



Principal Bye Laws

EFFECTIVE FROM 1 OCTOBER 2026

These bye-laws, which are consistent with the provisions of the Supplemental Charter, regulate ICAEW's affairs.

Made under article 15 of the Supplemental Charter dated 21 December 1948. This version is effective from **1 January 2026**.

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INTERPRETATION OF TERMS AND CITATION

Interpretation of terms

1. a. In these bye-laws, unless inconsistent with the subject or context the following expressions shall have the following meanings:
 - i. the expression 'these bye-laws' includes the Schedules which shall have the same status and effect as if they were set out herein as part hereof; and
 - ii. references to Schedules are to the Schedules to these bye-laws.
- b. The Interpretation Act 1978 applies to these bye-laws in the same way as it applies to an enactment.
- c. The headings are inserted for convenience only and shall not affect the construction of these bye-laws.
- d. These bye-laws may be cited as the Principal Bye-laws of ICAEW.

Accountancy Scheme means an investigation and discipline scheme in which ICAEW participates in accordance with sub-clauses 1(b)(viiA), 1(b)(viiiA) or 1(b)(xi) of the Supplemental Charter;

Active Member Conduct Procedure means the Active Member Conduct Procedure of ICAEW, as amended by Council from time to time;

Appeal Committee means the Appeal Committee of ICAEW appointed by the Council;

approved training means practical training and experience approved by the Council and obtained at or from a training office;

Committee means a board or committee appointed by the Council pursuant to bye-law 49(a) (concerning delegation of powers to committees);

Communication(s) means any notice or other document required to be given, delivered, sent or provided to or by members under or in connection with these bye-laws and shall include without limitation the financial statements, summary financial statements, annual report of Council, notices relating to Annual and Special meetings, forms of proxy and any accompanying ancillary or additional papers, certificate or other document as shall from time to time be provided to members in accordance with or required by the Supplemental Charter, the Principal Bye-laws or any regulations.

Conduct Committee means the Conduct Committee of ICAEW appointed by the Council;

Council means the Council of ICAEW;

Disciplinary Bye-laws means the Disciplinary Bye-laws of ICAEW;

Electronic form includes electronic transmission in any form through any medium (including, without limitation, telephonic, facsimile and email transmission, and publication on the Internet);

Head of staff means the person appointed by the Council pursuant to bye-law 50 (power to appoint head of staff);

ICAEW means the Institute of Chartered Accountants in England and Wales

The **ICAEW Regulation & Conduct division** (IRCB) derives its authority from Council; Council has delegated the regulatory and disciplinary functions of ICAEW to the IRCB.

in writing means written or produced by any substitute for writing or partly one and partly another, including in electronic form;

Joint Disciplinary Scheme means the Scheme established with other accountancy bodies pursuant to sub-clause 1(b)(viiiA) of the Supplemental Charter (power to establish a disciplinary scheme);

member means a member of ICAEW and membership shall be construed accordingly;

member firm means:

- a. a member engaged in public practice as a sole practitioner; or
- b. a partnership engaged in public practice of which more than 50 per cent of the rights to vote on all, or substantially all, matters of substance at meetings of the partnership are held by members; or
- c. a limited liability partnership engaged in public practice of which more than 50 per cent of the rights to vote on all, or substantially all, matters of substance at meetings of the partnership are held by members; or
- d. anybody corporate (other than a limited liability partnership) engaged in public practice of which:
 - i. 50 per cent or more of the directors are members; and
 - ii. more than 50 per cent of the nominal value of the voting shares is held by members; and
 - iii. more than 50 per cent of the aggregate in nominal value of the voting and non-voting shares is held by members;

order includes any finding, term or condition in consequence of or upon which the order is made;

practice and public practice mean practice as a public accountant in any part of the world otherwise (subject to bye-law 51(b) (concerning circumstances prescribed in the ICAEW statement on members engaging in public practice)) than as an employee;

practising certificate means a certificate issued to a member by ICAEW authorising them to engage in public practice;

A **provisional member** means a person who has not been admitted to full membership of ICAEW and:

- a. is registered with ICAEW as an ACA student; or
- b. is registered with ICAEW under a training agreement with an Authorised Training Employer or an Authorised Training Principal; or
- c. has attempted an ACA examination and no more than three years have elapsed since the date of the last attempt at an ACA examination; or
- d. was registered with ICAEW under a training agreement with an Authorised Training Employer or an Authorised Training Principal and no more than three years have elapsed since the training agreement was completed or cancelled;
- e. has applied for ICAEW membership outside the period allowed under regulations and the application has not been fully determined.

registered address means:

- a. in the case of a member in practice, the place of business registered by the member with ICAEW or, where more than one such place of business is registered, such place of business indicated by the member as being their principal place of business; and
- b. in the case of a member not in practice, the address registered by the member with ICAEW.

regulations or regulation means regulations made by the Council or any Committee or Sub-committee pursuant to clause 16 of the Supplemental Charter (power to make regulations) and for the time being in force;

Restricted Active Member Duties means Restricted Active Member duties as defined in the Active Member Conduct Procedure;

Royal Charters means the Royal Charter dated 11th May 1880 and the Supplemental Charter dated 21st December 1948;

Sub-committee means a sub-committee appointed by a Committee pursuant to bye-law 49(b) (power to delegate to sub-committees);

Supplemental Charter means the Supplemental Royal Charter dated 21st December 1948;

training contract means a contract of approved training registered with ICAEW and in such form and containing such provisions as may be prescribed in regulations, made between a candidate for membership and the person or firm at or from whose office the approved training is to be given;

training office means an office which for the time being is authorised pursuant to regulations to train provisional members;

Tribunals Committee means the Tribunals Committee of ICAEW appointed by the Council.

United Kingdom includes the Channel Islands and the Isle of Man.

ADMISSION TO MEMBERSHIP

Admission to and refusal of membership

2.
 - a. All admissions to and refusals of membership shall be by the Council or as it may by regulation prescribe.
 - b. An applicant for admission to membership must satisfy such requirements as to education, approved training, examinations, fitness for membership or otherwise as shall be prescribed in regulations.

Admission notwithstanding informality in training

3. The Council may, in any particular case in which it considers it desirable to do so, admit a person to membership notwithstanding any deficiency in their training contract or their approved training thereunder.

Applications for admission to membership

4.
 - a. An application for admission to membership shall be in writing and shall be signed by the applicant who shall thereby undertake, if admitted, to be bound by the Royal Charters, bye-laws of ICAEW and regulations for the time being in force.
 - b. Every such application shall comply with such other requirements (not being inconsistent with these bye-laws) as shall be prescribed in regulations.

Honorary members

- 4A
 - a. The Council may, by a resolution passed by a majority of not less than three-fourths of the members present and voting at a meeting, admit a person to be an honorary member of ICAEW.
 - b. An honorary member (in their capacity as an honorary member):
 - i. shall not be bound by the Supplemental Charter and the bye-laws and regulations except where these make express provision relating to honorary members;
 - ii. shall not be liable to pay any fee or subscription to ICAEW;
 - iii. is not entitled to receive notice of or attend or vote at any meetings of ICAEW; and
 - iv. for the avoidance of doubt, shall not be subject to the provisions as to discipline set out in the Supplemental Charter and in the bye-laws.
 - c. The Council may by a resolution passed by a majority of not less than three-fourths of the members present and voting at a meeting, remove a person from honorary membership for good cause.

MEMBERS

Certificate of membership

5. A member shall be entitled on being admitted to membership.

Resignation of membership

6. A member may tender their resignation by notice to ICAEW and on its acceptance by the Council, but not until then, they shall cease to be a member. Provided that any member whose notice of resignation has not been received before 1st February in any year shall remain liable for any fees or subscriptions in respect of that year.

Cessation of membership

7. A member shall thereupon cease to be a member:
 - a. if they have a bankruptcy order made against them;
 - b. if they fail to pay their annual subscription by 31st March in the year in which it becomes due or any increase in such subscription before the expiration of three months after the increase becomes due unless the Council otherwise decides; or
 - c. if they fail to comply with any order as to fines and/or costs made by the Conduct Committee, the Tribunals Committee or the Appeal Committee (or relevant predecessor or successor body) or any Tribunal appointed under the Accountancy Scheme by the date or dates upon which the same are due. Provided that in respect of a member whose registered address is outside the United Kingdom, the Council may, if it is satisfied that for legal reasons beyond the member's control the member is unable to remit the amount due, extend the period within which the amount must be paid.

Return of certificates

8. a. If a person ceases for any reason to be a member they shall thereupon forthwith return to ICAEW all certificates issued to them by ICAEW, including their certificate of membership, practising certificate and examination certificates (if any), unless the Council otherwise decides.
- b. On the coming into force of any order made against a person, or body under the Disciplinary Bye-laws, that person or body shall forthwith return to ICAEW all certificates issued to them or it by ICAEW which are affected by the order.

Re-admission of former members

9. Any person who has ceased for any reason to be a member may be re-admitted to membership on such terms and conditions as the Council may consider appropriate.

MEETINGS OF ICAEW

Annual meeting

10. a. The annual meeting shall be held in London on the first Tuesday in June in every year or at such other place in England or Wales or on such other day (being not earlier than the first Tuesday in May and not later than the second Tuesday in June) as the Council may decide.
- b. The ordinary annual business of ICAEW shall be the appointment or re-appointment of auditors and the reception and consideration of the annual report of the Council and the accounts of ICAEW with the auditors' report thereon.

Special meeting

11. a. Council may whenever it thinks fit convene a special meeting and shall do so:
 - i. on receipt by ICAEW of a requisition in writing, signed by not less than two hundred and fifty members and stating the object of the proposed meeting, provided both that the said requisition requires the special meeting to be held on the same day as the annual meeting of ICAEW and that ICAEW has received the said requisition not later than 21 February in the relevant year; or
 - ii. within 56 days from the receipt by ICAEW of a requisition in writing signed by not less than one per cent of the members as at the end of the calendar year prior to the date of the said requisition and stating the object of the proposed meeting.
- b. A requisition may consist of several documents in like form each signed by one or more members.

Meeting at more than one place

- 11A a. The Council may resolve to enable members to attend an annual or special meeting by simultaneous attendance and participation at more than one place. The members present in person or by proxy at each meeting place shall be counted in the quorum for, and entitled to vote at, the meeting in question. That meeting shall be duly constituted and its proceedings valid if the Chair of the meeting is satisfied that members attending at all the meeting places are able to:
 - i. participate in the business for which the meeting has been convened;
 - ii. hear and see all persons who speak (whether by the use of microphones, loudspeakers, audio-visual communications equipment or otherwise) in the

- principal meeting place (as defined in paragraph (b) of this bye-law) and any other meeting place; and
 - iii. be heard and seen by all other persons so present in the same way.
- b. The meeting shall be deemed to take place at the place at which the Chair of the meeting is present (the "principal meeting place").

Notice of meetings

- 12. a. An annual or special meeting shall be called by at least twenty-one days' notice, exclusive of the day on which it is served or deemed to be served and of the day on which the meeting is to be held. The notice shall specify the date, time and place of the meeting and, in the case of a meeting at which business other than the ordinary annual business of ICAEW is to be transacted, the general nature of that business and shall be given in manner hereinafter mentioned to all members other than any as are not entitled to receive notices from ICAEW. In the case of an annual meeting, the notice shall also specify the meeting as such and shall be accompanied by a copy of the annual report of the Council, subject to paragraph (c) of this bye-law a summary financial statement which complies with paragraph (d) of this bye-law, a list of the persons nominated or deemed to be nominated as auditors and particulars of any motions to be brought before the meeting under bye-law 13 (notice of motions).
- b. Every notice calling a meeting of ICAEW shall be accompanied by a form of proxy complying with the provisions of bye-law 23 (form of proxy). Except that ICAEW shall not be obliged to send out forms of proxy to the members for use at any adjourned meeting.
- c. ICAEW shall send a copy of its accounts with the auditors' report thereon, instead of a summary financial statement, to any member who has given written notification to that effect to ICAEW in such form as the Council may determine or accept and who has not revoked it.
- d. Every summary financial statement shall be derived from the accounts of ICAEW, shall include the auditors' statement thereon and shall have been approved by the Council.

Notice of motions

- 13. A member wishing to bring before the annual meeting any motion not relating to the ordinary annual business of ICAEW may do so provided that:
 - a. ICAEW has received notice of the proposed motion not later than 21st February in the relevant year;
 - b. ICAEW has received notice from not less than ten members entitled to vote at the annual meeting not later than 21st February in the relevant year expressing their desire that the proposed motion should be brought before the annual meeting; and
 - c. the proposed motion relates to matters affecting ICAEW or the accountancy profession.
- 13A ICAEW shall circulate with the notice calling the annual meeting before which any such motion as is referred to in bye-law 13 (notice of motions) is to be brought a statement not exceeding 1,000 words explaining the grounds on which the said motion is to be proposed. Provided that:
 - a. ICAEW shall have received notice to that effect and a copy of the said statement not later than 21st February in the relevant year; and

- b. ICAEW shall not be bound to circulate a statement if it is reasonably satisfied that the rights conferred by this bye-law are being abused to secure needless publicity for a defamatory matter.

Transmission of accompanying documents

- 13B Notwithstanding anything in these bye-laws to the contrary any communication to be given, sent, supplied, delivered or provided to any person by ICAEW, whether pursuant to the Charter, these bye-laws or otherwise may be delivered or supplied in electronic form or by making them available on a website in accordance with these bye-laws.

Chair of meeting

14. At all meetings of ICAEW the President or in their absence the Deputy-President or in their absence the Vice-President shall be Chair. If at any meeting the President, Deputy-President and Vice-President are not present within fifteen minutes after the time appointed for the meeting and willing to act, the members of the Council present shall choose one of their number to be Chair of the meeting. If no member of the Council is present or if all the members of the Council present decline to take the Chair, the members present shall choose one of their number to be Chair of the meeting.

Quorum at meetings

15. Subject as hereinafter provided with regard to adjourned meetings, the quorum at any annual meeting shall be twenty members present in person and the quorum at any special meeting shall be thirty members present in person. No business other than the appointment of a Chair shall be transacted at any annual or special meeting unless the requisite quorum is present at the time when the meeting proceeds to business.

Lack of quorum

16.
 - a. If within fifteen minutes after the time appointed for an annual meeting (or such longer interval as the Chair of the meeting may determine) a quorum is not present, or if during the meeting a quorum ceases to be present, the meeting shall stand adjourned to such other date (being not less than fourteen nor more than twenty-eight days thereafter) and such time and place as the Chair of the meeting may determine. At such adjourned meeting any members present in person shall be a quorum and shall have power to pass any resolution and to transact all business which could lawfully have been transacted at the meeting from which the adjournment took place. At least seven days' notice of any meeting adjourned through want of a quorum shall be given in the same manner as for the original meeting.
 - b. If within fifteen minutes after the time appointed for a special meeting (or such longer interval as the Chair of the meeting may determine) a quorum is not present, or if during the meeting a quorum ceases to be present, the meeting shall be dissolved.

Adjournment of meetings

17. Subject to these bye-laws the Chair of any meeting at which a quorum is present may, with the consent of the meeting, adjourn the meeting from time to time (or sine die) and from place to place. No business shall be transacted at any adjourned meeting except business which might lawfully have been transacted at the meeting from which the adjournment took place. Where a meeting is adjourned sine die, the date, time and place for the adjourned

meeting shall be fixed by the Council and not less than seven days' notice of the adjourned meeting shall be given in the same manner as for the original meeting. Subject thereto and as provided in bye-law 16 (lack of quorum), no notice need be given of an adjourned meeting unless it be so directed in the resolution for adjournment.

Amendment to resolutions

18. a. No amendment shall be permitted to any resolution to alter, amend or add to the Supplemental Charter or these Principal Bye-laws except with the consent of the Chair of the meeting and then only if in the opinion of the Chair (whose decision shall be final) the amendment is one of form and not of substance.
- b. If an amendment is proposed to any resolution under consideration but is in good faith ruled out of order by the Chair of the meeting the proceedings on the substantive resolution shall not be invalidated by any error in such ruling.

Polls

19. a. At any annual or special meeting a resolution put to the vote of the meeting shall be decided on a show of hands unless:
 - i. before or on the declaration of the result of the show of hands a poll is demanded by the Chair of the meeting or by at least twenty-five members present in person or by proxy; or
 - ii. the resolution is to alter, amend or add to the Supplemental Charter or these Principal Bye-laws, in which event a poll shall be taken without any show of hands or demand as aforesaid.
- b. A demand for a poll may, before the poll is taken, be withdrawn. A demand so withdrawn shall not be taken to have invalidated the result of a show of hands declared before the demand was made.
- c. If a poll is duly demanded or is required to be taken, it shall be taken in such manner as the Chair of the meeting may direct. The result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded or required to be taken. The Chair of the meeting may appoint scrutineers (who need not be members) and may adjourn the meeting to a date, time and place fixed by the Chair for the purpose of declaring the result of the poll.
- d. A poll demanded on the choice of a Chair or on a question of adjournment shall be taken forthwith. A poll demanded or required to be taken on any other question shall be taken either immediately or at such subsequent date (being not more than twenty-eight days after the date of the meeting), time and place as the Chair of the meeting may direct. Any business other than that upon which a poll has been demanded or is required may be proceeded with pending the taking of the poll. No notice need be given of a poll not taken immediately.
- e. On a poll, votes may be given personally or by proxy.

Each member to have one vote

20. 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.

Chair's casting vote

21. In the case of an equality of votes, whether on a show of hands or on a poll, the Chair of the meeting at which the show of hands takes place or at which the poll is demanded or is required to be taken shall be entitled to a second or casting vote.

Validity and result of vote

22. a. No objection shall be raised as to the admissibility of any vote except at the meeting or adjourned meeting at which the vote objected to is or may be given or tendered. Every vote not disallowed at such meeting shall be valid for all purposes. Any such objection shall be referred to the Chair of the meeting whose decision shall be final.
- b. Unless a poll is taken a declaration by the Chair of the meeting that a resolution has been carried, or carried unanimously, or by a particular majority, or lost, and an entry to that effect in the minute book, shall be conclusive evidence of that fact without proof of the number or proportion of the votes recorded for or against the resolution.

Form of proxy

23. a. The instrument appointing a proxy shall be in writing in such form as the Council may determine or accept and shall be signed by the appointor or their attorney duly authorised in writing. The signature on such instrument need not be witnessed.
- b. An instrument appointing a proxy shall be deemed to confer authority to demand or join in demanding a poll.

Proxy must be a member

24. A proxy must be a member.

Deposit of proxy

25. The instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed, or a notarially certified copy of that power or authority, must be deposited at such place or one of such places (if any) as may be specified for that purpose in or by way of note to or in any document accompanying the notice convening the meeting or, if no place is so specified, with the head of staff at such place within the United Kingdom as the Council may from time to time prescribe not less than 48 hours before the time for holding the meeting or adjourned meeting or (in the case of a poll taken otherwise than at or on the same day as the meeting or adjourned meeting) for the taking of the poll at which it is to be used. In default it shall not be treated as valid. The instrument shall, unless the contrary is stated thereon, be valid as well for any adjournment of the meeting as for the meeting to which it relates.
- 25A a. The Council may allow a proxy to be appointed, and the instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed, or a notarially certified copy of that power or authority, to be sent, in electronic form or by means of a website, on such terms and conditions as it thinks fit. Provided that such instrument and other documents must be deposited by the time specified in bye-law 25.
- b. If and to the extent that the Council allows appointments to be made and documents to be sent in this way, any provisions of these bye-laws which are inconsistent therewith shall be of no effect in relation thereto. The Council may require such evidence it thinks fit to satisfy itself that any such appointment or document is genuine.

Validity of vote by proxy

26. A vote given or demand for a poll made in accordance with the terms of an instrument of proxy shall be valid notwithstanding the previous death or insanity of the appointor or the

revocation of the appointment of the proxy or of the authority under which the appointment was made: Provided that no notice of such death, insanity or revocation was received at the address for the time being applicable for the purposes of bye-law 25 (deposit of proxy) before the commencement of the meeting or adjourned meeting or (in the case of a poll taken otherwise than at or on the same day as the meeting or adjourned meeting) the time appointed for the taking of the poll at which the proxy is used.

Minutes of meetings of ICAEW

27. Proper minutes shall be recorded of all resolutions and proceedings of meetings of ICAEW. Every minute signed by the Chair of the meeting to which it relates or by the Chair of a subsequent meeting shall be sufficient evidence of the facts therein stated.

Fees and subscriptions

28. The fees and subscriptions payable by members shall be those in force immediately before this bye-law came into effect or as from time to time approved by members at a meeting in accordance with bye-law 31.

Annual subscriptions: when payable

29. All annual subscriptions payable under these bye-laws shall be due and payable on 1st January in each year or, in the case of members admitted after that date, as shall be prescribed in regulations.

Power to waive, reduce, remit or refund fees and subscriptions

30. Notwithstanding anything contained in these bye-laws the whole or any part of any fees or subscriptions payable by a member may be waived, reduced, remitted or refunded and the period within which payment must be made may be extended in such manner as may be prescribed in regulations.

Power to vary fees and subscriptions

31. ICAEW may from time to time by resolution passed by a majority of the members present and voting (in person or by proxy) on a poll at a meeting change the then prevailing rates or types of fees and subscriptions payable by any or all members.

Practice Assurance Fees

- 31A. For the purposes of bye-laws 28, 30 and 31 the term "fees" does not include the fees payable under bye-law 54.

THE COUNCIL

Composition of Council

32. The Council shall consist of not more than 85 elected members, not more than 25 co-opted members appointed under bye-law 36 (co-opted members of Council), not more than five ex officio members appointed under bye-law 36A and not more than 10 ex officio members appointed under bye-law 36B (ex officio members of Council) and may act notwithstanding any vacancy in its body.

Election by constituencies

33. Election to the Council shall be on the basis of constituencies. The number and areas and/or type of such constituencies and the number of members which each constituency is to be entitled to elect to the Council shall be such as may be prescribed in regulations: and such regulations shall also, subject to any express provisions of these bye-laws, prescribe:
- i. the manner and conduct of Council elections including but not limited to the timing of such elections, the notices to be issued, the procedure for nominating candidates, the procedure for holding, voting at, determining and announcing the results of elections and the procedure for filling any casual vacancies among the elected members of the Council; and
 - ii. eligibility to stand for election, to join in nominating a member for election, and to vote on any election to the Council in respect of any particular constituency.
34. [Deleted]

Term of office of elected members

35. a. An elected member's term of office is in these bye-laws referred to as their 'elected term of office'.
- b. An elected member of the Council shall assume office at the conclusion of the annual meeting of ICAEW next following their election. Provided that, if a vacancy occurs among the elected members of the Council otherwise than because an elected member of the Council has come to the end of their elected term of office and otherwise than at the conclusion of an annual meeting, as the Council may decide, the person who is elected to fill such vacancy shall assume office fourteen clear days after election.
- c. An elected member of the Council shall, subject to these Principal Bye-laws and the Disciplinary Bye-laws, be entitled to hold office until the conclusion of the fourth annual meeting after that at which they assumed office.
- d. An elected member of Council shall be eligible for re-election at the election immediately preceding the Annual Meeting at which they would otherwise retire from office.
- e. If a vacancy occurs among the elected members of the Council otherwise than because an elected member of the Council has come to the end of their elected term of office, the person who is elected to fill such vacancy shall hold office only for the remainder of the elected term of office of the elected member of the Council whose vacancy they fill; and in relation to any such person the expression 'elected term of office' shall be construed accordingly.

Co-opted members of Council

36. a. The Council may appoint any member or provisional member to be a co-opted member of the Council provided that there shall not be more than twenty-five co-opted members in office at any one time.
- b. A co-opted member of the Council shall not be appointed for a term exceeding four years at any one time. Subject as aforesaid, a co-opted member of the Council whose term of appointment has expired shall be eligible for further co-option.
- c. Every appointment of a co-opted member of the Council shall be reported to the next succeeding annual meeting.

Ex officio members of Council

- 36A. A member of the Council chosen as President, Deputy-President or Vice-President in accordance with bye-law 43 (election of President, Deputy-President and Vice-President) shall thereupon become an ex officio member of the Council (in substitution for any other membership of the Council which shall be deemed to have been vacated) and shall remain an ex officio member of the Council until they cease to hold the office of President, Deputy-President or Vice-President as the case may be. Provided that, except where they are, as President, removed from office pursuant to bye-law 43A, a Past-President shall retain ex officio membership of the Council until the conclusion of the second annual meeting after the annual meeting held in the year in which they cease to hold the office of President.
- 36B. Such other holders of offices within ICAEW who are not already members of the Council as the Council may determine shall become ex officio members of the Council until they cease to hold the office concerned provided that there shall not be more than 10 members in office at any one time by virtue of this bye-law.

Vacation of office of Council members

37. The office of a member of the Council shall be vacated:
- a. if the member of Council ceases to be a member or provisional member of ICAEW;
 - b. if an adverse finding or order is made against the member of Council at the conclusion of proceedings under the Disciplinary Bye-laws or the Accountancy Scheme of the Audit Enforcement Procedure; or
 - c. if the member of Council has been absent from three or more consecutive meetings of the Council without the consent of the Council, save where the member of Council is:
 - (i) subject to Restricted Active Member Duties in accordance with the Active Member Conduct Procedure; or
 - (ii) suspended from office for a specified period in accordance with Principal Bye-law 39A.

Election to Council - disciplinary orders against candidates

- 37A A member or provisional member shall not be eligible for election or appointment to Council if, within the period of 10 years prior to such proposed election or appointment, an adverse finding or order has been made against them at the conclusion of proceedings under the Disciplinary Bye-laws or the Accountancy Scheme or the Audit Enforcement Procedure.

Resignation of Council members

38. A member of the Council may tender their resignation of office by notice to the Chair of Council. Such notice will take effect only after the notice is accepted by the Chair.

Removal of Council members

39. A member of the Council may be removed from their office before the expiration of their period of office:
- (a) in accordance with paragraph 7 of the Active Member Conduct Procedure (and on such terms as may be specified in accordance with the procedure); or
 - (b) where paragraph (a) does not apply, by a resolution of the Council passed by a majority of not less than three-fourths of the members present and voting at a meeting.

Suspension of Council members

39A A member of the Council may be suspended from their office for a specified period:

- (a) in accordance with paragraph 7 of the Active Member Conduct Procedure; or
- (b) where paragraph (a) does not apply, by a resolution of the Council passed by a majority of not less than three-fourths of the members present and voting at the meeting.

PROCEEDINGS OF THE COUNCIL

Meetings of Council

40. a. Subject to these bye-laws the Council shall meet for the despatch of business, adjourn and otherwise regulate its proceedings as it may think fit. The Council shall be deemed to meet if, notwithstanding that the members of Council are in separate locations, they are nonetheless linked by conference telephone, conference video link or other communication equipment which allows those participating to hear and speak to each other. A quorum in that event shall be the number of persons required for a quorum in accordance with bye-law 42 who are so linked. Such a meeting shall be deemed to take place where the largest group of those participating is assembled or, if there is no such group, where the Chair of the meeting then is.
- b. A meeting of the Council may at any time be called by order of the President, Deputy-President or Vice-President, or at the request in writing, addressed to the head of staff, of five members of the Council.
- c. At least three days' notice of a meeting of the Council shall be delivered or sent to each member of the Council: Provided that if the President, Deputy-President or Vice-President when ordering a meeting certifies in writing that an emergency exists, only one day's notice as aforesaid need be delivered or sent. The period of notice shall in each case be exclusive of the day on which the notice is delivered or sent and of the day on which the meeting is to be held. Any such notice shall contain as far as is practicable a statement of the business to be transacted at such meeting. Any such notice shall be taken as duly delivered or sent unless the contrary be shown. The accidental failure to send or the non-receipt by any member of the Council of any notice or the non-existence in fact of the certified emergency shall not invalidate the relevant meeting.

Adjournment of meetings

41. Subject to these bye-laws the Chair of any meeting of the Council may, with the consent of the meeting, adjourn the meeting from time to time and from place to place. 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 need be given of an adjourned meeting unless it be so directed in the resolution for adjournment.

Quorum of Council

42. One third of the Council members shall form a quorum at all meetings of the Council.

Election of President, Deputy-President and Vice-President

43. At the first meeting of the Council after every annual meeting the members of the Council present shall choose one of the members of the Council as President, another as Deputy-President and another as Vice-President. Subject to bye-law 43A (removal of President,

Deputy-President and Vice-President), the members so chosen shall hold the office of President, Deputy-President and Vice-President respectively until the first meeting of the Council held after the next succeeding annual meeting. A member of Council who has previously been chosen as President, Deputy-President or Vice-President shall be eligible to be chosen as President, Deputy-President or Vice-President for a second or subsequent period of office. Any vacancy in any of the offices of President, Deputy-President and Vice-President shall be filled at one or the other of the two meetings of the Council next following the occurrence of such vacancy or as the Council may otherwise determine.

Removal of President, Deputy-President and/or Vice-President

43A The Council may, by a resolution passed by a majority of not less than three-fourths of the members present and voting at a meeting, remove from office the President, Deputy-President and/or Vice-President before the expiration of their period of office.

44. DELETED

Chair of Council

45. At the first meeting of the Council after every annual meeting the members of the Council present shall appoint one of the members of the Council as the Chair of Council. The person so appointed shall preside as Chair at all meetings of the Council, provided that in their absence at any meeting of the Council the members of the Council present shall choose one of their number to be Chair of that meeting.

Voting at meetings of Council

46. Subject to Bye-law 4A, at all meetings of the Council the vote of a majority of those present and voting shall prevail. In the case of an equality of votes the Chair of the meeting shall have a second or casting vote in addition to their original vote.

Minutes of meetings of Council and Committees

47. Proper minutes shall be recorded of all resolutions and proceedings of meetings of the Council and of Committees and Sub-committees. Every minute signed by the Chair of the meeting to which it relates or by the Chair of a subsequent meeting shall be sufficient evidence of the facts therein stated.

Validity of proceedings

48. All acts done by any meeting of the Council, or of any Committee or Sub-committee, or by any person acting as a member of the Council or as a member of the Committee or Sub-committee, shall as regards all persons dealing in good faith with ICAEW, notwithstanding that there was some defect in the appointment of any of the persons acting as aforesaid, or that any such persons had vacated office, or were not entitled to vote, be as valid as if every such person had been duly appointed and had continued to be a member of the Council or a member of the Committee or Sub-committee and had been entitled to vote.

DELEGATION

Committees, Sub-committees or other person or persons

49. a. Subject to the Supplemental Charter and these bye-laws, the Council may delegate any of its powers, authorities or discretions to committees consisting of such person or persons (whether members of the Council or not) or to such person or persons (whether members of the Council or not) and on such terms and conditions as it thinks fit and may from time to time revoke or alter any of such powers, authorities or discretions so delegated.
- b. Any Committee may, subject to any such terms and conditions as aforesaid, delegate any of its powers, authorities or discretions to a sub-committee consisting of such person or persons (whether members of the Council or of such Committee or not) or to such person or persons (whether members of the Council or of such Committee or not) and on such terms and conditions as it thinks fit and may from time to time revoke or alter any of such powers, authorities or discretions so delegated.
- c. Subject to these bye-laws and to any terms and conditions imposed by the Council or, in the case of a Sub-committee, the Committee by which it was formed, any Committee or Sub-committee may meet for the despatch of business, adjourn and otherwise regulate its proceedings as it thinks fit. A Committee or Sub-committee shall be deemed to meet if, notwithstanding that the members of the Committee or Sub-committee are in separate locations, they are nonetheless linked by conference telephone, conference video link or other communication equipment which allows those participating to hear and speak to each other. Such a meeting shall be deemed to take place where the largest group of those participating is assembled or, if there is no such group, where the Chair of the meeting then is.
- d. Insofar as any power, authority or discretion is delegated to a Committee, Sub-committee or any other person pursuant to these bye-laws, any reference in these bye-laws to the exercise by the Council or Committee of the power, authority or discretion so delegated shall be construed as if it were a reference to the exercise thereof by such Committee, Sub-committee or person, as the case may be.

Head of staff

- 50 a. The head of staff of ICAEW, being the most senior member of the paid staff of ICAEW, shall be appointed by the Council on such terms and for such period as it thinks fit. The formal title of the head of staff shall be as Council may from time to time determine.
- b. The head of staff may, subject to any such terms and conditions as the Council thinks fit, delegate any of their powers, authorities and discretions (including, without limitation, any powers, authorities and discretions delegated to them pursuant to bye-law 49 (concerning delegation to person or persons)) to such person or persons and on such terms and conditions as the head of staff thinks fit and may from time to time revoke or alter any of such powers, authorities or discretions so delegated.
- c. Insofar as any power, authority or discretion is delegated by the head of staff to any other person pursuant to this bye-law, any reference in these Principal Bye-laws to the exercise by the head of staff of the power, authority or discretion so delegated shall be construed as if it were a reference to the exercise thereof by such person.

[Note (this note does not form part of the Principal Bye-laws): The Council has determined that the head of staff shall be called the Chief Executive.]

PUBLIC PRACTICE

Conditions for engaging in public practice

51. a. A member shall be entitled to engage in public practice in the United Kingdom only if the member holds a current practising certificate. For the avoidance of doubt, this includes England, Wales, Scotland, Northern Ireland, the Channel Islands, and the Isle of Man.
- b. The circumstances in which a member is to be regarded as engaging in public practice shall be those prescribed in the ICAEW statement on members engaging in public practice.

Eligibility to hold practising certificate

52. a. Subject to paragraph (b) of this bye-law and the Disciplinary Bye-laws, a member shall be eligible to hold a practising certificate if they satisfy such requirements as shall be prescribed in regulations.
- b. A member who fails to pay their practising certificate fee by 31st March in the year in which it becomes due or before the expiration of three months after it has become due shall thereupon cease to be eligible for such a certificate unless the Council otherwise decides.

Issue of practising certificates

53. a. Practising certificates shall normally be issued for a period not exceeding twelve months and ending on 31st December and shall, subject to bye-law 52(b) (failure to pay practising certificate fee), be renewed automatically for a period of twelve months on 1st January next following when the appropriate renewal fee shall become due and payable.
 - b. Practising certificates shall be in such form or forms as may be prescribed in regulations.
 - c. A member who ceases to be eligible for a practising certificate shall forthwith return their certificate to ICAEW but shall be granted a further certificate if and when they again become so eligible.
54. a. Members and member firms shall co-operate with any scheme, system, or arrangements for inspection, monitoring and review of their professional and business efficiency and competence established by ICAEW and shall comply with any regulations made in respect thereof.
 - b. A member holding a practising certificate shall pay such fee or fees in respect of such scheme, system or arrangement as may from time to time be determined by the Council in its absolute discretion.
 - c. If a member fails to pay any fee or fees due under paragraph (b) they shall cease to be eligible for a practising certificate.
 - d. For the purposes of this bye-law a firm which describes itself as "Chartered Accountants" shall be presumed to be a member firm unless it proves it is not.

Use of designations

55. a. Save as permitted by regulation a member practising under the title of a firm in partnership with any person not a member nor a member of one or other of such institutes, societies or bodies of accountants as may be approved by the Council shall not use after or in conjunction with the title of the firm the initials FCA or ACA or describe the firm in any way whatever as chartered accountants.
- b. Save as permitted by regulation a member practising as a director of a body corporate or as a member of a limited liability partnership shall not use after or in conjunction with the title of that body the initials FCA or ACA or describe the body in any way whatever as chartered accountants.

Continuing Professional Development

56. All members and member firms shall comply with the requirements set out in the CPD Regulations except where, in the case of members, they are exempt under the CPD Regulations.
57. Renewal of ICAEW membership shall be treated as confirmation by the member of compliance with Bye-law 56 above.

APPEALS

58. a. Except as provided in these bye-laws or in regulations, an applicant for membership, provisional member, a former provisional member and a member shall each have the right to appeal against any decision made concerning them under or pursuant to these bye-laws or regulations or regulation (including decisions concerning admission to membership, eligibility for practising certificates and entitlement to fellowship).
- b. The provisions governing the hearing of any such appeal shall be prescribed in regulations.

COMMON SEAL

Custody of Common Seal

59. The Common Seal shall be kept in such custody as the Council may determine.

Use of Common Seal

60. The Common Seal shall not be affixed to any instrument except by order of the Council or of a Committee or Sub-committee or of any person authorised by the Council in that behalf and in the presence of two members of the Council. Every such instrument shall be signed by the two members of the Council in whose presence the Seal is affixed and by the head of staff. Provided that it shall not be necessary for any member of the Council to be present when the Seal is affixed to any such certificate as is referred to in bye-law 5 (certificate of membership). It shall be sufficient for the signatures of the two members of the Council and the head of staff upon any such certificate to be facsimile signatures.

Authentication of Documents

61. Any member of the Council or the head of staff or any person appointed by the Council for the purpose shall have power to authenticate any document affecting the constitution of

ICAEW and any resolution passed at an annual meeting or a special meeting or at a meeting of the Council or of any Committee or Sub-committee, and any book, record, document or account relating to the business of ICAEW, and to certify copies thereof or extracts therefrom as true copies or extracts. A document purporting to be a copy of any such resolution, or an extract from the minutes of any such meeting, which is certified as aforesaid shall be conclusive evidence in favour of all persons dealing with ICAEW upon the faith thereof that such resolution has been duly passed or, as the case may be, that any minute so extracted is a true and accurate record of proceedings at a duly constituted meeting.

AUDIT

Appointment of auditors

62. a. The members shall at each annual meeting appoint at least one but not more than two members in practice or at least one but not more than two firms to be the auditor or auditors of ICAEW.
- b. No member of the Council shall be eligible for appointment as auditor in a personal capacity. No firm in which a member of the Council is a director, partner, member (if the firm is a limited liability partnership), or employee shall be eligible for appointment as auditor.
- c. In the event of any vacancy occurring in the office of auditor between annual meetings or in the event of a vacancy not being filled at an annual meeting, the said vacancy may be filled by the Council at a meeting summoned with notice of the object provided that during such vacancy a continuing auditor may act alone.
- d. The remuneration, if any, of the auditor or auditors so appointed shall be determined either by the meeting or in such manner as the meeting may resolve.
- e. In this bye-law the expression 'firm' means a partnership or body corporate (including a limited liability partnership) engaged in public practice.

Retirement of auditors

63. The auditor or auditors shall retire at the next annual meeting after their appointment, but shall be eligible for re-appointment.

Nomination of auditors

64. Each retiring auditor shall, unless they have notified the Council not later than 24th March preceding the date of the annual meeting that they do not wish to offer themselves for re-appointment, be deemed to be nominated for re-appointment at such meeting. Every other candidate for appointment as an auditor shall be nominated in writing by the Council. Notice of the names of all candidates nominated for appointment or deemed to be nominated for re-appointment shall be sent to all members with the notice calling the annual meeting.

Removal of auditors

65. ICAEW may, by a resolution passed by a majority of not less than three-fourths of the members present and voting (in person or by proxy) at a special meeting convened for the purpose, remove any auditor from their office before the expiration of their period of office. ICAEW may also by a resolution passed by a majority of the members present and voting (in person or by proxy) at such a meeting, appoint in place of any auditor so removed another member in practice. In default of such an appointment, the Council may at a

meeting summoned with notice of the object appoint an auditor in the place of the auditor so removed.

Auditor's right to attend meetings

66. An auditor shall be entitled to attend any annual meeting or special meeting and to receive all notices of and other communications relating to any such meeting which any member is entitled to receive and to be heard at any such meeting on any part of the business of the meeting which concerns them as auditor.

NOTICES

Notices

67. a. Any communication required to be given for the purposes of these bye-laws shall be in writing.
- b. Any communication with members shall be delivered electronically, by hand or by post addressed to them at their registered address. Delivery shall be deemed to have occurred
- i. for electronic communication, when sent and/or published; (ii) by hand, when delivered; and
- ii. by post, 48 hours after posting.
- c. A communication may be delivered electronically by ICAEW to a member who has provided an email address unless the member has explicitly requested otherwise.
- d. A communication is validly delivered by ICAEW if it is made available on a website.
- e. A communication to be delivered via a website must be made available in a form that will enable the member to:
- i. read it; and
- ii. keep a copy of it.
- f. ICAEW must tell the intended recipient:
- i. that the communication is on the website;
- ii. how to access the communication.
- g. ICAEW must make the communication available on the website throughout:
- i. the period specified by any provision of the Supplemental Charter, the Principal Bye-laws or any regulation, or
- ii. 28 days from the date on which the notification is sent to the member(s).
- h. A failure to make any communication available on a website throughout the period shall be disregarded if:
- i. it is made available on the website for part of that period, and
- ii. the failure to make it available throughout that period is wholly attributable to circumstances outside ICAEW's control.
- i. ICAEW may notify members in writing of an address to which they can send ICAEW related communications.
- j. In accordance with data protection legislation, the lawful basis for ICAEW to contact members is legitimate interest.

Suspension of postal services

68. If at any time there is a suspension of postal services and ICAEW is unable to give hard copy notice by post of a meeting of members such notice shall be deemed to have been given to all members entitled to receive it if such notice is made available on a website until the conclusion of the meeting or any adjournment thereof.

In any case, ICAEW shall send confirmatory copies of the notice by post to such members if the posting of notices to addresses becomes practicable at least seven days before the meeting.

INDEMNITY AND EXPENSES

Indemnification of Council members and others

69. Every member of the Council, the head of staff and every auditor of ICAEW shall be indemnified by ICAEW against all losses and expenses incurred by them in or about the discharge of their duties, except such as happen from their own respective wilful default or, in the case of an auditor, their own negligence or wilful default or that of any partner or employee of such auditor.

Council members and others not to be liable for losses

70. Neither any member of the Council nor the head of staff nor any auditor of ICAEW shall be liable for any other member of the Council or the head of staff or any auditor of ICAEW, or for joining in any receipt or document, or for any act of conformity, or for any loss or expense happening to ICAEW, unless the same happen from their own wilful default, or in the case of an auditor from their own negligence or wilful default or that of any partner or employee of such auditor.

Expenses of members of Council

71. The Council may pay to any member who is required to attend a meeting of the Council or of any Committee or Sub-committee and to any member of the Council who is required to attend a meeting of the Council or of any Committee or Sub-committee or of ICAEW and to any member or member of the Council who is required to attend any other meeting for the purposes of ICAEW a reasonable subsistence allowance on each occasion of attending such a meeting and reasonable travel costs to and from the place of the meeting. The Council may also pay the expenses reasonably and properly incurred by the President, Deputy-President, Vice-President or any member of the Council when acting in an official capacity on behalf of ICAEW.