



EU TECHNICAL ASSISTANCE
TO CIVIL SOCIETY ORGANISATIONS
IN THE WESTERN BALKANS AND TÜRKİYE

DG ENEST Guidelines for
EU Support to Civil Society
in the Enlargement Region
2021–2027

2024 Assessment

Country Report for
TÜRKİYE



Funded by
the European Union



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Belgrade, Serbia, June 2025

<https://tacso.eu>

Abbreviations and Acronyms

CAF	Charities Aid Foundation
CSO	Civil Society Organisation
DG ENEST	Directorate-General for Eastern Partnership and Enlargement Negotiations
EU	European Union
EUR	Euro (currency)
FATF	Financial Action Task Force
IPA	Instrument for Pre-accession Assistance
LGBTIQ	Lesbian, Gay, Bi, Trans, Intersex and Queer
SO	Specific Objective
STGM	Association of Civil Society Development Centre
STIGM	Directorate General for Civil Society Relations
EU TACSO 3	Technical Assistance for Civil Society Organisations phase 3
TRY	Turkish Lira (currency)
UN	United Nations
US	United States of America
VAT	Value Added Tax

Introduction to Annex

This country analysis is an Annex to the DG ENEST Guidelines for EU Support to Civil Society in the Enlargement Region 2021–2027: Assessment Report 2024.

This assessment provides evidence for the situation against the Guidelines' indicators for 2024.

This annex provides a summary of the evidence for assessment of the situation in Türkiye against each of the 59 indicators in the Guidelines. This annex should be read in conjunction with the main report, which is available on the tacso.eu website.

Methodology

The analysis presented in the main report and country annexes is based on data collected from primary and secondary sources. Primary research included surveys of civil society organisations (CSOs) and public officials, as well as a legal analysis of relevant laws and three focus group meetings organised on 25 February 2025 and 13 March 2025 with the participation of in total 15 CSO representatives. Secondary sources such as reports produced by CSOs, national human rights institutions, government, and others were reviewed to provide relevant information and data. The data collection and analysis refer to 2024.

The survey of public officials was run between 10 February and 3 March 2025. The aim of the survey was to collect the perspectives on specific relevant indicators of selected public officials who, in their work, engage most closely with CSOs. The survey consisted of mostly closed questions and was anonymous. For Türkiye, one valid response was received from one public institution. The survey was anonymous.

The CSO survey was run between 19 January and 10 February 2025. The survey was circulated broadly and elicited a total of 364 valid responses from CSOs in Türkiye in total; it had been 142 in 2023 and 184 in 2021. It consisted of mostly closed questions. The survey was open to any CSOs willing to participate. It was disseminated through various channels with the support of CSOs, CSO networks, EUD Türkiye, embassies, UN agencies, international organisations and public institutions, to make sure that the outreach covered a broad variety of CSOs. The relevance of responses was ensured at the data cleaning stage when respondents who indicated that they did not belong to the target group were filtered out. While it was not possible to ensure geographical representativeness within Türkiye or determine the size of the CSO population, given the lack of reliable data on the number of active CSOs within the definition relied upon in this exercise, on the basis of the number of valid responses received, the margin of error has been 5%. This margin of error has been statistically calculated using the number of CSOs listed in the official CSO register to determine the size of the population.

Almost half (45%) of the respondents were board representatives, such as, chair of board/president/board member, while the majority of the rest were senior officers within the organisation, executive directors, managers, senior managers and administrators. Almost half (49%) of the respondents identified as women; 1% did not select a binary identification. More than four-fifths of respondents, 88%, were aged 31 or older; and almost half of the respondents, 45%, were older than 51 years of age.

One-third of respondents, 33%, identified as belonging to a minority or marginalised community or group. Of those who identified as belonging to such a group, identified themselves as persons with disabilities, belonging to the LGBTIQ community, and ethnic minorities.

More than two-thirds of participating CSOs, 76%, were established over the past two decades, the majority of them, 55%, between 2011–2023. Only 12% of participating CSOs were established in 1990 or earlier. Virtually all respondents, 96%, came from officially registered organisations. More than three-quarters of participating CSOs, 78%, are registered as citizen's associations/association/non-governmental organisation; 12% are foundations.

Almost two-thirds of participating CSOs, 61%, work at the national levels, including 46% locally, and 28% regionally. More than one third of the participating CSOs, 35%, work internationally, in addition to domestically. In addition to the operational level, more than half of the CSOs (55%) are based in the three metropolitan cities, Istanbul, Ankara and Izmir.

The highest proportion of CSOs participating in the survey, 25%, work on education, research and innovation, followed by human rights, 18%; environment and climate action, 17%; gender equality and LGBTIQ rights, and arts and culture, 15%; and youth and youth rights, 12%. In addition, 11% of participating CSOs work on socio-economic development and rights of persons with disabilities, 11%; while 10% of participating CSOs work on minority rights and non-discrimination and children's rights.

More than half of participating CSOs, 56%, are small and medium organisations (13% of CSOs with no staff, and 43% with 1–10 permanent, full or part-time staff and volunteers working at the time of the survey) whilst 15% of participating CSOs engaged 51 or more staff and volunteers.

While 12% of CSOs did not have any annual turnover, almost half of participating CSOs, 45%, had an annual turnover of up to EUR 25,000. In addition to that, 54%, had an annual turnover of up to EUR 50,000. Following that, 7% of respondents stated that the annual turnover of their CSO was between EUR 50,001 and EUR 100,000, and 8% of respondents stated that their annual turnover was between EUR 100,001 and EUR 500,000. Another 8% stated that the annual turnover of their organisation exceeded EUR 500,000.

Compared to 2023 and 2021, nearly half of the 2024 sample consists of medium- and small-sized organisations, based on their annual turnover, number of permanent, full or part-time, staff and volunteers, and operational scope. In contrast, nearly two-thirds of the CSOs in 2023 and 2021 were medium- and large-sized organisations (in 2023, two-thirds of the organisations work at the national level and nearly 50% are medium and large-sized organisations with annual income of up to 50,000 EUR), primarily rights-based organisations. While human rights-focused CSOs made up the largest share of survey participants in 2023 and 2021, in 2024, organisations working on education, research, and innovation took the lead. However, similarly to previous years, a substantial portion of CSOs in the survey continues to focus on rights-based issues, including human rights, environmental and climate action, gender equality and LGBTIQ rights, youth and youth rights, minority rights and non-discrimination, and children's rights.

Assessment against indicators

The data collected informed the analysis of the situation in 2024 against each indicator. For the indicators that have a normative assessment, such as compliance with legislation or standards, the following traffic-light system was used to provide a quick visual guide:

5 – fully meets standards
4 – meets most standards
3 – moderately meets standards
2 – minimally meets standards
1 – does not meet standards

The assessment was applied to those indicators where it was deemed meaningful.

The remaining indicators do not have a normative standard, but instead, provide an indication of year-on-year trends. Future assessment reports will provide comparative values against the 2021 baseline.



Specific Objective 1

A conducive environment for civil society to carry out its activities is in place.

SO 1.1. All individuals and legal entities in the Enlargement Region can establish, join and participate in non-formal and/or registered organisations, can assemble peacefully and can express themselves freely

Indicator 1.1.a: Extent to which relevant domestic legislation provides that:

- Associations can be established or registered without discrimination on any grounds;
- No unlawful restrictions are placed on the scope of their activities or pursuit of their objectives;
- Their termination may only occur following a decision by an independent and impartial court;
- No unlawful restrictions are placed on freedom of peaceful assembly;
- Freedom of expression is exercised by all, and no unlawful restrictions are imposed.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

In 2024, although the Constitutional Court made many positive decisions regarding the protection of freedom of association, no concrete changes were enacted by Parliament to the legal framework. As a result, the laws governing freedom of association, assembly, and expression remained unchanged, despite their apparent constitutional alignment with international norms. The main challenges persisted in implementation, with restrictive laws and administrative practices continuing to hinder these freedoms.

A major development was the Constitutional Court’s annulment of certain provisions in the Law on Preventing the Financing of the Proliferation of Weapons of Mass Destruction (Law No. 7262), as well as the annulment of related amendments to the Law on Associations and the Law on Collection of Aid. These provisions had significantly impacted the exercise of freedom of association and imposed restrictions on the collection of foreign aid by granting public authorities unlimited, indefinite, and excessively broad discretionary powers¹. Despite the court’s decision, and although the Ministry of Interior, Directorate General for Civil Society Relations opened two draft legislative amendments to the Law on Associations and the Law on Collection of Aid for public consultation², no bill was submitted to Parliament, resulting in no legislative improvements regarding freedom of association. Instead, closure proceedings against CSOs and disruptions to their activities³ continued, increasing the chilling effect on civil society. Additionally, arbitrary risk assessments and frequent inspections, particularly targeting foreign-funded CSOs, further restricted their operational space⁴.

Freedom of assembly also remained heavily restricted, as authorities continued banning and intervening in public gatherings, making it increasingly difficult to exercise this right in practice⁵. The legal

¹ Constitutional Court of Türkiye, 2024/11.

² Ministry of Interior, 14 August 2024

³ Such as, Migration Monitoring Association (GÖÇİZDER) and Tarlabası Community Centre (TTM).

⁴ Ministry of Interior, 2021.

⁵ As a partial illustration of the current situation, one of the latest reports stated that during the first eleven months of 2024, local administrative authorities in 25 provinces and 1 district imposed bans on all protests and events 83 times, with ban durations ranging from 1 to 15 days. At least 358 nonviolent gatherings and protests were halted, prohibited, or declared unlawful. Law enforcement actions led to custodies of at least 4,368 individuals, many of whom were subjected to ill-treatment. In total, 123 individuals were detained. (Human Rights Association, 2024)

framework still fails to meet international human rights standards, with bans disproportionately limiting freedom of assembly.

Freedom of expression faced similar constraints, with arbitrary prosecutions and detentions of journalists, activists, and political opponents under broad criminal code provisions and anti-terror laws. In 2024, the UN Human Rights Committee expressed concern over the arbitrary detention and prosecution of journalists, political opponents, human rights defenders, academics, and CSO members for exercising their right to freedom of expression. The legal provisions frequently used against them include Article 217/a (dissemination of misleading information), Article 299 (insulting the President), Article 301 (insulting the Turkish nation), and Article 314(2) (membership in an armed organisation) of the Criminal Code, along with provisions from anti-terrorism laws and media regulations⁶.

The European Court of Human Rights (ECtHR) ruled on 21 cases related to fundamental freedoms, finding 15 violations of freedom of expression and 6 violations of freedom of assembly⁷. The Turkish Constitutional Court issued 101 related rulings, identifying 5 violations of freedom of association, 60 of expression, and 26 of assembly⁸. With numerous cases pending at both domestic and international courts and widespread criticism from rights-based CSOs, Türkiye’s legal framework continues to fall short of international human rights standards.

Additionally, a controversial “agents of influence” law was proposed and later withdrawn⁹. The draft Article 339/A of the Turkish Penal Code sought to criminalize actions “*in line with the strategic interests or instructions of a foreign state or organisation to the detriment of the security or domestic or foreign political interests of the State*” with up to seven years in prison, raising fears of further suppression of civil society and rights defenders. Although withdrawn at the last moment, there is a possibility it will be reintroduced in 2025.

Despite domestic and international criticism, Türkiye’s legal framework and enforcement practices continue to fall short of international human rights standards, reinforcing a restrictive environment for civil society and fundamental freedoms.

SO 1.2. Public authorities protect CSOs from interference and attacks and respect their right to privacy.

Indicator 1.2.a: Extent to which CSOs have access to an effective remedy to challenge or seek review of decisions affecting exercise of their rights

2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

No significant progress has been made in improving CSOs’ access to effective legal remedies in 2024. While remedies theoretically exist, the current legal framework barely meets international standards due to persistent challenges to judicial independence, rule of law, and human rights, and judicial workload, and limited access to legal aid.

As highlighted in the baseline assessment report, the criminal law framework lacks sanctions for cases where the rights of associations and foundations are violated, leaving CSOs without adequate legal protection against unjust restrictions. In addition, legal aid remains inaccessible for most CSOs, as only

6 UN Human Rights Committee, 2024, para 55.
7 European Court of Human Rights, 2024.
8 Constitutional Court of Türkiye, 2024.
9 Omnibus bill submitted to the Turkish Grand National Assembly on 18 October 2024.

public benefit associations and tax-exempt foundations are considered eligible¹⁰. However, in 2024, the Constitutional Court annulled the “public benefit status” requirement in Article 334/2 of the Code of Civil Procedure, ruling it unconstitutional for restricting access to justice¹¹. This decision allows all associations and foundations to apply for legal aid under specific conditions. Nevertheless, while the ruling is expected to go into effect on 21 August 2025, it is uncertain about whether Parliament will introduce new legislation. Until then, even the CSOs with public benefit status, who were previously eligible for legal aid, may lose access unless new provisions are adopted.

Regarding legal counsel, CSOs are not explicitly barred from applying for free legal services, but in practice, only individuals meeting specific criteria receive assistance from bar associations. The 2024 legal aid budget was set at TRY 431 million (EUR 11.65 million)¹², amounting to just TRY 5.07 (EUR 0.14) per capita. Given the limited funding and prioritisation of individual cases, CSOs have little chance of receiving free legal support.

A 2024 CSO survey revealed that 19% of organisations reported adverse government decisions affecting their rights, whilst it was 21% in 2023 and 18% in 2021. Furthermore, 10% were unable to challenge such decisions through official legal or administrative channels, compared to 8% in 2023, and 11% in 2021.

In addition, many participating CSOs¹³ reported intensified restrictions, inspections, and legal barriers, particularly targeting rights-based organisations, foreign-funded CSOs, and LGBTIQ groups. Several CSOs highlighted targeted actions against them. One reported that their fundraising application was denied unless they provided personal ID details and address records of final beneficiaries—a requirement beyond the legal obligations, while others faced arbitrary restrictions on fundraising, with officials deciding on a case-by-case basis. A major concern was the proposed “agents of influence” law, which sought to criminalize undefined activities aligned with “foreign interests.” Though this law was withdrawn, CSOs warned that the government continues applying its principles in practice, targeting CSOs engaged in human rights monitoring. Some other CSOs participating in the CSO survey and focus group meetings, reported their websites were blocked on public networks, while pro-government media publicly exposed CSO addresses, escalating security risks. CSOs working in gender equality and LGBTIQ rights faced smear campaigns and increased legal harassment, and were subjected to excessive inspections, often leading to disruptions or closures, while government-backed anti-gender policies and rhetoric intensified. Public assemblies, including Pride, 8 March, and 25 November protests, were banned or faced police intervention, with activists detained and CSOs threatened with closure. Some other CSOs reported that the authorities limited their access to funding sources by breaching the principle of impartiality. In terms of youth rights, the government has promoted a state-controlled youth council, and refused to recognise independent youth organisations, although the EU and European Youth Forum recognise a youth network as Türkiye’s National Youth Council (NYC). Many journalists, activists, and union members have reported police violence, detentions, and lawsuits. CSOs advocating for freedom of expression have faced increased censorship and intensified inspections by the Press Advertisement Institution (BİK), with bans on projects in public schools and heightened surveillance. CSOs in earthquake-affected areas reported relief containers being blocked for months, arbitrary inspections, and forced relocations. Banking restrictions further constrained CSOs. Many banks refused international fund transfers, while some CSOs were required to disclose whether they would be receiving funds from abroad as a precondition for opening an account. On the other hand, some CSOs were fined for failing to report foreign funds because the Ministry of Interior’s Associations Information System (DERBİS) system was down, making it impossible to submit the required information.

Among those who stated that they were unable to challenge such decisions effectively through official,

¹⁰ As of December 2024, among 100,633 associations registered by the administration, the total number of associations given public benefit status is only 363. The total number of tax-exempt foundations is only 332 among the 6,509 foundations registered by the civil courts. Given the miniscule proportion of public benefit associations (0.36%) and tax-exempt foundations (5%), the vast majority of associations and foundations remain without access to free legal aid and, therefore, without access to an effective remedy (Directorate General for Civil Society Relations, 2024; Revenue Administration of Türkiye, 2024).

¹¹ Constitutional Court of Türkiye, 2024/11

¹² Union of Turkish Bar Associations, 2024

¹³ In the CSO survey and in the focus group meetings that were held on 25 February and 13 March 2025.

legal, judicial and administrative channels, many CSOs reported that they faced significant barriers when attempting to challenge government decisions that negatively impacted their ability to operate. A common concern was the belief that legal challenges would be ineffective owing to systemic judicial issues, including the lack of an independent and impartial judiciary. Some CSOs stated that they refrained from taking legal action because they feared retaliation, administrative hurdles, or being targeted. One CSO mentioned that the judicial process is lengthy and costly, making legal challenges impractical. Others expressed skepticism about achieving any meaningful results, leading to a general reluctance to file appeals. Some organisations stated that they were unaware of their right to challenge decisions, while others reported that they lacked the legal expertise or resources to navigate the complex legal framework.

Indicator 1.2.b: Extent to which CSOs are protected by law from threats, attacks, judicial harassment and discriminatory treatment, in particular:

- threats including intimidation, harassment, defamation, as well as hate speech online and offline;
- attacks including acts of violence, physical abuse, searches and damage to property;
- judicial harassment including arbitrary arrest and detention, unlawful interference with communications, and abuse of criminal, civil and administrative proceedings, or threats thereof;
- discriminatory treatment, including disproportionate reporting requirements for CSOs

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

No legal reforms have been introduced in 2024 to protect CSOs from threats, attacks, judicial harassment, or discriminatory treatment. The absence of specific legal provisions leaves CSOs vulnerable, as certain acts targeting individuals or organisations exercising freedom of association are not explicitly criminalised.

Existing legal provisions, such as Articles 114, 115, and 118 of the Turkish Criminal Code, offer limited protection, and applying only to legal persons and not explicitly covering associations and foundations. These laws primarily address political rights, freedom of belief, and trade union rights, leaving broader aspects of freedom of association unprotected.

Moreover, legal measures against hate speech remain inadequate. Even where relevant provisions exist, enforcement is inconsistent or ineffective, further weakening safeguards against discriminatory treatment.

Indicator 1.2.c: Proportion of CSOs that operate effectively without threats, attacks, judicial harassment, in terms of: - number of complaints concerning lack of protection of CSOs;

- number of complaints concerning lack of protection of CSOs;
- number of attacks on CSOs and their members;
- number of instances of damage to property;
- number of instances of discriminatory treatment in reporting;
- number of instances when CSO offices were unlawfully searched, or subjected to inspections;
- number of instances of interference with the communications of CSOs.

According to information shared by CSO interlocutors and respondents, the crackdown on CSOs continued in 2024. In 2024, 16% of participating CSOs reported that they were subjected to threats or physical attacks, or experienced property damage as part of the threats and physical attacks, or that their offices were subjected to unlawful searches or unlawful inspections, or that the authorities interfered with the communications of their organisation, such occurrences were at 22% in 2023 and 11% in 2021. Among the CSOs who declared that their organisation and members were subjected to threats or physical attacks¹⁴, many CSOs and their members faced threats, intimidation, and physical attacks, particularly those advocating for human rights, gender equality, LGBTIQ rights, and political freedoms. These threats originated from government-backed media, extremist groups, law enforcement, and conservative political actors, further shrinking civic space and endangering activists. Several LGBTIQ and women's organisations and women's rights groups reported being subjected to hate campaigns, online harassment, and legal pressure. For instance, one women's organisation received threatening emails after posting about women's rights, abortion, and the Istanbul Convention¹⁵. Another participating organisation was investigated after a member's advocacy on LGBTIQ rights, despite no legal grounds for the investigation. Journalists and activists were also targeted. A CSO representative's office was shot at, and members of another organisation faced physical attacks by radical elements. Journalists were physically assaulted, while others received direct threats. Many were detained under vague anti-terror laws, and CSOs working on minority rights, Kurdish issues, and press freedom faced increasing restrictions. Government-backed media outlets fueled hostility, with some CSOs being labeled as 'foreign agents' or morally corrupt. One organisation advocating for youth rights was falsely accused of promoting a "perverted alliance" on live TV and in newspapers. This led to public exposure of their office address and names of their affiliates, putting them at serious security risk. Others endured constant inspections, unjust fines, and intimidation tactics. Labour unions and civil society groups faced mobbing and pressure from public institutions, particularly those with government employees as members. There is no system in place to ensure compliance with Constitutional Court rulings or to oversee subsequent legislative changes, leaving CSOs without institutional safeguards against restrictive policies.

Among those who stated that they did not submit an official complaint although they were denied protection from threats or physical attacks, the majority of participating CSOs reported that they felt their safety would be compromised, while some reported that the response by the authorities was not effective. Besides them, a small percentage of CSOs stated that they did not know how to submit an official complaint or they did not file official complaints since they had received threats on social media. On the other hand, the only participating public institution rated the extent to which CSOs were able to operate effectively without threats, attacks, judicial harassment and discriminatory treatment as "sufficient".

¹⁴ In the CSO survey and in the focus group meetings that were held on 25 February and 13 March 2025.

¹⁵ The Council of Europe Convention on Preventing and Combating Violence Against Women and Domestic Violence (Istanbul Convention)

SO 1.3. Measures used to fight extremism, terrorism, money-laundering or corruption are targeted and proportionate, in line with the risk-based approach, and respect human rights standards on freedom of association, assembly and expression

Indicator 1.3.a: Extent to which laws to combat extremism, terrorism, money-laundering and corruption do not unduly restrict legitimate activities of CSOs.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

In 2024, certain positive legal changes occurred concerning the laws regulating extremism, terrorism, money laundering, and corruption, particularly in relation to their impact on CSOs. While no new legislation was enacted to mitigate undue restrictions on CSOs, the Constitutional Court annulled several restrictive provisions from the Law on Collection of Aid and the Law on Associations, which had previously granted excessive discretionary powers to public authorities¹⁶.

In a significant ruling, the Constitutional Court annulled several provisions of the Law on Collection of Aid, which had been introduced through Law No. 7262 the “Law on Preventing Financing of Proliferation of Weapons of Mass Destruction”, enacted at the end of 2020¹⁷. The Court found that the provision stating that “the procedures and principles regarding domestic and foreign aids shall be regulated by a regulation” granted an unlimited, indefinite, and excessively broad discretionary power to the executive branch, and thus ruled it unconstitutional. Additionally, the provision authorising public officials to request information and documents from individuals and entities involved in aid collection, including banks and private institutions, was annulled, on the grounds they were violations of the right to privacy and personal data protection. The Court also ruled that the provision transferring the ownership of money and assets seized in unauthorised aid collection activities directly to the public, rather than returning them to donors acting in good faith, constituted a disproportionate restriction on the right to property.

Furthermore, the Court annulled Article 30/A of the Law on Associations, which had been introduced through Law No. 7262¹⁸. This article allowed the Minister of the Interior to temporarily suspend individuals serving in association bodies or suspend the entire association’s activities if they were subject to prosecution under the Law on the Prevention of Financing of Terrorism, drug-related crimes, or money-laundering. The Minister also had the authority to appoint a trustee to replace the suspended individuals or bodies. The Court ruled that these provisions granted the executive excessive and unchecked powers, posing a serious threat to the freedom of association.

Following these annulments, the Directorate General for Civil Society Relations published two draft legislative amendments to the Law on Associations and the Law on Collection of Aid on its official website, opening them for public consultation¹⁹. Civil society organisations, including the Association of Civil

16 On 27 December 2020 the Turkish Parliament adopted a new law called the “Law on Preventing Financing of Proliferation of Weapons of Mass Destruction” (Law No. 7262). Although it seems like the scope of the law is limited to the prevention of the financing of the proliferation of weapons of mass destruction, the additional amendments brought together in the “Law on Associations” and “Law on Collection of Aid” grants the administration an extraordinary authority, including the authority to remove board members of CSOs without judicial review and to replace them with trustees, significantly reducing the freedom of association. The Minister of the Interior also has the authority to decide on the suspension of a CSO, which may lead to the dissolution of an association. Although such decisions should be subject to judicial review, they cannot be considered a measure of last resort in accordance with the principle of proportionality. (Venice Commission, 2021)

17 The ruling of the Constitutional Court based upon the application of the People’s Republican Party (CHP) requesting that some provisions of Law No. 7262 are annulled. In March 2021, the Court ruled the application to be admissible.

18 Constitutional Court of Türkiye, 2024/11.

19 Ministry of Interior, 14 August 2024

Society Development Centre (STGM)²⁰ and the Third Sector Foundation of Türkiye (TÜSEV)²¹, submitted their opinions and recommendations. However, as of December 2024, these draft laws had not yet been referred to Parliament for further legislative proceedings.

In contravention of the spirit of the decisions of the Constitutional Court, the pattern of systematic use of closure cases against associations continued into 2024, with further judicial actions taken against CSOs. While some CSO's activities were suspended, some others were sealed by the court decisions. Among the organisations subjected to closure cases were the Religious Scholars Mutual Aid and Solidarity Association (DİAYDER), the Migration Monitoring Association (GÖÇİZDER), the We Will Stop Femicides Platform (KCDP), and the Tarlabası Community Centre (TTM)²². In a significant development, the Migration Monitoring Association (GÖÇİZDER) was officially dissolved by the Bakırköy 15th Civil Court of First Instance on 24 December 2024, representing a worrying precedent for the continued suppression of CSOs in the country.

Indicator 1.3.b: The proportion of CSOs whose ability to undertake legitimate activities is not restricted by the implementation of laws to combat extremism, terrorism, money-laundering and corruption, and in particular by:

- being judicially harassed for their alleged connections with extremism, terrorism, money-laundering and corruption;
- discriminatory restrictions placed on funding,
- authorities or banks preventing them from opening bank accounts, sending or receiving money.

In a significant development in 2024, the Financial Action Task Force (FATF) removed Türkiye from its grey list on 28 June 2024, recognising its compliance with international standards on combating money-laundering and terrorist financing²³. During this period, CSOs were disproportionately impacted by intensified scrutiny. Under the Law on the Prevention of the Financing of Weapons of Mass Destruction (Law No. 7262), CSOs were subjected to arbitrary risk assessments and frequent inspections. These measures were enforced by the Ministry of the Interior, the Directorate General for Civil Society Relations, and the Financial Crimes Investigation Board (MASAK), often infringing upon the right to freedom of association²⁴. While delisting marks progress, concerns persist about the long-term impact of these restrictive measures on the civic space.

In 2024, the Constitutional Court upheld the constitutionality of risk-based inspections of associations, ruling that audits—the period between two audits shall not exceed three years—are clear, specific, and proportionate, ensuring compliance with statutes and financial regulations²⁵. However, the Court annulled two key provisions of the Law No. 7262 affecting the right to protection of personal data and presumption of innocence: 1) The first annulled provision allowed auditors to demand information from public and private entities, including banks, while barring refusal based on special laws. The Court ruled this to be unconstitutional, citing privacy, data protection, and excessive state control concerns. 2) The second annulled provision imposed immediate fines (TL 10,000–50,000,000) (approx. EUR 272–

²⁰ STGM, 2024

²¹ TÜSEV, 2024a

²² Concerning the Religious Scholars Mutual Aid and Solidarity Association, in the closure case that was heard in the Bakırköy 15th Civil Court of First Instance, a precautionary suspension of activity was decided on 22 July 2022 and the association was sealed. However, the lawsuit filed for the dissolution of the We Will Stop Femicides Platform was rejected by the 13th Civil Court of First Instance on 13 September 2023. The case of the Tarlabası Community Centre is still ongoing. The association was sealed on 8 October 2024 and the next hearing will be held on 17 March 2025.

²³ Türkiye had been placed on the FATF grey list in 2021 – a list of jurisdictions with weak measures to combat money laundering and terrorist financing (AML/CFT) and removed in 2024 (FATF, 2024; Ministry of Treasury and Finance, 2024)

²⁴ The Regulation on Amendments to the Associations Regulation that was published in the Official Gazette in 21 October 2021, have provided the grounds for an arbitrary 'risk assessment', resulting in CSOs being categorised as high-, medium- or low-risk groups, as well as for frequent inspections, and they were implemented by the Ministry of the Interior Directorate-General for Civil Society Relations (Ministry of Interior, 2021)

²⁵ Constitutional Court of Türkiye, 2024/11.

1,362,000) on associations linked to financing terrorism²⁶ without completing legal proceedings. The Court cancelled it for violating the presumption of innocence by permitting penalties before due process.

Additionally, the Constitutional Court annulled the State Supervisory Council's oversight of all associations and foundations²⁷. The 2017 amendment to Article 108 of the Constitution and the 2021 amendment to Presidential Decree No. 5 expanded the State Supervisory Council's authority to audit all associations and foundations, including those without public benefit status²⁸. However, in 2024, the Constitutional Court annulled this provision, ruling it unconstitutional for exceeding its intended scope and that only public benefit organisations may be audited. Although Türkiye identified humanitarian aid associations operating near conflict zones as high-risk for terrorism financing, rights-based CSOs continued to undergo inspections in 2024, with no significant legal reforms implemented. Given the arbitrary and restrictive nature of the legal framework, no major improvements were recorded in 2024, and the legal framework remains restrictive and below international standards on freedom of association.

According to the findings of the CSO survey, the proportion of CSOs whose ability to undertake legitimate activities was not restricted by the implementation of laws to combat extremism, terrorism, money-laundering and corruption, has remained constant over the years. In 2024, 9% of participating CSOs reported that their organisation or its members were subjected to judicial harassment for alleged connections with extremism, terrorism, money-laundering or corruption, or their organisation was subjected to discriminatory restrictions as a consequence of receiving funding from a particular source, or their organisation was prevented, by government authorities or banks, from opening a bank account, or sending or receiving money. In 2023, the figure was 11%; and in 2021, 8%. In addition, some CSOs stated that some banks refused to process foreign funding, leading to the disruption of their work. These CSOs reported that these banks imposed delays, preventing organisations from withdrawing foreign project payments for at least 15 days. One organisation reported that they were required to submit detailed statements justifying incoming foreign funds, with vague regulations creating risks of being linked to extremism or terrorism. Euro transfers were particularly problematic, with banks demanding excessive documentation and, in some cases, refusing transactions altogether. A Turkish bank even blocked a transfer to an EU country. Some others stated that a political party accused them of attempting to "divide the country" owing to its US-funded project, without directly naming the CSO. Others were also accused of espionage twice for receiving funding from the US Embassy.

26 Under Article 4 of Law No. 6415 on the Prevention of Financing of Terrorism

27 Constitutional Court of Türkiye, 2024/29.

28 With the 2017 amendment to Article 108 of the Constitution and the subsequent amendment to the Presidential Decree No. 5 on the State Supervisory Council in 2021, the Council was authorised to conduct all kinds of administrative investigations, examinations, research and audits on public benefit associations and foundations, and a new audit authority and procedure was introduced for associations and foundations, which are private law legal entities, provided that they have public benefit status.

SO 1.4. Public authorities treat all CSOs equally with regards to their operations, and equitably with other entities (such as businesses)

Indicator 1.4.a Extent to which laws (1) do not require CSOs to submit more reports and information, and (2) do not submit CSOs to more inspections and sanctions, than business entities, all else being equal.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

In 2024, no legislative amendments were introduced to ease the burdens, and the disproportionate regulatory framework remained in place, failing to meet international standards on freedom of association. The Law on Associations remained unchanged regarding notification obligations and administrative penalties²⁹. CSOs continued to face disproportionate reporting requirements, particularly concerning foreign funding. CSOs have been obliged to notify the administration authority both before they send aid to any other country, and before they receive aid from abroad, which places additional bureaucratic burdens on CSOs³⁰. Unlike business entities, CSOs were still subject to excessive reporting obligations, with no improvement in their legal status. Therefore, the legislation is considered disproportionate and does not meet standards.

SO 1.5. Central and/or local public authorities have enabling policies and rules for small community organisations and civic initiatives (grass-roots organisations)

Indicator 1.5.a: Small community/local organisations and civic initiatives are allowed to operate by law without registering.

2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

No legal improvements were introduced in 2024, leaving the restrictive framework unchanged and limiting the diversity of CSOs in Türkiye. While small community or local organisations and civic initiatives are not explicitly prohibited, they cannot fully exercise their freedom of association without formal registration. The law continues to recognise only specific legal forms—associations, foundations, federations, confederations, trade unions, labour unions, and cooperatives—as registered non-profit entities, excluding other forms such as not-for-profit companies. Although platforms are defined under Article 2 of the Law on Associations, they lack legal entity status.

29 According to Article 32 of the Law on Associations, a series of administrative fines are envisaged for associations which have failed to fulfil their notification obligations duly, ranging from TRY 1,613 (EUR 44 EUR) to TRY 524,960 (EUR 14,292) in 2024 (Ministry of Interior, 2023).

30 Subsequent amendments brought in the Law on Associations together with the Law on Preventing Financing of Proliferation of Weapons of Mass Destruction (Presidency of Administrative Affairs, 2020).

Indicator 1.5.b: In law, unregistered small community/local organisations and civic initiatives enjoy the same right to participation in decision-making processes as registered CSOs.

2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

In 2024, there were no changes to the legal framework governing CSO participation in decision-making processes. While small community or local organisations and civic initiatives are not explicitly prohibited, they cannot fully engage in decision-making without formal registration. Existing laws³¹ only partially regulate CSO consultation, and do not explicitly mandate the involvement of CSOs in drafting laws, presidential decrees, or other regulations. Furthermore, public institutions retain discretion over whether to include CSOs, both registered and unregistered, in consultation processes. As of 2024, no improvements have been made to enhance CSO participation in policy-making, leaving the framework restrictive and arbitrary.

SO 1.6. All CSOs are free to solicit and receive funding.

Indicator 1.6.a: Extent to which relevant laws allow CSOs to seek a broad range of funding, including from abroad, without undue restrictions, as regards:

- cash and in-kind donations from all sources;
- funding from domestic public bodies;
- funding from institutional, corporate or individual donors;
- funding from foreign governments or multilateral agencies.

2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

In 2024, there were no changes to the legal framework governing fundraising for CSOs, and the Law on Collection of Aid remained restrictive. The continued lack of clarity between the terms ‘aid’ and ‘donation’³² in legislation caused ongoing practical challenges. While associations and foundations do not require permission to accept member donations, third-party contributions, or income from their assets, prior authorisation for those which are not allowed by the President is still mandatory for collecting aid. According to the regulation³³, the President, based on the recommendation of the Ministry of Interior, designates and announces which public-benefit associations and foundations are permitted to collect aid without obtaining prior approval. Further obstacles include the lack of transparent criteria for obtaining public benefit status, which remains subject to discretionary presidential approval, and the mandatory notification requirement before using foreign funding, restricting CSOs’ access to diverse funding sources.

31 The Rules of Procedure of the Grand National Assembly of Turkey and the By-law on the Procedures and Principles of Drafting Legislation.

32 In the “Regulation on Amending the Regulation on the Principles and Procedure of Collection of Aid” that was published in the Official Gazette on 10 November 2021, “aid” is described as financial and in-kind support which can be collected by natural persons and legal entities in pursuit of the public interest and to achieve a specific purpose through a public call and by obtaining prior permission from authorised bodies. On the other hand, “donation” refers to financial and in-kind support to civil society organisations made by individuals and institutions without their specific call or request for support. There is no requirement for prior permission from authorised bodies for donations. It is important to note that the ambiguous distinction between “aid” and “donation” makes such a distinction open to interpretation and paves the way for the arbitrary implementation of the law and regulations.

33 Regulations on the Principles and Procedures for Collection of Aid.

The only significant legal development in 2024 was an annulment decision with limited impact on the Law on Collection of Aid. The Constitutional Court annulled the final sentence of Article 10, which restricted the extension of aid collection permits to one year³⁴. The provision was deemed unconstitutional, as it violated the principle of the rule of law by explicitly prohibiting further extensions, preventing new applications for additional funding, and mandating that unspent aid be transferred to other organisations chosen by the authorities if the collected amount was insufficient to fulfill its intended purpose. As of 2024, these legal barriers remain unchanged, hindering CSOs' financial sustainability and restricting access to diverse funding sources.

Indicator 1.6.b: Proportion of CSOs that can access a broad range of funding without undue government interference.

In 2024, 5% of participating CSOs in the CSO survey reported that they experienced some form of interference, such as an arbitrary audit, or frozen account, compared to 10% in 2023 and 4% in 2021. Arbitrary audits takes a significant share of the form of interference, when compared to interference through frozen accounts. In addition, participating CSOs³⁵ reported bureaucratic challenges and inconsistent administrative practices when seeking permissions and complying with regulations. In one instance, authorities unlawfully demanded beneficiary identification details as a condition for granting a fundraising permit, with decisions appearing to be at the discretion of individual officials. CSOs noted the necessity of establishing informal relationships with civil servants to navigate bureaucratic hurdles effectively. Additionally, CSOs faced inconsistent enforcement of regulations, as inspections and audits varied depending on the officials involved, leading to uncertainty and unpredictability in compliance procedures. To mitigate arbitrary practices, some CSOs include lawyer fees in their project budgets to ensure they have access to legal support when needed.

SO 1.7. Public financial and non-financial support to CSOs is available in IPA beneficiaries, and provided in a transparent, accountable, fair and non-discriminatory manner

Indicator 1.7.a: The level of public funding³⁶ available for CSOs and associations is clearly articulated in laws and regulations, and the rights and duties of the state body invested with the ability to set and revise the level of public funding available is clearly defined in law.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

In 2024, there were no changes in the provision of public financial and non-financial support to CSOs. The legal framework has remained vague, as it does not specify the level of public funding available or establish a transparent, accountable, and fair funding mechanism. Public authorities retain full discretion in determining budget allocations, with no dedicated state body responsible for setting or revising funding levels³⁷. As a result, public funding for CSOs remains limited and lacks transparency, with no improvements recorded in 2024.

³⁴ Constitutional Court of Türkiye, 2024/128

³⁵ In the focus group meetings that were held on 25 February and 13 March 2025.

³⁶ 'Public funding' refers to funds allocated and disbursed from the state's own resources. It does not include European Union funds distributed through public institutions in Türkiye, since they are subject to different rules and procedures which are in line with the rules and procedures of the European Union. Here the analysis only refers to the total amount of public funding for CSOs which is distributed according to rules and procedures defined by public institutions.

³⁷ The Public Financial Management and Control Law and the By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration.

Indicator 1.7.b: Percentage of public budget actually disbursed to CSOs in a year.

There has been no alteration in the law in 2024. In 2024, the Ministry of Interior and the Ministry of Youth and Sports³⁸ provided support to CSOs; however, the Ministry of Youth and Sports did not disclose the amounts allocated. Additionally, the Presidency's support to CSOs is listed on its website under the title "protected projects,"³⁹ yet there is no information on the total resources allocated to CSOs. The only ministry that has publicly disclosed the amounts allocated to CSOs from the 2024 budget is the Ministry of National Defence⁴⁰. Of the funding provided within the scope of the calls for projects by the Ministry of the Interior, the funding allocated to the CSOs for their projects has only been publicised since 2022. The Directive on Assistance to Associations from the Budget of the Ministry of the Interior dated 03/03/2017 does not encompass any concrete provisions about the annual budget allocated to the projects conducted by the CSOs. The funds actually disbursed to the CSOs in 2024 from the annual budget of the Ministry of the Interior were TRY 247,315,608 (EUR 6,733,340)⁴¹, which is circa TRY 2,308 (EUR 62,83) per CSO and far from being considered adequate. The total amount of funds disbursed to CSOs from the annual budget of the Ministry of the Interior since 2021 are provided in the table below:

Year	Amounts Disbursed
2024	TRY 247,315,608 (EUR 6,733,340)
2023	TRY 100 million (EUR 2,722,570)
2022	TRY 69,766,000 (EUR 1,899,428)
2021	TRY 42.000.000 (EUR 1,143,479)

Indicator 1.7.c: Extent to which legal provisions regulating the award of public funding to CSOs ensure that:

- funding criteria are clearly defined, objective and publicly announced;
- evaluation of proposals is clear and impartial;
- conflict of interest is clearly regulated;
- reporting requirements are clear and proportionate.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

In 2024, no amendments were made to the legal framework governing public funding for CSOs, leaving significant gaps in transparency, fairness, and accountability. Public funding remains restricted, with no clearly defined criteria, impartial evaluation process, or conflict-of-interest regulations⁴². Ministries retain full discretion in awarding funds, provided allocations exist in public budgets, but they rarely publish guidelines or regulations specifying eligibility and evaluation criteria. The absence of legal safeguards to ensure fair and impartial funding distribution continues to limit access, making public financial support highly restrictive for most associations. In 2024, only Ministry of Interior, the Directorate General for Civil Society Relations and the Ministry of Youth and Sports⁴³ published project application

³⁸ Ministry of Youth and Sports, 2024.

³⁹ The Presidency, 2024.

⁴⁰ Ministry of National Defence, 2024.

⁴¹ Ministry of Interior, 05 February 2025.

⁴² The Public Financial Management and Control Law and the By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration, provide the legal basis for aids that are allowed for the organisations cited in the title of the regulation.

⁴³ Ministry of Youth and Sports, 2024.

guidelines within the scope of their annual supports to associations and within the scope of a specific call for the Disaster Affected Youth Empowerment Support Programme. Although the guidelines provide an overall eligibility and evaluation criteria, the total amount of support to be allocated to CSOs was not mentioned in the guidelines.

Indicator 1.7.d: Central governments make the information on awards publicly available and sufficiently detailed to identify individual awards.

2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

The legal framework remained unchanged in 2024, and transparency in public funding allocation continued to be limited, failing to meet standards. The By-law on Provident Funds from the Budgets of Public Administrations⁴⁴ obliges public institutions to publish, on their websites, the list of organisations that received financial support, including the purpose and amount of such aid, by February of the following year. However, implementation remains inconsistent. While some ministries, such as the Ministry of Interior's Directorate General for Civil Society Relations, publish aggregate figures, including the total amount disbursed and the number of recipient organisations in their annual reports, the names of the beneficiary organisations remain undisclosed. This lack of detailed reporting restricts transparency and makes it difficult for CSOs and the public to monitor the fair distribution of public funds. No legal or policy improvements were introduced in 2024 to enhance transparency in this regard.

Indicator 1.7.e: Proportion of CSOs indicating that the provision of domestic public funds is transparent, fair, and non-discriminatory.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

Similarly to the previous years, 11% of participating CSOs reported that they found the provision of domestic public funds fair and transparent, as compared with 6% in 2023 and 9% in 2021. More than half of the CSOs (57%) stated that they did not find the provision of public funding to CSOs transparent (30%, not transparent at all, and 27%, insufficiently transparent), compared to 63% in 2023 and 49% in 2021. Only 16% of the CSOs stated that they found the provision of public funding to CSOs sufficiently transparent or very transparent (10%, sufficiently transparent, and 6%, very transparent). In addition to that, 60% of the participating CSOs stated that they did not find the provision of public funding to CSOs fair, compared to 71% in 2023 and 56% in 2021. Only 12% of the CSOs stated that they found the provision of public funding to CSOs sufficiently fair or very fair (7%, sufficiently fair, and 5%, very fair). On the other hand, the only participating public institution rated the provision of public funds to CSOs that their institution was responsible for as being “sufficiently transparent”, stating, however, that they did not know whether or not it was also fair and inclusive.

⁴⁴ By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration.

Indicator 1.7.f: Public funding does not exclude CSOs on the basis of their constituency representation.

The CSO survey reveals that, similarly to the previous years, in 2024, 24% of the participating CSOs applied for public funding, and 79% of those who applied for public funding declared that their application was unsuccessful. Among those who declared that their organisation applied for public funding but their application was unsuccessful, a considerable number of CSOs (65%) stated that their application was unsuccessful because the authorities tend to fund their preferred organisations, while 28% of CSOs stated that the authorities did not want to fund the work they were doing with the people they serve and represent. In addition to that, 19% of the CSOs stated that the competition was very strong, while 2% thought that their proposal was not good enough. On the other hand, among those who declared that they did not apply for public funding in 2024, almost half of these CSOs (47%) stated that they did not think they had a realistic chance of winning. In addition to that, to the open-ended question regarding the reason for not applying for public funding, many CSOs expressed that they refrained from applying for public funding owing to concerns over fairness, lack of transparency, and political bias in fund distribution. Some CSOs believed that funds were only awarded to government-aligned groups and that rights-based applications were systematically rejected. Others chose not to apply to maintain their independence, particularly feminist organisations advocating for gender equality. Some other CSOs cited a lack of information about available funding opportunities, while others struggled with bureaucratic and complex application processes, including requirements that favoured established associations over initiatives or informal groups. Previous negative experiences, such as unsuccessful applications and perceived discrimination in fund allocation, deterred further attempts. A few CSOs also mentioned that they did not seek public funding for ideological reasons, preferring to remain independent from government support.

SO 1.8. Individuals and corporations enjoy tax benefits for their donations to CSOs.

Indicator 1.8.a: Tax legislation allows for tax relief as regards:

- Individual giving
- Corporate giving

2024	2 – minimally meets standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

In 2024, there were no changes to the legal framework governing tax exemptions for CSOs. The tax system remains restrictive, offering only minimal exemptions. Under the Income Tax Law and Corporate Tax Law, donations to public benefit associations and tax-exempt foundations are tax-deductible up to 5% of taxable income, increasing to 10% in priority development regions. However, the number of CSOs benefiting from these statuses remains low, with only 332 tax-exempt foundations and 363 public benefit associations in Türkiye in 2024. While these organisations receive VAT exemptions on certain goods and services for science, the fine arts, educational, cultural, and social activities, there is no general VAT exemption for CSOs.

To address these challenges, the Third Sector Foundation of Türkiye (TÜSEV), in cooperation with the Association of Civil Society Development Center (STGM) and with EU funding, published a series on

“Tax Regulations Concerning Civil Society”⁴⁵ in 2024, under the Freedom of Association Monitoring Project. The reports highlight the lack of a permanent taxation regime for CSOs, the need to standardise public benefit criteria for associations and foundations, and the importance of a clear, inclusive definition of public benefit. They also stress the need for a transparent and timely application process for tax-exempt status. Despite these recommendations, many CSOs still struggle to meet the eligibility criteria, and those that qualify often perceive the process as subjective and ineffective.

Indicator 1.8.b: Proportion of private individuals who have given money to a CSO.

According to the CAF World Giving Index, Türkiye ranked 122th in the proportion of private individuals who gave money to a CSO in 2024, with the figure of 22%⁴⁶. The data according to years are provided in the table below:

Year	Ranks	Percentage of individual donations
2024	122th	22%
2023	126th	18%
2021	75th	25%

SO 1.9. Tax benefits are available to CSOs.

Indicator 1.9.a Extent to which applicable tax laws provide for the following:

- CSO income generated from grants, donations, and membership dues, income from economic activities, investment income, real property, gifts and inheritance is not subject to taxation;
- any excess revenue or profit generated through economic activity and used for mission-related purposes by CSOs is not subject to corporate income/profit tax.

2024	3– moderately meets standards
2023	3– moderately meets standards
2021	3– moderately meets standards

In 2024, there were no changes to the legal framework on tax benefits for CSOs, which remains restrictive. Donors continue to receive limited tax exemptions, and CSOs face a significant tax burden on income-generating activities, including rental income, dividends, interest, and foreign exchange investments, as regulated by the Income Tax Law. While associations and foundations are exempt from corporate tax, this provides only limited relief, as CSO-owned economic enterprises remain subject to corporate tax, with no exemptions on their revenue, despite their not-for-profit status. As of 2024, no legislative improvements have been made to ease these restrictions.

⁴⁵ TÜSEV, 2024b.

⁴⁶ Charities Aid Foundation (CAF), 2024, p18.

SO 1.10. The policies and legal environment provide incentives and facilitate volunteering for and employment in CSOs.

Indicator 1.10.a: Laws regulating volunteering are adopted.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

In 2024, there were no legal changes regarding volunteerism, as Türkiye still lacks a legal definition or framework for volunteering. On 16 August 2022, the Ministry of Interior, Directorate General for Civil Society Relations opened four draft legislative changes, which covered the topics of “Legislation on Associations”, “Legislation on Collection of Aid”, “Legislation on Tax Advantages Provided to CSOs” and “Volunteering”⁴⁷ to the opinions and suggestions of the civil society. While CSOs had provided input on the draft law on volunteering by September 2022⁴⁸, it had not been submitted to Parliament or enacted as of 2024, leaving the regulatory gap unchanged.

Indicator 1.10.b: Government volunteering strategies and programmes support volunteering for CSOs and have sufficient resources allocated for implementation.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

In 2024, Türkiye lacked a national volunteering strategy or programme. On the other hand, there was some significant progress to be noted with the policy recommendations to promote volunteerism prepared within the scope of the “Project on Strengthening Civic Engagement for Enhancing Democratic Local Governance in Türkiye (Civic Engagement Project)”, funded by the EU under IPA II Funds and implemented by the UNDP. As part of this initiative, a comprehensive needs analysis was conducted to assess the current state of volunteerism in Türkiye. This analysis informed the development of a “Volunteering Green Book,”⁴⁹ a consultative document outlining policy options and identifying the need for legal frameworks to support volunteerism. The Green Book was prepared through consultations with stakeholders, including public institutions, CSOs, volunteers, and academics across various regions. Following the consultation workshops, the updated Green Book was shared on the website, announced via SMS to associations registered in the Ministry of Interior’s Associations Information System (DERBİS); and requests for opinions were sent via e-mail to all institutions, organisations and individuals who had supported and contacted the Civil Participation Project since its beginning. Building upon the Green Book, a “Volunteering White Book”⁵⁰ was developed to provide concrete policy and legal recommendations to promote and regulate volunteerism in Türkiye. At the end of these efforts, a Draft Law on Volunteering was developed to be taken into consideration by related public institutions. Despite these efforts, as of 2024, no concrete legislative developments had been introduced.

47 Ministry of Interior, 2022a

48 TÜSEV, 2022

49 Civic Engagement Project, 2025a

50 Civic Engagement Project, 2025b

Indicator 1.10.c: Proportion of CSOs that benefit from state employment strategies and programmes.

In 2024, only 3% of CSOs stated that their organisation had benefited from government employment programmes in 2023, similarly to what had been the case in 2023 with 2%, and in 2021 with 5%. The CSOs who stated that their organisation had benefited from government employment programmes expressed that they had benefited from Social Security Institution (SGK) incentives, including premium reductions and employee support programmes. Most CSOs reported the absence of a specific employment programme tailored to their needs, but indicated that they have benefited from various government incentives and social security discounts. Some CSOs also highlighted their participation in employment projects under the Ministry of Youth and Sports. Additionally, CSOs for individuals with disabilities mentioned participation in EKPSS (Public Personnel Selection Exam for Disabled Candidates) placement processes. A few CSOs praised the transparent implementation of state-provided employee and premium payment support.

Indicator 1.10.d: Proportion of CSOs that benefit from state volunteering strategies and programmes.

In 2024, no volunteering strategy or programme was in effect.

Indicator 1.10.e: Proportion of employees in CSOs in relation to the total workforce.

In 2024, the total number of full-time workers in associations was 65,378⁵¹, and the total number of paid workers in foundations in 2024 was 22,324⁵². The total workforce as of December 2024 was 35,743,000, and total employment was 32,718,000⁵³. The proportion of employees in CSOs in relation to the total workforce in 2024 was 0,24%, and the proportion of employees in CSOs in relation to the total employment was 0,26%. The data according to years are provided in the table below:

Year	Propor. in relation to total workforce	Propor. in relation to total employment
2024	0,24%	0,26%
2023	0,28%	0,31%
2021	0,18%	0,20%

Indicator 1.10.f: Percentage of people who have volunteered to give their time to an organisation.

According to the CAF World Giving Index, Türkiye ranks 122th in volunteering time, as 10% of people surveyed reported that they had volunteered their time to an organisation⁵⁴. The data according to years are provided in the table below:

Year	Ranks	Percentage of people who volunteered their time to an organisation
2024	122th	10%
2023	126th	9%
2021	99th	10%

⁵¹ According to the information obtained within the scope of the information request made to the Presidential Communication Centre (dated 23 January 2025).

⁵² Directorate General of Foundations, 2024.

⁵³ Turkish Statistical Institute (TÜİK), 2024.

⁵⁴ Charities Aid Foundation (CAF), 2024, p18.



Specific Objective 2

Strengthened cooperation and partnership between CSOs and public institutions.

SO 2.1. Public authorities and institutions include CSOs in decision- and policy-making processes.

Indicator 2.1.a: Laws, bylaws, strategies, other acts of public interest and policy reforms are effectively consulted with CSOs in that:

- CSOs have access to the draft document from the beginning of the drafting process to the end of the adoption procedure;
- At least 15 days are allowed for commenting before the draft document enters the adoption procedure;
- The use of extraordinary/expedited procedures to adopt legislation without allowing for consultation is an exception and duly justified;
- Reports on results of public consultations, including reasons for rejection of comments, are published in a timely fashion;
- Working groups members from CSOs are selected based on a public call, clear criteria and in line with equal treatment;
- Working group members from CSOs include representatives of society as a whole, including women's groups, LGBTIQ groups, migrant groups, minorities, disability groups, and others as appropriate, in line with the Human Rights Based Approach.

2024	1 – does not meet standards	10%
2023	1 – does not meet standards	11%
2021	1 – does not meet standards	11%

In 2024, no changes were made to decision- and policy-making processes, and the legal framework for public consultation remained restrictive. The By-law on the Procedures and Principles of Drafting Legislation, the only legal provision governing public consultation, continues to fall short of ensuring meaningful civil society participation in policy-making. Since the by-law does not mandate consultation, public authorities retain full discretion over whether to engage with CSOs, and it lacks clear mechanisms, procedures, and criteria for selecting CSOs to participate in legislative and policy discussions.

The Civil Society Consultation Council, established by the Ministry of the Interior's Directorate-General for Civil Society Relations under the 11th Development Plan (2019–2023), remained inactive in 2024, with no concrete actions recorded. Furthermore, despite the adoption of the 12th Development Plan (2024–2028)⁵⁵ in 2024, which includes references to civil society, there were no new institutionalized mechanisms introduced to facilitate structured dialogue between CSOs and decision-makers.

According to the CSO survey results, similarly to the previous years, 11% of participating CSOs stated that they were effectively consulted in 2024, while in 2023 the figure was also 11%, with 10% in 2021. Only 7% of participating CSOs stated that they had had access to the draft document from the beginning of the drafting process to the end of the adoption procedure provided by a governmental body. At the same time, only 8% of participating CSOs stated that they had had at least 15 days available for commenting before the draft document entered the adoption procedure, while 6% of CSOs stated that

⁵⁵ Presidency of Strategy and Budget, 2023.

a representative of their organisation was a member of a government working group tasked with the development of laws, bylaws, strategies or acts of public interest and policy reforms. In addition, CSOs participating in the focus group meetings⁵⁶ underlined that, in 2024, CSOs in Türkiye continued to face significant barriers in engaging with government authorities, particularly at the central level. Despite existing consultation mechanisms, meaningful participation remained limited, with many organisations reporting exclusion from key decision-making processes. The Human Rights Action Plan and its related initiatives failed to involve independent human rights organisations, despite their expertise in the field. International reporting mechanisms have also been weakened. The Ministry of Foreign Affairs previously held meetings with CSOs during the Universal Periodic Review (UPR) process, but in 2024, it did not conduct meaningful consultations with civil society. Some other focus group participants noted that they were not consulted on major policy initiatives, such as the Women's Empowerment Strategy Document and Action Plan (2024–2028), and had been given no access to relevant commissions like the Commission on Equal Opportunities for Women and Men (KEFEK). Others stated that reports submitted to Parliament were either ignored or returned, and ministries failed to engage with CSOs working on gender equality, human rights, and civil society regulations. Public consultations, when conducted, lacked transparency and inclusivity. CSOs advocating against violence against women found that their expertise was acknowledged only when it suited the government's agenda. Even CSOs that previously had some degree of engagement with policymakers reported growing restrictions, with ministries refusing to meet them or address their recommendations. This was particularly evident in the case of organisations focused on anti-discrimination and disability rights, which faced bureaucratic obstacles in getting their concerns heard. A notable divide emerged between local and central government approaches. While some opposition-led municipalities were more open to collaboration, central government institutions remained largely inaccessible. Some CSOs stated that they had shifted their focus to international advocacy and private sector partnerships. Engagement with EU and UN bodies became increasingly important, as did securing support from the private sector. Regarding the question of how effectively CSOs were consulted in the development of laws, bylaws, strategies, and other acts of public interest or policy reforms for which the institution was responsible, the only participating public institution rated the consultation as “not at all effectively”. Similarly, in response to the question about the extent to which the public and CSOs had been informed about opportunities to contribute to the development of laws, policies, and strategies, the institution gave a score of “insufficiently informed.” The only positive example of consultation with civil society was the drafting of a legal framework on volunteering, which was led by a UN institution in 2024.

With regards to CSO participation in the EU accession process, in 2024, CSOs in Türkiye faced ongoing challenges in engaging meaningfully with the EU accession process. Although Türkiye remains a candidate country for EU membership, the accession process has effectively stalled in recent years, and 2024 brought no significant breakthroughs in negotiations. Political tensions, concerns over democratic backsliding, and human rights violations have contributed to the freeze in accession talks⁵⁷. In this context, without stronger institutional mechanisms and genuine political will, CSOs remain sidelined in Türkiye's EU accession path, with few opportunities to contribute to or shape the process in a meaningful way.

Indicator 2.1.b: CSOs are effectively included in oversight mechanisms.

This indicator was not assessed.

Indicator 2.1.c: Proportion of CSOs that have participated in consultations during preparation of state reports under international human rights and other legal obligations, and the implementation of treaty body recommendations.

This indicator was not assessed.

⁵⁶ That were held on 25 February and 13 March 2025.

⁵⁷ European Parliament, 2025.

SO 2.2. Public authorities and institutions acknowledge the importance of civil society in societal policy debate and EU integration processes.

Indicator 2.2.a: Extent to which CSOs assess the attitude of public officials towards civil society as supportive.

2024	2 – minimally meets standards	21%
2023	2 – minimally meets standards	25%
2021	1 – does not meet standards	18%

Over the years, the percentage of CSOs who have assessed the attitude of public officials towards civil society as supportive has remained constant. In 2024, 21% of participating CSOs reported that they found the attitude of public officials towards civil society sufficiently supportive or very supportive, whilst it was 25% in 2023 and 18% in 2021.

SO 2.3. Public authorities contribute to civil society strengthening by cooperating with civil society through strategic policy frameworks and relevant institutional mechanisms.

Indicator 2.3.a: Proportion of CSOs that were effectively consulted in the preparation of civil society cooperation strategies.

There was no consultation process initiated in 2024 regarding the development of the new civil society cooperation strategy 2024–27.

In 2024, no civil society cooperation strategy was in effect. Although the Ministry of the Interior’s Directorate-General for Civil Society Relations (STIGM) had previously developed a draft Civil Society Strategy Document and Action Plan⁵⁸—intended for implementation between 2023 and 2027—no progress was observed in its adoption. This draft strategy, opened for public consultation on 3 August 2022⁵⁹, aimed to enhance coordination between CSOs and public institutions, strengthen CSO activities, and provide necessary resources and support. However, despite CSOs submitting opinions and suggestions, STIGM made no further announcements and provided no feedback in 2023 or 2024. As a result, the strategy remained dormant, with no concrete steps being taken towards its implementation.

Indicator 2.3.b: IPA beneficiaries have adopted currently valid civil society cooperation strategies.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

In 2024, there was no civil society cooperation strategy in effect.

58 Ministry of Interior, 2022b.

59 Ministry of Interior, 2022c.

Indicator 2.3.c: Civil society cooperation strategies are accompanied by adopted budgeted action plans.

2024	1 – does not meet standards
2023	1 – does not meet standards
2021	1 – does not meet standards

In 2024, there was no civil society cooperation strategy in effect.

Indicator 2.3.d: Proportion of CSOs that rate civil society cooperation strategies as relevant and effective.

In 2024, there was no civil society cooperation strategy in effect.

Indicator 2.3.e: Public structures responsible for the implementation of civil society cooperation strategies are appropriately resourced.

In 2024, there was no civil society cooperation strategy in effect.

Indicator 2.3.f: Mechanisms for dialogue between civil society cooperation councils and central governments meaningfully include CSOs in that:

- They have an agreed programme of work;
- They have agreed rules of procedure;
- They meet regularly;
- Rules allow CSOs to call the meetings and contribute to agenda setting;
- There is adequate follow up to conclusions and recommendations.

2024	1 – does not meet standards
2023	2 – minimally meets standards
2021	2 – minimally meets standards

The Civil Society Consultation Council, founded by the Ministry of the Interior's Directorate-General for Civil Society Relations remained inactive throughout 2023 and 2024, with no significant actions taken. Additionally, although the 12th Development Plan (2024–2028) was adopted in 2024 and includes mentions of civil society, no new formal mechanisms were established to promote structured dialogue between CSOs and policymakers. This left CSOs without any concrete and active mechanism for fostering dialogue with the government.



Specific Objective 3

CSO capacity and resilience to carry out their activities effectively are reinforced

SO 3.1. CSOs' internal governance structures follow the principles of good governance.

Indicator 3.1.a: Proportion of CSOs that have an independent and effective governing body, with clear terms of reference to oversee the organisation's strategic goals, impact, management, legal compliance, and accountability.

2024	2 – minimally meets standards	23%
2023	3 – moderately meets standards	56%
2021	2 – minimally meets standards	31%

In 2024, 23% of participating CSOs reported having an independent and effective governing body, which was a significant decrease compared to 2023 (56%), and to 2021 (31%), the baseline year. Having an independent and effective governing body means that a CSO has a governing body with no executive director or any other paid staff member of their organisation as a voting member of the governing body, and also that their organisation has a governing document, a statute, articles of association or similar founding document. In this respect, when compared to the baseline assessment, the CSO survey signifies a decrease in the proportion of CSOs that have an independent and effective governing body, with clear terms of reference to oversee the organisation's strategic goals, impact, management, legal compliance, and accountability. Specifically, although 93% of the CSOs stated that their organisations had a governing body, only 26% of those who had a governing body did not have the executive director or any other paid staff member of their organisation as a voting member of the governing body. At the same time, 96% of the participating CSOs stated that their organisation had a governing document, a statute, and articles of association or similar founding document.

Indicator 3.1.b: Proportion of CSOs that regularly check potential conflicts of interest with regard to the political, economic and personal relationships of their governing body.

2024	1 – does not meet standards	8%
2023	1 – does not meet standards	7%
2021	1 – does not meet standards	6%

With regard to potential conflicts of interest for members of the governing body, the challenges noted in previous years continued. Only 8% of respondents indicated that their organisation checked potential conflicts of interest on an annual basis with regard to the political, economic and personal relationships of the members of their governing body. On the other hand, 56% of the CSOs stated that the members of the governing body of their organisation had never signed a conflict of interest declaration, although 19% of the CSOs did state that the members of the governing body of their organisation had signed a conflict of interest declaration once, upon their entry into their role. The responses from CSOs in Türkiye to the open-ended survey question in the CSO survey reflect a diverse range of perspectives and practices

regarding conflict of interest policies, transparency, and procedural regulations. Some organisations refer to internal policies in place, binding executive committee members and employees to these principles, with periodic renewals (e.g., every five years or at the start of a project). Others emphasise strict internal governance, stating that decisions are made collectively, and any conflict of interest results in dismissal or even legal action. On the other hand, many respondents indicated an absence of formalised procedures.

Indicator 3.1.c: Proportion of CSOs that share relevant information on their organisation, using the means and channels that are accessible to all stakeholders in terms of publishing.

2024	3 – moderately meets standards	41%
2023	3 – moderately meets standards	42%
2021	3 – moderately meets standards	44%

According to the CSO survey, the proportion of CSOs that have shared relevant information on their organisation, using the means and channels that are accessible to all stakeholders, has remained almost the same over the years. In 2024, less than half of the CSOs (41%) reported that they had published both their governing document and the structure of their organisations' board members on their websites, whilst this percentage had been 42% in 2023 and 44% in 2021. At the same time, 60% of the CSOs stated that their organisation published their governing document, while 54% stated that their organisation published the structure of their organisations' boards on their website. In addition, 60% of the CSOs stated that their organisation published the names of their organisations' board members.

Indicator 3.1.d: Proportion of CSOs that have an organisational gender equality policy.

2024	3 – moderately meets standards	43%
2023	3 – moderately meets standards	56%
2021	3 – moderately meets standards	46%

In 2024, the percentage of CSOs that had an organisational gender equality policy experienced a slight decrease comparing to the previous years. According to the CSO survey, less than half of the participating CSOs (43%) stated that they had an organisational gender equality policy, as compared with 56% in 2023 and 46% in 2021.

Indicator 3.1.e: Proportion of CSOs that have an organisational strategy, including vision, mission, and goals.

2024	3 – moderately meets standards	60%
2023	4 – meets most standards	71%
2021	3 – moderately meets standards	59%

In 2024, the percentage of CSOs that had an organisational strategy, strategic plan or similar strategy document of CSOs, had returned to the baseline assessment figures. According to the CSO survey, in 2024, 60% of the participating CSOs stated that they had an organisational strategy, a strategic plan or similar strategy document. The figure had been 71% in 2023, and 59% in 2021.

SO 3.2. CSOs are able to communicate the results of their activities to the public.

Indicator 3.2.a: Proportion of CSOs that have at least one on-line channel of communication.

2024	5 – fully meets standards	96%
2023	5 – fully meets standards	99%
2021	5 – fully meets standards	99%

In 2024, 96% of the CSOs stated that they had at least one online channel of communication, which was almost the same when compared to 2023 and the baseline assessment. In this respect, participating CSOs reported nearly full compliance in terms of having at least one on-line channel of communication. According to the responses of the CSOs, it can be seen that 74% of the CSOs had an Instagram account, while 65% of the CSOs had a Facebook account. The following most commonly used communication channels were: their own website (59%), messaging apps (Viber, Telegram, WhatsApp, Signal) (47%), X (formerly Twitter) (40%), LinkedIn (32%) and YouTube (30%), TikTok (4%) and Spotify (3%). None of the participating CSOs use Snapchat, Mastodon or Reddit as an on-line channel of communication. On the other hand, only 3% of the CSOs stated that they used none of those channels of communication.

Indicator 3.2.b: Proportion of CSOs that have specialised communication staff.

This indicator was not assessed.

Indicator 3.2.c: Proportion of CSOs that cooperate with the media.

Over the years, the percentage of CSOs who stated that their organisation engaged in partnerships with the media has remained almost the same. In 2024, 19% of the CSOs stated that their organisation engaged in partnerships with the media, whilst it had been 16% in 2023 and 21% in 2021.

SO 3.3. CSOs are transparent about their programme activities and sources of funding.

Indicator 3.3.a: Proportion of CSOs that publish their annual reports and financial statements.

2024	2 – minimally meets standards	21%
2023	2 – minimally meets standards	28% ⁶⁰
2021	3 – moderately meets standards	33%

The proportion of CSOs that publish their annual reports and financial statements on their organisation's website or in hard copy has shown a gradual decrease over the years. In 2024, only 21% of the CSOs stated that they published their annual reports and financial statements on their organisation's website or in hard copy. This figure was 28% in 2023 and 33% in the baseline assessment. With regard to the question as to whether their organisation published an annual report and financial statement,

⁶⁰ The 2023 and 2021 value for Indicator 3.3.a was originally published as 37% and 46% respectively. Following the recalculation of the value to rectify an error, the revised value for 2023 is 28%, and 2021 is 33%.

60% of the CSOs stated that they had only published their annual report, while 47% of the CSOs stated that they had only published their financial statement. Alongside that, 33% of the CSOs stated that they had published their annual report or financial statement on their web site, 17% of the CSOs stated that they had published their annual report or financial statement in hard copy, and 12% on social media. The CSO survey findings and interviews show that CSOs in Türkiye have to navigate significant challenges in balancing transparency, security, and financial sustainability. While some organisations openly publish their annual reports and financial statements to maintain accountability, others refrain from doing so on account of security risks, media manipulation, and political pressures, particularly when receiving foreign funding. Some CSOs have faced investigations, public scrutiny, and targeted attacks, with board members being singled out for their affiliations. Organisations working on gender equality, anti-discrimination, and human rights are especially vulnerable, as financial disclosures can lead to harassment and stigmatisation. In addition to that, LGBTIQ organisations stated that although they publish their annual reports, they preferred not to publish their financial reports on their website, owing to the fact that these reports were used by homophobic/transphobic publications that contain hate speech towards LGBTIQ organisations.

To comply with legal obligations, many CSOs submit reports to provincial directorates for associations, or through DERBİS but opt not to make them publicly available. Instead, reports are often shared internally with members, stakeholders, and donors via email, WhatsApp groups, or general assembly meetings. A few organisations engage in broader transparency efforts, using platforms like Açık Açık, but high administrative costs for compliance create additional burdens.

Indicator 3.3.b Proportion of CSOs that publish information on their sources of funding and amounts received in the previous year.

2024	1 – does not meet standards	20%
2023	2 – minimally meets standards	27%
2021	2 – minimally meets standards	22%

Compared to the previous years, there has been a decrease in the proportion of CSOs that publish both the information on their sources of funding and the amounts received. In 2024, 20% of the participating CSOs stated that they published both the information on their sources of funding and the amounts received, whilst this percentage was 27% in 2023 and 22% in 2021. At the same time, while 32% of the CSOs stated that their organisation only published information on its sources of funding, 34% of the CSOs stated that their organisation only published information on the amounts received. 41% of the CSOs stated that they did not publish information on any of the amounts received or their sources of funding. Participating CSOs cite various reasons for not publicly disclosing their funding sources and received amounts. Many of these reasons are quite similar to the reasons expressed under Indicator 3.3.a, ranging from legal compliance and security concerns to internal governance decisions. In addition to these reasons, some participating CSOs underlined that low budgets and financial difficulties make disclosure irrelevant, as they rely on self-sustaining initiatives rather than formal grants. Others indicated that they did not have the technical knowledge or resources to create financial reports or publish them on public platforms. Other CSOs mentioned that funding details are disclosed periodically, such as every three years or at general meetings, rather than on an ongoing basis. Concerns about technical knowledge, political targeting, and operational sustainability remain dominant factors shaping CSOs' approaches to financial disclosure in Türkiye.

SO 3.4. CSOs monitor and evaluate the results and impact of their work.

Indicator 3.4.a: Proportion of CSOs that have carried out an evaluation of their work in the last year.

2024	4 – meets most standards	75%
2023	5 – fully meets standards	88%
2021	5 – fully meets standards	85%

The results of the CSO survey noted a decrease in the proportion of CSOs that have carried out an evaluation of their work in the last year. In 2024, 75% of participating CSOs reported that they had conducted at least one evaluation at project level, or an evaluation of their strategy, or an evaluation of their internal process, whilst this percentage had been 88% in 2023 and 85% in 2021. Others have conducted informal self-evaluations, holding monthly or annual meetings where members review activities and strategic plans. Some organisations assess their work after each campaign or activity, ensuring ongoing reflection and learning. However, in many cases, these discussions remain verbal and are not formally recorded. On the other hand, some CSOs have not conducted any evaluation in 2024, often owing to a lack of projects, financial constraints, or limited activities during the period. Overall, while some CSOs have structured evaluation mechanisms, others lack systematic assessment processes, often due to limited resources, absence of funded projects, or reliance on routine discussions rather than formal reviews.

SO 3.5. CSOs use research and evidence to underpin their work.

Indicator 3.5.a: Proportion of CSOs whose work is based on evidence generated through research.

2024	4 – meets most standards	78%
2023	5 – fully meets standards	91%
2021	5 – fully meets standards	88%

In 2024, 78% of the participating CSOs stated that their work was based on evidence generated through at least one of the following modes of research: survey, public opinion survey, randomised control trial, desk research, field research, or focus group meetings. The CSO survey results show a decrease in the proportion of CSOs conducting such research in 2024, while this percentage had been 91% in 2023 and 88% in 2021. According to the responses given by the CSOs, the majority of the participant CSOs conducted focus group meetings (49%), and field research and desk research (35%), followed by surveys with specific groups (31%), and public opinion surveys (19%). As to the reason for not undertaking research, financial and human resource constraints constituted the major barriers, with many organisations noting that they lacked the funding, dedicated staff, or volunteer capacity to carry out research. In addition, some other CSOs noted that they operate on a volunteer basis and consider research non-essential to their work. Others believe that existing data is sufficient, relying on previous research or internal evaluations rather than conducting new studies. For some CSOs, research is simply not part of their strategic priorities or core mission. Others mention logistical challenges, including bureaucratic hurdles, lack of technical expertise, and uncertainty about the benefits of research.

Indicator 3.5.b: Proportion of CSOs whose work is informed through consultation with people who have a stake in their current or future work.

2024	5 – fully meets standards	96%
2023	5 – fully meets standards	98%
2021	5 – fully meets standards	95%

According to the CSO survey, the proportion of CSOs whose work was informed through consultation with people who have a stake in their current or future work has remained constant over the years. In 2024, 96% of participating CSOs stated that their work was informed through consultation with at least one of the following: local communities, members, local authorities, national authorities, public institutions, private businesses, or academic institutions, whilst this percentage had been 98% in 2023 and 95% in 2021. According to the responses given by the CSOs, the majority of the participant CSOs stated that they consulted their members (66%), followed by local authorities (65%), local communities (60%), public institutions (52%), academic institutions (47%), national authorities (30%), and private businesses (27%).

SO 3.6. CSOs work in fair and respectful partnerships to achieve shared goals.

Indicator 3.6.a: Proportion of CSOs taking part in local, central and international CSO networks.

Compared with the 2023 assessment, there has been a decrease in the proportion of CSOs taking part in local, central and international CSO networks. The CSO survey results show that, in 2024, 73% of participating CSOs reported taking part in at least one of the local, national or international CSO networks, while this percentage was 87% in 2023 and 71% in 2021. According to the survey, 54% of the CSOs stated that they were members of a national network, 36% of them were members of an international network, and 30% of them were members of a local network.

Indicator 3.6.b: Proportion of CSOs engaged in cross-sectoral partnerships with academia, social partners and private sector.

Comparing to previous years, the proportion of CSOs engaged in cross-sectoral partnerships with academia, social partners and private sector remained similar. In 2024, 60% of participating CSOs stated that they engaged in partnership with at least one university, or with social partners or the private sector, while this percentage was 64% in 2023 and 65% in 2021. According to the survey, 46% of the CSOs stated that they engaged in partnership with universities, 27% of them engaged in partnership with private sector, and 23% of them engaged in partnership with social partners (which refers to trade unions and employer organisations).

SO 3.7. CSO have a diversified funding base.

Indicator 3.7.a: Proportion of CSOs whose sources of donor income are diversified.

2024	4 – meets most standards	57%
2023	4 – meets most standards	63%
2021	4 – meets most standards	53% ⁶¹

The CSO survey reveals an increase in the proportion of CSOs whose sources of donor income are diversified. In 2024, 57% of participating CSOs reported that they had a diversified funding base, on the grounds that they had no single donor type contributing more than 50% of their funding, while this percentage was 63% in 2023 and 53% in 2021. On the other hand, 43% of the CSOs had more than 50% of their budget from a single donor type, which shows that their income mainly depended on a single type of resource. As regards the percentage of CSOs who reported no donor contribution in 2024, almost half of participating CSOs (48%) reported that they had no donor support. As to the type of donor, it was seen that the majority of the CSOs received their funding from the European Commission (56%), followed by foreign private foundations and international CSOs (44%), local, provincial/cantonal/entity and national government (27%), intergovernmental organisations (26%), bilateral donors (22%), and domestic private foundations (20%). Some CSOs also stated that they had drawn on resources from EU programmes which provide in-kind support to CSOs, such as the EU Sivil Düşün (Think Civil) Programme.

Indicator 3.7.b: Proportion of CSOs raising funds from sources other than donors e.g. membership fees, corporate/individual giving and income generating activities.

2024	4 – meets most standards	80%
2023	5 – fully meets standards	86% ⁶²
2021	5 – fully meets standards	89%

The CSO survey shows a gradual decrease in the proportion of CSOs raising funds from sources other than donors over the years. In 2024, 80% of participating CSOs reported that they had at least one source of income other than from donors, while this percentage was 86% in 2023 and 89% in 2021. This signifies a decrease in CSO resources generated through, for example, membership fees, private businesses, individual donations, CSO income-generating activities and crowdfunding. According to the survey results, more than half of the respondent CSOs (57%) stated that they raised funds from membership fees, followed by individual donations (55%), the CSO's own business/social enterprise activities/service provisions (32%), and private businesses (26%). On the other hand, a small percentage of CSOs (7%) stated that they had raised funds from crowdfunding.

⁶¹ The 2021 value for Indicator 3.7.a was originally published as 62%. Following the recalculation of the value to rectify an error, the revised value for 2021 is 53%.

⁶² The 2023 value for Indicator 3.7.b was originally published as 96%. Following the recalculation of the value to rectify an error, the revised value for 2023 is 86%.

SO 3.8. CSOs have effective, empowered and developed human resources.

Indicator 3.8.a: Proportion of CSOs that employ staff.

Compared to previous years, the CSO survey shows a tangible decrease in the proportion of CSOs that employ staff. In 2024, less than half of participating CSOs (45%) stated that they employed 1–5, or 6–10 staff, or more than 11 staff, while this percentage was 65% in 2023 and 67% in 2021. 27% of the CSOs stated that they had 1–5 paid staff, 11% of the CSOs stated that they had 11 or more paid staff, and 7% of the CSOs stated that they had 6–10 paid staff.

Indicator 3.8.b: Proportion of CSOs that have organisational human resources policies.

2024	1 – does not meet standards	0%
2023	1 – does not meet standards	3%
2021	1 – does not meet standards	0%

With regard to the human resources policies of CSOs, no progress has been noted over the years. In the CSO survey, the human resources policies of CSOs are examined by taking into account the existence of nine policies, namely, recruitment policy, diversity equality and inclusion policy, disciplinary policy, grievance/complaints policy, performance evaluation policy, redundancy policy, remuneration policy, bullying and harassment policy, and the safeguarding of children and vulnerable adults policies. In this respect, the CSO survey shows that, in 2024, as in 2021, none of participating CSOs had adopted all nine policies, as compared to 3% in 2023. The internal policies most adopted were the diversity equality and inclusion policy (24%), the recruitment policy (22%), and the safeguarding of children and vulnerable adults policies (21%), followed by the bullying and harassment policy (15%), disciplinary policy (14%), grievance/complaints policy and performance evaluation policy (13%), remuneration policy (12%), and redundancy policy (7%).

Indicator 3.8.c: Proportion of CSOs that have advertised publicly their staff and volunteering vacancies in the last year.

This indicator was not assessed.

Indicator 3.8.d: Proportion of CSOs that have organisational policies encouraging recruitment of a diverse workforce.

In 2024, the CSO survey noted a decrease in the proportion of CSOs that have organisational policies encouraging recruitment of a diverse workforce. In terms of examining the organisational policies encouraging recruitment of a diverse workforce, two CSO internal policies were assessed together, namely, recruitment policy, and diversity equality and inclusion policy. According to the survey, in 2024, 9% of participating CSOs reported that they had organisational policies encouraging recruitment of a diverse workforce, whilst in 2023 it was 18%, and 9% in 2021.

Indicator 3.8.e: Proportion of CSOs whose staff and volunteers have attended a training course in the past year.

2024	4 – meets most standards	78%
2023	5 – fully meets standards	86%
2021	5 – fully meets standards	77%

When compared to 2023, the CSO survey shows a decrease in the proportion of CSOs whose staff and volunteers have attended a training course in the past year. Accordingly, in 2024, 78% of participating CSOs reported that their staff and volunteers had attended a training course in the past year, whilst this percentage was 86% in 2023 and 77% in 2021.

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List of Laws Consulted

- Constitution
- Turkish Civil Code
- Turkish Penal Code
- Criminal Procedure Code
- Civil Procedure Code
- Law on Associations
- Law on Foundations
- Law on Meetings and Demonstrations
- Law on Collection of Aid
- Law on Relations of Associations and Foundations with Public Institutions
- Law on Amending Some Laws and Granting Tax Exemptions to Foundations
- Corporate Tax Law
- Income Tax Law
- Labour Law
- Law on Regulation of Publications on the Internet and Combatting Crimes Committed by Means of such Publications
- Law on Combatting Terrorism
- Press Law
- Law on the Establishment of Radio and Television Enterprises and Their Media Services
- Law on Prevention of Laundering Proceeds of Crime
- Law on Prevention of Financing of Terrorism
- Law on Preventing the Proliferation of Financing Weapons of Mass Destruction
- Greater City Law
- Special Provincial Administration Law
- Municipal Law
- By-law on Legislation Study Commissions
- The Rules of Procedure of the Grand National Assembly of Türkiye
- By-law on the Procedures and Principles of Drafting Legislation
- The Directive on Assistance to Associations from the Budget of the Ministry of the Interior
- Public Financial Management and Control Law
- By-law on Assistance to Associations, Foundations, Unions, Institutions, Institutions, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration