

Qualifications Board Register of Interests 2025/2026



Chair	
Elizabeth Gammie	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <ul style="list-style-type: none"> - Board Member - Scottish Funding Council - Regulatory Board Member - Institute and Faculty of Actuaries - Self employment - Consultancy with Advance HE, international eventing judging and national dressage judging
	<p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p> <ul style="list-style-type: none"> - Trustee Riding for the Disabled - Governor and Chair of Finance and Estates Committee St Margaret's School for Girls
	<p>3: Contracts with ICAS You have a registrable interest under this category if you (or a firm in which you are a partner or director) have entered into a contract with ICAS for goods, services or works which has not been fully discharged. You do not need to disclose the value.</p> <ul style="list-style-type: none"> - Chair, ICAS Integration Assessment Board
	<p>4: Interest in shares and securities A registrable interest is one which may be significant to, be of relevance to, or bear upon, the work and operation of ICAS. Registration is required if you own or have an interest in more than 1% of the issued share capital or if the market value in any one entity is more than £25,000. You are not required to disclose the amount or value of your investment, only the name of the entity.</p> <ul style="list-style-type: none"> - None
	<p>5: Licences Any licences held by you or a firm in which you are a partner or director which are granted by ICAS.</p>

	<ul style="list-style-type: none"> - None
	<p>6: Close family members If a close family member, such as a spouse, cohabitee or next of kin, has transactions or on-going engagement with ICAS, including holding licences granted by ICAS, then these should be registered.</p> <ul style="list-style-type: none"> - None
Members	
Gillian Alexander	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <ul style="list-style-type: none"> - PricewaterhouseCoopers LLP - Partner
	<p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p> <ul style="list-style-type: none"> - None
	<p>3: Contracts with ICAS You have a registrable interest under this category if you (or a firm in which you are a partner or director) have entered into a contract with ICAS for goods, services or works which has not been fully discharged. You do not need to disclose the value.</p> <ul style="list-style-type: none"> - As a Partner at PwC we have a contract in place with ICAS as an ATO to deliver ICAS training to our graduates.
	<p>4: Interest in shares and securities A registrable interest is one which may be significant to, be of relevance to, or bear upon, the work and operation of ICAS. Registration is required if you own or have an interest in more than 1% of the issued share capital or if the market value in any one entity is more than £25,000. You are not required to disclose the amount or value of your investment, only the name of the entity.</p> <ul style="list-style-type: none"> - None
	<p>5: Licences Any licences held by you or a firm in which you are a partner or director which are granted by ICAS.</p> <ul style="list-style-type: none"> - The only thing applicable here would be through our work with our graduates who are training to be Chartered Accountants with ICAS.
	<p>6: Close family members If a close family member, such as a spouse, cohabitee or next of kin, has transactions or on-going engagement with ICAS, including holding licences granted by ICAS, then these should be registered.</p>

	<ul style="list-style-type: none"> - None
Suzanne McCallum	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <ul style="list-style-type: none"> - University of Glasgow -Senior Lecturer - ICAS - Academic Integrity & Appeals Advisory Panel (AIAAP)
	<p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p> <ul style="list-style-type: none"> - None
	<p>3: Contracts with ICAS You have a registrable interest under this category if you (or a firm in which you are a partner or director) have entered into a contract with ICAS for goods, services or works which has not been fully discharged. You do not need to disclose the value.</p> <ul style="list-style-type: none"> - None
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	<p>5: Licences Any licences held by you or a firm in which you are a partner or director which are granted by ICAS.</p> <ul style="list-style-type: none"> - None
	<p>6: Close family members If a close family member, such as a spouse, cohabitee or next of kin, has transactions or on-going engagement with ICAS, including holding licences granted by ICAS, then these should be registered.</p> <ul style="list-style-type: none"> - None
Laura Keen	1: Remuneration

	<p>You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <ul style="list-style-type: none"> - Ernst & Young LLP - Student Experience Leader <p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p> <ul style="list-style-type: none"> - None <p>3: Contracts with ICAS You have a registrable interest under this category if you (or a firm in which you are a partner or director) have entered into a contract with ICAS for goods, services or works which has not been fully discharged. You do not need to disclose the value.</p> <ul style="list-style-type: none"> - None <p>4: Interest in shares and securities A registrable interest is one which may be significant to, be of relevance to, or bear upon, the work and operation of ICAS. Registration is required if you own or have an interest in more than 1% of the issued share capital or if the market value in any one entity is more than £25,000. You are not required to disclose the amount or value of your investment, only the name of the entity.</p> <ul style="list-style-type: none"> - None <p>5: Licences Any licences held by you or a firm in which you are a partner or director which are granted by ICAS.</p> <ul style="list-style-type: none"> - None <p>6: Close family members If a close family member, such as a spouse, cohabitee or next of kin, has transactions or on-going engagement with ICAS, including holding licences granted by ICAS, then these should be registered.</p> <ul style="list-style-type: none"> - None
<p>Kevin Johnson</p>	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <ul style="list-style-type: none"> - Deloitte LLP, Equity Partner. <p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p>

	<ul style="list-style-type: none"> - None
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	<p>5: Licences Any licences held by you or a firm in which you are a partner or director which are granted by ICAS.</p> <ul style="list-style-type: none"> - N/A
	<p>6: Close family members If a close family member, such as a spouse, cohabitee or next of kin, has transactions or on-going engagement with ICAS, including holding licences granted by ICAS, then these should be registered.</p> <ul style="list-style-type: none"> - N/A
<p>Fran van Dijk [PIM]</p>	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <ul style="list-style-type: none"> - Sustainability consulting via One Stone Advisors Ltd <p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector.</p> <ul style="list-style-type: none"> - CEO One Stone Advisors Ltd <p>3: Contracts with ICAS You have a registrable interest under this category if you (or a firm in which you are a partner or director) have entered into a contract with ICAS for goods, services or works which has not been fully discharged. You do not need to disclose the value.</p>

	<p>- None</p> <p>4: Interest in shares and securities A registrable interest is one which may be significant to, be of relevance to, or bear upon, the work and operation of ICAS. Registration is required if you own or have an interest in more than 1% of the issued share capital or if the market value in any one entity is more than £25,000. You are not required to disclose the amount or value of your investment, only the name of the entity.</p> <p>- One Stone Advisors Ltd</p> <p>5: Licences Any licences held by you or a firm in which you are a partner or director which are granted by ICAS.</p> <p>- None</p> <p>6: Close family members If a close family member, such as a spouse, cohabitee or next of kin, has transactions or on-going engagement with ICAS, including holding licences granted by ICAS, then these should be registered.</p> <p>- None</p>
Stacy Morris	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <p>- KPMG Head of Talent and Performance development</p> <p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p> <p>- N/A</p> <p>3: Contracts with ICAS You have a registrable interest under this category if you (or a firm in which you are a partner or director) have entered into a contract with ICAS for goods, services or works which has not been fully discharged. You do not need to disclose the value.</p> <p>- Early Careers programme - delivery of ICAS qualification</p> <p>4: Interest in shares and securities A registrable interest is one which may be significant to, be of relevance to, or bear upon, the work and operation of ICAS. Registration is required if you own or have an interest in more than 1% of the issued share capital or if the market value in any one entity is more than £25,000. You are not required to disclose the amount or value of your investment, only the name of the entity.</p>

	<ul style="list-style-type: none"> - N/A <p>5: Licences Any licences held by you or a firm in which you are a partner or director which are granted by ICAS.</p> <ul style="list-style-type: none"> - N/A <p>6: Close family members If a close family member, such as a spouse, cohabitee or next of kin, has transactions or on-going engagement with ICAS, including holding licences granted by ICAS, then these should be registered.</p> <ul style="list-style-type: none"> - N/A
Martin Osler	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <ul style="list-style-type: none"> - Johnston Carmichael - Chief People Officer. <p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p> <ul style="list-style-type: none"> - None <p>3: Contracts with ICAS You have a registrable interest under this category if you (or a firm in which you are a partner or director) have entered into a contract with ICAS for goods, services or works which has not been fully discharged. You do not need to disclose the value. Yes, Johnston Carmichael. We have roughly 350 students on a pathway, many of whom study with ICAS.</p> <p>4: Interest in shares and securities A registrable interest is one which may be significant to, be of relevance to, or bear upon, the work and operation of ICAS. Registration is required if you own or have an interest in more than 1% of the issued share capital or if the market value in any one entity is more than £25,000. You are not required to disclose the amount or value of your investment, only the name of the entity.</p> <ul style="list-style-type: none"> - Johnston Carmichael <p>5: Licences Any licences held by you or a firm in which you are a partner or director which are granted by ICAS.</p> <ul style="list-style-type: none"> - Accredited Training Organisation, Johnston Carmichael.

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<p>Jim Robertson</p>	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <ul style="list-style-type: none"> - Non-Executive Director of the Scottish Government and member of its Corporate, Exchequer, Climate Change and Information Governance Boards, and of its Audit & Assurance Committee. - Senior Fellow of the International Tax & Investment Center (ITIC), a research & education foundation based in Washington DC.
	<p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p> <ul style="list-style-type: none"> - Member of the ICAS Qualifications Board, Tax Board and Devolved Taxes Committee. - Member of the UN Environmental Tax subcommittee and chair of its energy transition group. - Member of the UN Extractives Tax subcommittee. - Chair of the ADIT academic board of the Chartered Institute of Taxation (CIOT). - Member of the Audit & Risk Committee of the CIOT. - Chair of the Scottish Tax Policy Forum, a joint venture between ICAS and CIOT which meets on an ad hoc, project-related basis.
	<p>3: Contracts with ICAS You have a registrable interest under this category if you (or a firm in which you are a partner or director) have entered into a contract with ICAS for goods, services or works which has not been fully discharged. You do not need to disclose the value.</p> <ul style="list-style-type: none"> - None
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Cameron Dunlop	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <p>- Manchester Airport Group - Associate Finance Business Partner</p>
	<p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p>

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Kirsty Welsh	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <p>- Lloyds Banking Group PLC - Tax Manager.</p>
	<p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p> <p>- None</p>
	<p>3: Contracts with ICAS You have a registrable interest under this category if you (or a firm in which you are a partner or director) have entered into a contract with ICAS for goods, services or works which has not been fully discharged. You do not need to disclose the value.</p>

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Ian Stuart	<p>1: Remuneration You are required to register any work for which you receive, or expect to receive, payment. Please provide the full name of the organisation and details of your role. Do not disclose the amount of remuneration.</p> <p>- Morgan Stanley - regular employment – Managing Director – Global Head of Client Assets, International Tax & Disclosure of Interest</p>
	<p>2: Other relevant interests Please register any office held in a professional body, specialist society or other similar body in the public, private or voluntary sector</p> <p>- None</p>
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