

The CTA & ATT examination results

Tax Journal congratulates all those who have achieved success in the November 2014 CTA and ATT examinations. The prizewinners and those who have met the examination requirements for membership to the CIOT and ATT are listed below.

CTA prizes and awards

The Institute Medal for the candidate with the best overall performance attempting the Awareness Paper and two Advisory Papers (all at the same sitting).

The medal has been awarded to Matthew Stringer of London, where he is employed by EY.

The Gilbert Burr Medal for the candidate with the highest mark in the Advisory Paper on Taxation of Owner-Managed Businesses.

The medal has been awarded to Benjamin Powell of Kidderminster, who is employed by Ballard Dale Syree Watson LLP in Droitwich.

The Victor Durkacz Medal for the candidate with the highest mark in the Advisory Paper on VAT on UK Domestic Transactions, IPT & SDLT.

The medal has been awarded to Samuel Murphy of Fordingbridge, who is employed by Deloitte LLP in Southampton.

The Spofforth Medal for the candidate with the highest mark in the Advisory Paper on Inheritance Tax, Trusts & Estates.

The medal has been awarded to Antonia Vanbergen of EY, London.

The Ronald Ison Medal for the candidate with the highest mark in the Advisory Paper on Taxation of Individuals.

The medal has been awarded to Steph Carr of London, where she is employed by BDO.

The Wreford Voge Medal for the candidate with the highest mark in the Advisory Paper on VAT on Cross-Border Transactions & Customs Duties.

The medal has been awarded to Alexander Hale of London, who is employed by Deloitte LLP in Southampton.

The John Wood Medal for the candidate with the highest mark in the Advisory Paper on Advanced Corporation Tax.

The medal has been awarded to Matthew Stringer of London, winner of the Institute Medal and the CCH Prize.

The Ian Walker Medal for the candidate with the highest mark in the Awareness Paper.

The medal has been awarded to Stella Mary Liesching of Plymouth, who is self employed.

The Avery Jones Medal for the candidate with the highest mark in the Application and Interaction Paper.

The medal has been awarded to Stephanie Symonds of Slough who is employed by EY in Reading.

The LexisNexis Prize for the candidate with the highest total marks in two Advisory Papers (taken at the same sitting).

The prize has been awarded to James Pestell of Haverhill who is employed by BDO in London.

The CCH Prize for the candidate with the highest distinction mark.

The CCH prize has been awarded to Matthew Stringer of London, winner of the Institute Medal and the John Wood Medal.

The Medals, Prizes and Distinctions are awarded for each examination paper subject to the discretion of Council and the attainment of a satisfactory standard, regardless of whether the examination requirements for membership have been met.

The successful CTA candidates

In addition to success in the required papers and E-Assessments the criteria of experience must be satisfied to be eligible for membership of the Institute. The following candidates have met the examination requirements for membership.

+ = Prizewinner * = Distinction. These are awarded on a per paper basis.

A

Abel C L (Market Harborough)
Alabaster R (Rayleigh)
Alexander R J (West Hampstead)
*Alexander-Nunneley L (Stockport)
Alvey V (Rugby)
Amani E A (Reading)
Amin-Williams J K (South Croydon)
Archer W (Bishop's Stortford)
Aspden K R (Aberdeen)
Austin E K (Letchworth Garden City)

B

Bai X (London)
Baker J (Crawley)
Bal R (Slough)
Barrett L A (Leeds)
Bayliss S J (Malvern)
Benzafar K (Sale)

Berggren E P O (London)
Binning A (St Helier, Jersey)
Blake D (Southampton)
Boath J (London)
Bonds G B (Stonehaven)
Bower G M (Leeds)
Brooks I (London)
Brown S (Manchester)
Buckley K (Ashton Under Lyne)
Bunting S (Witham)
Burgess L (Newcastle)
Burrell L J (Caerleon)

C

Campbell C (Gateshead)
Campbell P (Harrow)
Cargill C (Montrose)
Cartwright G B (Epping)
Carvill L (Warrenpoint)
Cavanagh K C (Ripon)
Chan A (London)
Charlton N O A (Glasgow)
Chatfield K (Gillingham)

Chatting C (Wimbledon)
Chelvendra U K (London)
Chiglintseva A (London)
Chivers A P (Fleet)
Clark J P (London)
Close M A (Poole)
Coates N (Walsall)
Cottrell E (Dunstable)
Cree G (Edinburgh)
Crossley A (Leeds)
Crouch S R (Hove)
Cumins L (Langside)
Curtis J M (Wirral)
Custance Baker E (Bristol)

D

Dagless A (Cramlington)
Daley J (London)
Daley T (Basingstoke)
Dart C (Poole)
Davaadorj U (London)
Davis A (London)
Davis J (Harrogate)

De Gouveia K (St Helier, Jersey)
Dehkordi L (London)
Devereux R (Chatham)
Dillow T (Woking)
Dobson S (Pontefract)
Doran M (London)
*Douglas T J (Liverpool)
Dugan N (Edinburgh)

E

Eastwood S B (Gravesend)

F

Faith N (Manchester)
Fanning S (Pendlebury)
Farrer F E (Hackney)
Franks J E (London)
Furneaux T (Milton Keynes)

G

Galt S (London)

Gardner-Thorpe A (Axbridge)
Gibson K (London)
Glover C (London)
Gooch S (Burton-On-Trent)
Good R H W (London)
Greenwood L (Warrington)
Grewal A P S (Windsor)

H

+Hale A (London)
Halligan C (Solihull)
Hanney L (Bridgend)
Harland R (Cramlington)
Harrison T M (Newton Abbot)
Hatton J (Bootle)
Hawley Z (Manchester)
Henderson A (Aberdeen)
Heydon N (Taunton)
Hill R (Manchester)
Hodge L (London)
Holland J (Selby)
Horton S L (Bolton)
Htut Z (London)
Hynes P J (Liverpool)

I

Ingleby A (Wolverhampton)
Ingram H (Chandlers Ford)
Iqbal F (High Wycombe)
Ivanovskaya O (London)

J

Jabeen A (Romford)
Jackson J (Manchester)
Jackson R J (Oldham)
Jaghy H (London)
Jefferies A (London)
Jones C (Milton Keynes)

K

Kanev Y (London)
Kearsley M (Liverpool)
Kernaghan L (Dundonald)
Knight E (Henley-On-Thames)
Koch C E (Basingstoke)
Kudelska J A (Southampton)

L

Lacchin A (Gillingham)
Langdon S (Taunton)
Lawson C (Fleet)
Lazar B (London)
Lewis P J (Manchester)
Li J (London)
Longfield P (St Albans)
Lowe J (Exeter)

M

MacDonald K J (Hexham)
Madden S (Cardiff)
Maitland R E (Ashted)
Maloney L K (Chester)
Marchant D (Reading)
Marianen D
(Quatre Bornes, Mauritius)
Marshall L (London)
Martin C J (Shoreham-By-Sea)
Martin M A (Bath)
Mason C (Wimbledon)
McBryde A (Tunbridge Wells)
McClellan G E (Whittle-Le-Woods)
+McClenahan A (Belfast)
McCluskey M P (Craigavon)
McEwan R (Paisley)
McGovern N (Birmingham)
McGuigan A (Troon)
McSharry L J (Swindon)
Mehta C (Walton-On-Thames)
Middleton J L (Bedale)
Mills A N E (Sheffield)
Moledina A (Swindon)
Morris E S (Bolton)
Moscato M (London)
Mulholland C (Newry)
Mulvaney S C (Mossley)
+Murphy S (Fordingbridge)
Murray E (Burghfield Common)

N

Nelson L (Portadown)
Nicholls T J (Bristol)
Nikitina D (London)
Noble H (Hitchin)
Northover E (Dorchester)

O

Oguro N (London)
O'Hara T (Slough)

P

Parry C A (Woodbridge)
Parry C V (Dorchester)
Patel K (Leicester)
Pau K S (London)
Peacock A (Stratford)
Pert Y (Windsor)
Petrova G I (Buckhurst Hill)
Pickering V (Preston)
Pindard J C (Plymouth)
Plumb E (Althorne)
Porter H C (Belfast)
Porter R (London)
Prendiville S (Taunton)
Price E (Waterbeach)
Price N A (Upper Stowe)

Purcell K (London)
Pyakuryal S N (Harrow)

R

Raffel S (Barnet)
Rasaki A (Dagenham)
Rees J (Newport)
Reynard S (Normanton)
Robinson M L (Bangor)
Roddis M E (Hethersett)
Rollason A (West Bromwich)
Rome D K (Gravesend)
Ross J (Bristol)
Round S R (Sutton Coldfield)
Rowland S (Knutsford)
Rowlands H J (Barnet)

S

Sadler K K (York)
Scutt M G (Hull)
Selarka M (London)
Sharma S (Cramlington)
Shaw M C (London)
Shore A (Chard)
Shringi S (Stanmore)
Sidhu R S (Southall)
Sikandary S M (London)
Smith D W (Livingston)
Smith K (Coventry)
Smith L (Abbots Langley)
Smith S (Penarth)
Spencer M W (Liverpool)
Stevenson F (Sunderland)
+*Stringer M (Islington)
Stubbins A M (Colchester)
Suchomska I M (London)
Summers A J (Holyhead)
Sutherland O (Portlethen)
Sykes R (Congleton)
+Symonds S (Slough)

T

Tammaing J (Winchester)
Tanna C (Harrow)
Tanna P (Harrow)
Taylor D (Rayleigh)
Taylor D (Doncaster)
Taylor R R (Wigton)
Thomas A (London)
Thomson W J (Southampton)
Townsend I (London)
Trace A G (Botley)
Truly D (London)
Tulloch H (Royston)
Twine J (Birmingham)

V

Van Huyssteen G S (St Peter Port, Guernsey)

+*Vanbergen A (Tunbridge Wells)
Vuksanovic V (London)

W

Waite N C (Hemel Hempstead)
Walker A (Little Storeton)
Wallis M J (London)
Watson M (Worthing)
Watts K (Sutton-In-Ashfield)
Webb G L (Aldershot)
Wheeler N R (Fareham)
White S R F (Cambridge)
Williams D (Worcester Park)
Winnard M (Wigan)
Witton P (London)
Woods C W (Birmingham)
Woods S (Gravesend)

Y

Yau M (London)
Young D (Newcastle Upon Tyne)

Z

Zaidi A (Edgware)

Distinctions are awarded to candidates for the following papers:

Benjamin Powell (Ballard Dale Syree Watson LLP, Droitwich) (Advisory – Taxation of Owner-Managed Businesses)

Antonia Vanbergen (Tunbridge Wells) (Advisory – Inheritance Tax, Trusts & Estates)

Steph Carr (BDO, London) (Advisory – Taxation of Individuals)

Lisa Alexander-Nunneley (EY, Manchester) (Advisory – Advanced Corporation Tax)

Timothy James Douglas (Liverpool) (Advisory – Advanced Corporation Tax)

James Pestell (BDO, London) (Advisory – Advanced Corporation Tax)

Matthew Stringer (EY, London) (Advisory – Advanced Corporation Tax)

Distinctions are awarded to candidates whose answers reflect an exceptional level in the Advisory Papers and the Application and Interaction Paper. Distinctions are not awarded for the Awareness Paper.

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ATT

	TOLLEY EXAM TRAINING*	NATIONAL AVERAGE
Paper 1	98%	68.4%
Paper 2	100%	88.7%
Paper 3	98.2%	90.1%
Paper 4	94.4%	62.5%
Paper 5	100%	76%
Paper 6	83.3%	58.3%

CTA

	TOLLEY EXAM TRAINING*	NATIONAL AVERAGE
Awareness	94.26%	85%
Advisory	85.92%	49%
Application	77.65%	39%

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ATT awards

The Medals and Distinctions are awarded for each examination paper subject to the discretion of Council and the attainment of a satisfactory standard, regardless of whether the examination requirements for membership have been met (with the exception of the Association Medal).

The Association Medal for the best overall performance taking three written papers at one sitting, including having passed both E-Assessments in Professional Responsibilities & Ethics and Law.
Hannah Joy Liang (Bath)

The Ivison Medal for the highest mark in the paper on Personal Taxation.
Robin Jonathan Simpson (Wokingham)

The Jennings Medal for the highest mark in the paper on Business Taxation & Accounting Principles.
Natasha Faye Warren (Brentwood)

The Collingwood Medal for the highest mark in the paper on Business Compliance.
Robin Jonathan Simpson (Wokingham)

The Stary Medal for the highest mark in the paper on Corporate Taxation.

Hannah Joy Liang (Bath)

The Kimmer Medal for the highest mark in the paper on Inheritance Tax, Trusts & Estates.
Michelle Bruce Vater McNeill (Edinburgh)

The Gravestock Medal for the highest mark in the paper on VAT.
Ross Jamie Bond (Francis Clark LLP, Exeter)

The Johnson Medal for the best overall performance when passing both the Professional Responsibilities & Ethics and Law E-Assessments within a six month period.
Shrenee Patel (Deloitte LLP, London)

The LexisNexis Prize for the highest total marks when taking three written papers at one sitting and obtaining the highest total marks on those three papers.
Hannah Joy Liang (Bath)

The President's Medal is awarded at the discretion of the President to an outstanding candidate or candidates not otherwise eligible for a prize.
Annie Hughes (Westleton Drake, London)

The successful ATT candidates

In addition to success in the required Certificate papers and E-Assessments the criteria of experience must be satisfied to be eligible for membership of the Association. The following candidates have met the examination requirements for membership.

+ = Prizewinner * = Distinction. These are awarded on a per paper basis.

A	F	*Kundal S (Staines)	R
Ali U (London) Atwell L (London)	*Franklin N (Milton Keynes) Franks N (Ottery St Mary)	L	Rea C (Lisburn) Rowlinson E (Carnforth)
B	G	Leith P S (Westhill) +*Liang H J (Bath) Line L (Billericay)	S
Baigent H (Bournemouth) Bailey K (Helensburgh) Bawa M (Bolton) Beveridge R J (Aberdeen) Brennan N (Horsham)	*Gaughan T (Oxford)	M	*Sawicki A J (Sheffield) *Sekha H K (London) Ship J (Wakefield) Smith V (Horsham) Sriram G (Solihull) Stewart D (Aberdeen) Sultana S (Southampton)
C	H	Makarska I V (Croydon) Malcolm C (Swindon) Mather A V (Cheltenham) McBennett J (Leeds) Meadows R (London) *Moxey T (Bristol)	T
Challen-Smith H (London) Chamberlain F H (Wimborne) Cheema H K (London) Cheung V (Bolton) Chu A (Edinburgh) Croft J (West Wickham) Crozier N (Bridlington)	Hall C (Reading) Hall D (Marlow) Harris S (London) Honeysett W L (Maidstone) Hudgell S (Hatfield Peverel) Huggon J (Burnley) +*Hughes A (London)	N	Thomson J A C (Chatham) Tillotson P M (Kirkcaldy) Titcombe S (Swindon)
D	J	*Norman M (Guildford)	U
Davidson C (Aberdeen) Doherty S (Belfast) Dunlop L (London)	Johnson K (Cramlington)	P	Ujihira A (London)
	K	Patel S (Borehamwood) Pink K L (Liskeard) Popat C (Watford) Priest T (Milton Keynes Village)	V
	Kelley C (London) *Ker L I (Irvine) Koyama T (Harrow)		Varigala A V (New Malden)

W	Warrington J M (Portsmouth) White M (Soham) Wilkinson C C (Ballymena)	Wilson E (Maidstone) *Wong W M W (London) Wood C A (Langport)	Y
*Wakefield T (Stroud) Wall Q (Didcot)			Younis M W (Nelson)

ATT distinctions

1 – Personal Taxation

Samaira Ahmad (Gravesend)
Mama Akwah (Deloitte LLP, London)
Janki Baxi (Deloitte LLP, London)
Madison Brown (T P Lewis & Partners, Burnham-On-Sea)
Annie Hughes (Westleton Drake, London)
Bethan Hughes (Peters Elworthy & Moore, Cambridge)
Jennifer Kahwati (Richard Place Dobson, Crawley)
Lesley Isobel Ker (Bannerman Johnstone Maclay, Glasgow)
Jay Kraemer-Jones (EY, London)
Simaranjit Kundal (Staines)
Hannah Joy Liang (Bath)
Natalie Ruth Maskell (EY, London)
Claire Rebecca Pace (Newcastle Upon Tyne)
Robin Jonathan Simpson (Wokingham)
Adam Spencer (PwC, London)
Daniel Peter Talbot (Rothmans Chartered Accountants, Southampton)
Emma Thompson (PwC, Belfast)
Daniel Tomassen (HW Fisher, London)
Rebecca Anne Elizabeth Ward (EY, Newcastle Upon Tyne)
Wing Man Wendy Wong (Deloitte LLP, London)

2 – Business Taxation & Accounting Principles

Ross Jamie Bond (Francis Clark LLP, Exeter)
Jayne Brand (DSH Accountants, Maidstone)
Emma Burt (Baker Tilly, Guildford)
Karen Cook (Bristol)
Lauren Cooper (JTL, Orpington)

Taku Edatsune (Deloitte LLP, London)
Lu Gao (EY, Newcastle Upon Tyne)
Christopher Hooper (Hooper Financial, Chester)
Annie Hughes (Westleton Drake, London)
Hannah Joy Liang (Bath)
Simon John Lock (Lacy Watson Chartered Accountants, Stockport)
Tara Moxey (Smith & Williamson, Bristol)
Eamon Patrick Mulholland (Newtownabbey)
Julie Nellis (Trowbridge)
Jamie John Nolan (Buzzacott LLP, London)
Moonley Tran (PwC, London)
Tim Wakefield (Grant Thornton UK LLP, Bristol)
Natasha Faye Warren (Brentwood)
Andrew Owen Williams (Rhyl)
Deborah Wood (Poulton Le Fylde)

3 – Business Compliance

Sharlene Botterill (Baker Tilly, Newcastle Upon Tyne)
Natalie Franklin (Abacus, Milton Keynes)
Thomas Gaughan (Oxford)
Lamorna Annie Baynard Pascoe (James Cowper, Newbury)
Ines Rheinberger (EY, Bristol)
Harmandeep Kaur Sekha (Buzzacott LLP, London)
Robin Jonathan Simpson (Wokingham)
Rebecca Anne Elizabeth Ward (EY, Newcastle Upon Tyne)

4 – Corporate Taxation

Ann Barr (Johnston Carmichael (Scotland) Ltd,

Elgin)
Taku Edatsune (Deloitte LLP, London)
Cassandra Graham (Smith Cooper, Derby)
Annie Hughes (Westleton Drake, London)
Bethan Hughes (Peters Elworthy & Moore, Cambridge)
Hannah Joy Liang (Bath)
Michaela Norman (Guildford)
Andrew Jonathan Sawicki (Peach Wilkinson Ltd, Sheffield)
Oliver Sims (BDO, London)
Craig Ross Spooner (Informa Group plc, Colchester)
Liezl Delina van der Merwe (Southfields)

5 – Inheritance Tax, Trusts & Estates

Courtney Halifax (Mercer & Hole, St Albans)
Michelle Bruce Vater McNeill (Edinburgh)
Lorna Sansom (Aylesbury)

6 – VAT

Ross Jamie Bond (Francis Clark LLP, Exeter)
James Parker (Bristol)
Urszula Wolodzko (PwC, Reading)

The ATT also published a list of individuals eligible to apply for a certificate of competency for individual papers passed in the examinations held in November 2013.

Full details of all those who have achieved distinctions, obtained certificates of competency etc, can be found on the CIOT and ATT websites (www.tax.org.uk and www.att.org.uk).