodes in the history of this early critical accountant and feminist, described during her lifetime as an "apostle of progress and an enemy of all that is reactionary" (*Certified Accountants' Journal*, February 1914). Thus the focus here is not on Ayres Purdie as a 'first' female member of an accountancy organisation. Rather the intention is to comprehend how she entered a masculine vocation, understand the nature of her clientele, capture the relationship between her practice and political activism, and to reveal her role in the institutional politics of the profession during the early twentieth century. The paper will illustrate how this critical practitioner challenged male domination in and beyond the accounting profession and utilised her knowledge to address the socio-legal subordination of women. It is also argued that Ethel Ayres Purdie's participation in the British suffragist movement is deserving of greater recognition by historians.

Aside from official histories of the ACCA most of what is known about Ethel Ayres Purdie is provided by Kirkham and Loft's (1993) landmark study on the relationship between gender and the professionalisation of accounting in Britain. Kirkham and Loft refer to Ayres Purdie's involvement with the Women's Freedom League (WFL) and its agitation for the admission of women to the accountancy profession before the First World War. The authors also locate Ayres Purdie's early career, observe the manner in which her "occupation of accountant and her political activity as a member of the WFL were closely bound together", reveal her role as an organiser of the Women's Tax Resistance League (WTRL) and her criticism of the exclusionist policies of the major accountancy bodies in England and Wales (Kirkham & Loft, 1993, pp. 530-531, 540). The current paper seeks to deepen knowledge of these

elemental features of Ethel Ayres Purdie's life and reveal much that has hitherto remained unexplored.

The study is therefore, intended to offer more than an embellishment of extant historical knowledge about a female 'pioneer'. It is suggested that Ethel Ayres Purdie's activism is instructive to the modern-day critical accounting fraternity. In the early twentieth century she epitomised the notion that critical accounting is a form of praxis which seeks progressive change "from committed, partisan, passionate, and sometimes militant positions" (Tinker, 2005, p. 101). Where she saw gender inequality she resisted, campaigned and sought the reform of public policy. In the modern-day literature such critical accounting intervention has primarily concerned the engagement of intellectuals in social struggles (Neu et al, 2001; Cooper, 2002). But Ayres Purdie was not a critical accountant of the academic variety - she inhabited a world more readily associated with conservatism - front-line accountancy practice. Her radicalism was focused not only through women's organisations but her professional firm. Her expert knowledge was applied to protect (mainly middle class) female clients from the perverse workings of tax statutes and to reveal and challenge injustices to women. The private experiences of Ayres Purdie's clientele provided an armoury of illustrations deployed in the public arena to advance the case for reform. Her knowledge and experience of accounting and taxation was used to pursue a "radical political process" of engagement (Roslender & Dillard, 2003, p. 325) in order to promote change to "processes, practices and the profession" (Laughlin, 1999, p. 73).

As a critical accounting practitioner Ayres Purdie effectively disseminated "competing discourses" and sought change through the diverse vehicles deployed by contemporary proponents of critical accounting (Sikka & Willmott, 1997). These included direct representations with politicians and officials, mobilising fellow accountants, sending articles to the press, writing pamphlets and addressing public meetings. She also utilised the judicial system to make high profile protests and offered resistance through the conduct of her personal life. Her critical interventions in relation to the tax treatment of married women were rendered potent by their relevance to real-life, everyday concerns and by her lucid articulation of alternative proposals (Moore, 1991; Reiter, 1995). Ayres Purdie publicly challenged the accounting establishment, particularly its determination to preserve a male-monopoly, and not surprisingly attracted its ire. But this did not destroy her career - it helped construct a clientele of those sympathetic to her ideals and whose interests she sought to protect. Her endeavours also attracted the support of organisations representing 'second-tier', accountants, excluded from the professional elite.

The principal focus of Ethel Ayres Purdie's pursuit of progressive change was taxation and her efforts in this direction are also pertinent to current critical accountants engaged in campaigns for tax justice. One element of this endeavour today is to locate the operation of gender inequity and advocate reforms to ensure that women are not disadvantaged in taxation regimes (Grown & Volodia, 2007; forthcoming). Ayres Purdie was an important early twentieth century contributor to this cause. She fought a sustained and vigorous campaign against the unfair treatment of married women in the British income tax system and

highlighted how their tax status reflected the legal foundations of sex inequality and the operation of male domination.

A study of the lifecourse of Ethel Ayres Purdie also provides a number of insights to the early history of women in the accounting profession. It illuminates how a woman could build a successful career in a masculinised vocation and in the broader context of patriarchal society. It confirms the significant role played by women's organisations in the efforts to secure the admission of women to the profession. Moreover her story reveals the mutually supportive nature of this connection. Women's organisations were essential clientele of women accountants who, in turn, deployed their expertise in ways which contributed to the functioning of the feminist movement. As contemporaries and more recent observers have recognised, women with accounting and financial management skills played an important, if hitherto shrouded role in the suffrage campaign in Britain (Nevinson, 1926; Walker, 2006). Considerable sums of money passed through organisations such as the Women's Social and Political Union (WSPU) and disclosures in audited annual reports were important to attracting subscribers (Strachey, 1928, p. 311). Regular and accurate accounting, hierarchical accountability and control, and attention to cost management, were perceived as key to maximising the effective use of the uncertain financial resources necessary to advance the suffragette cause (Cowman, 2007, pp. 81-83, 90-94, 105-106).

The current study is based on a wide range of primary and secondary sources. These include a small number of histories and biographical accounts of the suffrage movement which refer to the activities of Ethel Ayres Purdie; genealogical sources; trade and phone directories; accounting journals; periodical literature; pamphlets and leaflets produced by suffrage organisations; local and national newspapers; British parliamentary papers; law reports; the minute books of relevant accounting and women's organisations; and papers of the Board of Trade, Home Office and Civil Service Commission.

The paper is structured thus. What is known about Ethel Ayres Purdie's background and early career is related in the next section. The brand of militant suffragism to which she adhered is then identified. Thereafter the focus is on her activities as a critical practitioner. The discussion is not presented as a chronologically ordered narrative. Rather, a thematic approach is adopted, informed by the modes and sites of engagement with the accounting establishment identified by Sikka and Willmott (1997) in their exploration of critical accounting practice, and in particular, their analysis of the available vehicles for disseminating competing discourses. However, additional forms of intervention are also revealed in the current paper. These emerge from Ayres Purdie's status as a critical practitioner rather than a critical accounting academic. Hence, the manner in which she constructed a professional practice aligned to her political activism is analysed. How her professional relationship with women's organisations constructed networks which facilitated the pursuit of a radical agenda is examined. The diverse media through which she conducted her campaigns and disseminated her critical message are illuminated. Her assault on the establishment of the accountancy profession is also discussed. The penultimate section relates the tragic circumstances of Ethel Ayres Purdie's death. The conclusion reflects on the implications of this study of a critical accounting practitioner and suffragist.

2. The making of a critical practitioner

Ethel Ayres Purdie's life (1874-1923) spanned a period of considerable socio-political change. On the global scene the years 1880-1914 represented an "Age of Empire" when capitalist states deployed their economic and military power to expand their colonial territories (Hobsbawm, 1987, pp. 56-83). In Britain the same period marked "the zenith of class society" when "the major classes achieved their advanced capitalistic form, most clearly based on the flow of wealth from the modern industrial system" (Perkin, 1989, p. 27). Inequality and social segregation reached their "highest point of development" (ibid). Increasing class consciousness found expression through the rise of the mass trade unions representing semi- and unskilled workers from the late 1880s, a subsequent employer's 'counter-attack', and the emergence of the Labour Party from the opening years of the twentieth century. Governments assumed a more collectivist stance, anxious to appease the increasing political power of the working class, as illustrated by the welfare reforms introduced by Liberal ministries after 1906. An expansionist state implied a heavier burden of taxation as did the financing of a world war from 1914 to 1918 (Daunton, 2002, pp. 1-18).

The political clout of labour had been augmented by the extension of the franchise to most working men in 1884. Women, however, were denied the vote and a campaign for their enfranchisement, led by middle class women deploying constitutional means, gained momentum from the 1860s. This culminated in the "Edwardian climax" of the suffragist movement characterised by increased militancy and the often highly publicised, violent action of the suffragettes (Pugh, 2002, p. 169). The liberal feminist movement of the late nineteenth-century also sought emancipation in other arenas, including equal access to the professions. Among those vocations identified as offering potential career opportunities for the 'New Woman' was the 'new' profession of accounting (Kirkham & Loft, 1993; Walker, 2003). The accountancy profession had commenced its complex institutional history in England and Wales in 1870 and, shortly after the formation of the Institute of Chartered Accountants in 1880, was to embark on a period of organisational proliferation which extended into the interwar years (Walker, 2004).

The franchise was extended to some women with the passing of the Representation of the People Act in 1918, and their admission to the accounting profession was secured, formally at least, with the passing of the Sex Discrimination (Removal) Act in 1919. These reforms were among the many social changes accelerated by the transformative effects of the First World War (Marwick, 1965). Patriotic fervour during that trauma did not totally quell the hostilities between capital and labour which became transformed into a "crisis of class society" in the years after the Armistice. This crisis culminated in the General Strike of 1926 (Perkin, 1989, pp. 171-217).

Ethel Matilda Ayres was born in Islington, North London, on 2nd October 1874, the elder daughter of Henry William Ayres (the son of a jeweller) and his wife Margaret Eleanor née Tremeer (the daughter of a silver polisher). Entries on his daughter's birth and marriage certificates suggest that Henry William Ayres was a member of the professional class. He is described as an 'engineer' or 'mechanical engineer'. But the census enumerators' books and

local directories suggest a touch of self-aggrandisement in the use of such descriptions. Henry William Ayres was a toolmaker – a member of the artisanal working class.¹ Sources indicate that the tools which Henry William Ayres made were glazier’s diamonds (glass cutters) and also lead vices, implements associated with the construction of stained glass windows. This occupation was an extension of the Ayres family business of diamond jewellers in Clerkenwell.

Mystery surrounds much of Ethel Matilda Ayres early life. In the 1881 census, in common with her younger sisters, she was described as a ‘scholar’. But it is known that “As a girl, Mrs Purdie worked in the Telegraph Department” (*Vote*, 13.4. 1923).² Women operators had worked in the telegraph service since 1853 (Holcombe, 1973, pp. 165-166; Jordan, 1999, pp. 180-182; Bridger, 2003, pp. 199-122). In 1870 the service was transferred to the Post Office and became “the first and largest of the government departments to employ women clerks” (Holloway, 2005, p. 115).³ It is highly likely that Ethel M. Ayres’ consciousness of gender inequality and her radicalism developed as an employee in the ‘telegraph department’. Women were employed in the telegraph service (from the age of 14 or 16 until marriage) as a form of cheap labour. *A Report on the Re-organization of the Telegraph Service* written in 1871 had recognised the economic advantages for the government of employing women, especially as they resigned from the service on marriage (Martindale, 1938, p. 18; Clinton, 1984, pp. 425-427).

The early 1890s was characterised by advancing labour activism in the Post Office and a determination by the increasing number of women clerical staff in the civil service to protect their interests (Holcombe, 1973, pp. 179-181; Zimmeck, 1992). Postal telegraph clerks expressed their discontent about rates of pay, conditions of work and the system of grading and promotion. Mass meetings were held in London and other centres (*Times*, 30.3.1893; 8.2.1894). Some members of the Postal Telegraph Clerks Association, which periodically displayed a “sharp militancy” (Clinton, 1984, p. 233), perceived that the employment of women was the cause of their plight and argued for limits on the recruitment of females (*Western Mail*, 15.3.1893, 8.5.1893). In 1895 an inter-departmental committee was appointed under the chairmanship of Lord Tweedmouth to investigate the alleged grievances of Post Office staff (Post Office Establishments, 1897; Holcombe, 1973, pp. 181-182). Its recommendations, which were pro-employer, aroused “militancy and frustration” among London telegraphists in 1897 (Clinton, 1984, pp. 163-166).

It was in this heated atmosphere that the nineteen year-old Ethel M. Ayres became involved in a campaign to remedy an injustice arising from the operation of the marriage bar. Under the Superannuation Act, 1859 deductions from the salaries of civil service clerks were made compulsorily in order to finance the pension scheme. On entering marriage female telegraph

¹ Henry William Ayres’ status on the working-middle class boundary is indicated by the fact that in 1881 his household contained no domestic servants but in 1901 one was employed.

² Ethel Matilda Ayres does not appear in the lists of successful candidates in Civil Service Commission open examinations for the post of Female Telegraph Learner in the General Post Office, London, 1887-1894 (CSC10).

³ The 1871 census enumerated 167 female telegraph operators aged between 15 and 24. Thirty years later the number had increased to 6,792 (Jordan, 1999, pp. 80-81).

clerks were obliged to resign from the service but their contributions (or ‘deferred pay’) were not returned. Ayres Purdie (1911) related that in 1894 “it dawned on one or two women that this ‘deferred pay’ ought not to be lost to a woman because she married, and that the Government was making an extra profit on women in this matter. I was a member of that Committee which agitated for (or rather fought for) the return of deferred pay to female Civil Servants when requested to leave the service”. Women employed in the Central Telegraph Office in London, supported by the London branch of the Postal Telegraph Clerks Association, petitioned the Postmaster-General on the subject (*Reynold's Newspaper*, 28.10.1894; Clinton, 1984, p. 238). In 1894 the Treasury issued a minute which provided that women who ‘retired’ on marriage would be eligible for a ‘gratuity’ of one month’s pay for every year of service up to a maximum of one year’s pay, provided they had been employed for six years or more from the age of 16 (*Manchester Times*, 28.1.1898; 16.12.1898; Holcombe, 1973, p. 178).

A few years after this success Ethel M. Ayres would have been obliged to ‘retire’ from the telegraph department. On 16 June 1897 she married Frank Sidney Purdie, the son of a London silversmith. Frank S. Purdie was a commercial traveller, initially to a silversmith (most likely his father’s firm) and later to an educational supplier. He was also reputed to deal in antiques (*Times*, 2.4.1914).⁴ Having left the telegraph service Ethel M. Ayres had no occupation at the time of her marriage. Neither was an occupation entered for her in the 1901 census, at which time she was nursing the first of two sons.

In the opening years of the twentieth century Ethel Ayres Purdie defied convention by pursuing a career as an accountant while also being a wife and mother. An obituary states that “always fascinated by the wonder of figures, she ... studied accountancy at the Society of Arts classes, passing her final examination in 1906” (*Vote*, 13.4.1923). She also achieved senior distinction in the accountancy examination of the London Chamber of Commerce (*Certified Accountants' Journal*, July 1909). Like other women accountants who were denied the opportunity, she did not serve under articles (BT58/178, file 1780). In 1907 or 1908 Ethel Ayres Purdie commenced in practice. She first appears in the *Post Office Directory* of 1909, as an accountant at 13 Stock Orchard Crescent, Islington - her father’s address (BT58/178, file 1780). Shortly thereafter her office was located at Craven House, Kingsway.⁵

About the time that she established her practice Ayres Purdie enquired about membership of the two major professional organisations, the Institute of Chartered Accountants in England and Wales (ICAEW) and the Society of Incorporated Accountants and Auditors (SIAA) but

⁴ In the years before the First World War Frank Purdie’s business interests required separate residence from his wife, in Southampton (*The Vote*, 16.11.1912; HO45/10700/236067). In 1919, following his discharge from military service, Frank Purdie was unemployed (Minutes of Evidence, 1919, p. 333) but at the time of his wife’s death his occupation was given as commercial traveller.

⁵ In a letter to *The Certified Accountants' Journal* in July 1919 Ethel Ayres Purdie indicated that she had put up her brass plate in Kingsway in 1907 (the year in which Kirkham & Loft (1993) also suggest that she commenced in practice). In giving evidence to the Royal Commission on The Income Tax in 1919 Ayres Purdie also suggested that she had been offering tax advice since 1907 (p. 329). Other sources indicate that she commenced in 1908. Entries in *British Phone Books, 1880-1984, London* suggest that she commenced her tax practice for women in 1908. In July 1922 she referred to being in practice for 14 years (*Certified Accountants' Journal*, August).

was refused on grounds that women were not admitted.⁶ According to her own version of events the next move was to write to the Privy Council to ascertain the scope for becoming ‘chartered’ as an individual. This enquiry received a negative response but it was suggested that it might be possible to apply to charter an organisation of women accountants. As this required a petition by more than eleven female accountants Ayres Purdie considered the prospect unrealistic given the small number of women following the vocation (*Certified Accountants’ Journal*, July 1919; Kirkham & Loft, 1993).⁷ She then sought admission to the newly formed London Association of Accountants, an organisation intended for the 3,000 to 4,000 “unattached or outside accountants” debarred from the senior organisations, primarily because of the requirement to serve articles of clerkship (*Accountants’ Circular*, June 1908, October 1908).

The minutes of the LAA record that the election of Mrs Ayres Purdie as a member was suggested at a meeting on 14th January 1909. It was resolved not to accede to the request but to allow her to use the library and attend lectures (Minute Book 2).⁸ Despite its professed modernism and determination to create an “open profession” there was evidently some disquiet among the council and membership of the Association about the admission of women, and of this woman in particular (*Accountants’ Circular*, October 1908; *One Hundred Years*, 2004, p. 70; Lehman, 1992). However, Henry A.G. Lewis, the liberal-minded founder and Secretary of the Association “pressed it strongly” (*Fifty Years*, 1954, p. 11) and on 13th May 1909 the Council elected Ayres Purdie as an associate member (Minute Book 2). Ethel Ayres Purdie thus became “the first lady accountant to obtain qualification from any association this side of the herring pond” (*Certified Accountants’ Journal*, July 1909). Shortly thereafter ‘The Lady’ was the toast at the annual dinner of the LAA and she responded in kind by expressing “the deep and abiding feeling of gratitude and admiration aroused in the hearts of myself and other women by the spontaneous concessions you have made to us” (*Certified Accountants’ Journal*, July 1909).

3. Militant suffragist

Gaining admission to the LAA and practising as an accountant were closely aligned to the other major preoccupation of Ethel Ayres Purdie’s public life – her participation in the militant suffrage movement. The interconnectedness of her professional and political activity was epitomised at the same annual dinner of the London Association on 22nd May 1909. Here she announced that she had been attracted by the organisation’s intent to be “a strong militant force”, adding “Of course the word ‘militant’ attracted me at once. “Good,” I thought, “here are some men who evidently mean business. I will get myself into that

⁶ It does not appear that Ayres Purdie’s enquiries were treated as a formal application for membership by the ICAEW. Her name does not appear in the Institute’s Application Committee Minute Books (MS28413/2-3) or in the Register of Applications for Membership not Acceded to (MS28467).

⁷ The sequence of events here is uncertain. It was reported in May 1910 (that is, subsequent to Ethel Ayres Purdie’s admission to the London Association of Accountants) that “Women accountants are at present arranging to apply to the Privy Council for a charter, which will permit them to form themselves into a Women’s Institute of Chartered Accountants” (*Certified Accountants’ Journal*, June 1910; also July 1910).

⁸ I am grateful to my colleague John Richard Edwards for supplying this information.

Society.’ And here I am. I have arrived, with some more militant force” (*Certified Accountants’ Journal*, July 1909; *One Hundred Years*, 2004, pp. 72-73).

What kind of militant was she? Although the term ‘militancy’ in relation to the British suffrage movement has become ‘fetishized’ around the dynamic, violent resistance of the Suffragettes (members of the Pankhursts’ Women’s Social and Political Union), this veils the extent to which diverse forms of non-violent protest were also characterised as ‘militant’ (Mayhall, 2003, pp. 135-143). According to Mayhall (2003, pp. 51-52) “Militancy...existed along a continuum. Militants shared certain premises, notably the importance of resisting the state governing without their consent, but they implemented that belief in a variety of practices. A range of activities constituted militancy, which suffragettes interpreted as either actively opposing or passively resisting government’s functioning”.

Early twentieth century suffragists recognised that ‘militancy’ could embrace various expressions of radicalism: the production and distribution of propaganda; marches and publicity stunts; passive civil disobedience such as refusal to pay taxes or non-participation in censuses of population; active non-violent protest such as hunger striking and disrupting parliamentary procedure; and the violent protest and destruction of property (Evans, 1977, p. 190; *Englishwoman’s Year Book*, 1916). As this taxonomy suggests, the nature and effectiveness of strategy in shifting political contexts was deemed more important than the niceties of categorisation. Hence many suffragists were simultaneously associated with organisations which pursued proactive militancy and constitutional forms of action, and organisations pursuing the same were not always averse to collaboration (Holton, 1986, pp. 29-52).

Ethel Ayres Purdie was evidently a militant suffragist and proudly declared her credentials as such. However her activism fell more within the scope of civil disobedience than physical violence. Whereas the WSPU sought votes for women by window-breaking, arson and hunger striking, the campaigning of its breakaway, the WFL, to which Ayres Purdie was closely associated, was declaredly militant but constrained by an aversion to “injury or attack on persons or property” (Crawford, 1999, p. 721). According to Eustance (1998, p. 62) “militancy in the WFL developed into a policy of non-violent resistance against women’s oppression”.

Some insights to Ethel Ayres Purdie’s brand of militancy may be gained from the evidence she gave as a defendant in the case *Director of Public Prosecutions v. Purdie and Others*, heard at the High Court of Justice in April 1914. Here she successfully dissociated herself from violent action contending that “She sympathized with woman suffrage, but had taken no part in the [violent] militant movement” (*Times*, 2.4.1914). *Director of Public Prosecutions v. Purdie and Others* was connected to a much publicised ‘suffragist conspiracy’ involving Edwy Godwin Clayton, an analytical chemist who was sympathetic to the WSPU’s brand of militancy. In April 1913 a police raid uncovered documents by Clayton which referred to testing explosives and identified properties suitable for physical attack. He was arrested, found guilty and sentenced to imprisonment (Crawford, 1999, pp. 115-116).

During his trial in June 1913 Ayres Purdie offered to purchase some of Clayton's furniture and pictures for £120. The prosecution charged that the sale of furniture was fraudulent - an attempt to dispose of property that would have contributed to the payment of legal costs in the event that Clayton was found guilty. The statement of claim against defendant Purdie noted that she was an accountant "and a sympathiser with the movement for obtaining Women's Suffrage" (*Vote*, 24.4.1914). In evidence Ethel Ayres Purdie countered that the purchase did not arise from suffragette connections and was not entered into with the intent of defeating Clayton's creditors. Her understatement of the extent of her activism in the women's movement and association with the WSPU helped convince the judge that the transaction was genuine. Mr Justice Coleridge was not persuaded that Ayres Purdie "was in sympathy with the militant movement ... She was an accountant, but had had various other dealings" of which the purchase and disposal of Clayton's furniture was one (*Times*, 2.4.1914). The case against her was dismissed.

4. Promoting a critical agenda through professional practice

Given the disadvantages of her sex and limited socio-economic capital, building a successful accountancy practice was undoubtedly a challenge for Ethel Ayres Purdie.⁹ Her politics presented another impediment. Like other suffragists attempting to secure a livelihood as well as the vote Ayres Purdie had to reconcile her political campaigning with the desire to amass a clientele in a hostile, male-dominated environment. She recognised that while she might attract clients by appearing as a "highly respectable lady" her credentials as a "female howling dervish" posed a problem (*Certified Accountants' Journal*, July 1909). Despite these apparent obstacles Ethel Ayres Purdie appears to have built a client list with some expedition. At the time of her admission to the LAA *The Certified Accountants Journal* (July 1909) contended that she was "an accountant enjoying a considerable practice".

How was this achieved? Ethel Ayres Purdie provided accounting services to women and the organisations which sought to protect their interests and advance their cause. Offering behind the scenes advice and professional services, as well as deploying expert knowledge in highly publicised but non-violent ways which served the feminist movement, helped secure a client base of sympathetic women. The mutually beneficial nature of this reliance on sisterhood was referred to in a letter to *The Certified Accountants' Journal* (July 1919). Here CERTES reflected that having put up her brass plate in Kingsway "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," and the gentlemen also, as most of us know."

In a widely reported speech on opportunities available to 'Women Accountants' in 1910 Ethel Ayres Purdie alluded to the potential for amassing a female clientele. The woman accountant could "act as business advisor to members of her own sex. The indifference of the average

⁹ It was estimated that a woman intending to start up in practice as an accountant would require capital of £150 "to finance her during the period she is working up a connection" (*Certified Accountants' Journal*, June 1910). In 1913 Ethel Ayres Purdie suggested that "it is necessary that capital should be available for a girl's professional equipment to the same extent that is provided for her brothers. A fully-fledged Accountant can hardly be turned out under £500" (*Englishwoman's Year Book and Directory*, 1913, p. 91).

woman to matters of business was proverbial; hence the lady accountant could very often come to the rescue of her sisters who were contemplating partnership or other forms of commercial undertaking” (*Accountant*, 4.6.1910; *Certified Accountants’ Journal*, June 1910; *Vote*, 30.10.1909). Illustrative of the latter, in 1909 she advertised in the suffragette newspaper *Votes for Women* to seek a buyer for a dressmaking establishment whose proprietor was disposing of the business on marriage. Another advert sought a purchaser or partner for a “Ladies light business” in Irish art in the West End of London (18.6.1909).

Although early letter heads and advertisements indicate that she began as a certified accountant by offering services as an “auditor and business organiser” (BT58/178, file 1780) there was another field which offered greater scope for combining a lucrative practice with protecting the interests of women – personal taxation (*Accountant*, 4.6.1910). Ethel Ayres Purdie benefitted from the increasing tendency in the early years of the twentieth century to employ accountants to settle income tax assessments (Garrett, 1961, p. 48). The Revenue Act 1903 was particularly significant in this respect. The statute identified barristers, solicitors and accountants as those who could present income tax appeals on behalf of clients to the Commissioners. The wide definition of an accountant in the Act - “a *person* who has been admitted as a member of an *incorporated society* of accountants” (*emphasis added*) - opened this branch of work to non-chartered accountants and women (Garrett, 1961, p. 49; Boys, 1994). During the early 1910s Ethel Ayres Purdie made much of her status as the only woman entitled under the Revenue Act 1903 to appear on behalf of clients before the Special Commissioners of Income Tax.

In 1909 two of the major suffrage organisations launched periodicals and Ayres Purdie advertised in the early issues of both. Although such touting for business was contrary to contemporary notions of professional etiquette, she advertised in the National Union of Women’s Suffrage Societies’ (NUWSS) vehicle for the advocacy of constitutional suffragism, *The Common Cause* (Holton, 1986, p. 43). She cleverly allied her provision of professional services to contributing to the movement. One advert read:

WOMEN versus the BUDGET

Why not RECLAIM YOUR INCOME-TAX FROM THE
GOVERNMENT and give it to the N.U.W.S.S.?

If your income has been taxed before you get it and does not exceed £300
yearly you are entitled to recover a portion of the tax. N.B. - INFANTS,
MARRIED WOMEN, and LUNATICS are not so entitled.

Consult Mrs E. Ayres Purdie, A.L.A.A.
Certified Accountant and Income-Tax Specialist
Craven House, Kingsway, W.C.
(*Common Cause*, 1909, p. 459)

In another regular advert she utilised her auditorship of the WFL to encourage other women to seek her services:

WOMEN ARE ADVISED

on all MATTERS OF BUSINESS by the auditor to the Women's Freedom League and other Women's Organizations
Mrs E. Ayres Purdie, A.L.A.A.
Ch. Of Commerce, Senior Honours
(*Common Cause*, 1909, p. 476)

Similar adverts appeared in the periodical of the WFL, *The Vote*. The new paper contained a variant of the last mentioned notice which identified Ethel Ayres Purdie as "Certified Accountant and Business Specialist" and also referred to her debt collection service (*Vote*, 30.10.1909).

A notice was also placed in another suffrage journal, *The Englishwoman*. An issue in June 1910 reported:

People are not generally aware how many cases exist where income-tax is recoverable under £700 per annum. We draw attention to this, 'by the way,' because Mrs. Ayres Purdie, Public Accountant, of Craven House, Kingsway, W.C., can now be consulted by our readers, free of charge on this point, and she will give expert opinion as to whether the case is one where exemption, or partial exemption, is allowable. Her help is available too in the matter of recovery of overpaid taxes, &c., in addition to her general auditing work. Indeed, she was the 'Pioneer' in the field of 'accountancy' as a profession for women (18.6.1910).

In addition to being "a cute business woman" (*Times*, 2.4.1914) Ethel Ayres Purdie's efforts to build her practice were assisted by an adherence to a broad concept of the limits of the accountant's craft. She advertised her capacity to offer advice to women on "all financial or commercial matters" (*Votes for Women*, 2.9.1910). By 1910 she claimed that one woman per week entered her office seeking advice on matters (such as inheritance and marriage) which fell within the province of a solicitor (*Common Cause*, 14.4.1910). In April 1914 it was observed that "Mrs Purdie was ready to make money in any legitimate way, and had done so in several ventures outside her business", including assisting her husband in antiques dealing (*Times*, 2.4.1914). In 1913 and 1914 she placed adverts in *The Vote* which referred to offering an array of services including income tax recovery, buying and selling shares and the arrangement of insurances, annuities and mortgages. Indeed she declared her availability to conduct "any business of a legal or financial nature" (21.11.1913; 11.9.1914).

By April 1914 this holistic approach proved sufficient to sustain a practice employing three or four clerks. In the same month *The Certified Accountants' Journal* reported that Ethel Ayres Purdie had taken an articled pupil for five years, reputedly the first female to be apprenticed to a woman member of a professional organisation in Britain (*Fifty Years*, 1954, p. 21).¹⁰

¹⁰ This was Miss Nora Laughton who hailed from an illustrious military and legal family.

A few months later, like other suffragists, Ethel Ayres Purdie suspended militant activity for patriotic duty during the Great War (Strachey, 1928, pp. 337-349). In a letter which appeared in *The Times* a few days before the Armistice in November 1918 she was identified as auditor of the Women's Auxiliary Force. This organisation, formed in 1915, was one of a number of voluntary women's organisations established to support the war effort by raising funds, supplying material to men at the front and assisting the recovery of the wounded. The uniformed, part-time members of the Women's Auxiliary Force serviced canteens, social clubs and worked in hospitals. The letter to *The Times*, penned by Sybil [Viscountess] Rhondda (a member of the NUWSS and WSPU) appealed for donations to support 'Home Clubs', places where soldiers and sailors could rest and recuperate in a "homelike manner". Donors were assured that "All accounts are strictly audited by E. Ayres Purdie, A.L.A.A., of 31 Kingsway, W.C." (7.11.1918).

In the closing years of the First World War Ayres Purdie continued to advertise her services as a provider of income tax advice for women. In *Votes for Women* (28.1.1916) and *The Common Cause* (1918, p. 9) she offered to send enquirers a copy of a book entitled *More Money to Spend*. Her firm now explicitly traded as the Women Taxpayers' Agency. From 1918 to 1924 an advert appeared in the London phone directory headed "INCOME TAX RECOVERED" and further noting "THE WOMENS TAXPAYERS' AGENCY, Established in 1908 for Adjustment and Recovery of Income Tax. Advice by Women Experts on Super Tax and Excess Profits Tax. Accounts prepared and Appeals conducted" (British Phone Books, 1880-1984, London). During the early 1920s the popular press also characterised her as an expert who assisted women "to unravel the difficulties of the income-tax forms" (*Daily Express*, 18.8.1921, 27.4.1922, 12.6.1922).

In the letter penned by CERTES for *The Certified Accountants' Journal* in July 1919, the writer boasted that a practice had been built from which "many a male practising accountant would like to draw a similar revenue". Its clientele was not exclusively based on the provision of tax advice. In 1920 Ethel Ayres Purdie was auditor of the Association of Women Clerks and Secretaries (*Woman Clerk*, June 1920).¹¹ According to Gordon and Doughan, (2002, p. 21) "Many prominent feminists served as its officers" and it was associated with the Women's Trade Union League. Given her record of activism, professional knowledge and early working life in the telegraph service Ayres Purdie would likely have proved a useful officer. According to her obituary in *The Vote* (13.4.1923) she was also the auditor of the National Fund for Nurses¹² and various clinics and mothers' schools. The latter likely relates to the 30 or so schools for mothers, established in London and other towns by voluntary associations, to provide technical instruction in household management and mothercraft (*Times* 1.11.1912; 13.6.1914).

5. Promoting change through suffrage organisations

¹¹ This body was formed in 1903 as the Association of Shorthand Writers and Typists and changed its name on becoming open only to women in 1912.

¹² Likely the (Royal) National Pension Fund for Nurses which was established in 1888 and boasted 8,500 members in 1909.

Although she offered a broad range of services it was evidently her clientele of women and organisations representing their interests which characterised Ethel Ayres Purdie's accountancy practice. Of particular importance were the organisations she served in a professional capacity which also provided access to networks for the pursuit of militant suffragism. Four of these organisations are worthy of note.

5.1 Women's Social and Political Union and the East End Federation of Suffragettes

The WSPU, founded in Manchester in 1903, is the most renowned suffrage organisation in early twentieth century Britain due to its practice of violent militancy and the high profile leadership of the Pankhursts. On moving to London in 1906 the WSPU developed into "a formidable machine" (Pugh, 2002, p. 218). By 1911 its organisational capacity was akin to a national political party. It boasted numerous local branches, 110 salaried office staff and organisers, 4,500 subscribers and an income of around £30,000 per annum (Cowman, 2007, p. 11-12; Pugh, 2002, p. 210-212).

Although Ethel Ayres Purdie was primarily associated with the WFL, which formed in 1907 as a breakaway of the WSPU, she appears to have been involved with the Union before and after this date. Crawford (1999, p. 116) describes Ayres Purdie as "financial advisor to the WSPU" and to "the militant suffrage movement" (p. 263). Her office in Kingsway was located "almost next door" to the Holborn Restaurant, a meeting place for suffragists and a scene for "political breakfasting".

In 1912 Sylvia Pankhurst's determination to build a movement to secure the vote for all women and reveal to the government the mass demand for enfranchisement, encouraged her to rouse working class women in the East End of London. The East End campaign proved highly successful (Pankhurst, 1931, p. 465) and in May 1913 the expanding local branches were united as the East End Federation of the WSPU. The Federation, which had strong associations with the Labour Party, was expelled from the WSPU in January 1914 (Crawford, 1999, pp. 182-185; Gordon & Doughan, 2001, p. 183). By April 1914 its treasurer, Evelina Haverfield, recognising that "the income of the Federation was now substantial, arranged for the books to be under the supervision of a certified auditor, Mrs. Ayres Purdie" (Pankhurst, 1931, p. 466).

5.2 Women's Freedom League

The WFL emerged in 1908 from a "constitutional crisis" within the WSPU (Gordon & Doughan, 2002, p.182). Its objects were to secure the parliamentary vote and utilise the electoral power thus gained to pursue equal rights for women (Mitchell, 1912). The WFL was "a forward thinking" feminist organisation which developed a close relationship with the Labour movement (Eustance, 1998, p. 52; Pugh, 2002, p. 213; Holton, 1986, p. 41). Its brand of militancy was expressed through forms of civil disobedience and passive resistance intended to highlight women's lack of citizenship and the socio-political and legal impediments to gender equality (Eustance, 1998; Crawford, 1999, p. 721). Tactics included refusing to pay taxes and boycotting the 1911 census (Mayhall, 2003, pp. 60-61; Pugh, 2002,

pp. 197-198). Not surprisingly Ethel Ayres Purdie does not appear in the census enumerators' books for 1911.¹³

Ethel Ayres Purdie was identified as one of the "original members" of the WFL (*Vote*, 13.4.1923). She adhered to the WFL philosophy that enfranchisement was merely an initial step to redressing wider gender inequalities. For example, she argued that economic emancipation was also 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 (*Common Cause*, 24.3.1910). Ayres Purdie aired such views as a frequent contributor to the WFL's mouthpiece, *The Vote*. She was also the League's auditor and it appears that the audit fee she received (£10.10s in 1908) was returned as a donation (2WFL/1/19, p. 61). The revenue audited was £6,103 in 1909, a sum raised from jumble sales, bazaars and donations (Crawford, 1999, p. 723; 2WFL/1/1, p. 132). She was also the auditor of the Minerva Publishing Company which was established by the WFL to publish *The Vote* (Crawford, 1999, p. 581; *Vote*, 18.4.1913, 13.4.1923).

Importantly, the office of auditor of the WFL entailed more than the periodic expression of an opinion on the financial statements. *The Vote* described Ayres Purdie as the League's "good friend and helper" (30.3.1912). The relationship between auditorship and the provision of other services to women's organisation was freely admitted. While giving evidence to the Royal Commission on the Income Tax in 1919 she said the following about her connection with the WFL: "I have been the auditor of that League since about 1907, and as in the case of a great many women's associations I am retained as a sort of advisor to them, shall we say" (Minutes of Evidence, 1919, p. 334). She advised on financial matters and staffing (2WFL/1/19, p. 23; 2WFL/1/6, p. 117). She also contributed to policy development. In April 1912 the Political and Militant Department of the WFL awarded her an honorarium of £2.2s for advice on the status of servants under the Insurance Act (2WFL/1/3, p. 95). But it was in relation to tax legislation that her input was most keenly sought (2WFL/1/6, p. 46). Her expertise in this regard incited the National Executive of the WFL in November 1910 to enquire whether an arrangement could be made for "retaining" Mrs Purdie's advice (2WFL/1/2, p. 15). Ayres Purdie responded that her professional guidance could be made available to the League "at any time for a fee of £20 a year" (2WFL/1/2, p. 25).¹⁴

5.3 Women's Tax Resistance League

The focus of the WFL on non-violent, constitutional militancy was illustrated by an organisation with which it was closely associated - the Women's Tax Resistance League. It was also in this organisation that Ayres Purdie's form of activism was most visibly displayed and her professional knowledge most usefully deployed in the feminist cause.

¹³ WFL members were advised to either refuse to supply information to the head of household responsible for completing the census schedule; or absent themselves on census night by visiting the home of a woman householder who was refusing to complete the census, or attend all-night entertainments arranged by suffragist actresses or, participate in a walking party (2WFL/1/16, f. 22).

¹⁴ It is not clear whether this arrangement was ever agreed to.

The WTRL was formed in October 1909 (2WFL/1/1, p. 117), remained active until war was declared in 1914 and continued until 1918 (Crawford, 1999, pp. 671-673; Gordon & Doughan, 2002, p. 183; *Times*, 12.10.1910; 2WTR/1/2). Its object was to highlight the inequity of the obligation on disenfranchised women to pay taxes. The membership of the WTRL comprised “earnest women” (2WTR/1/1) from the militant and non-militant suffrage organisations “who were agreed as to the value of Tax Resistance as a weapon in the fight for the vote” (Kineton Parkes, 1911, p. 1). The WTRL’s motto was ‘No Vote. No Tax’. It contended that it was an affront to liberty that women were obliged to contribute “imperial money” but had “no voice in its spending” (*Vote*, 29.10.1910).¹⁵ In July 1910 the WTRL boasted 104 members, many of whom were women in the professions (Crawford, 1999, p. 672). In the years to 1914 over 220 ‘Resisters’ participated in refusal to pay (imperial) taxes such as inhabited house duty, income tax and dog licenses. Resistance could result in having one’s personal assets distrained, auctioned off and, ultimately, imprisonment (Frances, 1998, pp. 69-70). The WTRL maximised the publicity attending the arrival of bailiffs, public sales of distrained goods, court appearances and committals to and releases from prison.

Ethel Ayres Purdie was a leading figure in the WTRL. Her formal appointment as the League’s honorary auditor was quite incidental to her essential role in the functioning of the organisation.¹⁶ The minute books of the League reveal that she was one of 21 women who attended the preliminary meeting on 22nd October 1909. At this gathering she was elected a member of the managing ‘committee’ and made the suggestion that its meetings be held in her office (2WTR/1/1). Indeed most meetings were convened at Craven House, Kingsway until December 1910 when the League took a flat. Ayres Purdie’s attendance at the great majority of meetings suggests that she was a dedicated and influential figure. She chaired some ‘committee’ meetings, was a member of ‘urgency committees’ established to devise responses to the imprisonment of ‘Resisters’, and was a member of deputations to discuss the work of the League with the NUWSS and its constituent, the London Society for Women’s Suffrage. The WTRL even loaned Ethel Ayres Purdie a filing cabinet (2WTR/1/2).

But more important than Ethel Ayres Purdie’s contribution to the administration of the organisation was the utilisation of her professional expertise. She advised individual ‘Resisters’. She supported the cases of those facing fines or imprisonment for non-payment of taxes by consulting lawyers, appearing before the Police Courts, and writing to politicians on their behalf. She also pursued their cases with local Surveyors of Taxes and the Inland Revenue in London (2WTR/1/1-2). According to one contemporary her pursuit of injustice had the officials in Somerset House “mercilessly worried” (Metcalf, 1917, p. 190). Under the headline ‘Why Pay Taxes’ *The Vote* reported that “Several married women Suffragists, acting on the advice of Mrs E. Ayres Purdie, the only woman income tax expert, were able last year to withhold moneys from the Treasury...Married women who have been separately taxed, or who have resisted taxation and had their own goods seized in default, should put their cases in Mrs. Purdie’s hands” (29 10.1910, p. 11).

¹⁵ Members of the WTRL resisted the payment of ‘imperial taxes’. There was no objection to local taxes “because we have the Municipal Vote” (Kineton Parkes, 1911, p. 2).

¹⁶ A minute dated 19.12.1914 refers to the payment in full of Mrs Purdie’s “costs” of £5.2s.3d (2WTR/1/2).

5.4 International Woman Suffrage Alliance

Ethel Ayres Purdie was also auditor of the International Woman Suffrage Alliance from the First World War to 1920. This organisation originated at the annual convention of the National American Woman Suffrage Association in 1902 and from 1904 organised periodic international congresses (Crawford, 1999, p. 301). Ayres Purdie was auditor of the accounts of the 8th Conference in Geneva (*International Women's News*, 1917, No. 6, p. 82). The IWSA was a medium for encouraging the formation of national suffrage organisations and fostering cooperation among those already instituted. Its existence was considered testament to the “universality of the movement” and the universalism of sisterhood (IWSA, 1913, p. vii; Baritono, 2008). By 1913 there were 26 national affiliates including the NUWSS from Britain (van Wingerden, 1999, p. 155). Although its senior office bearers were American the headquarters and editorial offices of the Alliance were in London (*International Women's News*, 1921, No. 3, p. 48) and during the First World War an emergency committee of the organisation also met there.¹⁷

It appears that Ayres Purdie became auditor through her connection with the Treasurer of the IWSA from 1907, Adela Stanton Coit, who was actively involved in the WTRL and the NUWSS (Crawford, 1999, p. 135). There is a suggestion in the *International Women's News* that there was no audit before Ayres Purdie was appointed. Her audit report of January 1916 relates to cash accounts for 1913, 1914 and 1915 (*International Women's News*, Vol. 10, No. 6, pp. 90a-90b; IWSA/1/6). Her last audit report was for interim cash statements to June 1920.¹⁸

Surviving correspondence relating to the period 1918-1920 between Ethel Ayres Purdie and the treasurer and secretary of the IWSA offer insights to the range of services she provided as the Alliance ‘auditor’. Letters about the performance of the annual audit refer to requests to submit books and papers for inspection, locating missing vouchers and cheques, tracing individual transactions, confirming balances on overseas bank accounts and year-end reconciliations and accruals. Ayres Purdie also periodically attended the organisation’s headquarters to scrutinise the books. Indeed, following the resignation of the clerk in 1918 she was specifically requested by Treasurer Coit to pay weekly visits for this purpose until a permanent replacement was found. Following one such time-consuming visit a frustrated Ayres Purdie was moved to express her discontent about the performance of the bookkeeping function at the IWSA. On 25th November 1918 she complained to Adela Coit that accounting for bank and petty cash should be more complete and improved controls for detecting errors and omissions instituted. She felt bound to observe that: “The great weakness I find in the I.W.S.A. and in many women’s offices, is an inability to add correctly, due no doubt to want of practice at school” (IWSA/2/25, f. 131). Purdie’s demeaning comments were not well received by Mary Sheepshanks, the Secretary of the IWSA and editor of its journal, *Jus*

¹⁷ In 1926 the organisation became the International Alliance of Women for Suffrage and Equal Citizenship, and in 1946 the International Alliance of Women (<http://www.womenalliance.org/history.html>).

¹⁸ Subsequent statements were produced by the Treasurer in New York for audit by Haskins & Sells, CPA, London.

Suffragii, who had been struggling to keep the books as a succession for temporary clerks passed through the office (IWSA/2/25, ff. 134-135).

Other correspondence reveals that Ayres Purdie advised on the income tax payable by the IWSA on interest earned from bank deposits. She also kept a close eye on treasury management, recommending transfers between accounts to prevent overdrafts and occasionally drawing and writing cheques (IWSA/2/5). This was of particular importance because the financial position of the association was, by spring 1920, “very uncertain” (IWSA/2/25, f. 124). For a number of years expenditure had exceeded income (ICWA/1/6). Ayres Purdie alerted the organisation to increases in the largest expense items - salaries and losses incurred by *Jus Suffragii* (IWSA/2/25, f. 125). Further, much of the income generated in 1919 was non-recurring such that “the normal income was really only about £570 as against normal expenditure £1150” (IWSA/2/25, f. 125). In May 1920 she submitted a statement of the estimated recoverable amount (£127) of the contents of the London office in the event that assets were disposed in a “forced sale” (IWSA/2/25, f. 120).

6. Practising critical accounting

During the 1910s Ethel Ayres Purdie was the leading expert on, and a principal opponent of, what was to become a long-standing issue for the women’s movement - the status and treatment of married women under the income tax system. The tax regime was a monument to the embedded, state-sanctioned nature of patriarchal domination and gender discrimination. English law had traditionally dictated that on marriage a woman’s property belonged to her husband. Accordingly, “In 1799, when the income tax was introduced in Britain, a married woman’s income had to be stated and accounted for by her husband ... From then until the late 1980s women had little or no privacy from their husbands in their tax affairs, but husbands were under no corresponding obligation to reveal their tax affairs to their wives” (Boden et al, 1995, p. 132; Lamb, 2001). The tax system enshrined assumptions of female dependence and the unequal treatment of the sexes.

Drawing on her knowledge and professional experience Ethel Ayres Purdie sought to reveal the absurdities and contradictions which arose from the operation of the tax and property laws as they related to married women. Although the tax statutes were of direct concern to a small proportion of the female population¹⁹, their workings in relation to Ayres Purdie’s middle class clients illustrated the subordinate status of women. In common with other members of the WTRL she sought to educate the public about the inequities of the tax system and advocated tax-resistance as an appropriate form of protest (Kinton Parkes, 1911, pp. 5-8). Her expertise placed her at the forefront of this activity. She pursued her campaign and disseminated “competing discourses” and counter narratives (Sikka & Willmott, 1997) through her practice, the printed media, tax appeals, the court room, direct engagement with politicians and officials, personal resistance and standing for election.

¹⁹ In 1913 only 1.1million individuals in the UK boasted total income at a level chargeable to income tax (though this rose to 2.4 million in 1922/3) (Daunton, 2002, p. 42). In 1911 the population of the UK was 42.1million. In 1921 it was 44.1 million.

6.1 Critical practice

The composition of Ethel Ayres Purdie's clientele and the name under which she frequently advertised her firm - The Women Taxpayers' Agency - were perceived in some circles as a form of protest in themselves. This was illustrated by an incident which occurred in March 1912 and which epitomised her status as a critical practitioner. Sylvia Pankhurst (1931, p. 375) recalled that following the WSPU's recent campaign of window smashing in central London "Hostility in business circles was unbounded" and Ayres Purdie became a target for anti-suffragists. Margaret W. Nevinson (1858-1932), a founder of the WFL and active member of the WTRL (Crawford, 1999, pp. 445-446), recalled that Ayres Purdie: "put in the window of her office the notice: "Women Taxpayers' Agency," and was requested by her landlord and fellow tenants to delete the "woman"; they considered it "offensive and objectionable." They did not want women shouting that they paid taxes: "Women would do well to keep quiet!" (1926, p. 212; 2WTR/1/1).²⁰

The Vote (30.3.1912) considered the victimisation of Ethel Ayres Purdie "Deplorable evidence of the panic from which many men are now suffering, owing to the recent outbreak of militancy". It was noted that the belligerent landlord and tenants were all men and that Ayres Purdie's response was to move to a new office across the road in Kingsway, at Hampden House (appropriately the name of the patron-saint of the WTRL), where the offending sign was redisplayed prominently. The possibility that Ayres Purdie would be sued for breach of contract was much anticipated by *The Vote* for it would reveal "that though the word "woman" may be "offensive and objectionable," woman's money is worth having" (31.3.1912, p. 273).

6.2 Pamphleteering

Ethel Ayres Purdie persistently articulated numerous grievances through the printed media. She has been identified as the compiler of WTRL leaflets headed 'No Vote. No Tax' and 'How Married Women are Taxed: Tyrannous Taxation'.²¹ More substantial were the several pamphlets she authored or contributed to.²² In 1910 she wrote *Married Women & Tax Resistance* for the WTRL (W2WTR/1/1), a pamphlet which was updated and expanded in a second edition. Here she argued that, contrary to the practices of the Inland Revenue, married women were exempt from tax because the principle of coverture was enshrined in the Income Tax Act, 1842. The statute provided that the profits of a married woman living with her husband were deemed the profits of her husband. The husband was liable for the payment of income tax on her income - wives were not taxable units. Indeed, the Act classed women

²⁰ Both Pankhurst and Nevinson made incorrect statements in their accounts of this episode. Pankhurst suggests that Ayres Purdie, "a certified auditor, who specialized in income tax recovery business", opened an office in Craven House, Kingsway in February 1912 (1931, p. 375). Other evidence indicates that she was at this address at least from 1909. Nevinson wrongly identifies her as "the first woman chartered accountant" (1926, pp. 211-212), a distinction achieved by Mary Harris Smith in 1920.

²¹ These leaflets are identified in the catalogue of the WTRL (2/WTR/3/1 and 2/WTR/3/5) but are missing from the archive in the Women's Library, London.

²² Attempts to locate a copy of a nine page pamphlet by Ethel Ayres Purdie on *Women and Income Tax*, published by the Women's Freedom League in 1920, have proved unsuccessful (2WFL/1/7). The copy included in the British Library catalogue was destroyed by enemy action during the Second World War.

along with lunatics, infants and idiots as groups exempt from tax. Ayres Purdie observed that despite their exemption, married women in receipt of incomes were being directly taxed by the Inland Revenue. The government thwarted the law because £1.5m was added thereby to the public finances. Married women, ignorant of their status, tolerated this illegal imposition “without making the slightest protest” (Ayres Purdie, 1910, n.p.). For Ayres Purdie this state of affairs illustrated the contempt with which men in power held women and “the low estimate they form of woman’s intelligence and her powers of reasoning and resistance” (Ayres Purdie, 1910, n.p.). Worse, married women were being charged taxation without representation.

Tax resistance was therefore necessary to encourage the government to take notice and correct this state of affairs: “Married women should resolve no longer to be illegally taxed, to the tune of several millions a year, towards the upkeep of a country in which they may not be parents, voters, councillors or mayors, and in which they are less than aliens” (Ayres Purdie, 1910, n.p.). Ayres Purdie advised readers that if a married woman’s name appeared on a tax assessment it should be returned as out of order and incorrect. She provided examples from among her own clientele of married women who had demonstrated to the Inland Revenue that they cannot be charged tax, and where demands for payment had been withdrawn and tax repaid as a result.

Ethel Ayres Purdie is also highly likely to have contributed to the WTRL’s pamphlet on *Married Women and Income Tax* (c.1913). This centred on the implications of a high profile episode of tax resistance - the ‘Wilks case’ of autumn 1912. The case demonstrated that married women were not taxable units and that the tax laws could unjustly penalise married men as well as women.²³ The pamphlet also related cases supplied by Ayres Purdie of the ways in which tax practice constituted an injustice to wives (pp. 8-11). The work concluded that the only remedy for these injustices was “to acknowledge the wife as an individual independent of her husband, and make husband and wife Separate Taxable Units” (p. 15). Moreover the pamphlet urged women “to protest against a system of government which taxes them while leaving them politically unrepresented, and to demand a voice in the spending of the money that they are forced to contribute to the upkeep of the State” (p. 15).

6.3 *The press*

In March 1910 the Press Committee of the WFL remitted selected members to review the content of well known newspapers and write articles to their editors. Mrs Purdie was allocated to ‘watch’ the *Daily Sketch* and *Nursing Times & Mirror* (2WFL/1/20, p. 37). She actively pursued this remit and wrote several letters to popular newspapers. During March 1911 she became embroiled in a heated correspondence on the liability of married women for

²³ This case involved Dr Elizabeth Wilks, M.D., a leading member of the WTRL, and her husband Mark Wilks, a school teacher. On receiving an assessment for tax Elizabeth Wilks asserted that as a married woman she was not assessable. The Inland Revenue pursued her husband for the tax. Mark Wilks responded that he had no means of knowing his wife’s income. The Inland Revenue estimated the liability and charged him the tax plus duties. Following his non-payment of the tax Mark Wilks was imprisoned for debt in September 1912. A campaign for his release, involving George Bernard Shaw, was launched and achieved its object within two weeks (*Times*, 27.9.1912; 3.10.1912). The case led also provoked questions in the House of Commons.

income tax in the pages of the *Daily Mirror* (17.3.1911, 22.3.1911, 25.3.1911, 27.3.1911; 2WTR/1/1). On occasion her correspondence roused the accountancy press. In June 1910 for example, she wrote to *The Daily News* to correct “utterly wrong” statements made by the Solicitor-General about the taxation of the income of a married woman living with her husband. This provoked a riposte from the mouthpiece of the chartered profession, *The Accountant* (9.7.1910). In her response, ‘Juggling with the Law’, Ayres Purdie again highlighted the fact that the Inland Revenue did not comply with the terms of the Income Tax Act, 1842. She asked, if Section 45 of that statute provided *always* that the profits of a married woman living with her husband were deemed to be her husband’s and charged in his name only, why was it that numerous married women were being charged tax as holders of shares and consols in their own names? She estimated that the Inland Revenue owed £100,000,000 to married women who had been charged tax for which they were not legally liable. Readers were left in little doubt of the correspondent’s determination to pursue the matter (*Accountant*, 30.7.1910).

Ayres Purdie also submitted numerous letters and articles to *The Vote*. These detailed individual cases which revealed the abominable “system of “bluff,” which is constantly practised by the Inland Revenue on women” as it illegally sought to charge married women income tax (1.10.1910). She also highlighted abuses by tax officials (*Vote*, 11.3.1911). In ‘How the Government Defies the Law’ she argued that the Inland Revenue addressed the inconsistent treatment of married women by the Income Taxes Act, 1842 and the Married Women’s Property Act, 1882 by not recognising the latter statute and overriding it when convenient (21.9.1912).²⁴ After the vote was won in 1918 she returned to the implications of this for the British constitution and the democratic state in ‘One Law for the Crown and Another for the People’ (28.3.1919) and again urged reform in ‘Married Women and Income Tax’ (20.10.1922).

In another article for *The Vote*, ‘Women and the Marriage Tax’, she lambasted the Chancellor, Lloyd George, for persisting with “the defunct theory of husband and wife being one person with one income” (31.7.1914). This was not only antithetical to women’s emancipation but the anomalies arising from its application represented “an intolerable grievance”. Budget statements by Chancellors of the Exchequer also motivated contributions such as ‘The War Budget and Women. The Income Tax Puzzle’ in which she reflected on the increasing complexity of the wartime tax system as it related to women (1.10.1915). Ayres Purdie considered Austen Chamberlain’s post-war Budget to be “tame” given the Chancellor’s reluctance to address the tax status of married women and overhaul the administration of the income tax which had become an “irrational conglomeration of irritating intricacies and hopeless contradictions” (9.5.1919). She also argued that the manner in which the tax on wartime profiteering - Excess Profits Duty - was calculated penalised enterprising women who had been the custodians of their husband’s businesses during the

²⁴ The Inland Revenue argued that whereas the Income Tax Acts were statutes of the Crown the Married Women’s Property Act emerged from a private bill and did not contain a provision relating to general observance (*Vote*, 20.10.1922).

war and were now anxious to commence in business for themselves (9.5.1919).²⁵ Ayres Purdie also commented on the unequal treatment of wives compared with husbands in statutes and legislative proposals beyond the realm of taxation (18.5.1912). In ‘The Disabilities of Married Women’ (27.6.1919) she reviewed the status of wives *vis-à-vis* husbands in relation to common law, nationality and employment and asked “What are women going to do about it now that they have gained the vote?”

6.4 Tax appeals

As indicated earlier Ethel Ayres Purdie was unhesitating in taking cases of tax injustice direct to the Inland Revenue, both in a professional capacity and via the WTRL and (following the latter’s demise) the WFL (2WFL/1/7, p. 117; 2WFL/1/8, p. 35). Her greatest campaigning successes occurred when such cases were heard in a public arena. And here her capacity to appeal on behalf of a client before the Income Tax Commissioners under the Revenue Act, 1903 offered much potential for critical interventions. She authored a rather immodest account of her foremost triumph of this kind in the form of a three-act play entitled ‘A Red-Tape Comedy’ which appeared in *The Vote* and *The Certified Accountants’ Journal*.²⁶

The appeal was heard in Durham on 31st October 1912 and concerned an assessment for income tax issued to Dr Alice M. Burn, a medical inspector residing in Sunderland and a member of the WTRL and the WSPU (*Vote*, 16.11.1912). As a married woman Dr Burn’s salary would ordinarily be taxed as part of the profits of her husband. However Mr Burns lived in New Zealand and the Inland Revenue claimed almost £30 tax payable from Dr Burn in her own name. Purdie’s appeal was based on the provision in the Income Tax Act, 1842 that the profits of a married woman living with her husband would be taxed in the name of her husband.

The question rested on whether Dr Burn was actually living with her husband. The Surveyor of Taxes argued that Mr Burn’s residence in New Zealand affirmed that she was not living with her husband. Ayres Purdie contended that although Dr and Mrs Burns were geographically separate they were not legally separate. She quoted legal precedents and judicial opinion on the subject, provided examples of Inland Revenue forms to illustrate the meaning of ‘living with her husband’. Correspondence between the Burns was submitted as evidence that they were not judicially separate, and hence the assessment for tax should be addressed to Mr Burns (*Vote*, 16.11.1912, 23.11.1912). The Commissioners upheld the appeal. Threatened action by the Inland Revenue to upset their decision soon evaporated (*Vote*, 30.11.1912). *The Vote* (9.11.1912) applauded “Mrs Ayres Purdie’s splendid success ... single handed against the Board of Inland Revenue”. *The Certified Accountants’ Journal* (January 1913) argued that the outcome confirmed that the law relating to married women was “hopelessly out of date and utterly inadequate”. *The Accountant* (14.12.1912) was

²⁵ The argument here was as follows. Excess profits of over £200 per annum were subject to tax. ‘Excess’ was determined by reference to pre-war profit levels. But “the trouble about women is, of course, that most of them were making no profits at all before the war; they were frequently working at home for nothing” (*Vote*, 9.5.1919). There was a high risk that new, successful businesswomen would fall prey to the duty.

²⁶ ‘A Red-Tape Comedy’ is also reproduced in Cockin et al (2007, pp. 577-580).

characteristically more critical and asserted that the Crown's decision not to pursue the matter reflected "political exigencies".

In 'A Red-Tape Comedy' Ethel Ayres Purdie lampooned the gentlemen Commissioners and her male opponent at the appeal, an inept Surveyor of Taxes. When confronted with her acuity, wit and superior knowledge of the law and practice of income tax, the bumbling Surveyor clutched at straws, was forced into contradictions and reliance on the commonsensical. To her obvious delight the result of the appeal saw the Surveyor comprehensively 'bowled out' in a fair fight (*Vote*, 30.11.1912).

The appeal proceedings also provided Ethel Ayres Purdie with an opportunity to highlight the wider issue of the subordinated status of married women under the law and to repeat the demand for "No taxation without representation" (*Vote*, 30.11.1912). The third act of 'A Red-Tape Comedy' ends thus:

There is a moral in the foregoing; in fact many morals. Dr. Burn in her own land [New Zealand] is a citizen possessed of equal rights and status with any other citizen.²⁷

She could not have proved more clearly how a colonial woman, by coming to this benighted and effete England, loses absolutely all status, even the status of a taxable unit, and is regarded as the mere shadow and appendage of some male person.

The Government says, "Representation goes with Taxation," and a woman has replied: "No Representation goes with No Taxation." Let all the other women, married and single, hurl the same challenge at the Government which denies us representation and a voice in the expenditure of public money. If they all do this, something has got to happen (*Vote*, 31.11.1912).

Ayres Purdie's 'A Red-Tape Comedy' has assumed some significance among historians investigating the use of cultural media by suffragists, particularly those examining the deployment of theatre in the conveyance of feminist propaganda. 'A Red-Tape Comedy' is an example of "journalistic theatre", one of a number of plays which appeared in suffrage newspapers such as *The Vote* (Carlson, 2000). Ayres Purdie's decision to relate her experiences of a successful income tax appeal through comedy drama may have been influenced by her connections with the stage. She counted actresses among her clientele and a fellow leading member of the WTRL was Lena Ashwell, manager of the Kingsway Theatre and Vice President of the Actresses' Franchise League (Frances, 1998; Crawford, 1999, p. 20; T172/106; Gale, 2004). For Carlson (2000), Purdie's play represents an important illustration of "comic militancy" - where the mundane complexities of an income tax appeal are accorded persuasive impact when narrated as humorous drama. Carlson (2000, p. 210) concludes: "'A Red-Tape Comedy', more than any other work I have been able to unearth in suffrage journalism, shows not only that the comic drama was a significant political tradition, but also that it shaped thinking on political topics."

²⁷ Women in New Zealand were granted the right to vote in general elections in 1893.

6.5 Test case

Given the limited capacity of disenfranchised women to influence the legislature, the WTRL was determined to exploit the legal system to reveal the operation of unjust statutes. It was hoped that the decisions of judges and juries would compel “the Government to do its duty” and change the law (Kineton Parkes, 1911, p. 5). In April 1911 the League sought financial guarantees to support the pursuit of a test case (2WTR/1/1). Ethel Ayres Purdie’s success before the Commissioners in Durham on 31st October 1912 determined the focus of this venture. Within days of the appeal the WTRL established a subcommittee on married women and tax and on 22nd November it was decided that Ayres Purdie should proceed with a test case on the non-liability of married women for income tax (2WTR/1/1). The taxation of the dividends of married women at source was identified as the basis for action. While this was a practical concern to a small minority of the female population,²⁸ the issue highlighted wider injustices to women. Shares were transferred to Ayres Purdie’s name and she was empowered to incur up to £20 expenses in preparation for a case against a company or the Crown (2WTR/1/1).

In early March 1913 Ethel Ayres Purdie went about seeking from the Inland Revenue the recovery of 9s.6d. income tax deducted at source on dividends from her preference shares in a UK company (Freeman, Hardy and Willis) and on the interest she received as the holder of foreign government bonds (HO45/10700/236067). She contended that as a married woman living with her husband she could not be charged income tax. The Inland Revenue refused her claim for repayment. The door was thus open to pursue legal action. Ayres Purdie’s enquiries revealed that the Crown could not be directly sued for the repayment of income tax. The appropriate remedy was a petition of right - a legal procedure deployed to seek the restitution of property from the Crown. Such a petition, signed by Ethel Ayres Purdie on 25th March 1913 was duly lodged (HO45/10700/236067; 2WTR/1/1). Shortly thereafter she delivered a speech on the “married women’s dividends test case” at the annual meeting of the WTRL (*Vote*, 11.4.1913).

It would be fourteen months before the petition of right case was heard in court (*Vote*, 29.5.1914). On receipt of the petition the Home Office sought the opinion of the Inland Revenue. On 19th April 1913 the Board advised the Secretary of State that the claim of the suppliant could not be sustained because “the provision in section 45 of the Income Tax Act, 1842, referred to in the petition, relates to the charge to Income Tax by assessment in the “name” of the particular person, and does not relate to cases where the income tax is paid by way of deduction” (HO45/10700/236067). The Board’s response was sent to the Attorney-General who, on 21st June, expressed the view that the petition should proceed (HO45/10700/236067). The King signed the petition a few days later. However, several months elapsed before further progress was made and by October 1913 the WTRL was discussing sending accounts of the delay to “Mrs Purdie’s Test Case” to the suffrage and

²⁸ According to Cheffins (2008, p. 191) “investment in shares remained an activity largely reserved for the wealthy”. ‘Serious holders of securities’ of both sexes represented no more than 2.2% of the population in 1914.

general press (2WTR/1/2). The case was finally heard in the High Court of Justice in May 1914.

Spring 1914 was a period of heightened suffragist militancy (van Wingerden, 1999, p. 136) and a time when Ethel Ayres Purdie was in the public eye. As related earlier, in April she had been the leading defendant in *Director of Public Prosecutions v. Purdie and Others*. A few weeks later, on 19th May, she appeared at the Kings Bench Division to present the Petition of Right in *Purdie v. The King* (*Law Reports*, 1914, 3. KB 112). In her submission to the court Ayres Purdie affirmed that this was a test case and an action which was not only pursued in the interest of married women but also because it raised constitutional issues about the authority to levy tax. As on previous occasions she illustrated how a married woman living with her husband could not be charged tax and sought the repayment of tax deducted at source on interest and dividends. The Solicitor-General, defending, argued that the provisions concerning the assessment of married women for income tax and deduction at source were unrelated. Justice Rowlatt agreed with the Inland Revenue's argument that the taxes were charged on the company and bankers concerned, not the suppliant as a married woman. Hence the taxes were properly retained by the Crown. Rowlatt dismissed the petition of right as being based "upon a complete misapprehension" of the meaning of the Income Tax Act, 1842 (*Law Reports*, 1914, 3. KB 112).

The disappointment felt by Ethel Ayres Purdie and her fellow campaigners at the judge's decision in *Purdie v. The King* was tempered by the favourable publicity attending the action. Before the hearing readers of *The Vote* had been advised that "many people are interested in the case" and early arrival at the court in The Strand would be necessary to secure a seat (15.5.1914). Indeed, *The Daily Mirror* (20.5.1914) reflected that the court had been "crowded with suffragettes". Moreover, the issues Ayres Purdie raised and her own performance in court were subjects of favourable reportage. Justice Rowlatt had praised the clarity with which the suppliant had presented her arguments. *The Guardian* (20.5.1914) reported on proceedings under the headline "Woman as Her Own Advocate". The following day a letter, headed "Suffragists and the Throne", discussed the way in which the petition revealed the limited opportunities available for suffragists to advance their case through state institutions (*Guardian*, 21.5.1914).

The Daily Mirror (20.5.1914), which noted that "The modern Portia was dressed in a saxe-blue frock with a white chemisette and ruffle", reported under the banner "PORTIA'S INCOME TAX. Judge's Praise for Woman Who Brought Petition of Right. 'A MATCH FOR THEM'". Not surprisingly, *The Vote* (29.5.1914) also saw cause for satisfaction. The proceedings had exposed the "government swindle" of the taxation of married women. Further "We congratulate Mrs. Ayres Purdie, who dispensed with the services of Counsel and so ably conducted her own case as to win the spontaneous compliments of the Judge, on having placed the Department on the horns of such a dilemma that she was bound to triumph whichever way the decision went". An exception to the heady publicity was comment by *The Accountant* (6.6.1914). This journal continued to be less than impressed by the activities of "Mrs. E.A. Purdie, the lady accountant", arguing that her case was "strangely misconceived".

6.6 Direct representations to government

Ethel Ayres Purdie was involved in direct representations to senior politicians and bureaucrats. A WFL 'Militant Report' dated 3rd September 1910 noted that "A proposal to go on deputation to Mr. Lloyd George re the married women's taxes was made by Mrs. Purdie" (2WFL/1/16, f. 39). It was considered that this "would be very effective for a militant protest and perfectly constitutional". The National Executive Committee agreed and a correspondence ensued between the President of the WFL, Charlotte Despard, and Treasury officials whose letters indicate that the Chancellor was reluctant to receive a delegation (2WFL/1/1, p. 236; 2WFL/1/16, ff. 14-15, 24-29). As the exchange developed, responses from the Treasury were forwarded to Ayres Purdie and it was agreed that her advice on the matter should be followed. It was also established that if a meeting was arranged, she would be one of three speakers who would put the case to the Chancellor (2WFL/1/2, p. 15).

Perhaps recognising that the issue and its champion fell more readily within the scope of the organisation specifically devoted to tax resistance, the attempt to arrange a meeting with David Lloyd George shifted from the WFL to the WTRL in early 1911 (2WTR/1/1). The request for a meeting with the Chancellor was eventually acceded to. On 10th June 1913 Ayres Purdie was one of a deputation of seven from the WTRL invited to The Treasury to put the case for the reform of the taxation of married women to the Chancellor and the Chairman and Deputy Chairman of the Board of Inland Revenue (T172/106; *Guardian*, 11.6.1913; *Times*, 11.6.1913). The deputation emphasised the inconsistencies between income tax and married women's property legislation and the injustices which arose therefrom. They argued that the remedy was to treat husband and wife as "separate taxable units with full rights and responsibilities" and thus recognise that "a woman has a personality of her own" (T172/106, p. 5). Change was a patriotic duty, a signal of a modern state and a matter of righting a wrong against women.

The WTRL delegates made much of their personal experiences as taxpayers and 'resisters'. Ethel Ayres Purdie drew on her intimate professional knowledge and the cases of her clients to stridently reveal irregularities in the administration of income tax. She focused on "the oppression of two or three classes of women, upon whom these irregularities press very hardly" (T172/106, p. 10). These were women whose incomes from dividends and profits were being taxed at source, and married taxpayers unaware of their legal position. Ayres Purdie detailed the real-life hardships that women suffered from the operation of the tax laws and the officiousness of the Inland Revenue. She considered the current state of affairs to be a "constitutional outrage" (T172/106, p. 14).

Lloyd George responded sympathetically to the arguments put by the WTRL delegates. He agreed that the treatment of married women under the tax laws was a "legal humiliation" and suggested that there might be scope for redressing the particular grievances articulated by Ayres Purdie and Lena Ashwell. However, he also emphasised the practical difficulties of reform and the loss of £1.5m in tax revenue if the changes sought by the deputation were introduced (T172/106, pp. 16-22). The disappointing outcome did not diminish the reputation of Ethel Ayres Purdie. During the annual conference of the WFL in 1919 a senior member

reflected: “it was Mrs. Ayres Purdie who put Mr. Lloyd George completely in the wrong. He told her, her statements were most inaccurate, and she asked him to refer to the Inland Revenue officials and see if they could refute what she had said. What she said was confirmed, and Mr. Lloyd George had to admit that he was quite wrong on several matters” (2WFL/2/10, pp. 9-10).

The issue of the assessment of married persons for tax was reignited in the press and in Parliament after the First World War (*Report of the Royal Commission*, 1920, p. 56; *Accountant*, 5.4.1919). With the WTRL now wound-up the focus of this campaign reverted to other women’s organisations. On 10th April 1919 Ethel Ayres Purdie (representing the WFL) was part of a deputation from women’s organisations and cross-party MPs who ventured to the House of Commons to persuade the Chancellor of the Exchequer, Austen Chamberlain, to introduce the separate assessment of married women (*Vote*, 25.4.1919). A memorial had previously been submitted urging the government to remove “the penalty income-tax on marriage” in the next Budget (*Times*, 4.4.1919). Ayres Purdie was one of the speakers at the meeting (*Guardian*, 12.4.1919). The Chancellor was again unsympathetic - no doubt conscious that the cost of removing joint assessment was now estimated at £20,000,000, rising to £50,000,000 in future years (*Times*, 2.4.1919). Chamberlain argued that this was “not a sex question”, emphasised the complexity of the issue and the need to address the whole subject of family taxation rather than this particular aspect of it (*Times*, 11.4.1919; *Morning Post*, 11.4.1919). The upcoming royal commission on income tax would be the appropriate arena for a more thoroughgoing consideration of the matter (*Accountant*, 19.4.1919).

The Royal Commission on the Income Tax appointed in 1919 was the first review of the tax “as a whole” since its reintroduction in 1842 (Daunton, 2002, p. 103). It has been identified as an attempt to assert “the legitimacy of the fiscal system by an appeal to equity and fairness” in the socio-political configuration of post-war Britain (Daunton, 2002, p. 105). Following the submission of its views on the taxation of married women to the Chancellor, MPs and the Chairman of the Royal Commission in spring 1919, the WFL was invited to give evidence. The League asked Ethel Ayres Purdie to attend the Royal Commission as its representative (2WFL/1/6, pp. 175, 192).

She duly appeared on 16th July 1919 to argue that the income tax system was anything but equitable and fair in its treatment of married women. Her testimony was drawn from “twelve years’ daily experience in dealing with Income Tax matters of every kind for all classes of the community” (Minutes of Evidence, 1919, p. 329). In a written statement Ayres Purdie dissected the Income Tax Act, 1918 not only to reveal the contradictions and absurdities of its provisions relating to married women but also their implications for social institutions and structures, and the British constitution. Hence the stigmatisation of married women (along with infants and lunatics) as ‘incapacitated persons’ was not only a gross insult to women but a disincentive to marriage. The assumption that a married woman’s income belonged to her husband and that her financial status was disclosed to him while his remained secret, illustrated the inferiority of women, despite their recent enfranchisement. The Crown’s

determination not to be bound by the married women's property acts was an affront to the law and parliamentary democracy.

Ayres Purdie's composed, knowledgeable responses affirmed her command of the relevant statutes and determination to address inequality and seek natural justice:

...I am an independent person. I am not a chattel of my husband. I must be regarded just the same as anybody else - as a man or my husband is. You would not put such questions to a man or my husband if he were here. Why should I be treated differently? I claim to be treated as an individual, and to be treated as any other individual is (Minutes of Evidence, 1919, p. 334).

The Report of the Royal Commission no doubt disappointed Ethel Ayres Purdie and her fellow campaigners. Having digested much evidence on the subject the majority report recommended that "the aggregation of the incomes of wife and husband should continue to be the rule" (*Report of the Royal Commission*, 1920, p. 59). The Commissioners were not receptive to the arguments of "the more extreme advocates of separate assessment" (p. 57) and asserted the primacy of revenue generation and ability to pay over "theoretical" political considerations of equality and citizenship. The taxation of married women was deemed "a grievance rather than a hardship" and not therefore deserving of remedy (p. 59). Nor did the system arise from "any medieval conception of the subordination of women" (p. 58). Rather the tax regime was a function of social reality - the practicalities of revenue collection given the institution of marriage and household economics.

6.7 Personal tax resistance

In relation to tax resistance Ethel Ayres Purdie also "waged a constant warfare on her own account, and Mr. Purdie, who thoroughly agreed with her, was often threatened with imprisonment in consequence!" (*Vote*, 13.4.1923). While giving evidence to the Royal Commission on the Income Tax in 1919 she revealed much about her personal protest. She explained that as an 'incapacitated person' tax returns relating to her business were sent to her office at Hampden House, addressed to her husband. For the fiscal year 1917-1918 Frank S. Purdie received a demand for £1,250 tax payable on his wife's estimated profits of £5,000. Assessments for tax on Ayres Purdie's dividend income were also addressed to her husband. She explained to the commissioners that the letters addressed to F.S. Purdie remained at her office, were not seen by him and that her husband had no knowledge of her business. The requests from the Inland Revenue were ignored and no reminders about unpaid tax addressed to her had ever been received. In consequence she declared that despite being in business for many years "I have never yet made a return of my income, and no tax has ever been paid upon it" (Minutes of Evidence, 1919, p. 332). She contended that other women in her position should not be paying tax either.

These revelations shocked the royal commissioners and their interrogation assumed a more hostile tone thereafter. One of their number suggested that Ethel Ayres Purdie's evidence related more to tax evasion than the taxation of married persons. Another deemed her conduct

“very strange” (Minutes of Evidence, 1919, p. 336). Ayres Purdie argued that when *she* received an assessment for tax on the profits of *her* business she would happily pay what was due.

Similar disclosures had been made in her letter to the *Daily News* in June 1910. Here she related that when the Inland Revenue requested a return of the profits from her own business “I replied that as the said profits are legally deemed to belong to my husband...I could not legally be supposed to know anything about them. This argument being strictly in accordance with the law on the subject, the officials had no choice but to accept my reply and retire baffled” (*Certified Accountants’ Journal*, August 1910). Such behaviour did not meet with the approval of the established accountancy press. *The Accountant* (9.7.1910) countered that while there was no obligation on Mrs Purdie to pay income tax while she was living with her husband, Mr Purdie had a responsibility to do so and the Revenue would pursue the tax due until they were satisfied. Hence, “all that Mrs. Purdie is likely to gain by her attitude is the satisfaction of knowing that her husband has been over-assessed” (*Accountant*, 9.7.1910).

6.8 Public meetings and demonstrations

Ethel Ayres Purdie also addressed public meetings and took part in peaceful demonstrations. In 1909 she related how “I have on many occasions found myself addressing the great British public (more or less of it) from the tail-board of a greengrocer’s van” (*Certified Accountants’ Journal*, July 1909). Her speeches were described as “crisp and lively; lucid and humorous, never failing to drive home her points with incisive good humour; her speeches at meetings and at model Parliamentary elections were always punctuated by cheers and laughter” (*Vote*, 13.4.1923). In May 1910, for example, she gave a witty speech on women in commerce at an event to celebrate the anniversary of the birth of John Stuart Mill, author of *The Subjection of Women* (*Vote*, 28.5.1910).

Also in 1910 an all party conciliation committee of MPs drafted a bill to extend the franchise to women. The Conciliation Bill passed its second reading in July 1910 but the willingness of the government to provide further parliamentary time for the bill remained in doubt (van Wingerden, 1999, pp. 118-122). Suffragists responded by holding over 4,000 meetings in support of the legislation before the commencement of the next parliamentary session (Metcalf, 1917, pp. 148-160, Pankhurst, 1931, pp. 334-341). In October 1910 the WFL organised a meeting in Trafalgar Square to demand the passage of the Conciliation Bill and the rights of women in diverse spheres, including access to the professions. Speeches were delivered from seven platforms. Platform two was devoted to four presenters on ‘professional women’. Among them was Ethel Ayres Purdie, A.L.A.A. who was billed as “auditor for the Women’s Freedom League, and [mistakenly] the only member of Chartered Accountants in London. An ardent worker for Votes for Women” (*Vote*, 8.10.1910). Her speech in Trafalgar Square linked the enfranchisement of women to the entry of women to the professions. It was reported that: “Mrs. Purdie spoke about the disabilities and handicap of women in the professions due to their lack of status...Women would never break down the barriers which kept them from advancing in the professions while they were denied representation (*Vote*, 15.10.1910).

An example of Ayres Purdie's participation in a demonstration occurred in July 1912. A statue of the 'patron saint' of the WTRL, the eminent tax-resister of the 17th century, John Hampden, was unveiled in Aylesbury. WTRL members, under the watchful eye of the police, held a procession, distributed leaflets, sold pamphlets and laid a wreath on which was emblazoned 'From Women Tax Resisters' (*Vote*, 6.7.1912).

6.9 Standing for election

Although the parliamentary franchise was not given to women on the same terms as men until 1928, the fundamental objective of 'votes for women' was won in 1918. Suffrage organisations either disbanded or shifted their attention to advancing the position of women in other fields (van Wingerden, 1999, pp. 172-181). Some attempted to extend the socio-political influence of women by standing for election (Crawford, 1999, p. 725). During the winter of 1919 attention focussed on securing the return of women at the forthcoming London and county council elections. *The Vote* (31.1.1919, 7.2.1919) announced that Mrs Ayres Purdie was one of three women candidates nominated by the London unit of the National Federation of Women Teachers with the support of the WFL. Ayres Purdie, the "redobteable protagonist of the financial interests of women" would be standing for Chelsea (*Vote*, 21.2.1919; *Daily Express*, 31.1.1919). Readers were urged "to work their very hardest to help in addressing, canvassing, etc. It is always a very hard fight to get an independent woman candidate elected. Mrs Ayres Purdie is a very old League member" (7.2.1919). The nomination was applauded by *The Certified Accountants' Journal* which wished one of its favourites "every success in her election campaign" (February 1919).

Indeed, success was considered a distinct possibility. At the General Election in December 1918, Emily Phipps, President of the National Union of Women Teachers and a member of the WFL, polled a respectable 2,419 votes. *The Guardian* (31.1.1919) considered that Mrs Ayres Purdie, who it described as "a prominent suffragist", would "reap the benefit of the work done in Miss Phipp's parliamentary campaign". It appears however, that the candidacy did not proceed. Although *The Times* (8.3.1919; 27.2.1919) reported that a feature of the election was the increase in the number of women elected to London County Council from two to eight, Ethel Ayres Purdie was not among them. The sitting members for Chelsea were returned unopposed.

7. Taking on the establishment of the profession

Another important facet of Ethel Ayres Purdie's career as a critical practitioner was taking on the institutionalised elite of the accountancy profession (Moore, 1991; Reiter, 1995). During the period under consideration the dominant professional organisation in England and Wales was the ICAEW, incorporated by royal charter in 1880. Members of the Institute assumed the elevating credential 'chartered accountant' and populated the leading public accountancy firms. Strict conditions of admission to the Institute, particularly in relation to serving articles of clerkship for five years, examination requirements and definitions of public practice, ensured the exclusion of many accountants from its ranks. This encouraged the formation of a Society of Accountants and Auditors in 1885 (Garrett, 1961, pp. 1-5; Stacey, 1954, pp. 27-

29). By the early twentieth century the SIAA had become the second most important player in the professional firmament. It could boast expanding numbers, “a sound examination and membership policy” and a reputable qualification (Garrett, 1961, pp. 68-72).

The increasing exclusivity of the Society, and the emergence of new opportunities for accountants through, for example, the Revenue Act 1903, encouraged the formation of a new generation of ‘lesser’ accountancy organisations in the first five years of the twentieth century. Among these bodies, was that which Ethel Ayres Purdie became a member, the London Association of Accountants. The LAA was instituted in 1904 “on more liberal principles than those of the Institute or Society” (*Fifty Years*, 1954, p. 6). Its founders adhered to a meritocratic ideal and a determination to admit the large number of capable accountants unable to enter the ICAEW and SIAA. To that end membership of the LAA was not conditional on serving articles. The senior organisations responded with hostility to the emergence of this latest interloper in the occupational field, questioning the competence and standing of its members (*Fifty Years*, 1954, pp. 6-7; Stacey, 1954, p. 30). Ethel Ayres Purdie was perceived by the accounting establishment as one of the most determined and irritating members of the LAA. From her admission to the Association in May 1909 she lauded the courageous organisation which had opened its doors to women and lambasted those bodies which kept them closed. But the support and “useful service” she provided to the LAA did not reap the reward of election to its Council (*One Hundred Years*, 2004, p. 71). In this she failed by a single vote in December 1913 (*Fifty Years*, 1954, p. 19).

Both the ICAEW and SIAA had resisted calls from the late 1880s to admit women but by 1909 the issue had become embroiled in contemporary efforts to secure statutory protection for the accounting profession. Through the 1890s to the First World War there were several unsuccessful attempts to promote legislation to register the profession (*The History of the Institute of Chartered Accountants in England and Wales*, 1966, pp. 45-50; Garrett, 1961, pp. 15-20, 70-75; Stacey, 1954, pp. 34-36, 83-90). Following the latest episode of organisational proliferation in the early twentieth century the ICAEW and SIAA revisited the issue in 1906. Their deliberations culminated in the production of a measure to register practising accountants in England and Wales (principally the members of the two sponsoring associations). The Professional Accountants’ Bill received its first reading in the House of Lords on 23rd June 1909 (BT58/178). Members of the ICAEW and SIAA had accepted the principle of the admission of women in order to avert Board of Trade opposition to the bill (Kirkham & Loft, 1993). Surviving papers suggest that Ethel Ayres Purdie was perhaps the most vociferous individual opponent of this legislation.

In contrast to the majority of her male brethren in the LAA Ayres Purdie was a persistent and outspoken critic of the exclusionary practices of the ICAEW and the chartered monopoly, especially as they related to women (*Fifty Years*, 1954, p. 11). The task she set was to “pulverise prejudice” (*Common Cause*, 14.4.1910). She observed the hypocrisy of an Institute which had hitherto made “desperate efforts to bully us out of the profession” but was prepared to tolerate women as the price of securing government acquiescence for registration legislation which would create a statutory monopoly (*Certified Accountants’ Journal*, July 1909). She objected to the fact that the Institute would only contemplate the admission of

women on its own terms. No self-respecting woman would enter such an organisation: “on behalf of women, I say “No, thank you,” and “No, thank you” again most emphatically to the Institute of Chartered Accountants. We do not desire or anticipate that they will incommode themselves, or make a sacrifice of their ancient prejudices on our account” (*Certified Accountants’ Journal*, July 1909).

Ethel Ayres Purdie deplored the insincere and patronising utterances of senior officers of the ICAEW on the subject of the admission of women. In April 1909 she likened sympathetic words on the predicament of ‘lady accountants’ by the Secretary of the Institute, George Colville, to “Satan reproving sin” (*Certified Accountants’ Journal*, July 1909). This bullet hit its target. In a letter to the Comptroller of the Companies Department of the Board of Trade, shortly thereafter Colville wrote: “Mrs Purdie’s letters are always good reading, though I have felt obliged to deny myself the pleasure of receiving them in consequence of the last I had being so studiously abusive.... The last time Mrs Purdie referred to me publicly she compared me with “Satan”!!!” (BT58/178, file 1780).

Evidence indicates that Ethel Ayres Purdie showed no hesitation in encouraging the Political and Militant Department or the Organising Committee of the WFL to intervene to protect the interests of women in the accounting profession and that the manner and timing of that action was driven by her advice (2WFL/1/23, p. 114). She was almost certainly behind letters from the WFL to the ICAEW and the SIAA in November 1908 which sought a statement as to their “attitude and policy towards Women Accountants in connection with the contemplated Bill which is being promoted con-jointly for the Registration of the Profession” (MS28484/4, p. 547; Garrett, 1961, p. 71; BT58/178, file 1620). Kirkham and Loft (1993, p. 530) speculated that it was also “quite possible” that she instigated an enquiry from the WFL to the Board of Trade about the position of women in the Bill.

Indeed, according to Ayres Purdie’s version of events her agitation resulted in the appearance in the proposed legislation of a clause to preserve the interests of women accountants: “The promoters of the Bill were forced to accept it, owing to pressure from the Board of Trade, whose President was anxious to appease, or at least not to further antagonise, the militant suffragettes (who happen to employ me as their auditor)” (BT58/178, file 1780).²⁹ But the inclusion of such a provision and its framing did not satisfy Ethel Ayres Purdie. On 19th July 1909 she wrote to Lord Hamilton of Dalzell (who had represented the Board of Trade in the Lords and supported the Bill at its Second Reading on 15th July), to offer some objections to the Bill “from a woman’s point of view” (BT58/178, file 1780). Her protest was considered by the Board of Trade and discussed with the Secretary of the ICAEW.

In her submission to Hamilton Ayres Purdie presented a stinging critique of the Bill and in doing so revealed her comprehension of the overt and subtle operation of the gender inequality enshrined therein. Her approach to analysing tax statutes was to atomise them

²⁹ *The Pall Mall Gazette* argued that there was no truth in the suggestion that the inclusion of a clause relating to the admission of women was the result of pressure from the WFL (see *Accountant*, 22.5.1909). The Board of Trade may have been conscious of the fact that the League had announced “that if women’s interests were ignored in this matter they would organise an opposition to the Bill” (*Common Cause*, 13.5.1909).

clause by clause in a search for injustices and contradictions in the treatment of women. The same *modus operandi* was deployed to dissect and identify numerous objections to the Professional Accountants' Bill. She noted that terms such as 'person' and 'professional accountant' should be defined in ways which specifically referred to women. As currently drafted the presumption was that these words only referred to men. Neither did the Bill provide for a female member of the powerful register committee to represent women accountants.

Although there was a clause in the Bill designed to protect the interest of women accountants Ethel Ayres Purdie deemed this "utterly fatuous" - it amounted to throwing women "entirely on the mercy of their declared enemies" (BT58/178, file 1780). Further, its provisions were contradicted elsewhere in the Bill by constant references to 'he' or 'him'. Moreover, the clause enabled the admission of women to the ICAEW and SIAA but would effectively exclude from the register those, like herself, who belonged to other organisations, which currently admitted women. She considered that the drafting of the Bill confirmed that the elite male societies originally "did not intend to have ... women in it at all, if they could have avoided it" but had been compelled to act by the President of the Board of Trade (BT58/178, file 1780).

A provision that admission to the register would be dependent on having served a five year apprenticeship with a professional accountant was also deemed "utterly useless" in a context where the ICAEW and SIAA were "notoriously anti-woman, and the members have no intention of taking women in their offices" (BT58/178, file 1780). Moreover, the measure effectively denied women accountants the opportunity "to train their sisters". Aspirant women would be "forced by means of legislation to search for a man who would be able and willing to take them, and if they cannot find him, they cannot become accountants" (emphasis in original, BT58/178, file 1780). There was another absurdity in the Professional Accountants' Bill - while an individual such as herself would not be admitted to the register it appeared possible that a woman accountant practising in the colonies or the USA might be eligible for inclusion.

Ethel Ayres Purdie argued that women had a right to become registered accountants but the Bill ensured that this would only be on terms set by the ICAEW and SIAA, organisations which had hitherto been determined to preserve the "male monopoly" (BT58/178, file 1780). Hence, the progress of women accountants was "wholly dependent on these hostile men's goodwill" (BT58/178, file 1780). As one excluded from the proposed register she would be deprived of her source of income and would therefore refuse to pay tax on that income until the Bill was altered to her satisfaction. She also declared that if excluded she would adopt passive resistance to clauses preventing her from using letters or descriptions implying that she was a 'professional accountant' and would not respect "a hostile male committee" which attempted to force her compliance. Ayres Purdie concluded her paper by asserting that "Nothing in this Bill must be taken to prejudice women accountant's right to form a society of their own as soon as numbers permit" (BT58/178, file 1780).

The Professional Accountants' Bill, 1909 and a succession of other measures which followed in its wake, suffered the fate of numerous other attempts to achieve statutory registration of the accounting profession in Britain (Garrett, 1961, pp. 70-75; Stacey, 1954, pp. 83-90). However, the alternative bills subsequently advanced by the newer, second tier societies, such as the Corporation of Accountants, seemingly responded to several of Ayres Purdie's objections to the ICAEW-SIAA measure of 1909, especially as they related to women (*Queen*, 4.6.1910).

On May 25th 1910 Ethel Ayres Purdie delivered a lecture on 'Women Accountants: their Prospects and Opportunities' to the Women's Institute, Victoria Street, London (*Times*, 25.5.1910). This organisation (which was not associated with the rural organisation of 'Jam and Jerusalem' fame) subsisted from 1897 to c. 1925. The Institute "assisted members requiring employment and carried out professional and academic research on their behalf" (Gordon & Doughan, 2002, pp. 169-170). Ayres Purdie's speech addressed the skills, education and career prospects of female accountants. High praise was again accorded to the LAA for its decision to admit women (*Accountant*, 4.6.1910). *The Accountant* (4.6.1910), which had been irritated by an article in *The Daily Telegraph* on 14th May 1910 titled 'Lady Accountants. A New Occupation' contrasting the inclusivity of the London Association with the ICAEW's "male monopoly" (*Certified Accountants' Journal*, June 1910), questioned whether "associating themselves with societies of absolutely no standing" would advance the cause of women aspiring to enter the profession.

In her speech at the Women's Institute Ayres Purdie also referred to the way in which her representations in official quarters had secured an amendment to the Nurses (Registration) Bill (BT58/178, file 1780). This measure was originally drafted in a manner which restricted the audit of the accounts of the registration council to men. By including members of the LAA among those eligible for the auditorship the office was effectively opened to women. According to Ayres Purdie this was the first occasion on which women effectively became eligible to be appointed as a statutory auditor (*Queen*, 4.6.1910). Earlier she had instigated action by the Political and Militant Department of the WFL against proposals made in the Budget of 1915 that the receipts of a new Theatre Tax (introduced in May 1916 to help finance the war) would be audited by chartered accountants and thereby exclude women. The WFL agreed that it should campaign to open such auditorships to all professional accountants (2WFL/1/5, pp. 82-83).

In connection with this activity Ayres Purdie was involved in agitation (mainly after the First World War) against the specification in local acts of ICAEW and SIAA membership as the qualification for the post of auditor of municipal authorities (Garrett, 1961, pp. 159-162; Stacey, 1954, pp. 134-135). In 1915 she referred to the excellent work performed in the previous year to defend the interests of women accountants. Again, she enlisted the support of the Political and Militant Department of the WFL (2WFL/1/5, p. 116). The established organisations of professional accountants, anxious to "force women out of the profession in which they have "made good"" sought to include audit clauses in over thirty private bills which were framed "so as to make women auditors ineligible, and thereby create a statutory male monopoly" (*The Englishwoman's Year Book and Directory*, 1915, p. 90). However, due

to the actions of the LAA “the objectionable clauses have in no case been allowed to pass the House of Commons” (p. 90). In this connection it was later reported that:

She also closely watched Corporation Bills which came before Parliament, and which frequently contained a clause to the effect that the auditor should be a member of some society of accountants which excluded women from its membership. This matter was invariably, through her efforts, brought to the notice of unsuspecting Members of Parliament, and nearly always rectified, so that women should not be debarred from becoming auditors under these different Bills, solely on account of their sex (*Vote*, 13.4.1923).

In July 1910 Ethel Ayres Purdie wrote on progress towards ‘The Women’s Charter’ - a project which appears to have been designed to goad the ICAEW. The movement was provoked by an insurance company declining to issue a consequential loss policy to a businesswoman because the female who audited her accounts (probably Ayres Purdie herself) was not a chartered accountant. For Ethel Ayres Purdie this represented “a most serious menace to women”, not only those practising as accountants but also tradeswomen who dared “to employ their own sex as auditors” (*Certified Accountants’ Journal*, July 1910). As the ICAEW refused to admit them, women should take the matter into their own hands and apply to the Privy Council to incorporate a Women’s Institute of Chartered Accountants. She reported that counsel’s opinion had been sought and a personal interview with a representative of the Privy Council had taken place. There was every prospect that a successful petition could be presented and in this she was prepared to take the lead (*Common Cause*, 14.4.1910).

Ethel Ayres Purdie also irritated the exclusively male organisations of the established accounting profession through another vehicle. In 1913 she succeeded Mary Harris Smith as the ‘expert’ who contributed an entry on ‘accountants’ to *The Englishwoman’s Year Book and Directory*. Here, having discussed the nature of an accountant’s work and the qualifications necessary for pursuing the vocation she explained that there were a number of professional organisations - “but as only one admits women, the remainder may be ignored. To the London Association of Accountants belongs the honour of having set the pace in this respect. This is a progressive and democratic body, composed of young and energetic men, while the other societies are, as may be seen, completely reactionary and effete” (*The Englishwoman’s Year Book and Directory*, 1913, p. 91). She proceeded to discuss the qualification regime of the LAA and the opportunities for the certified accountant. *The Accountant* (15.2.1913) took umbrage at “the campaign of misrepresentation” being waged by the author and argued that women had little to gain by seeking membership of an organisation of such low status as the London Association.

When the senior professional organisations finally conceded the admission of women after the First World War, Ethel Ayres Purdie saw no cause for celebration. She perceived this development was an act of political expediency. The elitist associations were merely reacting to events: the extension of the suffrage to women, the inclusion of equal access to the professions in the election programmes of the Liberal and Labour parties, the importance of

the issue to the registration debate before the war, and the fact that the LAA had admitted women years ago. Why should women be grateful given that the case for the admission of women had nothing to do with a “conception of abstract justice, or of doing right for right’s own sake” (*Vote*, 24.1.1919; Kirkham & Loft, 1993). She foresaw that the conditions for admission were such that it would be years before women would feasibly enter the profession thus offering the established organisations “ample leisure in which to become reconciled to the inevitable” (*Vote*, 24.1.1919).

8. “Comrade, Fighter, Worker and Pioneer”

In August 1922 Ethel Ayres Purdie chaired a lecture on “women and accounting” given at The Women’s Exhibition at Olympia. It was reported that “Many questions were asked of Mrs Ayres Purdie – statements on her experience as a practitioner of fourteen years standing led to a very helpful discussion” (*Certified Accountants’ Journal*, August 1922). On 21st February 1923 she also gave a lecture to the International Women’s Franchise Club Ltd, in Grafton Street, London – an organisation which offered “a meeting place where Suffragists of all shades of opinion, without distinction of sex, nationality, party or religion could meet in social intercourse” (*Vote*, 24.12.1910; Gordon & Doughan, 2002, p. 65). Ayres Purdie’s subject was ‘If I were Chancellor of the Exchequer’ (*International Women’s News*, February 1923, p. 80).

A few weeks after this engagement Ethel Ayres Purdie was dead. On 27th March 1923 *The Times* reported that “A middle-aged woman fell in front of a train at Covent Garden tube station yesterday and was severely injured. She died in Charing Cross Hospital”. At an inquest on 29th March the Coroner for Westminster determined that Ethel Matilda Purdie, of Hillmartin Road, Holloway, being of unsound mind, had committed suicide on 26th March by jumping in front of a train.³⁰ Frank S. Purdie reported at the inquest that “his wife had been suffering from nervousness and insomnia, and feared that she was losing mental power, and would be unable to carry on business” (*Evening Standard*, 29.3.1923). Ten days earlier she had attempted to throw herself in front of a train at Gillespie Road (Arsenal) tube station but had been restrained (*Paddington News*, 6.4.1923).

The journal of the LAA, which had consistently made much of Ethel Ayres Purdie’s significance as the first female professional accountant and the embodiment of the meritocratic progressivism of the organisation it represented, had little to say. While reporting this regretful event and the “distressing circumstances” attending it, *The Certified Accountants’ Journal* merely noted that Mrs Ayres Purdie was one of the first women members of the Association and had been an active supporter of its aims (April 1923). *The Vote*, by contrast, devoted an entire front page to the memory of its late “Comrade, Fighter, Worker and Pioneer” (13.4.1923). *The Vote* suggested that Ethel Ayres Purdie’s sudden death would be deplored by “all suffragists and friends of women” who would lament the loss of “her winsome, cheery personality, brilliant powers, and life of self-sacrifice” (13.4.1923). At

³⁰ The records of Westminster Coroners Court for the period 1881 to 1944 have been destroyed. The Coroner is reported to have concluded that “To a person in trouble and distress a tube station is a terrible temptation when a train is rushing and roaring past a platform” (*Daily Mail*, 31.3.1923).

the annual conference of the WFL a month after her death, the Chairman referred to the valuable contribution, known to all, made by Mrs Ayres Purdie and how her example would “inspire others to come and carry on the good work” (2WFL/2/13, pp. 6-7).

9. Conclusions

Ethel Ayres Purdie’s contribution has received limited attention from historians of the feminist movement. Although some contemporaries recognised her as a ‘leading’ or ‘prominent’ suffragist her name does not feature in biographical dictionaries of radical women of the early twentieth century. Perhaps Ayres Purdie is a casualty of the fixation with the lives of campaigners who resorted to arson, window smashing and hunger striking in order to win the vote. During the interwar years violent protest was fetishised and memorialised while “Other forms of militant protest, such as tax resistance or the representation of petitions to the prime minister, rarely arose in post war representations of militancy” (Mayhall, 2003, p. 136).

However, recent shifts in scholarship offer the prospect of revealing the significance to the women’s movement of those operating in less colourful arenas such as the campaigns for tax reform and the admission of women to the accountancy profession. As the effectiveness of violent protest in securing the objects of the British suffrage movement has been questioned historians have begun to look beyond the Pankhursts and the WSPU (an organisation which was actually in decline immediately preceding the First World War and unrepresentative of mainstream suffragism). Pugh (2002, p. 253) has commented “the traditional focus on the militant side of suffragism now seems inappropriate especially if one is trying to explain the eventual success of the movement”. Investigations of the diverse arenas in which suffragism was pursued offers the prospect of revealing the significance of women previously ‘lost’ to its history, such as Ethel Ayres Purdie (Gale & Gardner, 2000).

A more holistic approach to studying the history of suffragism will also accord greater recognition to those who made contributions to the movement by providing financial advice to women’s organisations. The archives of the IWSA reveal that while accounting and financial management were key to organisational survival and the pursuit of its objects, not all women involved in the Alliance had requisite skills in this area (Cowman, 2007, pp. 83-84). Some organisations such as the WSPU could boast a highly competent treasurer (Emmeline Pethick Lawrence), who attempted to spread her knowledge and skills through the organisational structure. Other organisations did not possess this expertise and sought the advice of their ‘auditors’ who were invariably professional accountants.

As a critical practitioner and a militant suffragist Ethel Ayres Purdie sought radical legal, social and political change. When compared with modern-day critical accountants she shared certain characteristics. Expertise was the foundation for her interventions. She utilised diverse media to advance competing discourses, gained access to networks, and built alliances with interested others and contemporary social movements (Sikka & Willmott, 1997). There are also contrasts. As a woman member of a lesser accountancy organisation she had limited socio-cultural capital compared to the contemporary critical accounting academic. However

as a practitioner she was better placed than the intellectual to confront the “dichotomy between esoteric accounting theory and the grounded “real” accounting practices” (Neu et al, 2001, p. 752). Her engagement in front-line practice, especially in the everyday, popular field of income tax, gave added potency to her interventions.

Ethel Ayres Purdie’s professional expertise was deployed in ways which demonstrated the injustices, inequalities and contradictions in the operation of the tax system, particularly as it related to married women. The very existence of her practice and the nature of some of the services she offered constituted statements of protest. In response to the adversities confronting a woman seeking to build an accountancy firm in the early years of the twentieth century, she amassed a clientele comprising women and women’s organisations. Much of her client base was essentially founded on sisterhood - the sympathetic interaction of women who shared not only the experience of patriarchy but a determination to arrest the subordination of their sex through, for example, winning the vote. Hence in return for sustaining her career, Ethel Ayres Purdie provided services which contributed much to the organisations designed to advance the cause of women. Through her business, detailed knowledge was collected and utilised in the public domain to critique existing processes and structures, particularly in relation to the income tax system.

The campaign which most occupied her - to remove sex discrimination in the laws and operation of the income tax - met with limited success during Ethel Ayres Purdie’s lifetime. At the convocation of the WFL immediately after her death it was recognised that demands for the separate assessment of husband and wife for tax purposes had become “a hardy annual” on the conference agenda (2WFL/2/13, p. 51). And so it remained for several decades. In the 1970s women’s organisations were still asserting that “married women will remain second-class citizens of the income tax system until fundamental reform is achieved” (Hewitt, 1979, p. 1; Boden et al, 1995). Until the Taxes Act 1970 married women continued to be treated as ‘incapacitated persons’ for the purposes of income tax. It was the Finance Act 1988 which finally introduced the independent taxation of spouses (from April 1990), enabled married women to complete their own tax returns and determined that a married man was no longer responsible for declaring the income of his wife (Tiley, 2006). However, if we evaluate critical accounting interventions by their substance “in reason, challenge and commonsense”, as opposed to their impact in effecting change, then Ayres Purdie’s interventions were highly successful (Neu et al, 2001, p. 757).

As a critical practitioner there was an intimate relationship between Ayres Purdie’s practice and campaign for reform. Her occupational experiences also provided ammunition with which to “undermine official narratives” (Sikka & Willmott, 1997). As a woman unable to gain access to an elite organisation because of her sex, the nature of her vocational preparation and as a member of a second tier accountancy body, Ayres Purdie also proved a constant thorn in the side of the accounting establishment. She campaigned vigorously to preserve the interests of women in accountancy and beyond. Her agitation made her the principal torch bearer in the successful campaign for the admission of women to the profession in the early years of the 20th century. Her life story clearly reveals that Ethel

Ayres Purdie was much more than the first woman to be admitted to an organisation of accountants in Britain.

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