

## **1234 SCIENCE & ART ASSOCIATION BYLAW**

### **Name and Headquarters of the Association**

**Article 1**-Name of the Association: "**1234 ART AND SCIENCE ASSOCIATION**"

The association's headquarters are in Trabzon province, Of district. No branches will be opened.

### **The purpose of the association and the subjects, methods, and fields of activity to be pursued by the association to achieve this purpose.**

**Article 2**- Association is founded with the aim of becoming one of the world's leading philosophical movements in line with the principles of Interconnectedness, Justice and Health in Nature, along with the teachings of Logical Spirituality, it seeks to develop, disseminate, and sustain efforts to improve the mental and physical health of individuals, society, and the natural environment.

### **Topics and Methods of Work to be Carried Out by the Association**

#### **1. Philosophical, Scientific and Academic Studies**

To conduct or commission scientific and artistic research on the relationship between humanity, society, nature, and the universe in accordance with the principles of Logical Spirituality; and to share the results of these studies with the public through reports, publications, and events.

##### **General Scope of Topics to be Covered in the Studies:**

- a. Why living things get sick and how to naturally protect against diseases without resorting to medication. How it can be achieved through various means.
- b. What causes natural disasters and how they can be prevented.
- c. How abilities emerge and develop, and how behaviors in nature directly influence the development of abilities.
- d. How chance arises, takes shape, renews, and disappears within the order of nature; how social interactions can be brought into greater harmony with nature's scale of chance and balance.
- e. How to improve business practices using the possibilities offered by current technology for individual and societal mental health.
- f. To understand and translate nature's language better through symbols developed by the human mind.
- g. How various disciplines exhibit small and large patterns that repeat in similar ways across all communities; how they are interconnected within their life cycles.
- h. To respond to global challenges with innovative, visionary, inclusive, and comprehensive solutions.
- i. To reinterpret historical events and current developments in our lives, from global changes to personal life experiences, from an integrative perspective.
- j. Unlocking the natural gifts that nature already offers us but that we don't see.

#### **2. Education, Awareness and Dissemination Activities**

Organizing training programs, seminars, conferences, panels, courses, workshops, and similar activities on critical thinking, ethical awareness, social responsibility, sustainable living, and the human-nature relationship.

**3. Publishing, Documentation and Digital Content Production**

To prepare, publish, or have published books, magazines, articles, reports, bulletins, visual and digital publications in line with the objectives; to create websites, digital platforms, and online publishing channels.

**4. Interdisciplinary Studies in Science, Art and Technology**

To examine the impacts of scientific advancements, artistic productions, and technological transformations on individuals and society; to develop projects in these areas and to conduct interdisciplinary collaborations.

**5. Community, Cultural and Social Activities**

Organizing or participating in meetings, workshops, symposiums, exhibitions, forums, trips, sports, art and entertainment events with the aim of increasing social awareness and cultural interaction.

**6. Social Solidarity and Interaction Among Members**

To establish social and cultural facilities and open clubs to foster interpersonal relationships among members; to organize activities such as dinners, concerts, balls, theater performances, exhibitions, sports events, trips, and other recreational activities for members to enjoy during their free time.

**7. National and International Collaborations**

To carry out joint projects with public institutions and organizations, universities, non-governmental organizations, foundations, federations, and similar natural or legal persons in Turkey and abroad; to establish federations, join federations, or become a member of international organizations.

**8. Creating Platforms and Collaborative Structures**

In areas related to the association's purpose and not prohibited by law, to create platforms with other associations, foundations, trade unions, and civil society organizations to achieve common goals.

**9. Financial Resources and Economic Activities**

Subject to obtaining the necessary permits, the association may collect donations, accept contributions from within and outside the country; and establish and operate economic, commercial, and industrial enterprises to achieve its objectives.

**10. Transactions Regarding Movable and Immovable Property**

To achieve its purpose, the association may provide a healthy working environment, procure all kinds of technical tools and equipment, fixtures and stationery, and purchase, sell, rent, lease movable and immovable properties necessary for the association's activities, and establish real rights over them.

**11. Ballot Boxes and Social Support Mechanisms**

To establish a fund to meet the essential needs of association members, such as food and clothing, and their short-term credit requirements.

**12. Collaborative Works with Public Institutions**

To carry out joint projects with public institutions and organizations on matters within their areas of responsibility, when deemed necessary and subject to the provisions of Law No. 5072 on the Relations of Associations and Foundations with Public Institutions and Organizations.

### **13. Other Activities in Compliance with Legislation**

To engage in any other activity permitted under the relevant legislation in order to achieve the association's objectives.

#### **The Association's Field of Activity**

The association operates in **art, social sciences and technology** fields.

#### **Membership Rights and Membership Procedures**

**Article 3-** Any natural or legal person who possesses legal capacity, accepts the aims and principles of the association and agrees to work in accordance with them, and meets the conditions stipulated by the legislation, has the right to become a member of this association. However, foreign natural persons must also have the right of residence in Turkey to become members. This condition is not required for honorary membership.

Membership applications submitted in writing to the association's president will be decided upon by the association's board of directors within a maximum of thirty days, either accepting or rejecting the application, and the result will be communicated to the applicant in writing. Members whose applications are accepted will be registered in a ledger kept for this purpose.

The association's full members are its founders and those who have been accepted as members by the board of directors upon application.

Those who have provided significant financial or moral support to the association may be accepted as honorary members by a decision of the board of directors.

#### **Canceling Membership**

**Article 4-** No one can be forced to remain a member of the association. Every member has the right to withdraw from the association by giving written notice.

The resignation process is considered complete as soon as the member's resignation letter reaches the board of directors. Resignation does not terminate the member's accumulated debts to the association.

#### **Expulsion from Membership**

**Article 5-** Circumstances that warrant expulsion from association membership.

- 1- Engaging in behavior that violates the association's bylaws.
2. Constantly avoiding assigned tasks,
- 3-Failure to pay membership fees,
4. Failure to comply with decisions made by the association's organs.
- 5- Having lost the membership eligibility requirements,

Membership may be terminated by a decision of the board of directors if any of the above-mentioned situations are identified.

Members who leave or are expelled from the association are removed from the membership register and cannot claim any rights to the association's assets.

#### **Automatic Termination of Membership**

Membership of individuals who subsequently lose the qualifications required by law and the bylaws is automatically terminated. This is determined by the board of directors, and the membership registration is cancelled.

Members who resign or are expelled from the association are obligated to pay any outstanding debts owed to the association. Those whose membership is determined to have terminated automatically are not required to pay any debts they may have between the date of termination and the date of determination.

#### **Association Organs**

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**Article 6-** The organs of the association are listed below.

- a- General Assembly
- b- Board of Directors
- c- Supervisory Board

## **The Formation, Meeting Time, Calling and Meeting Procedures of the Association's General Assembly**

**Article 7-**The general assembly is the highest decision-making body of the association and consists of members registered with the association.

Ordinary general assembly, **once in every 3 years, October**. The board of directors will meet within the month, on a date, time, and at a location to be determined by the board.

General Assembly;

a) Ordinary meetings at the times specified in the association's bylaws,

b) The board of directors or the supervisory board shall convene an extraordinary meeting within thirty days if deemed necessary, or upon the written request of one-fifth of the association members.

The general assembly is convened by the board of directors.

If the board of directors fails to convene the general assembly, upon the application of one of the members, the magistrate will appoint three members to convene the general assembly.

### **Call Procedure**

The board of directors prepares a list of members entitled to attend the general assembly according to the association's bylaws. Members entitled to attend the general assembly are invited to the meeting at least fifteen days in advance by announcing the date, time, place, and agenda of the meeting in at least one newspaper or on the association's website, by written notification, by sending a message to the member's registered email address or contact number, or by using local media outlets. This notification also states the date, time, and place of the second meeting if the first meeting cannot be held due to a lack of quorum. The period between the first and second meetings cannot be less than seven days or more than sixty days.

If the meeting is postponed for reasons other than a lack of quorum, this shall be announced to the members in accordance with the procedure used for the initial meeting notice, stating the reasons for the postponement. The second meeting must be held within six months of the postponement date. Members shall be recalled to the second meeting according to the principles set forth in the first paragraph. The general assembly meeting may not be postponed more than once.

### **Meeting Place and Quorum**

Unless otherwise decided, general assembly meetings are held at the association's headquarters or at an address determined by the board of directors.

The general assembly convenes with the simple majority of members entitled to participate, and with a two-thirds majority in cases of amendments to the bylaws and dissolution of the association; if the meeting is postponed due to a lack of quorum, a quorum is not required at the second meeting. However, the number of members attending this meeting cannot be less than twice the total number of members of the executive and supervisory boards.

### **Meeting Procedure**

A list of members entitled to attend the general assembly is kept available at the meeting place. Members entering the meeting place will have their official identification documents checked by members of the board of directors or designated officials. Members will enter the meeting place by signing next to their names on the list prepared by the board of directors. Those who do not present identification documents, those who do not sign the specified list, and members who are not entitled to attend the general assembly will not be admitted. These individuals and those who are not members of the association may observe the general assembly meeting from a separate section.

If a quorum is reached, this is recorded in a minutes document, and the meeting is opened by the chairman of the board or one of the board members he/she designates. If a quorum is not reached, a minutes document is also prepared by the board of directors.

After the opening, a presidium is formed by electing a chairman, a sufficient number of vice-chairmen, and a secretary to preside over the meeting.

In voting for the association's governing bodies, members casting their votes are required to present their identification to the electoral committee and sign next to their names on the attendance list.

The chairman of the meeting is responsible for managing the proceedings and ensuring security.

Only the items on the agenda are discussed at the general assembly meeting. However, it is mandatory to include on the agenda any topics requested in writing by at least one-tenth of the members present at the meeting.

Each member has one vote at the general assembly; members must cast their votes in person.

The topics discussed and decisions made at the meeting are recorded in minutes, which are signed jointly by the chairman and the secretaries. At the end of the meeting, the minutes and other documents are handed over to the chairman of the board of directors. The chairman of the board of directors is responsible for safekeeping these documents and delivering them to the newly elected board of directors within seven days.

If a trustee is appointed by the court or if an assignment is made in accordance with the second paragraph of Article 75 of the Civil Code, the duties assigned to the board of directors in this article shall be performed by these persons.

#### **General Assembly and Board of Directors meetings to be held electronically.**

According to Article 2 of the supplementary provisions of the law, associations may also hold their general assembly and board of directors meetings electronically.

The association conducts its general assembly and board of directors meetings electronically through electronic systems approved by the Ministry's General Directorate of Information Technologies. Data processed and stored in these systems are handled in accordance with the relevant provisions of the Law No. 6698 on the Protection of Personal Data, dated March 24, 2016. The board of directors' decision and announcement regarding the general assembly specify the method by which the general assembly will be held. Board of directors' decisions taken electronically are stored electronically, separately from the physical board of directors' decision book, with their date and serial number.

All procedures and principles regarding the holding of general assembly and board of directors meetings in a physical environment, as stipulated in the law, the Turkish Civil Code, this Regulation, and the associations' own bylaws, also apply to meetings held electronically. All information, documents, and records relating to meetings held electronically shall be kept by the association.

Members attending association general assembly or board meetings held electronically will log in to the system using a secure electronic signature or a two-factor authentication system. The electronic systems used must be designed to allow all processes such as forming the presidium, voting, speaking, submitting motions, and similar operations that are performed in physical meetings to be carried out electronically; they must have backup and archiving capabilities in accordance with regulations; and they must have the necessary network and system security against unauthorized access and attacks.

The sanctions applied to meetings held in a physical setting that violate regulations also apply to meetings held electronically.

#### **Voting, Decision-Making and Annulment Procedures of the General Assembly**

**Article 8-** Unless otherwise decided at the general assembly, the elections of the members of the board of directors and the supervisory board will take place.**ballot**decisions on other mattersopen The

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votes are cast secretly. The ballots are collected by the meeting chairman by having members place sealed papers or ballot slips into an empty container after the necessary procedures have been completed. The results are then counted openly after voting is finished.

In open voting, the method specified by the president of the general assembly shall be applied.

General assembly decisions are taken by a simple majority of the members present at the meeting. However, decisions regarding amendments to the bylaws and the dissolution of the association can only be taken by a two-thirds majority of the members present at the meeting.

### **Decisions Made Without a Meeting or Notice**

Decisions made through the written participation of all members without a physical meeting, as well as decisions made by all members of the association meeting together without following the call procedure specified in these bylaws, are valid. Decisions made in this manner do not substitute for a regular meeting.

### **Duties and Powers of the General Assembly**

**Article 9-** The following matters will be discussed and decided upon by the general assembly.

- a- Election of the association's organs,
- b- Amending the association's bylaws,
- c- Discussion and approval of the reports of the management and supervisory boards.
- d- Discussion and approval of the budget prepared by the board of directors, either as is or with modifications.

Authorizing the board of directors to purchase real estate necessary for the e-Association or to sell existing real estate.

f- To review and approve, either as is or with modifications, the regulations prepared by the board of directors regarding the association's activities.

g- Determining the salaries, allowances, travel expenses, and compensation to be paid to the chairpersons and members of the association's management and supervisory boards who are not public officials, as well as the daily allowances and travel expenses to be given to members assigned to association services.

h- The association's joining and leaving the federation, and the election of federation delegates.

i-The association international engaging in activities, joining or leaving associations and organizations abroad,

j-Dissolution of the association,

k- To examine and decide on other proposals submitted by the board of directors.

l- Fulfilling other duties specified in the legislation to be performed by the general assembly.

### **Formation and Duties of the Board of Directors**

**Article 10-** Board of Directors elects 5 original and 5 as a substitute member by the general assembly. They are elected for a period of 3 years.

At its first meeting after the election, the board of directors makes a decision to divide the duties and appoint the president, vice president, secretary, treasurer, and members.

The board of directors may be convened at any time, provided that all members are notified. A quorum is reached when more than half of the total number of members are present. Decisions are made by a simple majority of the total number of members present at the meeting.

If a vacancy occurs in the board of directors due to resignation or other reasons, the alternate members must be called upon to assume the position in order of the majority of votes they received at the general assembly. If, despite the call upon of alternate members, the board of directors falls below half of its full membership, the remaining board members must convene a meeting of the association within one month. Otherwise, upon a written application from one of the members, the Civil Court of Peace will appoint three members to convene the general assembly.

#### **Duties of the Board of Directors**

- a- To represent the association or to authorize one or more of its members to do so,
- b- To prepare the accounts relating to income and expenses and to prepare the budget for the next period and submit it to the general assembly.
- c- To prepare regulations regarding the association's activities and submit them to the general assembly for approval.
- d- To purchase real estate and sell movable and immovable properties belonging to the association, with the authority granted by the general assembly.
- To construct buildings or facilities, to enter into lease agreements, to establish pledges, mortgages or real rights in favor of the association,
- To implement the decisions taken at the e-General Assembly.
- f- To prepare an annual balance sheet and a report detailing the activities of the board of directors at the end of each fiscal year, and to present it to the general assembly when it convenes.
- g- To make transfers between funds and items in the budget,
- h- To make decisions regarding the admission or expulsion of members from the association.
- i- To make and implement decisions in accordance with the powers granted to it by the laws and its bylaws in order to achieve the association's purpose.
- j- To make the necessary corrections to the legal irregularities and deficiencies identified in the bylaws after the general assembly, upon the written order of the local administrative authority.
- k- To perform other duties and exercise the powers granted to it by legislation,

#### **Formation and Duties of the Supervisory Board**

**Article 11**-Supervisory Board elects **three main members and three alternate members** as by the general assembly. They are elected for a term of 3 years. The candidate with the most votes becomes the chairman of the supervisory board.

If a vacancy occurs in the main membership of the supervisory board due to resignation or other reasons, the alternate members must be called upon to take office in the order of the majority of votes they received in the general assembly.

#### **Duties of the Supervisory Board**

The supervisory board audits whether the association is operating in accordance with the aims and areas of activity specified in its bylaws, whether the books, accounts, and records are kept in accordance with the legislation and the association's bylaws, and according to the principles and procedures determined in the association's bylaws, at intervals not exceeding one year. It submits the audit results in a report to the board of directors and, when convened, to the general assembly. It may call the general assembly to a meeting when necessary. Upon request by the members of the supervisory board, it is mandatory for association officials to show or provide all kinds of information, documents, and records, and to grant access to the management offices, establishments, and their annexes. The supervisory board may also have this task performed by independent auditing firms if it so wishes. If no member is elected to the supervisory board, the general assembly may have the audit task performed by independent auditing firms until the first extraordinary or ordinary general assembly meeting.

## **Sources of Income for the Association**

**Article 12**-The association's sources of income are listed below.

a-**Membership Fee:** Members will not be charged entrance fees or membership dues. The general assembly is authorized to collect, increase, or decrease entrance fees and membership dues.

b- Donations and contributions made voluntarily to the association by natural and legal persons from within the country or from abroad.

c- Income generated from publications by associations, tea and dinner meetings, trips and entertainment, performances, concerts, sports competitions and conferences,

d- Income derived from the assets of associations,

Donations and aid will be collected in accordance with the legal provisions regarding e-fundraising.

f- Profits obtained from commercial activities undertaken to secure the income needed to achieve its purpose.

g-Other income.

## **Required Books to be Kept and the Principles and Procedures for Keeping Them**

**Article 13**-Bookkeeping principles;

The association keeps its books according to the business accounting system.

However, if the annual gross income exceeds the limit specified in Article 31 of the Associations Regulation, accounting will be based on the balance sheet method starting from the following accounting period.

If the balance sheet method is adopted, and the amount falls below the aforementioned limit for two consecutive accounting periods, the accounting method can be reverted to the income statement method from the following year.

Regardless of the limit stated above, accounting can be done on an accrual basis by a decision of the board of directors.

If the association establishes a commercial enterprise, separate accounting records must be kept for this commercial enterprise in accordance with the provisions of the Tax Procedure Law.

## **Registers to be Kept**

The following registers are kept at the association.

a)The books to be kept and the principles to be followed in the accounting of business are as follows:

**1- Decision Book:**Board resolutions are recorded in this book in chronological order and by number, and each resolution is signed by the members who attended the meeting.

**2-Member Registration Book:**The identity information of those who become members of the association, and their entry and exit dates from the association, are recorded in this register. The amounts of entrance and annual membership fees paid by the members can also be recorded in this register.

**3-Document Register:**Incoming and outgoing documents are recorded in this register with their date and serial number. Original incoming documents and copies of outgoing documents are filed. Documents received or sent via email are printed out and stored.

**4-Business Account Ledger:**All income received and expenses incurred on behalf of the association are recorded clearly and systematically in this ledger.

b) The books to be kept and the principles to be followed on a balance sheet basis are as follows:

**1-(subsections 1, 2, and 3 of clause (a)**The ledgers recorded in these clauses are also kept when accounting is done on a balance sheet basis.**Stock book**It can be retained by a decision of the board of directors.

**2-Journal Book, General Ledger:** The method of keeping these ledgers and the recording procedures are carried out in accordance with the Tax Procedure Law and the General Communiqués on the Implementation of the Accounting System published by the Ministry of Finance pursuant to the authority granted to it by this Law.

### Certification of Ledgers

The ledgers that are mandatory to be kept by the association, as well as those kept optionally, must be certified by the Provincial Directorate of Civil Society Relations or a notary public before they are put into use. Certification of the General Ledger is not mandatory. These ledgers are used until all pages are filled, and no interim certification is required. However, the Daily Journal must be re-certified each year in the last month preceding the year in which it will be used."

### Registration Procedure

All ledgers and records kept by the association must be in Turkish. Ledgers must be written with ink pens.

Ledgers can also be kept in a computer environment. However, ledgers kept in the form of forms or continuous forms can only be used after each page is numbered and approved. After the approved pages are used, they are compiled into a ledger and kept safe.

Errors in journal entries can only be corrected according to accounting rules. If numbers or text are incorrectly entered in other ledgers and records, corrections can only be made by crossing out the incorrect number or text while still legible, and writing the correct number or text above, to the side, or in the relevant account. If an incorrect number or text is crossed out, it must be initialed by the person who crossed it out.

A record entered in a ledger cannot be rendered illegible by scratching, drawing, or erasing.

Except for the section left for signature at the end of the page, the lines in the minutes books cannot be left blank or skipped without being crossed out. In bound books, the pages cannot be detached from the binding. The order of certified forms or continuous form sheets cannot be altered, and they cannot be torn.

The association's documents are numbered and filed in accordance with the order in which they are recorded in the register.

### Recording Time

Transactions are recorded in ledgers daily. However, income and expense records;

a) Transactions must be recorded within a timeframe that is appropriate to the volume and requirements of the business and does not disrupt accounting procedures and security. Such records shall not be delayed for more than ten days.

b) If records are consistently maintained based on documents bearing the signature and initials of authorized supervisors, such as accounting vouchers and payrolls, recording transactions in these documents is considered equivalent to entering them into the ledger. However, these records do not allow for the transfer of transactions to the main ledgers more than forty-five days later. If the association's ledgers are requested for audit purposes, it is mandatory to process the records without waiting for the forty-five-day period to expire.

### Accounting period

The association's accounting period is a calendar year. The accounting period begins on January 1st and ends on December 31st.

### Preparation of Income Statement and Balance Sheet

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If accounting is done on an income statement basis, an "Income Statement" (**as specified in Annex-16** of the Associations Regulation) is prepared at the end of the year (December 31). If accounting is done on a balance sheet basis, a balance sheet and income statement are prepared at the end of the year (December 31), based on the General Communiqués on the Implementation of the Accounting System published by the Ministry of Finance.

### **Procedures for the Association's Income and Expenditure Transactions**

#### **Article 14-Income and expense documents;**

Association revenues are collected with receipts. If association revenues are collected through banks, documents such as bank statements or account summaries issued by the bank serve as receipts.

Association expenses are documented with expenditure documents such as invoices, retail sales receipts, and professional service receipts. However, for payments falling under Article 94 of the Income Tax Law No. 193 dated 31/12/1960, expense vouchers are issued in accordance with the provisions of the Tax Procedure Law No. 213 dated 4/1/1961. For payments not falling under this scope, documents such as expense receipts or bank statements shown in Annex-13 are used as expenditure documents.

The delivery of goods and services free of charge by associations to individuals, institutions, or organizations shall be documented with the In-Kind Aid Delivery Certificate included in Annex 14. The delivery of goods and services free of charge by individuals, institutions, or organizations to associations shall be accepted with the In-Kind Donation Receipt included in Annex 15.

These documents are printed by the associations in the form and size shown in Annexes 13, 14 and 15, in bound volumes consisting of fifty original and fifty carbon copy sheets bearing consecutive serial and sequence numbers, or as continuous forms to be printed via electronic systems and typewriters.

Documents to be printed in form or continuous form must meet the specified specifications.

The number of printed documents, along with their serial and sequence numbers, must be reported by the printing houses to the local administrative authority within fifteen days.

### **Receipts**

"Receipts" (in the format and size specified in Annex 17 of the Associations Regulation) to be used for collecting association income are printed by a printing press upon the decision of the board of directors. The serial and sequence numbers of the printed receipts, as well as any errors in the printing process, are checked by the treasurer. Any volumes or forms found to be faulty are returned, and the same quantity is reprinted. The receipts are received from the printing press by the treasurer with a written record.

The association treasurer is responsible for delivering these receipts to authorized persons to collect money on behalf of the association, and for safekeeping of blank and used receipts. The handover of receipts between the old and new treasurers is documented in a protocol.

Receipts are filled out legibly, without erasure or alteration, using a permanent marker or a hard-tipped ballpoint pen. The original sheet is torn off and given to the payer, while the stub remains in the binder. If an error is made during preparation, the erroneous document sheet is not given to the payer. The word "CANCELLED" is written on both the original and the stub sheets, and both are left in the binder without being torn off.

Receipts may also be issued electronically using software created or authorized by the Ministry, provided they contain the information specified in Annex-17. These issued documents are kept in the General Directorate's electronic system.

### **Authorization Certificate**

Except for the regular members of the board of directors and those appointed as representatives pursuant to Article 24 of the Law, the person or persons authorized to collect income on behalf of the association shall be determined by a decision of the board of directors, specifying the duration of their

authorization. An "Authorization Certificate" (a sample of which is included in Annex 19 of the Associations Regulation), containing the full name, signature, and photograph of the person authorized to collect income, shall be prepared in duplicate by the association and approved by the chairman of the association's board of directors.

The use, renewal, return, and other matters related to the authorization certificate shall be governed by the relevant provisions of the Associations Regulation.

#### **Delivery of Revenues;**

Individuals authorized to collect income on behalf of the association must deliver the collected funds to the association's treasurer or deposit them into the association's bank account within thirty days. However, those whose **collections exceed 5000.00 TL** for the year 2020 must deposit the collected funds into the association's bank account within two business days at the latest, without waiting for the thirty-day period.

The amount of money that can be kept in the association's treasury is determined by the board of directors, taking into account the needs.

#### **Retention Period for Income and Expense Documents;**

Except for ledgers, receipts, expense documents, and other documents used by the association shall be kept for a period of 5 years, in accordance with the numbering and date order in the ledgers in which they are recorded, subject to the periods specified in special laws.

#### **Submission of Declaration**

**Article 15** - The chairman of the association's board of directors is obliged to submit the Association Declaration (presented in Annex-21 of the Associations Regulation) for the previous year to the local administrative authority within the first four months of each calendar year.

#### **Notification Obligation**

##### **Article 16-NOTIFICATIONS TO BE MADE TO THE LOCAL ADMINISTRATIVE AUTHORITY;**

Within forty-five days following ordinary or extraordinary general assembly meetings, the General Assembly Results Report, which includes the principal and alternate members elected to the board of directors, the supervisory board, and other bodies, and is included in Annex 3, is submitted to the local administrative authority. If the bylaws are amended at the general assembly meeting, the minutes of the general assembly meeting, the old and new versions of the amended articles of the bylaws, and the final version of the association's bylaws, with each page signed by a simple majority of the board of directors members, are submitted to the local administrative authority within the period specified in this paragraph and as an attachment to a letter. Changes in the association's organs other than general assembly meetings (as specified in Annex-25 of the Associations Regulation) must be reported to the local administrative authority within forty-five days of the change, by completing the "Notification of Changes in Association Organs" form.

Changes in the association's registered address (as specified in Annex-24 of the Associations Regulation) must be reported to the local administrative authority within forty-five days of the change, by completing the "Notification of Change of Registered Address" form.

Changes in association memberships must be reported within forty-five days.

Regarding immovable properties acquired by the association (as specified in Annex-26 of the Associations Regulation), notification must be given to the local administrative authority within thirty

days of the registration of the immovable property in the land registry, by completing the "Notification of Immovable Property" form. If the association receives in-kind or monetary aid from individuals, institutions, and organizations abroad, notification must be given to the local administrative authority before the aid is received. Monetary aid must be received through banks, and the notification requirement must be fulfilled before the aid is used. "Associations that will receive aid from abroad must fill out the 'Notification of Receiving Aid from Abroad' form specified in Annex 4/A and submit it to the local administrative authority."

"Associations that will provide aid abroad must submit the 'Notification of Aid to be Provided Abroad' form specified in Annex 4/B to the civil society relations unit where their headquarters are located, before the aid is provided." "Money and aid sent abroad by foreign associations, foreign foundations, and branches and representative offices of non-profit organizations are also subject to notification using the same method. These notifications are shared with the Ministry of Foreign Affairs through the Associations Information System (DERBİS). However, in case of disaster or emergency, this notification can be made within thirty days from the date of the disaster or emergency. Foreign notifications regarding aid provided on different dates within the scope of a specific project can be made in a single submission.

Cash aid exceeding one hundred thousand Turkish Liras or ten thousand Euros or equivalent foreign currency to be sent abroad must be made through banks and other financial institutions or the Turkish Post and Telegraph Corporation. However, aid to countries where financial access is difficult can be made by declaring it to the customs administration with a cash declaration form in accordance with the relevant legislation, without using financial institutions. In cases where money is sent abroad by declaring it at customs, the relevant declaration must be reported by the association to the local administrative authority within thirty days at the latest from the date of issuance.

After the aid is provided, the activity results report must be submitted within ninety days." They submit the "Report of Results of Aid Activities Provided Abroad" specified in Annex-4/C to the civil society relations unit where their headquarters are located. This report includes forms, visual materials, and similar supporting documents proving that the aid was provided.

The monetary amounts in Turkish Lira specified above are increased annually by the revaluation rate determined and announced in accordance with the Tax Procedure Law No. 213 for the previous year, effective from the beginning of the calendar year. However, amounts below one Turkish Lira are not taken into account in the update. The above reports are submitted to the local administrative authority via DERBİS (Associations Information System). The chairman of the board of directors is responsible for the failure to submit the reports.

### **Notification Regarding Joint Projects Carried Out with Public Institutions and Organizations**

Cooperation with public institutions and organizations on matters related to their areas of responsibility may take the form of carrying out a joint project. If deemed necessary, a copy of the protocol, project, and other documents may be requested to be submitted to the associations unit.

### **Internal Audit of the Association**

**Article 17-**Internal audits can be conducted by the general assembly, the board of directors, or the supervisory board of the association, or audits can be commissioned from independent auditing firms. The fact that an audit has been conducted by the general assembly, the board of directors, or an independent auditing firm does not relieve the supervisory board of its obligations.

The association's internal audit is carried out by the audit committee.

### **Association's Borrowing Procedures**

**Disclaimer:** This document is automatically translated from the original version written in Turkish. There may be translation errors. Please contact the association members for clearance.

**Article 18**-The association may borrow money, if necessary, to achieve its objectives and carry out its activities, upon a decision of the board of directors. This borrowing may be in the form of credit for goods and services or in cash. However, this borrowing cannot be in amounts that cannot be covered by the association's income sources and that would cause the association to experience payment difficulties.

### **How the Bylaws Will Be Amended**

**Article 19** - Amendments to the bylaws may be made by including them in the agenda of ordinary and extraordinary general assembly meetings.

A 2/3 majority of members entitled to attend the general assembly is required to begin discussions on amendments to the bylaws. If the meeting is postponed due to the failure to achieve a majority, a majority is not required at the second meeting. However, the number of members attending this meeting cannot be less than twice the total number of members of the board of directors and the supervisory board. The majority required for a decision on amendments to the bylaws is 2/3 of the votes of the members attending the meeting. Voting on amendments to the bylaws at the general assembly is conducted openly. The bylaws enter into force after being adopted by a 2/3 majority at the general assembly.

### **Dissolution of the Association and Method of Liquidation of its Assets**

**Article 20**- The general assembly can decide to dissolve the association at any time.

For the dissolution issue to be discussed at the general assembly, a 2/3 majority of members entitled to attend the general assembly is required. If the meeting is postponed due to the failure to achieve a majority, a majority is not required at the second meeting. However, the number of members attending this meeting cannot be less than twice the total number of members of the board of directors and the supervisory board.

The majority required for a dissolution decision is 2/3 of the votes of the members present at the meeting and entitled to vote. The vote on the dissolution decision in the general assembly is open. It is done as follows.

**Association**If the association has been dissolved by a general assembly resolution or its automatic termination has been determined by a court, all movable and immovable assets of the association shall be determined by a three-person liquidation committee to be elected by the last board of directors. These procedures shall commence from the date the general assembly resolution regarding dissolution is adopted or the date the automatic termination becomes final. During the liquidation period, the association's name shall be used in all transactions, the phrase "**1234 Arts & Sciences Association In Liquidation**" is used.

The liquidation committee is responsible and authorized to complete all liquidation procedures for the association's money, assets, and rights in accordance with the legislation. This committee first examines the association's accounts. During this examination, the association's ledgers, receipts, expenditure documents, title deeds, bank records, and other documents are identified, and its assets and liabilities are recorded in a report. During the liquidation process, the association's creditors are notified, and if there are any assets, they are converted into cash and paid to the creditors. If the association is a creditor, the receivables are collected. After the collection of receivables and payment of debts, all remaining money, assets, and rights are delivered to a place determined by the general assembly, as documented in a report.

The bylaws stipulate that the method of liquidation is left to the decision of the general assembly. If the general assembly has not determined the transferee, if the general assembly has not convened, if the liquidation process has not been completed despite notification to the last board of directors, or if the association has been dissolved by a court decision, all remaining money, assets, and rights, after the

collection of receivables and payment of debts, shall be transferred to the association in the same province that has the closest purpose and the most members at the time of dissolution.

All procedures related to the liquidation are recorded in the liquidation report, and the liquidation process is completed within three months, excluding any extensions granted by the local administrative authorities for a justified reason.

Following the completion of the liquidation and transfer of the association's funds, assets, and rights, the liquidation committee is obligated to notify the relevant local administrative authority of the association's headquarters in writing within seven days, attaching the liquidation report to this notification. The last members of the board of directors, acting as the liquidation committee, are responsible for safekeeping the association's books and documents. This responsibility may also be assigned to a single board member. The retention period for these books and documents is five years.

### **Establishment of a Supervisory Organization**

**Article 21-** At least five associations with the same objectives can form a federation or become a member of an existing federation by coming together as members to achieve their objectives. The association must be represented at the general assembly of the federation by a number of members, not less than three, as specified in the federation's bylaws.

### **Lack of Judgment**

**Article 22-**In matters not specified in this charter, the provisions of the Associations Law, the Turkish Civil Code, and the Associations Regulation and other relevant legislation issued pursuant to these laws concerning associations shall apply.

**Transitional Article 1** Until the association's governing bodies are formed at the first general assembly, the temporary board members who will represent the association and carry out its business and transactions are listed below.

### **FOUNDER AND INTERIM BOARD MEMBERS:**

<b><u>Title</u></b>	<b><u>Name and Surname</u></b>
Temp. Chairman of the Board	Emin Buğra Saral
Temp. Vice Chairman of the Board of Directors.	Yunus Emre Saral
Temp. Board Secretary	Hatice Saral
Temp. Board of Directors. Treasurer	Omer Lutfu Saral
Temp. Board. Member	Nuray Mete