



# Professional Level September 2025

## SUBJECT ORDER OF MERIT

### **Business Strategy and Technology**

#### **Joint first place and the Railton prize**

Jack North, London (BDO LLP)

Anonymous, London (Forvis Mazars LLP)

### **Audit and Assurance**

#### **First place and the Watts prize**

Oliver Coto Clarke, London (Saffery LLP)

### **Financial Management**

#### **Joint first place and the Howitt prize**

Ellie Nguyen, London (Legal & General Group plc)

Jemma Phillips, Christchurch (PricewaterhouseCoopers LLP)

Lauren Smith, Wymondham (Lovewell Blake LLP)

### **Financial Accounting and Reporting**

#### **Joint first place and the Spicer and Pegler prize**

Theenesh Sivaram, Malaysia

Callum Smith, London (Millennium Capital Management Limited)

### **Tax Compliance**

#### **First place and the Knox prize**

Joseph Tams, Derby (Inni Accounts Ltd)

### **Business Planning: Taxation**

#### **First place and the Little prize**

Samuel Gibbs, Northampton (Deloitte LLP)

### **Business Planning: Banking**

#### **First place**

Janki Patel, Guernsey (Deloitte LLP)