

The CTA & ATT examination results

Recent CTA award winners share the secrets of their success with Allison Plager.

First and foremost, congratulations to everyone who has passed their CTA and ATT exams: the latest clutch of successful candidates are listed in the following pages.

Passing these exams is no mean achievement, entailing many hours of study and self-sacrifice, so well done. There are a few, though, who manage to excel that little bit more. These are the prize winners. The question is: how do they do it?

Just enjoyed tax: For Gemma Haggan of Bond Dickinson, winner of the Spofforth Medal in the November 2012 sitting, 'it was never a conscious decision' to become a CTA. She enjoyed the tax module of her university degree in accountancy, so decided to look for a job in that area on graduation. Doing the ATT exams 'seemed like the next logical step' and that led to her taking the CTA exams. Gemma found the time pressure one of the 'most difficult' aspects of the exams. She advised candidates 'to spend only the time allocated for that amount of marks then move to the next question; then, if there is time left at the end, go back, otherwise you could be losing easy marks.'

VATman: John Dowd, who won the Victor Durkacz and Wreford Voge Medals in the November 2012 sitting, joined PwC as a graduate and was initially assigned to the corporate tax team. But after three years, he was seconded to the indirect tax team which he 'enjoyed so much' he moved over permanently. However, John had only a couple of years' indirect tax experience, so he knew 'there was a technical knowledge gap' he needed to fill. The CTA's specialist route covering UK VAT and EU VAT with other indirect taxes 'seemed an ideal way to quickly develop my technical knowledge.'

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 Richard Perry of London, where he is employed by Grant Thornton (UK) LLP.

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 Rachel Griffin of Ilkley, where she is employed by Rachel Griffin Accountancy Services Ltd.

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 Emily Kay Hancock of London, where she is employed by BDO LLP.

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 Rajat Nayyar of Newcastle upon Tyne who is employed by RSM Tenon in Sunderland.

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 Catherine Jane Carlton Roberts of London, where she is employed by Ernst & Young LLP.

The Wreford Voge Medal for the candidate with the highest mark in the Advisory Paper on VAT on Cross-Border

The juggler: Claire Starkey of BDO, Belfast, who won the inaugural KPMG Pat Cullinane Memorial Medal, said she had to be very disciplined in her approach to her CTA studies. She had two children and was pregnant with a third so she had to be rigid in setting aside a certain number of hours a week to study. She says, 'I couldn't afford the time to leave the studying for one week and try to catch up the next, as it would have meant less time with my children.' Claire mentioned that her employer was very supportive, 'allowing me to attend Tolley's classes and also take study leave coming up to the exams.'

Four in one: Richard Perry, who works in the entrepreneur and private client tax team at Grant Thornton, bagged four awards in the May 2013 CTA exams: the Institute Medal, the John Wood Medal, the Ian Walker Medal and the CCH Prize. He said: 'Preparing for the exams does involve a great deal of time and effort. When revising it is essential that you are disciplined and establish a routine.'

Top tips

Our medal winners had a number of winning tips for future candidates.

Here is a selection:

- 'Start early and know your way around the legislation.'
- 'Keep it simple, write down what you do know even if it seems a really difficult question.'
- 'Try not to waffle, keep it short and sweet.'
- 'Make revision part of your day-to-day routine.'
- 'Ask your tutor if you don't understand something.'
- 'Question practice, question practice, question practice.'

Transactions & Customs Duties. The medal has been awarded to Louise-Margaret Hamill of Alloa who is employed by Ernst & Young LLP in Glasgow.

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 Richard Perry, winner of the Institute Medal, the Ian Walker 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 Richard Perry, winner of the Institute Medal, the John Wood Medal and the CCH Prize.

The Avery Jones Medal for the candidate with the highest mark in the Application and Interaction Paper. The medal has been awarded to Rachel Caroline Hopkins of Redditch who is employed by PricewaterhouseCoopers LLP in Birmingham.

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 Andrew Horder of Sidcup who is employed by Deloitte LLP in London.

The CCH Prize for the candidate with the highest distinction mark. The prize has been awarded to Richard Perry, winner of the Institute Medal, the Ian Walker Medal and the John Wood Medal.

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CTA distinctions

Distinctions are awarded to candidates for the following papers:

Rachel Griffin (Rachel Griffin Accountancy Services Ltd, Ilkley)
(Advisory – Taxation of Owner-Managed Businesses)

Andrew Horder (Deloitte LLP, London)
(Advisory – Taxation of Owner-Managed Businesses)

Jamie Mullett (Ernst & Young LLP)
(Advisory – Taxation of Owner-Managed Businesses)

Marcus Chapman (Deloitte LLP)
(Advisory – Advanced Corporation Tax)

Andrew Horder (Deloitte LLP, London)
(Advisory – Advanced Corporation Tax)

Richard Perry (Grant Thornton (UK) LLP, London)
(Advisory – Advanced Corporation Tax)

Caroline Mary Rachael Rutland (Confluence Tax LLP, Cambridge)
(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.

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

Ahluwalia S (Bicester)
Aird K M (East Dulwich)
Alderton K (Marlow)
Arrowsmith J (London)
Auty J M A (Cranleigh)

B

Bailey W G (Persnore)
Balshaw M E (Preston)
Bedford R (Altrincham)
Bedyal K (Wolverhampton)
Bell S A (Coventry)
Bennett A (Bristol)
Bennett J H (Liverpool)
Bhangal H K (Coventry)
Bilecki L C (Braintree)

Birrell J A (Gloucester)
Biswas D (London)
Blakelock C (Cambridge)
Block C V (Cardiff)
Bortsova K (Southampton)
Bowdler E (Derby)
Bowles P J (Maidstone)
Bowles R A (Sale)
Bray L C (Enfield)
Bridle M (Warminster)
Brierley C A J (High Wycombe)
Brough G P (Beckenham)
Brown A E M (Cambridge)
Brunsden C (Maidenhead)

Buckley C L (Newbury)
Bulpitt P D (Southampton)
Burnside W A (Castledegr)
Burton A (Wisbech)
Butcher I L (London)

C

Calverley C (Brighouse)
Chalk A J (St Helier, Jersey)
Chalmers C W (Glasgow)
Chapman D (Norwich)
*Chapman M (Bristol)
Chiverton W (Birmingham)
Choi L A (Alford)
Chung J Y (London)

Churitter R (London)
Climo S R R (London)
Coleman R (Liverpool)
Cook R I (Guisborough)
Corlett C G F (Brampton)
Cottam M (Lytham St. Annes)
Coulter L J (Kircubbin)
Coward J W (London)
Craib A L (Inverurie)
Crossling F L (Middlesbrough)
Crowe M (Southampton)
Culley F S (Douglas, Isle Of Man)

D

Dahal M (Harrow)

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Deans M (Harrow)
Dennis N (Bangor)
Di Notaro K G M (Street)
Diomedes T H (Barnet)
Dixon P
(Newcastle Upon Tyne)
Dobrucki A M
(Huddersfield)
Duffy E S (Shipley)
Dummett S (Brighton)

E

Edwards A M (London)
Eke B U (Leeds)

F

Farina L (Manchester)
Field D T (Coventry)
Flaxman A L M
(Guildford)
Forbes D B (London)
Fox B (St. Albans)

G

Gandhi P (Harrow)
Garford K (Knockholt)
Gibbs T E (London)
Gill M I (Eastleigh)
Golden F D A (Dartford)
Grewal S S (London)
Griffin J (London)
Grimes J (Bristol)

H

Haddon T
(Birmingham)
+Hamill L (Alloa)
+Hancock E K
(London)
Hand T (Aberdeen)
Hare-Scott H (Bristol)
Harper J (Portsmouth)
Hathi M (Watford)
Hawabhay L D (Sutton)
Hewitt N J (Barnsley)
Hills J (Chislehurst)
Hlahla C T (London)
Hobson-Chadd C B
(Welling)
Hodgkinson A (London)
Holland M (London)
Holloway A A (Glasgow)
+Hopkins R C
(Redditch)
+*Horder A (Sidcup)
Houlihan P J
(London)
Hoult S V (Doncaster)
Hunt J (York)

J

Jakhu B (Middlesex)
Jamieson M D (Glasgow)
Jarve K (London)
Javid I (Birmingham)
Jeevan M
(Borehamwood)
Jeffery J M (Newquay)
Johal S (Coventry)
Johnson N (London)
Jones R (Manchester)

K

Karimi J G
(St Helier, Jersey)
Khatri U A (Birmingham)
Knight L (Southampton)

L

Laycock D S (Brentwood)
Lempriere R J (Beverley)
Li S Y (Edinburgh)
Lin E I (London)
Lowe H (London)

M

Mackley C I (Reading)
MacLeay A W (Aberdeen)
Mahmood B A
(Kirkcaldy)
Malik A (Birmingham)
Marginson A
(Manchester)
Marley L
(Bishop Auckland)
Marlow A (Midlothian)
Mason P J (Shrewsbury)
Mattingly G C
(Saratoga, USA)
Maurello D (Hitchin)
McCabe C (London)
McKenna L (Luton)
McKinlay L (Glasgow)
McMorrان A P (London)
McNeill M M
(Carrickfergus)
McParland D M
(Antrim)
Meadows S (Taunton)
Melvin I
(Ramsey, Isle of Man)
Middleton K (Telford)
Mikola A M (York)
Mills K L (Cambridge)
Millward N (Wakefield)
Mitchell J A E (Evesham)
Mole I (Manchester)
*Mullett J (Airdrie)
Mushet E (Glasgow)

N

+Nayyar R
(Newcastle Upon Tyne)
Ng T Y C (London)
Ngonga M (Altrincham)
Nicolle A N
(St Lawrence, Jersey)

O

Oliphant R A R
(Dunfermline)
O'Mahony S C
(Newcastle Upon Tyne)
Osborne R M H
(Gattikon, Switzerland)
Owen D (Swansea)

P

Pace C D (Birmingham)
Pang T F (Watford)
Parrish J A G (Colchester)
Parsons C (Taunton)
Patel J (Watford)
Paterson C V (Knutsford)
Paulin I D (London)
Pearcey M (Basingstoke)
Pelekanos P A (Wembley)
Pell S J (Cowden)
+*Perry R (London)
Piper L (Bournemouth)
Plowman D J (London)
Ponsonby H L (Pontefract)
Puthuchery V (Glasgow)

R

Rankin M (London)
Roberts A (Bristol)
+Roberts C J C (London)
Roberts K E
(St Peter Port, Guernsey)
Robertson P E (Inverness)
Robins A
(Weston-Super-Mare)
Rosell C A M
(Southampton)
Round M J
(Wolverhampton)
Rowles L (High Wycombe)

S

Sankara Subramony S
(London)
Savage J A (London)
Shafi K (London)
Shah A (Ruislip)
Shah P (London)
Sharif A M
(West Bromwich)

Sharma K P (Northolt)
Sharma R
(Worcester Park)
Sharples K (London)
Shyamarayar A K M
(Bangalore, India)
Siddiqui S (Leeds)
Smith J A (Colchester)
Smith M I R (Erith)
Sneddon J R (Stevenage)
Somero E S M (London)
Soneji D (Harrow)
Stearman E
(Newcastle Upon Tyne)
Sundaesan N
(Godalming)
Sunderland T
(Milton Keynes)

T

Taggar I (Birmingham)
Thambiayah G (London)
Thompson C (Newport)
Thorpe J H (London)
Thurlow C (London)
Tossell B P (Kenley)

U

Uddin S (Luton)

W

Wade J (Epsom)
Waite A F
(Leigh-On-Sea)
Walker A L (Leeds)
Walter K (Pinner)
Walton E S (London)
Ward T E (Manchester)
Washbourne N J
(London)
West A (London)
White R J (Exeter)
Wilkinson G
(Newcastle Upon Tyne)
Wilkinson L J
(Edinburgh)
Williams H L
(Birkenhead)
Wilson T (London)
Winter G (Surbiton)
Woods G J (Gateshead)
Woods J (London)
Wright J C (Huddersfield)
Wright M J (Derby)
Wych A L (Tiverton)
Wyeth J (Bangor)

Y

Young C (Huntingdon)

ATT prizes and examinations

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. Mitesh Patel (FTI Consulting, London)

The Ivison Medal for the highest mark in the paper on Personal Taxation. Belinda Rooome (Exeter)

The Jennings Medal for the highest mark in the paper on Business Taxation & Accounting Principles. Ben Challis (PricewaterhouseCoopers LLP, London)

The Collingwood Medal for the highest mark in the paper on Business Compliance. Harry Warren (HW Fisher, London)

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

Taxation. Iona Elizabeth Mary Townsley (RSM Tenon, London) *The Kimmer Medal* for the highest mark in the paper on IHT, Trusts & Estates. Andrea Repassy (PricewaterhouseCoopers LLP, Edinburgh)

The Gravestock Medal for the highest mark in the paper on VAT. Aqeel Kapasi (Grant Thornton (UK) LLP, Milton Keynes)

The Johnson Medal for the best overall performance when passing both the Professional Responsibilities & Ethics and Law E-Assessments within a six month period. Richard Keith Enness (KPMG 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. Xiaodi Zhou (Ernst & Young LLP, Newcastle Upon Tyne)

The President's Medal is awarded at the discretion of the President to an outstanding candidate or candidates not otherwise eligible for a prize. Emily Plumb (Deloitte LLP, 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
Appleton K L (Northampton)
Azher Q (Cowdenbeath)

B
*Banks M (Aberdeen)
*Beale C (Northampton)
Bell A (Stockport)
Bergin P G (Bath)
Bhanji M Z (Manchester)
Bogatcheva A (London)
Bryant R E (Lancaster)
Buckley K (Oldham)

C
*Cadogan T P (Cheltenham)
+*Challis B (Newcastle Upon Tyne)
*Champion H C (Manchester)
*Charlton N O A (Glasgow)
Christopher V L (Poole)
*Cooper R L (Lymington)
Copeland E (Chippenham)
Crossley A (Leeds)

D
Dawe I (Halesowen)
Denny L (Wickford)
Douglas S (Selkirk)
Dunn H A (London)
Dussard-McFarlane J A (London)

F
Fanning S (Altrincham)

G
Gibbens H (Harpenden)
Gravestock K (Craven Arms)
Greenwood A (Colchester)

H
*Harris S L (Bristol)
Heathcote J (Leeds)
Hill R (Driffield)
Hills G (Halesowen)
Hira K K (Willenhall)

I
Ingles J (Harrogate)

J
Joshi B (Bushey)

K
*Kingston A (Bristol)

L
Laddas C R (Egham)
Lam K (London)

M
Maan K (Walsall)
*Mee S A (Nottingham)
Midgley N (Southsea)

N
New J (Stratford-Upon-Avon)

O
Owens A J (Leigh)

P
Pandya N (Harrow)
+*Patel M (Northampton)
*Phung M (Surbiton)

R
Ramirez Alcantara K L (London)
Rees J (Newport)
+*Repassy A (Edinburgh)
Robson T (Berwick-Upon-Tweed)

S
Saldanha M (Slough)
Salisbury A (London)
Smyth R (Cardiff)
Sullivan C (Basildon)

T
Thomas C (Birmingham)

+*Townsley I E M (London)
Tunaley V (Rugby)

W

+*Warren H (Cambridge)
Wilson S (Crawley)

Since 1 January 2013 the following candidates have completed the ATT examination requirements for membership by successfully passing the E-Assessments in Professional Responsibilities & Ethics and Law, having previously passed the three required written papers.

A

Alexander E (Chigwell)
Allen K (Bracknell)
Amin-Williams J K (South Croydon)
Anwer N (London)
Archer W (Saffron Walden)
Aroun M (Sheffield)
Ayeni S M (Worcester Park)

B

Bagley G (Aylesbury)
Bamforth J (Shepperton)
Barker T M (Newbury)
Barnes G E (Isle of Man)
Barton S (Blyth)
Best M (Poole)
Bhatt R (Edgware)
Bicknell T (Leigh-On-Sea)
Bilski M (London)
Bilverstone K P A (Sandhurst)
Bolaji S (York)
Bond M (Romford)
Booker H (Bristol)
Bourne L (Worcester)
Bowker L (London)
Brailsford L (Ruislip)
Brotherhood J (Hinckley)
Burgess L (Newcastle)
Burlace R E (Sheffield)
Burness J (Blaydon On Tyne)
Burns S (Loughton)

C

Caesar T (London)
Campbell C (South Croydon)
Carey A (Glasgow)

Carter L (Halstead)
Case S (Southampton)
Cassidy-Goodman C M (Surbiton)
Catmur E (London)
Challinor J (Birmingham)
Chen Q (London)
Chetwood A F (High Wycombe)
Clapham P (Bristol)
Clark J P (London)
Clarke K (Washington)
Clarkson J S (Leyburn)
Clements A (Cardiff)
Cohen R (Corby)
Cook L (Bristol)
Cooke R (Birmingham)
Cooke T (Milton Keynes)
Crolla J (Edinburgh)
Cruse B M (Stockport)
Cunningham A H (Rochester)

D

Damani S (London)
Dart E R (Hexham)
Davies A (Aberdeen)
Davies V K (London)

Dhaliwal K (Hayes)
Do M T (Exeter)

E



Enness R K (Rainham)
Errington G (Colchester)

F

Filip M (London)
Finan S (Douglas, Isle of Man)
Finn G (Newcastle Upon Tyne)
Fox G L S (London)
Frost C J (Dunmow)
Frost M K (Wokingham)

G

Gaffney K (Luton)
Ganny U (Gloucester)
Gates N J (Stafford)
Gibson H (Henley On Thames)
Gibson K (London)
Giles L (London)
Goodlad A (Ongar)



DID YOU PASS?

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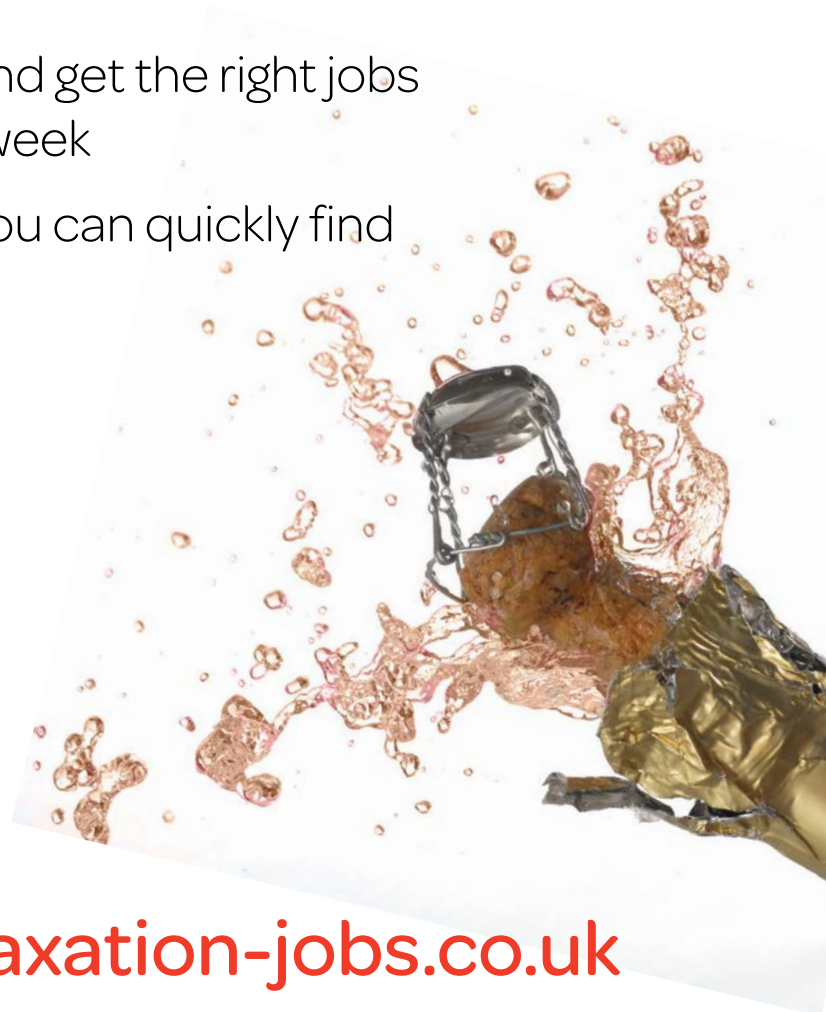
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Grant M (Reading)
Greig J (Southampton)
Gunetilleke S (London)

H

Handzel F (Harrow)
Harris C (Cambridge)
Hawkins A (London)
Hay S (Henley-In-Arden)
Herdman A (London)
Heydon G G (Doncaster)
Hobbs E J (Plymouth)
Horton B J (Yeovil)
Hudson H E (York)
Humphreys S I (Carmarthen)
Hunt H (Middlesex)

I

Ingleby A (Wolverhampton)
Ionescu A G (Reading)

J

Jensen E A (London)
Joshi M (Bedford)

K

Kanagasapay B (Hampton)
Kawamura K (Farnham)
Kazi A (Ilford)
Kean J (South Shields)
Kear S (Shrewsbury)
Khan R (Birmingham)
Khilji Z (Burton-On-Trent)
Kraus E (Bedford)

L

Lamsal T (Welling)
Li S (Reading)
Lofthouse A (Preston)
Longani R S (Feltham)
Lunn G (Harrogate)
Lyndon-Skeggs H (London)

M

MacHray K C (Leeds)
Madden S (Cardiff)
Mannix S (London)
Mant S (Romsey)
Marchant D (Reading)
Mason J (Exeter)
Mauger J E
(St Peter Port, Guernsey)
McConnachie K (Kilwinning)
McCreadie D
(Newcastle Upon Tyne)
McDonald O (London)
McEwan R (Kilmarnock)

Meos H (London)
Moir A
(Newcastle Upon Tyne)
Morton C M (Edinburgh)
Mummery H (Bristol)

N

Nathwani P (Leicester)
Newman R (London)
Nikitina D (London)
Niranjan A
(Hemel Hempstead)
Nisbet J F (Edinburgh)
Nunoo D (London)

O

O'Connor P (London)
O'Neill S C (Nottingham)
Omair T (London)

P

Parkin R (London)
Parmar R (Basingstoke)
Parsons S (Cambridge)
Parton W (Birmingham)
Patel B (Wellingborough)
Pearson J G (Wigan)
Pert Y (Windsor)
Petinou J (Enfield)
Phillips D (Sutton Coldfield)
Pieper K (Southampton)
Pollock M (London)
Poobalasingam P (London)
Proctor H (Whitley Bay)
Pugh E (London)

R

Raguszewska A B (London)
Ramshaw A (London)
Reid E L (Belfast)
Rickman C (Bournemouth)
Runsewe F (London)

S

Salomon F (London)
Savvides A (Barnet)
Schiop M (London)
Schoefer K (Gateshead)
Seewooruttun R (Yeovil)
Selarka M (London)
Shah C (Surbiton)
Shah R (Wembley)
Sharma S
(Cramlington)
Shrestha S (Newquay)
Skeat N (Westcliff on Sea)
Skliastyte E (London)
Smith D (Jarrow)

Smith R (Edenbridge)
Snowdon K
(Newcastle Upon Tyne)
Spinks M (Glasgow)
Sriraveenthiran K
(Middlesex)
Stacy E (London)
Stevenson C B
(Shepperton)
Storrs-Fox D (London)

T

Tanna P (Leicester)
Teoh C (London)
Thain J H (Great Yarmouth)
Thomas A (London)
Thomson W J
(Southampton)
Thwaite H L (Hawes)
Tittensor L (Cambridge)
Tsang P (Northwood)
Turley D (London)
Turner G (Blackpool)
Turner M (Caterham)

V

Van Niekerk D P (Carnoustie)

Varma A (Oldham)
Vassiliades D (London)
Vithlani R (Cheadle)
Vuksanovic V (London)

W

Waddell C (Hassocks)
Wainwright L (Sale)
Warren S J
(Hornchurch)
Watt R (London)
West N (Doncaster)
Wilcock P R (Bolton)
Wilkinson H R (Norwich)
Willington V (Royston)
Wotton M J (Romsey)
Wright P (Birmingham)

Y

Yang T (Leicester)
Yates A (Preston)
Young D
(Newcastle Upon Tyne)

Z

Zhao Z (London)

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CORPORATE TAX MANAGER

Surrey, up to £60,000 + benefits

This FTSE listed business with operations in 33 countries is currently looking for a driven individual to manage the corporate tax compliance for over 100 legal entities. Working alongside the Direct and Indirect Tax Managers on a wide range of tax issues and ad-hoc projects, the role will be a varied mix between compliance and advisory services. You will work on the UK and overseas tax provisioning as well as preparing the annual transfer pricing reports for overseas subsidiaries. **Ref: 1899984**

Email charles.crossley@hays.com or call 020 3465 0138

EMEA TAX ACCOUNTANT

Buckinghamshire, up to £55,000 + bonus

This international manufacturing business seeks a motivated tax specialist to join its EMEA Group. You will manage the UK & EMEA tax compliance, reporting and accounting issues, while taking the lead on transfer pricing as well as be involved in large planning projects, structuring and re-financing issues. You must be ACA/ACCA/CTA qualified and have strong tax compliance/accounting skills and be able to work autonomously whilst influencing others. **Ref: 1943401**

Email julie.northen@hays.com or call 07531 029 345

UK AND INTERNATIONAL TAX SPECIALIST

London, up to £55,000 + benefits

A recent surge in M&A activity in this global business services provider means that it is now looking for a first rate tax specialist. You will oversee a global remit and will be at the forefront of all M&A and structuring activity. Furthermore you will be responsible for tax planning, restructuring and business transformation projects and managing the tax compliance globally. Ideally you will be CTA qualified and looking to make your first in-house move. **Ref: 1935552**

Email alexander.stirling@hays.com or call 020 3465 0138

MIXED TAX SENIOR

Huddersfield, up to £35,000

Through continued growth of its tax department, this leading independent firm is now seeking an ambitious tax senior to take on varied new role. Reporting to the Corporate Tax Manager, your work will involve a good mix of compliance and planning work for a portfolio of mostly owner managed businesses and their Directors. This position would suit a CTA or ACA qualified Tax Senior who is keen to gain experience across all taxes. **Ref: 1921331**

Email caroline.asomaning@hays.com or call 0113 200 3745

CORPORATE TAX SENIOR

Birmingham or Leicester, up to £35,000

A leading professional services firm seeks a corporate tax professional to join its successful Midlands tax team. Offering a progressive and entrepreneurial environment in which to flourish, you will be involved in complex and challenging advisory work, as well as ensuring compliance work is completed accurately and on time. You will be newly qualified with a solid grounding in corporate tax and be looking to push your career to the next level. **Ref: 1952330**

Email guy.furnivall@hays.com or call 0121 236 5277

TAX SENIOR

Glasgow, up to £35,000 + benefits DOE

A superb opportunity with a long-established and well respected Scottish accountancy firm has become available for a mixed tax senior. Working on a varied and expanding portfolio, this job offers the opportunity to develop existing tax skills and experience a breadth of client work. Ideally you will be ATT qualified and studying for your CTA, with previous practice experience. Experience of a mixed portfolio would be an advantage. **Ref: 1949967**

Email hannah.nesfield@hays.com or call 0131 220 2099

UK & INTERNATIONAL TAX ASSISTANT

Newcastle, up to £30,000 p.a + extensive benefits package

An internationally recognised business is looking for a qualified assistant to join its team. You will be involved in various parts of the tax business, domestically and abroad, assisting the managers in their day-to-day duties. You will have experience in dealing with corporate tax in a practical environment, and while international tax experience would be an advantage, it is not essential, as extensive training will be offered. You will preferably be newly CTA qualified, or studying towards your CTA qualification. **Ref: 1893805**

Email david.ramsay@hays.com or call 0191 261 3996

CORPORATE TAX ASSISTANT MANAGER

Ipswich or Cambridge, £negotiable

A superb opportunity is available for a corporate tax senior to progress to Assistant Manager within a Big 4 firm, in either the Cambridge or Ipswich office. This regional role will provide you with the opportunity to work with a diverse and varied portfolio, providing both corporate tax compliance and advisory services. Ideally you will be ACA or CTA qualified and seeking fast progression. In return, you will be offered an unbeatable salary and benefits package. **Ref: 1830303**

Email cara.whyte@hays.com or call 01603 760141

With many more exclusive newly qualified roles like these, there's plenty of opportunity to make you next big move. See for yourself at hays.co.uk/tax

WHAT TO EXPECT FROM YOUR TAX CAREER

With your tax qualification safely under your belt, you can look forward to interesting and rewarding career prospects in either industry or practice, says Ian Barker, UK Lead at Hays Taxation.

While the boom times of the early 2000s are well behind us and unlikely to return in the foreseeable future, the skills of tax professionals remain in steady demand. This is particularly the case for newly qualified CTAs with up to two years' post-qualification experience.

A day doesn't go by without taxation being in the public eye, so government scrutiny of multinationals' tax affairs is constant. There are also pressures on the financial services industry to re-structure. Many large businesses may look to employ professionals who have been on secondment to them from the Big 4 rather than make an external hire but some good roles have arisen as a result of businesses looking to make efficiencies by bringing tax in-house. The good news is that change often results in new job opportunities.

For in-house positions, employers are looking for personable individuals for tax accounting, tax compliance and tax reporting jobs who have the skills to explain technical matters in straightforward terms to other staff within the business. Those people who move in-house from practice may enjoy a pay rise in the region of 10-15% with an additional bonus of up to 15% of their salary.

“Newly qualified tax professionals should also not disregard moving within practice as a route to develop their career.”

At present, many tax professionals who work within practice are choosing to stay with their current employer. This is down to a combination of economic uncertainty, a lack of in-house roles and the potential opportunities for promotion that exist in practice, where talented individuals can be promoted to manager and fast-tracked if they display the drive and right qualities. Newly qualified tax professionals should also not disregard moving within practice as a route to develop their career. There are some excellent opportunities within private client and corporate tax and those who have niche experience of non-domicile taxation, VAT, R&D and transfer pricing are attractive to employers.

A career in industry appeals to many tax professionals since it offers rewarding work and their work-life balance is often better than if they stayed in practice.

As many CTAs do choose to go in-house, ambitious tax professionals who remain in practice have a golden opportunity to climb the career ladder to partnership as firms continue to look

“The future for tax professionals continues to look bright and we expect to see steady hiring throughout 2014.”

at succession planning. To succeed, however, they will need to be capable business developers and effective networkers while demonstrating technical excellence.

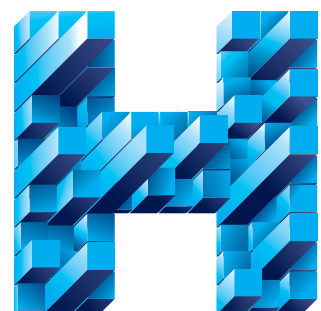
In general, demand for tax professionals at all levels is growing and more jobs are being filled. Employers are continuing to make replacement hires and, in some cases, they are expanding their tax teams if they see tax as a way to improve the business's cash flow. For example, VAT experts and those with experience of insurance premium tax are sought after, as are those who have knowledge of the tax reliefs associated with research and development. Due to the enactment of the Foreign Account Tax Compliance Act, financial institutions are hiring operational tax specialists to help them abide by the US rules.

The future for tax professionals continues to look bright and we expect to see steady hiring throughout 2014. Newly qualified CTAs who take a strategic approach to planning their career now should find that plenty of doors open to them over the years to come.

Hays Taxation has been recruiting for tax professionals since 1993 and today employs over 20 specialist consultants across the UK.

For a full update on current opportunities and your worth in the marketplace, visit hays.co.uk/taxation. To request a copy of our Salary Guide, or contact Ian and the Hays Taxation team on 020 3465 0138 or email ian.barker@hays.com

hays.co.uk/tax



ATT distinctions

1

Personal Taxation

Susan Carol Acheson (Juniper Green)
Faisal Ahmed (Woking)
Michael Banks (Deloitte LLP, Aberdeen)
Maryam Bawa (Bolton)
Christopher Beale (MHA MacIntyre Hudson, Milton Keynes)
Benjamin Branson (NatWest Personal Tax Service, Bristol)
Henrietta Camilla Champion (Deloitte LLP, Manchester)
Mathew Nicholas Cooke (Birmingham)
Ailbhe Donnellan (Deloitte LLP, London)
Elizabeth Eade (McBrides LLP, Sidcup)
Simon Emery (Mercer & Hole, St. Albans)
Andrew Fenton (Humphrey & Co, Eastbourne)
Virginia Hobson (Deloitte LLP, London)
Rebecca Jolliffe (London)
Parjit Kaur (PJK Accounting Ltd, Stafford)
Alexandra Kingston (Deloitte LLP, Bristol)
Gemma Maw (Ernst & Young LLP, Newcastle Upon Tyne)
Abigail McGregor (Sidcup)
Rebecca Moir
(Sugar Loaf Accountancy Services Ltd, Abergavenny)
Nagisa Oguro (Deloitte LLP, London)
Mairi Palmer (Eccles)
Emily Plumb (Deloitte LLP, London)
Emma Robinson (RBC Wealth Management, Cheltenham)
Belinda Roome (Exeter)
Jan Suchockis (Ernst & Young LLP, Exeter)
Georgina Helen Taylor (Doncaster)
Darren Vencatasawmy
(PricewaterhouseCoopers LLP, London)
Samantha Helen Walker (Cirencester)
Kirsty Louise Watson (CLB Coopers, Lancaster)
Xiaodi Zhou (Ernst & Young LLP, Newcastle Upon Tyne)

2

Business Taxation and Accounting Principles

Catherine Barnard (Nottingham)
Ben Challis (PricewaterhouseCoopers LLP, London)
Henrietta Camilla Champion (Deloitte LLP, Manchester)
Nik Owen Alun Charlton (Deloitte LLP, Glasgow)
Simon Emery (Mercer & Hole, St. Albans)
Alessia Finocchiaro (Chantrey Vellacott DFK, London)
Aidan Girvan (Ernst & Young LLP, Reading)

Gemma Maw (Ernst & Young LLP, Newcastle Upon Tyne)
Rika Naganuma (Deloitte LLP, London)
Naw Ma Ni (Bharat Shah & Co, Thornton Heath)
Mitesh Patel (FTI Consulting, London)
Emily Plumb (Deloitte LLP, London)
Gareth Price (Ernst & Young LLP, Exeter)
Sarah Jane Robson (Gateshead)
Deborah Salmon (Deloitte LLP, Southampton)
Jan Suchockis (Ernst & Young LLP, Exeter)
Vitaly Sviridenko (Deloitte LLP, Reading)
Xiaodi Zhou (Ernst & Young LLP, Newcastle Upon Tyne)

3

Business Compliance

Tonia Simper (Ely)
Daniel Stewart-Lacey (Smith Cooper, Nottingham)
Harry Warren (HW Fisher, London)
Xiaodi Zhou (Ernst & Young LLP, Newcastle Upon Tyne)

4

Corporate Taxation

Emma Louise Beechey (Frank Hirth Plc, London)
Rebecca Louise Cooper (Saffery Champness, Bournemouth)
Sarah Louise Harris (Bristol)
Sarah Ann Mee (Phipp & Co (Accountants) Ltd, Long Eaton)
Emily Sarah Morris (PricewaterhouseCoopers LLP, London)
Nagisa Oguro (Deloitte LLP, London)
Mitesh Patel (FTI Consulting, London)
Emily Plumb (Deloitte LLP, London)
Elsa Joyce Smith (The A9 Partnership Ltd, Lerwick)
Vitaly Sviridenko (Deloitte LLP, Reading)
Iona Elizabeth Mary Townsley (RSM Tenon, London)

5

IHT, Trusts and Estates

Mandy Phung (Surbiton)
Andrea Repassy (PricewaterhouseCoopers LLP, Edinburgh)

6

VAT

Tom Philip Cadogan (Allen Vanguard, Tewkesbury)
Aqeel Kapasi (Grant Thornton (UK) LLP, Milton Keynes)

+ = Prizewinner

* = Distinction. A list of candidates achieving a Distinction in one or more papers is attached.

Those eligible to apply for a Certificate of Competency for individual papers passed in the examinations held in May 2013.

The Certificate papers are as follows:

- 1 – Personal Taxation
- 2 – Business Taxation & Accounting Principles
- 3 – Business Compliance
- 4 – Corporate Taxation
- 5 – IHT, Trusts and Estates
- 6 – VAT

A

Abbey S
(Poulton-Le-Fylde) (3)
Abitogun L (London) (1,2,4)
Aboyade-Cole D
(Dagenham) (1)
Achakulwisut P
(London) (1,2,4)
*Acheson S C
(Juniper Green) (1)
Adams V C S
(Melton Mowbray) (1,2)
Addison N (Wigan) (1)
Agwa O (Dartford) (1,2)
*Ahmed F (Woking) (1,2)
Ahmed L (Oldham) (1,2)
Akhtar S (Reading) (1)
Al Mahmeed M
(Doha, Qatar) (1)
Al-Alami L
(Amman, Jordan) (1)
Alder R (Sale) (1)
Aleknaviciute E
(Dagenham) (1)
Allen E T S (Guildford) (1,5)
Anderson S
(Southampton) (1)
Anderson S (London) (2)
Anthony D
(Bangalore, India) (1,3)
Arman P M F G (London) (1)
Astrom L (London) (1,2,5)
Austrie D (London) (1)
Azizi S (Nottingham) (1)

B

Baah A (London) (1,2,4)
Bagnall S P (Mansfield) (1)
Barker M (Donaghadee) (1,2)
*Barnard C (Nottingham) (2)
Bastable R
(Sturminster Newton) (1,4)
Bath S (Leicester) (2)

*Bawa M (Bolton) (1)
Beckett A (Reading) (1,2,4)
*Beechey E L
(London) (1,2,4)
Bees H (Northampton) (1,2)
Bell L A (Frome) (1)
Bellur V (Leicester) (1,2,4)
Beveridge S J
(Warwick) (2,4)
Beynon C (Ely) (1)
Bhakta H (Stockport) (1)
Bligh J (Wickford) (1,2)
Blyth A L
(Tunbridge Wells) (2)
Bone L (Gravesend) (4)
Bonell A P (London) (3)
Bonner C
(Milton Keynes) (1,2,4)
Borelli V (London) (1)
Boswell J J (Manchester) (1)
Bottyan J
(Budapest, Hungary) (1)
Bourke J L (Bristol) (6)
Bowden T (Windsor) (1)
Bowman L (Tring) (1,4)
Brack D
(Middlesbrough) (2)
Brady P (Wirral) (1)
Braithwaite A
(Milnthorpe) (1,5)
Brander I (Shrewsbury) (4)
*Branson B (Bristol) (1)
Bray M (Manchester) (1)
Breedon M (Nottingham) (1)
Brennan N (Redhill) (1)
Brewer A (Coventry) (4)
Broadhurst T
(Effingham) (1)
Brodie K R
(Sheffield) (1,2,3)
Brown L (London) (1)
Brown L V
(Newton Aycliffe) (1)
Brown R
(Great Addington) (3)

Buck E (London) (1)
Buckland J (Isleworth) (1,2)
Budzyn G (Feltham) (2,4)
Burrell S (King's Lynn) (4)
Burrows B (Stevenage) (1)
Burrows S (Leeds) (1)
Busby N M (Harrogate) (1)
Butler F P (Winchester) (1)
Butt W (Ilford) (1,2)
Buzoianu E (London) (1)

C

Cahoon C (Belfast) (1,2)
Calder O (Chesterfield) (1)
Calver A (Poole) (1)
Campbell R (Inverness) (3)
Carlier M (London) (1)
Carson C J (Carlisle) (1)
Carter B R (Bromley) (2,3)
Carter G (Tring) (1)
Castrillo Y (Brighton) (1)
Catley T M (Ely) (5)
Champs C (Whitstable) (1)
Chan D (London) (1,2,4)
Chassis L A (Chigwell) (1,2)
Cheung S (Greenford) (1,2,4)
Chhaniyara D
(Richmond) (1,2,4)
Chidambararaj A
(Chennai, India) (2,4)
Chilton Michelle
(Bromsgrove) (2)
Choudhury A T
(London) (2,4)
Christian A S
(Douglas, Isle of Man) (1)
Chu K (Bury) (5)
Clague K (Nottingham) (1,2)
Clarke R (Ulverston) (1,3)
Clibbens C
(Leigh-On-Sea) (1)
Cockeram J P W
(Worcester) (1)
Cokell N (Sheffield) (5)

Collins A (London) (1,2)
Compton D S (New Barnet)
(1)
Conlon D (London) (1,2,4)
Connor J E
(Northampton) (3)
Constable L (Billericay) (1)
*Cooke M N
(Birmingham) (1,2,4)
Cosgrove K (Blackburn) (4)
Costa M (London) (1,2,4)
Cottee K (Nottingham) (5)
Crabb S (Reading) (1,2)
Cranmer S (Maidstone) (1,2)
Crean H (London) (1)
Crisley M (Glasgow) (2)
Crossley P G (Omagh) (1)
Cryer S
(Bishop's Stortford) (1,2,3)
Cucuccio S M T (London)
(1,4)

D

Daley T (Basingstoke) (1,2,4)
Das R
(Bangalore, India) (1,2,3)
Daudia B (Romford) (1)
Davies G T
(Newton Le Willows) (1)
Davies K T (Tonypandy) (1)
Davies S (London) (1,4)
Davis J R (Derby) (1)
Dawson E (Chelmsford) (1,2)
De Toro E (London) (1)
Deal C E (Maidenhead) (1)
Deazley G (Omagh) (1)
Delaney E (Belfast) (1,3)
Demmery L J (Tring) (2)
Dempster J (Inverness) (1)
Denny S G (Cannock) (3)
Deras Hernandez I
(Selby) (2)
Dhanani J
(Thornton Heath) (1)

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Dhanda S K
(Sutton Coldfield) (1,2,4)
Dhanjal G S (Studley) (1)
Dickens J (Ferndown) (1)
Dickman K (Thatcham) (1)
Dickson J W (Paignton) (1)
Dillow K S (Eye) (1)
Dillow T (Woking) (4)
Dip C (Manchester) (1)
Doherty P
(Dungannon) (1,2,4)
Doherty S (Lisburn) (1)
Donegan C (London) (2)
*Donnellan A (London)
(1,2,4)
Dookheea C Y
(London) (1,3)
Dorokhova L (London) (4)
Dowling J (Edinburgh) (5)
Doyle A M (London) (2)
Drito-Andi N
(Thornton Heath) (1)
Drummond C L (St. Ives) (5)
Duffy S L
(Accrington) (2,4)
Dunford S (Basingstoke) (4)
Dunlop P (Bexley) (1)
Dyckhoff B M (Sale) (1)

E

*Eade E (Sidcup) (1)
Earll D C (Maidenhead) (2)
Edwards B (Cambridge) (2)
Edwards G (Wigston) (4)
*Emery S (St Albans) (1,2)
Evans C (Norwich) (1,3)
Evans S (Dewsbury) (4)

F

Farnham C L (Yeovil) (5)
Farrow G (London) (1)
Fendall H (Denton) (1)
Fenemore G I
(Manchester) (4)
*Fenton A
(Eastbourne) (1,2,3)
Ferguson E C (London) (1)
Fernandes L (York) (1)
Fiford R J (London) (2)
*Finocchiaro A
(London) (1,2,4)
Firsov A (Barking) (1)
Fletcher A (London) (1,5)
Flint R (Stockport) (1)
Florczak A
(Southampton) (1,2,4)
Foley D (Hillsborough) (1)
Forsythe F
(Birmingham) (1)
Foster C A (Blackpool) (1)

Freeman D (Ripon) (4)
Furey-Keys E
(Londonderry) (3)

G

Gandeevan P (London) (1)
Gardner H
(North Shields) (1,2,3)
Gaukroger L (Dorking) (1)
Giani H (Edgware) (2,5)
Gibson S P (Orpington) (1)
Gilbert P (Exeter) (2)
Gilmour M (Peebles) (3)
*Girvan A (Reading) (1,2,4)
Gonzales M (Leeds) (1)
Goodlet A
(Prestonpans) (1)
Gore-Booth M
(London) (4)
Graham F (Erskine) (1,2,4)
Graham M (London) (4)
Graham R (London) (4)
Gray C (Marlow) (2)
Gray J A (Banbury) (3)
Green A (Bristol) (1,2,4)
Green J (Kinross) (5)
Green K M
(Winterbourne) (4)
Grieves K
(Bedlington) (1,2,3)

H

Hadnett J
(Basingstoke) (1,2)
Hallas D (Manchester) (1)
Halliwell R V
(Rossendale) (1)
Hammond P D (Basildon) (2)
Han S (London) (1,6)
Hancock K (Launceston) (1)
Handa A (Bromley) (4)
Handzel-Bonavia L
(Saffron Walden) (1)
Harrington R (London) (2,4)
Harris C (Neath) (1,2)
Harris R (London) (1,2)
Harris-Evans C
(Newport) (2)
Hartny-Mills S (Rugby) (6)
Harvey O (Lincoln) (1,3)
Hassan N (Hythe) (2)
Hassanally S (Harrow) (1)
Hayes W (Glasgow) (4)
Haywood C (London) (1)
Hilhorst C (Calne) (4)
Hill J E (Maidstone) (1,2)
Hinchliffe A
(Manchester) (1)
*Hobson V (London) (1,2,4)
Holborn L
(Barton-Upon-Humber) (2)

Holmes J
(Rowlands Gill) (1,2,3)
Hood A C (Eastleigh) (1,4)
Hookway A (Newquay) (4)
Hope B (Canterbury) (1)
Hope R (London) (1)
Horvath V (Cambridge) (1,4)
How G (Bedford) (2)
Howarth N
(Southampton) (2,3)
Howell K (Wrexham) (6)
Howland C (Wetherby) (1,2)
Hudson A J
(Chatham) (1,2,3)
Hughes P (Andover) (1,5)
Hughes Z (London) (1)
Hulme G S
(Birmingham) (6)
Hulse R E (Birkenhead) (1)
Hume F A (Stevenston) (4)
Hurboda M (London) (1)
Hundal J (Ilford) (4)
Hurst I P (Cobham) (6)
Huseyin H (Catford) (2)
Hussain A (Birmingham) (1)
Hussain S (Birmingham) (1,2)

I

Ingram C J (Cardiff) (4)

J

Jackson C (Welling) (1)
Jackson D C (Cardiff) (1)
Jackson S (Purley) (1)
James A (London) (1,2,4)
Janda P (London) (1)
Jarvis D (Stowmarket) (1)
Jarvis S A (Lincoln) (2,4)
Jefferies A (St. Albans) (5)
Jegorovskaya T
(Exeter) (1,2,3)
Jenkins K A
(Brockenhurst) (2,3)
Ji J (Solihull) (1)
Jiang S (London) (1,2,4)
Jimale A A (London) (2)
Johnson F (Reading) (1)
Johnson N (Ely) (2)
*Jolliffe R (London) (1)
Jones A (Fleckney) (1)
Jones B (Exeter) (1)
Jones D (Newcastle Upon
Tyne) (1,2,3)
Jones R L (Salford) (1,6)
Jones Y (London) (1)
Joynes C (London) (5)

K

Kalina K J (Wallington) (1)
Kalnaja L (Brighton) (1,2)

Kan M S M (Salisbury) (1)
Kanamori J (London) (1,2,4)
+*Kapasi A
(Milton Keynes) (6)
Kapusniak E (London) (1)
Karwa N
(Bangalore, India) (1,3)
*Kaur P (Stafford) (1)
Kawa J (Birmingham) (1)
Kaye R (Bradford) (1,2)
Keane A (London) (1,2)
Keefe E J (Upminster) (1)
Kelly A
(Rowlands Gill) (1,2,4)
Kent I (Maidstone) (4)
Key N D
(Stoke-On-Trent) (1)
Khan M
(Birmingham) (1,2,4)
Kilikitas V (London) (2,6)
King A (London) (1,4)
King C P (Birmingham) (1)
Kingham C (London) (1,2,4)
Kirk T (Ruislip) (2)
Kocierz J (Birmingham) (1,2)
Kofford A K (Bristol) (2)
Kosciolek M M
(Edinburgh) (5)
Kotake Y (London) (5)
Kowalczyk K D
(Wellingborough) (3)
Kramer R J
(Buckhurst Hill) (2)
Krishnanandharajah S
(London) (1,2)
Kumar R
(Bangalore, India) (3)
Kurmangaliyev Z
(Reading) (1,2,4)

L

Lake G (Windsor) (6)
Lall M (London) (1,3)
Lamb M (Orpington) (1,2)
Lamond J (London) (1)
Langham C W (Potters Bar)
(1)
Lathbury H A
(Douglas, Isle of Man) (5)
Le Messurier N (Rue
Mainguy, Guernsey) (1)
Lee J D (Huddersfield) (4)
Lee S Y (London) (1)
Leech D (Brighton) (2)
Leitch M A (Taynuilt) (1)
Liddle J A (Huntingdon) (3)
Lindfield A J (Salisbury) (1)
Livingston L (Omagh) (6)
Loader J S (Kettering) (3)
Long L (Manchester) (4)
Lumb K (Halifax) (1)
Lumley J L (Prudhoe) (2)

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- M**
- MacArdle A
(Newcastle Upon Tyne)
(1,2,3)
- MacCallum K I A
(Edinburgh) (2)
- Madden M (Kingston Upon
Thames) (1,2)
- Mahmood A (London) (2)
- Maitland H (Dundee) (1,2,4)
- Mallon L C (London) (1)
- Manley C (Faversham) (1)
- Mantle S (Bromley) (3)
- Marshall T
(Llantwit Major) (4)
- Martin I (Aberdeen) (1,2,4)
- Matenczuk M (Halifax) (4)
- Mathers J (Gravesend) (1)
- Matthews J (Hornchurch) (1)
- Matthewson R (Newcastle
Upon Tyne) (1)
- *Maw G
(Newcastle upon Tyne)
(1,2,3)
- Maxwell K (Belfast) (1,2,3)
- McAninly J (London) (1,2)
- McCarthy M
(Birmingham) (6)
- McClellan G E (Chorley) (4)
- McClenahan C
(Holywood) (1)
- McElholm C (Omagh) (4)
- McGehee W (London) (1,5)
- *McGregor A (Sidcup) (1)
- McGregor C (Elgin) (4)
- McIvor J (Manchester) (1)
- McKeaney S (Romford) (1)
- McKerrow A (Swindon) (4)
- McLaughlin G (Poole) (1,2)
- McLaughlin J
(Beckenham) (1)
- McManus B (Hemel
Hempstead) (1)
- McToal S M
(Ballymoney) (1)
- Meaklim P (Belfast) (1)
- Mellor S (Credon) (1)
- Merali I (London) (1)
- Messer G M (Stanley) (1,2,3)
- Meyers O (Manchester) (1,3)
- Miles P (London) (1,2)
- Miller S (Falkirk) (1)
- *Moir R (Abergavenny) (1)
- Moon S E (Manchester) (1)
- Moorby K E (Rayleigh) (2)
- Morjaria R (London) (1)
- *Morris E S (London) (4)
- Moscataro M
(London) (1,2,4)
- Moss A (London) (1,5)
- Moss J (Birmingham) (1)
- Mozumder S A (Enfield) (1)
- Muhammad A
(Birmingham) (1)
- Mulcahy K (Folkestone) (1,4)
- Murphy A (Liverpool) (1)
- Murphy B M (Worcester) (3)
- Myers R D (Withington) (6)
- N**
- *Naganuma R
(London) (1,2,4)
- Nalla I A R (Bolton) (5)
- Nash R C (Southampton) (1)
- Nelson I (London) (6)
- Nesbitt B P (Hemel
Hempstead) (1)
- Nethercott L A
(Harpندن) (4)
- Newman K (Bridgwater) (1)
- Newnham E J
(Petersfield) (5)
- *Ni N M
(Thornton Heath) (2,4)
- Nicholls D
(Chelmsford) (1,2,4)
- Nicholls S (Woking) (1,2)
- Niculescu A C (London) (2)
- Norfolk R G
(Walton-On-Thames) (1,2)
- Nykyforova N
(St Helier, Jersey) (1)
- O**
- Obanobi I A O
(Belvedere) (2)
- Odametey A (London) (1)
- Offord G (London) (1,2,4)
- *Oguro N (London) (1,2,4)
- O'hara T (Slough) (1,2,4)
- Oliveira M (London) (1,2)
- O'Neill F (Belfast) (1,2)
- Ormston T
(Newcastle Upon Tyne) (1)
- Oxford D (Hadleigh) (1,2)
- P**
- Pace C
(Newcastle Upon Tyne) (2)
- *Palmer M (Eccles) (1)
- Panchalingam G
(New Malden) (1,2)
- Parker J (Bristol) (1)
- Parkes L R (Nuneaton) (4)
- Parkins S (Cambridge) (1)
- Parmar N (Luton) (2)
- Parry G J (Leominster) (6)
- Pasfield L (Gillingham) (1,2)
- Patel J N (Stanmore) (4)
- Patel S (Southampton) (2,4)
- Patel W (London) (2)
- Paterson G (Edinburgh) (1)
- Paterson R (London) (5)
- Payling H C
(Rickmansworth) (1,2)
- Payne E (Bolton) (5)
- Payne H M
(Sutton Coldfield) (2,4)
- Peebles B R B
(Newtownards) (1)
- Pellowe E (Redruth) (1,2)
- Perrot E
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- Philp D (Edinburgh) (4)
- Pickering J N
(Brighton) (1,2,4)
- Pilcher A (Gibraltar) (1)
- Pilgrim R L (London) (4)
- Pilling J B (Carlisle) (1)
- Piparia S (Coventry) (1)
- Pirapuram M (Harrow) (1)
- +*Plumb E (London) (1,2,4)
- Porter K L (Cranleigh) (2)
- Porter R (London) (1,2,4)
- Powell C (Wednesbury) (3)
- Powell D (London) (1)
- Prentice C J (Sidcup) (2)
- Price G (Southampton) (3)
- *Price G (Exeter) (1,2,3)
- Priestley C (Hexham) (1,3)
- Pringle G (Glasgow) (1,2,4)
- Pritchard D P
(Birmingham) (1)
- Procter R (London) (5)
- Pryor E J
(Haywards Heath) (2)
- Purcell A P (Preston) (1)
- Purewall A
(Chippenham) (1)
- Q**
- Quinn N (Belfast) (1)
- R**
- Radaviciute B (London) (3)
- Rahman K F (Slough) (1)
- Rahman N (Hounslow) (3)
- Rahman S (Hounslow) (2)
- Rai K
(West Bromwich) (1,2,3)
- Rak T (London) (4)
- Ramazanov Z
(Birmingham) (1)
- Ramsahye-Maraz H
(Rayner's Lane) (1)
- Ranaboldo L (Bognor Regis)
(3)
- Ransom V
(Halesowen) (1,2)
- Ratcliffe G (Hamilton) (1)
- Rayner C J (Kingsbridge) (1)
- Rees J
(Marshfield, Cardiff) (2)
- Rees J
(Newcastle Upon Tyne)
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- Rees J (Lampeter) (1)
- Rees N J (Ystalyfera) (1)
- Rees Z (Lymington) (2,4)
- Rehman H S (Ruislip) (3)
- Reilly S A (Warrington) (2)
- Revell D E (Welwyn) (1)
- Reynolds B (Camberley) (2,4)
- Rhodes J (Liverpool) (1)
- Riaz M (Birmingham) (1)
- Ridley A (Durham) (1)
- Robins T (Nantwich) (1)
- *Robinson E
(Cheltenham) (1,5)
- *Robson S J (Gateshead) (2)
- Rodrigues N (London) (1)
- +*Roome B (Exeter) (1)
- Rooney P (Macclesfield) (1)
- Rosen J H (Salford) (4)
- Rosier E C G (Sevenoaks) (3)
- Ross S R (Larne) (3)
- Rossiter P
(Craven Arms) (1,2)
- Rowland M
(Loughton) (1,2,4)
- Rumsey M S
(Onchan, Isle Of Man) (4)
- Ruprik I (London) (1)
- Rushton S (Southampton) (1)
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- Saad F (Barking) (1,2)
- Sales J R
(Tunbridge Wells) (5)
- *Salmon D
(Southampton) (1,2,4)
- Samad F (London) (6)
- Sands P (Oxford) (2,4)
- Sangha T (Southall) (1,2,4)
- Sawtell-Gist A E M
(Frome) (1)
- Schofield R (Rotherham) (1)
- Scott S A (Hull) (5)
- Seeruthun-Kowalczyk M
(Edinburgh) (1)
- Selje J (Leighton Buzzard) (2)
- Séra K
(Budapest, Hungary) (2)
- Shah A N (Bushey) (1,2)
- Shah M Z
(Thornton Heath) (2,3)
- Shakespeare A
(Northampton) (5)
- Sham R (Edgware) (1,2,4)
- Shanks A P (Carlisle) (1)
- Sharland F A
(Wellington) (1)
- Sharma V (Romford) (1)
- Shaw S (Nottingham) (1)
- Sheehan A (Liverpool) (1)

- Shergill S (London) (1)
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(Crawley) (2,3)
Shnaidman B (Feltham) (2)
Short L C (Bexley) (1,2)
Shrimpton A (London) (1)
Shutler H (Ringwood) (1,2)
Sibley R (London) (1,2,4)
*Simper T (Ely) (3)
Sims H (Birchanger) (1)
Sivalingarathnam K
(London) (1)
Sivaramkrishnan S V
(Bangalore, India) (1,3)
Smillie A (St Albans) (1,2)
Smith C (Sheffield) (1)
Smith D (Orpington) (1)
*Smith E J
(Lerwick, Shetland) (4)
Smith J (Kilkeel) (2,4)
Sokhal R (Birmingham)
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Speight S (Norwich) (3)
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Springett S (Dartford) (2)
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Steele J (Salford) (1,2)
Stephenson K (York) (1,2)
Steven P R (Glasgow) (1)
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*Stewart-Lacey D
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Storer M J
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*Suchockis J (Exeter) (1,2,3)
Sugrue C (Towcester) (5)
Sura B (Ilford) (1,2,4)
*Sviridenko V
(Reading) (1,2,4)
Swain R
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Swansborough L S
(Eastbourne) (4)
Swarnadipa B (Croydon) (1)
- Swinburn P
(Wallington) (1,2,4)
Sy T (London) (1)
- T**
- Tait F (Fareham) (1)
Tait L (Jarrow) (1,2,3)
Tallon D
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Tanna B
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*Taylor G H
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Thakrar P (Stanmore) (1,2)
Thapa D (Harrow) (1)
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Thomas N (Crawley) (3)
Thomas Z (London) (1)
Thompson S (Consett) (1,3)
Thomson K M
(Aberdeen) (2,4)
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(Redditch) (1,2)
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(London) (1,2,4)
Timmins A F (Dudley) (5)
Tom S (Preston) (1,6)
Toner C (Bradford) (2)
Tonkin S (Salisbury) (1,4)
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Thames) (1,2,4)
Trepka J (Broxbourne) (2)
Trevenna M
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Tucker E C (Portishead) (2)
Tucker J (Ashford) (2)
Turner A (London) (1)
- U**
- Ul Hassan A (Chesham) (2,4)
- V**
- Van Staden A P
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Vartak T (London) (2,6)
Vasa C E I (London) (2)
Vaughan T A (London) (1,3)
Vedie-Lorge L C Y
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*Vencatasawmy D
(London) (1,2)
Viney L (Dukinfield) (6)
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- Waddingham J
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Waghorne P (Chatham) (1)
*Walker S H
(Cirencester) (1)
Walls S J (Stirling) (4)
Wang S (Liverpool) (5)
Ward T (London) (1,2,4)
Warmington C L
(Crowborough) (3)
*Watson K L
(Morecambe) (1)
Welch S D
(Sturminster Newton) (2)
Weller M (Reigate) (1)
White Y (Inverness) (6)
Whiteley L M
(Ringwood) (1)
Whitlocke M
(Southampton) (4)
Whitten L
(Milton Keynes) (4)
Wilcock N (Farnham) (1,2)
Wilde S J (Lymm) (1)
- Williams D
(Thornton-Cleveleys) (1)
Williams K E
(Altrincham) (1)
Wilson S
(High Wycombe) (4)
Windram D
(Edinburgh) (2)
Wingate B (Birmingham) (1)
Winter D M (Heathfield) (4)
Winton K
(Bournemouth) (5)
Witton P (London) (4)
Wollaston R
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Wong L K L (Exeter) (1,2,3)
Wood A (Derby) (3)
Woodfall C T J
(West Malling) (2)
Wright A J (Wivenhoe) (2)
Wylde A (Bridgwater) (1)
- X**
- Xie J (London) (4)
- Y**
- Yang P
(Walton-On-Thames) (6)
Yavarianfar A
(Greenford) (1,2,4)
Yellapragada N S
(Harrow) (1,2)
Yirrell C
(Beckenham) (1,2,4)
Yusuf N (London) (1)
- Z**
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Zola Y (Harlesden) (1,2,4)

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