

**THE CHARTERED INSTITUTE OF TAXATION**  
**MAY 2025 – ADVANCED TECHNICAL: HUMAN CAPITAL TAXES**

**A**

Adams T (Colchester)

**C**

Carter J (Belfast)  
Clarke A (Chorley)  
Clifford G (Ramsgate)  
Concannon M (London)

**D**

Delano O (London)  
Durie G (London)

**F**

Farrelly K (Birmingham)

**G**

Gorsia S (Stanmore)

**H**

Hafeez R (Slough)  
Harris C (Billericay)

**K**

Kawamoto N K (Walton-On-Thames)  
Kelly N (Manchester)  
Kozłowska M (Putney)

**N**

Nuttall J (Manchester)

**P**

Pain A (London)  
Patel D (London)

**R**

Ratnakumar S (London)  
Rees S (Sutton)

**S**

Scott L (Manchester)  
Shah P (London)

**T**

Taylor S (Warrington)

**V**

Vaz M (West Wickham)

**W**

Wan N L (London)  
Wright S (Walsall)

