

THE SECOND SCHEDULE

Bye-laws

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Definitions

1. In these bye-laws, unless the context otherwise requires:

affiliate means a registered student who has passed the qualifying examinations but not satisfied the other conditions applicable to applications for membership;

the Association means the Association of Chartered Certified Accountants as incorporated by the Charter;

the Charter means the Royal Charter of Incorporation granted to the Association in the year 1974 as amended or supplemented from time to time;

committee means any group of persons (by whatever name known) to whom Council has delegated any of its functions and powers in accordance with bye-law 28 other than a committee appointed in accordance with bye-law 9;

consent order has the meaning ascribed to it by [bye-law 9\(d\)](#);

the Council means the Council of the Association as from time to time constituted in accordance with these bye-laws;

disciplinary order has the meaning ascribed to it by [bye-law 9\(c\)](#) and, for the purposes of [bye-laws 13 to 26](#), by [bye-law 15\(b\)](#);

firm includes any body corporate;

intervention order has the meaning ascribed to it by bye-law 9(d);

local committee means any group of persons (by whatever name known) formed by Council in any part of the world in accordance with bye-law 31;

member means any person admitted to membership of the Association in accordance with or pursuant to these bye-laws;

month means a calendar month;

practising certificates mean the certificates and licences issued by the Association pursuant to regulations made under [bye-laws 4\(c\)](#) and [5\(b\)](#) respectively;

public practice has the meaning ascribed to it by regulations made under [bye-law 4\(a\)](#);

registered student means a student registered with the Association as such and includes an affiliate;

regulation means any regulation, code of conduct or standing order made, adopted or approved by Council in accordance with these bye-laws;

relevant firm means any firm which has undertaken to be bound by all or some of these bye-laws;

the Secretary means the Secretary of the Association (by whatever name known) or any other person acting in such capacity by the direction of the Council;

specified person means, in relation to a relevant firm which is a partnership any partner in that firm, in relation to any firm which is a body corporate a director of that firm and in relation to any firm such other persons as may from time to time be prescribed in regulations made under [bye-law 11\(f\)](#);

statutory auditor means a person appointed as auditor under Part 16 of the Companies Act 2006;

the United Kingdom means the United Kingdom of Great Britain and Northern Ireland.

Words importing the masculine gender shall include the feminine and words in the singular shall include the plural and vice versa. Any reference to a statutory provision shall include where the context permits the subordinate legislation made from time to time under that provision and any reference to a statutory provision shall include that provision as from time to time modified or re-enacted so far as such modification or re-enactment applies or is capable of applying to such reference.

Members

2. (a) No individual shall be eligible for membership of the [Association](#) unless he has:

- (i) passed the examination or examinations;
- (ii) undertaken the period (which shall be not less than two years in any case, except as otherwise required by applicable law) and type or types of accountancy experience; and
- (iii) satisfied such other requirements;

as may from time to time be prescribed by the [Council](#), provided that where an individual has passed an examination or examinations which in the opinion of the Council is equivalent to the examination or examinations so prescribed by the Council, the Council may treat him as having passed such prescribed examination or examinations.

- (b) On admission to membership individuals shall become [Members](#) of the Association and individuals who have been Members continuously for a period of five years (or such other period as may be prescribed in [regulation](#)) shall advance to fellowship and become Fellows of the Association.
- (c) Every member may denote his membership of the Association by the use of the professional designations Chartered Certified Accountant or Certified Accountant and/or the designatory letters FCCA in the case of Fellows and ACCA in the case of Members. Every person admitted as an honorary member in accordance with regulations prescribed by the Council may denote his status as such by the designation Hon. FCCA. An honorary member shall not be treated as a member for the purposes of the [Charter](#) and bye-laws or regulations made hereunder except to the extent they specifically otherwise provide.

- (d) The Council shall from time to time prescribe or provide for in regulations:
- (i) the conditions a person must satisfy to gain admission to membership of the Association, which conditions may prescribe different requirements for different classes of persons who may not have satisfied the requirements of [bye-law 2\(a\)](#), including but not limited to provision for reciprocal and honorary membership for such persons;
 - (ii) the qualifications of the Association available to members and other persons, provided that the only designation and designatory letters which by virtue of membership of the Association may be used by members shall be as set out in [bye-law 2\(c\)](#);
 - (iii) the procedure for making application for membership of the Association and by which the Association shall determine the success of such applications and the procedure for notifying successful applicants, which may include the issuance of a certificate in such form as the regulations may prescribe;
 - (iv) the obligations applicable to a member, including (without limitation) the paying of admission fees and annual subscriptions, the undertaking of continuing professional development and the notifying of a member's addresses and occupation, provided that any regulation prescribing or providing for the paying of admission fees and annual subscriptions in excess of 105% of the admission fees or, as the case may be, annual subscriptions in force prior to such regulation shall be subject to the approval of the Association in general meeting by resolution passed by not less than two thirds of the members entitled to vote and voting on such resolution;
 - (v) the maintenance by the Association of a register of members' names and addresses and of other information in relation to them as specified by the regulations;
 - (vi) the procedure for retiring from membership of the Association and the limitations on a member's right to retire where he is liable to disciplinary action, the circumstances in which a member shall automatically cease to be a member, and the circumstances in which and procedure whereby a former member may re-apply for admission to membership of the Association; and
 - (vii) such other matters relating to or connected with membership of the Association as the Council shall in its discretion consider necessary or desirable.

Students

3. The Council shall from time to time prescribe or provide for in regulations:
- (a) the conditions a person must satisfy to become and remain a [registered student](#), which conditions may prescribe different requirements for different classes of persons, which may include a requirement that he undertake to be bound by the Charter, these bye-laws and all applicable regulations made hereunder;

- (b) the way in which a registered student may describe himself whilst being a registered student, including whilst being an [affiliate](#), and the qualifications of the Association available to registered students and other persons;
- (c) the procedure for making application to become a registered student and by which the Association shall determine whether or not to accept such application and the procedure for notifying successful applicants, which may include the issuance of a certificate in such form as the regulations may prescribe;
- (d) the examinations of the Association and all matters related thereto, including (without limitation) as to the appointment of examiners;
- (e) the obligations applicable to a registered student, including (without limitation) the payment of fees, exam fees and annual subscriptions, the restrictions on description applicable to him and on the work that may be carried on by him and the notification of the Association of his address and occupation;
- (f) the maintenance by the Association of a register of registered students' names and addresses and of other information in relation to them as specified by the regulations;
- (g) the procedure for seeking removal from the register of registered students and the circumstances in which the right to be so removed shall be restricted, the circumstances in which a registered student shall automatically cease to be a registered student, and the circumstances in which and procedure whereby a former registered student may re-apply to become a registered student; and
- (h) such other matters relating to or connected with registered students as the Council shall in its discretion consider necessary or desirable.

Certificates

Practising certificates

4. The Council shall from time to time make all such regulations as it shall consider necessary or desirable in connection with the carrying on of [public practice](#) or other activities in the [United Kingdom](#) or elsewhere. Such regulations may (without limitation) prescribe or provide for:

- (a) the restrictions applicable to members and other individuals and [firms](#) who are subject to the regulations in the conduct of public practice, which restrictions may include restrictions on a member being connected with a firm which, or another person in relation to which, carries on public practice, and the meaning or meanings of public practice for this purpose and the purposes of these bye-laws;
- (b) the qualifications which a person subject to the regulations must hold to be eligible to hold a practising certificate;
- (c) the conditions for the grant, suspension, withdrawal, application of conditions to and renewal of [practising certificates](#), which may provide for different types of certificate

to be issued to different classes of person, the manner in which an application for a practising certificate shall be made, the procedure for appealing against a decision on such an application, the period of time for which a practising certificate shall remain valid and the fees payable for the issue or renewal of a practising certificate;

- (d) the rules applicable to the holder of a practising certificate, including without limitation to the conduct of public practice and related activities;
- (e) the acceptance of undertakings or agreements from persons other than members of the Association as a condition for the issuance of a practising certificate to them or to another person; and
- (f) the monitoring of compliance by persons subject to the regulations with the requirements of the regulations.

Reserved activities

- 5. (a) The Council may determine whether it is necessary or desirable for the Association to obtain, retain or relinquish recognition for activities reserved by law or regulation in the United Kingdom or elsewhere. Such recognitions include (without limitation) recognition as a recognised supervisory body, recognised qualifying body, recognised professional body and designated professional body in the United Kingdom or equivalent elsewhere.
- (b) Subject to bye-law 5(a) the Council shall from time to time make all such regulations as it shall consider necessary or desirable in connection with the Association's recognition for such activities reserved by law or regulation. Such regulations may (without limitation) prescribe or provide for similar matters to those set out in paragraphs (a) to (f) of bye-law 4 and such matters relating to the Association's recognition under prevailing legislation or regulation.

6. [Not used]

General

- 7. (a) The Charter, bye-laws and applicable regulations for the time being in force shall apply to each member on and following his admission and, insofar as the Charter, bye-laws and such regulations provide, following his ceasing to be a member. In addition, the Charter, bye-laws and applicable regulations shall similarly apply to each person who undertakes or agrees to be bound by them.
- (b) Any person ceasing by death, resignation or otherwise to be a member of the Association shall not, nor shall his representatives, have any claim upon or interest in the funds of the Association.
- (c) Disciplinary proceedings under the bye-laws and applicable regulations shall take place in London unless the Association expressly determines to the contrary.
- (d) The relationship between the Association and its members, relevant firms, registered students and all other persons to whom the Charter, bye-laws and applicable

regulations apply shall be governed by the law of England and Wales, and (subject to bye-law 7(c) above) all disputes shall be subject to the exclusive jurisdiction of the High Court or County Court of England and Wales.

- (e) For the avoidance of doubt, a former member, former relevant firm and former registered student shall be liable to pay any fine and satisfy any order for costs and/or compensation in respect of disciplinary action brought in relation to any matters which occurred while he or it was a member, relevant firm or registered student, as the case may be.

Liability to disciplinary action

8. (a) A member, [relevant firm](#) or registered student shall, subject to [bye-law 11](#), be liable to disciplinary action if:
- (i) he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
 - (ii) in connection with his or its professional duties, he or it has performed his or its work, or conducted himself or itself, or conducted his or its practice, erroneously, inadequately, inefficiently or incompetently;
 - (iii) he or it has committed any breach of these bye-laws or of any regulations made under them in respect of which he or it is bound;
 - (iv) in the case of a relevant firm, any person has in the course of the business of that firm committed any breach of these bye-laws or of any regulations made under them in respect of which that person is bound;
 - (v) he is a [specified person](#) in relation to a relevant firm against which a [disciplinary order](#) has been made and which has become effective or which has been disciplined by another professional or regulatory body;
 - (vi) he or it has been disciplined by another professional or regulatory body;
 - (vii) he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him or it under applicable legislation;
 - (viii) he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two [months](#) (the burden resting on him or it to prove such a reasonable excuse on the balance of probabilities) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder;

- (ix) before a court of competent jurisdiction in the United Kingdom or elsewhere, he or it has pleaded guilty to, been found guilty of, or has accepted a caution in relation to, any offence discreditable to the Association or to the accountancy profession; or
 - (x) before a court of competent jurisdiction in the United Kingdom or elsewhere, in any civil proceedings in which he or it has been a party or witness, he or it has been found to have acted fraudulently or dishonestly.
- (b) Each of the paragraphs in bye-law 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- (c) For the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to the Association or to the accountancy profession.
- (d) For the purposes of bye-law 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:
- (i) whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;
 - (ii) whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;
 - (iii) the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- (e) For the purposes of bye-law 8(a)(ix), a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, shall be conclusive proof of the conviction or caution, and of any facts and matters found, as the case may be.
- (f) For the purposes of bye-law 8(a)(x):
- (i) where the person in question was a party to the proceedings, a copy of a certified judgment of the civil proceedings shall be conclusive proof of the facts and matters found;
 - (ii) where the person in question was a witness in the proceedings, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found.
- (g) Subject to bye-law 8(f) above, any other finding of fact in any civil proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere shall be admissible as prima facie evidence in any disciplinary proceedings.

Disciplinary process

9. The Council shall, from time to time, prescribe in regulations the procedures (including relating to the hearing of appeals) whereby a person subject to bye-law 8 may be disciplined and as to all other matters pertaining thereto. Such regulations shall provide that such a person shall have the right to be given notice of any disciplinary proceedings which it is proposed should be brought against him or it, the right to be represented at any such disciplinary proceedings, the right to call and cross-examine any witness at such disciplinary proceedings and a right of appeal against any disciplinary order made against him or it. In addition, such regulations shall provide that any [committee](#) able to make or confirm a disciplinary order shall include a person or persons who are not members of the Association and shall not be quorate in the absence of such a person. Where the Association participates with other professional accountancy bodies in such a scheme as is referred to in Article 4(r) of the Charter, such regulations shall provide for the referral of relevant cases by the Association to and in accordance with such scheme and all other matters relevant thereto.

In particular (but without limitation) such regulations may prescribe or provide for:

- (a) the committees (consisting of members and/or other persons) or the individuals to whom Council may delegate the responsibility of determining whether or not a person subject to [bye-law 8](#) is to be disciplined, the making of disciplinary orders (including [consent orders](#)) against persons who it is found are liable to disciplinary action and the making of [intervention orders](#) in appropriate circumstances, the method, timing and terms of appointment, constitution (where relevant), quorum (where relevant), powers, and responsibilities of each such committee or individual, and whether any such committee or individual is to be empowered to make any further regulations concerning any such matter or any of the other matters mentioned in this bye-law;
- (b) the procedures to be followed by each such committee and in the preparation of cases to be heard by any of them, the manner in which cases may be presented to them and the circumstances in which matters are to be referred to them for consideration, which may include (without limitation) procedures for the hearing of cases in an expedited manner;
- (c) the orders (“disciplinary orders”) which may be made against a person in respect of whom a complaint is found proved in whole or in part, which without limitation may include an order that a person be excluded from membership, that any certificate issued by the Association to the person be withdrawn and that a fine be imposed on the person, which may be unlimited in amount, or be up to such maximum amount as may from time to time be prescribed by such regulations, and the times at which such disciplinary orders are to become effective;
- (d) the making of certain types of disciplinary orders as specified in the regulations with the consent of the person concerned (“consent orders”), and the making in circumstances where it appears to be urgent for the protection of the public or

members or both an order on a person requiring him to take such action as is specified in the order ("intervention orders"), which orders may be made without conducting the full disciplinary procedures which would apply in other circumstances;

- (e) subject to bye-law 8(c), guidance as to the meaning of misconduct or other expression used in bye-law 8 and the relevance for disciplinary purposes of a person subject to bye-law 8 being found guilty of a criminal offence or having any matter found against him in any civil proceedings or being subject to discipline from a tribunal or other body in any such case whether in the United Kingdom or elsewhere;
- (f) disciplinary proceedings (including the hearing of appeals) in respect of students where the alleged misconduct relates to examinations;
- (g) the circumstances in which appeals against a disciplinary order may be brought and the procedures for dealing with such appeals;
- (h) the making of orders as to costs, which may provide for different orders in respect of individuals and firms; and
- (i) the publication of disciplinary orders in those cases where a complaint is found proved in whole or in part.

Obligation to co-operate and inform

10. (a) Every member, relevant firm and registered student shall, and every member shall use his best endeavours to ensure that every firm (whether or not a relevant firm) in relation to which he is a specified person shall, at all times, co-operate with the Council and the committees and/or individuals appointed by it under bye-law 9 in the administration of the Association's disciplinary process.
- (b) Subject to any legislative or other legal obligation to the contrary, it shall be for every member and for any person to whom these bye-laws relate to bring promptly to the attention of the [Secretary](#) any facts or matters indicating that a member or relevant firm or registered student may have become liable to disciplinary action (including any facts or matters relating to himself or itself); and in any such case the Secretary shall lay the facts and matters before the relevant committee of Council or individual if he or she is of the opinion that the complaint ought to be investigated by that committee or individual.

Application and interpretation

11. Bye-laws 8 to 10 shall apply and be interpreted as follows:

- (a) A member, relevant firm and registered student shall be liable to disciplinary action whether or not he was a member or registered student or (as the case may be) it was a relevant firm at the time of the occurrence giving rise to such liability.
- (b) A former member, former relevant firm and former registered student shall continue to be liable to disciplinary action after his or its ceasing to be a member, relevant firm

or registered student in respect of any matters which occurred whilst he or it was a member, relevant firm or registered student, provided that:

- (i) a complaint is referred to the committee responsible for hearing the complaint,
- (ii) disciplinary action is otherwise commenced, or
- (iii) he or it is otherwise put on notice of the complaint,

within five years of his or its so ceasing to be a member, relevant firm or registered student (as the case may be), save where exceptional circumstances exist and it is in the public interest that disciplinary proceedings are brought later than five years after he or it so ceased to be a member, relevant firm or registered student.

- (c) For the avoidance of doubt, a person shall be liable to disciplinary action in accordance with the bye-laws and regulations in force at the time the matters complained of took place. All disciplinary proceedings, however, shall (for the avoidance of doubt) be conducted in accordance with the bye-laws and regulations in force at the time of such proceedings.
- (d) Bye-laws 8 to 10 shall, so far as they are capable of doing so, apply to a specified person (not being a member in public practice) in relation to a relevant firm in respect only of the undertakings given by that specified person to, and agreements made by that specified person with, the Association.
- (e) In the case of a relevant firm in relation to which there is a specified person or specified persons other than members in public practice, the provisions of bye-laws 8 to 10 shall apply to that relevant firm in respect only of the undertakings which have been given to the Association and agreements which have been made with the Association by it or by each such specified person who is not a member in public practice, but this paragraph shall not in any way restrict the application of those bye-laws to a member in public practice who is a specified person in relation to such relevant firm.
- (f) The Council may from time to time by regulation prescribe the persons (additional to partners in a firm which is a partnership and directors of a firm which is a body corporate) who are in these bye-laws to be specified persons in relation to a firm and such regulations may prescribe different persons as specified persons for different purposes.
- (g) For the purposes of this bye-law and bye-laws 8 to 10, "member" includes an individual (not being a member as defined in bye-law 1) who has undertaken to be bound by, inter alia, such bye-laws and such bye-laws shall apply to such an individual insofar as the same are capable of doing so, mutatis mutandis, as they apply to a member as defined in bye-law 1.

Appointment of regulatory board

12. The Council shall appoint a regulatory board, which shall have a lay chairman and a majority of lay members. The regulatory board shall be instructed to report to the Council not

less than once a year on the operation of the Association's disciplinary and regulatory procedures adopted pursuant to or for the purposes of the Association's bye-laws and regulations and its recognition under statute. The regulatory board shall undertake such other functions as the Council may from time to time specify. The Council shall have power to pay remuneration to and the reasonable expenses of the lay members of the regulatory board.

Elections and appointments to Council

13. The Council shall be elected by the Association in accordance with the procedures provided for in these bye-laws, and any regulations made under bye-law 14, from among the members of the Association.

14. Subject to the provisions of the bye-laws the number of members of the Council shall not be less than 30 nor more than 60. Council shall specify in regulations the size of the Council for any given year and may also specify in such regulations that a number of positions on Council be reserved to provide for members from particular geographic and/ or sector divisions. The regulations which shall apply at any Annual General Meeting shall be those in force as at the preceding 1 January.

15. Any member of the Association shall be eligible for election (which shall include re-election) as a member of the Council, provided that:

- (a) at the date of his nomination for election, or of his written notice of intention to offer himself for re-election (as the case may be), he is by reason of mental disorder neither detained in a hospital nor subject to guardianship pursuant to Part II or Part III of the Mental Health Act 1983, nor subject to any similar supervision in any other jurisdiction; and
- (b) no disciplinary order (which for the purposes of bye-laws 13 to 26 shall be taken to include any order made pursuant to any joint disciplinary scheme operated by the Association with any other bodies) excluding him from membership or removing him from the student register has ever been made against him and become effective; and
- (c) within the period of five years immediately preceding the date of his nomination, no disciplinary order has been made against him and become effective; and
- (d) as at the date of the Annual General Meeting at which the result of the election is to be announced, he will not have served as a member of the Council for 9 years or more, whether consecutively or otherwise; and
- (e) he has been duly nominated for election in accordance with bye-law 16, or he is exempt from nomination for election.

16. A member may be nominated for election either (a) by the Council; or (b) by 10 or more members of the Association. Each nomination shall be in writing, shall specify the name of the candidate and shall be signed by each of those making the nomination or (in the case of a nomination by the Council) by the Secretary. A nomination by members of the Association

may be contained in one document or in several documents in like form each signed by one or more of those making the nomination. A member of the Council who is retiring pursuant to bye-law 18 and intends to seek re-election shall be exempt from nomination, but shall give written notice to the Secretary of his intention so to offer himself. There shall be appended to each nomination a declaration, signed by the candidate, of his willingness to be elected a member of the Council: and to each nomination and each notice of intention to seek re-election a declaration signed by the candidate containing an undertaking to comply with and be bound by Council's standing orders adopted in accordance with [bye-law 33\(a\)](#) and any Code of Practice for Council members adopted by the Council from time to time; and, as may be applicable, to each nomination and each notice of intention to seek re-election a declaration signed by the candidate specifying any reserved geographic or sector division as set out in regulations made under bye-law 14 for which election to Council is sought. Each nomination, each notice of intention to seek re-election and each document required to be appended thereto shall be in such form as may from time to time be prescribed by the Council and shall be delivered to the Secretary not less than three months before the day of the Annual General Meeting at which the result of the election is to be announced. Any candidacy which does not comply with this bye-law shall be void.

17. The Council may also require a member nominated for election, or offering himself for re-election to the Council, to make such declarations as it shall consider expedient for determining that none of the circumstances referred to in paragraphs (a) to (d) of bye-law 15 apply to that member. If the Council thinks fit, these declarations may be embodied in any form of nomination or notice of intention to seek re-election prescribed for the purposes of bye-law 16. The Council shall be entitled to rely upon the truth of any declarations made by a member pursuant to bye-law 15 or to bye-law 16 and to reject the nomination or notice of intention to seek re-election of any member who declines to make any such declaration or makes a false or inaccurate declaration. If any member is elected a member of the Council and one or more of his declarations pursuant to bye-law 15 was false or inaccurate and he would have been ineligible for election had such declaration been made truthfully or accurately, the Council shall declare the election of that member void. But any such declaration shall be without prejudice to the operation of [bye-law 37](#) and shall not affect the validity of the election of any other member as a member of the Council. The vacancy arising as a result of any such declaration shall be treated as a casual vacancy. Each member of Council who is not retiring at the conclusion of an Annual General Meeting shall (i) notify the Secretary of his practising status and eligibility for appointment as a [statutory auditor](#) as at the date three months before the day of the Annual General Meeting not less than two weeks after such date and he shall be treated for the purposes of these bye-laws as holding such status and eligibility until any amending notice is served under this bye-law in any subsequent year, and (ii) submit to the Secretary a signed undertaking to comply with and be bound by Council's standing orders adopted in accordance with bye-law 33(a) and any Code of Practice for Council members adopted by Council from time to time.

18. At each Annual General Meeting of the Association there shall retire from office (a) any member of the Council appointed pursuant to bye-law 22; and (b) any other member of the Council who did not retire from office at either of the two Annual General Meetings

immediately preceding the present one; and (c) any member who, as at the Annual General Meeting, will have served as a member of the Council for 9 years or more, whether consecutively or otherwise, provided that bye-laws 18(b) and (c) shall not apply to the Deputy-President, Vice-President or the Council's preferred nominee for Vice-President (which nomination is subject to his formal appointment in accordance with bye-law 20). Subject to these bye-laws, the Association may re-elect any person so retiring or elect another member of the Association to fill his place. A retiring member of the Council shall retain office until the conclusion of the general meeting at which he retires.

19. At each Annual General Meeting there shall be declared the names of any persons who shall have been elected members of the Council in accordance with the following provisions of this bye-law.

- (a) If the number of candidates duly nominated or seeking re-election is equal to or less than the number of vacancies to be filled, all such candidates shall be declared elected at such Annual General Meeting.
- (b) If no declaration of elected candidates can be made in accordance with paragraph (a) of this bye-law, the election shall be made by ballot and the result shall be announced at the Annual General Meeting.
- (c) If a ballot shall be necessary the Secretary shall cause the name of each candidate to be entered in the ballot paper. That paper shall be in a form approved by the Council. There shall be appended to the ballot paper short biographical notes respecting each candidate and such other information as the Council may direct.
- (d) One such ballot paper shall be sent to each member of the Association not less than 28 days prior to the Annual General Meeting at which the result of the election is to be declared.
- (e) A member shall be entitled to vote for any number of candidates up to but not exceeding the number of vacancies to be filled, but shall not cast more than one vote in respect of each candidate.
- (f) A member may irrevocably nominate in his ballot paper some person (his "delegate"), being a member of the Association, to cast some or all of his votes on his behalf. Such a member, having made his nomination, shall send his ballot paper (marked with any votes which he has himself cast) to the delegate. The delegate shall be entitled to exercise his discretion as to how and to what extent he casts the votes delegated to him.
- (g) Each ballot paper shall state the last date on which it may be returned to the Scrutineer appointed as described in paragraph (i) of this bye-law by a member or his delegate. Such last date shall be at least 7 days before the Annual General Meeting at which the result of the election is to be declared.
- (h) Any ballot paper which does not comply with this bye-law shall be void.
- (i) The President shall in good time prior to any ballot appoint (if not already appointed) an independent body of good repute to act as scrutineer (the "Scrutineer") in relation

to the ballot to perform the functions described in this bye-law. The Scrutineer shall be responsible for:

- (i) receiving ballot papers and determining which are void;
- (ii) counting the votes duly cast;
- (iii) determining which candidates have been successful in the election in accordance with the requirements of paragraph (j) of this bye-law, including by the drawing of lots, if applicable;
- (iv) providing a written report to the President on the result of the ballot; and
- (v) retaining all ballot papers received for a period of one month after the relevant Annual General Meeting.

In so acting, the Scrutineer's decision on any matter shall be final and binding upon the Association save in the case of manifest error. The Scrutineer shall perform each of the above responsibilities by the time specified by the President.

- (j) The successful candidates in the election shall, having regard to any positions reserved for geographic or sector divisions, be those who attained respectively the greatest number of votes cast, the next greatest number, and so on in descending order until the number of vacancies has been filled. If as between two or more candidates for a vacancy or vacancies there is an equality of votes, the successful candidate or candidates shall be chosen by lot.

20. At the first meeting of the Council after each Annual General Meeting of the Association, the members of the Council then present shall choose from among their number a President, a Deputy-President and a Vice-President, each of whom shall act in his office until the first to occur of his resigning that office, his ceasing to be a member of the Council and the close of the next Annual General Meeting. Any casual vacancy in these offices shall be filled for the current year in like manner at the next meeting of the Council after the occurrence of such vacancy. Notice of such meeting and of the existence of any such vacancy shall be given to all members of the Council.

21. The members of the Council may act and exercise all their powers notwithstanding that there shall be any vacancy in their body (including any vacancy left unfilled following an election at an Annual General Meeting): provided that, if and so long as their number is reduced below 30, they may act for the purpose of filling vacancies, or of summoning a general meeting of the Association, or of dealing with emergencies but for no other purpose.

22. Any casual vacancy in the Council may be filled by the appointment of any member of the Association by the Council and, if the number of members of the Council is reduced below 30, such number of vacancies shall be filled by the Council as is necessary to increase the number of members to 30: provided that a person shall not be so appointed if:

- (a) he is by reason of mental disorder either detained in a hospital or subject to guardianship pursuant to Part II or Part III of the Mental Health Act 1983 or is subject to similar supervision in any other jurisdiction; or

- (b) there has ever been made in respect of him a disciplinary order excluding him from membership or removing him from the student register which has become effective; or
- (c) there has within the period of five years immediately preceding the date of his proposed appointment been made in respect of him any disciplinary order which has become effective; or
- (d) as at the date of his appointment, the member has served as a member of the Council for 9 years or more, whether as an elected or appointed member, consecutively or otherwise.

For the purpose of determining that a person is eligible for appointment as a member of the Council in accordance with this bye-law, the Council may require such person to make such declarations as it shall consider expedient, and shall be entitled to rely upon the truth of any declaration so made. If any such person is appointed a member of the Council and one or more of his declarations made with respect to paragraphs (a) to (c) (inclusive) of this bye-law is false or inaccurate and he would have been ineligible for appointment had such declaration been made truthfully or accurately the Council shall declare the appointment of that member void. But any such declaration shall be without prejudice to the operation of [bye-law 37](#). The vacancy arising as a result of any such declaration shall be treated as a casual vacancy. Every person appointed as a member of the Council in accordance with this bye-law shall be required to make a declaration containing an undertaking to comply with and be bound by Council's standing orders adopted in accordance with [bye-law 33\(a\)](#) and any Code of Practice for Council members adopted by the Council from time to time. Any appointment which does not comply with this requirement shall be void.

23. In addition to members of the Council who have been elected in accordance with these bye-laws or appointed by the Council pursuant to bye-law 22, the Council may at any time appoint or reappoint any member of the Association to the Council, provided that a person shall not be so appointed if:

- (a) he is by reason of mental disorder either detained in a hospital or subject to guardianship pursuant to Part II or Part III of the Mental Health Act 1983 or is subject to similar supervision in any other jurisdiction; or
- (b) there has ever been made in respect of him a disciplinary order excluding him from membership or removing him from the student register which has become effective; or
- (c) there has within the period of five years immediately preceding the date of his proposed appointment been made in respect of him any disciplinary order which has become effective; or
- (d) such appointment would result in the number of members appointed to the Council other than to fill a casual vacancy exceeding 4; or

- (e) as at the date of his appointment, the member has served as a member of the Council for 9 years or more, whether as an elected or appointed member, consecutively or otherwise.

Any appointment or reappointment to the Council in accordance with this bye-law shall be for such term as the Council may in its discretion determine, subject to the provisions of these bye-laws. For the purpose of determining that a person is eligible for appointment as a member of the Council in accordance with this bye-law, the Council may require such person to make such declarations as it shall consider expedient, and shall be entitled to rely on the truth of any declaration so made. If any such person is appointed as a member of the Council and one or more of his declarations made with respect to paragraphs (a) to (c) (inclusive) of this bye-law is false or inaccurate and he would have been ineligible for appointment had such declaration been made truthfully or accurately the Council shall declare the appointment of that member void. But any such declaration shall be without prejudice to the operation of bye-law 37. Every person appointed as a member of the Council in accordance with this bye-law shall be required to make a declaration containing an undertaking to comply with and be bound by Council's standing orders adopted in accordance with bye-law 33(a) and any Code of Practice for Council members adopted by the Council from time to time. Any appointment which does not comply with this requirement shall be void.

24. A member of the Council may give notice in writing to the Secretary of his wish to resign from the Council, and on acceptance of his resignation by the Council his office shall become vacant. A member of the Council who shall resign under this bye-law shall not thereby be disqualified from being at any time thereafter re-elected or reappointed.

25. (a) The Association may by resolution in general meeting passed by a majority of those entitled to vote and voting at it remove a member of the Council from his office.

- (b) Notice of intention to move any such resolution shall be given to the Secretary not less than 28 days before the meeting at which it is to be moved, and the Secretary shall give members notice of such resolution at the same time and in the same manner as he shall give notice of the meeting. On receipt of notice of such an intended resolution the Secretary shall send a copy of it to the member of the Council concerned.

- (c) A vacancy created by the removal of a member of the Council under this bye-law may be filled as a casual vacancy.

26. A member of the Council shall vacate his office automatically if he:

- (a) ceases to be a member of the Association; or
 (b) is by reason of mental disorder either detained in a hospital or made subject to guardianship pursuant to Part II or Part III of the Mental Health Act 1983 or placed under similar supervision in any other jurisdiction; or
 (c) has made against him a disciplinary order which becomes effective; or

- (d) commits a serious breach of any undertaking contained in a declaration given by him under [bye-laws 16](#), 17, 22 or 23 as determined by Council or (for the avoidance of doubt and without limitation of Council's power to delegate to committees any of its other functions and powers in accordance with bye-law 28) committee of Council to which Council has delegated its responsibility to determine whether such a breach has occurred; or
- (e) fails to attend three consecutive meetings of the Council without prior leave of absence from the Council.

The Council

27. Subject to the Charter and these bye-laws, the direction, control and management of the affairs of the Association shall be vested in the Council which may for those purposes exercise all the powers of the Association other than those which are required by the Charter or these bye-laws to be exercised by the Association in general meeting and may from time to time make such regulations as they may deem necessary or expedient.

Committees

28. Subject to the Charter and the bye-laws, the Council may delegate any of its functions and powers to committees consisting of such members and other persons as it may think fit and/or to such individuals as it may think fit. The Council shall prescribe by regulation and/or standing order the constitution and quorum of each such committee and may prescribe the proceedings to be followed at each such committee or by each such individual or provide for the committee or individual to determine its or his own procedure. Council may also prescribe the powers and responsibilities of each such committee or individual.

29. The Council may from time to time revoke all or any of the powers delegated to any committee and discharge any committee in whole or in part.

30. Any committee, unless the Council shall otherwise prescribe, shall have power to delegate to a sub-committee, made up of members of the delegating committee or other persons, any of the powers conferred upon it. Any such sub-committee shall in the exercise of the powers delegated to it conform to any regulations that may be imposed on it by the delegating committee.

Local branches and committees

31. The Council may form local branches and committees or appoint local representatives in any part of the world and may dissolve any such branches or [local committees](#) or remove such local representatives. The Council may from time to time make and vary rules for the government and control of local branches and committees.

Proceedings of the Council

32. The Council shall meet at such times as they may deem requisite and may, subject to these bye-laws, regulate their meetings as they think fit. On the requisition of the President or any three members of the Council, the Secretary shall summon a meeting of the Council.

33. (a) At the first meeting of the Council after each Annual General Meeting of the Association, the Council shall adopt standing orders for the regulation of its proceedings. The said standing orders shall be such as the Council shall think fit, provided that they shall in no respect be repugnant to these bye-laws.
- (b) At all meetings of the Council the President, failing whom the Deputy-President, failing whom the Vice-President, shall be Chairman. In the absence of the President, the Deputy-President and the Vice-President, a Chairman shall be elected from among those members of the Council present.
- (c) A quorum at meetings of the Council shall be ten or such greater number as the Council may from time to time decide.

34. Except as otherwise provided by these bye-laws every question at a meeting of the Council shall be determined by a majority of the votes of the members present, every member having one vote, and in case of an equality of votes the Chairman shall have a second or casting vote.

35. Minutes of the proceedings of every meeting of the Council and of the attendance of the members of the Council thereat shall be recorded by the Secretary in a book kept for that purpose, and shall be signed by the chairman of the meeting at which they are read.

36. Every such minute when so signed shall in the absence of proof of error therein be considered a correct record.

37. The members of the Council may act and exercise all their powers notwithstanding any defect in the qualifications or appointment of all or any of them.

Staff

38. The Council shall appoint the Secretary of the Association and such other officials, servants or agents as the Council may deem necessary on such terms and conditions as to remuneration and otherwise as the Council shall think fit and may remove any of them. Subject to these bye-laws, the Council shall determine the duties of the Secretary and such other officials, servants or agents.

Accounts and audit

39. The Council shall cause proper books of account to be kept and shall submit to the Annual General Meeting in each year a statement of income and expenditure and a balance sheet made up to the preceding thirty-first day of March together with the report of the auditor or auditors thereon. A copy of the said accounts and of the report of the auditor or

auditors shall be sent to every member entitled to receive notice of the Annual General Meeting.

40. At each Annual General Meeting the Association shall appoint one or more members in public practice or firms either holding a practising certificate or otherwise eligible to be appointed statutory auditor as the auditor or auditors of the Association to hold office until the close of the next Annual General Meeting. The fees of the auditor or auditors shall be fixed by the Council. Any casual vacancy in the auditors may be filled by appointment by the Council of any member in public practice or firm which holds a practising certificate or which is otherwise so eligible. Any member or firm so appointed shall hold office until the close of the next Annual General Meeting.

41. None of the following shall be eligible for appointment as auditor:

- (a) a member of the Council or an official or servant of the Association;
- (b) a member who is a partner of or in the employment of a member of the Council or of an official or servant of the Association.

Indemnity

42. Every member of the Council, every member of any committee or sub-committee of the Council, every trustee, the Secretary, each other official and servant of the Association, and each auditor:

- (a) shall be indemnified by the Association from all liability, expenses or costs which by virtue of any rule of law would otherwise attach to him in relation to the Association unless such liability arises from his own wilful default or (in the case of any auditor) from his own negligence or wilful default; and
- (b) shall be entitled to be reimbursed by the Association the amount of any expenses (including, in the case of a member of the Council or of any committee or subcommittee of the Council, or of trustees, his expenses of attending any meeting of the Council or of any such committee or sub-committee or of trustees) properly incurred by him in or about the discharge of his duties to the Association, provided that the Council shall have power to determine, from time to time, what expenses shall be eligible for reimbursement pursuant to this paragraph.

Investments

43. (1) All moneys of the Association not immediately required for the purposes of the Association may be invested by the Council in any of the following:

- (a) in the purchase of, or in mortgages of:
 - (i) freehold property in England and Wales or Northern Ireland;
 - (ii) leasehold property in those countries of which the unexpired term at the time of investment is not less than 60 years;

- (b) in the purchase of heritable property, or of leasehold property of which the unexpired term at the time of investment is not less than 60 years, in Scotland;
 - (c) in loans on heritable security in Scotland;
 - (d) in deposits with any recognised bank or licensed deposit taker in the United Kingdom;
 - (e) in any other investment not above mentioned in which trustees are for the time being authorised to invest trust funds (including, without limitation, in investments specified in Schedule I of the Trustee Investments Act 1961);
 - (f) in the purchase of securities of any government, local authority, statutory undertaking or company quoted on any Stock Exchange;
 - (g) in making loans (not being loans authorised by any of the foregoing paragraphs) with or without security;
 - (h) in purchasing any real or personal property or interest therein, not herein before authorised, in any part of the world.
- (2) The Council may from time to time vary any investments.
- (3) In any case where the Council thinks fit, investments may be made in the name of nominee or trustee instead of the name of the Association.

General meetings

- 44.** (a) The Annual General Meeting of the Association shall be held on such date and at such place as the Council shall appoint provided always that the Council shall notify the members of the Association of the date on which the Annual General Meeting is to be held not later than the day which falls six months before that date. Not more than fifteen months shall elapse between the date of one Annual General Meeting and that of the next.
- (b) There shall be transacted at each Annual General Meeting the following business:
- (i) receiving the annual report of the Council;
 - (ii) declaration of the result of any election for members of the Council;
 - (iii) receiving the annual accounts of the Association and the auditors' report on them;
 - (iv) appointment of an auditor or auditors.
- All business, other than the above, to be transacted at an Annual General Meeting and all business to be transacted at an extraordinary general meeting, shall be deemed special business.
- 45.** All general meetings other than the Annual General Meeting shall be called extraordinary general meetings.

46. Any member wishing to bring before the Annual General Meeting any motion not relating to the ordinary business of the meeting shall give notice in writing of such motion, supported in writing by not fewer than a half of one per cent of the members of the Association as at 1 April in the year in which the notice is given expressing their desire that such motion should be so brought, all to be received by the Secretary no later than the day which falls three months prior to the date of the meeting. No such notice shall be valid if any of the members concerned shall not have paid any subscription or sum payable by him to the Association.

47. An extraordinary general meeting may at any time be called by the Council or on a requisition addressed to the Secretary specifying the business to be brought forward and signed by not fewer than one per cent of the members of the Association as at 1 April in the year in which the requisition is notified to the Secretary. No such notice or requisition shall be valid if any of the members concerned shall not have paid any subscription or sum payable by him to the Association.

48. Every extraordinary general meeting shall be held at such time and place as the Council shall appoint provided that a meeting called on requisition shall be held within three calendar months of the receipt of the requisition by the Secretary, in default of which the requisitionists shall themselves be entitled to convene the meeting and to be reimbursed by the Association in respect of any reasonable expenses thereby incurred.

49. Not less than 21 clear days' notice of every general meeting specifying the time and place of the meeting and in the case of special business the nature of such business shall be given to every member. In the case of an Annual General Meeting, the Secretary shall also send to each such member with such notice a copy of the annual report of the Council, a copy of the annual accounts of the Association with the auditors' report thereon and a list of the persons nominated for membership of the Council and as auditors. The accidental omission to give any notice to or the non-receipt of any notice by any such member shall not invalidate the proceedings at any such meeting.

Proceedings at general meetings

50. At all general meetings the President, failing whom the Deputy-President, failing whom the Vice-President shall be Chairman; in the absence of the President, the Deputy President and the Vice-President, the Chairman shall be a member of the Council elected by the members of the Council present. In the absence of any member of the Council the Chairman shall be elected by the members present from among themselves.

51. Twenty members present in person shall be a quorum at any general meeting. Unless the requisite quorum shall be present within 15 minutes after the time appointed for the meeting, the meeting shall (unless convened on requisition) stand adjourned for a fortnight, and be then held at the same time and place, and the business on the agenda paper, but no other, shall then be disposed of by the members present in person or by proxy, who shall constitute a quorum. Unless a quorum be present at any general meeting convened on the requisition of members within 15 minutes after the time appointed for the meeting, the meeting shall be dissolved.

52. The Chairman of any meeting may, with the consent of the meeting, adjourn the meeting from time to time, and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. No notice shall be given of any adjourned meeting unless it is so directed in the resolution for adjournment.

53. Subject to a poll being demanded as hereinafter mentioned every question to be decided by any general meeting, unless resolved on without dissent, shall be decided on a show of hands.

54. Unless a poll be demanded (before or on the declaration of the result of the show of hands) by the Chairman or by at least twenty members of the Association present in person or by proxy, a declaration by the Chairman that on a show of hands a resolution has been carried or carried by a particular majority or lost and entry to that effect made in the minutes of the proceedings of the meeting shall be conclusive evidence of the fact so declared without proof of the number or proportion of votes given for or against the resolution.

55. No poll shall be taken as to the election of a Chairman or the appointment of the Scrutineer appointed in accordance with bye-law 56 or on a question of adjournment and notwithstanding a demand for a poll the meeting shall continue for the transaction of business other than the question in respect of which a poll has been demanded.

56. On a poll being demanded as aforesaid, it shall be taken at such time (either at the meeting at which the poll is demanded or within 21 days after the said meeting) and place and in such manner as the Chairman shall direct and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded. The Chairman shall (if he has not already done so) appoint an independent body of good repute to act as scrutineer (the "Scrutineer") in relation to the taking of any such poll. The Scrutineer shall be responsible for:

- (a) receiving any instrument of proxy deposited or sent in accordance with bye-law 61 and relating to the vote and collecting all voting papers utilised at the meeting at which the poll is taken and determining which are valid and duly completed;
- (b) counting the votes duly cast;
- (c) providing a written report to the Chairman on the result of the poll; and
- (d) retaining all instruments of proxy and such voting papers for a period of one month after the date of the taking of the poll.

In carrying out its responsibilities under this bye-law, the Scrutineer's decision on any matter shall be final and binding upon the Association save in the case of manifest error. The Scrutineer shall perform each of the above responsibilities by the time specified by the Chairman.

The result of the poll shall be communicated to members in such manner as the Chairman shall direct.

57. In the case of an equality of votes either on a show of hands or at a poll the Chairman of the meeting shall be entitled to a second or casting vote.

58. On a show of hands every member present in person shall have one vote and on a poll every member present in person or by proxy shall have one vote.

59. No member shall be entitled to be present or to vote at any general meeting who is in arrears with any subscription or sum payable by him to the Association.

60. A member entitled to vote may appoint as his proxy any other member who is qualified to vote.

61. Every instrument of proxy shall be in writing and shall be signed by the appointer or his attorney and together with the power of attorney (if any) under which it is signed, shall be deposited with or sent to the Scrutineer appointed in accordance with bye-law 56 so as to be received at least 7 days before the time for holding the meeting or adjourned meeting at which it is to be acted on or, in the case of a poll, before the time appointed for the taking of the poll.

62. (a) An instrument appointing a proxy shall be in the following form or as near thereto a circumstances admit or in such form as the Council may from time to time prescribe or accept:

“The Association of Chartered Certified Accountants

I of being a member of the above named Association hereby appoint or failing him each of whom is a member of the said Association as my proxy to vote for me on my behalf at the (Annual) (Extraordinary) General Meeting of the said Association to be held on the day of and at any adjournment thereof.

This form is to be used in respect of the resolution(s) below-mentioned as follows:

Resolution No. 1 ... *For/Against

Resolution No. 2 ... *For/Against

*Strike out whichever is not desired.

Unless otherwise instructed the proxy will vote as he thinks fit.

Signed this day of"

- (b) The instrument appointing a proxy shall be deemed to include authority to demand or join in demanding a poll.
- (c) A vote given under the terms of an instrument of proxy shall be valid notwithstanding the death or insanity of the appointer or the revocation of the proxy or of the authority under which the same was executed provided that the Scrutineer appointed in accordance with [bye-law 56](#) shall have received no intimation in writing of such death, insanity or revocation up to the time of the commencement of the meeting at which the proxy is used.

63. No objection shall be made to the validity of any vote except at the meeting or poll at which such vote be tendered, and every vote not disallowed at such meeting or poll shall be valid. The Chairman at the meeting shall be the sole and absolute judge of the validity of every vote tendered at any meeting or poll.

64. Every entry in the minute book of the proceedings of general meetings purporting to be signed by the Chairman of the meeting to which they relate or by the Chairman of a subsequent general meeting shall be sufficient evidence of the facts therein stated.

Common Seal

65. The Common Seal of the Association shall not be affixed to any instrument except with the authority of the Council and in the presence of two members thereof at least and all such instruments shall be signed by such members of the Council and countersigned by the Secretary or such other official of the Association as the Council shall authorise for this purpose. Certificates are excluded from these provisions.

66. A separate book shall be kept, in which shall be entered a short title and description of every instrument to which the Seal is affixed together with the date of the minute authorising the same and such entry shall be signed by the members of the Council who attest the execution of the document under the Seal of the Association and countersigned by the Secretary.

Notices

67. Any notice or other document required to be given to a member may be given to him personally or by sending it by post to his registered place of address. Any notice or other document required to be given to a relevant firm may be given to it by delivering it or sending it by post to the registered place of address of any member who is a specified person in relation to that relevant firm. Where a notice is sent by post, service thereof shall be deemed to be effected by properly addressing, prepaying and posting a letter containing the same and to have been effected at the expiration of 72 hours after such letter was posted.

68. A member who has failed to give a registered address shall not be entitled to receive any notice or document, but any notice or other document which the Association shall deliver or send by post to the address of such member last known to the Association shall be deemed to have been validly given. The accidental omission to send any notice or document to, or the non-receipt of any notice or document by, any member entitled to receive the same shall not invalidate the proceedings at any meeting to which they relate.

69. Any notice or document required to be given to the Association may be given by sending it by post to the Secretary at the principal office of the Association or such other address as the Council may from time to time designate.

70. The Council may prescribe by regulation that a document, notice, nomination, ballot paper or other thing required by these bye-laws may be in electronic form and delivered by

electronic means. Such regulations may provide different requirements for different types of document, notice, nomination, ballot paper or thing.

71. The Council may prescribe by regulation that any person entitled to attend, participate in and vote at Annual General Meetings, extraordinary general meetings, meetings of Council or committee meetings may do so by means of a conference video link or other form of remote visual communication. Such regulations shall prescribe the minimum specifications for the communication equipment, the criteria for the locations at which the meetings shall be deemed to be held and the method by which voting at such meetings shall be undertaken. The regulations may prescribe different requirements for different types of meetings. Persons attending by such means shall for the purposes of these byelaws be deemed to be present and shall count towards the quorum at such meetings, and references in these bye-laws to such meetings, the place of such meetings and the method of voting thereat shall be construed accordingly.