

ASSOCIATION OF ATHEISM BYLAW

ARTICLE 1 - NAME AND HEADQUARTERS OF THE ASSOCIATION

- a) The name of the association is “Ateizm Derneği” (“Association of Atheism”)
- b) The headquarters of the association is located in İstanbul
- c) There are no branches of the association
- d) The logo of the association is determined by the Board of Directors.

ARTICLE 2 – OBJECTIVES, SUBJECTS AND METHODS OF OPERATION, ACTIVITIES OF THE ASSOCIATION

- a) Objectives of the association are as follows:
 - 1. Gathering and cooperation of atheist and non-religious people,
 - 2. Familiarizing atheism, and correcting the biases among society.
 - 3. Supporting people and organizations working for these subjects.
 - 4. Striving organizationally against the pressure of the religious, philosophical or ideological views towards atheists and/or non-religious people.
 - 5. Encouraging the atheist and non-religious people of Turkey to express their views freely on legal grounds.
 - 6. Organizing youth activities for the non-religious people of Turkey.
- b) The association may involve in both domestic and foreign activities defined below, and any activities not forbidden by laws, that serve to achieve the objectives above:
 - 1. Conducting researches, surveys, collecting and analyzing information, and reporting for the objectives of the association,
 - 2. Implementing projects of instruction and advertisement about history, philosophy, theology, sociology, natural sciences and arts,
 - 3. Organizing courses, seminars, conferences, debates, panels, educational projects etc.
 - 4. Developing methods and strategies, involving in processes of method development, and carrying out studies related to the methods developed,
 - 5. Forming informative units/offices, carrying out instructive projects for individuals and organizations about atheism,
 - 6. Supporting atheists and non-religious people in court, organizing legal support for its members, atheists and non-religious people against discrimination, in cooperation with bar associations and other NGO’s,
 - 7. Supplying all kinds of information, documents and publications, forming a library, publishing, distributing and/or selling forms of publications like newspapers, magazines, books, bulletins etc. necessary for the objectives,
 - 8. Providing a healthy workspace, all kinds of technical tools and instruments, fixed assets and stationery equipment required for the objectives,
 - 9. Fund-raising and accepting domestic and foreign donations, provided that the necessary permissions are fulfilled,
 - 10. Setting up and operating economic, commercial and industrial enterprises for providing the funds necessary for reaching the objectives,

11. Setting up and furnishing social, cultural and recreational facilities, for the use of its members,
12. Organizing cultural activities as meetings, concerts, plays, dances, exhibitions, sightseeing, etc. for nurturing the relations amongst its members and making these activities available its members,
13. Acquiring, selling, renting movable or immovable assets, and claiming rights on immovables, necessary for the activities of the association,
14. Cooperating with state institutions and organizations if necessary, on subjects related to their scope of duties, if not restricted or prohibited by related laws,
15. Forming representatives in places of demand and necessity,
16. Involving in international activity, being a member of associations or organizations abroad, cooperating and mutually helping each other,
17. Establishing foundations, federations or joining an existing federation, domestic or abroad, if necessary,
18. Setting up platforms of a common cause, in cooperation with foundations, unions and similar NGO's, about subjects related to the objectives, and in areas not restricted by laws,
19. Encouraging the young population locally and internationally, to take active part in solving issues regarding urban management and urban affairs, and in decision making procedures,
 - 19.a Encouraging the young population locally and internationally, to collaborate with national and international governmental and non governmental organizations, in solving issues regarding urban management and urban affairs,
 - 19.b Defending and improving youth rights throughout local, national and international level, within the scope of national and international conventions,
 - 19.c Revealing the entrepreneurial and dinamic identities of the young population; supporting them to be researching, producing and responsibly aware individuals, and improving their decision making skills,
 - 19.d Encouring the young population to take part in scientific, technological, artistic, athletic, social and cultural activities,
 - 19.e Contributing to the local and international holistic youth policy, by improving the young population's awareness on participation, democracy and reconciliation,
 - 19.f Creating resources and fields of interest for the young population and youth organizations to transfer their dynamism ve energy, and improving their associations with the public enterprises, local administrations, private sector representatives and other non profit organizations, with this object in view.
 - 19.g Supporting Turkey's information society strategies by using the information and communication technologies efficiently, and reflecting the young population's point of view,
 - 19.h Improving the young population's access to information in an equitable and egalitarian fashion, bearing in mind the disadvantaged and disabled individuals as well, and also encouring them to take part in the process of producing knowledge,

19.i To participate in creating education, opportunity and experience conditions necessary for the improvement of knowledge, skill and capacity of the young population, so that they can fully participate in the labour market and civilian society.

19j. Ensuring the young population to be informed on Sustainable Living Principles, and generating their awareness and sensitivity regarding ecological life; offering solutions regarding the problems resulting from the deterioration of the ecological balances with an irreversible speed and manner, and organizing campaigns and activities with the goal of supporting a life in harmony with nature.

- c) For activities of objectives, that will oblige or put the association in debt, authority given and the directive codes approved by the Board of Directors will be effective.

ARTICLE 3 – MEMBERSHIP TO THE ASSOCIATION

- a) Every natural person having legal capacity, fulfilling the requirements of laws, embracing the objectives and principles of the association, and agreeing to work towards these has the right to be a member of the association. For foreign natural persons, it is required that they have a residence permit. This rule does not apply for honorary membership.
- b) The full members are those who are the founding members, and members admitted to the Board of Directors, upon their request.
- c) There are 4 membership types, which are, natural person membership, corporate membership, honorary membership and honorary presidentship.
- ç) The following requirements should be met by natural person memberships:
1. Having legal capacity
 2. Being older than 18 years
 3. Embracing the objectives of the association
 4. Possessing the abilities necessary for realizing these objectives
 5. Having residence permit in Turkey, for foreign members
 6. Not being subject to Article no. 3 of Law No. 5253 on Associations, about temporary or permanent deprivation of rights.
- d) Corporate persons may apply for membership, based on their administrative decisions. They authorize a natural person as the member of the association. They attach related documents about the decisions and signature circulars of the authorities responsible to their application.
- e) The person or company applying for membership as a real person or legal entity fills the Application Form, and submits it to the Board of Directors.
- f) The Board of Directors processes the application in no more than 30 (thirty) days. The admitted applications are registered to the relevant books as members.
- g) Announcement of admission can be delivered to the e-mail address provided in the Application Form, as well as by signature upon the Delivery Form. Delivery Form is kept during membership, and 3 years after membership ends.
- ğ) Those, whose membership applications are denied, can't apply for 6 months after the date of decision of denial. Even if they apply, the application will not be assessed.

- h) The right to membership cannot be divided, transferred or inherited to third persons. It automatically ends if the person dies.
- i) Honorary Membership: The Board of Directors may grant “Honorary Membership” to the people possessing the following properties:
 - 1. People who served, or who are believed to serve in the future, the objectives of the association.
 - 2. Domestic or foreign people who serve the objectives of the association in the fields of science, intellect, art, etc.
 - 3. People possessing at least one of the properties mentioned above, and yet cannot be a member because of legal limitations.
- i) Honorary Presidency: The Board of Directors may grant “Honorary Presidency” to the people possessing the following properties:
 - 1. Domestic or foreign people, who serve the objectives and principles, vision about the future, activities and projects of the association, lead to promote the association in the media, contribute vastly, or believed to contribute in the future, and respected by the members, in general
 - 2. Academic people, journalists, writers, artists, musicians, scientists and intellectuals, who were subject to religious pressure, psychological or physical torture, agreement, solely because of their non conformity to the predominant belief system or religion, or being atheists, agnostics, etc.
 - 3. People possessing at least one of the properties mentioned above, and yet cannot be a member because of legal limitations.
- j) Honorary membership title is effective as soon as a person is accepted as an honorary member. Honorary members can join the General Assembly as observers without the right to vote.
- k) The Board of Directors is responsible for establishing a membership unit to check that the conditions for membership of the honorary members still apply or not and following the necessary procedures.
- l) Honorary members shall not exceed 15% of the total number of members.
- m) The Board of Directors, by means of the membership unit, lists the persons applying for membership and keeps track of the reference numbers and dates. Membership unit monitors the number of full members and honorary members, their membership status and keeps records.

ARTICLE 4 – THOSE WHO WILL NOT BE ACCEPTED AS MEMBERS

- a) Persons who fall under the following articles can not be granted full membership:
 - 1. Those who have been convicted of infamous crimes.
 - 2. Employees in religious institutions or those in influential positions in decision-making processes
 - 3. Those whose membership to associations is banned by law and who do not have a permit obtained from the competent authority in this regard.
 - 4. Those who have been not adopted the association’s objectives, who wrote articles against the association that go beyond criticism and all kinds of similar activities.
 - 5. Those who were removed from membership earlier.

ARTICLE 5 – RESIGNING AND REMOVAL FROM MEMBERSHIP

- a) Members can hand in their resignation at any time, and leave the association. No one may be compelled to remain a member of the association.
- b) When a member's resignation is registered with the association's records, they are deemed to have withdrawn from membership. However, withdrawing from membership will not terminate their debt to the association.
- c) A member of the association should have one of the following conditions in order to be removed from membership:
 - 1. Engaging in conduct contrary to the bylaw of the association.
 - 2. Working against the association, trying to derail the association's goals, work, and activities.
 - 3. Trying to impose one's political and ideological view on the association's work and activities despite warnings.
 - 4. Using the association's resources for personal gain.
 - 5. Avoiding duties constantly.
 - 6. Not paying membership fees for six months, despite written warnings.
 - 7. Failure to comply with the decisions taken by the bodies of the association.
 - 8. Not complying with the terms of membership.
 - 9. To act contrary to the disciplinary actions taken by the Board of Directors.
- ç) A member's membership, who meets at least one of the above conditions, is evaluated in the next Board of Directors following the first acquisition of information about the condition and the member is removed from membership by majority vote.
- ç) 10% of members, who have the right to vote, can come together and request a person to be removed from membership. The Board of Directors adds this request to the agenda of the next General Assembly. The issue is considered in the General Assembly. The person is removed from membership by the majority vote of the General Assembly.
- d) The person who resigned or removed from membership will be announced at the headquarters of the association for one month.
- e) If the person removed from memberships objects to this decision in writing, The Board of Directors adds this request to the agenda of the next General Assembly. The General Assembly can cancel the removal from membership if found appropriate.
- f) The Board of Directors can pursue legal proceedings for the unpaid fees of unregistered members.

ARTICLE 6 - ASSOCIATION BODIES

- a) The bodies of the association are shown below:
 - 1. The General Assembly,
 - 2. The Board of Directors,
 - 3. The Supervisory Board,
 - 4. The Disciplinary Board,

ARTICLE 7- ESTABLISHMENT METHOD OF THE GENERAL ASSEMBLY, MEETING TIME, CALL AND MEETING METHOD

- a) The General Assembly, the highest decision making body of the association; consists of registered members.
- b) The General Assembly;
 - 1. Convenes ordinarily, in the times specified in this bylaw.
 - 2. Convenes extraordinarily, when the Board of Directors or The Supervisory Board deems necessary or upon written request of one-fifth of the members of the association, within thirty days of the request.
- c) Ordinary General Assembly convenes once every 2 years in April, on the date, place and time determined by the Board of Directors.
- ç) The General Assembly is called to convene by The Board of Directors.
- d) If The Board of Directors does not call The General Assembly to convene; upon the application of one of the members, the Magistrate shall appoint three members to call The General Assembly to convene.

Call Procedure

- e) The Board of Directors prepares a list of the members entitled to attend The General Assembly according to the association's bylaw. The members who are entitled to join the General Assembly, will be notified at least fifteen days in advance, specifying the meeting's date, time, place and agenda through a newspaper, association's website, notifying in writing to specified address or by sending text messages to members' mobile phones. In this notification, the second meeting day, time and place is also specified, in case the first meeting can not be made due to lack of quorum. The time between the first and second meetings cannot be less than seven days, and not more than sixty days.
- f) If the meeting is postponed for a reason other than lack of quorum, an announcement is made to the members, including the reasons for postponement, according the call procedure for the first meeting. The second meeting should be within six months from the date of adjournment. Members will be called to the second meeting, according to the principles stated in the first paragraph.
- g) The General Assembly meeting can not be postponed more than once.

Meeting Procedure

- ğ) The General Assembly convenes if a majority of the members entitled to participate are present, but in case changes are being made to the bylaw or the dissolution of the association is discussed, then it is convened with the participation of two-thirds of the members. In case of postponement due to lack of quorum, no quorum will be sought at the second meeting. However, the number of members who attend this meeting, can not be less than twice the number of members in the Board of Directors plus the number of members in the Supervisory Board.
- ı) A list of the members entitled to attend the general meeting shall be made available at the meeting place. The officially issued identity documents of the members, will be checked by the Board of Directors officers designated by the Board of Director. Members will enter the meeting by signing their names on the list prepared by the Board of Directors.

- h) If a quorum is present, the situation is recorded, and the meeting is opened by the chairman of the s or another board member appointed by the chairman. In case a quorum isn't present, this is also recorded by the Board of Directors.
- i) After the opening, to run the meeting, a president, vice president and secretary are elected and the council committee is created.
- i) In the voting for the election of bodies of the association, members are required to present their identification to the council committee and sign their names in the attendee list.
- j) Council president is responsible for managing the meeting and ensuring security.
- k) Only articles present in the agenda will be discussed in the General Assembly. However, it is mandatory to take new articles into the current agenda if one tenth of the members present in the meeting issue a written request.
- l) Each member in the General Assembly has one vote, and the member has to vote in person. Honorary members may attend, but they can't vote. In case of corporate members, the right to vote is executed by the real person assigned by the corporate member.
- m) The agenda and decisions discussed in the meeting are recorded and co-signed by the council president and secretaries. At the end of the assembly, the records and documents are delivered to the chairman of the board. The chairman of the board is responsible for keeping these documents and delivering them to the newly elected Board of Directors in seven days.

ARTICLE 8 – PROCESSES OF VOTING AND DECISION MAKING OF GENERAL ASSEMBLY

- a) Unless agreed otherwise in the general assembly, the voting is carried out openly. In the open voting process, the system determined by the Council president is to be used.
- b) Unless agreed otherwise in the general assembly, commission elections will be by closed list system. If unsuccessful, a voting session for every other candidate will be carried out.
- c) If it is agreed that the voting will be carried out secretly, tickets stamped by the Council President will be used, the tickets will be put in an empty box after they are filled by members, and the results will be determined by open counting.
- ç) Decisions made by the General Assembly must be made by the absolute majority of the voters present in the meeting. Decisions about a change in the Bylaw and the termination of the association will require two thirds of the voters present in the meeting.

Decisions made without meetings or calls

- d) Decisions issued by correspondence without all members' physically gathering, and decisions issued by all members of the association without conforming to the call procedure are effective. These decisions do not substitute ordinary meetings.

ARTICLE 9 – DUTIES AND POWERS OF GENERAL ASSEMBLY

- a) The following items are discussed by the General Assembly and decisions are made:
 1. Election of association bodies,

2. Modification of the association bylaw,
 3. Discussion of the Board of Directors and Supervisory Board reports and declaration of Supervisory Board,
 4. Discussion of the budget prepared by the Board of Directors and acceptance of the budget as is or with revisions,
 5. Purchasing the required immovable assets or giving permission to Board of Directors for selling the existing ones,
 6. Inspecting the regulations prepared by Board of Directors about the activities of association and approving them as is or with revisions,
 7. Determination of grants, travel funds and compensations for members and chair of the General Assembly and Board of Directors of the association excluding public officials and determination of wages and travel funds for the members for their service to the association,
 8. Giving decisions for union/disunion with the federation.
 9. Giving decisions for international activities and union/disunion with international associations and foundations,
 10. Finding an endowment,
 11. Dissolving the association,
 12. Assessment of other suggestion from Board of Directors and making decisions
 13. Performing other duties of General Assembly that are presented in the legislations
- b) General Assembly audits other bodies and has rights to dismiss if necessary
 - c) General Assembly decides to accept or dismiss members
 - ç) As the most authorized body, General Assembly performs unassigned duties and responsibilities.

ARTICLE 10 – MEMBERS OF BOARD OF DIRECTORS, DUTIES AND POWERS

- a) Board of Directors is consisted of 5 (five) permanent and 5 (five) reserve members elected by the General Assembly.
- b) Board of Directors is elected for 2 (two) years.
- c) Board of Directors assigns Chairman, Vice Chairman, Secretariat, Accountant and Member duties after the first election.
- ç) Board of Directors can be invited to all meetings as long as informing all members and once the number of attendees is at least one more than half of the total number of members. Decisions are made by the agreement of absolute majority.
- ç) If a permanent member quits or vacates position due to any reason, General Assembly must vote and assign a reserve member to the vacant position.

Duties and Powers of Board of Directors

- d) Board of Directors performs the following:
 1. To represent the association or empower one or more members to do so,
 2. To perform accounting operations relevant to revenues and expenses and to prepare budget for the coming year and present to the General Assembly,

3. To prepare the regulations of the activities of the association and present it due the General Assembly for confirmation,
4. To purchase immovables with the permission of the General Assembly, to sell the unmovable and movable, to construct building or a complex, to make rental contract, to establish mortgage for the benefit of the association,
5. To establish representation offices in required locations,
6. To perform decisions made in the General Assembly,
7. To prepare the activity report and statement table or balance sheets and income tables with Board of Directors at the end of each fiscal year, and present it to the General Assembly,
8. To ensure the application of budget,
9. To give decisions about accepting new members or laying off existing members,
10. To give decisions and act in order to fulfill the objectives of the association,
11. To do other duties and use power that regulations permit.
12. To determine the membership fees.

ARTICLE 11 – MEMBERS OF SUPERVISORY BOARD, DUTIES AND POWERS

- a) Supervisory Board is consisted of 3 (three) permanent and 3 (three) reserve members.
- b) Supervisory Board is elected for 2 (two) years.
- c) If a permanent member quits or vacates position due to any reason, General Assembly must vote and assign a reserve member to the vacant position.

Duties and Powers of Supervisory Board

- ç) The Supervisory Board inspects and reports to the pursuant to the procedures set forth by the association's Bylaw and in intervals no longer than one year, whether the association operates within the scope of association's purpose and the necessary activities to achieve this purpose as determined in the Bylaw and; whether the financial statements and corporate books are stated and maintained properly according to the laws and association's Bylaw.
- d) Supervisory Board can call General Assembly for a meeting once required.

ARTICLE 12 – MEMBERS OF DISCIPLINARY BOARD, DUTIES AND POWERS

- a) Disciplinary Board is consisted of 3 (three) permanent and 3 (three) reserve members.
- b) Disciplinary Board is elected for 2 (two) years.
- c) If a permanent member quits or vacates position due to any reason, General Assembly must vote and assign a reserve member to the vacant position.

Duties and Powers of Disciplinary Board

- ç) Disciplinary board examines the members' actions to make sure that they conform to the association's aims, objectives and Bylaw, conducts inquiries if necessary, and reports to the General Assembly.
- d) Disciplinary penalties are issued to those who cause material or immaterial loss by intention or negligence, and who act in contradiction with the Bylaw and General Assembly decisions.

- e) Disciplinary Board works according to Disciplinary Instructions approved by the General Assembly.

ARTICLE 13 – BYLAW OF THE ASSOCIATION

- a) This bylaw is the highest level document which explains the method of working of the association.
- b) Changes to the bylaw can only be made by the General Assembly.
- c) Board of Directors should sign every page of the bylaw, each time it is changed. The President of the Association should deliver the new bylaw, the list containing the names, surnames, the places of residence and signatures of the people who are authorized to receive correspondence (and other documents if necessary) to the District Associations Office and keeps the receipt.

ARTICLE 14 – REVENUES AND EXPENSES OF THE ASSOCIATION

- a) Listed below are the revenues of the association:
 - 1. Membership application fee
 - 2. Monthly membership fees
 - 3. Donations and aids,
 - 4. Participation fees to the activities organized,
 - 5. Incomes from sale of publications by the association,
 - 6. Incomes from sale or rental of assets belonging to the association,
 - 7. Profits from commercial activities and interest
- b) An application fee shall be collected from each person or institution applying for membership.
- c) Members shall be required to pay a yearly fee, for each 12 months they have been in membership. Members commit to pay this fee throughout their membership period.
- ç) Every year membership and membership application fees, if the membership fees will be collected monthly or annually, and if the application fee will be returned in case the application is rejected shall be determined by the Board for the upcoming year, and approved by the General Assembly at the ordinary assembly sessions. Institutional application fees and monthly dues may be different from those of persons.
- d) The Board of Directors shall determine persons authorized for collecting Association revenues; and issue Letters of Authorization on behalf of them.
- e) Association incomes shall be collected by filling out a Revenue Receipt. In case of revenue collected through bank transfer, documents issued by the bank such as bank receipt or bank statement shall substitute for the Revenue Receipt.
- f) Expenses shall be documented with an Expense Receipt. Any invoice, receipt, or pay slip issued by the seller shall substitute for the Expense Receipt.
- g) Revenue Receipt and Expense Receipt shall be printed according to a decision by the Board of Directors. Retainment period for Revenue Receipt and Expense Receipt is 5 (five) years.
- ğ) Every revenue and donation received as cash shall be transferred to the official bank account of the Association in 3 (three) workdays time. The Board may choose to sign

contracts with banks to deploy other methods such as mail order, etc. in order to ease revenue collection, provided that it is approved by the General Assembly.

- h) The Board shall decide upon the amount of emergency cash kept outside the bank account, and the person authorized to keep it. Determined amount shall be consigned to the authorized person in exchange for a signature on a Consignment Record.
- i) Donations or aids described below shall not be accepted:
 - 1. Those coming from political parties
 - 2. Those received on the condition that certain persons shall be assigned to Association committees,
 - 3. Those received on conditions not conforming to Association purposes, bylaw, and laws in effect.
- i) On the occasion that the donating person or institution has stated certain conditions for the spending of donation, the Board shall evaluate them according to Association's purpose, bylaw, and laws in effect, and verify they comply with them. In case of compliance, donation shall be accepted as-is, and shall be expended accordingly.
- j) Association revenues shall not be distributed, endowed, or loaned to members. However, General Assembly may decide upon creation of a relief fund.
- k) In case of the Association needs to procure goods or services, it is allowed to collect quotations from members of the association. However, it shall not be purchased from the member, if the price is higher than the market price.

ARTICLE 15 – METHODS REGARDING REVENUES, EXPENSES AND BOOKKEEPING

- a) Bookkeeping shall be performed according to Single-entry method. If gross income exceeds the amount defined in Article 31 of the Associations Directive, it shall be kept according to double –entry method beginning with the next accounting term. In case of switching to double-entry method, if the incomes fall below defined level in two consecutive terms, it may be reverted to single-entry method in the following year. However, the Board may opt for keeping books in double-entry method regardless of the gross income level described above.
- b) In case of starting a commercial business by the Association, additional books shall be kept according to Tax Law for this business.

Record Keeping Method

- c) Books and records shall be kept according to methods and restrictions described in Associations Directive.

Books to Keep

- ç) Below is the list of books to be kept according to Single-entry method:
 - 1. Decision Register: Board decisions shall be recorded into this book with date and order number, and decisions shall be signed by members of the Board attending the meeting.

2. Membership Register: Personal information and admission/exit dates of members accepted shall be recorded into this book. Application and membership fees paid may be recorded as well.
 3. Document Register: Incoming and outgoing documents shall be registered into this book according to date and order. Originals of the incoming documents and copies of sent documents are recorded. Electronic mails received or sent are retained by printing out a copy.
 4. Accounting Book: Incomes and expenses shall be recorded into this book in clear and orderly manner.
 5. Revenue Receipt Register: Serial numbers of Revenue Receipts, dates, names and signatures of people receiving and returning these documents shall be recorded into this book.
 6. Inventory Register: Assets belonging to the Association, their acquisition dates and methods, locations they are used, usage periods, and disposal of expired items shall be recorded into this book.
 7. It is not mandatory to keep Revenue Receipt Register and Inventory Registers.
- d) Books to keep according to double-entry method application fee
Monthly member and rules are below:
8. Books described in clause (ç), items 1, 2, and 3 shall also be kept according to double-entry method.
 9. Day-Book and General Ledger: These books shall be kept according to the methods defined in Tax Law and Accounting System Application Directive issued by the Ministry of Treasury.

Approval of Books

- e) Mandatory books (except for General Ledger) shall be approved by District Associations Office or notary.
- f) These books shall be used until the end of blank pages, and no mid-term approval is necessary. But General Ledger shall be approved annually, one month before the year it will be used.

Income Chart and Double-Entry Declaration

- g) In case of single-entry bookkeeping, the Income Chart defined in Associations Directive Addendum 16 shall be filled at the end of the year (December 31st)
- ğ) In case of double-entry bookkeeping, the Budget and Income Charts defined in Accounting System Application Directive issued by the Ministry of Treasury shall be filled at the end of the year (December 31st)

ARTICLE 16 – DECLARATION RESPONSIBILITY

General Assembly Results Declaration

- a) General Assembly Results Declaration should be delivered to the Governorship of İstanbul within thirty days of the ordinary or extraordinary convention of the General Assembly, listing the permanent and reserve members of the Board of Directors, the Supervisory Board and other organs of the association. (according to Associations Directives Addendum-3) In case the bylaw is changed during the General Assembly;

General Assembly Convention Record, the old and new versions of the changed articles of the bylaw, the new version of the bylaw with all pages signed by the simple majority of the Board of Directors should be delivered to the local authorities along with a letter, within the time frame specified in this article.

Declaration of the Estate

- b) All the property and unmovable possessions acquired by the Association shall be declared to the Local Authorities by filling out the "Declaration of Estate" form (which is presented in the Addendum 26 of the Associations Directive) within thirty days of the registration of the Deed.

Declaration of Foreign Aid

- c) In the case of an expected foreign aid, the Association shall fill out the "Foreign Aid Declaration" form (that is stated in the Addendum 4 of the Associations Directive) and submit it to the local authorities, before the foreign aid is received.
- ç) It is mandatory to receive financial aid via banks, and to declare it before it is used.

Notification of Changes

- d) Governership of Istanbul shall be notified of any changes to the physical location of the Association (mentioned in the Addendum 24 of the Associations Directive); and any changes to a body of the Association that occurred outside the General Assembly meetings (mentioned in the Addendum 25 of the Associations Directive) by filling out "Change to the Bodies of the Association" form within thirty days of the change.
- e) Governership of Istanbul shall also be notified of any changes to the Association's Bylaw in an addendum to the general board meeting notification, within thirty days following the General Assembly meeting that made the change.

ARTICLE 17- ESTABLISHING A REPRESENTATIVE OFFICE

- a) The association may establish representative offices at locations of its choice by the decision of the Board of Directors to carry out its activities. Local Authorities shall be informed of the representative office's address by the staff appointed as representatives by the decision of the Board of Directors. Representative office shall not be represented in the General Assembly.

ARTICLE 18- INTERNAL AUDIT OF THE ASSOCIATION

- a) Internal audits may be performed by the General Assembly, Board of Directors or the Supervisory Board, as well as independent audit institutions. Audits performed by the General Assembly, Board or the independent audit institutions do not relieve the Supervisory Board of its responsibilities.
- b) Internal audits of the Association shall be performed by the Supervisory Board at least once a year. General Assembly or the Board may perform audits or have them performed by independent audit institutions when they deem necessary.

ARTICLE 19- ASSOCIATION'S METHODS OF BORROWING

- a) Association may borrow loans by the decision of the Board of Directors to achieve its goals or to carry out its activities. This borrowing may be in the form of purchasing goods and services on credit, or in the form of a financial loan. But this loan cannot be in the amounts that is beyond the financial capabilities of the Association, or in the manner which will create financial hardship for the Association in its payment.

ARTICLE 20- METHOD OF CHANGING THE ASSOCIATION'S BYLAW

- a) Bylaw may only be changed by the decision of the General Assembly.
- b) At least 2/3 majority of the members who are eligible to attend the General Assembly must be present for the General Assembly to make any changes to the Bylaw. If the Assembly has to be postponed because of not meeting the 2/3 attendance rule, this rule is not required in the second meeting. But the number of members who attend the General Assembly cannot be less than twice the number of the Board of Directors members and the Supervisory Board members.
- c) 2/3 of the votes of the members who are eligible to vote and present in the Assembly is required to change the Bylaw. Open voting is required in the Assembly to change the Bylaw.

ARTICLE 21 - DUTIES AND THE WAGES OF THE ASSOCIATION'S EMPLOYEES

- a) Board and Committee members may not be paid any wages in the form of right of tranquility or any other form. Board and Committee membership positions are voluntary positions.
- b) Association's services are provided by the volunteers, and by the waged employees of the Association who are hired by the Board.
- c) Documented expenses of the bodies of the Association that are necessary for the Association's activities are paid by the Association.
- c) The wages of the Association's employees, and any form of grant, allowance, travel expenses or compensations are determined by the General Assembly.

ARTICLE 22- AID AND COOPERATION WITH THE OTHER INSTITUTIONS

- a) The Association may receive aid from, or provide aid to other Associations with similar missions, the employer and employee unions and professional organizations in order to achieve the goals that are stated in its Bylaw by the decision of the Board of Directors.
- b) The Association may carry out common projects with the public institutions and foundations in the areas that are part of its mission.

ARTICLE 23- JOINING AND LEAVING PLATFORMS, FEDERATIONS AND CONFEDERATIONS

- a) General Assembly may decide to join platforms, federations and confederations to carry out the Association's mission, when it is deemed necessary.

ARTICLE 24- INTERNATIONAL ACTIVITIES

- a) Association may perform joint activities with foreign persons, institutions and foundations with similar goals.

- b) Association may receive financial and non-financial aid from foreign persons, institutions and foundations. The Board of Directors decides the receipt of aid.
- c) If the Board of Directors decides to receive foreign aid, it notifies the Governership of Istanbul by filling out and submitting two copies of the "Foreign Aid Declaration" form, before the aid is received.
- ç) Decree of the authorized body, any contracts, protocols or similar documents, and the receipt, statement or similar documents for the account the aid is deposited in is attached to the declaration form.
- d) All financial aid is received via banks. A copy of the declaration that is approved by the provincial government is submitted to the bank.

ARTICLE 25- MANAGEMENT OF THE FACILITIES OF THE ASSOCIATION

- a) General Assembly shall seek official permission from the local Local Authorities in case it decides to establish dormitories, guesthouses, or clubhouses for the Association's members, and if it decides to sell alcoholic beverages in the clubhouse. If the permission is received, it establishes the facility and administers it.

ARTICLE 26- ANNULMENT OF THE ASSOCIATION AND THE LIQUIDATION OF ITS ASSETS

- a) General Assembly may always make a decision to annul the Association.
- b) At least 2/3 majority of the members who are eligible to attend the General Assembly must be present for the General Assembly to make a decision to annul the Association. If the Assembly has to be postponed because of not meeting the 2/3 attendance rule, this rule is not required in the second meeting. But the number of members who attend the General Assembly cannot be less than twice the number of the Board of Directors members and the Supervisory Board members.
- c) 2/3 of the votes of the members who are eligible to vote and present in the Assembly is required to annul the Association. Open voting is required in the Assembly to annul the Association.

Annulment Operation

- ç) When the General Assembly makes an annulment decision, a Liquidation Committee, which consists of the members of the last Board, shall perform the abolishment and the liquidation of the Association's property, cash and rights. This process shall start on the date the annulment decision is made by the General Assembly, or on the date the abolishment becomes definite on its own. During the abolishment process, "Association of Atheism that is in the process of abolishment" is used for the Association's name for all the activities.
- d) Liquidation committee is tasked and authorized to perform and oversee the abolishment of the Association's cash, property and rights, in accordance with the regulations, from the beginning of the process to the end. This committee first examines the Association's accounts. During the examination, all the records, receipts, books, invoices, deeds, bank statements and other documents are accounted for, and all the obligations are recorded. During the liquidation process, the Association's creditors are summoned, any existing assets are liquidated and the creditors are paid.

In case the Association is owed money, all the receivables are collected. After the receivables are collected and the Association's debts are paid, the ownership of any remaining cash, property and rights are transferred to the inheriting entity determined by the General Assembly. If no inheriting entity is appointed in the General Assembly, then the ownership of the remaining assets are transferred to an Association in the same province that is closest to the purpose and the mission of the Association, and that has the most number of members.

- e) All the activities of the liquidation process shall be recorded in the liquidation report, and the liquidation process shall be completed within three months, except for cases when additional time is permitted by the Local Authorities due to justified reasons.
- f) Liquidation committee shall notify the local Local Authorities of the conclusion of the liquidation of Association's cash, property and rights, within seven days of the completion of the liquidation, and it is mandatory to attach the liquidation report to the notification.
- g) In the capacity of the Liquidation Committee, the members of the last Board of Directors are tasked to keep the records and the documents of the Association. A Board of Directors member may also be tasked with this duty. These records and documents shall be kept for five years

ARTICLE 27- LACK OF PROVISION

- a) Instructions and directives shall be prepared and put into practice by the Board of Directors for the cases that are not covered by the Bylaw of the Association, in order to fill the gaps and organize the activities of the members, bodies and the employees of the Association.
- b) When there is no provision in the Association's Bylaw, or the instructions and directives for certain situations, Law of Associations Number 5253 shall be applied, and when there is no provision in this law for certain cases, then the Turkish Civil Law Number 4721 shall be used.

This Bylaw consists of 27 (twenty seven) articles.