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Sivil Toplum Geliştirme Merkezi

CIVIL SOCIETY ORGANISATIONS IN TÜRKİYE:

FREEDOM OF ASSOCIATION AND RIGHT TO PARTICIPATION

CHAPTER I FREEDOM OF ASSOCIATION

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ASSOCIATION**

Civil Society Organisations in Türkiye: Freedom of Association and Right to Participation Chapter I: Freedom of Association

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ISBN

978-625-94365-1-7

© **2023 STGM (The Association of Civil Society Development Center)**

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Print

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This publication is financed by the European Union. The contents are the sole responsibility of STGM and do not necessarily represent the view of the European Union.

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Abbreviations

EU: European Union	Guidelines: Organization for Security and Cooperation in Europe and Venice Commission Guidelines on Freedom of Association
EU Directorate-General for Neighbourhood and Enlargement Negotiations Guidelines for EU Support to Civil Society in the Enlargement Region 2021 - 2027	Field Research Field Research on Freedom of Association in Türkiye 2022
OSCE: Organisation for Security and Cooperation in Europe	2022: Association in Türkiye 2022
ECtHR: European Court of Human Rights	PSB: Presidency of Strategy and Budget of the Presidency of the Republic of Türkiye
ECHR: European Convention on Human Rights	STGM: Association of Civil Society Development Centre
CoE: Council of Europe	STİGM: General Directorate of Civil Society Relations
AYM: Constitutional Court of the Republic of Türkiye	CSO: Civil Society Organisation
UN: United Nations	SASF: Social Assistance and Solidarity Foundations
UNHRC: UN Human Rights Committee	TBB: Union of Turkish Bar Associations
UN-OHCHR: UN Office of the High Commissioner for Human Rights	GNAT: Grand National Assembly of Türkiye
CİMER: Communication Centre of the Presidency of the Republic of Türkiye	HREIT: Human Rights and Equality Institution of Türkiye
EIA: Environmental Impact Assessment	HRFT: Human Rights Foundation of Türkiye
DERBİS: Associations Information System	TURKSTAT: Turkish Statistical Institute
FATF: Financial Action Task Force	TMMOB: Union of Chambers of Turkish Engineers and Architects
GONGO: Government-Organised Non-Governmental Organisation	TTB: Turkish Medical Association
IGO: Inter-Governmental Organisation	TÜSEV: Third Sector Foundation of Türkiye
HRA: Human Rights Association.	TÜSİAD: Turkish Industry & Business Association
LGBTI+: Lesbian, Gay, Bisexual, Transgender, Intersex+	IAO: Amnesty International
MASAK: Financial Crimes Investigation Board of the Ministry of Treasury and Finance of the Republic of Türkiye	Conference of INGO's: Conference of International Non-Governmental Organizations of the Council of Europe
NUTS: European Union Nomenclature of Territorial Units for Statistics	VBYS: Foundations Information Management System
OECD: Organisation for Economic Cooperation and Development	VGM: General Directorate of Foundations
OHAL: State of Emergency	Venice Commission: European Commission for Democracy through Law

Key Concepts

The following key concepts have been developed to explain the concepts used within the scope of the “*Civil Society Organisations in Türkiye: Freedom of Association and Right to Participation*” report. Principally the Council of Europe (CoE) and the United Nations (UN) sources have been referred to for the concepts. A reference is shown for each concept.

- Association:** According to Maina Kiai, the UN Special Rapporteur between 2011-2017, “association” refers to any groups of individuals or any legal entities brought together in order to collectively act, express, promote, pursue or defend a field of common interests. Included among some common types of association are non-governmental organisations (NGO), clubs, cooperatives, religious associations, political parties, trade unions, foundations and online associations.¹
- Civil Society Space:** According to the UN Office of the High Commissioner for Human Rights, civil society space refers to the place civil society actors occupy within society; the environment and framework in which civil society operates; and the relationship among civil society actors, the State, private sector and the general public.²
- Civil Society Organisation (CSO):** According to the Committee of Ministers of the Council of Europe, CSOs refer to voluntary self-governing bodies or organisations established to pursue the essentially non-profit-making objectives of their founders or members. CSOs do not include political parties.³

¹ Maina Kiai, Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, A/HRC/20/27, 21.05.2012, para. 51&52 It can be found at the address https://www.ohchr.org/sites/default/files/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27_en.pdf Access date: 20.01.2023.

² A Practical Guide for Civil Society, Civil Society Space and The United Nations Human Rights System, OHCHR, <https://www.ohchr.org/en/resources/civil-society>, s. 5, Access date: 20.01.2023.

³ Recommendation CM/Rec(2007)14 of the Committee of Ministers to Member States on the Legal Status of Non-Governmental Organisations in Europe - Adopted by the Committee of Ministers on 10 October 2007 at the 1006th Meeting of the Ministers' Deputies. It can be found at the address https://search.coe.int/cm/Pages/result_details.aspx?ObjectID=09000016805d534d. Access date: 20.01.2023

Rights-Based Approach:

Rights-based approach has been a topic of discussion since early 1990's. However, it has become an official policy adopted under the UN Reform Programme launched in 1997 at the international level. In this respect, the adoption of a human-rights based approach to development cooperation has been adopted as a common understanding among all the UN bodies. After this issue was brought forward by the UN, the European Union Commission declared a "Rights-Based Approach, Encompassing All Human Rights, for Development Cooperation" policy in 2014. The EU Commission updated the human rights-based approach in 2021 and adopted a policy for the application of this approach to the international partnerships. Today, the human rights-based approach is also one of the key policies of the other development agencies that provide fund to CSOs, the organisations that have adopted rights-based approach, and the governments.

The rights-based approach refers to a conceptual framework for humanitarian development processes that is normatively anchored in international human rights standards and functionally provides guidance for the protection and development of human rights. The rights-based approach incorporates the following principles:

- Applying all human rights for everyone
 - Meaningful and inclusive participation and access to decision-making processes
 - Non-discrimination and equality
 - Accountability and rule of law for everyone
 - Transparency and access to information supported by disaggregated data
 - Strengthening rights-holders so that they are capable of using and claiming their rights
 - Developing the capabilities of duty-bearers to meet demands.
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Foreword

In 2024, we will celebrate the 20th anniversary of the Association of Civil Society Development Center (STGM). While STGM has been working for a strong and democratic civil society for twenty years, it defines the defense of freedom of association for a pluralistic democratic society as one of its main missions. In this context, we continue to monitor and publish reports on the improvement of freedom of association in Türkiye. In the 20th year of our existence, we are pleased to publish the report **“Civil Society Organisations in Türkiye: Freedom of Association and the Right to Participation”**.

In the monitoring report, we have tried to consider freedom of association and the right to participation as fundamental rights that complement each other and to present the situation in Türkiye.

The recognition and protection of freedom of association as a fundamental human right and the existence of strong civil society organizations are indispensable for a democratic society and essential for the creation of balancing and control mechanisms and the protection of democracy. The existence of a strong civil society is essential for solving social problems and strengthening social solidarity. However, we note with regret that the decline of democracy in our country is also reflected in the area of civil society and that there are still problems in the area of freedom of association. In the context of the right to participation, we can say that there are significant deficits in the participation of civil society in decision-making processes.

However, we can state that the profile of a civil society organization, small in number but remarkable in terms of impact, remains vibrant and strong despite all the problems and shortcomings. Rights-based organizations constitute the most dynamic segment of our country’s civil society with the advocacy work they do, the activities they undertake, the resources they create, the collaborations they build at the international level and their efforts to influence decision-making processes despite all the difficulties. This dynamic keeps our faith and hope in our country alive.

The **“Civil Society Organisations in Türkiye: Freedom of Association and the Right to Participation”** Report, which was prepared within the framework of our Monitoring Freedom of Association project supported by the European Union and carried out jointly with TÜSEV, is based on the data we obtained during a long monitoring study and field research.

I would like to thank the EU Delegation to Türkiye, our project team, civil society organizations that contributed to the research process and all our stakeholders who contributed to the preparation of this report.

We hope that this report, in which we try to show the situation of civil society, which is the driving force of democracy in our country, will be useful to all our friends working on the ground in their advocacy work and will make a modest contribution to the reform steps that need to be taken in the field of civil society.

Dr. Yakup Levent Korkut
Head of Board

Methodology and Scope of the Monitoring Report

The “Civil Society Organisations in Türkiye: Freedom of Association and Right to Participation Report” is an output of the monitoring studies conducted as a collaborated effort of the Association of Civil Society Development Centre (STGM) and the Third Sector Foundation of Türkiye (TÜSEV) and maintained within the scope of the “Monitoring of Freedom of Association Project” funded by the European Union. The report consists of two main chapters and the first chapter addresses the freedom of association and the impact of the practices of freedom of association on civil society organisations (CSOs). The second chapter focuses on the right to participation of CSOs in the decision-making processes.

Scope of the Monitoring Report

The documents protecting the freedom of association and right to participation at the international and regional levels define the subject of both rights as “everyone”. So, the freedom of association and right to participation are the rights encompassing all segments of civil society. However, this monitoring report’s principal focus is on the freedom of association of associations and new foundations and their participation in decision-making processes. In respect of their general structure, professional organisations, trade unions, non-profit companies, cooperatives and social entrepreneurs were excluded from the monitoring process and they are not addressed in the report unless it is required to do so.

The first chapter, which focuses on the implementation of freedom of association, which is referred to as one of the fundamental elements of democracy⁴ in the international arena, in Türkiye and its impact on the capacities of civil society organisations, focuses on the following international and national documents:

- UN International Covenant on Civil and Political Rights Article 22;
- UN Special Rapporteur on Freedom of Association recommendations;
- Committee of Ministers of the Council of Europe Decisions;
- Venice Commission Decisions;
- European Convention on Human Rights Article 11 and European Court of Human Rights judgments;

- Organisation for Security and Cooperation in Europe and Venice Commission Guidelines on Freedom of Association;
- Directorate-General for Neighbourhood and Enlargement Negotiations Guidelines for EU Support to Civil Society in the Enlargement Region 2021 - 2027 (hereinafter referred to as the “EU Guidelines 2021-2027) Special Objective 1: Conducive environment for CSOs.
- Constitution of the Republic of Türkiye and the Constitutional Court of the Republic of Türkiye Judgments;
- OECD Development Assistance Committee (OECD-DAC) Recommendation on Enabling Civil Society in Development Cooperation and Humanitarian Assistance.

While some of the documents above protect the freedom of association directly and normatively, some contain examples of good practices, serving as non-binding recommendations.

⁴ OHCHR, Freedom of assembly and of association, <https://www.ohchr.org/en/topic/freedom-assembly-and-association>; CoE, Strengthening freedom of association in Council of Europe Member States, <https://www.coe.int/en/web/participatory-democracy/strengthening-freedom-of-association>

The scope of the freedom of association and the fundamental rights protected by it can be classified into six key principles based on the regularly updated opinions and reports on the freedom of association of “International Center for Not-for-Profit Law ⁵ (ICNL)”, an international body monitoring the freedom of association regularly, and “European Commission for Democracy through Law” (Venice Commission) of the Council of Europe:⁶

1. **Right to Entry:** Everyone has the right to form an association with others and join in already formed associations towards achieving common goals without any external interference or coercion.
2. **Operate Freely:** Every association has the right to operate free from unwarranted external interference or coercion.
3. **Right to Enjoy Fundamental Rights:** For freedom of association to be exercised effectively, the fundamental rights of CSOs, such as freedom of opinion and expression, the right to peaceful assembly, the right to privacy, and the property right, must be guaranteed.
4. **Communication and Cooperation:** CSOs have the right to communicate the society, use suitable means of communication and cooperate with other organisations for similar purposes.
5. **Seek and Secure Resources:** CSOs have the right to seek resources and freely use the resources they secure so as to be able to maintain their continuity and carry out their activities.
6. **State Duty to Protect:** States have a duty to create a conducive environment for CSOs and their members to effectively enjoy their rights listed above and protect the organisations and their members against the violation of these rights.

⁵ International Center for Not-for-Profit Law (ICNL), Defending Civil Society, VOLUME 10, ISSUE 2, APRIL 2008, <https://www.icnl.org/resources/research/ijnl/defending-civil-society#:~:text=These%20principles%20include%3A%20the%20right,right%20to%20seek%20and%20secure>

⁶ Compilation of Venice Commission's Opinions and Reports Concerning Freedom of Association (Revised), CDL-PI(2022)029, 17-18 June 2022, the Council of Europe, Strasbourg, 25 August 2022, [https://www.venice.coe.int/webforms/documents/?pdf=CDL-PI\(2022\)029-e](https://www.venice.coe.int/webforms/documents/?pdf=CDL-PI(2022)029-e)

Venice Commission considers these principles when the Commission submits “legal opinion” to states in line with its Statute⁷ on the draft legislation or the provisions of the legislation in force, which are submitted to the Commission for review. The monitoring framework of this report, focusing on the current status of the freedom of association in Türkiye and its impact on the capacity of CSOs, is limited with the questionnaire that is derived from the six principles above and can be divided into three subgroups:

- Does the right of everyone in Türkiye to establish a CSO and to become a member of established ones comply with universal norms, principles and recommendations? How do different legal statuses granted to CSOs affect the use of this right? Does legislation and its application facilitate or restrict civic organisation? Is it equal and fair for everyone? Are the conditions that apply to the international CSOs necessary and proportionate? Does the administration regularly review the legislation and its application and implement positive reforms to improve it?
- Can CSOs operate freely and work together safely? Are the activities that require authorization or are prohibited in line with universal norms or are they dissuasive? Are there situations in which the administration’s actions can be described as interference in the internal affairs of civil society organisations? Do the reporting and notification requirements restrict freedom of action? Do they enjoy their right to peaceful assembly and demonstration and freedom of expression without problems? Is the “state’s duty to protect” actively exercised in the face of threats, intimidation, violent attacks and even murder against activists and representatives of CSOs?
- Are the rights of CSOs to seek resources and freely use the resources they secure legally and administratively facilitated and promoted? Are the procedures for the creation and obtaining permission for resources developed on the basis of clear criteria? Is public support for civil society organisations whose founders and members include individuals with close ties to the government, even though they were not directly established by the government, fair and proportionate? Are the civil society organisations that use foreign funding particularly targeted?

The questions about the rights of CSOs to participate in decision-making mechanisms in public matters are addressed in Chapter II of the Monitoring Report.

⁷ CDL(2002)027-e, Resolution RES (2002) 3 Adopting the Revised Statute of the European Commission for Democracy through Law, [https://www.venice.coe.int/WebForms/documents/?pdf=CDL\(2002\)027-e](https://www.venice.coe.int/WebForms/documents/?pdf=CDL(2002)027-e)

Methodology of the Monitoring Report

The “Civil Society Organisations in Türkiye: Freedom of Association and Right to Participation Report” presents a synthesis of the primary and secondary data obtained during the monitoring process carried out under the “Monitoring of Freedom of Association Project”.

In this study, which was conducted to understand the current state of the civil society in Türkiye, a mixed method was adopted and both quantitative and qualitative research methods were put to work. The primary data is mainly based on the applications for information filed with the Presidency of the Republic of Türkiye, 12 Ministries and the Governors’ Offices of 30 provinces having the status of metropolitan municipality and on the findings of the “Field Research on Freedom of Association in Türkiye 2022” (Field Research 2022) conducted in relation to the CSOs operating in Türkiye in 2022. In addition, the information obtained directly from CSOs, the core subject of the freedom of association and right to participate in decision-making processes, and lawyers (mainly working on litigation) and court decisions were examined. Also, a desktop research was carried out and the open-source reports and data published by the governmental institutions and organisations, CSO reports and media coverage were also included in the report as the secondary data.

Within the scope of the desk research, official data, news, and draft legislation were regularly monitored during the monitoring period to the extent that they were shared with the public. Also, a literature review was conducted about civil society, the freedom of association and the decision-making processes. In addition to these, to enable a comparison, statistical data disclosed by international NGOs and intergovernmental organisations in their reports were followed and used for the analyses in the report. Further, civil society research, information notes, statements and reports of CSOs operating in Türkiye were also monitored, and the relevant sections were reflected in the monitoring report.

Field Research on Freedom of Association in Türkiye 2022

In **Field Research 2022**, quantitative and qualitative research methods were used together. The qualitative and quantitative research in the field were carried out by “SAM Research and Consultancy”. STGM and TÜSEV team designed the quantitative survey questionnaire under the guidance of Prof. Dr. Mehmet Ali Eryurt. STGM and TÜSEV team developed the framework of the qualitative questionnaire of the qualitative research, which included in-depth interviews with CSOs and two focus group meetings, under the guidance of Dr. Derya Göçer and reviewed together with the SAM Research team.

For the quantitative research, a survey was conducted among 1003 civil society organisations, a representative sample of Türkiye, and quantitative data was collected on the topics such as the demography of civil society organisations and their financial structure, relations with public, experiences in political climate and reflections of legislation amendments, obstacles before the freedom of association, etc. This data was used to test some assumptions statistically during the analysis. Also, factors such as participation, rights-based approach, capacity, etc. were developed and an attempt was made to understand the differing experiences of organisations having different characteristics.

The civil society organisations operating as right-based were identified as the focus of the qualitative research conducted as part of the “Field Research on Freedom of Association in Türkiye 2022” through in-depth interviews and focus group meetings. “The essential contribution made by civil society organisations (CSOs) to the development and realisation of democracy and human rights, in particular through the promotion of public awareness, participation in public life and securing the transparency and accountability of public authorities, and of the equally important contribution of CSOs to the cultural life and social well-being of democratic societies” , as demonstrated by the Committee of Ministers of the Council of Europe⁸, plays a specific role in the importance of civil society today. The ability of civil society organisations to make the contributions above is dependent on the rights-based approach from several aspects.

⁸ Committee of Ministers of the Council of Europe Recommendation CM/(2007) of 14/10/2007

On the other hand, rights-based organisations, which play a specific role in strengthening the participatory democracy, occupy quite a small place in the quantitative sampling across Türkiye. Also, this group has differing experiences within the overall structure of civil society, as demonstrated by the quantitative research. The qualitative research enabled bringing to light the outlines of such differences, understanding the causes and dynamics of them and making an in-depth analysis of the findings.

In this context, in-depth interviews and two focus group meetings were conducted between 23 June and 25 August 2022 in Adana, Ankara, Diyarbakır, İstanbul, İzmir and Trabzon with 48 CSOs, including 33 associations, 12 foundations, 2 networks/platforms and 1 trade union, which were identified based on the distribution of the provinces where they are based and their fields of activity. These organisations have quite diverse fields of activity such as law, democracy, children's rights, women's human rights, environment and wildlife, education, health, rights of the elderly, media, etc. In this context, care was also taken to speak with civil society organisations representing different approaches.

The qualitative interviews not only looked for answers to the questions of “why” and “how”, but also for the reasons that are decisive for the attitudes and perceptions of the participants, which experiences lead to which results, which topic is perceived in which way, as well as for changes and the reasons for these changes.

The first research focus group meeting was held in İstanbul on September 14, 2022 with the participation of nine civil society representatives and the second meeting was held in Ankara on September 16, 2022 with the participation of seven civil society representatives. In these meetings, the financial sustainability of rights-based organisations, the use of grants and fundraising campaigns and the problems they experience in connection with these and their solution proposals, how restrictions on freedom of association affect advocacy activities, and the methods used to overcome these restrictions and solution proposals were discussed. They also discussed the impact of restrictions on freedom of association on advocacy activities and the methods and recommended solutions used to overcome these restrictions.

How was the Sample for Quantitative Research Selected?

The sample for the quantitative research was selected based on the associations registered in the Associations Information System (DERBİS), the database of the General Directorate for Relations with Civil Society (STİGM), and the list of the foundations registered in the Foundations Information Management System (VBYS), the database of the General Directorate of Foundations (VGM) and a survey was conducted with the sample selected between June 21st - August 25th 2022.

122,098 headquarters and branch offices of associations were registered in the DERBİS, the database of STİGM, and 5.655 new foundations were registered in the VBYS, the database of the General Directorate of Foundations at the time of the research. Stratified multistage random sampling method was used for the research. For this purpose, first, a sampling plan enabling the representation of the main population by territory and field of activity of associations was developed.

How Sample of Associations was Selected

The branch offices of the associations and those associations that have been founded by special law or are officially under the auspices of the Presidency of the Republic of Türkiye (Turkish Red Crescent, Turkish Green Crescent, etc.) were not included in the study population, which forms the basis of the sampling. Also, “associations intended for providing religious services”, “associations operating for public institutions and staff”, “associations for solidarity with Turks overseas”, and “associations for relatives of martyrs and veterans”, as specified in the classification of associations including 17 main fields of activity (**Annex 3 STİGM Classification of Associations**), were excluded by taking account of their purpose of establishment and specific characteristics. On the other hand, “fellow-citizenship associations’ ‘ and the sports associations other than “youth, youth and sports and the disabled people sports” were not included in the sample framework in order to delineate the boundaries of the study population. “Thought-based associations”, “associations operating in the fields of food, agricultural and husbandry”, “associations intended for international enterprises and cooperation”, “associations intended for the elderly and children” were merged in the same group within the framework of sampling in view of the fact the number of these associations was very small. As a result, the distribution of associations by field of activity was made according to the 13 main fields of activity.

How Sample of Foundations was Selected?

Those foundations with the legal status of “new foundation” were included within the scope of the research. However, social assistance and solidarity foundations, foundations established by public institutions and organisations and semipublic institutions (Chamber of Commerce, Union, etc.), and foundations targeting the employees of public institutions or those performing public duties were not included in the sampling. So, for the foundations, the study population consisted of 3.771 new foundations. As no data by which the foundations could be classified by their main field of activity was available, the regional distribution was taken into consideration for the sampling plan of foundations.

Total Sample

A survey was conducted among 800 associations and 203 foundations operating in Türkiye, considering the criteria above for the selection of sample.

How was the Sample Distributed by Field of Activity and Territory?

Level 1, which consists of 12 regions, of the Nomenclature of Territorial Units for Statistics adopted by the Turkish Statistical Institute (TURKSTAT) in alignment with the European Union Nomenclature of Territorial Units for Statistics (NUTS) was used for the regional representation in the research.

In the research, interviews with 800 associations were distributed proportionally, in view of the fact that minimum 30 interviews were held in each field of activity by main field of activity and region. Finally, the data set was weighted by the field of activity and regional share of associations during the analysis stage in order to avoid any deviation in the representation of Türkiye.

For the new foundations, distribution by field of activity was not taken into consideration, but distribution by region was taken into consideration, as mentioned earlier. However, as the distribution of new foundations by region showed significant differences, for the selection of sample, 3.771 new foundations were distributed to regions and the rates calculated according to this distribution was considered. For the regional distribution, İstanbul was calculated separately for associations and new foundations.

Level of Confidence in Quantitative Research

As part of this study by which it was intended to carry out a research representing Türkiye, the survey was conducted with a confidence level of 95% and in a

way to represent with a margin of error of $\pm 2,7\%$ for association interviews, $\pm 6,5\%$ for foundation interviews and $2,3\%$ for overall interviews.

Factor Analyses

The “factor analysis” method was employed in the research in order to reduce a large number of variables that are considered to be interrelated into a smaller set of meaningful and independent factors to facilitate the understanding and interpretation of the relationships among the variables. So, it was aimed to reduce the number of variables, classify variables with the same characteristics and develop new concepts (variables) by using the relationships among the variables.

The factors below were developed as a result of the analyses made on the data set in the Field Research:

- Capacity of CSO
 - Rights-based approach
 - Participation in decision-making processes
 - Perception of participation in decision-making processes
 - Freedom of association
 - Financial status.
-

Factor Analyses for Capacity

The first chapter of the report presents primarily the findings of the Field Research 2022 and provides a detailed breakdown of the factor analyses relating to the capacity and financial status of CSOs.

The “rights-based approach factor” used in both chapters of the report is addressed in the first chapter in connection with the capacity of CSOs.

Capacity Factor

A capacity factor was developed by using various variables in order to examine the capacities of the CSOs participated in the Field Research 2022. The capacity factor indicates three groups which show relative coherence among themselves and differentiate from the other two groups. According to the factor developed by using the variables below, CSOs were grouped as “low-capacity”, “moderate-capacity” and “high-capacity”:

- Age of CSO
- Number of employees
- Number of volunteers involved in activities
- Geographical area of field of activity
- Priority field of activity
- Income status
- Presence of an economic enterprise
- Relations with other CSOs.

Designations like “low”, “high”, etc. used to describe the sets emerged as a result of the factor analyses do not deny that the unique existence of organisations is equally valuable, but these designations just aim to position the organisations in terms of various variables.

Financial Capacity Factor

A financial capacity factor was developed to see how the CSOs participated in the Field Research 2022 differentiate by their financial status. As a result of the financial factor analysis, it was observed that the three groups differentiate from each other. These groups were designated as “very weak”, “weak”, and “relatively good” to indicate their financial status/ financial viability/ financial diversification. The financial factor analysis was developed by using the variables below:

- Revenue generating methods
- Diversity of financial resources
- Ownership of an economic enterprise
- Utilisation of grants
- Tax advantages offered to donators and suppliers.⁹

⁹ Revenue Administration, Donations and Aids in terms of Tax Legislation Guide, February 2023, <https://www.gib.gov.tr/sites/default/files/fileadmin/beyannamerehberi/2023/456.pdf>

Factor Analyses for Rights Based Approach

The number of the CSOs operating in Türkiye and adopting a rights-based approach is small. Naturally, this had an impact on the selection of sample for the Field Research 2022. However, the rights-based CSOs differentiate from others in terms of their structure and activities. To better understand this difference, we conducted qualitative research with rights-based organisations and a rights-based approach factor was also created in the quantitative research. To this end, a questionnaire was designed to measure if CSOs pursue a rights-based approach institutionally (in their written instruments). The questions included the variables below:

- If their written instruments contain the protection of and making widespread fundamental rights and freedoms for everyone
- If strategic vision and activity plan (advocacy plan) are in place to protect and improve fundamental rights and freedoms
- That the strategic vision and activity plan contains a reform demand or stimulation of public opinion for the protection and improvement of fundamental rights and freedoms
- That some kind of value statement which specifies in writing that any form of discrimination should be condemned and will not be tolerated is in place.

As a result of the rights-based factor analysis, three distinct groups that are designated as “weak”, “moderate” and “strong” according to the rights-based approach levels emerged. On this occasion, it is worth stressing a point again: For the rights-based approach, “if the written instruments of CSOs contain the rights-based approach” was employed as a criterion. The practical attitudes and conduct of the organisation and its representatives were not addressed in the analysis.

Freedom of Association Factor

A freedom of association factor was developed based on the data of the quantitative research in the Field Research 2022. The freedom of association factor is a variable addressing collectively the CSOs' habit of exercising the freedom of association, the problems of CSOs, pressure faced by CSOs that is tried to be exerted or already exerted directly or indirectly in various ways by the public institutions or non-governmental actors at the national level, and to which degree CSOs “resist” against such pressure.

In this framework, factor analysis revealed that the two groups differed. The first of these groups was designated as “having active relationship with public” and the other as “having stable relationship with public”. In this frame, the variables that make up the freedom of association factor are as follow:

- Challenges faced during the establishment
- Audits
- Peaceful assembly and rallies
- Freedom of expression and pressure
- Public benefit status
- Fundraising
- Law 7262 on the Prevention of Financing of Proliferation of Weapons of Mass Destruction and memberships.

Analysis of Research

The quantitative and qualitative analyses made as part of the “Field Research on Freedom of Association in Türkiye 2022” are presented below:

Quantitative Analysis

The data collected during the quantitative stage of the research was examined and interpreted by using descriptive analysis, cross analysis and factor analyses.

- The responses given by the participants to each question were illustrated numerically and in percentage and the results were read in the descriptive analysis.
- The responses given to the research questions were disaggregated at the level of various breakdowns and handled comparatively in the cross analysis. For instance, the responses given by foundations and associations and by organisations with different target audiences were handled comparatively and the statistically significant results were reported.
- Factor analysis is one of the multivariate analysis methods employed in various areas and, in particular, in social researches. The primary objective of the factor analysis is to reduce a large number of variables that are considered to be interrelated into a smaller set of meaningful and independent factors to facilitate the understanding and interpretation of the relationships among the variables. So, it is aimed to reduce the number of variables, classify variables with the same characteristics and develop new concepts (variables) by using the relationships among the variables.

Qualitative Analysis

- Each interview conducted as part of the research was tape recorded and transcribed. The interviewers anonymised the institutions/persons while reading the transcriptions.
 - The transcriptions were processed by using the descriptive analysis method during the reporting stage. For this purpose, the transcriptions were made subject to thematic classification. Upper and lower categories were determined based on the in-depth interview and focus group guides for the thematic classification. Then the content of each transcription was divided into appropriate categories, which, in turn, were divided into subgroups.
-

1. Outlook of Freedom of Association in Türkiye

The United Nations Office of the High Commissioner for Human Rights defines the freedom of association as the core component of democracy. The freedom of association also includes the individuals' right to interact with each other and form associations to express, promote, pursue and defend their common interests collectively. One of the most debated topics in discussions about modern democracies is also the existence of a dynamic and autonomous "civil society" in which freedom of association, freedom of peaceful assembly and demonstration, and freedom of expression are enshrined in law.

The freedom of association is protected by a series of binding international conventions on human rights and mainly article 20 of the UN Universal Declaration of Human Rights of 10/12/1948.

Ratification Status	Convention (Article Protecting the Freedom of Association)	Date of Ratification
Yes	European Convention on Human Rights (Article 11)	1953
Yes	Jurisdiction of the European Court of Human Rights (Right of individual application to the European Court of Human Rights was recognised for the first time in 1987 ¹⁰ and the mandatory jurisdiction was recognised in 1989.) ¹¹	Protocol No. 11: 1997 Protocol No. 14: 2006
Yes	UN Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (Article 7/c)	1985
Yes	Optional Protocol to the Convention on the Elimination of All Forms of Discrimination Against Women (Application to the CEDAW Committee)	2002
Yes	UN Convention on the Rights of the Child (Article 15)	1995
Yes	Optional Protocol to the Convention on the Rights of the Child on a Communications Procedure (Right to Application)	
Yes	UN International Convention on the Elimination of All Forms of Racial Discrimination (Article 5/d-ix)	2002
Yes (Reservation) ¹²	UN International Convention on the Protection of the Rights of All Migrant Workers and Members of their Families (Article 40)	2004
Yes	UN International Covenant on Civil and Political Rights (Article 22)	2003
Yes	Optional Protocol to UN International Covenant on Civil and Political Rights (Right to Application)	2006
Yes	UN International Covenant on Economic, Social and Cultural Rights (Article 8)	2003
No	Optional Protocol to UN International Covenant on Economic, Social and Cultural Rights (Right to Application)	
Yes	UN Convention on the Rights of Persons with Disabilities (Article 29/b(ii))	2009
Yes	Optional Protocol to UN Convention on the Rights of Persons with Disabilities (Right to Application)	2015

Table 1 International conventions guaranteeing freedom of association and ratification status.

¹⁰ Adopted by the Council of Ministers Decision 87/11439 of 22/01/1987 and the Republic of Türkiye submitted its statement on the Decision to the Secretary General of the Council of Europe on January 28th, 1987). The Decision was promulgated in the Official Gazette issue No. 19438 dated 21/04/1987

¹¹ Ratified through Law 6366 of 10/03/1954 by the Grand National Assembly of Türkiye through the Council of Ministers Decision 89/14563 of 25/09/1989. The Republic of Türkiye recognised the mandatory jurisdiction of the European Court of Human Rights (ECtHR) in accordance with article 46 of the European Convention on Human Rights. The Decision was promulgated in the Official Gazette issue No. 20295 dated 27/09/1989. It should be noted that the text was amended through Additional Protocols 11 and 14 to the Convention. The Republic of Türkiye ratified both protocols.

¹² Türkiye has made a reservation on the right to form trade unions.

Withdrawal from the İstanbul Convention¹³

The Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence, known as the İstanbul Convention, was also included in the international conventions on the protection of freedom of association listed above. Türkiye was the host country during the adoption of the İstanbul Convention and one of the first countries that ratified it. Article 7 of the Convention makes special reference to the freedom of association and provides that the civil society organisations protecting women against violence and discrimination should be efficiently collaborated. However, the Republic of Türkiye withdrew from the İstanbul Convention following the Presidential Decrees published in 2021.

The process of withdrawal of the Republic of Türkiye from the İstanbul Convention first brought forward in a closed-to-press meeting held on June 1st, 2019, where Recep Tayyip Erdoğan, the President of the Republic of Türkiye, said “The İstanbul Convention is not a certainty. It is not a measure for us.” In this period, anti-women’s rights groups launched smear campaigns towards the İstanbul Convention. Following this process, firstly, the Decree on the Termination of the Council of Europe Convention on Preventing and Combating Violence against Women and

Domestic Violence on behalf of the Republic of Türkiye (Decree No. 3718) was promulgated in the Official Gazette issue No. 31429 dated 20/03/2021. Then, in relation to the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence terminated on behalf of the Republic of Türkiye through Presidential Decree No. 3718 of 19/03/2021, the Decree on Setting 01/07/2021 as the Date of Termination of the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence on behalf of the Republic of Türkiye, promulgated in the Official Gazette issue No. 31470 dated 30/04/2021 (Decree No. 3928).

Proceedings were brought in the Council of State by bar associations, political parties, professional organisations, women’s and children’s rights organisations and citizens on the grounds that the decree was against the law. The Turkish Council of State prosecutor presented opinion in all court files relating to the fact that withdrawal from the İstanbul Convention is against the law and therefore it should be cancelled. 10th Chamber of the Turkish Council of State dismissed the lawsuits against the decree on the withdrawal from the İstanbul Convention by 3 dissenting votes versus 2 assenting votes on July 19th, 2022.

¹³ Women for Women’s Human Rights - New Ways, Attempt to Withdraw from the İstanbul Convention and the Following Events, <https://istanbulsozlesmesi.org/istanbul-sozlesmesinden-cekilme-girisimi-ve-sonrasinda-yasananlar/>; İstanbul Bilgi University, Human Rights Law Research Centre, Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (İstanbul Convention), <https://insanhaklarimerkezi.bilgi.edu.tr/content/158-kadnlara-yonelik-siddet-ve-ev-ici-siddetin-onlenmesi-ve-bunlarla-mucadeleye-iliskin-avrupa-konseyi-sozlesmesi-istanbul-sozlesmesi/>

With regard to the national legislation, in Türkiye, the freedom of association is enshrined article 33 of the Constitution of the Republic of Türkiye in the context of forming associations and foundations. Aside from article 33 of the Constitution, the freedom of association is granted as a right by articles 56 and 117 of the Turkish Civil Code No. 4721, Law 5253 on Associations and Law 5737 on Foundations. The provisions of the Constitution and the Turkish Civil Code provide a sufficient legal ground for associations and foundations to be formed and carry out their activities in Türkiye. Nevertheless, the current regulations offer a minimum of guarantees and legal bases for freedom of association on the one hand, but make it more difficult on the other. However, the legislation concerning the freedom of association in Türkiye is not limited with the one mentioned above. There are laws dealing with the CSOs in Türkiye and creating an impact on the activities of CSOs. Some of these laws have been enacted recently and some restrict the freedom of association. The laws dealing with the activities of CSOs are outlined below:

Law Number	Title of Law
5253	Law on Associations
5737	Law on Foundations
4721	Civil Code Associations: Article 56-100 Foundations: Article 101-117
8965	Criminal Code
5326	Misdemeanours Act
1593	Public Health Law
2860	Law on Fundraising
2911	Law on Meetings and Demonstration Marches
4982	Right to Information Law
4962	Law Amending the Law on Foundations and Some Laws and Tax Exemption
6102	Commercial Code
193	Tax Income Law
5520	Corporate Tax Law

Law Number	Title of Law
213	Tax Procedures Law
1319	Real Estate Tax Law
488	Stamp Duty Law
3065	Value Added Tax Law
1606	Law on the Exemption of Some Associations and Institutions from Some Taxes, All Fees and Duties
5072	Law on the Relationships of Public Institutions and Organisations with Associations and Foundations
3335	Law on the Establishment of International Enterprises
5018	Law on Public Finance Management and Control
3713	Law on Fight against Terrorism
6698	Personal Data Protection Law
7262	Law on the Prevention of Financing of Proliferation of Weapons of Mass Destruction (Omnibus Bill)

In addition to the laws mentioned, the legislation also includes the regulations concerning the implementation of laws. Some regulations that are most frequently referred to may be listed as follows:

- Regulation on Associations (Official Gazette issue No. 25772 dated 31/03/2005) relating to the Law on Associations, the Turkish Civil Code, and the Law on the Establishment of International Enterprises
- Regulation on Providing Aid from the Budgets of Public Institutions within the Scope of General Administration to Associations, Foundations, Unions, Organisations, Institutions, Endowments and Similar Entities (Official Gazette issue No. 26231 dated 17/07/2006) relating to the Law on Public Finance Management and Control
- Regulation on Foundations (Official Gazette issue No. 27010 dated 27/09/2008) relating to the Law on Foundations
- Regulation on the Fundraising Principles and Procedures (Official Gazette issue No. 23919 dated 27/12/1999) relating to the Law on Fundraising.

To summarise, there are hundreds of articles in force in Türkiye that regulate the establishment of an association or foundation and the administration of the association or foundation.

1.1. Comparative Assessments About the Freedom of Association in Türkiye

In practical terms, the freedom of association faces some serious problems despite the national regulations and international conventions mentioned above. These problems are reflected in the place of Türkiye in the reliable comparative international indices in respect of the issue. The Republic of Türkiye is ranked as follows in the international indices:

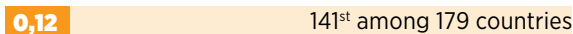
If we compare the above-mentioned indices, we can see that Türkiye is often in the lower or middle places. Another way to understand freedom of association in Türkiye is to look at the national legislation and its practical aspect.

V-Dem 2023 report

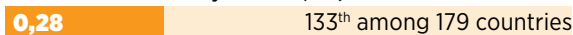
Freedom of Association: (0-1)



Liberal Democracy Score: (0-1)



Electoral Democracy Score: (0-1)



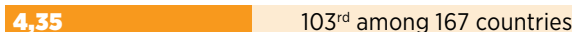
Democracy Index 2023

(The Economist Intelligence Unit Limited)

Civil Freedoms: (0-10)



Democracy Score: (0-10)



Bertelsmann Transformation Index 2022

Freedom of Association: (0-10)



Democracy Score: (0-10)



IDEA Democracy Index 2021

Freedom of Association: (0-1)



Low-performing country category

Democracy Score: (0-1)

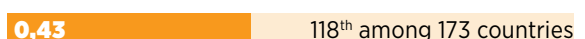


Figure 1a Civil society and freedom of association in Türkiye in the international indices

Democracy Matrix 2020

Regulation of intermediate space (Civil Society Control and Freedom of Association): (0-1)



Democracy Score: (0-1)

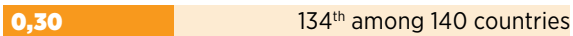


Rule of Law Index 2022

Freedom of Association and Assembly: (0-1)

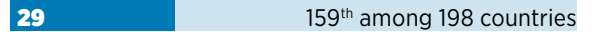


Civil Freedoms Score: (0-1)



CIVICUS Civic Space Monitoring 2023

Civil Society Value: (0-100)



Civil society under pressure

 Civil Society/Civil Freedoms Index

 Democracy Index Rank

Figure 1b Civil society and freedom of association in Türkiye in the international indices

1.2. General Problems on Freedom of Association in Türkiye

The core problem related to freedom of association in Türkiye is the depth of the regulatory space and the extension of administrative discretion. Considering that the beneficiaries of freedom of association are the volunteers who come together as conscious citizens for a specific problem, it is easy to assume that the requirements to be met by the organisations are very demanding.

And it becomes even more difficult when one considers the limited level of professionalism of the organisations in Türkiye.

When considered with the opinion of the Venice Commission below, the impact of the current conditions on the freedom of association appears not to be positive:

“Although formulated primarily as a freedom from intervention, the right to freedom of association also implies a positive obligation on the part of the State authorities. As the ECtHR has held: “a genuine and effective respect for freedom of association cannot be reduced to a mere duty on the part of the State not to interfere [...]. Accordingly, it is incumbent upon public authorities to guarantee the proper functioning of an association [...], even when they annoy or given offence to persons opposed to the lawful ideas or claims that they are seeking to promote.” This may require facilitating and protective regulations, including regulations to protect associations against interference by non-state actors. The State must also create an enabling environment in which associations can effectively operate. As stated in the Venice Commission/OSCE/ODIHR Guidelines on Freedom of Association: “It is vital that the role and functioning of associations and the right to freedom of association be effectively facilitated and protected by member states’ constitutions and other laws. Practice shows that a specific law on associations is not essential for the proper exercise and protection of the right to freedom of association. Instead, it is sufficient to have a number of legal regulations in place that serve the purpose of facilitating the establishment and existence of associations.”¹⁴

¹⁴ Compilation of Venice Commission’s Opinions and Reports Concerning Freedom of Association (Revised), CDL-PI(2022)029, 17-18 June 2022, the Council of Europe, Strasbourg, 25 August 2022, [https://www.venice.coe.int/webforms/documents/?pdf=CDL-PI\(2022\)029-e](https://www.venice.coe.int/webforms/documents/?pdf=CDL-PI(2022)029-e)

This central problem, which can be described as “overregulation”, hinders the free exercise of freedom of association in Türkiye at various levels. Several points that can be regulated within the framework of self-regulation of CSOs - e.g. the appointment of administrative bodies - are regulated in detail, which can lead to overregulation within the framework of legislation. Another common problem with legislation is that the provisions that impose disproportionate obligations on those exercising freedom of association and provide for severe administrative and judicial sanctions for breaches of these obligations carry more weight than the provisions that provide guidance. A clear indication of this are, for example, the custodial sentences under the current Law on Associations. As a result, the same basic rules apply to all civil society organisations and the principle of proportionality is disregarded without taking into account the size and status of CSOs and the resources they manage (apart from accounting, which is based on a simple procedure and balance sheet).

The lack of regulations that will facilitate the works of different organisations other than associations and foundations makes, in most cases, having a legal personality a prerequisite for exercising freedom of association. However, all the universal good practice principles call the States to take measures against the freedom of association being reduced to a legal personality.

In Türkiye, a fairly large number of people are required to establish an association and form mandatory organs. Although it is possible to establish an association with 7 members according to Article 56 of the Turkish Civil Code, at least 16 members must be present at the general assembly, which should be held within six months, even if the board of directors consists of 5 members, the minimum number allowed by law. Such a requirement becomes a heavy duty for the non-membership based organisations. On the other hand, as it will be addressed in detail in the following section, the membership notification requirement put into force recently has also been a serious challenge for non-membership based organisations to freely exercise freedom of association. Necessity to have its own headquarters should also be included among the challenges faced by associations during the establishment. Although none of the regulations above provides for a clear obligation, the administration does not find sufficient a contact address that can be shown on behalf of the founding members of the association, but, in most cases, the administration requests that independent headquarters should be shown.

Also, the right to freely seek resources, one of the key components of freedom of association, is one of the most challenging issues in Türkiye. That fundraising, which has become a minefield as a result of vague distinction between donations and aids, is subject to permission for CSOs is the most important barrier to fundraising.

Further, the regulations in force provide for additional obligations turning the economic activities of CSOs into a hardship, not offering tax advantages, and putting leasing withholding tax, an obligation that commercial enterprises should be subject to.

Finally, the lack of binding regulations that will guarantee the equal participation of all sectors relating to the participation of civil society in decision-making processes and the failure to regulate special statuses like public benefit, tax exemption, fundraising without permission, etc. by adopting an objective and fair approach are among the common problems challenging the exercise of freedom of association according to universal standards in Türkiye.

The 11th Development Plan addresses such and similar problems arising from legislation and states that the aim is to formulate a framework regulation to strengthen this area. In order to reach the goals set by the 11th Development Plan, “Draft Civil Society Strategy Document and Action Plan” was issued on August 3rd, 2022 and four draft law comprising “Law on Associations”, “Law on Collection of Aid”, “Tax Advantages for CSOs” and “Volunteering” on August 16th, 2022 following the studies conducted by the General Directorate for Relations with Civil Society (STİGM).

Among the changes to be made are the reduction of the minimum number of founding members for associations to 3 members, the removal of local fundraising from the scope of the “permission procedure” and the introduction of a “notification procedure” for local fundraising, as well as some improvements to tax law. In addition, the draft legislation also included the draft bill on volunteering. However, so far, no amendments to the legislation have been put on the agenda of the Grand National Assembly of Türkiye (GNAT) or included in the agenda of the Presidential cabinet in respect of the issue. The information notes prepared based on the opinions submitted by STGM to STİGM on the Civil Society Strategy and Action Plan and the draft legislation in the consultation process can be found in the annexes. **(Annex 1 Information Note on the Draft Legislation Published by the General Directorate for Relations with Civil Society and Annex 2 Information Note on Civil Society Strategy and Action Document 2023-2027 (Draft))**

1 Recommendation

It will make sense not to subject CSOs to the same rules as commercial enterprises with regard to the flat-rate withholding tax and to collect the income tax due on the office rent from the landlord as is the case with real tenants.

A contribution to the public-civil society relationship in Türkiye:

Civil Society Strategy and Action Plan

When the preparatory and consultation processes of the Civil Society Strategy and Action Plan and the spirit of the document are considered together, it is seen that, despite the absence of some main points, the problems and shortfalls articulated in the sphere of civil society in Türkiye are greatly dealt with and the experience gained in the field is reflected in the document to a certain extent. It is valuable that the issues the civil society actors try to keep on the agenda are included, though expressed in an abstract manner and sometimes in a more indirect language, in the document. Even though the document is not a fully-fledged one, putting it into the public domain is considered as a positive development - given that similar consultation processes have not been run for years. Starting another consultation exercise on also the draft legislation in a short while after the draft Strategy Plan and Action Document put into the public domain is, by a similar approach, considered as a positive development despite all the missing points and problems encountered in the draft legislation.

However, if we look at international standards in the field of civil society, we can see that the preparatory phase and consultation processes could be improved. It can be said that the feedback period is not adequate for one or more reasons: firstly, the draft legislation has a very technical dimension. Secondly, the feedback was obtained during the summer months when civil society activities are relatively slow. It became more difficult for civil society organisations, whose decision-making processes naturally take longer, to provide feedback on the drafts during the summer months. In addition, insufficient information was provided about the consultation process and no meeting was held on the drafts. As the reasons for the proposed changes are not disclosed, it is naturally difficult to understand the causes and outcomes of the proposed changes. It is also not known how the feedback received was used and whether an assessment of the feedback was made. Finally, there is also no feedback to the civil society organisations that contributed to the process.

Assessment

It can be said that the constitutional provisions on freedom of association in Türkiye are largely applied within a legal framework that is compatible with the European Convention on Human Rights and other international conventions. However, ensuring freedom of association depends on limiting the legislator's discretionary powers

through legal regulations and enacting rules to prevent arbitrary practices. As we have highlighted in our previous reports, the problems arising from legislation restricting freedom of association in Türkiye still unresolved. It can be assumed that such a situation is an obstacle to the development of CSOs in Türkiye.

2. Establishment of and Requirements for Membership in CSOs in Türkiye

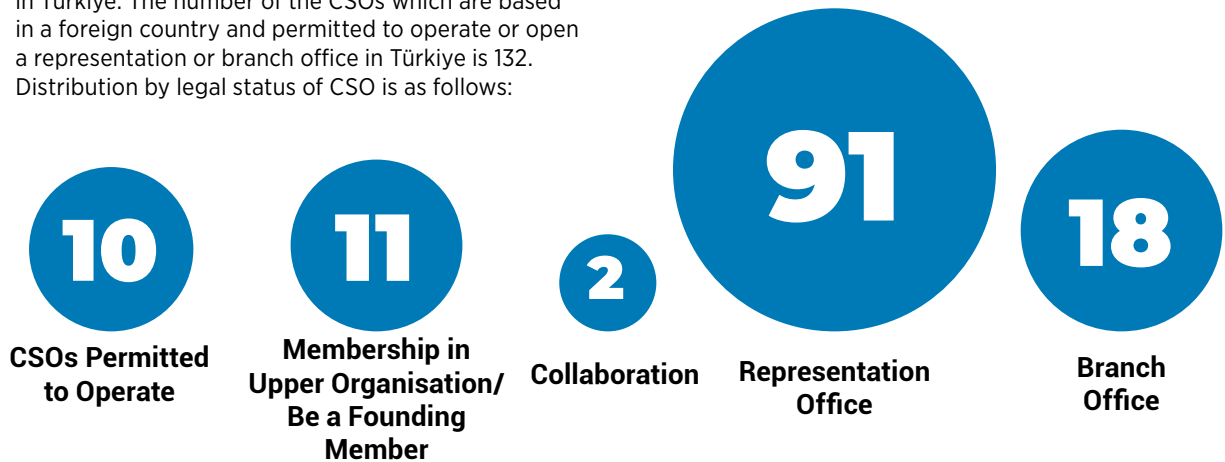
2.1. What are the Challenges Faced During the Establishment of CSOs?

In Türkiye, the procedures for forming associations and foundations differ from each other. To form an association is free of charge and not subject to permission, as specified in Law 5253 on Associations. However, although the UN Special Rapporteur on the Freedom of Association and Peaceful Assembly recommends that “two (2) persons should be sufficient to establish an association”,¹⁵ the provision of the Law on Associations requiring minimum seven (7) persons to establish an association is still in force. Another major challenge is the need to provide an address when setting up an association. P.O. boxes or virtual offices are not recognised as an address when applying. The address at which the association has its registered office also proves to be another problematic area. The address must be independent or entered in the register as a business address.¹⁶

¹⁵ OHCHR, Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Maina Kiai, A/HRC/20/27, 21 May 2012, para. 54, https://www.ohchr.org/Documents/HRBodies/HRCouncil/RegularSession/Session20/A-HRC-20-27_en.pdf

¹⁶ STİGM, Address of Association, 10.04.2019, <https://www.siviltoplum.gov.tr/dernek-ikametgahi>

Another point relating to the establishment of association is that any applications made by an association or foundation based in a foreign country for operating or opening a representation or branch office in Türkiye is subject to permission. This also creates an obstacle to potential collaborated activities in Türkiye. The number of the CSOs which are based in a foreign country and permitted to operate or open a representation or branch office in Türkiye is 132. Distribution by legal status of CSO is as follows:



To establish a new foundation is, on the other hand, much more complicated and costlier. Foundations are established according to the provisions of the Turkish Civil Code No. 4721 and Law 5737 on Foundations and the Regulation on Foundations.

1 Fact

Article 101 of the Turkish Civil Code No. 4721 defines foundations as “*property groups having the status of a legal entity formed through the allocation of sufficient property and rights by real or legal persons for a specific or permanent purpose.*” Also, the will for forming a foundation is expressed by issuance of a notarised official deed or title acquired after a deceased person. In addition, for the establishment of a foundation, an application must be filed with the competent court of first instance and the foundation must be registered.

New foundations can be established by an official deed through a proxy. However, the authority to act as a proxy must be granted through a notarised certificate, in which the objective of the foundation and the properties and rights to be allocated to the foundation are indicated. In addition, “Minimum Endowment for Establishment” is required to establish a new foundation. The minimum endowment amount was fixed as TRY 120,000 (OneHundredandTwentyThousand Turkish Liras) for the year 2023 through the Foundations Council Decision 546/530 of 14/11/2022.

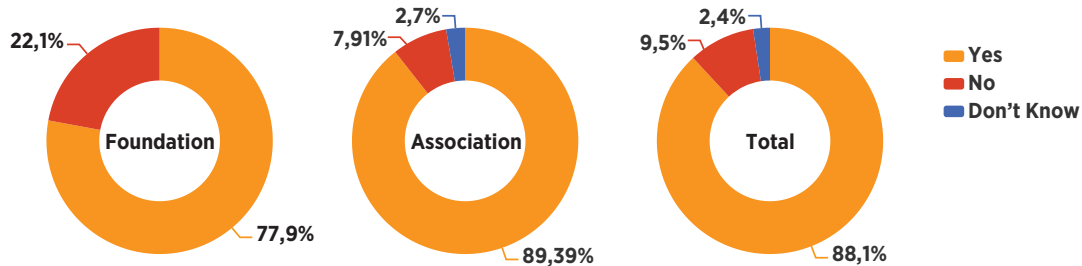
The complex process mentioned above relating to the establishment of foundations were also reflected in the findings of the Field Research 2022. As part of the Field Research 2022, a series of questions about the establishment stage were asked to the associations and foundations established in 2016 or later. Based on the data we obtained;

- The registration of 12% of CSOs was not completed within the legal period.
- 21% of the participants thought that it was acted according to the political criteria during the registration.
- 11.5% of CSOs were asked to submit additional documents although the law stipulates no such requirement.
- The transactions were not easy and quick for 20.5% of CSOs. In addition, approximately one out of every five CSOs stated that it faced difficulties due to the legal regulations.
- The rate of CSOs that faced challenges due to the attitude of the administration/court was 11%.

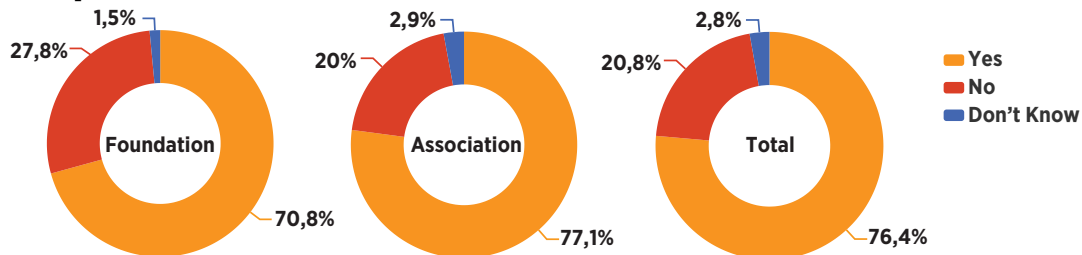
Based on the data, it can be easily said that the foundations face more challenges than the associations during the establishment stage. For instance, while the registration of around 90% of associations is completed within the legal period, this rate is 78% for foundations. Similarly, the establishment process is easy and quick for 80% of associations, this rate drops to 57% for foundations. Finally, while 16% of associations face challenges due to the legal regulations, this rate is higher for foundations (25%). **The only area where associations faced more challenges than foundations (12% and 5% respectively) is the requirement for the submission of additional documents although the law stipulates no such requirement.**

The questions asked to and the responses given by the CSOs established after 2016 that participated in the Field Research 2022 relating to the establishment stage are provided below:

Was the registration of the organisation completed within the legally specified timeframe?



Was the registration process treated with the framework of impartial, non-political criteria?



Did they request additional documents for the organisation beyond what is required by law?

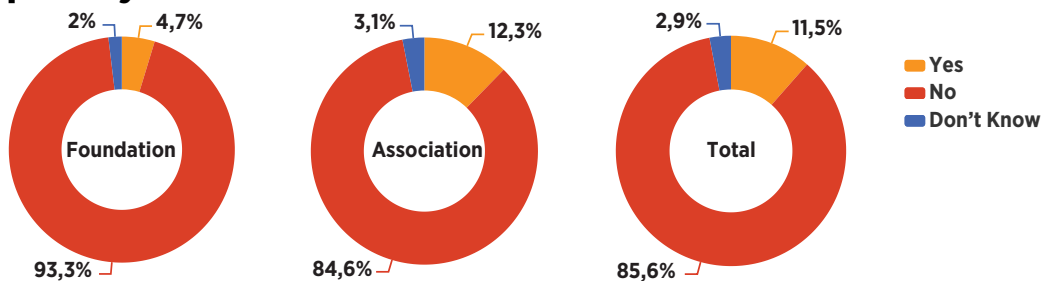
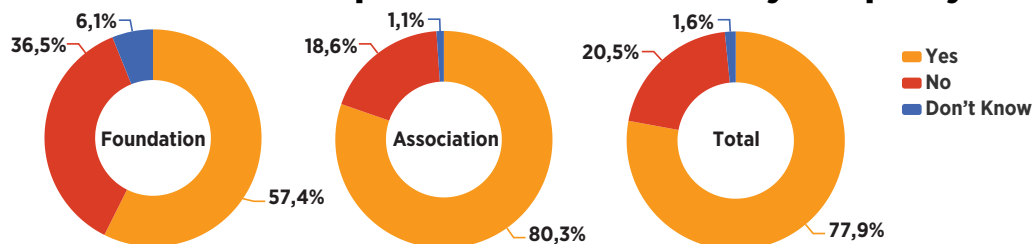
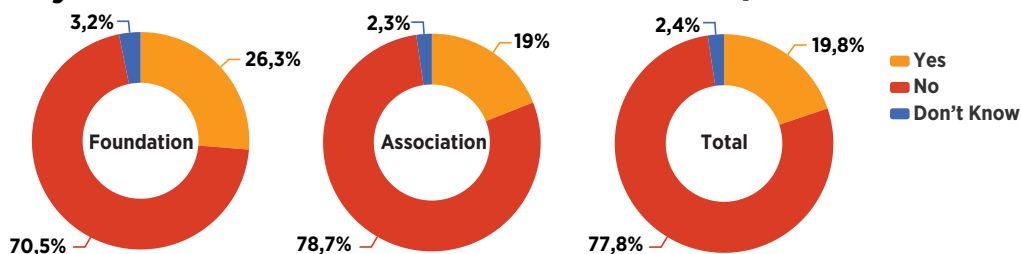


Figure 2a Problems faced during the establishment stage by the CSOs participating in the research (only for the CSOs established after 2016)

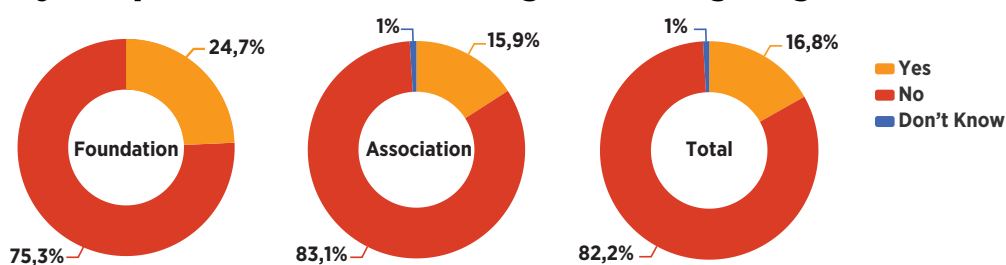
Were all establishment procedures carried out easily and quickly?



Did you receive assistance from the administration/court?



Did you experience difficulties arising from the legal regulations?



Did you encounter any difficulties during the procedures due to the attitude of the administration/court?

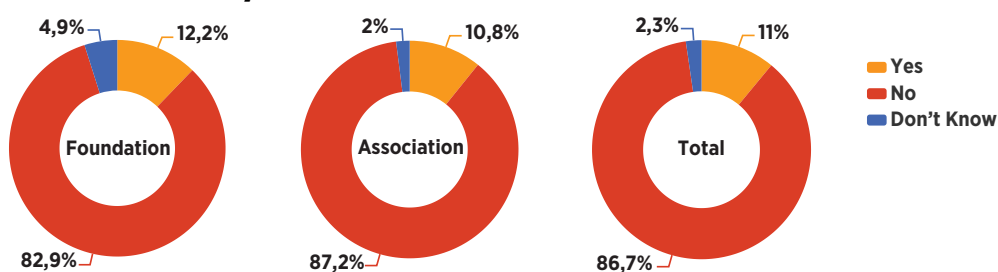


Figure 2b Problems faced during the establishment stage by the CSOs participating in the research (only for the CSOs established after 2016)

2.2. Which Problems are Faced for Membership in CSOs?

In Türkiye, the most important problem faced in membership in CSOs is the membership notification requirement. Law 7226 Amending Some Laws, stipulating making amendment to articles 23 and 32 of the Law on Associations No. 5253 dated 04/11/2004 and adding a provisional article to the cited law, entered into force upon its publication in the Official Gazette dated 26/03/2020. This amendment requires associations to notify their current and new members and the termination of membership procedures to the relevant department for associations in the area where association headquarters is based within 45 days.

So, the requirement which put into force through a similar amendment to the Regulation on Associations previously has gained a legal basis.

This amendment requires associations to notify each new member and each member resigned or dismissed from the association. Penal provisions are established for those associations failing to make such notification. After that date, STIGM removed the number of members of associations from its website and the number of members is still not declared.

Assesment

It should be noted that the number of association memberships fell by around 4 million following the introduction of the obligation to notification. At this stage, the most reasonable explanation for why the information on association memberships is not being shared is the administration's concern that the sudden drop in association memberships in 2019 could be related to the membership notification requirement.

In light of the notification requirement and the decline in membership numbers, the administration should prioritise the provision of more transparent and organised information on association memberships.

How the Membership Notification Requirement Affected the Field

As part of the Field Research 2022 field research, the associations participating in the research were asked a question to understand the impact that the obligation to report membership has on the associations.

Accordingly, 12% of the associations stated that they face challenges due to the obligation to report membership.

These challenges can be considered both as a single obstacle and as the various considerations of obstacles to freedom of association.

The challenges uttered by the CSOs are as follows:

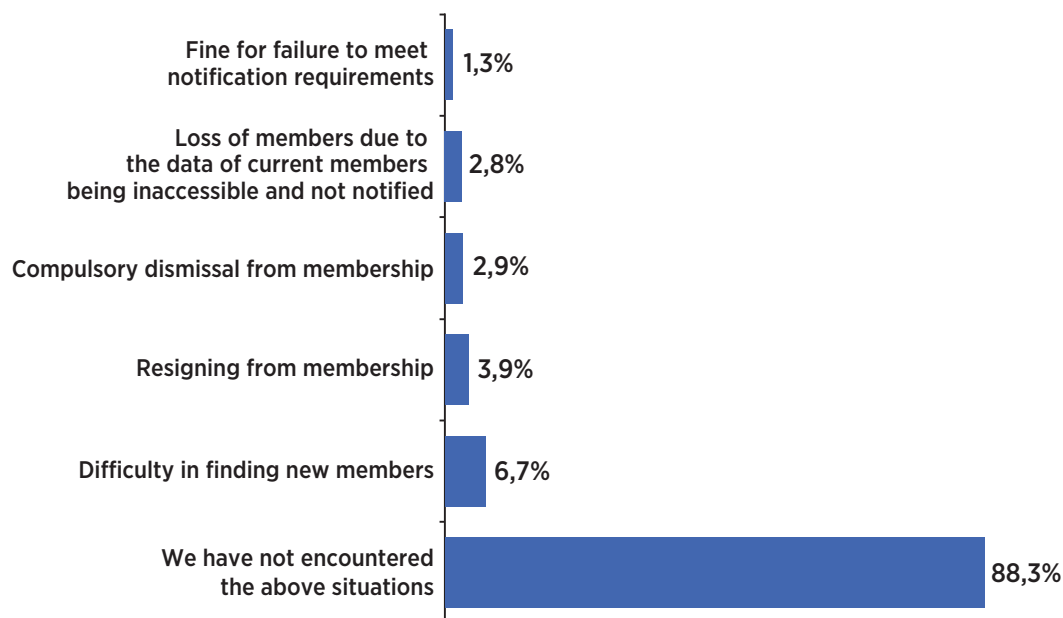


Figure 3 Challenges faced by the associations participating in the research due to the membership notification requirement

In Türkiye, the current number of members in associations are not shared with the public

Today, the official data about CSOs is compiled and declared by the General Directorate of Foundations (VGM) for foundations and by the General Directorate for Relations with Civil Society (STİGM) for associations. The data includes the number of associations and foundations and their fields of activity, the number of professional employees, and the distribution of associations and foundations by region and field of activity. This data is collected based on the annual statements of associations and foundations over the Associations Information System (DERBİS) and the Foundations Information Management System (VBYS).

The General Directorate for relations with Civil Society (STİGM) had announced the number of members in associations and the breakdown of membership by female and male until 2019. Following the introduction of the membership notification requirement, STİGM first removed the numbers and presented the data as percentages and then removed all the data about the association membership from its website. However, the report prepared by the Expert Council on NGO Law of the Conference of INGOs of the Council of Europe about the amendment to articles 23 and 32 of Law 5253 on Associations reads as *“According to the official data, the total membership in associations has decreased precipitously from 11,239,693 members in 2017 to 7,374,281 members in 2019.”*

In addition to the fall in 2019, one can easily estimate that the decline in the number of associations will be much higher in Türkiye, as a result of the sharp decline in the number of sports and sports-related associations following Law 7405 on Sports Clubs and Sports Federations, entered into force in 2022. For this reason, today, it is not possible to make an assessment about the civil society organisations in Türkiye looking at the number of members of associations and also, it appears that it is not possible to make a comparison with the European countries.

Paragraph 3 of article 101 of the Turkish Civil Code No. 4721, entered into force in 2002, provided that there was no membership status in the foundations. However, paragraph 3 of article 101 of the Turkish Civil Code providing that there was no membership status in the foundations was abolished by the Constitutional Court of the Republic of Türkiye Decision 2005/14 E, 2008/92 K of 17/04/2008.

The General Directorate of Foundations did not declare the number of members in the new foundations between 2018-2022. However, by 2023, it started to publish the number of members of new foundations. Currently, there is an increase especially in the number of members in the new foundations. It is not possible to make a comparison with the European countries due to the general characteristics of the foundations mentioned above.

Also, the official data does not include the distribution of memberships by age and gender.

The memberships in foundations, together with those becoming members of community foundations until 2021, in Türkiye are as follows:

Type of Foundation	Type of Membership	Memberships by year				
		2018	2019	2020	2021	2022
Community Foundation	Real Person	3.640	3.912	3.675	3.656	No Data
	Legal Person	42	32	16	17	No Data
New Foundation	Real Person	1.219.614	No Data	No Data	1.322.847	No Data
	Legal Person	27.927	No Data	No Data	73.955	No Data

Table 2 Number of members of foundations (Source VGM)

Number of Foundations

According to the records of the General Directorate of Foundations, there are 52 thousand foundations transferred from the Ottoman and Seljuk period. However, these foundations have no managers. Such foundations are often called as the **“historical foundation”** today and they have the status of **“fused foundation (mazbut vakif)”** legally. The foundations in question are administered by VGM and enjoy protection as cultural heritage. However, considering the type of management of the “fused foundations” depending on their legal status, it appears that they cannot be considered as a CSO.

The number of those foundations, which, by their historic origin, are called as the **“historical foundation”**, but have the status of **“annexed foundation”** (mülhak vakif) legally today, is 251 according to the VGM data, and these foundations actively maintain their works through various education and health institutions.

While some of the annexed foundations function as a CSO within the sphere of meaning of CSO in this report, some of them cannot be defined as a CSO.

“Artisan’s foundation” is also considered within the context of historical foundations. The artisan’s foundations refer to foundations that are established being affiliated to the “Ahilik”, some kind of professional organisation in the Ottoman culture. According to the VGM data, there is only one artisan’s foundation today.

“Community (minority) foundations” are the ones that are established by those citizens of the Republic of Türkiye, who were called as the “Non-Muslim community” in the pre-Republic era and had the status of minority according to the provisions of the Treaty of Lausanne in the post-Republic era. According to the VGM data, currently there are 167 community foundation.

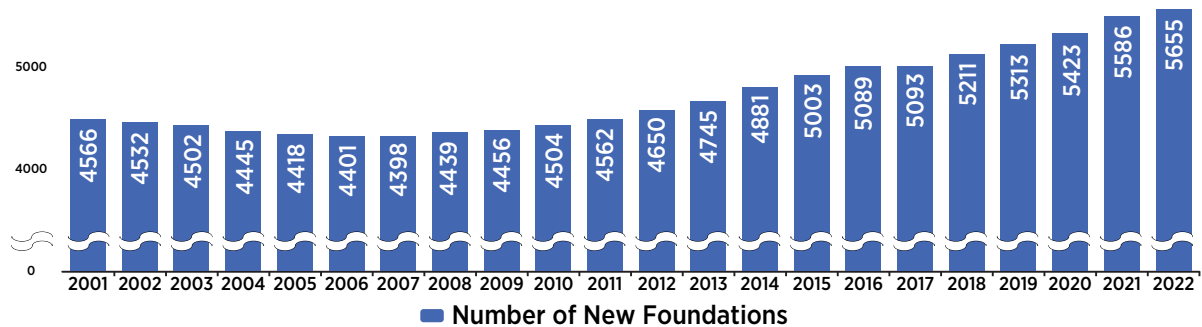


Figure 4 Distribution of new foundations by year (Source: VGM)

The foundations established in accordance with the Turkish Civil Code and the current Law 5737 on Foundations in the Republican era are referred to as “new foundations”. According to VGM data, there were 5655 new foundations in 2022. **If you look at the names and websites of the new foundations, you can see that about 1.400 of these foundations were established for religious purposes.**

In Türkiye, the number of the **foreign foundations** is just 11 and currently, 7 of these foundations, which are established abroad and have a branch or representative office in Türkiye, consist of the representative offices of the Northern Cyprus Education Foundation and Eastern Mediterranean University in different provinces.

1 Recommendation

Considering the data declared by the General Directorate of Foundations (VGM), included among the “new foundations” are the foundations established by the state universities, 117 university foundations, and the foundations established directly by the public institutions and organisations, e.g. the Türkiye Diyanet Foundation. This, in turn, raises a question relating to the number of “new foundations” that should be treated as a CSO in their current state.

To clarify this, a possible solution could be to make a distinction between the foundations created in

particular by the state universities and public institutions and organisations and the other new foundations when the numerical data are presented by VGM, as in the case of the “Social Assistance and Solidarity Foundations.”

Also, the separate collection and reporting of data on the foundations established by public institutions and organisations and the “Social Assistance and Solidarity Foundations” such as the field of activity, budget, etc., will help to solve this problem.

Community (minority) foundations caught between discussions and the administration

Community (minority) foundations were entered in the register of the Directorate General of Foundations through the declarations issued in 1936. Thus, the organisations belonging to the communities and functioning as charities were recognised as “foundations”. Until now, however, community (minority) foundations have not been mainly dealt with in the context of discussions on freedom of association and CSOs. Rather, they have been dealt with in the context of minority rights and, in particular, under Article 1 of Protocol No. 1 of the European Convention on Human Rights (ECHR) on the protection of property in relation to foundation assets.

In particular, following the 12 March 1971 military coup, the properties of the community foundations, which were obtained by donation, will and purchasing between 1936-1974, were returned to their former owners and some of them were transferred to the Treasury, the General Directorate of Foundations or the third parties through the Assembly of Civil-Law Chambers of the Court of Cassation Decision of 1974.

Arbitrary practices and pressure following the 12 September 1980 military coup added new ones to the existing negative impacts on the community (minority) foundations. In a series of cases brought before the ECtHR, the Republic of Türkiye has been convicted of the “breach of right to property”. The most recent one among these cases is the “Arnavutköy Greek Orthodox Taksiarhis Church Foundation Judgment” (Application No. 27269/09 – 15 November 2022).

Although community (minority) foundations have undergone some improvements through the provisions of Omnibus Bills 4771 and 4778 and Law 5737 on Foundations, some key problems remain unresolved. In their current state, community (minority) foundations are defined as “the foundations of the non-Muslim communities (minorities) in Türkiye, which have legal personality in accordance with the Law 2762 on Foundations, regardless of whether they have a foundation deed or not, and whose members are citizens of the Republic of Türkiye” in accordance with Article 3 of the Law 5737 on Foundations.

The community (minority) foundations are special legal entities in accordance with Article 4 of the cited law and are managed by the boards of directors elected from among their members in accordance with Article of the cited law. However, the Directorate General of Foundations suspended the regulation on the elections of community (minority) foundations in 2013. Therefore, the community (minority) foundations have not been able to elect their administrators for about 10 years.

The Regulation on Community (minority) Foundation Elections came into force with its publication in the Official Gazette No. 31870 dated 18/06/2022. Sometimes the elections are reported in the Turkish minority media. However, the Regulation on Community (minority) Foundation Elections is criticised for some provisions of the regulation and the manner in which the regulation is drafted.

Another point that deserves attention in connection with community foundations is the fact that it is not legally possible to establish a new community (minority) foundation in Türkiye, as stipulated in Article 101 of the Turkish Civil Code. However, it should be noted that there are no obstacles for the members of the community to establish an association or foundation other than the community (minority) foundations and to participate in the existing associations or foundations.

Number of Associations

In Türkiye, associations are the most common form of organisation in civil society. Since the 2000s, the number of associations has tended to increase. However, the sharp decline in the number of associations in 2023 can be explained by the provisional Article 1 of Law 7405 on Sports Clubs and Sports Federations, which came into force with its publication in the Official Gazette No. 31821 dated 26/04/2022.

Looking at the number of associations, it can be said that the number of associations in Türkiye is low compared to developed countries, even in the period 2019-2022 when the number of associations reaches its peak.

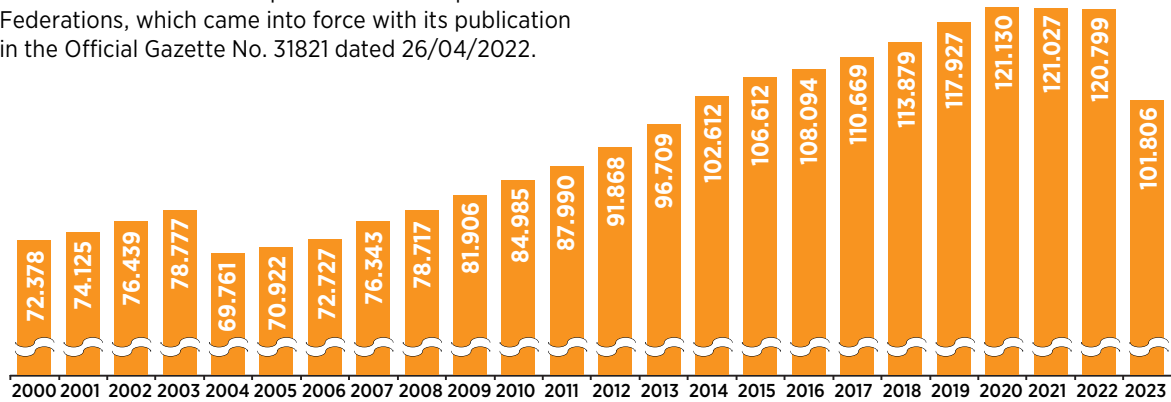


Figure 5 Distribution of associations by year (Source DERBİS / STİGM)

1 Fact

In the STİGM data, the number of “sports and sports-related” associations ranked second with 27,580 associations by the field of activity by 2021. Currently, the number of “sports and sports-related” associations rank third with 7,272 associations.

Assessment

Provisional Article 1(2) (which is related to the transitional provisions) of Law 7405 on Sports Clubs and Sports Federations stipulates that the sports clubs previously established under Law 5253 on Associations and registered by the Ministry or the Turkish Football Federation must be transferred and handed over to the Ministry of Youth and Sports within three months after the new Law 7405 comes into force. Therefore, several associations that were previously established under the Law on Associations for sports purposes had to be re-registered as sports clubs with the Ministry of Youth and Sports. This has significantly reduced the number of associations in Türkiye.

Similarly, the associations established previously under Law 5253 on Associations and registered under the “youth, youth and sports” category must decide whether to operate as a sports club or a youth association and make notification to the Ministry of Internal Affairs within no later than two years as from 2022, the effective date of the Law, as required by Provisional article 1(3) of the cited law relating to the Transition Provisions. Accordingly, the associations deciding to operate as a “sports club” will be removed from the list of associations and affiliated to the Ministry of Youth and Sports and subject to Law 7405. Those associations deciding to operate as “youth association” will, on the other hand, be subject to Law 5253 on Associations. Unless the law is amended, it should be waited until the end of the period indicated in the law to see how the choices made by the associations will affect the number of associations.

What is the General Situation in the European Countries?

The Scandinavian countries have by far the highest number of CSOs in relation to their population among European countries. Based on data from open sources, the number of CSOs in some European countries is given below;

Country	Number of CSOs	Population
Germany	620.000 (estimated 2022) ¹⁷	84.300.000 (January 2023) ¹⁸
Austria	124.000 ¹⁹	8.822.267 (January 2018) ²⁰
Belgium	150.247 (2018) ²¹	11.584.008 (January 2022) ²²
Denmark	100.000 (March 2023) ²³	5.932.654 (March 2023) ²⁴
Finland	108.096 (31 January 2023) ²⁵	5.566.812 (31 January 2023) ²⁶
France	1.500.000 (registered associations by January 2021) ²⁷	67.800.000 (January 2022) ²⁸
The Netherlands	41.390 (2023) ²⁹	17.590.672 (August 2022) ³⁰

Table 3 Number of CSOs in European countries and populations of countries (Cont. in the next page)

¹⁷ Non-profit Organisations, <https://www.rsm.de/en/what-we-offer/industry-experience/non-profit-organisations#:~:text=In%20Germany%20we%20have%20more,more%20than%2068%20billion%20euros> Access date 20.3.2023

¹⁸ Population, https://www.destatis.de/EN/Themes/Society-Environment/Population/Current-Population/_node.html Access date 20.3.2023

¹⁹ Data and Facts about the Nonprofit Sector, NPO Competence Center, <https://www.wu.ac.at/en/npocompetence/topics/data-and-facts-about-the-nonprofit-sector/>, Access date 20.3.2023

²⁰ Statistics Austria, Population statistics, <https://www.statistik.at/en/statistics/population-and-society/population/population-stock/population-at-beginning-of-year/quarter>, Access date 20.3.2023

²¹ Statista, <https://www.statista.com/statistics/886791/number-of-ngos-in-belgium/>, Access date 20.3.2023

²² Structure of the Population, <https://statbel.fgov.be/en/themes/population/structure-population> Access date 20.3.2023

²³ Associations the Danish way, <https://denmark.dk/society-and-business/associations> Access date 20.3.2023

²⁴ Quick Facts About Denmark, <https://denmark.dk/quick-facts>, Access date 20.3.2023

²⁵ Number of associations and religious communities, <https://www.prh.fi/en/yhdistysrekisteri/statistics/numberofassociationsandreligiouscommunities.htm>

²⁶ Finland's preliminary population figure was 5,566,812 at the end of January 2023, <https://www.stat.fi/en/publication/cl7rl42jefkdd0cw3zww9grdg> Access date 20.3.2023

²⁷ Nonprofit Law in France, <https://cof.org/content/nonprofit-law-france#:~:text=As%20of%20January%202021%2C%20there,1%2C500%2C000%20registered%20associations%20in%20France> Access date 20.3.2023

²⁸ Recent Demographic Trends in France 2022, <https://www.ined.fr/en/publications/editions/Demographic-situation/recent-demographic-trends-in-france-2022/> Access date 20.3.2023

²⁹ Foundation, <https://business.gov.nl/starting-your-business/choosing-a-business-structure/foundation/>; Association, <https://business.gov.nl/starting-your-business/choosing-a-business-structure/association/>; Access date 20.3.2023

³⁰ Foundation, <https://business.gov.nl/starting-your-business/choosing-a-business-structure/foundation/>; Association, <https://business.gov.nl/starting-your-business/choosing-a-business-structure/association/>; Access date 20.3.2023

Country	Number of CSOs	Population
UK	186.000 (registered) 600.000 – 900.000 (non-official society groups March 2019) ³¹	67.026.292 (mid-2021) ³²
Ireland	34.331 (2021) ³³	5.123.536 (3 April 2022) ³⁴
Sweden	250.602 ³⁵	10.523.709 (January 2023) ³⁶
Italy	350.492 (October 2019) ³⁷	58.850.717 (December 2022) ³⁸

Table 3 Number of CSOs in European countries and populations of countries (Cont. from the previous page)

Based on the data of the Philanthropy Europe Association, the Netherlands was at top of the philanthropy index in Europe scoring 4.75 points over 5 points in 2022. Scoring 2.61 points, Türkiye is at the bottom of the index, ranked across a total of six aspects, including ease of operating, tax incentives, cross-border philanthropic flows, political environment, economic environment and sociocultural environment, among the 33 European countries.

31 Charitable organisations in the UK (England and Wales): overview, by Anne-Marie Piper, Philip Reed and Emma James, Thomson Reuters, [https://uk.practicallaw.thomsonreuters.com/8-633-4989?transitionType=Default&contextData=\(sc.Default\)&firstPage=true](https://uk.practicallaw.thomsonreuters.com/8-633-4989?transitionType=Default&contextData=(sc.Default)&firstPage=true), Access date 20.3.2023

32 Population estimates for the UK, England, Wales, Scotland and Northern Ireland: mid-2021, <https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/bulletins/annualmidyearpopulationestimates/mid2021>, Access date 20.3.2023

33 Nonprofit Sector Analysis 2021, <https://benefactslegacy.ie/wp-content/uploads/2022/03/benefacts-nonprofit-sector-analysis-2021.pdf> Access date 20.3.2023

34 Census of Population 2022 - Preliminary Results, <https://www.cso.ie/en/csolatestnews/pressreleases/2022pressreleases/pressstatementcensusofpopulation2022-preliminaryresults/> Access date 20.3.2023

35 2019 Report on the State of Civil Society in the EU and Russia, The EU-Russia Civil Society Forum e.V. (CSF), 2020, 29-30, https://www.academia.edu/41664335/2019_Report_on_the_State_of_Civil_Society_in_the_EU_and_Russia Access date 20.3.2023

36 Official Statistics of Sweden, Population Statistics, <https://www.scb.se/en/finding-statistics/statistics-by-subject-area/population/population-composition/population-statistics/> 20.3.2023

37 Structure and Profiles of The Non-Profit Sector, <https://www.istat.it/it/archivio/234269>, Access date 20.3.2023

38 Demographic Dynamics - Year 2022, <https://www.istat.it/it/archivio/282316>, Access date 20.3.2023

2.3. Number of Employees and the Number of Volunteers in Civil Society Organisations

It can be said that membership, volunteerism and professional staff are the most important indicators of the capacity of civil society organisations. The production processes in the field of civil society are highly dependent on the human factor. Therefore, the contributions of volunteers and professional staff are the most important factors for the development of this field.

The statistics published by the General Directorate for Relations with Civil Society indicate that, in 2022, there were 40.419 full-time employees, 5.350 half-time employees and 31.932 project-based employees in associations. Considering that the number of active associations was 101.633 and the number of total professional employees was 77.701 **by 2022**, it is concluded that **the number employees per association was 0,76**. However, it is seen that 36.026 employees are in İstanbul.

Based on the statistics published by the General Directorate of Foundations and taking into account the fact that the number of new foundations in 2021 was 5.645 and the number of employees in the new foundations was 19.247, it can be stated that the number of employees per foundation was 2,9.

In this case, the number of total employees in the civil society organisations is 96.948 in Türkiye. Based on the TURKSTAT statistics, the number of the employed persons was 30 million 752 thousand in 2022. **In this case, only around 0,3% of the total employment is in civil society organisations in Türkiye.**

General Directorate of Relations with Civil Society data and General Directorate of Foundations data should be aligned

As far as the statistics are concerned, it is worth stressing that the employment data shows some inconsistencies. First of all, it is observed that the General Directorate for Relations with Civil Society data, collected through association statements, classifies the employees as “full-time employees”, “half-time employees”, and “project-based employees”. It can be said that this creates confusion particularly when filling out the association statements and is open to interpretation.

For instance, it is left to the person filling out the statement to decide specifying whether a person who has been employed in an EU-financed action for 3 years is a project-based employee or a full-time employee.

Also, it is observed that the statistics published by the General Directorate for Relations with Civil Society provides double data, namely “number of volunteers” and “number of salaried employees”. How volunteers should be defined remains as an issue that is totally open to interpretation. The data published by the General Directorate of Foundations, on the other hand, only indicates the number of the salaried personnel under the “number of persons employed in carrying out the activities of the foundation”. This removes the possibility of making a comparison between the data collected and published by the two institutions.

As a result, harmonisation of these data seems to be a necessity.

What is the Situation in Europe?

When the STIGM and VGM data is taken as the basis for the numbers of volunteers and professional employees in Türkiye, it can be said that the number of volunteers and professionals in CSOs is quite low, compared to some European countries. The data about the volunteers and professional employees in CSOs declared by some official statistical institutions in some EU countries in the past years is as follows:

Country	Year of Data	Number of CSOs	Number of Professional Employees	Number of Volunteers
Germany	2022	620.000	3,7 million ³⁹	29 million ⁴⁰
Italy ⁴¹	2017	350.492	844.775	4.661.000 million (2021) ⁴²
Sweden ⁴³	2020	250.602	188.100	4.140.000 million (2019) ⁴⁴
France ⁴⁵	2023	1,5 million	1,85 million	22 million
Austria ⁴⁶	2023	124.000	215.000	3,73 million (2022)
The Netherlands ⁴⁷	2018	260.000 (more than 130.000 associations; 100.000 foundations)	No net figure available	Over 6,500,000

Table 4 Numbers of professional employees and volunteers in some EU countries

³⁹ Hummel, S., Pfirter, L., & Strachwitz, R. G. (2022). Civil Society in Germany: a Report on the General Conditions and Legal Framework. (Opuscula, 169). Berlin: Maecenata Institut für Philanthropie und Zivilgesellschaft https://www.ssoar.info/ssoar/bitstream/handle/document/80687/ssoar-2022-hummel_et_al-Civil_Society_in_Germany_a.pdf?sequence=4&isAllowed=y&lnkname=ssoar-2022-hummel_et_al-Civil_Society_in_Germany_a.pdf.

⁴⁰ Committed Civil Society, <https://www.tatsachen-ueber-deutschland.de/en/living-germany/committed-civil-society>

⁴¹ Structure and Profiles of The Non-profit Sector, <https://www.istat.it/it/archivio/234269>, Access date 20 Mart 2023.

⁴² CENSIMENTO PERMANENTE ISTITUZIONI NON PROFIT, <https://www.istat.it/it/archivio/volontariato>,

⁴³ Statistic Sweden, The Civil Society 2020, https://www.scb.se/contentassets/13797c8b9c864d6c8dbe6df03f7f0963/nv0117_2022a01_sm_xftbr2202.pdf

⁴⁴ Statistic Sweden, The voluntary work in Sweden, https://www.scb.se/contentassets/1a42dfc068af410ca86aaefdb7815d22/nv0117_2019a01_sm_xftbr2101.pdf

⁴⁵ Institut français du Monde associatif, <https://institutfrancaisdumondeassociatif.org/en/french-institute-for-non-profit-organisations/>

⁴⁶ Data and Facts About the Non-profit Sector, <https://www.wu.ac.at/en/npocompetence/topics/data-and-facts-about-the-nonprofit-sector/>, Access date 29 Mart 2023; Statistics Austria, Population Statistics, <https://www.statistik.at/en/statistics/population-and-society/population/population-stock/population-at-beginning-of-year/quarter>, Access date 29 Mart 2023

⁴⁷ The Netherlands data was extracted from the Civil Society Study Visit in European Countries report prepared by the General Directorate of Civil Society Relations within the scope of the Public Sector-CSO Cooperation project. <http://siviltoplumsektoru.org/wp-content/uploads/2018/12/EK-XXI-ÇALIŞMA-ZİYARETİ-RAPORU-1.pdf>

What do the Field Research 2022 Findings Tell about Employees?

77% of the CSOs that participated in the Field Research 2022, do not employ full-time staff. The average number of employees is 1 (one).

Foundations employ more staff than associations. While the average number of employees at associations is 0,7, at foundations it is 2,5. This is also reflected in the non-employment rates. **82% of associations do not employ full-time staff, while the proportion of foundations that do not employ full-time staff is 56%.** The number of CSOs employing half-time staff is

much lower: 93% of civil society organisations do not employ half-time staff. The average number of half-time employees is 0,2. Three out of four CSOs state that they do not use paid external services, and the average number of people providing external services is 0,6.

It can be said that foundations employ more half-time staff, although the difference is not as great as with full-time staff, and use more paid external services than associations.

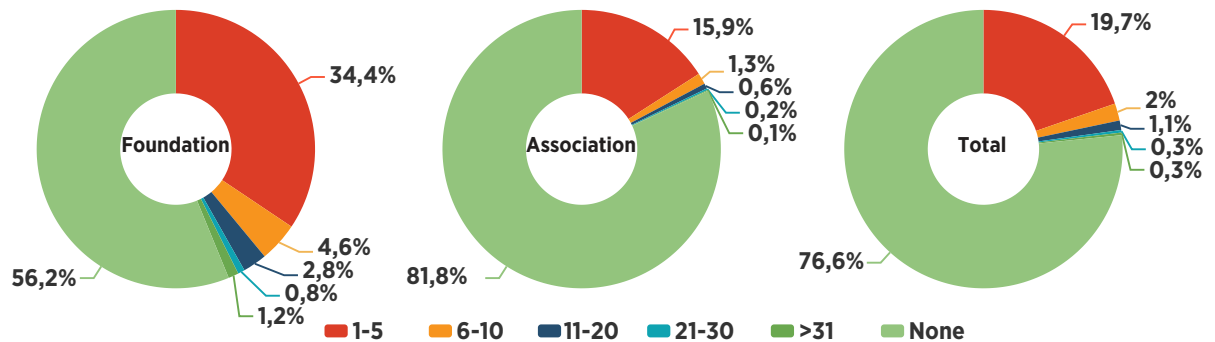


Figure 6 Number of full-time staff in the CSOs participating in the research

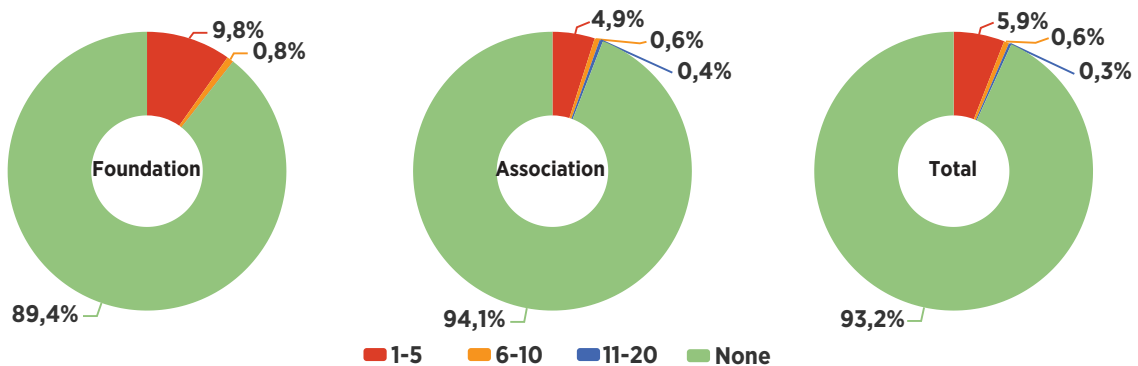


Figure 7 Number of half-time staff in the CSOs participating in the research

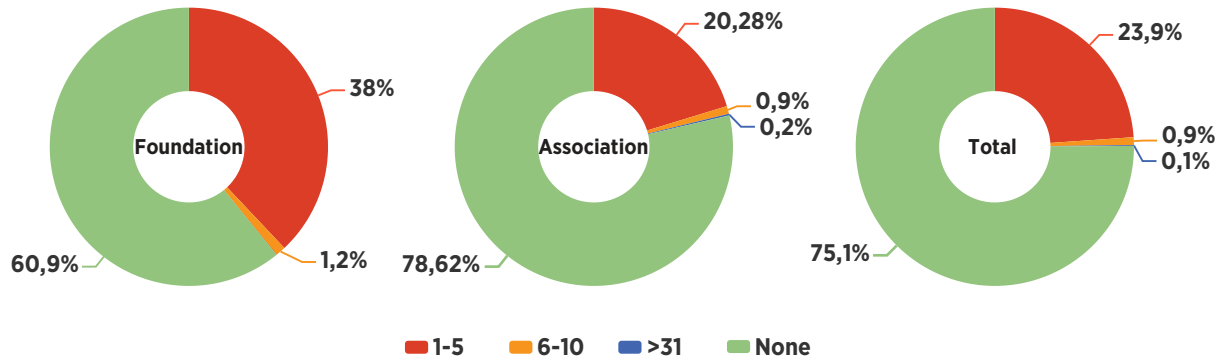


Figure 8 Number of people providing paid external services to the CSOs participating in the research

Around 80% of the organisations having no full-time employees operate at the neighbourhood/district and provincial levels. As the number of employees increases, the field of activity of the organisations expands.

For instance, while the rate of the CSOs having no full-time staff and operating across Türkiye is 15%, this rate is as high as 26,5% for the organisations having one full-time employee and 32% for the ones having more than two employees.

The groups differ significantly in terms of 2021 revenue. Those with a turnover of TRY 5000 make up about 39,5% of the organisations that do not have full-time employees. Those with a turnover of more than one million Turkish Liras belong to the organisations with two or more employees (20%).

Driving force of civic space: volunteer contributions

The Field Research 2022 has revealed that CSOs that have reached a certain institutional capacity employ more staff. At this point, it can be said that CSOs in Türkiye are far from professionalism and that voluntary contributions continue to be the main driving force in this field.

Although the situation is much better in foundations than in associations, the lack of professional staff has also been seen as the main obstacle to the institutionalisation of CSOs and their capacity to work more productively

2.4. How to Define Volunteerism

In Türkiye, the lack of consensus on the definition of volunteering is reflected in the statistics and language used in daily work. The difficulty in defining the concept of volunteering is also reflected in the field research and influences the results. It is understood that the issue of whether or not to carry out activities for volunteers or to work with volunteers has become a preference for CSOs, and once this preference is made, they work with a much higher number of volunteers.

According to the results of the Field Research 2022, almost all CSOs have volunteers, in stark contrast to the number of salaried employees in the CSOs

participating in the research. The proportion of CSOs that have no volunteers at all is only 5%. The average number of volunteers is 67.

While the proportion of foundations that have no volunteers at all is 9%, the proportion of associations that have no volunteers at all is 4%. Similarly, the average number of volunteers for associations is 72, while for foundations it falls to 50. The only group in which foundations differ significantly from associations is the group with 1-10 volunteers. While the proportion of associations with 1-10 volunteers is 17%, it is 34% for foundations with 1-10 volunteers.

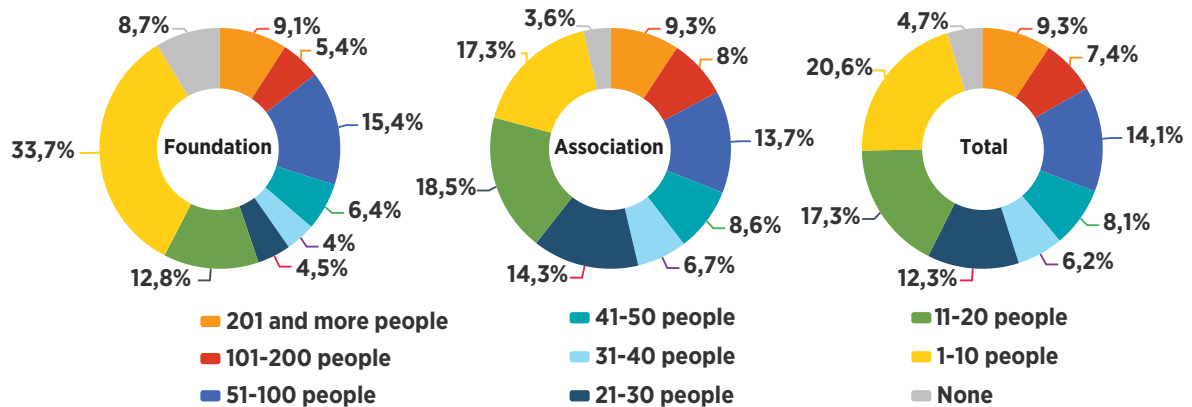


Figure 9 Estimated number of volunteers actively involved in activities in the CSOs participating in the research

Also, during the Field Research 2022, the CSOs having volunteers were asked questions about their relationships with their volunteers and legal regulations on this matter. Accordingly,

- **The proportion of organisations that have been sanctioned by the Social Security Institution (SGK) for employing uninsured staff is 2%.** The proportion of organisations that have a problem because volunteers are not insured against accidents is 5%.
- **The lack of legal regulations on volunteering has not proven to be a problem for most organisations (87%). However, it is noted that the state is reluctant to promote volunteering (76%).**
- **While one in four CSOs had problems recruiting volunteers, 13% of organisations reported that they had problems managing their relationships with volunteers who had applied to them.**
- About one in three organisations had a problem with volunteering due to the pandemic.
- Only one in five organisations have tools such as a volunteer agreement, working principles, etc.

The CSOs participating in the Field Research 2022, working with volunteers only, were asked a series of questions. The questions asked and the answers to the questions are as follows:

Were you subject to any administrative or judicial sanctions due to any of your volunteers being classified as uninsured employees by the Social Security Institution (SSI)?

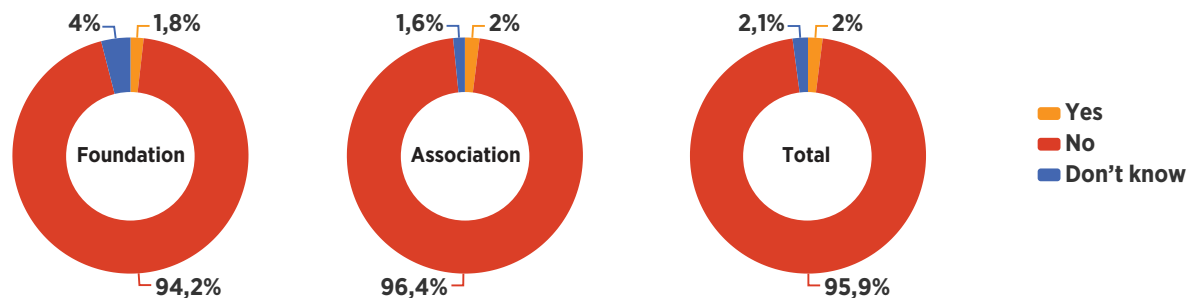
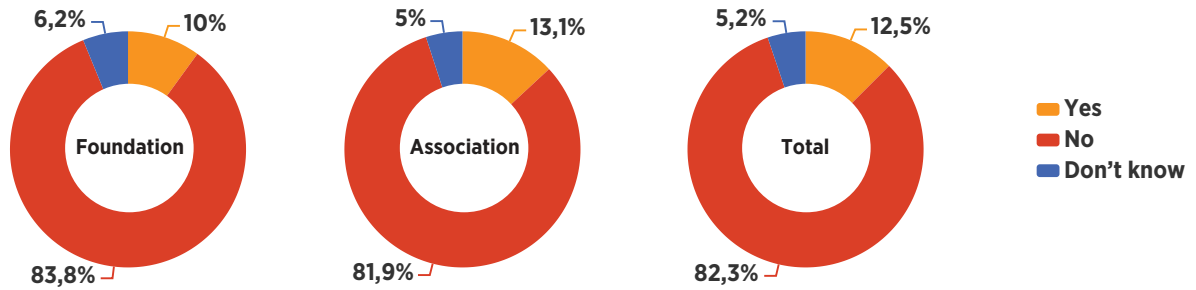
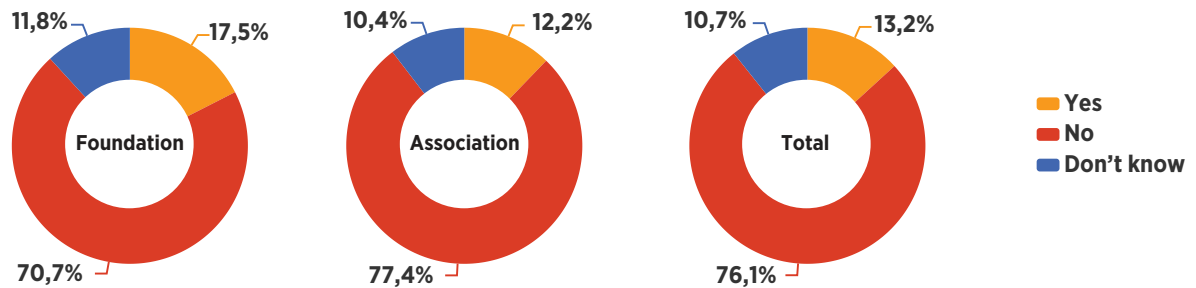


Figure 10a Problems faced by the CSOs participating in the research and having volunteers

Did the absence of a legal regulation on volunteering lead to challenges in your works?



Did the government promote works towards volunteering in your organisation by way of applications?



Did you face any problems due to the absence of volunteers' accident insurance?

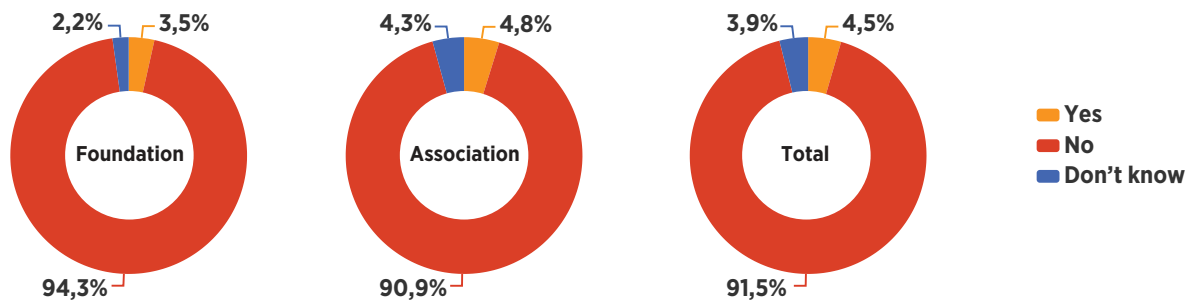
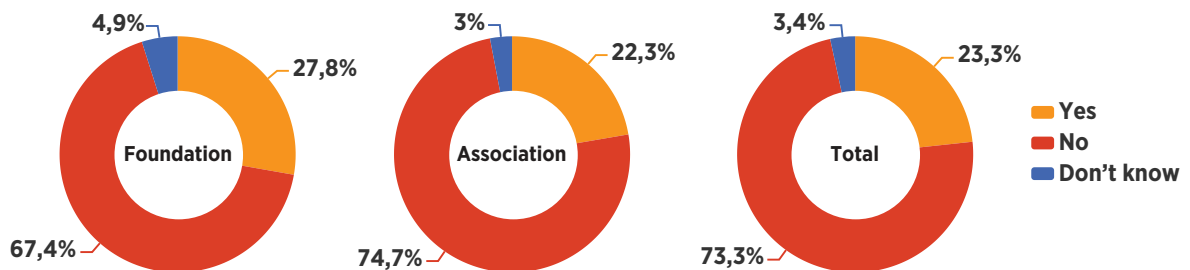


Figure 10b Problems faced by the CSOs participating in the research and having volunteers

In addition, CSOs who participated in the Field Research 2022 and worked with volunteers were asked questions to understand the challenges they face in their relationships with volunteers. From the responses, it is clear that most CSOs do not have internal regulations for their relationships with volunteers and that there have been serious challenges

in maintaining relationships with volunteers during the pandemic. Despite the lack of internal regulations for working with volunteers in most CSOs (75.5%), the number of CSOs that mentioned a problem in managing their relationships is low (13%). This shows that relationships with volunteers are managed through more conventional and personal relationships.

Have you experienced difficulties in recruiting new volunteers for your organisation?



Have you experienced difficulties in managing volunteers who want to join your organisation?

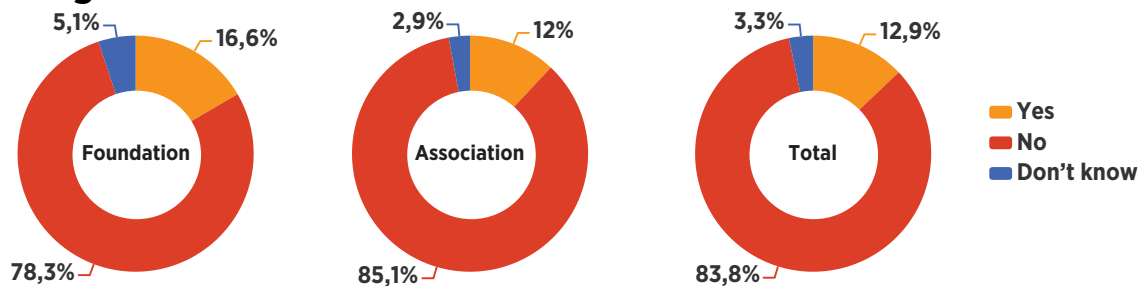
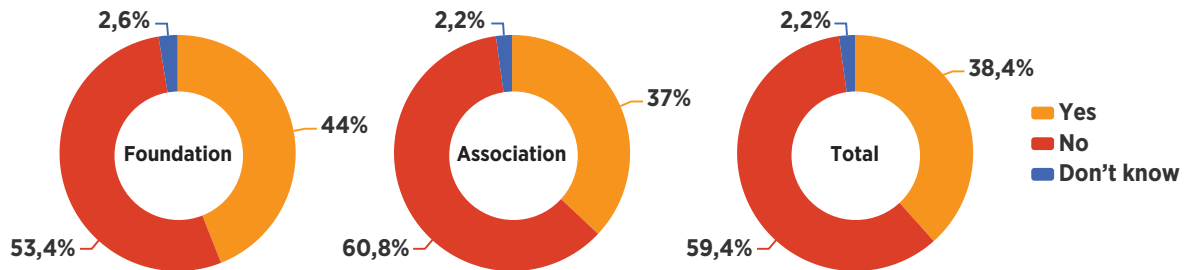


Figure 11a Volunteer participation in 2021 and 2022 in the CSOs participating in the research and having volunteers

Those CSOs having more than 100 volunteers operate less at the neighbourhood/district level and while around half of them operate at the provincial level, one third of them operate at the national level. These organisations operate most in the field of “culture, communication and entertainment activities” (29%) and then in the fields of “educational services” and “civil society, advocacy, political and international activities” (15% and 12% respectively).

Although the CSOs having more than 100 volunteers have varying income levels, around one fourth of them has income below TRY 100.000.

Have you experienced problems in the field of volunteering due to the Covid-19 pandemic?



Do you have any policy documents prepared by your institution such as volunteering agreement, work policy, etc.?

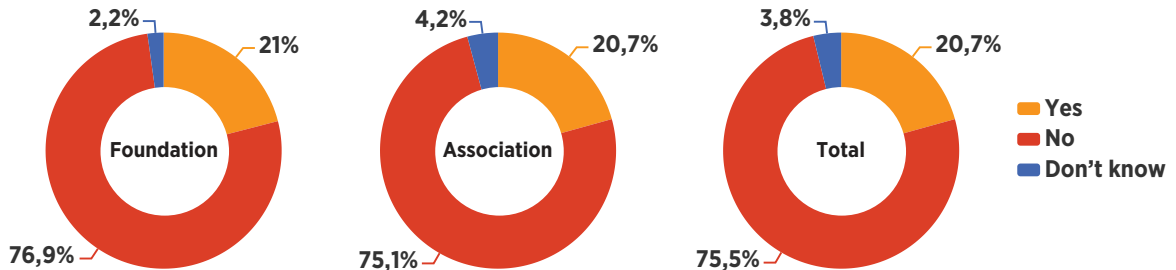


Figure 11b Volunteer participation in 2021 and 2022 in the CSOs participating in the research and having volunteers

2.5. How are the CSOs in Türkiye Classified?

The data published by the General Directorate for Relations with Civil Society divides the associations in Türkiye into 21 categories by field of activity (by type of association), which, in turn, are divided into a total of 71 sub-categories under heading “Detailed Field of Activity” (**Annex 3 STİGM Classification of Associations by Field of Activity**). According to this classification, the distribution of the associations in Türkiye by field of activity is given below:

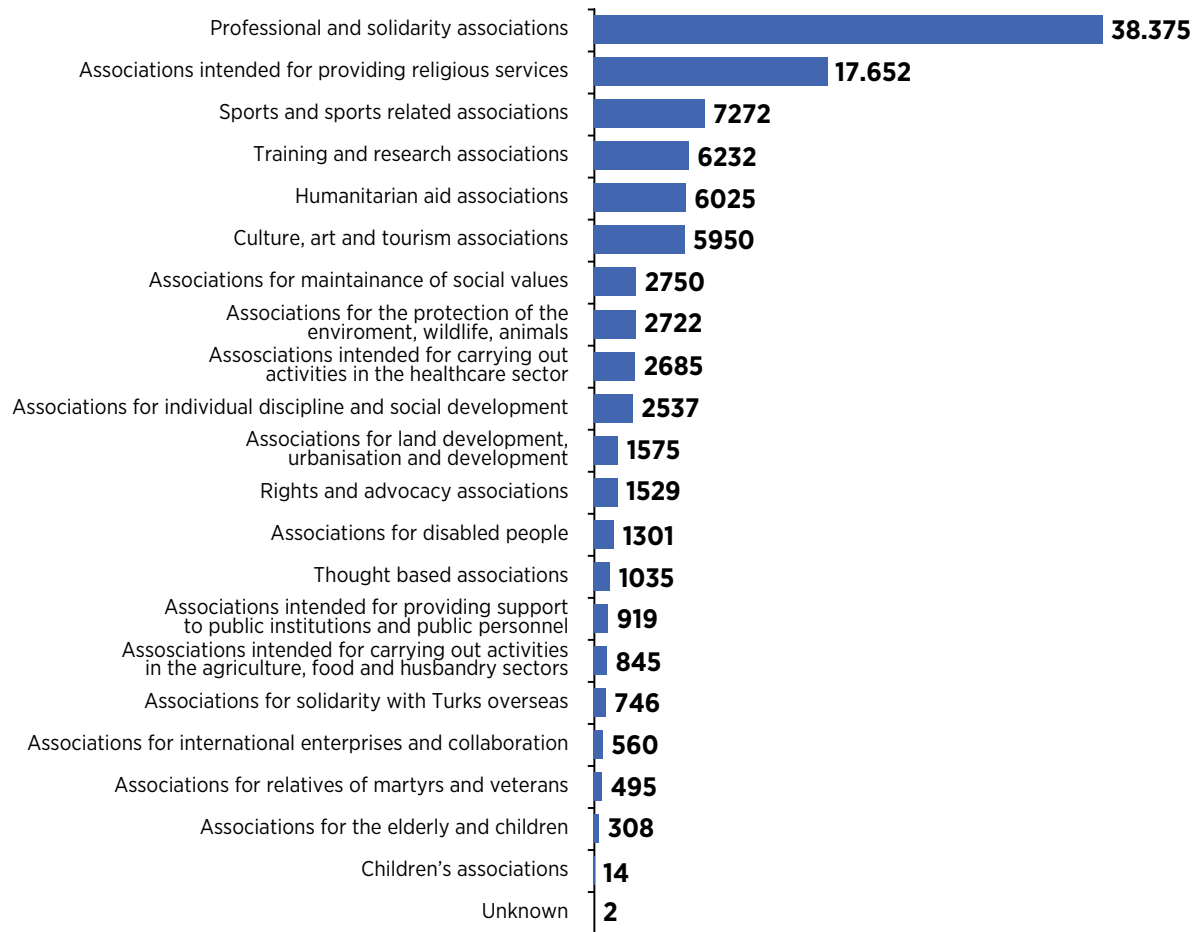


Figure 12 Number of associations by field of activity (Source: DERBİS)

How are the Foundations Classified in Türkiye?

The data on new foundations published by the General Directorate of Foundations includes the classification of “new types of foundations” and divides the new foundations into three categories according to this approach: Foundations for Social Assistance and Solidarity, Foundations for Environmental Protection and Other New Foundations (Multipurpose Foundations).

Also, the classification includes the “distribution of the new foundations by target audience”. This classification includes the following headings: children/young people,

poverty-stricken individuals, women, the elderly, persons with disabilities, persons with a specific illness, other, persons employed in a specific institution or professionals, and the environment and wildlife.

However, the distribution of foundations by field of activity cannot be expressed numerically due to particularly “other new foundations (multi-purpose foundations)” in the classification made by VGM by field of activity.

Is Classification by Field of Activity Sufficient?

The classification system (associations by type) used by the Directorate General for Relations with Civil Society (STİGM) is far from giving an impression of the activities of the associations. In particular, the lack of subcategories of some categories in the classification, the very small number of associations in some categories and the artificial nature of some distinctions make it difficult to make a comprehensive assessment of the organisations’ fields of work.

Another problem that arises from this classification is the determination of the number of associations that follow a rights-based approach. The assumption that the associations in the “rights and advocacy associations” category are rights-based associations in the classification leads to a serious misunderstanding. This is because there are also organisations in the other categories that pursue a rights-based approach. Furthermore, it cannot be said that all associations here pursue a rights-based approach, even if they are included in the category “rights and advocacy associations” category.

A similar criticism can be made for some important areas of fundamental rights. For example, the number of youth and women’s organisations cannot be determined on the basis of this classification.

The resulting problems were also encountered when selecting the sample for the field research. When selecting the sample, several samples were found in which the areas of work of the associations included in the categories did not match the category to which they belonged. This indicates a lack of clarity in relation to the process of defining the categories. At what stage the area of activity and sub-area are determined and whether this determination is based on a comprehensive investigation and whether possible changes are taken into account remains a vague question.

Needless to say that such difference in approach makes it difficult to make a healthy assessment about the main fields of activity of the civil society organisations in Türkiye. This is identified in the 11th Development Plan and added to the Plan as a sub-measure phrased as *“776.2 Works towards the establishment of CSO database compatible with the international standards will be completed and safe and regular data will be collected and published in the sphere of civil society.”*

When the activities put to work for the aforesaid sub-measure are traced, the Annual Programmes of the Presidency of the Republic of Türkiye are encountered. The 2020, 2021 and 2022 Annual Programmes read as follows regarding the aforesaid measure: *“Classification process relating to the assignment of COPNI and NACE codes to associations will be completed in cooperation with the TURKSTAT.”*

The 2019 Annual Programme reads as follows regarding this matter: *“In Türkiye, there is no data showing the qualitative structures of CSOs. Therefore, works are under way to create a CSO database compatible with the UN International Classification for Non-Profit Organisations (ICNPO).”* In the light of this information, it can be concluded that it is generally agreed that there is a problem with classification, however, there is no consensus on what the solution may be.

A comprehensive assessment needs to be made on whether this problem can be solved by assigning NACE codes used for the “Statistical Classification of Economic Activities in the European Community” to CSOs or creating databases in line with the works performed relating to the “UN Classification of the Purposes of Non-profit Institutions Serving Households (COPNI)” codes.

How was the Classification Made in Field Research 2022?

The methodology of the “International Classification of Non-Profit Organisations” recommended by the United Nations in 2003 was used in the design of the quantitative research conducted as part of the study on the state of civil society in Türkiye. **(Annex 4 International Classification of Non-profit Organisations (ICNPO))**

STGM uses the ICNPO to identify the primary areas of CSO activity in the studies it conducts.

However, since the classification of CSOs based on the areas of activity is not sufficient to fully understand the characteristics of CSOs, a three-level classification system was developed. This three-level classification system comprises the following areas: Main field of activity, target group and objectives. This classification system also provides an idea of how the organisation defines and positions itself.

What were the Problems Seen with the Classification?

The problems similar to those seen with the official data about the CSOs were encountered in the Field Research 2022. The associations and foundations participating in the Field Research 2022 were requested to choose their primary fields of activity and it was observed that as the CSO became larger and its field of activity became wider, the participants had difficulty in choosing a

single field of activity. The purpose of establishment of several associations/foundations and their field of activity at the time of establishment have evolved and changed in the course of time. For this reason, such CSOs hesitated when they had to choose a single field of activity.

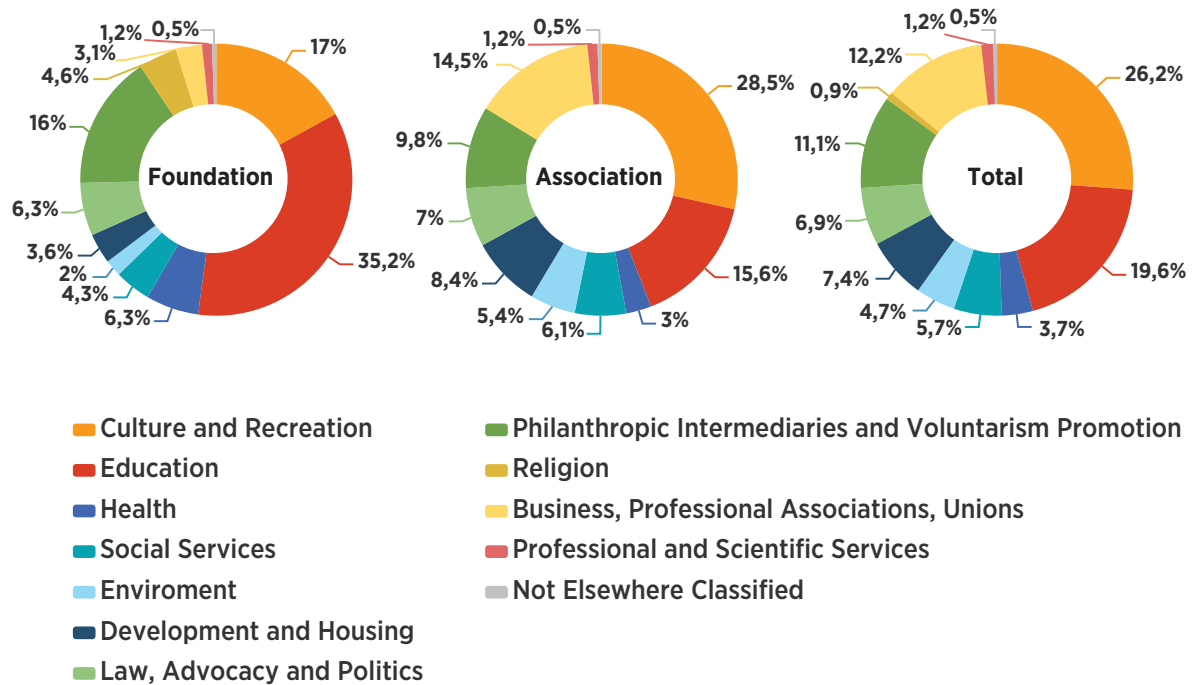


Figure 13 Primary fields of activity of the CSOs participating in the research

The top four categories declared by the associations participating in the research included these: **culture and recreation (28,5%); education (19,6%); business, professional associations, unions (15,6%); and philanthropic intermediaries and voluntarism promotion (9,8%)**.

Around **7%** of the foundations and associations declared their primary field of activity as **“law, advocacy and politics”** and **4,6%** of the foundations defined themselves as the **“religion”**.

As for the foundations, **the top category was education with a rate of 35,2%**. It was followed by **“culture and recreation (17%), philanthropic intermediaries and voluntarism promotion (16%)**. These three categories accounted for 68.2% of the foundations in Türkiye, while the associations were more diversified by field of activity.

Also, the sub-fields of activity under each primary field of activity were asked to the CSOs participating in the Field Research 2022. With regard to the sub-categories, particularly **“culture and art” (14%)**, **“other philanthropic intermediaries and voluntarism promotion” (11%)**, **“sports and recreation” (10%)** and **“professional associations/foundations” (9%)** enjoyed relatively higher attention. The sub-fields of activity by which CSOs define themselves are as follows:

Sub-field of Activity	No.	%	Sub-field of Activity	No.	%
Culture, Communication and Entertainment Activities	141	14,1%	Other Health Services	11	1,1%
Other Philanthropic Intermediaries and Voluntarism Promotion	108	10,8%	Other - Law, Advocacy and Politics	10	1%
Sports and Recreation	96	9,6%	Research	10	1%
Professional Associations/Foundation	94	9,4%	Hospitals (Secondary)	9	0,9%
Economic, Social and Community Development	57	5,7%	Other - Environment - Animal Welfare	8	0,8%
Other - Education Services	55	5,5%	Vocational Rehabilitation Services for Individuals with Employment Barriers	6	0,6%
Civic and Advocacy Organizations	54	5,3%	Other - Social Services	6	0,6%
Primary and Secondary Education	48	4,8%	Emergency and Rescue	5	0,5%
Higher Education	48	4,8%	Childcare Services	4	0,4%
Vocational, Technical etc. Education	45	4,5%	Nursing Homes	3	0,3%

Table 5 Primary fields of activity and sub-fields of activity of the CSOs participating in the research (cont. in the next page)

Sub-field of Activity	No.	%	Sub-field of Activity	No.	%
Services Targeting Individuals and Household Services	36	3,6%	Construction and Infrastructure	3	0,3%
Business World Associations/Foundations	28	2,8%	Political Organizations	3	0,3%
Information and Communication	25	2,4%	Grantmaking Foundations	3	0,3%
Natural Resource Management and Protection	23	2,3%	International Activities	2	0,2%
Animal Protection - Animal Welfare	16	1,6%	Management and Administrative Services	2	0,2%
Outpatient treatment (Primary)	14	1,4%	Other - Culture, Communication and Entertainment Activities	1	0,1%
Other - Social and Economic Development and Housing	14	1,4%	Other - Business, Professional Associations, Unions	1	0,1%
Religious Congregations and Associations	13	1,3%	Other	1	0,1%

Table 5 Primary fields of activity and sub-fields of activity of the CSOs participating in the research (cont. from the previous page)

What are the Target Groups of the CSOs Participating in the Field Research 2022?

As part of the Field Research 2022, the organisations were asked to select **maximum three target groups** from the list provided. **Young people** were the most selected group with **40%**. This group was followed by **“overall society” (29%)** and **“children” (22%)**. Based on these results, **it can be said that the most important target audience of the CSOs in Türkiye is young people and children (over 60%)**.

LGBTI+'s, prisoners, members of the press, and the victims of human rights violations were the least selected target groups. **While the foundations selecting “overall society” as their target groups accounted for around 40% of the sample, the rate of the associations making the same selection dropped to 30%.**

Target Audience	Assoc.	Fdn.	Tot.	Target Audience	Assoc.	Fdn.	Tot.
Young People	41,9	39	39,6	Civil Society Organisations	4,0	2,9	3,1
Overall Society	39,9	26,5	29,2	Pensioners/the Elderly	1,1	3,5	3,0
Children	22,8	21,9	22,1	Environment Activists	0,4	3,7	3,0
Women	4,4	9,8	8,7	Refugees/Immigrants	2,4	2,7	2,7
Entrepreneurs/Businesspersons	4,7	9,0	8,1	Animal Welfare	2,4	3,2	2,6
Poverty-stricken People	10,1	4,7	5,8	Members of a Specific Institution (Lycée, University, Public Institution, Company, etc.) (Associations Like METU Alumni, Preacher Vocational School Alumni, Social Security Institution Pensioners, etc.)	1,1	1,9	1,8
Tradespersons and Artisans	10,1	4,7	5,8				
Persons with Disabilities	1,6	6,5	5,8	Minorities	1,6	1,5	1,5
Artists	3,2	4,8	4,5	Farmers		1,8	1,4

Table 6 Target audiences of the CSOs participating in the research (cont. in the next page)

“Poverty-stricken people” were another group the associations and the foundations differed from each other relating to their target groups. **While 10% of the foundations selected “poverty-stricken people” as their target group, the rate of the associations making the same selection dropped to 4,7%.**

On the other hand, women, businesspersons, artisans, sportspersons and workers were the group selected as the target group more by the associations, compared to the foundations.

Target Audience	Assoc.	Fdn.	Tot.	Target Audience	Assoc.	Fdn.	Tot.
Sportspersons		5,3	4,2	Public employees	0,4	1,6	1,3
Workers	1,7	4,8	4,1	Worship Areas/Religious Community/ Religious officials	2,2	1,0	1,3
Patients and their Relatives	6,3	3,6	4,1				
Settlement Communities (province, district, quarter development)	1,7	4,6	4,0	Consumers		1,2	1,0
				Victims of Human Rights Violations	1,2	0,9	1,0
Fellow-Citizens	5,5	3,4	3,8	Members of the Press		1,2	0,9
Ethnic and Cultural Groups	4,6	3,6	3,8	Prisoners		0,5	0,4
Philanthropists	5,7	3,0	3,6	LGBTI+'s		0,4	0,3
Self-Employed Persons (Lawyer, Translator, Psychologist, etc.)	1,2	4,1	3,5	Other	2,7	1,2	1,5

Table 6 Target audiences of the CSOs participating in the research (cont. from the previous page)

What did the CSOs Indicate as their Objective?

The last of the questions asked to the participants to define and position the CSOs participating in Field Research 2022 was related to their objectives, and the participants made a selection from the given list, limiting the choice to a maximum of three objectives.

The top selected objective was **“cooperation and socialisation”** with **47%**, followed by **“empowering, training, organizing”** (**38%**) and **“information, creating agenda, propogation”** (**36%**) with close rates. The rate of the **“advocacy of rights and freedoms”** objective was **13%** among the primary objectives selected.

When the objectives of CSOs were looked at from the point of view of distinction between the associations and the foundations, a significant distinction was observed in four areas. While the associations selected **“cooperation, socialisation”** and **“empowering, training, organizing”** as their most important objectives, the foundations selected **“information, creating agenda, propogation”** and “charity, assistance” as their most important objectives.

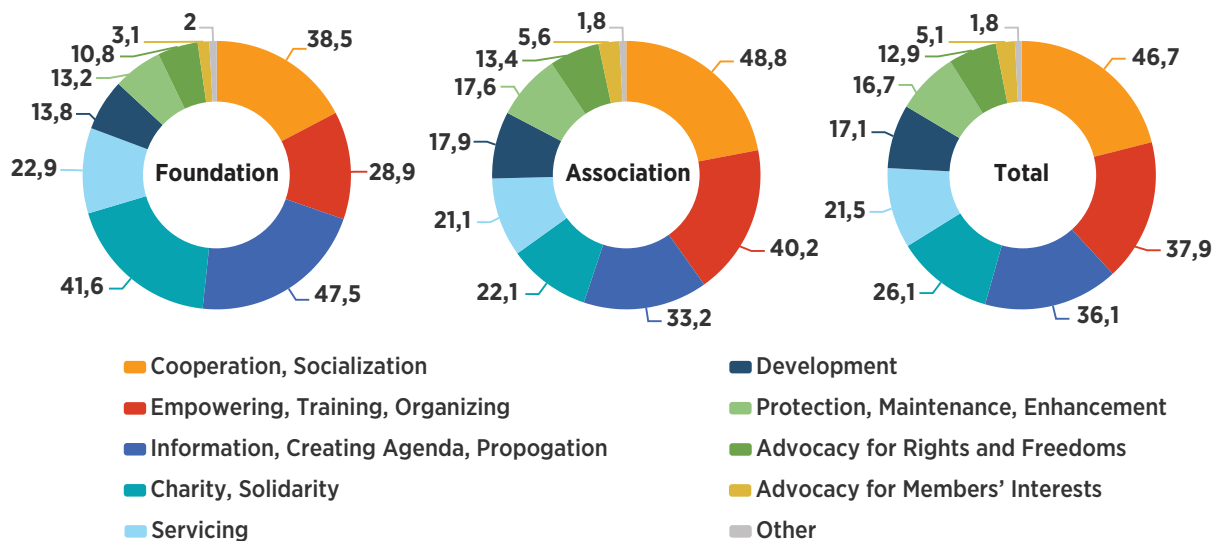


Figure 14 Objectives of the CSOs participating in the research

Assesment

The majority of the CSOs in Türkiye (over 60%) have chosen young people and children as their most important target group. This focus on the target group is also reflected in the objectives of CSOs and brings forth “solidarity and socialisation” and “strengthening, upskilling, organisation”. Thus, “culture, communication and entertainment” and “educational services” become the areas of activity that receive the most attention. It can be said that this leads to significant reflections on the reason for the establishment of CSOs, their perception in public opinion, their visibility and even the political climate in Türkiye.

As a result, the target audience greatly shapes the field of work of and approaches adopted by CSOs.

However, it should also be noted that it is above all the organisations founded for solidarity purposes (professional, fellow-citizenship, sectoral, etc.) that have an important CSO profile. It goes without saying that the new foundations focus mainly on education and charity. However, it should be noted that although either the titles or the works of about 30% of the new foundations clearly contain religious allusions, only 5% of the new foundations that participated in the survey describe themselves as religious foundations. Finally, advocacy for rights and freedoms accounts for 13% of CSOs’ primary goals, which promises to be significant for the rights-based approach and advocacy activities.

2.6. Where do the CSOs Operate in Türkiye?

Based on the data published by STİGM, 37% of the associations in Türkiye operate in the Marmara Region and 18.77% operate in the Central Anatolia Region, 12.76% operate in the Aegean Region, 11.62%

operate in the Black Sea Region, 8.88% operate in the Mediterranean Region, 6.02% operate in the South-eastern Anatolia Region, and 4.94% operate in the Eastern Anatolia Region.

Ankara is the Most Organised Province in Türkiye

Based on the same data, around 34% of the associations in Türkiye are in İstanbul and Ankara. As far as the number of associations per person is concerned, there is one association per 542 persons in Ankara and one association per 559 persons in Trabzon, one association per 646 persons in Sakarya, one association per 650 persons in Kocaeli, and one association per 688 persons in İstanbul. As for new foundations, there is one new foundation per 6,496 persons in Ankara

and one new foundation per 8,042 persons in İstanbul. So, Ankara emerges as the most organised province in Türkiye.

Şanlıurfa and Van provinces have the least number of association per person. As for new foundations, Mardin, Diyarbakır and Van provinces have the least number of new foundations per person.

#	City	Number of assoc.	Number of new fdn.	Population (2022)	Population per assoc.	Population per new fdn.
1	İstanbul	23.118	1.978	15.907.951	688,12	8.042,44
2	Ankara	10.656	890	5.782.285	542,63	6.496,95
3	İzmir	5.634	247	4.462.056	791,99	18.065,00
4	Bursa	4.384	111	3.194.720	728,72	28.781,26
5	Kocaeli	3.198	71	2.079.072	650,12	29.282,70
6	Konya	2.745	172	2.296.347	836,56	13.350,85
7	Antalya	2.223	95	2.688.004	1.209,18	28.294,78
8	Gaziantep	1.827	58	2.154.051	1.179,01	37.138,81
9	Samsun	1.798	50	1.368.488	761,12	27.369,76
10	Adana	1.767	66	2.274.106	1.286,99	34.456,15
11	Sakarya	1.670	39	1.080.080	646,75	27.694,36
12	Mersin	1.581	56	1.916.432	1.212,16	34.222,00
13	Balıkesir	1.525	77	1.257.590	824,65	16.332,34
14	Trabzon	1.462	50	818.023	559,52	16.360,46
15	Manisa	1.258	46	1.468.279	1.167,15	31.919,11
16	Hatay	1.229	54	1.686.043	1.371,88	31.223,02
17	Aydın	1.177	50	1.148.241	975,57	22.964,82
18	Eskişehir	1.223	56	906.617	741,31	16.189,59
19	Kayseri	1.157	82	1.441.523	1.245,91	17.579,55
20	Denizli	1.156	58	1.056.332	913,78	18.212,62
21	Muğla	1.145	46	1.048.185	915,45	22.786,63
22	Diyarbakır	1.133	45	1.804.880	1.593,01	40.108,44
23	Tekirdağ	1.003	35	1.142.451	1.139,03	32.641,46
24	Şanlıurfa	985	40	2.170.110	2.203,16	54.252,75
25	Ordu	954	32	763.190	799,99	23.849,69
26	Malatya	910	35	812.580	892,95	23.216,57
27	Kahramanmaraş	823	33	1.177.436	1.430,66	35.679,88
28	Van	591	23	1.128.749	1.909,90	49.076,04
29	Erzurum	698	50	749.754	1.074,15	14.995,08
30	Mardin	667	14	870.374	1.304,91	62.169,57

Table 7 Distribution of associations and new foundations in the provinces of 30 metropolitan cities (Source: STİGM & VGM)

The associations and foundations that participated in the Field Research 2022 are mainly active at the town/neighborhood/district and Province levels. The proportion of organisations operating at these levels is 74%.

The proportion of organisations operating across Türkiye is 19%. This shows that local organisations make up a large part of the civil society space.

Associations and foundations differ from each other in two key points. The first of these points is their rate of operation across Türkiye.

While three out of every 10 foundations operate nationally, the rate of the associations operating nationally is as low as 16%. Parallel to this, the number of the associations operating at the town/neighborhood/district level is higher than the foundations operating at the same level. While one in three associations operates at this level, the proportion of foundations operating at the same level is 10%. As there is no difference in terms of activity at province level, it can be said that the foundations are active in larger geographical regions than the associations.

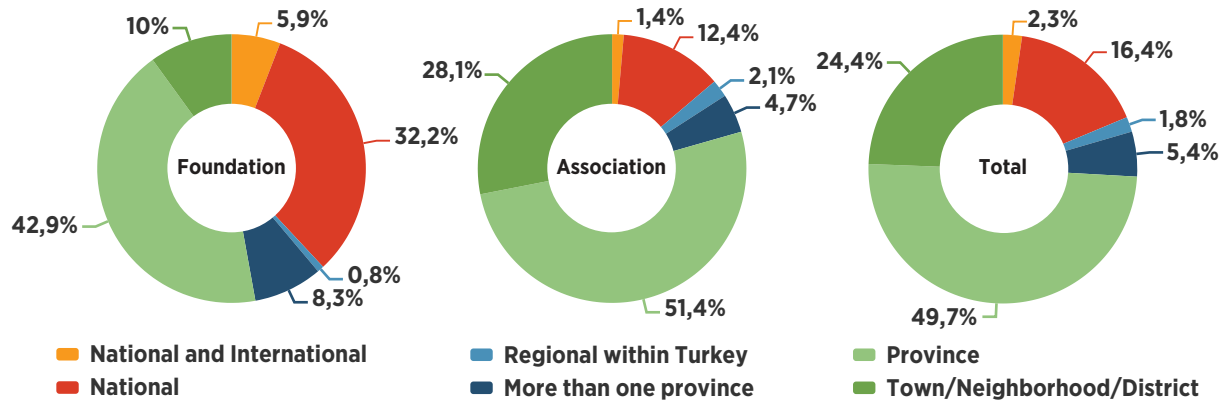


Figure 15 Distribution of geographical areas where the CSOs participating in the research operate

3. Overview of the Activities and Collaborations of CSOs

3.1. Relationships Between CSOs and Collaboration with the International CSOs

In Türkiye, associations can also be organised through umbrella organisations. Federations are formed by minimum five associations having joint purpose of establishment and confederations are formed by minimum three federations having joint purpose of establishment. Based on the data published by STİGM, there are 1,417 active federations and 164 active confederations by 2023. However, a separate list of federations and of confederations is not published. Similarly, the number of members of federations and confederations is not accessible.

Another type of organisation prescribed by article 25 of the Law on Associations is platforms. According the cited article;

“Associations may form platforms for achieving a joint purpose and upon the decision of their authorised bodies in the areas that are related with their purpose and are not prohibited by laws and either among themselves or with foundations, trade unions and similar civil society organisations.”

Platforms have no legal personality. No data is available about the number of platforms in Türkiye

However, it is known that civil society organisations form network or union like structures to facilitate collaboration. According to the results of the Field Research 2022, **around 20% of the associations and foundations are members of at least one federation, confederation or union.** The rate of membership in local/national networks without a legal personality such as platforms, coalitions, initiatives, online networks, etc. is lower than this. **The number of the organisations participating in the international networks is lower (7,5%).**

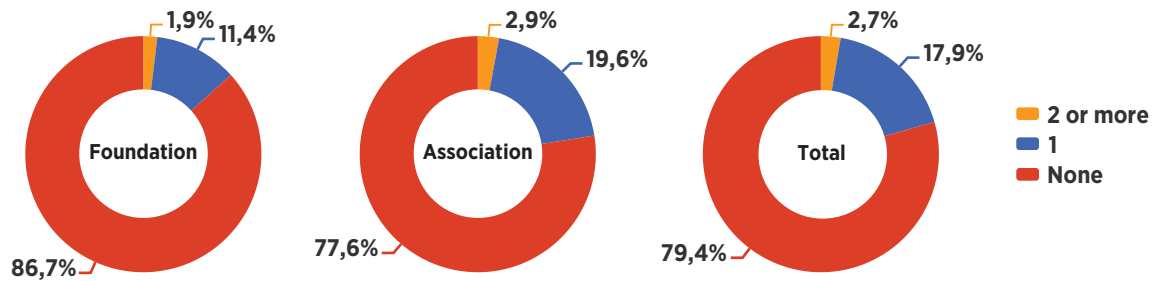
Associations are more active than foundations in becoming a member of the national umbrella organisations like federations, confederations, unions, etc. and of the local networks without a legal personality. The rates of membership in the international networks are similar.

Based on the data, it can be said that a fairly high number of the CSOs in Türkiye not involved in organisational forms such as networks, platforms, federations, confederations, etc.

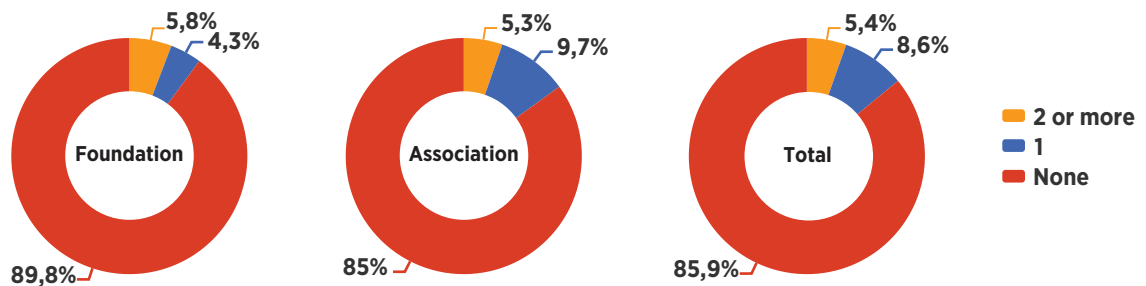
There is no legal obstacle for the participation of civil society organisations in Türkiye in international organisations and for their cooperation with foreign civil society organisations abroad. For example, 48 civil society organisations from Türkiye have consultative status with the UN ECOSOC.⁴⁸ However, if a CSO or an international organisation based in another country wishes to establish and carry out official cooperation with a Turkish CSO in Türkiye, it must obtain legal permission for the activity or cooperation. If the civil society organisation or an international organisation based abroad wishes to open a representative office or a branch office in Türkiye, it must also obtain a permit. In short the official cooperation, of a CSO or an international organisation based abroad, with Turkish CSOs is subject to approval.

⁴⁸ UN DESA NGO Branch, <https://esango.un.org/civilsociety/displayConsultativeStatusSearch.do?method=list&show=25&from=list&col=&order=&searchType=csSearch&index=0#>

Number of umbrella organisations such as federations, confederations and unions in which your organisation is a member



Number of unincorporated local/national networks, platforms or online networks in which your organisation is involved



Number of international networks in which your organisation is involved

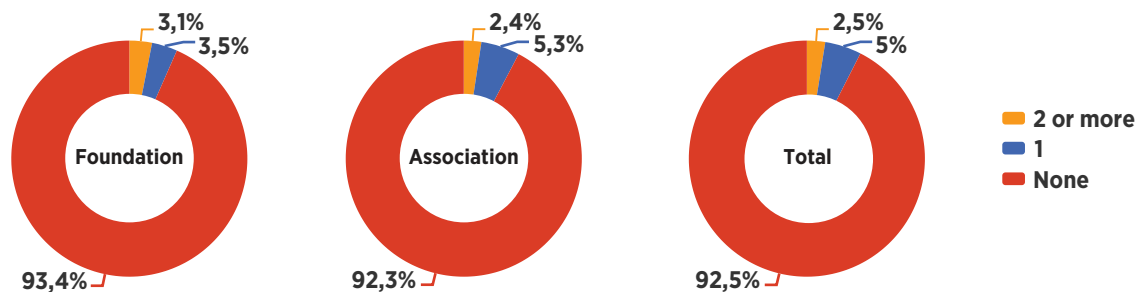


Figure 16 Number of umbrella organisations/networks where CSOs participate

3.2. How was the Rights-Based Approach Addressed in the Field Research 2022?

In the research, a “rights-based approach factor” was developed to understand whether the problems encountered in the exercise of freedom of association create a particular impact on the rights-based CSOs. The statistics published by the General Directorate for Relations with Civil Society contain a category entitled as “rights and advocacy associations”. These associations account for 1.5% of the associations in Türkiye. Based on this classification, it was also stated that the number of the rights-based associations

is limited in the Türkiye Reports published by the European Commission. However, it is known that there are also associations adopting a rights-based approach in the other categories. Whether a rights-based approach is adopted or not emerges as a horizontal issue that should be handled independently of the field of activity. Further, in this respect, the ICNPO methodology developed by UN does not provide a solution to this issue.

1 Fact

Rights-based approach has been a topic of discussion since early 1990's. However, it has been put on the agenda as an official policy adopted under the UN Reform Programme launched in 1997 at the international level. In this respect, the adoption of a human-rights based approach to development cooperation has been adopted as a common understanding among all the UN bodies. After this issue was brought forward by the UN, the European Union Commission declared a

“Rights-Based Approach, Encompassing All Human Rights, for Development Cooperation” policy in 2014. The EU Commission updated the human rights-based approach in 2021 and adopted a policy for the application of this approach to the international partnerships. Today, the human rights-based approach is also one of the key policies of the other development agencies that provide fund to CSOs, the rights-based organisations, and the governments.

In order to understand whether or not the CSOs adopt a rights-based approach, a series of questions were developed in the Field Research 2022. In developing this set of questions, the important elements of the rights-based approach were defined.

46% of the CSOs that participated in the Field Research 2022 stated that their statutes/charters or written instruments (website, social media, all channels accessible to everyone) include the “protection of fundamental rights and freedoms for everyone and the dissemination of these rights and freedoms”.

55% of these CSOs have a strategic vision and an action plan for the protection and improvement of fundamental rights and freedoms. 70% of these

organisations have included in their plans a demand for reform or a stimulation of public opinion for the protection and improvement of fundamental rights and freedoms. **In this regard, it can be said that these organisations, which account for 17,8% of civil society organisations that responded positively to all three questions, have a rights-based position.**

In a fourth question, it was asked if a value statement is in place which specifies that any form of discrimination should be condemned and will not be tolerated in order to determine the rights-based approach. 13% of the CSOs answered this question, stating that such a value statement is fully in place. In line with these questions, **it was concluded that 13 to 17,8% of the CSOs participating in the Field Research 2022 adopt a rights-based approach**

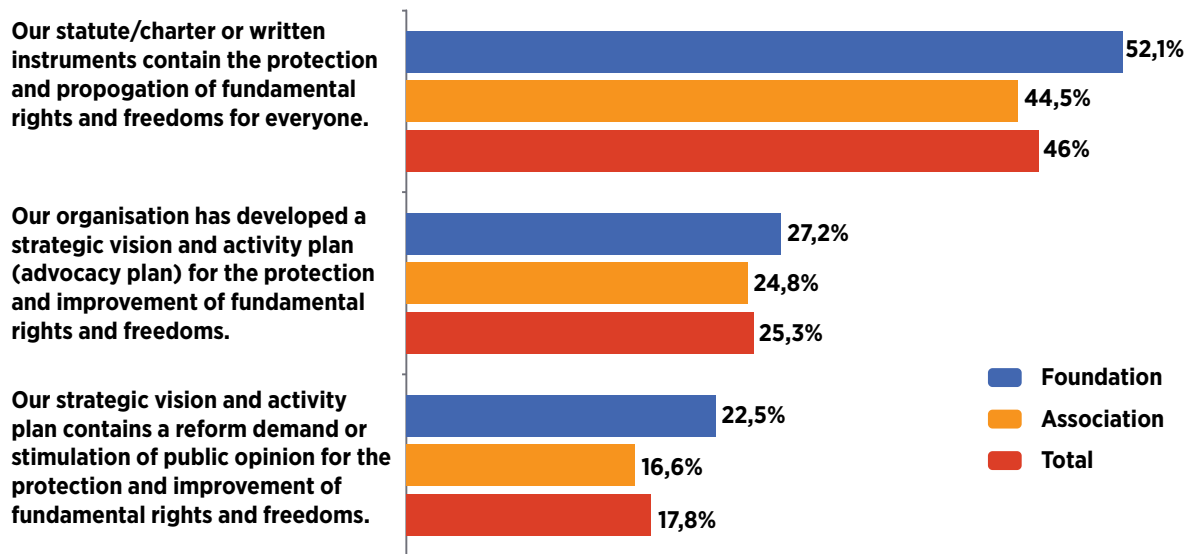


Figure 17 CSOs participating in the research and adopting a rights-based approach

To test this approach, the organisations participating in the field research were also asked about their goals. In this context, the participants selected a maximum of three objectives from the list provided. In this list, the

proportion of the objective “Advocating for rights and freedoms” among the main objectives selected was 13%. This confirms to a certain extent the conclusion drawn above.

3.3. Factor Analysis of Pressure on CSOs in Türkiye Freedom of Expression/Association/Assembly and Rights-Based Approach

The Field Research and monitoring process demonstrates that the pressure on CSOs is concentrated on the CSOs carrying out rights-based activities in its relationship with the freedom of association/expression/assembly.

How was the Rights-Based Approach Dealt with in the Field Research 2022?

The CSOs participating in the Field Research 2022 were classified as “weak”, “moderate”, and “strong” according to the rights-based approach levels. Based on the findings;

- 1. The number of employees and outsourced service providers is increasing as the rights-based approach is strengthened.** While the number of employees in the organisations pursuing a “weak” approach is 0,9, the number of employees in the organisations pursuing a “strong” approach increases to 1,71.
 - 2. The organisations adopting a “weak” approach operate on a more local scale** (neighbourhood/district + province 81%). For the organisations adopting a “moderate” approach, slightly wider range of operation is observed (neighbourhood/district + province 71%). **The organisations adopting a “strong” approach operate mostly across Türkiye (34%).**
 - 3.** With regard to the revenues of the organisations, the three groups differed from each other primarily relating to the fact that the organisations adopting a “strong” rights-based approach had higher revenue than the organisations adopting “moderate” and “weak” rights-based approaches. While the 7% organisations adopting a “weak” approach have a revenue above TRY 500,000, the revenue of the organisations adopting a “strong” approach is two times this amount.
-

4. As far as the revenue items are concerned, **the organisations adopting a “weak” rights-based approach rely mainly on membership fees for viability.** For the organisations adopting “moderate” and “strong” approaches, the individual donations have a higher place. **As for the organisations adopting a “strong” approach, it was observed that the EU funding and the other foreign funds have a more significant place, compared to the other groups.**
 5. **It has been observed that the number of memberships in local and international organisations, regardless of whether they have legal personality or not, increases with the strengthening of the rights-based approach.** While the membership of organisations pursuing a “weak” rights-based approach in local umbrella organisations such as federations, confederations, unions, etc. is 17%, the proportion of members in such umbrella organisations increases to 25% for organisations pursuing a “moderate” approach and to 29% for those pursuing a “strong” approach. While the proportion of members of organisations pursuing a “weak” rights-based approach is less than 5% in the international networks, the proportion of members in such networks rises to 17% in the organisations pursuing a “strong” rights-based approach.
 6. **It is observed that the CSOs adopting a “strong” rights-based approach rely more on the foreign grants than the other groups.** While the rate of utilisation of foreign grants by the organisations adopting “weak” and “moderate” approaches is less than 4%, the rate of utilisation of such grants by the organisations adopting a “strong” approach rises to 14,5%.
 7. **With regard to the perception relating to the public resources, it can be said that the groups adopting a “weak” rights-based approach have a more positive perception.** 32% of these CSOs state that the resources are sufficient to meet the requirements of the civil society. The rate of the organisations adopting a “strong” approach is 22% in this regard. The rate of the organisations believing that CSOs play an effective role in establishing the priorities on how to utilise the public resources declines as the rights-based approach becomes stronger (weak 34,5%, moderate 23%, strong 21%).
-

In which areas do the organisations adopting a rights-based approach face problems?

One of the most important observations during the monitoring and research processes was that the problems faced by civil society in Türkiye not the same for all civil society organisations and that especially the organisations that follow a rights-based approach and position themselves by nature through a more critical approach are more affected by these problems. It can be observed that locally organised organisations

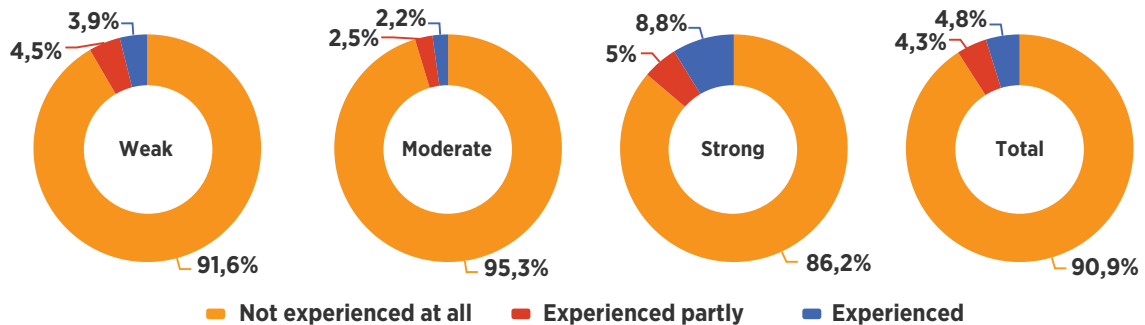
with low capacity that carry out activities on a smaller scale are less affected by the problems arising from legislation and practise. Such organisations are often unaware of the problems in the area of freedom of association. As a result, they are less exposed to violations of freedom of association and this issue is less likely to be placed on the organisation's agenda.

In an effort to test these observations, it was tried to form sub-groups relating to the rights-based approach of the organisations and compare these groups as part of the quantitative research. Our findings are as follows:

- The organisations that take a “strong” rights-based approach experience various elements of pressure exerted by both politicians and non-state actors more negatively. **While the proportion of organisations with a “weak” rights-based approach that experience intimidation or attacks from politicians and/or public officials is 5%, the proportion of organisations with a “strong” approach rises to 15%.**
- The organisations that pursue a “strong” rights-based approach experience audits more negatively than the other two groups. **While 8% of organisations with a “weak” approach are affected by uninformed audits of public bodies, 14% of organisations with a “strong” approach are affected.** While the rate of frequent and very detailed audits among organisations with a “weak” approach is 6%, the rate of audits among organisations with a “strong” approach is 13%.
- **While around 15% of the organisations adopting “weak” and “moderate” rights-based approaches state that they face challenges due to the membership notification requirement imposed on the associations, the rate of facing such challenges rises to 29% for the organisations adopting a “strong” approach.**
- **The organisations that take a “strong” rights-based approach have had more negative experiences with the audits than the other organisations.** In addition, these organisations were audited more often in 2020 or 2021, along with the organisations taking a “moderate” approach. While 28,5% of organisations that take a “weak” approach state that they are audited, the rate of organisations that take a “moderate” and “strong” rights-based approach is 45%. In addition, 8% of organisations that take a “strong” rights-based approach state that their work is interrupted due to audits. The proportion of organisations taking a “weak” approach in this regard is less than 1%.

- Only 10% of organisations with a “weak” rights-based approach or their representatives participated in a peaceful demonstration in 2020 or 2021. This compares to 32,5% of organisations with a “moderate” rights-based approach and 40% of organisations with a “strong” rights-based approach.
- The organisations adopting a “strong” rights-based approach experienced more pressure due to their critical statements and works than the remaining two groups (“weak” 2%, “moderate” 2%, “strong” 8%). This group also states that it practised much self-censorship than the remaining two groups (“weak” 4%, “moderate” 6%, “strong” 15%).

By uninformed audits or audits informed in a very tight period in advance of public institutions



By harassment or restrictions on groups created on internet and social media, e-mail addresses, websites

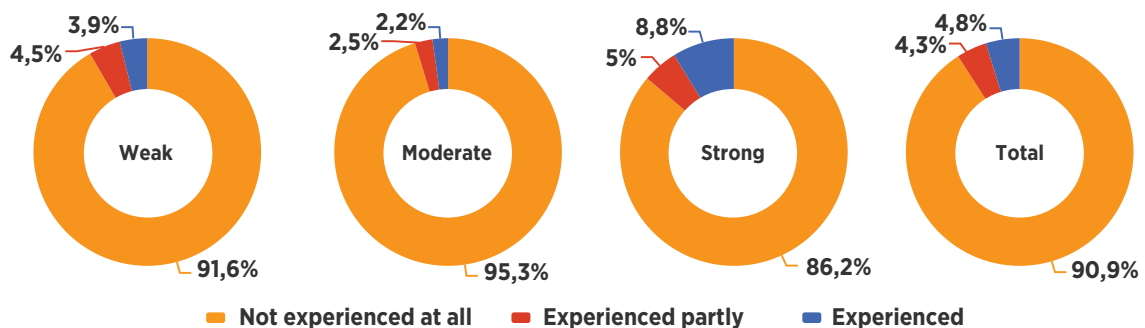


Figure 18 Factor analysis/rights-based organisations - pressure

Freedom of Association and Rights-Based Approach Factor

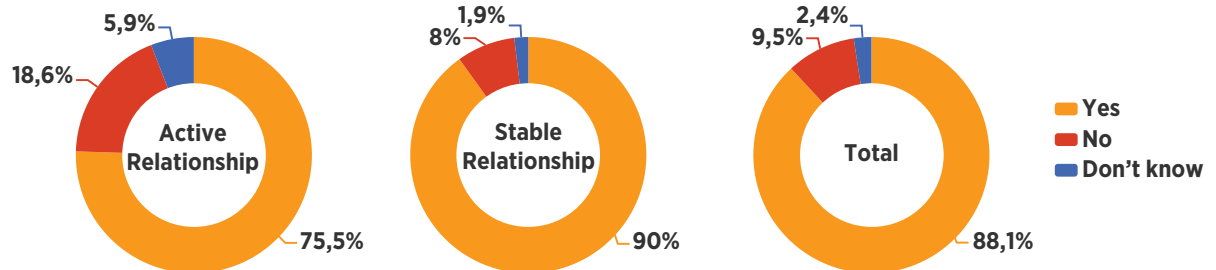
One of the most important and striking findings of the Field Research 2022 is that not all CSOs are equally affected by the pressure exerted on CSOs in Türkiye. The factor analysis on freedom of association conducted on the basis of the data from the field research revealed that two groups can be distinguished, labelled as “having active relations with the public administration” and “having stable relations with the public administration”.

The two groups can also be described as “with problems in the area of freedom of association” and “without problems in the area of freedom of association”. This is because the organisations that have an active relationship with the public administration suffer more from rights violations, are audited more and

from different aspects, feel more the “presence” of the public administration and yet this group participates more in social demonstrations and organises them. Therefore, this group’s relationship with the public administration was described as “active”. The organisations that have a “stable” relationship with the public administration are CSOs that are not on the radar of the public administration, that have limited relations with the public administration and that are not much “in conflict” with the public administration.

The problems faced by those having “active” relationship with the public administration have been higher than those having a “stable” relationship with the public administration.

Has the registration of the organisation been completed within the legally prescribed period?



Have all establishment procedures been carried out efficiently and quickly?

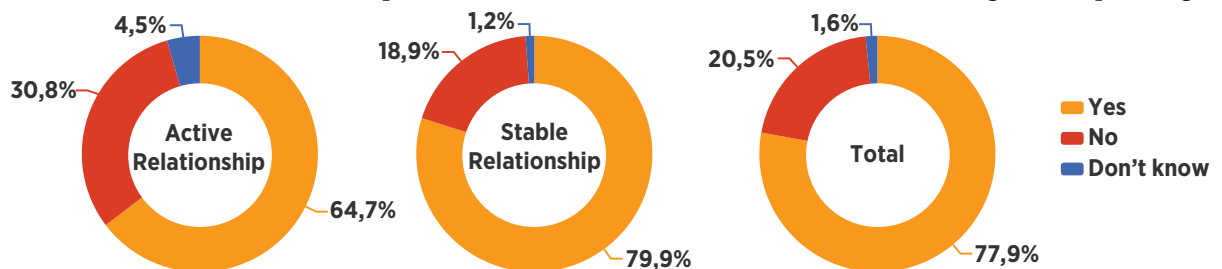


Figure 19a Problems faced during the establishment

Did you receive assistance from the administration/court during the procedures?

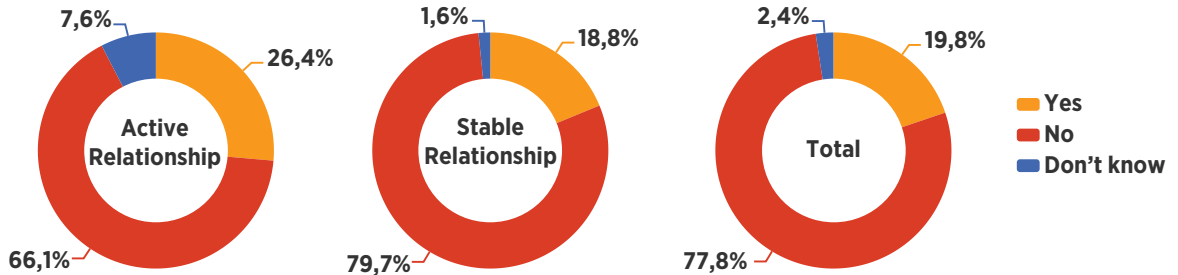


Figure 19b Problems faced during the establishment

Similarly, the rate of CSOs believing that the audits were conducted with the intention of hindering, discouraging, intimidating, exhausting the organisation is higher among the CSOs “having active relationship” with public administration than the CSOs having “stable” relationship with public administration

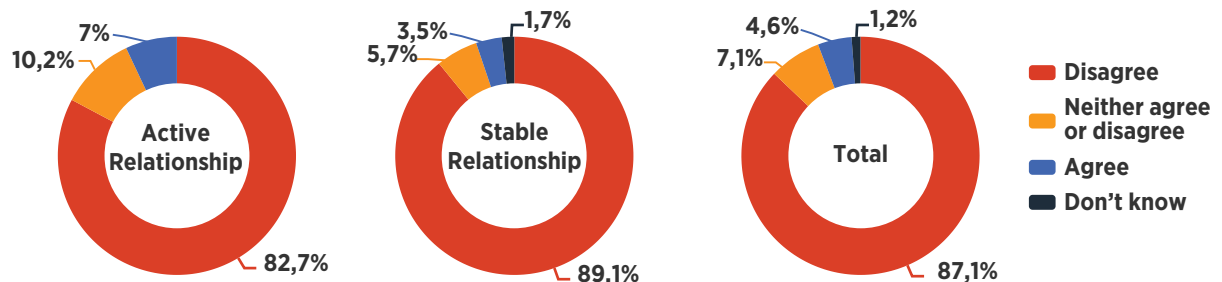


Figure 20 Rate of CSOs believing that audits are conducted with the intention of hindering, discouraging, intimidating, exhausting the organisation

A differentiation can also be observed in the peaceful assemblies and demonstration marches. The proportion of organisations participating in peaceful assemblies/demonstrations is higher among organisations with active relationships (34% compared to 17%). These organisations have had more negative experiences at such demonstrations than the stable group. For example, one in four organisations with active relationships stated that access to the meeting place was restricted or obstructed at the demonstrations in which they participated (stable, 10%).

The organisations that have active relations with the public administration and state that spontaneous demonstrations are dispersed by the police/gendarmerie are about five times as frequent as the stable group (23% vs. 5%). Finally, the proportion of organisations that witness demonstrations being banned throughout the territory prior to the demonstration is 14% among organisations with active relations, while the proportion of organisations with stable relations is less than 5%

Keep the Volume Up (Sessiz Kalma) Initiative

Association for Monitoring Equal Rights, Truth Justice Memory Centre (Hafıza Merkezi) operating in the field of human rights in Türkiye and the Netherlands-Helsinki Committee, launched the “Keep up the Volume” initiative in 2018 in order to protect and strengthen the rights defenders in Türkiye. Hafıza Merkezi has assumed this initiative since 2021. The Keep up the Volume regularly monitors the pressure exerted on the rights defenders and CSOs and updates and regularly writes a report on it. Included among the reports are peaceful protests against the decision to withdraw from the Istanbul Convention⁴⁹, peaceful demonstrations of the members of Mersin Women’s Platform as part of the Watch for the Istanbul Convention⁵⁰, peaceful sit-in by “Saturday Mothers/People”⁵¹, and peaceful protests of “İkizköy Akbelen Environmental Defenders”⁵² and “Green Gerze Platform”⁵³.

Common practices against peaceful protests are as follows:

- **Hindering**
- **Use of excessive force**
- **Detention and procedure and legal action for opposition to the Law on Meetings and Demonstration Marches (2911) and resistance to police**
- **Criminal complaints, including “insulting the President”**
- **Administrative fines under the Misdemeanours Act (5326) and Public Health Law (1593)**

The organisations most affected by the changes introduced by Law No. 7262 are those that actively collaborate with the public administration. In this context, 22,5% of the organisations with active relations with the public administration stated that the audits at their organisation became more frequent or had a greater scope. The percentage of organisations with stable relationships in this respect is only 2%.

A fairly high percentage of organisations that have active relationships with the public administration also believe that the requirements that must be met in order to obtain approval for fundraising have become stricter (13,5% vs. 3%). In addition, the number of organisations facing problems opening bank accounts, money transfers, etc. is much higher in the group with active relationships than in the stable group (12% vs. 3%).

⁴⁹ Istanbul Convention defenders, <https://www.sessizkalma.org/tr/savunucu/istanbul-sozlesmesi-savunuculari>

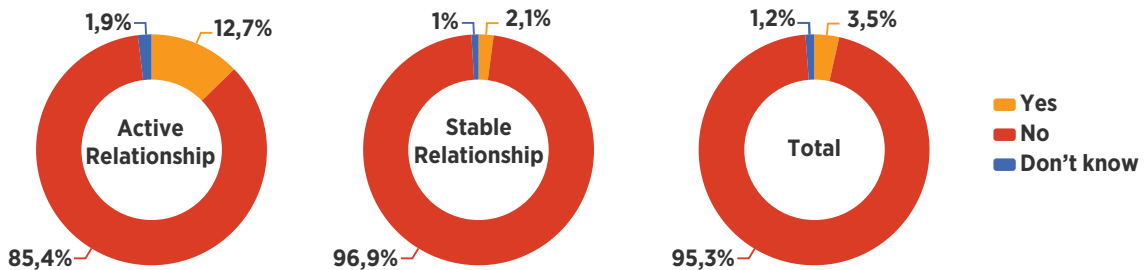
⁵⁰ Mersin Women’s Platform, <https://www.sessizkalma.org/tr/savunucu/mersin-kadin-platfomu>

⁵¹ Saturday Mothers/People, <https://www.sessizkalma.org/tr/savunucu/cumartesi-anneleriinsanlari>

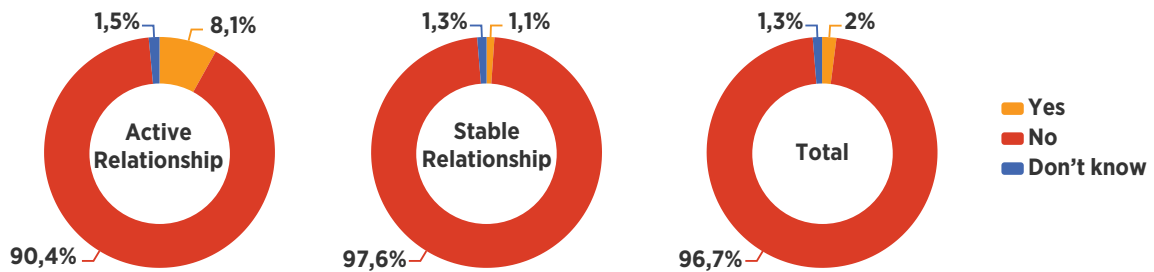
⁵² İkizköy Akbelen Defenders, <https://www.sessizkalma.org/tr/savunucu/ikizkoy-akbelen-savunuculari>

⁵³ Green Gerze Platform, <https://www.sessizkalma.org/tr/savunucu/yesil-gerze-platfomu>

Have you faced any pressure targeting your critical statements, expressions or reports?



Has your access to information been restricted/obstructed?



Have you self-censored your statements and activities?

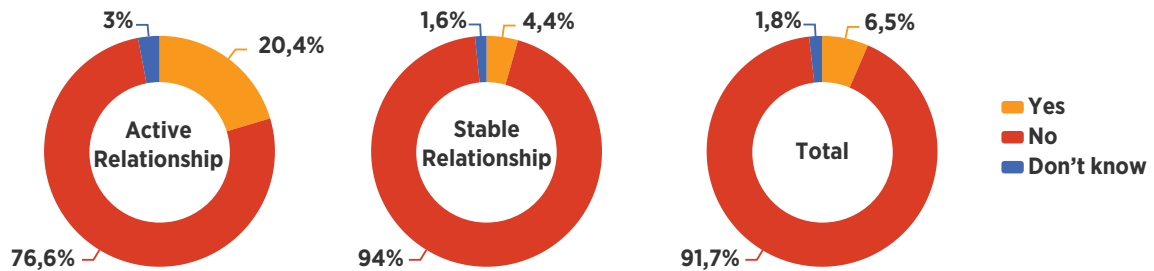


Figure 21 Pressure on the freedom of expression and association

The organisations most affected by the changes introduced by Law No. 7262 are those that actively collaborate with the public administration. In this context, 22.5% of the organisations with active relations with the public administration stated that the audits at their organisation became more frequent or had a greater scope. The percentage of organisations with stable relationships in this respect is only 2%. A fairly

high percentage of organisations that have active relationships with the public administration also believe that the requirements that must be met in order to obtain approval for fundraising have become stricter (13.5% vs. 3%). In addition, the number of organisations facing problems opening bank accounts, money transfers, etc. is much higher in the group with active relationships than in the stable group (12% vs. 3%)

Have official inspections/audits of your organisation become more frequent or expanded in scope?

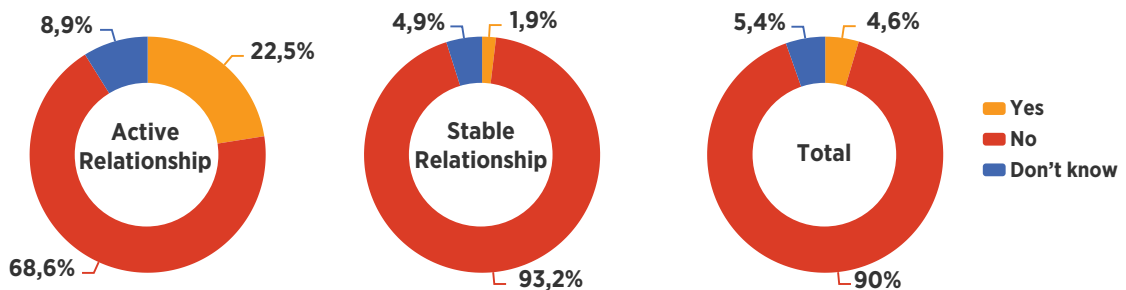
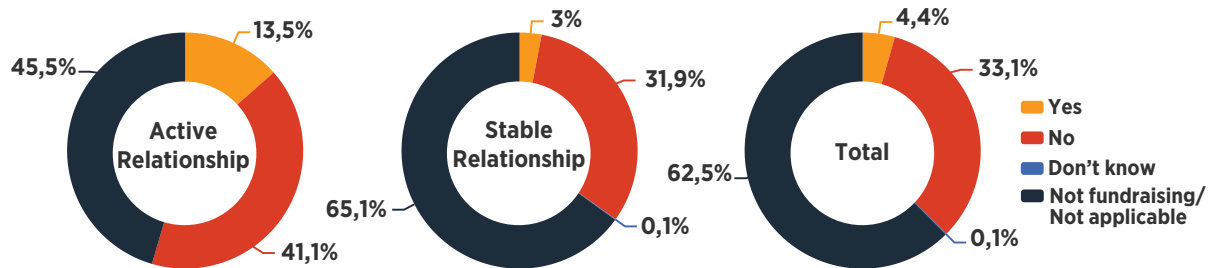


Figure 22a Faktör analizi/örgütlenme özgürlüğü ve 7262 sayılı Torba Kanun

Have the procedures to be fulfilled to obtain permission to collect aid become more difficult?



Have you experienced difficulties in opening accounts and transferring money at banks?

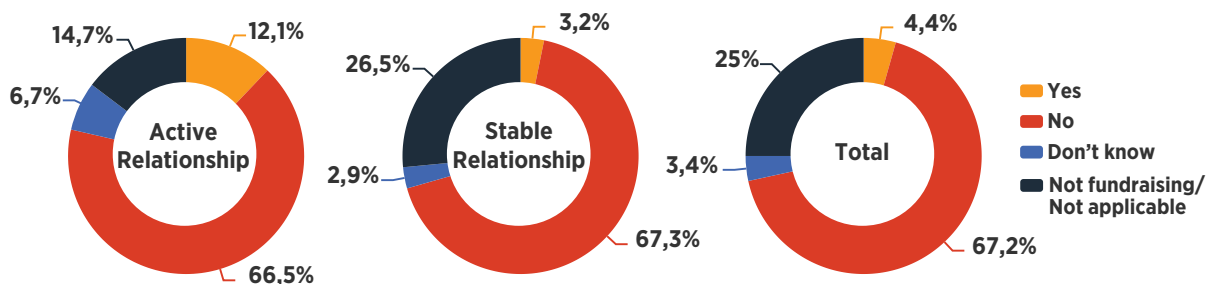
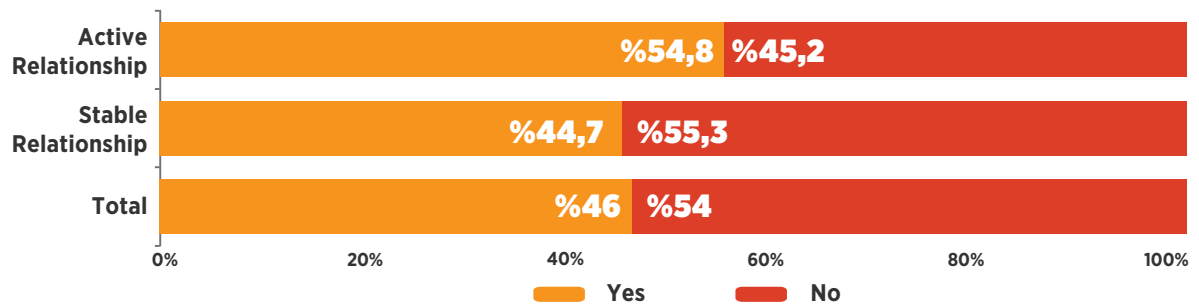


Figure 22b Factor analysis/freedom of association and Law No. 7262

The factor analysis on freedom of association revealed that CSOs that maintain active relations with the public administration are much more likely to adopt a rights-based approach than CSOs that maintain stable relations with the public administration. While the written instruments of 55% of the organisations that maintain active relations with the public administration include the “protection of fundamental rights and freedoms for everyone and the dissemination of these rights and freedoms”, the proportion of such principles

in the written instruments of the organisations that maintain stable relations with the public administration is 45%. And among the organisations that have such a written instrument, 74% of the organisations that maintain active relations have a strategic vision and an activity plan for it (stable 51%). The number of organisations that have a declaration of values stating that all forms of discrimination are to be condemned is also higher among organisations with active relations (79% compared to 64%).

Does your organisation’s statutes/charter or written documents include the protection and promotion of fundamental rights and freedoms for all?



Has your organisation developed a strategic vision and an action plan (advocacy plan) to protect and promote fundamental rights and freedoms?

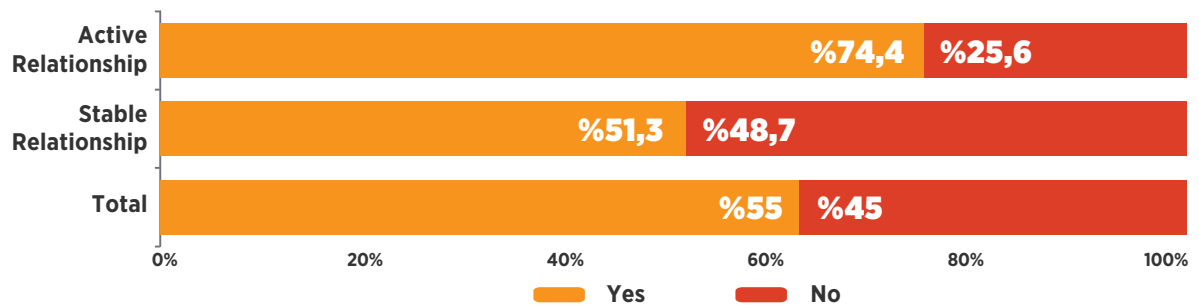


Figure 23a Factor analysis/freedom of association and rights-based approach

Does your organisation have some written value statement stating that all forms of discrimination are wrong and will not be tolerated?

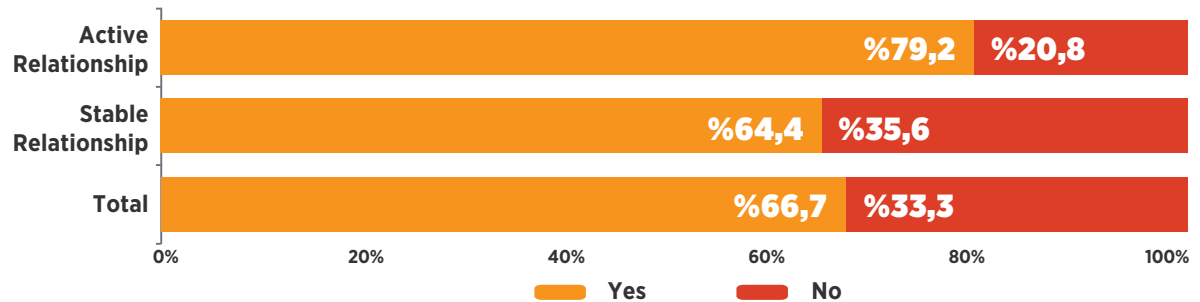


Figure 23b Factor analysis/freedom of association and rights-based approach

In parallel with the above data, according to the quantitative data of Field Survey 2022, the same situation we encountered in the freedom of expression/association factor is also valid for the factor of the “rights-based approach.”.

In its simplest form, not all civil society organisations are equally affected by the audits carried out following the amendments made to the Law on Associations by Law No. 7262. It can be observed that the organisations that adopt a rights-based approach and defend rights are subject to greater scrutiny, although their number is small. Moreover, the organisations that adopt a “strong” rights-based approach are audited more frequently. From this point of view, the factor analysis of freedom of association and the factor analysis of the rights-based approach based on the quantitative data of the 2022 field research seem to be consistent only with the data of the qualitative research conducted with the rights-based organisations.

3.4. Attitude of Administration and Audits Towards CSOs in Türkiye

The associations in Türkiye are regularly audited by the Ministry of Interior. As for the foundations, the General Directorate of Foundations (VGM) conduct the audits of the foundations. The Ministry of Interior publishes the number of associations regularly audited by the Ministry in the annual administrative activity report. However, VGM makes no statement relating to the number of the foundations audited by VGM.

The Ministry of Interior conducts two types of audit for the associations: The first audit type is "Special Investigation and Audits". The second audit type is the regular audits of the Ministry of Interior. 10,307, 18,747 and 29,987 audits were conducted in 2020, 2021 and 2022 respectively as part of the regular audits of the Ministry of Interior.

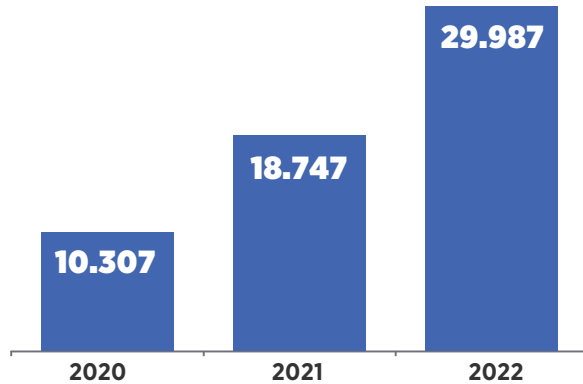


Figure 24 Number of audits by year

The Ministry of Interior declared the number of audits conducted towards the Associations with Public Benefit Status as 100, 68 and 110 in 2020, 2021 and 2022 respectively.

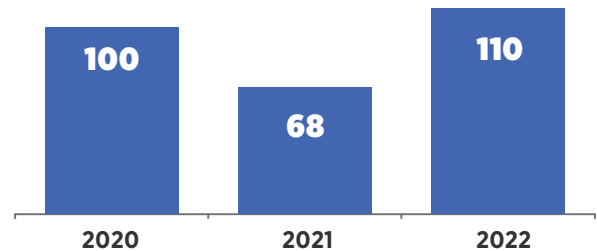


Figure 25 Number of Audited Associations (Those with Public Benefit Association Status)

The associations subject to the Special Investigation and Audits of the Ministry of Interior go through a fairly comprehensive and time-consuming process. The reports of some audits may take until next year. The Ministry of Interior may issue reports on investigations, submissions, arrangements, inquiries and form audits in addition to reports on special investigations, audits and financial status. No minutes are taken during the audits or the audit results are not shared with the audited associations.

The General Directorate of Relations with Civil Society of the Ministry of Interior published some statistics about the audits of associations in 2022, a practice novel to the General Directorate.

The first of these is the data about “Breakdown of Number of Associations for which an Administrative Fine has been Requested as a Result of Audits and Amounts of Fine by Article of Law” and the second one

is the data about “Rates of Administrative and Judicial Actions which are Requested to be Taken against the Associations Audited”.

Article of Law ¹	Type	Assoc. ²	Fines ³
32/a	Failure to write off registration persons who lost the credentials of a member	4,69%	2,67%
32/b	Holding meetings of the general assembly contrary to laws and the statute	17,25%	10,45%
32/c	Failure to receive foreign aids through the intermediary of the banks	0,04%	0,26%
32/d	Failure to duly keep books and records; fundraising without authorisation document	31,83%	30,30%
32/g	Opening representations of foreign associations and non-profit organisations and collaborating with them without the permission of the concerned authorities	0,19%	0,61%
32/h	Failure of printing offices to notify the receipts	0,08%	0,08%
32/i	Failure to report errors and deficiencies that are not matters of offence despite warning by the civilian authority	2,21%	0,70%
32/k	Failure to notify foreign aids received or aids given to foreign countries	4,85%	23,81%
32/l⁴	Failure to submit an annual statement, notify the properties acquired and the representations opened	3,05%	2,14%
32/m	Opening student dormitories and association facilities without permission	6,30%	4,79%
32/r	Failure to keep association records in Turkish	0,27%	0,33%
32/s	Failure to notify final declaration of the general assembly and the change of association organs and association address	24,58%	5,32%
32/t	Failure to submit the information and documents requested from real and legal persons, including banks, relating to the audit	0,00%	0,00%
32/u	Failure to make income collection and expenditures of association in excess of TRY 7,000 through banks	3,89%	11,86%
Other	Failure to comply with the provisions of Law 2860 on Fundraising	0,76%	6,70%

1 The articles of law in this column refer to the paragraphs concerning the administrative fines in article 32 of Law 5253 on Associations.

2 Ratio of the number of associations for which an administrative fine was requested to the article of law

3 Rates of the administrative fines imposed

4 Some associations were imposed an administrative fine separately in 2022 since they failed to submit their statements. The ratio of the total administrative fine imposed on the associations failing to submit their statements to the total administrative fines imposed as a result of the audit is 52.14%.

Table 8 Breakdown of number of associations on which administrative fines are requested to be imposed as a result of audits and amounts of fine by article of law (01/01/2022 - 30/09/2022)

Type of Action	Ratio of associations for which an administrative fine has been requested to all associations	Ratio of associations for which no legal action has been requested to all associations
Administrative action*	10,26%	
Judicial action	0,81%	
Judicial and administrative actions	1,04%	
No action taken**		87,88%
Total	12,12%	87,88%

* Administrative actions are, in general, the administrative fines set out in the Law on Associations and imposed on the relevant executives of the association and persons due to the failure to make notifications to the civilian authorities through DERBIS within a given period and to comply with the procedures and principles stipulated by the Law.

** The audits were conducted as part of guidance and visit to a great extent and in 87.88% of the audits, no action was requested to be taken against the association.

Table 9 Rates of administrative and judicial actions which are requested to be taken against the associations audited (01/01/2022 - 30/09/2022)

Although the audits described above that are carried out on the associations do not appear to be problematic in terms of legality, it can be said that the audits carried out by the administration, and in particular the administrative measures, are administrative practices that interrupt the work of the organisations or sometimes cause them inconvenience.

Almost all of the recent closure cases addressed in detail below were filed following administrative audits conducted after a targeting campaign started on the social media. Also, there are practices that did not lead to a closure case, but resulted in an audit.

First targeting via press, then audit: Chrest Foundation

The most concrete example of the practices that did not lead to a closure case, but to an audit, are the audits carried out on the associations that had received funding from the Chrest Foundation. Initially, CSOs were targeted by some media organs because they had

received funds from the Chrest Foundation, and after the reports of this problem were widely circulated, the General Directorate of Relations with Civil Society of the Ministry of Interior issued the following statement on its official Twitter account on December 3, 2021.⁵⁴

Recently, it has been reported in the press that a list was published on the website of the Chrest Foundation established in Texas, USA, and that hundreds of thousands of dollars were donated to dozens of media organizations and CSOs operating in Türkiye.

As a result of the audits conducted by the auditors of the Ministry of Interior and the examination of the notifications made through DERBIS, it was determined that Diyarbakır Political and Social Research Institute Association, Economy and Foreign Policy Research Center Association, Civil Society and Media Studies Association, Free Ideas Association, Punto24 Independent Journalism Association, Democracy Peace and Alternative Policies Research Association, Public Policy and Democracy Studies Association, International Middle East Peace Research Center Association, Women Entrepreneurs Association of Türkiye, Truth Justice and Memory Studies Association, Spatial Justice Association received a total of 2.075.477,00 USD from the Chrest Foundation.

As a result of the audits of the said associations; it has been determined that some associations have acted contrary to the Law on Associations and the relevant legislation and have not fulfilled the obligations stipulated, and have not complied with the principles and procedures specified in the tax laws, and it has been requested by the judicial and administrative authorities to take necessary actions against the relevant association managers.

We respectfully announce to the public.

⁵⁴ <https://x.com/icisleriSTi/status/1466687526467424260>

Aid to Children

Another example is the administrative fine of TRY 51.730 imposed on Süheyla Doğan, the Chair of the Kazdağı Association for Natural and Cultural Resources”. After the Ayvacık earthquake in 2018, the association provided boot aid for children on request. However, first, a defamation campaign was started against the Association in a local newspaper and then Süheyla Doğan, the Chair of the Association, was summoned to Küçükuyu Police Station to give a statement and she was interrogated about the boots aid provided by her. Then an administrative fine was imposed on Süheyla Doğan on the grounds that Turkish Republic IDs were neglected to be written in some of receipts, decisions were not numbered beginning from 1 every year in decision book, and an amount of money that should be declared via the online system was declared late, etc. Süheyla Doğan challenged the administrative fine with the Magistrates’ Court.

Edremit Magistrates’ Court investigated the opposition and cancelled completely the administrative fine of TRY 1.730 through Decision of 20/04/2022 on the grounds that *“no requirement is provided by article 11 of Law 5253 on Associations relating to the inclusion of the personal data of the donor in the receipt to be used for the collection of association revenues and for the persons who are not subjected to notification by the Law, Turkish Republic IDs may not be subjected to notification without clear consent of such persons through amendment to regulation.”*

Blocking of Accounts

Another example in this regard is the blocking of the bank accounts of Nesin Foundation as a result of the audits conducted towards the foundation. Ali Nesin posted a statement on the Maths Village social media account⁵⁵ on May 8th, 2022 and stated that they purchased a land neighbouring Nesin Foundation in 2017 through the donations received. Ali Nesin said that, however, Rabita Foundation settled on a land adjacent to the one purchased by Nesin Foundation and that they started defamation, took the photographs of Nesin Foundation, violating right to privacy, and started intimidation and even assaulted one individual.

Nesin Foundation reported the case to the official authorities, but could not achieve any results. These events were followed by the blocking of the bank accounts of Nesin Foundation by İstanbul Governorship in April 2022. Also, the Governorship ordered that both the fund collected for the land and the land itself be returned. İstanbul Governorship based this on an announcement posted on Facebook and treated it as the fundraising without permission.

⁵⁵ https://twitter.com/Mat_Koyu/status/152340034375682867

Istanbul Governorship verified that Nesin Foundation was audited by the General Directorate of Foundations of the Ministry of Culture and Tourism in a press release delivered by the Governorship on May 9th, 2022⁵⁶ (2022-35). In their statement, Istanbul Governorship stated that it was determined that Nesin Foundation, which was audited, carried out a fundraising campaign without permission and that the audit report dated 20/04/2020 was sent to the Provincial Directorate of Civil Society Relations for taking the necessary legal actions, together with the letter dated 10/02/2021 from the 1st Regional Directorate of Foundations in Istanbul. The Governorship stated that with regard to the issue, the Audit Committee set up by the Provincial Directorate of Civil Society Relations took the following decisions in accordance with paragraphs 1, 8 and 9 of article 29 of Law 2860 on Fundraising:

- Serve a notice to Nesin Foundation
- Block the bank accounts of the Foundation
- Impose administrative fine on the Members of the Board of Directors of Nesin Foundation, and
- Issue an order to District Governorship and the departments concerned to conduct the transactions for transferring the amount of aid collected without permission and the title to the land to the Treasury.

Süleyman Cihangiroğlu, the manager of Nesin Foundation, said in an interview with Candan Yıldız of T24: *"A short while after these arguments, we also received letters from the Governorship and CSO directorates. Then investigators came and conducted an audit."* Süleyman Cihangiroğlu stated that blocking of Nesin Foundation accounts was unjustified. Süleyman Cihangiroğlu also said that the donations granted to purchase the land were collected totally by legal means.

56 Provincial Directorate of Press and Public Relations of Istanbul Governorship of the Republic of Türkiye Press Release "Fundraising Campaign without Permission Contrary to the Fundraising Law" (2022-35), <http://www.istanbul.gov.tr/basin-aciklamasi-2022-35>

How do CSOs View Audits?

During the focus group sessions, part of the qualitative research conducted as part of the 2022 field research, it was observed that participants view audits in two different categories. They can be labelled as routine audits and audits related to Law 7262. In the routine audits, which seem to be simpler, financial and administrative books such as financial documents, membership books, etc. were audited and it was investigated whether there were violations of the legislation or not.

It is understood that the audits in this respect were mostly conducted towards the CSOs with high-risk. At this point, receiving foreign aid is of primary concern. Also, being subject to defamation campaigns on the media or being funded by the targeted foundations emerge as the reasons for the audit. It was stated that audits could be conducted following the complaints submitted to CIMER. Another significant point is that the information provided during the audit is published on several media channels later.

It is understood that the training materials, project documentation and other documents such as the translation of these materials and documents may be requested during the audits conducted in accordance with Law 7262 on the Prevention of Financing of Proliferation of Weapons of Mass Destruction. This is not welcomed by CSOs and poses challenges for them. It can also be observed that some civil society organisations are audited more than once at short intervals apart from the routine audit. The crux of the matter is that CSOs do not know whether the audit process has been completed and why the audits are repeated, which confuses them and makes them hesitate.

In this context, the prevailing opinion is that the audits are off the track and are aimed at repressing civil society - especially organisations working in certain areas or on certain issues - and that they are not carried out equally and fairly. There is also the opinion that there are no standards for audits and that legal loopholes are exploited arbitrarily.

In the opinion of the participants, civil society organisations should of course be audited. However, the audits should be conducted according to the certain pre-defined principles and rules that are announced in advance. Above all, these principles and rules should be the same for every civil society organisation and audits should cover all CSOs. According to the participants, audits should not be conducted to intimidate, suppress and impose penalties, but provide guidance. Organisations should be made aware of their mistakes, provided with the right information about the practise and given time to make corrections before immediate penalties are imposed. It should also be borne in mind that the organisations already carry out internal audits and that they are established and operate in accordance with the law and that they are audited by the institution that grants them subsidies. So there are participants who believe that such audits are not necessary. These participants believe that such audits destroy the spirit of civil society.

Such a state of hesitation also has implications for freedom of association. An official from an association working in the LGBTI+ field explained that they mainly saw more pressure and scrutiny, which is why the other organisations moved away and they became isolated. It was also reported that one LGBTI+ association, exhausted by the pressure, disbanded itself.

3.5. Judicial Attitude Towards and Closure Cases Against CSOs in Türkiye

In Türkiye, the closure cases filed against the associations and foundations follow two main axes. The first one of these is about the closure cases filed against associations and foundations by the administration under the “state of emergency” declared after the attempted coup on July 15th, 2016.

The second one is about the closure cases filed after the state of emergency, but can be seen as the continuation of the state of emergency. In this section, firstly, the closure cases filed under the state of emergency will be handled and then the cases filed lately will be mentioned.

July 15th Coup Attempt, State of Emergency (OHAL) and CSOs

A state of emergency (OHAL) was declared on July 21st, 2016 after the attempted coup on July 15th, 2016. OHAL was extended seven times at 3-month intervals and ended in July 2018.

A number of associations and foundations were closed via OHAL Decree Laws under OHAL for allegedly being connected with terrorist organisations. Among these, a significant part of the associations and foundations carrying out rights-based activities were closed via OHAL Decree Law No. 677, promulgated in the Official Gazette issue No. 29896 dated 22/11/2016. Some associations and foundations filed an action for repeal against this decision. In addition, an Inquiry Commission on the State of Emergency Measures

(OHAL Commission) was set up in 2017. The OHAL Commission took office on May 22nd, 2017 and started to receive applications from the institutions and organisations closed and civil servants dismissed under the OHAL Decree Law. Accordingly, courts ruled that “an application should be filed with the OHAL Commission before bringing a case before the court” in the lawsuits brought to courts. The OHAL Commission finalised all the applications under Law 7075 on the Adoption, with Certain Amendments, of the Decree Law on the Establishment of the Inquiry Commission on the State of Emergency Measures and was dissolved on January 22nd, 2023. The table presenting the number of decisions on the institutions and organisations closed in the final report of the OHAL Commission is given below:

Decree Law No	667	677	679	689	693	695	701	Total	Comm. Decision	Closed Net
Associations Closed	1106	374	83	14	3	6	12	1598	188	1410
Foundations Closed	104	0	0	18	0	7	0	129	20	109
Total	1210	374	83	32	3	13	12	1727	208	1519

Table 10 CSOs closed under OHAL and the OHAL Commission Decisions

As it is seen in the previous table, the OHAL Commission did not provide any information about the number of the associations and foundations that filed an application. However, as a result of the applications filed, the OHAL Commission resolved that only 188 associations and 20 foundations should be reopened among a total of 1.727 CSOs closed. Accordingly, only 12% of the CSOs closed were reopened. The decisions on the reopening of associations (11,7%) are lower, compared to foundations (15,5%). Interviews were conducted with some associations closed under

Decree Law No. 677 in order to see whether there are rights-based CSOs among the associations and foundations reopened. Based on the data obtained, there aren't any CSOs carrying out rights-based works among the associations reopened. In the post-OHAL Commission period, the CSOs closed via Decree Law, filed an application with the administrative courts and started challenging the closure decisions. However, it is difficult to say the judicial attitude towards the closure decisions supports the freedom of association.

Cases Pending After the OHAL Commission Decision

A series of interviews were conducted with the managers and lawyers of the CSOs closed via Decree Law adopted under OHAL and prior to closure, carrying out rights-based works, during the monitoring process.⁵⁷ The problems articulated during the interviews can be listed as follows:

- Closure decisions created deterrent effects on some CSOs. Some CSOs did not challenge the closure decision. In short, their activities were terminated both legally and actually.
- Following the closure decisions, some CSOs continue to be active through new associations with small revisions to their former statutes and titles. Therefore, the future of the closed CSOs is unclear.
- Criminal cases were filed against the founders⁵⁸ and managers of the closed CSOs and the judicial process continues.
- Some CSOs stated that the OHAL Commission decisions were still awaited at the time of the interviews. This leads to delays in filing applications with the court.
- In almost all cases, the administrative courts render negative judgments, which, sometimes, are on virtually the same grounds as the ones raised for the OHAL Commission decisions. Even though these judgments are reversed by the Court of Appeal on Facts and Law, the administrative courts rehearing the case may render negative judgments. In short, there is a vicious circle.

⁵⁷ The interviews were conducted with Van Women's Association, Rainbow Women's Association, Adıyaman Association of Women and Life, Ceren's Women Association, Free Women Congress, Progressive Lawyers' Association, Association of Libertarian Lawyers, Agenda of the Child Association, Sarmaşık Anti-Poverty and Sustainable Development Association, Scientific, Cultural and Social Assistance and Solidarity Association for Immigrants in the Mediterranean Region (Akdeniz Göç-Der), and Kurdish Institute of İstanbul.

⁵⁸ Dr. Selim Ölçer is one of these persons. Selim Ölçer, <https://www.sessizkalma.org/tr/savunucu/selim-olcer>

Closure Cases Filed in the Post-OHAL Period

OHAL practices facilitated the closure of associations and led to the closure of associations and foundations without the need to take a court decision. However, even in the post-OHAL period, the risk for the closure

of associations continues through the closure cases brought to the courts. The cases below provide a breakdown of the closure cases against the rights-based CSOs in the post-OHAL period

Tarlabaşı Community Centre Cases

Tarlabaşı Community Centre (TTM) is an association aiming to empower individuals secluded from the social life and fighting deprivation caused by poverty and migration in Tarlabaşı and support them in accessing their rights and reduce prejudices against Tarlabaşı. The Association was subject to an intensive lynching campaign first on the social media in 2021 especially due to its activities towards LGBTI+ and then was audited by İstanbul Provincial Directorate of Relations with Civil Society in June 2021. This audit was followed by a new one by the Ministry of Interior Associations Auditors between 26/07/2021-20/08/2021. As a result of these audits, İstanbul Governorship filed a “determination of absence” case against the association requesting that “it should be determined that the association is dissolved automatically as required by the provision of article 87/1 of the Turkish Civil Code No. 4721 as it becomes impossible for the association to achieve its objective” on October 15th, 2021 in accordance with Referral Report 4 prepared by the Associations Auditors. An expert report has been prepared during the process. Despite the assessment relating to Tarlabaşı Community Centre’s being not undergone an “automatic dissolution process” in the expert report, the Ministry of Family and Social Services, intervening party, challenged the expert report. In the last hearing on May 9th, 2023 at the İstanbul 8th Civil Court of Justice, the court postponed the case until October 5th, 2023.

The second case filed against Tarlabaşı Community Centre is the “dissolution” case about the alleged acts of the Centre that are “contrary to law and ethics”. The case is heard at the İstanbul 18th Civil Court of First Instance. The first hearing of the case was conducted on May 18th, 2022 and the case still continues. The first hearing of the case where the request for dissolution of the association would be assessed was conducted on May 18th, 2022. The court granted an injunction barring the Association from carrying out its activities in accordance with article 90 of the Turkish Civil Code. The injunction was repealed on April 6th, 2022 after being challenged by the association. However, the Ministry of Interior filed a motion of appeals on facts and law. On July 6th, 2022, a final judgement was given on the denial on procedural grounds of the motion of the appeal on facts and law filed by the Ministry of Interior. In the last hearing on May 22nd, 2023 at the İstanbul 18th Civil Court of First Instance, the court postponed the case until October 9th, 2023 despite the requests for the dismissal of the case.

We Will Stop Femicide Platform

We Will Stop Femicide Platform is an association that closely follows and reports the cases of the women killed by men in Türkiye and strives for achieving gender equality and stopping violence in this regard. Bureau of Investigation of Intellectual and Property Rights of İstanbul Office of Chief Public Prosecutor filed a case on December 2nd, 2021 for the dissolution of the association in accordance with article 30/a of the Law on Associations and article 89 of the Turkish Civil Code. In the case, it was requested that the association should be dissolved on the grounds referred to in the letter dated 09/08/2021 from İstanbul Governorship. In the request of dissolution, the first reason was about “acting contrary to the association’s objective and statute and to law and ethics from every aspect of the case”, and the second reason was about “breach of article 30 of the Law on Associations establishing that associations are not allowed to carry out activities not serving their objective indicated in their statute”. Then İstanbul 13th Civil Court of First Instance filed a case for the dissolution of the Association on December 8th, 2021. The case, which was already postponed two times, was postponed for a third time in the hearing conducted on April 5th, 2023 and it was decided that the fourth hearing should be conducted on September 13th, 2023.

The court decided that the relatives of the deceased women who want to appear as witness should be called to appear in court upon the request of the Association. However, the court rejected the request of women’s associations to appear as intervener. We Will Stop Femicide Platform stated that the case was based on the complaints submitted to CIMER by 10 different men. We Will Stop Femicide Platform stated that all of the complaints, though submitted by 10 different men, were exactly in the same text, even to the spelling errors.

İstanbul 13th Civil Court of First Instance rendered a decision on denial of the case for the dissolution of the Association in the hearing conducted on September 13th, 2023.

Migration Monitoring Association Case

A case was filed against 23 managers and members of Migration Monitoring Association (GÖÇİZDER) on the grounds that “they allegedly provide financing to organisational events in line with the goals and objectives of the PKK armed terrorist organisation using the funds received from international organisations”. 17 of the 23 members against whom a case was filed were arrested. 4 of the members arrested were released in the first hearing conducted on December 15th, 2022 at the Istanbul 26th Court of Assize. The second hearing of the case was postponed until January 4th-5th, 2023. In the second hearing, the remaining members of the association who were in pre-trial detention were released. However, it appeared that while the case was ongoing, a motion for the “suspension of activities” was added to the case against GÖÇİZDER. While the association was still active, the two sessions of the second hearing were conducted on May 3rd-4th, 2023. In that hearing, the case was postponed until October 12th, 2023.

Cases against Civil Society Activists

CSOs are not only the ones against which judicial proceedings are initiated. Also, there are cases that have been filed against the persons affiliated with CSOs and the effects of these cases still continue. The Gezi Park Case is the most popular among these cases.⁵⁹ The Constitutional Court judgement is awaited after the Court of Cassation decision became final in the Gezi Park Case.⁶⁰ The cases filed against the managers of Rosa Women’s Association for allegedly “being a member of an armed terrorist organisation”⁶¹ are another example. Similarly, cases were filed against the managers of “Green Artvin Association”.⁶² Some of the cases filed against the managers of Yeşil Artvin Association are now in the appeal process and before the Constitutional Court.

⁵⁹ Gezi Park Case, <https://www.sessizkalma.org/tr/savunucu/gezi-davasi>

⁶⁰ A detailed assessment about the Gezi Park Case will be provided in the 2023 Monitoring Report along with the latest developments.

⁶¹ Rosa Women’s Association, <https://www.sessizkalma.org/tr/savunucu/rosa-kadin-dernegi>

⁶² Green Artvin Association, <https://www.sessizkalma.org/tr/savunucu/yesil-artvin-dernegi>

Freedom of Association in the Constitutional Court of the Republic of Türkiye and the European Court of Human Rights (ECtHR) Judgments

There are some critical judgments rendered by the Constitutional Court of the Republic of Türkiye and the European Court of Human Rights on the freedom of association in Türkiye. One of these is about the fundraising activities of associations.

Application lodged by Mehmet Salim Erdal (Application No.: 2019/11893) -, members of Anatolian Nature Group Sports Club Association, including the applicant, organised an excursion and trekking in a tunnel as an exercise. In the inspection conducted around the region during the said excursion and trekking tour, it was found that the association did not have a travel agency operation licence. Subsequently, the administration imposed an administrative fine on the applicant operating an illegal travel agency pursuant to Law 1618 on Travel Agencies and the Association of Travel Agencies. The applicant challenged the administrative fine and the incumbent judgship dismissed the objection of the applicant on the grounds that the applicant had organised a package tour in line with the association decision, however, associations did not possess such authority since operation licenses were required in order to organise package tours, yet the applicant's association did not possess such a licence. The applicant also appealed the decision of the judgship and this appeal was dismissed by the Magistrates' Court as final.

regulates the exceptions to general regulations, and the provisions of the federation and the association's statute. Also, it stated that it could not be said that it was demonstrated with relevant and sufficient grounds that the excursion carried out by the applicant's association whose founding purpose is to spread nature sports among its members and to organise cultural excursions within the framework of its statute, constituted a violation of the provisions of the relevant law and that the administrative fine imposed on the applicant corresponded to a compelling social need. Therefore, it was concluded that the administrative fine imposed on the applicant was not in line with the requirements of the social order governed by democracy. For this reason, on March 2nd, 2023, the Second Section of the Constitutional Court rendered judgment on the violation of the freedom of association, enshrined in article 33 of the Constitution, in the individual application lodged by Mehmet Salim Erdal (Application No.: 2019/11893).

The Constitutional Court of the Republic of Türkiye assessed the application and stated that neither the administration nor the instance courts have regard to the applicant's allegations, the documents he relied on and the Regulation on Sportive Activities for Tourism Purposes promulgated in the Official Gazette issue No. 27855, which was referred by the applicant and

Another important judgment in this regard is the **European Court of Human Rights Judgment Korkut and Amnesty International Türkiye v. Türkiye**. In the Chamber judgment of 09/05/2023 in the case of Korkut and Amnesty International Türkiye v. Türkiye (application No. 61177/09) the European Convention on Human Rights held, unanimously, that there had been a violation of article 6 (right to a fair trial/lack of reasoning) of the European Convention on Human Rights, and a violation of article 11 (freedom of assembly and association).

The case concerns the administrative fine which the chair of the Turkish section of Amnesty International was ordered to pay for failing to comply with a statutory provision requiring associations to declare funds received from abroad to the authorities before making use of them. With regard to article 6 of the Convention, ECtHR held that, by relying on the findings of the inspection report prepared by the authorities and by not replying to the arguments raised by the applicants, the domestic courts had not given sufficient reasons for their decisions.

With regard to article 11 of the Convention, ECtHR held that the applicants, who had declared to the local authorities the financial contributions which the applicant association had received from its international headquarters to cover current expenditure, had been unable to foresee at the relevant time whether those declarations would be regarded as out of time and result in an administrative fine. The requirement of foreseeability of domestic law under article 11 of the Convention had thus not been satisfied and, accordingly, the interference with the applicants' right to freedom of association had not been prescribed by law at the relevant time. In conclusion, it was held that there had been a violation of Article 6 (right to a fair trial/lack of reasonable grounds) and Article 11 (freedom of assembly and association) of the European Convention on Human Rights.

General Assessment About Closure Cases

In the international human rights law, the freedom of association is enshrined in article 22 of the UN Covenant on Civil and Political Rights and article 11 of the European Convention on Human Rights. The freedom of association protected by the conventions is not defined as an absolute right, but it is stated that this right can be restricted. However, especially the dissolution of or filing of a closure case against a legally established CSO by the public authority, other than such dissolution or closure being on the own wish or decision of the CSO, is subject to strict rules. A restriction on the freedom of association must pass the test of being “necessary in a democratic society” and “proportionate” in line with the common spirit of the conventions. The European Court of Human Rights repeated its view on this point in the subsequent judgments. In the judgments mentioned above, ECtHR holds that;

- Closure of an association is a measure entailing significant consequences, which may be taken only in the most serious of cases.
- Refusal of registration of an association and its closure create radical effects and the closure of an association is a particularly far-reaching measure that could be justified only in strictly limited circumstance.

As a result, closure of an association should be seen as a last resort, which should be employed in cases that fully pass the test of being “necessary in a democratic society” and “proportionate” as mentioned above. Public authorities must certainly resort to other interim solutions before rendering a decision on the dissolution or closure of an association. If a decision on dissolution or closure is to be rendered, such decision should be rendered by independent courts. The decisions that the courts will render on dissolution or closure must also fully pass the test of being “necessary in a democratic society” and “proportionate”. Maina Kiai, the UN Special Rapporteur on the Freedom of Association and Assembly, agrees with the ECtHR. The UN Special Rapporteur on the Freedom of Association and Assembly also draws attention to the test being a “cumulative” one. The Special Rapporteur stated that the test should strictly be employed even if the restrictions on the freedom of association are exercised pursuing a legitimate interest like combating “terrorist acts and money laundering”. At this point, the Special Rapporteur particularly highlights the UN General Assembly resolution on the promotion and protection of human rights while combating terrorism, which reads as *“States shall not invoke national security as a justification for measures aimed at suppressing opposition or to justify repressive practices against its population.”*

It is seen that the UN Human Rights Committee has the same opinion as those of the ECtHR and the UN Special Rapporteur mentioned above. In a series of resolutions on article 22 of the UN Covenant on Civil and Political Rights protecting the Freedom of Association, the UN Human Rights Committee persistently highlighted the following points with regard to the closure of CSOs that are “rights defenders” in Belarus:

The Committee observes that, in accordance with paragraph 2 of article 22, any restriction on the right to freedom of association must cumulatively meet the following conditions: (a) must be provided by law; (b) may only be imposed for one of the purposes set out in paragraph 2; and (c) must be “necessary in a democratic society” for achieving one of these purposes. According to the Committee, a reference to “democratic society” within the context of article 22 demonstrates that the existence and operation of associations, including those peacefully championing the ideas that should not necessarily be favoured by the government or the majority of the population, is one of the key elements of a democratic society.

It is a necessity to assess the aforesaid closure cases filed against the CSOs and their managers in the period 2015-2023 in Türkiye within the scope of the international human rights law. As far as this is concerned, it is questionable how successful are the closure cases in the test of being “provided by law”, “proportionate” and “necessary in a democratic society” persistently highlighted by the monitoring mechanisms of the conventions and considered cumulatively. Because the fact that the restrictions on the freedom of association, one of the key elements of a democratic society, are “provided by law” is not

sufficient alone. The cases for the dissolution and closure of CSOs and the cases filed against and the fines imposed on the persons affiliated with CSOs must, at the same time, pass the test of being “proportionate” and “necessary in a democratic society”. Therefore, the current closure cases should be assessed by taking account of the test of being “proportionate” and “necessary in a democratic society”. At the point reached, particularly a series of judgments to be rendered by the Constitutional Court of the Republic of Türkiye about CSOs and the persons affiliated with them appear to reshape the progress of the freedom of association in Türkiye.

3.6. Verbal and Physical Pressure on CSOs in Türkiye

The verbal and physical pressure on CSOs are not limited to the verbal and physical assaults towards Nesin Foundation mentioned earlier. In recent years, there have been verbal and physical assaults, which lead to discrimination especially on basis of sexual orientation and sexual identity, on certain segments of society and mainly LGBTI+ associations and the associations engaged in advocacy activities on basis of gender equality. Various groups coming together under the leadership of Unity in Ideas and Struggle Platform targeted LGBTI+ associations and organised meetings and demonstrations using discriminatory speech. The founders and members of Havle Women's Association suffered such verbal harassment and assaults for supporting the Pride Week.

On July 30th, 2022, Cemevi (Alevi gathering place) and Alevi associations and foundations based in Çankaya and Mamak districts of Ankara suffered armed attacks consecutively. An investigation was initiated and some suspects were detained for the attacks on Şahı-Merdan Cemevi, Batıkent Serçeşme Cemevi, Tuzlucaşır Ana Fatma Cemevi, Turkmen Alevi Bektashi Foundation and Gökçebel Village Association. However, no development has been shared with the public yet relating to the progress of the investigation.

In addition to physical assaults on CSOs, there are verbal assaults, harassment and targeting by way of the media. Based on the data from the Field Research 2022, it is observed that negative media coverages about CSOs are concentrated on specific issues and the well-known ones are often targeted most among the CSOs carrying out activities in these areas. Especially the groups carrying out activities relating to LGBTI+ and the human rights of women or, in general, human rights are the ones most targeted on some media organs and social media. Also, many CSOs were the subject of negative media coverage over their funding resources in the past two years. In these media coverages, some allegations were made towards the institutions that provide grants and the list of CSOs funded by such institutions were published and defamation campaigns were conducted. Following these media coverages, some organisations were audited on the grounds of using such funds.

Baseless media coverages about CSOs may also create a negative effect on the members. Some institutions reported that they were not affected much from the media coverage targeting them and their institutions and as they had already been on the list of targeted organisations, they became accustomed to this.

Also, there are institutions continuing to initiate legal proceedings against the hate speech in the press or the social media. It was observed that even these institutions had reduced expectation from law and a strong perception of inability to find a solution.

CSOs may be targeted by real persons apart from the press and social media. Such complaints are generally

submitted to CIMER and then an investigation is initiated against the CSO relating to the complaint. Also, it was stated that CSOs had been subject to long audits following such complaints. Further, it was reported that especially the websites or social media accounts of the institutions carrying out rights-based advocacy activities about LGBTI+, refugees or the Kurds.

Assessment:

The results of the Field Research show that the verbal and physical assaults on CSOs have also had negative effects on those CSOs that are not subjected to such assaults and such CSOs have felt themselves under pressure.

4. Right of CSOs to Seek and Secure Resources

4.1. How does the Financial Status and Resource Seeking Capacity of CSOs affect Freedom of Association?

To seek resources and ability to secure and use resources is of vital importance for the viability of civil society organisations and their effective operation. Freedom of association becomes pointless without access to resources

“To be able to seek, secure and use resources is necessary for the viability and effective operations of a civil society organisation however small it is. CSOs need resources to be viable and operate and being unable to access to resources may render freedom of association pointless. Moreover, access to resources is not only important for the viability of a CSO, but also the other human rights to be benefited by the target audience of a CSO’s works. Any unnecessary restrictions on the resources thus have a negative effect not only on freedom of association, but also the other human rights.”⁶³

⁶³ (Former Special Rapporteur Maina Kiai, Kenya (2011-17), Factsheet: Civil Society’s Ability To Access Resources (Human Rights Council Report – June 2013), <http://freeassembly.net/factsheets/funding-report/>)

Assessment

The financial status of civil society organisations may be addressed under the “social economy” concept in addition to the freedom of association. At the EU level, social economy actors are often recognised as five main structures (cooperatives, mutual benefit societies, associations, foundations and social enterprises) that provide goods and services. As far as Türkiye is concerned, social cooperatives, though not defined legally yet, or not-for-profit cooperatives, social enterprises, associations and foundations, which are more traditional and widespread structures, may be handled within this scope.

The European Commission defines industrial ecosystems in the “New Industrial Strategy”, published in 2020 and updated in 2021 considering the effects of the pandemic. Being one of the 14 social ecosystems, the social economy has become a concept gaining importance for civil society day by day. As a result of this process, the European Commission published the Social Economy Action Plan on December 9th, 2021. According to the findings of the Commission, 13,6 million people are employed in the social economy sector across Europe. Although the number of employment varies from one member state to the other, based on the available data, the employment in the sector accounts for 0,6% to 9,9% of the total employment.

Based on the same data, it is estimated that there are 2,8 million social economy enterprises in total. It is observed that this employment plays particularly an important role in the participation

of young people and disadvantaged groups (e.g. disabled people, the elderly, persons who are unemployed for a long time, immigrants, minorities or people of ethnic origin - especially the Roma people - single parents) in the labour market. At this point, it can also be stressed that the social economy contributes to the improvement of social gender equality. Many women have access to the labour market through the jobs created by the social economy as well as the social services and care services offered by the social economy allow women to reach a wider labour market. Also, around 10% contribution to the gross domestic product by the social economy in some countries, e.g. France, emerges as one of the striking findings in the plan.

Another significant finding of the Action Plan is that, in the post-Covid 19 period, the social economy is reshaping the economy with an inclusive and sustainable approach and offers potential for leading to a fairer, ecological and social economic transformation. However, the report stresses that one of the main obstacles in this regard is that this potential is not discovered yet. The action plan reminds that the social economy concept is not recognised in minimum 10 member countries and demonstrates problems with access to financing, inability to participate in public procurements and inability to receive public aids as the main deficiencies. It should be stressed that several of the deficiencies mentioned above hold true for Türkiye.

What is Social Economy?

It can be said that the social economy concept has a place for around 200 years in the social, political and economic background of the Western European countries. The generally recognised characteristics of a typical social economy actor can be defined as follows:

- Voluntary participation
- Autonomous decision-making processes
- Existence of a legal personality
- Economic activity
- Democratic governance system
- Tendency to being not-for-profit and the profit not being transferred to the capital

Social economy actors can be defined as an economic actor serving not the capital, but human.

The Action Plan published by the EU indicates that the social economy accommodates a series of structures with varying business and organisation models. The fundamental common principles and characteristics of the social economy actors are defined as follows:

- Priority of humanitarian as well as social and/or environmental purpose over profit
- Maximum profit and positive value being canalised back to investment in order to carry out activities for the interest of members/users or, in general, society
- Democratic and/or participatory governance

4.2. What Do Figures Tell About Financial Resources?

The official data published as open source is not sufficient to make a comprehensive assessment about the economic value created by the civil society area and the size of the sector in Türkiye. However, the General Directorate of Relations with Civil Society (STİGM) publishes the total income of associations. Based on the STİGM data, the income of associations was 15,1 billion Turkish Liras in 2018 and 30,7 billion Turkish Liras in 2021 and around 39,2 billion Turkish Liras in 2022.

The statistics published by the General Directorate of Foundations show the total income was 43.18 billion Turkish Liras, the total expenditure was 20,6 billion Turkish Liras and total assets were 117,5 billion Turkish Liras in 2021. Based on the available official data, it can be concluded that the **total income of the new foundations and associations was around 73,9 billion Turkish Liras in 2021**. Although this indicates that the income resources of CSOs tend to grow, this data shows that the income level in the last 5 years, if you look at the real figures or take it on a US dollar basis, has been considerably stable and even showed a downward trend

Assessment

Two main challenges in obtaining meaningful data on CSO revenues should be emphasised. First, it is difficult to clearly show the total amount of funding provided by public institutions to CSOs. Second, for CSOs that receive foreign aid, the amount of foreign aid received cannot be monitored.

Both data are recorded by the public institutions but not published. Thus, it seems necessary to conduct a more comprehensive study to get a holistic view of the economic impact of CSOs.

Questions were asked to understand the financial status of the CSOs participating in the Field Research 2022. The findings of the Field Research 2022 include these:

- **3% of the organisations stated that they have no income at all.**
- **The maximum income of one third of the CSOs participating in the Field Research 2022 is TRY 5.000.**
- Those with income between TRY 5,000-TRY 10.000 make up 15% of the sample.
- One out of every four organisations have income between TRY 10.000-TRY 100.000. **16% of the organisations stated that they have income above TRY 100.000.**

As a result, **48,4% of the organisations participating in the Field Research 2022 have income below TRY 10.000.**

From an economic perspective, foundations fare better than associations. **While only 7% of associations have an income of between TRY 100.000 and TRY 500.000, the proportion of foundations with such an income is 19%.** The proportion of associations with an income of over TRY 1.000.000 is also only 1%, while the **proportion of foundations with such an income is 12%.**

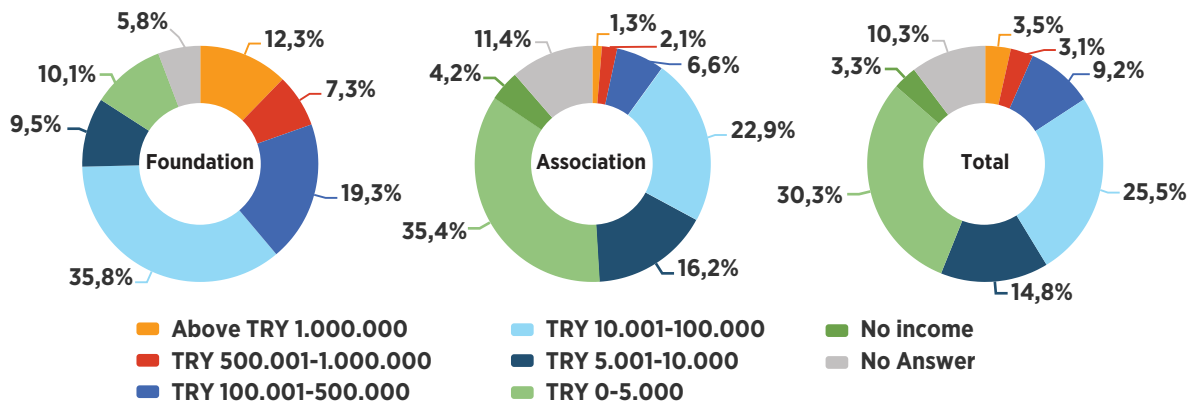


Figure 26 Revenues of the CSOs participating in the research

Around a half of the organisations rely on a single source of income. Membership fees are the top source of income in this regard. For the organisations having a second source of income, donations from individuals are added to the membership fees. There is a small number of organisations that rely on other sources than the two sources of income above for their viability.

As far as the sources of income of the civil society organisations participating in the research are concerned, it is observed that the membership fees are at top of the primary sources of income (55%). The in-kind and cash donations from individuals emerge as the second most important source of income of two out of every five organisations (19%).

The in-kind and cash donations from individuals are at top of the second most important sources of income. It can be mentioned of a more homogeneous structure for a few organisations having a third source of income. In-kind and cash donations from individuals, donations from institutional sponsors, donations from not-for-profit organisations, membership fees and local government financing appear on the list with similar rates.

Associations and foundations differ significantly with regard to the primary source of income. While the membership fees are the primary source of income for 63% of associations, the rate of membership fees being the primary source of income is 23% for foundations. However, donations from individuals enjoy a higher place for foundations, compared to associations (37% and 14% respectively).

Also, it is stated that revenue-generating activities and revenues from main wealth funds enjoy a higher place for foundations.

As far as the income of the CSOs participating in the research is concerned as a whole irrespective of first, second and third most important sources of income, it is clearly observed that the membership fees and donations from individuals enjoy higher places (65% and 45%). While the membership fees are the top source of income for associations, the top source of income is donations for foundations. Revenues such as donations from institutional sponsors, revenue-generating activities, rental, stock, bank interest, etc. emerge as the income items foundations use more frequently, compared to associations.

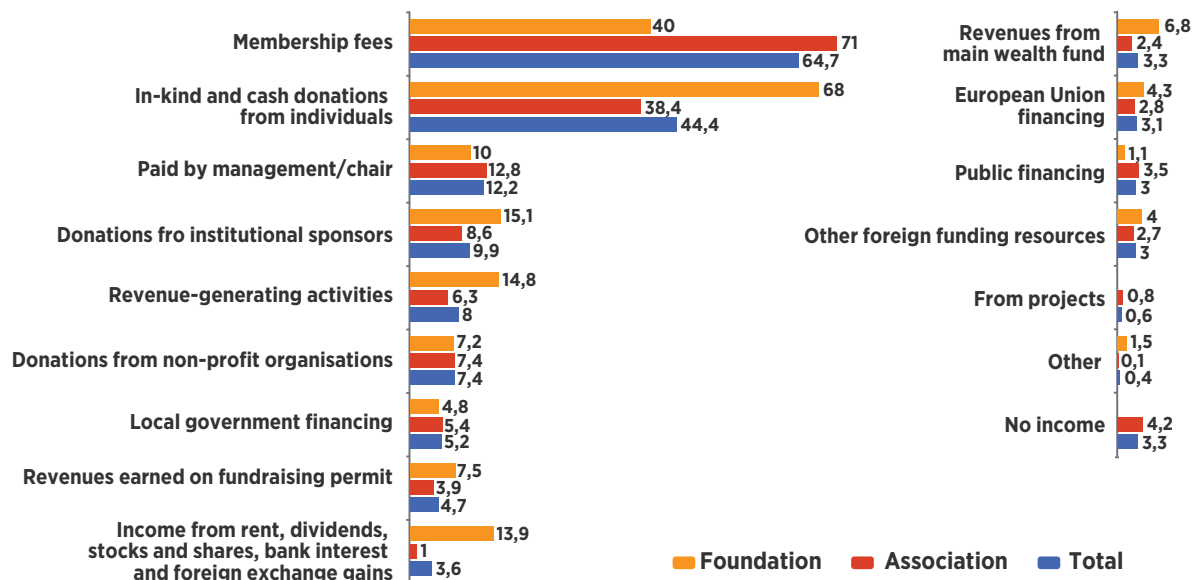


Figure 27 Capability of the CSOs participating in the research for receiving funds from different sources

Commercial Enterprises of the CSOs

Since the public institutions that keep the registers of associations and foundations do not publish official data on the number of CSOs that own a commercial enterprise, it is not known how many CSOs own a commercial enterprise. However, STİGM publishes the number of facilities operated by associations.⁶⁴

Only 6.5% of CSOs who participated in the Field

Research 2022 own a commercial enterprise. Those that do not own a commercial enterprise state as their main reasons that they do not have the need and capacity to start a commercial enterprise (49% and 38% respectively). The organisations that do own a commercial enterprise cite bureaucratic processes and the complexity of legal accountability requirements as the biggest challenges they face (25% and 23% respectively). About half of the organisations that own a commercial enterprise say they do not face any challenges in this regard.

The proportion of foundations that own a commercial enterprise is higher than for associations. While one in five foundations owns a commercial enterprise, the figure for associations is only 3%.

64 <https://www.siviltoplum.gov.tr/lokallerin-bolgelere-gore-dagilimi>

4.3 Public Funding for CSOs

The rate of the CSOs that received in-kind or financial support from the national or local authorities in 2020 or 2021 is 6% among the CSOs participating in the Field Research 2022.

67% of the CSOs receiving fund state that they received grants and 28% of them state that they were awarded service provision contracts and 42% of them state that they received in-kind public support.

While associations and foundations show no differences in terms of the use of public funds, there are some differences in terms of the type of funding. While the associations state more frequently than the foundations that they have received grants and a service contract for a specific project, the foundations state more frequently than the associations that they have received public benefits in kind.

How the public resources were used and access to these resources were also investigated within the scope of the research. Accordingly;

- **43% of CSOs believe that public resources are far from meeting the requirements of civil society.** 28% of them believe that public resources meet the requirements of civil society.
- One out of every three CSOs believes that CSOs play an important role in deciding how these resources are used.
- While more than half of CSOs think that application criteria are clear, less than half of them think that the documents required for application are simple and free of expenses (40%).
- **One out of every four CSOs think that the decisions made on the distribution of public resources are unfair.** 33% of them think that the decisions are fair. In general, the rate of answering this question as “don’t know” is higher.

Assessment

It is worth stressing that there are significant problems with the resources provided to CSOs by public institutions in Türkiye. First of all, the total amount of the cash resources provided by the public institutions is not known. A significant part of this resource is provided by public institutions like the General Directorate of Relations with Civil Society, the Ministry of Youth and Sports and the Development Agencies through open calls on project basis. However, that the selection process of CSOs using such resources is unclear, the organisations awarded grants are not published and the activities carried out through grant schemes are not known show that transparency and accountability principles are not adequately

employed for the use of such resources. Another dimension of the issue is that the size of in-kind supports provided to CSOs is unclear. When direct and indirect funding by local governments are added to these, it can be said that there is a significant gap in determining the amount of public funds provided to the CSOs and understanding the effects of these funds and coordinating them in Türkiye. First, it is necessary to create transparent and regular mechanisms for sharing information with the public, all processes should be open to the monitoring and participation of civil society, and then public support for civil society organisations should be increased.

4.4 International Grant Schemes for CSOs

The rate of the CSOs that received grants from foreign foundations, states or the European Union is 6% among the CSOs participating in the Field Research 2022. One out of every four CSOs receiving grants states that foreign funding notification requirement is complex. 17% of the CSOs receiving grants from the European Union think that the application procedure for VAT exemption is complex.

The rate of the foundations stating that they received grants from foreign foundations, states or the European Union is higher than the associations (9% and 5% respectively). Also, the rate of the foundations thinking that foreign funding notification requirements are complex is higher than the associations (33,5% and 19% respectively).

15% of organisations receiving grants also indicated that they were targeted because of the grant they received. This is striking and represents a new form of pressure on organisations trying to raise funds.

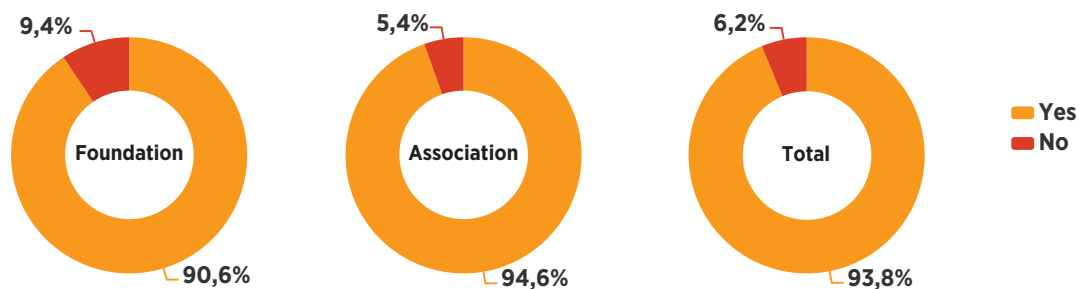
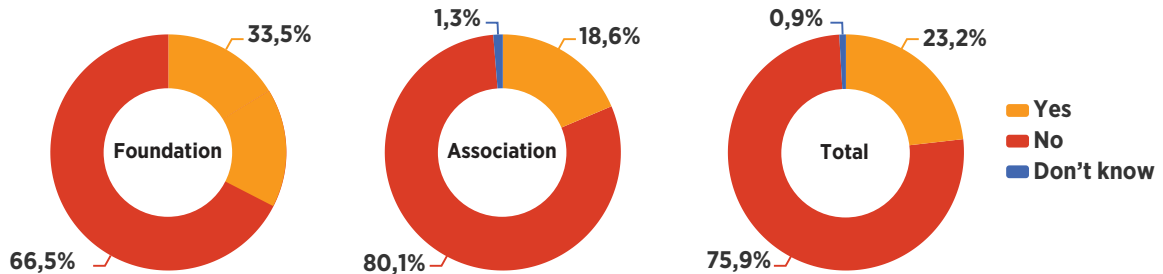


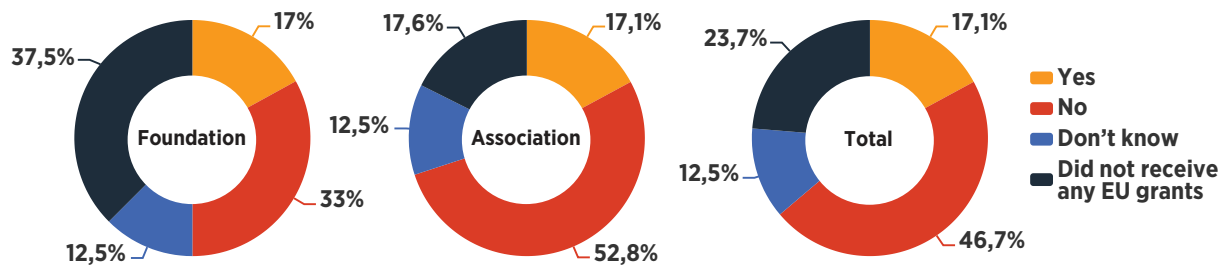
Figure 28 CSOs receiving foreign grant from e.g. foreign foundations, states or European Union in 2020 or 2021 among the CSOs participating in the research

The CSOs that participated in the Field Research 2022 and received foreign grants from e.g. foreign foundations, states or European Union were asked if they faced any one of the circumstances presented below. The findings are as follows:

Was the foreign grant notification requirement complex?



Was the application procedure for VAT exemption for EU grants complex?



Were the organisation itself or its members/employees targeted due to receiving foreign grant?

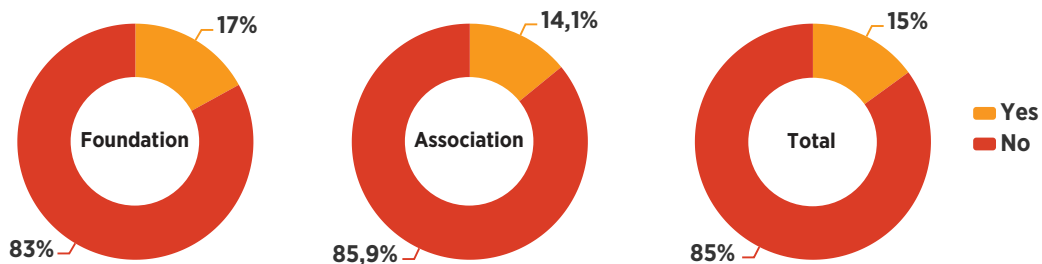


Figure 29 Problems faced by the CSOs participating in the research and receiving foreign grant (for only the CSOs receiving foreign grant)

4.5 Collection of Aid and the Problems Faced During the Process

There are no visible obstacles to fundraising by civil society organisations in Türkiye. However, “collection of donation” and “collection of aid” concepts are intertwined. The Legal Counsellor of the Ministry of Interior delivered two opinions on this issue. The opinion delivered in 2007 is as follows:

Official websites of associations are complementary elements of them in the virtual environment and cannot be treated as entities independent of the association. Since the websites have been established to serve the promotion of associations, membership fees and donations may be collected by associations through their websites;

If the organisations listed in the Law on Collection of Aid and entitled to collect aid wish to collect aid by announcing their names or bank accounts on the Internet, in the press and media organs, etc., they must obtain permission in accordance with the Law on Collection of Aid.⁶⁵

The opinion delivered by the Legal Counsellor of the Ministry of Interior in 2009 is as follows:

“Collection of membership fees and donations by individuals on the name of whom a certificate of authority has been issued against a receipt and over their websites in the place where the headquarters, branch offices or representation offices of associations are based, however, such donations and aids as will be collected in the places where the headquarters, branch offices or representation offices

of associations are not based and such aids as will be collected by announcing the names or bank accounts of the organisations specified in the Law on Collection of Aid on the Internet and in the press and media organs are subject to the Law on Collection of Aid and thus fundraising is always possible, provided that a permit is obtained for fundraising activities.”⁶⁶

The two legal opinions above make a differentiation between collection of donations and aids. Collection of donations at the association premises or over the website of the association does not require a permit, however, all kinds of activities under the Law on Collection of Aid, including the collection of donations out of the association premises, require obtaining a permit. The collection of donations out of the association premises is considered to be governed by the Law on Collection of Aid and is subjected to permission.

Another dimension of the issue is foreign aid. Civil society organisations in Türkiye receive aid from a foreign institution or organisation without prior approval, regardless of whether it is conditional or not or whether it is a project or not. However, they must make a declaration in accordance with the Regulation on Associations before using the aid received. Failure to do so may result in severe sanctions.

⁶⁵ https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Mevzuat/G%C3%B6r%C3%BC%C5%9Fler/Derneklerin%20Ba%C4%9F%C4%B1C5%9F%20Kabul%20Etmeleri%20ve%20Web%20Arac%C4%B1C4%B1C4%9F%C4%B1%20ile%20Ba%C4%9F%C4%B1C5%9F,%20C3%9Cye%20Aidat%C4%B1%20ve%20Yard%C4%B1m%20Toplanmas%C4%B1%2007_09_2007.rar

⁶⁶ https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Mevzuat/G%C3%B6r%C3%BC%C5%9Fler/Derneklerin%20Merkezleri%20D%C4%B1C5%9F%C4%B1nda%20Ba%C4%9F%C4%B1C5%9F%20Kabul%20Etmeleri%2028_05_2009.rar

Assessment:

The Turkish Civil Code, the Law on Associations and the Law on Foundations do not provide for any restriction on fundraising by CSOs. However, **fundraising by CSOs is subjected to permission under the Law on Collection of Aid entered into force in 1983.**

Aid collection process, one of the most important tools for fundraising by CSOs, poses serious challenges, considering the application and implementation processes. Also, the administration is given wide discretion in accepting applications.

The vague distinction between an aid and a donation is tried to be removed to a certain extent through an amendment to the Regulation on the Principles and Procedures of Collection of Aid in 2021. With the amendment, an aid is defined as the one given on request and a donation is defined as the one given without request. However, as the amendment does not remove ambiguity in how the request is realised, whether the request is realised or not, and which actions will mean a “request”, it could not solve differences in practice and interpretation in this regard.

1 Fact

The General Directorate for Relation with Civil Society (STİGM) does not publicise any data about how many organisations have filed an application for collecting aid and about the results of these applications. It is presented on the official website of STİGM that 49 CSOs, which are known to have a close relationship with public institutions and enjoy

a public benefit status, are entitled to fundraise without permission by 2023. The President of the Republic of Türkiye identifies and announces which associations, institutions and foundations with public benefit status are allowed to collect aid without permission in accordance with article 6 of the Law on Collection of Aid.

With the Law on the Prevention of Financing of Proliferation of Weapons of Mass Destruction, entered into force in 2021, the provisions of the Law on Collection of Aid that make fundraising difficult have been put into force. In this respect, the measures to be taken if unauthorised aid collection is conducted over the Internet have been expanded and a provision prescribing that auditors should be able to request information and documents from the institutions concerned has been introduced and the provisions regarding the administrative fines have been expanded.

Especially the process following the Kahramanmaraş earthquakes has demonstrated that the Law on Collection of Aid becomes a hindrance to fundraising processes by civil society and the works of civil society actors. This is detailed in the document prepared by the Network of Lawyers that came together under the Monitoring of Freedom of Association Project implemented jointly by STGM and TÜSEV.⁶⁷

Assessment

It is estimated that the number of the applications filed by CSOs for collection of aid permits is very small, considering the ambiguity and challenge brought forth by the process. This shows that the Law on Collection of Aid has become an obstacle to the development of CSOs and demonstrates the necessity of making a regulation in this regard once more. At this point, what is needed urgently is to exclude associations and foundations out of the Law on Collection of Aid.

⁶⁷ <https://orgutlenmeozgurlugu.org.tr/wp-content/uploads/2023/03/afet-doneminde-yardim-ve-bagislarla-ilgili-sss.pdf>

The Findings of Field Research 2022 on Collection of Aid

Based on the results of the Field Research 2022, **the number of the CSOs collecting aid over the Internet following the Law on the Prevention of Financing of Proliferation of Weapons of Mass Destruction, entered into force in 2021, is very small (4%)**. A half of these CSOs believe that collecting aid over the Internet has become difficult following this law. **The Ministry of Interior has served a notice to less than 10% of CSOs for the removal of content relating to collecting aid over the Internet.**

8% and 2% of foundations and associations respectively stated that they collected aids/donations over the Internet following Law 7262, enacted in 2021. While more than half of the associations collecting aid believe that aid collection over the Internet has become difficult following the amendment to the law, the rate of foundations believing this is lower (43,5%). While none of the foundations have been served a notice for the removal of the content on collection of aid, the rate of associations to which a notice has been served in this regard is 16%.

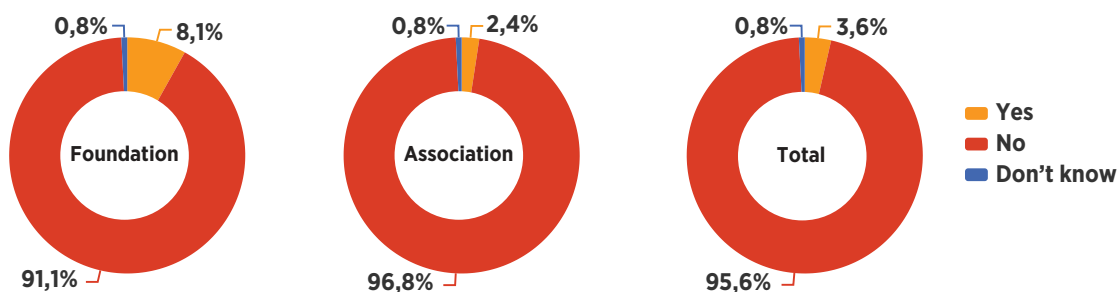
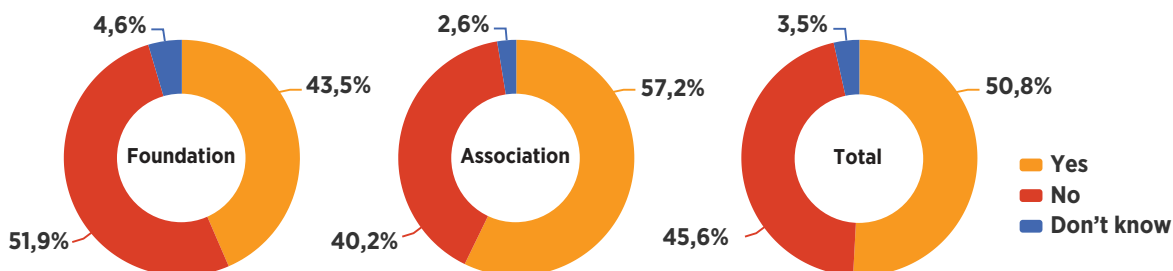


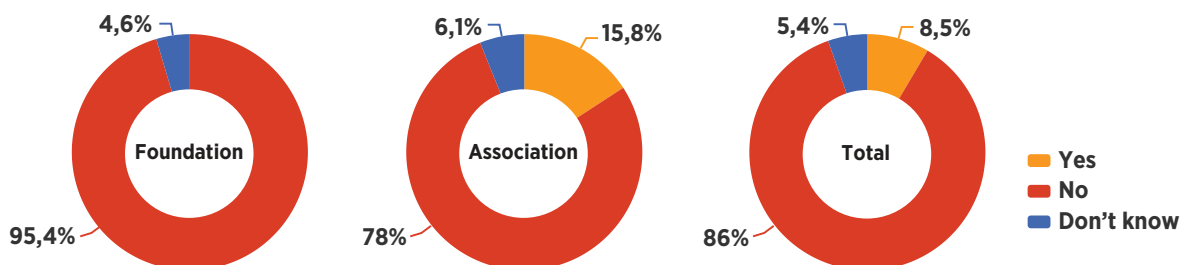
Figure 30 CSOs participating in the Field Research 2022 and collecting aids/donations over the internet following Law 7262, enacted in 2021

The CSOs that participated in the Field Research 2022 and collected aid over the Internet were asked questions about the circumstances they faced due to the amendment to the Law on Collection of Aid as part of the research. The findings are as follows:

Did collection of aid/donation over the internet become difficult by the recent amendments to the Law on fundraising?



Did the Ministry of Internal Affairs serve a notice to your organisation for the removal of content relating to fundraising on the internet?



Did the Magistrates' Court give a decision on the prohibition of access to content relating to fundraising on the internet?

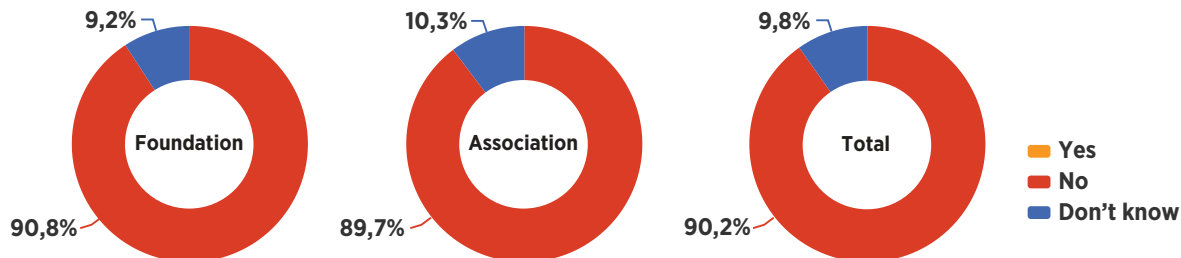


Figure 31 Problems faced by the CSOs participating in the research and collecting aid only over the internet following the amendment to the Law on Collection of Aid

In Türkiye, the restrictions on freedom of association are not limited by the rules on the collection of aid. In practice, civil society organizations are sometimes confronted with arbitrary practices by officials, such

as requesting documents that are not required by legislation. Moreover, the administration sometimes treats the legitimate activities of civil society organizations as a crime

Assessment

In Türkiye, CSOs have very limited possibilities for fundraising. Membership fees and donations, the main source of income of CSOs, are inadequate. As for public funds, only a limited number of CSOs can use these funds. It is understood that fundraising processes are difficult, very few number of organisations own a commercial enterprise, and access to the international resources is only possible for a limited number of CSOs.

Another important dimension of the issue is that in Türkiye, in the sphere of civil society, especially many rights-based CSOs have limited possibilities for fundraising locally.

Therefore, the rights-based CSOs are required to establish a project-based relationship with the international organisations and structures and mainly the EU. If dependency on donors is increased in the long-term, the possibility of such a relationship becoming a problem for the rights-based organisations in Türkiye should be considered.

It can be said that CSOs' facing challenges in fundraising make them tend to rely only on their resources to be viable. Also, it can be said that this creates problems for a rights-based point of view to thrive and for putting greater focus on the freedom of association.

Conclusion and Assessment

Fuat Keyman titled his book “Türkiye’de Sivil Toplumun Serüveni” (The Story of Civil Society in Turkey),⁶⁸ published by STGM in 2006 as “An Oasis in Impossibilities”. The findings reached 17 years after the publication of this book clearly demonstrate, though within a different context, the impossibilities the CSOs face in Türkiye.

As the report attempts to display, the number of CSOs, members, volunteers, employees, the financial resources raised and used, the number of the national and international networks, all significant indicators of the level of association, are far below the potential of the civil society organisations in Türkiye.

In an environment where fundraising opportunities are limited and the viability of organisations depends largely on membership fees from members committed to the civil society space, organisations face challenges in collecting aids and donations and carrying out economic activities due to the problems caused by legislation, and public funds can only be used to a very limited extent, and only a limited number of organisations reach the international resources and those who

reach these resources are targeted, making it impossible to make better use of the potential.

In fact, this makes it difficult for a rights-based perspective to develop strongly and for organisations to become aware of the problems in the area of freedom of association. For this reason, most civil society organisations may focus on the areas of education, scholarship, assistance, solidarity (professional, fellow-citizenship, sectoral, etc.) or limit themselves to an area where religious references predominate.

The existence of strong civil society organisations is essential for a democratic society to recognise and protect freedom of association as a fundamental human right, and is also crucial for the creation of balance and control mechanisms and the preservation of democracy. The existence of a strong civil society is also essential for solving social problems and strengthening social solidarity. However, the regression in the field of democracy in Türkiye is reflected in the civil society and there are problems in the field of freedom of association.

⁶⁸ E. E. Fuat Keyman, The Story of Civil Society in Turkey: An Oasis Among Impossibilities, STGM, November 2006, Ankara, <https://www.stgm.org.tr/sites/default/files/2020-08/turkiyede-sivil-toplumun-seruveni.pdf>

It should be noted that these problems are primarily caused by legislation on the space of civil society. We live in a time in which attempts are made to bring organisations under control, in which every step of organisations is audited and in which security-oriented approaches are popular. In almost all areas that affect civil society organisations, there are regulations that need to be improved, e.g. challenges in the foundation phase, relationships with members and volunteers, reporting and notification requirements, heavy administrative and judicial sanctions, regulations that restrict activities, fundraising processes, etc.

At this point, it should be emphasised that one in 5 CSOs encounter problems in the start-up phase and that about 12% of CSOs are asked to submit additional documents, which is among the main findings of the field research.

The regulations set out in the legislation directly affect the audit processes towards CSOs. It is observed that around 30 thousand associations were audited in 2022 and at the end of these audits, more than 10% of the associations were subjected to judicial and administrative actions.

In addition, in recent years, especially there have been verbal and physical assaults, which lead to discrimination on basis of sexual orientation and sexual identity, on certain segments of society and mainly LGBTI+ associations and the associations engaged in advocacy activities on basis of gender equality. In addition to physical assaults on CSOs, there have been verbal assaults, harassment and targeting by way of the media. Also, many CSOs were the subject of negative media coverage over their funding resources in the past two years. In these media coverages, some allegations were made towards the institutions that provide grants and the list of CSOs funded by such institutions were published and defamation campaigns were conducted.

The results of the field research show that the verbal and physical attacks on civil society organisations also had a negative impact on the civil society organisations that were not affected by such attacks and that these organisations felt under pressure. Closure cases, which was seen as the reason for the organisation's exhaustion, has exacerbated this feeling.

However, it turns out that a civil society organisation that is small in number but conspicuous for its impact stands tall and strong despite these pressures. The organisations that follow a rights-based approach, which make up a maximum of 13% of civil society organisations in Türkiye, are the most dynamic segment of Turkish civil society. This applies both to the advocacy efforts and activities they carry out and to the resources they raise, the international cooperation they establish and their efforts to influence decision-making processes despite the challenges they face.

However, one of the most important observations during the monitoring and research processes was that the problems faced by civil society in Türkiye were not the same for all civil society organisations and that especially the organisations that adopt a rights-based approach and position themselves through a more critical approach were more affected by these problems. It can be observed that locally organised organisations with low capacity that carry out activities on a smaller scale are less affected by the problems arising from legislation and practise. Such organisations are often unaware of the problems in the area of freedom of association. Therefore, they are less exposed to violations of freedom of association and this issue is less likely to be put on the organisation's agenda.

As a result, the restrictions on freedom of association and the problems caused by legislation continue to increase in Türkiye. This hinders the development of CSOs in Türkiye and the steps taken thanks to the EU reform process today fall short of international standards, so that the legislation constrains civil society organisations to a certain extent.

The organisations are struggling with capacity problems on the one hand and the problems that arise in the area of freedom of association on the other. The civil society organisations that are committed to the civil society space, fighting for change and trying to find a solution to the problems they encounter are caught in the eye of a needle.

It can be observed that both CSOs and public institutions have become more aware of how to overcome this bottleneck in recent years. However, it is crucial that any steps taken along the way do not lead to outcomes that would further constrict civil society space. Therefore, any step taken should be in accordance with international standards and in consultation with the creation of a space for CSOs and should take an approach that allows the public and civil society to be empowered together. At this point, an approach that embraces the entire civil society space and establishes meaningful and inclusive decision-making processes, does not allow for discrimination, considers accountability and the rule of law for all, ensures transparency and access to information, and seeks appropriate ways to empower rights-holders and duty-bearers and support their capacities should be adopted.

Annexes

Annex-1

DRAFT REGULATIONS PUBLISHED BY DIRECTORATE GENERAL FOR CIVIL SOCIETY RELATIONS INFO NOTE

The Directorate General for Civil Society Relations of the Ministry of Interior published four draft laws on August 16, 2022 and opened these drafts for comments. These drafts were published on the following topics:

- Legislation on Associations (Turkish Civil Code and Law on Associations)
- Aid Collection Law
- Tax benefits for CSOs
- Volunteerism

Following the publication of the drafts, comments were requested by September 2, 2022. Detailed reviews and comments on the above drafts were provided to the Ministry of Interior by STGM. A summary of these comments is provided below. At the beginning of each chapter, you will also find a brief summary of the changes proposed in the drafts.

1. OVERALL ASSESSMENT ON THE DRAFTS

1. Although there are shortcomings in terms of process, the sharing of drafts with the public is seen as a positive development, considering that similar consultation processes have not been conducted for many years. However, it can be argued that the preparation and consultation of drafts needs improvement compared to international standards in the field of civil society. Considering the technical dimension of the legislative proposals, summertime and internal decision-making processes of civil society organisations, the time allocated for online consultation is considered insufficient. In addition, insufficient information about the consultation process is provided and there is no meeting on the drafts. The justifications for the proposed amendments are not published. This lack makes the process more complicated and it is not possible to understand the possible consequences of the proposed changes. It is also unclear how the input received will be used, whether there will be an evaluation of the input, and whether feedback will be provided to the participants.
 2. It is not clear whether a regulatory impact analysis about the proposed changes will be conducted considering their effect on the civil society sector and the daily work of civil society organisations.
 3. The draft Civil Society Strategy and Action Plan published by DGRCS in August 2022 and the proposed changes in the drafts are not fully aligned. With the available information, it is not possible to understand the reasons for this inconsistency.
 4. There is no intention to remove the restrictive measures on the Law on Associations and the Law on the Collection of Aid, which were introduced by the Law on the Prevention of the Financing of Weapons of Mass Destruction No. 7226.
 5. Considering all the draft legislation together, it is a welcome development that some of the issues arising from the legislation related to civil society are back on the agenda. However, the proposed amendments, particularly to the Civil Code, the Law on Associations, and the Law on the Collection of Aid, fall far short of solving the problems in the area of civil society, and the issues should be addressed with a more strategic, comprehensive, and participatory approach.
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2. LEGISLATION ON ASSOCIATIONS (TURKISH CIVIL CODE AND LAW ON ASSOCIATIONS)

Proposed Changes

The following amendments, in a nutshell, are envisaged in the Turkish Civil Code:

- Reduction of the number of real and legal persons required to form an association from 7 to 3,
 - In case of discrepancies or incompleteness in the notification of formation, the period for rectification is increased from 30 days to 45 days,
 - Restructuring of de facto termination of associations,
 - Replacing the phrase “in accordance with the subjects and forms of work contained in the statutes” in relation to the activities of associations with the phrase “in accordance with the laws and their statutes”,
 - The requirement of “three persons” for opening a branch is changed to “person or persons authorized by the board of directors”,
 - The condition of “equal” is replaced by the condition of “similar” to establish a federation and a confederation.
- The establishment of “Arbitration Committees for Associations” at the Administration to find immediate solutions for unjustified acceptance or rejection of membership, for disputes between members and bodies or between bodies, and for disputes between headquarters and branches in associations,
 - A new article entitled “Transparency” has been added to the Law on Associations, which requires associations that keep their books on the basis of a balance sheet (associations with public benefit status and associations with annual gross revenues of more than five hundred thousand TL) to publish “names and titles of members of the association’s bodies, with the exception of the General Assembly,” “contact information of the association,” “activity, external audit and supervisory board reports for the past year,” and “source, purpose and procedure of foreign aid received from persons, institutions and organizations abroad.”
 - The obligation of associations to make all types of revenues, collection costs and payments exceeding seven thousand Turkish Liras through banks and other financial institutions and the PTT,
 - The updating of the penal provisions in Article 32 of the Law on Associations.

The following amendments, in a nutshell, are envisaged in the Law on Associations:

- Reducing the number of natural and legal persons required to form an association from 7 to 3,
- Adding a provision on the automatic termination of membership in children’s associations that have reached the age of 18,

Comments:

- Regarding the detailed punitive provisions in Article 32 of the Law on Associations, it is crucial to completely change the “punishment” approach and move to a guidance approach in order to strengthen freedom of association in Türkiye.
 - Public benefit status should be concretely defined, disseminated, and made easily accessible. The criteria for obtaining public benefit status and the duration of the status should be clearly defined and all stages should be open to the participation of CSOs, starting with the drafting of this legislation.
 - The draft Civil Society Strategy and Action Plan published by DGRCS states that it will be possible to establish an association through online tools. However, there is no change in this direction in the drafts. It would be welcome if the establishment of associations was possible using online tools and electronic signature.
 - In practice, associations are required to provide an address in order to establish an association. It is considered that it would be beneficial to add a new regulation to solve this problem in practice.
 - The functioning of the general assemblies of associations is regulated by Articles 73-83 of the Civil Code. Article 109 of the same law provides for a more flexible approach for foundations, leaving the determination of internal bodies to the internal decision of the foundations. A similar approach would be logical for associations. The approach of regulating by law many issues related to the internal functioning of associations and penalizing non-compliance with these strict rules should be changed.
 - The amendments to Articles 23 and 32 of the Law on Associations made by Law No. 7226 on the Prevention of Financing the Proliferation of Weapons of Mass Destruction and the additional temporary article included in the law have a negative impact on membership in associations. It is assumed that these regulations should be repealed as part of the amendments to be made to the law.
 - The reduction of the number of real and legal persons required to establish an association from 7 to 3 is a positive development. However, it would be useful to remind at this stage that the UN Special Rapporteur on Freedom of Association and Assembly recommends the minimum number of associations to be 2.
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- UN Special Rapporteur on Freedom of Association and Assembly recommended 2 persons as the minimum number required to establish an association.
 - It would be beneficial to limit the discretionary power of the administration to ensure that practices contrary to the freedom of association are not exercised during the “verification” phase of the establishment of the association. If the deficiency is not remedied, the practice of discontinuing the activity or dissolving the association is considered in international agreements as a last resort and it is recommended to bring about interim solutions before the closure procedure.
 - At the application stage for the establishment of the association, it is expressed that the application is not accepted due to lack of documents or signatures. It would be useful to develop concrete criteria for whether or not an application is accepted to prevent abuses.
 - Although the main principle should be to determine the governing bodies of associations through their own internal regulations, it would be beneficial to apply the facilitating provisions on the number of founding members and the number of members of the board of directors to other bodies of associations (supervisory board, etc.).
 - “Arbitration Committees for Associations” should be deleted from the draft law, as they contradict the principle of independence of associations and interfere with the autonomy of associations.
 - The transparency requirements imposed on associations that keep their books based on a balance sheet (associations with public benefit status and associations with an annual gross income of more than five hundred thousand TRY) may lead to some practices that jeopardize the security of associations. Considering the foreign funding, an obligation to publish “source, purpose and procedure” could lead to complications for the associations, namely attacks, biased news, and unwarranted audits. The obligations under this amendment are considered areas of self-regulation by civil society organizations, and any change by public authorities could lead to further shrinkage of the civic space. At best, public institutions could support the dissemination of best practices in this area and provide guidance.
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3. LAW ON COLLECTION OF AID

Proposed Changes:

The following amendments, in brief, are envisaged in the Aid Collection Law:

- Definitions of “aid in kind” “donation,” “cash aid” “aid,” “aid collection,” “aid collection activity,” and “authorised entity” are added,
- Student clubs within universities are added to those that can collect aid,
- Aid collection activities to be carried out other than the procedures listed in the law could be considered eligible, subject to methods deemed appropriate by the local authority,
- Newspapers and magazines are removed from those eligible to collect aid,
- Deleting from the text of the law the sentence “Which associations, institutions and foundations working for the public benefit can collect aid without authorization shall be determined and announced by the President” from the text of the Law,
- Introduction of a notification procedure for aid collection activities by associations and foundations through “opening a bank account” and “using systems whose information is processed automatically or electronically”,
- If the amount cannot be reached or increased during the aid collection activity, associations may use the amount at the discretion of the local authority at the request of the association.

Comments:

- As part of the revision of the Law on Collection of Aid, the difficulties that prevent CSOs from collecting aid and donations should be removed. In this context, the unclear distinction between aid and donation should be eliminated. In addition, institutional and individual donations should be encouraged.
- The amendments to Articles 6, 9, 16, and 29 of the Aid Collection Law, with the Law on the Prevention of Financing of Weapons of Mass Destruction should be repealed.
- It can be seen that the unclear distinction between aid and donation is included to the Law. (Aid: on request, donation: if given voluntarily). It is clear that the addition of this definition does not remove the ambiguity about how the request is realized, whether it is realized or not, what actions mean a request. The problems of implementation based on the interpretation of the Law, will continue. It is assumed that it would be better to draft the Law in such a way as to eliminate the unclear distinction between aid and donation.

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- It is believed that associations and foundations should be excluded from the scope of the Law on Collection of Aid. However, if it is considered that this is not possible, the following explanation could be added: “Aid” to associations and foundations includes fundraising activities of the association and foundation concerned for third parties, excluding all types of donations in cash and in kind to associations and foundations themselves.
 - With regard to the notification procedure, a statement will be added for associations, foundations and their umbrella organizations, as well as for student clubs at universities, enabling them to notify the competent authority in order to receive aid. The introduction of the notification procedure is considered a positive development. However, it is apparent that for some of the procedures listed in the law, authorization must still be obtained. In fact, in this case, only the procedures “opening a bank account” and “using systems whose information is processed automatically or electronically” are subject to notification. The notification procedure should be extended to other forms of aid collection listed in the Law.
 - It is not fully clear from the current draft how the notification procedure will be applied. It is not clear what the procedures and principles of the notification procedure would be, at what stage the notification would be made, how often and how the collected aid would be reported.
 - Although the reason for excluding newspapers and magazines from the scope of the Law on Collection of Aid is not understood, it is considered that this could hinder the fundraising processes of independent media organizations considering the media freedom.
 - In addition to the procedures listed in the law, it is proposed to add a statement allowing recovery of aid through other instruments with the approval of local authorities. Although there is a desire to create flexibility for new instruments, it is known that new methods may emerge due to the dynamics of civil society and technological developments. Rather than relying on the approval of the local authority, it would be beneficial to establish a more flexible arrangement that meets the spirit of time.
 - A statement is added to the draft law stating that if the amount cannot be reached in the aid collection process or more than the target amount is collected, this amount may be used by the association upon the association’s request and at the discretion of the local authority. However, the procedures for individuals and organizations other than associations are not clear. Again, it is not clear how this article will be handled in the notification procedure to be introduced. It would be better to leave the question of how the remaining aid is used to the discretion of the CSO.
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4. TAX BENEFITS FOR CSOs

Proposed Changes:

In the published drafts, it is foreseen that changes will be made in the relevant articles of the 6 Law. These Laws are listed below:

- Income Tax Law No. 193
- Corporate Tax Law No. 5520
- Value Added Tax Law No. 3065
- Inheritance and Transfer Tax Law No. 7338
- Municipal Revenues Law No. 2464
- Customs Law No. 4458

The following amendments are envisaged in the Income Tax Law:

- Ensure that donations and aids from wage earners to associations with public benefit status and to foundations with tax-exemption status are deducted from the tax base,
 - Dividends transferred to associations and foundations by economic enterprises belonging to associations and foundations are not considered as security income,
 - Transfer of profit earned by business enterprises of foundations and associations without legal personality to the account of the association or foundation to which they are affiliated shall not be considered as distribution of profit,
 - Deduction from the tax base of donations and aids made by wage earners to associations with public benefit status and to foundations with tax-exemption status, provided that they do not exceed 5 percent of the annual net minimum wage,
 - Increase in the deduction amount for aid and donations to associations with public benefit status and to foundations with tax-exemption status (from 5 percent to 20 percent).
 - Donations and aid to associations and foundations subject to a deduction of 5% (10% for priority development regions) of the total annual income to be declared
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The following amendments are provided for in the Corporate Income Tax Law;

- Increase deductions from corporate income under the corporate income tax from 5 percent to 20 percent for aids and donations to associations with public benefit status and foundations with tax-exempt status.

The following amendments are envisaged in the Value Added Tax Law:

- The tax exemption VAT for facilities built to be donated to associations with public benefit status and foundations with tax exempt status,
- The tax exemption VAT for humanitarian relief goods and goods and services purchased for disadvantaged groups by associations with public benefit status and by foundations with tax exempt status in order to achieve their statutory objectives,
- Include humanitarian relief goods and goods and services purchased by associations and foundations with tax exempt status within the scope of the “social purpose exemptions”.

The pending amendment to be made in the Inheritance and Transfer Tax Law provides for an exemption for associations with public-benefit status.

The following amendments are provided for in the Law on Municipal Revenues:

- Introduction of a tax exemption for associations with public benefit status in the publication and advertising tax,
- Repeal of the provision on the transfer of 10 percent of amusement tax revenues to associations for the fight against tuberculosis and distribution of these funds to associations with public benefit status and foundations with tax exemption status within the boundaries of the municipality.

The following amendments are proposed in the Customs Law:

- To introduce a tax exemption for special purpose motor vehicles imported by associations with public benefit status and foundations with tax exemption status.
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Comments:

- Almost all of the amendments in the draft laws concerns associations with public-benefit status and foundations with tax exemption granted by the President. On the other hand, the draft Civil Society Strategy and Action Plan published by the General Directorate for Relations with Civil Society states that the atatus of public benefit will be reviewed. It is considered that the implementation of these changes without reformation of public benefit status and tax exemption, by making these statuses concretely defined, disseminated and easily accessible, will not be sufficient to solve the problems in this area.
 - The criteria for obtaining public benefit status must be clearly defined, and during this revision process all stages must be open to the participation of civil society organizations. Considering that the changes proposed in the drafts only apply to a limited number of CSOs with public benefit status and tax exemption, it would be useful to expand the scope of the proposed changes so that more CSOs can benefit.
 - It is necessary to conduct a regulatory impact analysis with an inclusive and participatory approach regarding the impact of the changes in terms of mid and long term tax revenues and the amount of funds that will be indirectly transferred to CSOs.
 - No change is included regarding the withholding of office rents for CSOs. An amendment should be added to allow CSOs to not be subject to the same rules as commercial entities with respect to rent withholding, and for income tax on office rent to be collected from the property owner, as in cases where the tenant is an individual.
 - The deduction from the tax base of donations and aids made by wage earners to associations and foundations with tax-exempt status is seen as a positive development. However, the inclusion of state employees in the scope may pose some risks related to the protection of the impartiality of state employees. A separate risk analysis could be conducted on this issue.
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- The following proposed amendments are considered positive and could help address some critical issues related to CSO economic activities:
 - Dividends transferred to associations and foundations by economic entities belonging to associations and foundations are not considered security income.
 - Transferring the profit of economic entities of foundations and associations without legal personality to the account of the association or foundation to which they are affiliated is not considered profit distribution,
 - The increase in the tax reduction for aid and donations to the associations with public benefit status and foundations with tax exempt status is considered a positive development. Likewise, the extension of this reduction to all associations and foundations is considered positive. On the other hand, it is unclear which associations and foundations fall within the scope of this extension and whether all associations and foundations fall within this scope. If aids and donations to all associations and foundations are to be made the subject of the reduction, the criteria, minimum standards and ethical principles for the associations and foundations should be defined.
 - The purchase of goods and services within the framework of projects financed by public entities is exempt from VAT. It is considered that this provision may increase the cost efficiency of project support by public entities.
 - The amendment proposed below could also be considered positive: “Repeal of the provision on the transfer of 10 percent of amusement tax revenues to associations for the fight against tuberculosis and distribution of these funds to associations with public benefit status and foundations with tax exemption status within the boundaries of the municipality” Although it would be useful to remind again that the public benefit status should be reviewed. Also, a fairer solution would be to distribute said funds through open tenders that would allow a more non-discriminatory approach among civil society organizations.
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5. VOLUNTEERISM LAW

Proposed Changes:

As it is known, there is no legislation specific to volunteerism in Türkiye. The need for regulating volunteerism has been on the agenda for a while, especially with reference to the uncertainties about data collection, which activities fall under the scope of volunteering, labor law, social security and insurance. However, it is often emphasized that the regulation to be made should not be an “over-regulation” that will lead to a narrowing of the field. It is also known that the implementation process of an EU project, which will be carried out in cooperation with the Ministry of Interior and UNDP within the scope of IPA 2020 programming, and which includes the preparation of legislation on the subject, will begin in a short time.

In the Draft Law on Volunteerism published, it is understood that the definition of volunteerism is made, the volunteering activities are listed, and the volunteering processes between the volunteer and the host organization (advertising, orientation, training, financial opportunities to be provided, making an agreement, mutual responsibilities, insurance processes, etc.) are defined. In addition, the establishment of a National Volunteering Council, the data collection process and the promotion of volunteerism are included.

Comments:

- It is believed that it would be better to reevaluate the approach of a separate law on volunteering. Amending relevant laws to provide solutions to experienced problems would be more appropriate for the Turkish context. In its current form, the draft law on volunteering could lead to a narrowing of the field.
- It is considered that the draft law should be reconsidered in line with the recommendations of the International Labor Organization (ILO), taking into account its impact on the labor market and unemployment.
- The draft law provides for a mandatory “gentleman’s agreement” between the volunteer and the host organization. It is certain that the name of the agreement should be changed, but it is also questionable whether such an agreement should be mandatory in any voluntary relationship. Also, the introduction of an announcement obligation prior to volunteering processes does not correspond to the realities and needs of civil society.
- In the draft law, a step-by-step definition of all processes and a listing of voluntary activities has been made. Instead, defining the main principles will be a much more comprehensive approach.
- It is known that the need for insurance is mentioned from time to time, especially in risky volunteer activities. In the current draft law, there is an article stating that volunteers are not considered insured, but accident or travel insurance can be obtained if desired. Since this article does not solve the problems that arise in practice, it has already been addressed by other provisions. Instead, a comprehensive approach to this issue and the development of a separate voluntary insurance policy could be put on the agenda.
- It is suggested that the following principles and standards should be considered in the formation of the National Council on Volunteerism, taking into account the principles of international best practices:
 - The members of the Council should be determined with a participatory and transparent approach,
 - The distribution of representatives of civil society and public institutions should be determined proportionally,
 - The decisions and studies of the Council should be communicated to the public in a transparent manner,
 - The working procedures and principles of the Council should be regulated,
 - It should be determined how many members the Council will consist of and how many people from which institution will participate.

Annex-2

DRAFT CIVIL SOCIETY STRATEGY DOCUMENT AND ACTION PLAN (2023-2027)

INFO NOTE

PREPARED BY ASSOCIATION OF CIVIL SOCIETY DEVELOPMENT CENTER (STGM)

Ministry of Interior Directorate General for Civil Society Relations (DGRCS) published the “Draft Civil Society Strategy Document and Action Plan (2023-2027)” on 3 August 2022. The consultation process completed on 19 August 2022. The document consists of 9 strategic objectives, 23 sub-targets and activities. The strategic objectives are:

1. Revision of the Legislation on Civil Society
2. Improving Digitalization
3. Establishing a Transparent and Accountable Civil Society Structure
4. Establishment of Public-CSO Cooperation
5. Supporting Volunteerism
6. Supporting Institutional Structure of CSOs
7. Supporting Social Entrepreneurship
8. Improving the Visibility of CSOs
9. Establishment of an Enabling Environment for Civil Society in Decision Making Process

Looking first at the preparation, the consultation processes and the spirit of the document together, despite some basic shortcomings, one finds that the document addresses a large part of the problems and shortcomings that have been expressed in the field of civil society in Türkiye for many years, and that the experience in this field is reflected to some extent in the document. It is also important to note that the issues kept on the agenda by civil society actors are included in the document, albeit with an abstract approach and sometimes with rather cautious language.

Despite the shortcomings of the document, the implementation of a consultation process is considered a positive development, considering that similar consultation processes have not been conducted for many years.

It is believed that the efforts of the EU Delegation to Türkiye, the Directorate for EU Affairs, and civil society actors to keep the issue on the agenda for a while and to emphasize the need to open the document for comments have led to positive results.

It is understood that the importance of conducting such a consultation process is understood, especially at the technical level within the DGRCS. However, with regard to the next steps, it will be crucial to know what the legal character of the document will be, what the approval procedures will be, and whether it will be transformed into a legal or binding document through a Presidential Decree or Circular. Considering the experiences of the recent past, it is important to note that the adopted strategies and practices are inconsistent. For example, although the civil society strategy of the 11th Development Plan included very similar positive decisions, many negative practices were implemented during the plan period.

However, considering the international standards in the field of civil society, it should be noted that the document needs to be improved including the preparation and consultation process. The opinions and suggestions sent by STGM to the Directorate General for Civil Society Relations are summarized below.

1. Preparation Process

First of all, DGRCS notes that a number of meetings were held during the preparation of the document, funded by the national budget, and that academic circles contributed. However, it is believed that this process is not well structured and the contribution of civil society to the preparation process is limited. In addition, it was noted that the monitoring reports prepared by civil society organisations for years were taken into account to some extent in the preparation of the document.

2. Consultation Process

The document was published on August 3, 2022, and a comment period was given until August 19, 2022. During the announcement phase of the process, stakeholders such as the Directorate for EU Affairs, STGM, TÜSEV, etc. were asked to assist with dissemination. However, it is considered that a deadline of only 12 working days is not sufficient considering the summer time and the internal decision-making processes of CSOs. In addition, it is noted that insufficient information is provided about the consultation process and no specific meeting has taken place. It is still unclear how the input received will be used, whether there will be an evaluation of the input, and whether feedback will be provided to the participants.

3. General Issues:

- The Civil Society Strategy Document and Action Plan did not provide any background information, nor did it refer to the international norms and standards in the field of human rights and freedom of association to which Türkiye is also subject. With a similar approach, the role of civil society in Türkiye's EU process was not highlighted and the document in question was not linked to the EU reform process.
- It has not been emphasized that the procedures and principles that allow for meaningful participation of CSOs will be taken into account during the implementation process of the said document and when issuing regulations for civil society. It is considered crucial that the essential issues related to civil society envisaged under the document will be addressed and implemented with a participatory approach.
- The document does not contain budget allocations.

4. Revision of the Legislation on Civil Society

In the context of the legislation, general expressions such as “review” and “efforts” have been used. In this context, it would be useful to consider the following issues:

- While it was said that the public benefit status would be reviewed, no specific assessments were made as to how this status would be handled. It should be emphasised that the concrete steps to be taken should be defined. This status should be concretely defined in legislation, generalised and made easily accessible.
- It was stated that studies would be conducted to address the gaps and obstacles in the legislation. However, it was not emphasized that the gaps in legislation should be identified through an effective and participatory consultation process and that the regulations to be proposed on these gaps should meet international standards and be free of abstract and unclear concepts.
- No positive reference to the most recent crucial amendments made by Law No. 7226 on the Prevention of Financing the Proliferation of Weapons of Mass Destruction.
- Provisions should be made to reduce the administrative acts of the public administration that interfere in the internal affairs of the CSOS.

- No reference to the indeterminate provisions of the Law on Private Educational Institutions, which interpret the work of associations and foundations as contrary to the law.
- No reference to the unclear and arbitrary distinction between aid and donation in the Law on Collection of Aid.
- No reference to associations’ legal obligation to apply for collection of aid which should not be mandatory for CSOs.
- No reference to clear regulation to the auditing principles for associations and foundations.

5. Improving Digitalisation

- It was stated that the studies to establish a CSO database will be completed in accordance with international standards. In this regard, in order to improve the quality and quantity of data on civil society, the diversity of data collected and published by the DGRCS and the DG Foundations should be increased and they should be included in the national statistical system.
 - Statistical data are published on the websites of DGRCS and DG Foundations. However, the scope and the level of detail is not sufficient to allow a transparent monitoring process. No reference to the development of comprehensive disclosure policy.
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6. Establishing a Transparent and Accountable Civil Society Structure

Within this strategic objective, it states that studies will be carried out to increase the participation of CSO members in the decision-making mechanisms of the CSOs to which they belong, that the auditing of CSOs by independent auditing institutes will be promoted, and that some regulations will be introduced for the relations of associations with their members. It is considered that these issues fall within the scope of self-regulation of CSOs and that any regulation by public authorities could risk narrowing the field of civil society. It is assumed that public authorities can support the dissemination of best practices in this area and, at best, provide guidance.

7. Building cooperation between public and civil society organizations

- Although the establishment of the “Civil Society Coordination Board” among public institutions providing services to civil society is considered positive, more representatives of public institutions and organizations should join this board (especially the Presidency Strategy and Budget Office, the Ministry of National Education, the Council of Higher Education, the Ministry of Environment, Urbanization and Climate Change, etc.).
- Although the establishment of “CSO communication offices” in the governorates and local authorities is considered positive, it would be beneficial to establish CSO communication offices in the Turkish Grand National Assembly, the Presidency and the ministries

8. Supporting Volunteerism

- It is stated that a legislative proposal for volunteerism will be prepared. However, while the strategy was still open for discussion, the Ministry of Interior published a Draft Law on Volunteerism.
- It is considered that a sensible approach would be to reassess the approach to a separate law on volunteering and find solutions in the relevant legislation to areas where there are problems. It is considered that the draft volunteering regulation in its current form could lead to a narrowing of the field.

9. Supporting Institutional Structure of CSOs

- It was stated that efforts will be made to reduce the tax burden on CSOs resulting from the work and transactions carried out. Although it is a very important issue, the strategy does not contain concrete targets.
- It was stated that regulations are being prepared to promote and facilitate employment in CSOs. In this context, tax benefits and premium incentives through social security institutions can be put on the agenda to promote employment in CSOs.

10. Distribution of Public Funds

It should be noted that the Civil Society Strategy Document and Action Plan remained very abstract and unclear about the distribution and monitoring of public funds for civil society, and the proposed regulations on this issue are limited to increased coordination.

Standards should be established for all types of support (project support, in-kind support, allocations, etc.) provided to CSOs by all public institutions and organizations at the central and local levels, and transparency of the process should be increased.

11. Establishment of an Enabling Environment for Civil Society in Decision Making Process

There is an intention in the strategy to increase the effectiveness of the Civil Society Advisory Board. However, in order to do so, the Civil Society Advisory Board should be democratized and equal participation of civil society representatives should be ensured. It is considered that a much more integrated and strategic perspective should be implemented in order to strengthen participatory democracy and implement the principles of good governance in Türkiye.

It was stated that the provisions on the participation of civil society organizations in decision-making processes in the laws governing central and local governments would be reviewed and a proposal would be prepared. In this regard, given the inadequacy of the various regulations on civil society participation in decision-making processes, it is considered that a framework regulation is needed, which would include clear obligations and participation procedures for public institutions in cooperation with civil society organizations.

Annex-3

STIGM CLASSIFICATION OF ASSOCIATIONS BY FIELD OF ACTIVITY

Field of Activity

Detailed Field of Activity

1. Professional and Solidarity Associations

1. Industrialists and Businesspersons
2. Private Sector Employees
3. Pensioner
4. Tradespersons
5. Local Governors
6. Specialisation Professions
7. Manufacturing and Industrial Sector Associations
8. Media
9. Alumni Associations
10. Fellow-Citizenship Associations
11. Theme Solidarity Associations

2. Sports and Sports-Related Associations

12. Sports (Sports Clubs and their Umbrella Organisations)
13. Youth
14. Youth and Sports
15. Sportive Vocational Groups
16. Disabled Sports (Paralympics and Amputee)
17. Fans
18. Veterans (Masters)
19. Hunting and Shooting
20. Traditional Sports

3. Associations Intended for Providing Religious Services

21. Associations Intended for Building and Maintaining Places of Worship
22. Associations Intended for Building and Maintaining Religious Facilities
23. Associations Intended for Carrying Out Religious Activities

4. Rights and Advocacy Associations

24. Human Rights
25. Consumer Rights
26. Associations for Gender Differences
27. Women's Rights

5. Culture, Art and Tourism Associations

28. Conservation of Historic Works
29. Maintenance of Social Culture
30. Language and Literature
31. Art
32. Folklore
33. Tourism

6. Associations for Disabled People

34. Associations Intended for Carrying Out Activities for Physically (Orthopaedic) Handicapped People
35. Associations Intended for Carrying Out Activities for Visually-Impaired People
36. Associations Intended for Carrying Out Activities for Hearing-Impaired and Speech-Impaired People
37. Associations Intended for Carrying Out Activities for Mentally Disabled People
38. Associations Intended for Carrying Out Activities for Autistic Persons
39. Associations Intended for Carrying Out Activities for Spastic Persons

7. Associations Intended for Carrying Out Activities in the Healthcare Sector

40. Associations for the Protection of Public and Personal Health
41. Associations for Patient's Rights and Solidarity
42. Health Specialisation and Research Associations

8. Associations for Maintenance of Social Values

43. Associations for Maintenance of Social Values

9. Associations for Individual Discipline and Social Development

44. Associations for Individual Discipline
45. Associations for Social Development

10. Associations for the Protection of the Environment, Wildlife, Animals

46. Protection of the Environment, Water and Wildlife
47. Protection of Animals

11. Associations for Land Development, Urbanisation and Development

48. Land Development, Urbanisation and Development

12. Training and Research Associations

49. Associations Intended for Carrying Out Activities in the Formal and Non-formal Educational Sectors
50. Associations Intended for Carrying Out Research in the Educational Sectors

13. Humanitarian Aid Associations

51. Aid for People in Need
52. First Aid, Emergency and Rescue

14. Thought-based Associations

53. Associations Intended for Carrying Out in Socio-Political Areas
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15. Associations Intended for Providing Support to Public Institutions and Public Personnel

- 54. Associations Intended for Providing Support to Public Institutions and Public Services
- 55. Associations Intended for Providing Support to Public Personnel

16. Associations Intended for Carrying Out Activities in the Agriculture, Food and Husbandry Sectors

- 56. Foods and Agriculture
- 57. Husbandry (Husbandry, Fishing, Bee-Keeping, Silkworm, Dairy, etc.)

17. Associations for Solidarity with Turks Overseas

- 58. Caucasian and Crimea
- 59. Balkans
- 60. Central Asia
- 61. Middle East
- 62. Cyprus and Mediterranean
- 63. Far East

18. Associations for International Enterprises and Collaboration

- 64. Associations for International Collaboration
- 65. International Enterprises
- 66. Branch Offices and Representation Offices of CSOs Based in Foreign Countries

19. Associations for Relatives of Martyrs and Veterans

- 67. Associations Founded by Special Law
- 68. Associations Founded as per General Provisions

20. Associations for the Elderly and Children

- 69. Associations for Children
- 70. Associations for the Elderly

21. Children's Associations

- 71. Children
-

Annex-4

INTERNATIONAL CLASSIFICATION OF NON-PROFIT ORGANISATIONS (ICNPO)

Main Group

Sub-Group

1. Culture and Recreation

Culture and Arts
Sports and Recreation
Information and Communication
Other

2. Education

Primary and Secondary Education
Higher Education
Vocational and Technical Education
Other

3. Health

Outpatient Treatment (Primary)
Hospitals (Secondary)
Nursing Homes

4. Social Services

Services Targeting Individuals and Household Services
Childcare
Emergency and Relief
Income Support and Maintenance

5. Environment

Environment
Animal Protection
Other

6. Development and Housing

Construction of Houses and Infrastructure
Social and Economic Development
Housekeeping
Auxiliary Facilities and Waste Management
Other

7. Law, Advocacy and Politics

Civic and Advocacy Activities
Political Activities
International Activities
Other

8. Philanthropic Intermediaries and Voluntarism Promotion

Grant-Making Foundations
Other Philanthropic Intermediaries and Voluntarism
Promotion

9. Religion

Religious Congregations and Associations

10. Business, Professional Associations, Unions

Business Associations
Professional Associations
Other

11. Professional and Scientific Services

Scientific Research
Management and Administrative Services

12. Not Elsewhere Classified

This publication is financed by the European Union. The contents are the sole responsibility of STGM and do not necessarily represent the view of the European Union.

