

THE STATE OF SOCIAL ENTERPRISE IN TURKEY



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IN TURKEY**

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FOREWORDS



The concept of social enterprise is relatively new in Turkey and is growing rapidly. New social enterprises and ecosystem actors are entering the field and taking new approaches to tackling

social and environmental problems by fostering social inclusion, economic integration and sustainable development.

Visibility and public understanding of the sector is still limited, so I'm very pleased to be able to introduce this research report, which reveals the exciting potential of the social enterprise sector in Turkey. We hope it will raise awareness and stimulate discussion about how Turkey can continue to develop in this area.

This research is part of a global series of research exercises conducted under the British Council's Global Social Enterprise Programme. It maps the size, scale and scope of social enterprise in Turkey, and its future potential. The research included a range of stakeholder groups from across the ecosystem, including the public sector, universities, incubators, accelerators, co-working spaces, municipalities, funding organisations, international organisations, civil society organisations and social enterprises.

The research shows that the area is vibrant and increasingly diverse. Social enterprises are adopting a range of business models and operating across various sectors. Education is the most common field for social enterprises in Turkey, followed by manufacturing and the creative industries. It demonstrates the powerful role that social enterprise can play in providing opportunities for diverse groups.

For example, 55 per cent of leaders or managers of social enterprises are women, in comparison to 18.9 per cent in conventional businesses. Leaders of social enterprises are also young with 47.28 per cent being under the age of 35, compared to 21.4 per cent in conventional businesses.

In addition to statistics, the report provides an overview of the policy context, universities that are active in the field, investment and financing opportunities, incubation centres, acceleration programmes, co-working spaces and other support mechanisms. It also provides practical examples of good practice from ten social enterprises in Turkey.

The report presents the main challenges and opportunities for social enterprises, as well as recommendations on how the ecosystem can better support their growth. It sets a baseline for future growth and gives policy makers, social investors and other key actors the information they need to help build an active and dynamic social enterprise sector in Turkey.

I'd like to offer my thanks to the excellent consortium led by TED University Social Innovation Centre who carried out the research. They contributed immense local knowledge, networks and expertise to this work. I'd also like to thank our long-term partner, Social Enterprise UK for building expertise and learning from the UK as well as contributing information from other countries to the Turkey project.

We look forward to continuing working with our partners and networks to support social enterprises to build more inclusive, secure, sustainable and prosperous communities in Turkey.

A handwritten signature in black ink, appearing to read 'Cherry Gough'.

Cherry Gough OBE

Director Turkey
British Council



This report is based on research conducted by a diverse team of researchers and academics from sociology, philosophy, economy, business, law, political science and

international relations departments, as well as Ashoka Fellows, social entrepreneurs, experts and activists. It builds on the experience of the emergent social enterprise ecosystem in Turkey through consultations with government agencies and intermediaries, such as incubators, accelerators, co-working spaces, universities, research institutes, local administrations, funding organisations and the leaders of social enterprises. This report is intended to be as inclusive, collaborative and innovative as social enterprises themselves.

This report presents stories of initiatives that aim to tackle social and environmental problems using sustainable business models. Some social entrepreneurs are attempting to solve problems they have experienced personally, or have witnessed amongst families or friends. Some have developed innovative solutions to tackle big problems like climate change and food safety. Some are managed by highly educated, young people who are experienced in building businesses. Most are young, small businesses, and the majority are founded and managed by women. But all want to have a measurable social impact and aim to be independent, flexible and transparent in their business decisions.

The social enterprises involved have also been open about expressing their challenges. In semi-structured interviews, focus groups, consultation meetings and an online survey, we have heard about their struggles in accessing finance, mostly relying on their own personal financial resources or support from family and friends and donations at the start-up phase. The context in Turkey – particularly the growing regional political tensions and intensified economic difficulties in addition to recent immigration dynamics – also presents major challenges for social enterprises. However, these enterprises are nevertheless extremely optimistic about their own growth, and the growth of the ecosystem as a whole. They are also good at forming connections with national and international networks and platforms.

As a research team, we hope that this baseline research into social enterprises represents a useful reference point about the current state of this emerging ecosystem. We hope it further enables social enterprises to flourish in Turkey. We greatly appreciate the support and international expertise shared by the British Council in Turkey and Social Enterprise UK. We enjoyed every minute of this collaborative learning experience and we hope that you will also enjoy reading this report and discovering the unique characteristics and the significant potential of social enterprises.

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ACRONYMS

İŞKUR	Turkish Employment Agency (Türkiye İş Kurumu)
KOSGEB	Turkish Small and Medium Enterprises Development Organisation (Küçük ve Orta Ölçekli İşletmeleri Geliştirme ve Destekleme İdaresi Başkanlığı)
KUSIF	Koç University Social Impact Forum
MSME	Micro, Small and Medium-sized Enterprise
NGO	Non-Governmental Organisation
OECD	Organisation for Economic Co-operation and Development
RDA	Regional Development Agencies
SDG	Sustainable Development Goals
TEDU	TED University
TÜİK	Turkish Statistical Institute (Türkiye İstatistik Kurumu)
TÜSEV	Third Sector Foundation of Turkey (Türkiye Üçüncü Sektör Vakfı)

ABOUT THE BRITISH COUNCIL

The British Council is the UK's international organisation for cultural relations and educational opportunities. We create friendly knowledge and understanding between the people of the UK and other countries. We do this by making a positive contribution to the UK and the countries we work with – changing lives by creating opportunities, building connections and engendering trust. Founded in 1934, we are a UK charity governed by Royal Charter and a UK public body.

We work with over 100 countries across the world in the fields of arts and culture, English language, education and society. Last year, we reached over 75 million people directly and 758 million people overall including online, broadcasts and publication.

We have been working in Turkey since 1940, and in 2018 reached 23 million people through our programmes in English, education, society, arts and culture.

Since 2009, the British Council has been running a Global Social Enterprise Programme through which we promote the development of social enterprise. The programme aims to address entrenched social and environmental problems by contributing to inclusive economic growth and delivering positive change.

The programme draws on UK and global experience and is delivered across more than 30 countries with local and international partners. It provides capacity building for social entrepreneurs, promotes social enterprise education in schools and universities, and forges international networks linking social entrepreneurs, intermediary organisations and social investors. We also support policy leaders to create ecosystems in which social enterprise and social investment can thrive.

In order to contribute to a global body of work around social enterprise and with the goal of informing future policy, we also undertake research to assess the state of the social enterprise area. The research in Turkey is part of this series of country research projects (<http://www.britishcouncil.org/society/social-enterprise/reports>).

The objective of this research is to provide a summary of the current size, scale, and scope of the social enterprise sector in Turkey and its future potential. In addition, it aims to create a baseline to measure the growth of the area in the future and provide input for policy work.

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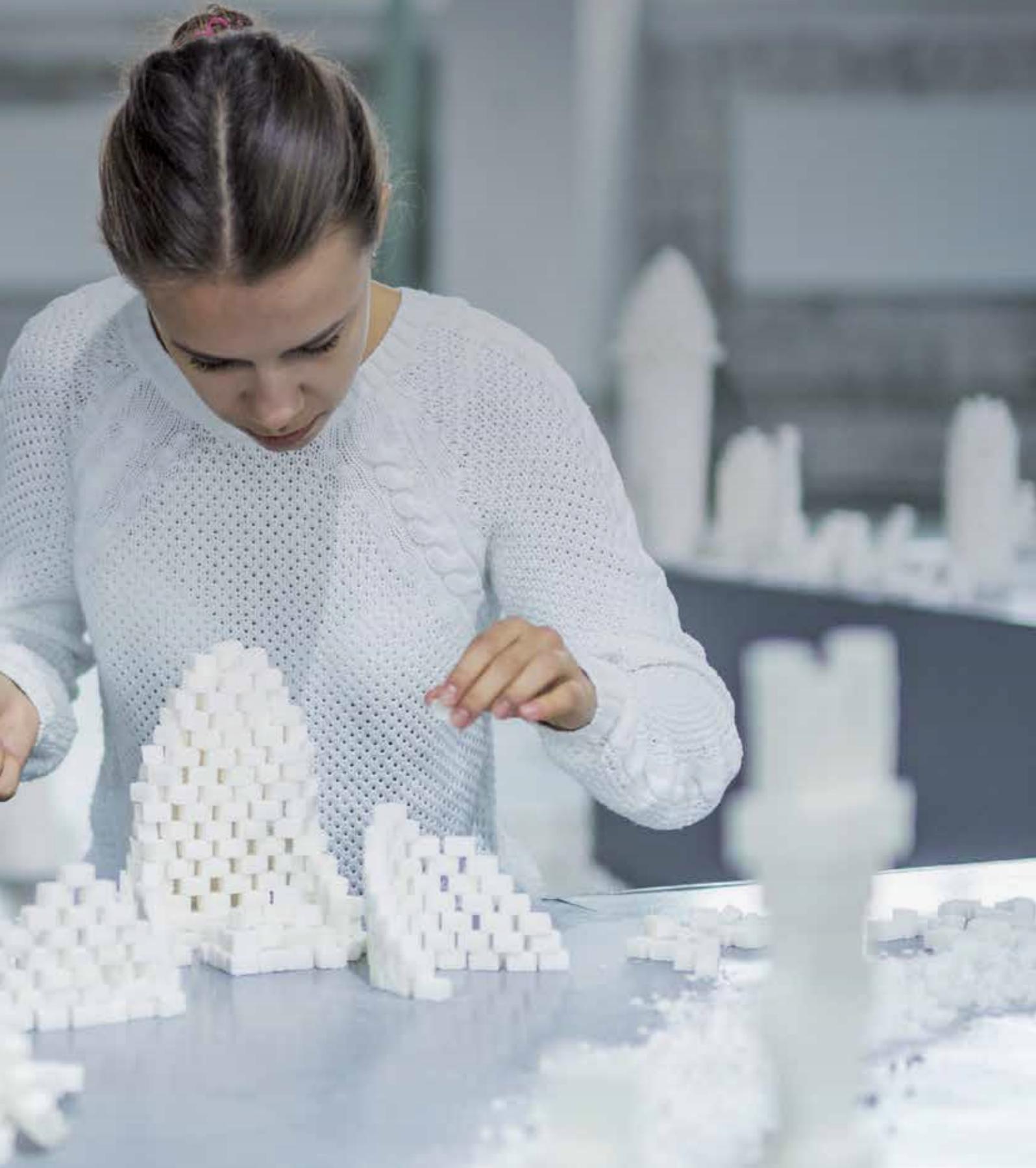
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EXECUTIVE SUMMARY



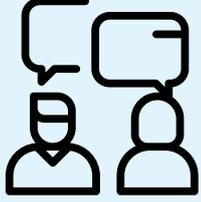
DATA COLLECTION



Desk research

2 consultation meetings

with **80 participants** in Ankara and Istanbul



One-to-one interviews with **37 social enterprises**

12 focus group meetings

with **42 participants** in Ankara, Istanbul and Izmir



Online survey with **241 respondents**

2 roundtable meetings

with **42 participants** in Ankara and Istanbul

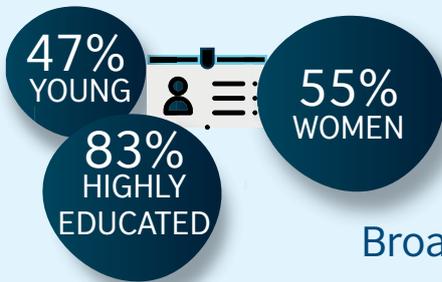


Social enterprises are the organisations that prioritise social/environmental impact while generating more than half of their revenue from trading and reinvesting their profit primarily in their mission.

There are around **9,000** social enterprises in Turkey. Most of them are located in Istanbul, Ankara and İzmir.

86% of social enterprises brought a new product, service or model to market within the last 12 months. **SOCIAL ENTERPRISES ARE INNOVATIVE**

Social enterprise leaders



Broad spectrum of legal status



Diverse range of sectors



Social enterprises are optimistic about growth

At an early stage
Operating at the micro level

2018

average revenue
518,874 TL

80% of respondents	85% of respondents
Barriers	Main challenges
Visibility and awareness	Adverse economic climate
Public understanding	High taxes
Common understanding amongst public institutions	Establishment costs
	Bureaucracy

Most social enterprises are young organisations established after **2015**

SOCIAL IMPACT

Most actors want to learn more about social impact management and measurement

Social enterprises use mainly 'internal' resources

Women's access to the full range of sources of external funding and finance is **lower** than men

65% of social enterprises are seeking external financing

Opportunities

- Cooperation among social enterprises
- Increasing demand in sustainable goods and services
- Favourable global trends

RECOMMENDATIONS

Visibility and public understanding

- conduct awareness raising activities to enhance the visibility of the work of social enterprises and to spread the social enterprise concept to the general public
- intensify efforts for a common understanding of social enterprises among public institutions and local administrations by intermediary and support organisations

Policy

- adopt an inclusive and flexible approach in policy-making
- adopt a horizontal and holistic approach with effective coordination, collaboration and ownership by different government entities influencing the sector
- remove bureaucratic obstacles or implementation faults
- introduce tax incentives and employment support schemes
- include social enterprises as target groups for policies aimed at developing innovation as social enterprise and social innovation are closely linked

Access to finance and growth

- conduct awareness raising activities regarding social enterprises amongst investors; provide investment readiness support for social enterprises; build a common language among social enterprises and funders; and provide innovative sources of social finance and social investment to satisfy the external financing needs of social enterprises
- adjust funding and support programmes to the existing scale of the sector to ensure effective use of resources as most social enterprises operate at the micro scale
- provide funding for the sector by public and private institutions through buying products and services from social enterprises

Social impact management and measurement

- inform social entrepreneurs about the support channels in social impact management and measurement, and increasing support mechanisms in this area
- mobilise funds to support social impact measurement and management activities



Women's empowerment

- create targeted training programmes for women, and take measures to facilitate women's access to funding and finance

Social entrepreneurship education for young people

- develop curriculum on social enterprise and mainstream the topic in related courses on entrepreneurship, sustainability and social responsibility to motivate university students since harnessing the interest of millennials and young people will help social enterprises attract skilled staff in the long run
- introduce social entrepreneurship education at both higher education and school level to increase the knowledge of the sector, attract new actors and increase public awareness

Access to support and capacity building

- provide more incentives for intermediary and support organisations
- support social enterprises to form connections with national and international networks and platforms

- create opportunities for more structured cross sectoral work to co-design and co-produce action plans for the growth of the sector through mobilising the existing networks of innovation and technology support mechanisms within universities
- adapt successful mechanisms and programmes used for developing entrepreneurship more widely for social entrepreneurship

Future research and availability of data

- collect and disseminate data that will help researchers and practitioners in the field by the Turkish Statistical Institute
- encourage a multi-disciplinary approach which embraces corporate (social) responsibility, inclusive businesses, the social and solidarity economy, sustainability, venture philanthropy and human development to contribute to social enterprise research in the future





1. INTRODUCTION



Social enterprise is a comparatively new phenomenon in Turkey with growing interest from academics, civil society actors, policymakers and practitioners. This is also a reflection of current global trends (Bosma et al., 2016). Social impact and sustainability is gaining attention worldwide. Digital information and new technologies are enabling people to come together in relation to pressing social and environmental issues, such as global warming and immigration. Different stakeholders are rallying around diverse but related agendas, from the Sustainable Development Goals (SDGs), to Certified B Corporations in the private sector and alternative business models from the circular economy and the social and solidarity economy. These trends are accompanied by a shift in the priorities, mindsets and motivations of global citizens, leading to an increase in the number of social enterprises worldwide (Bosma et al., 2016). These trends are also visible in the research conducted by the British Council in more than 20 countries around the world¹.

In line with global trends, social enterprises in Turkey are gaining momentum. The increasing number of social enterprises founded each year (see Figure 9) creates a rapidly changing landscape. As the research team were compiling a catalogue of social enterprises, each week one or two entirely new social enterprises would be added. Intermediary organisations are expanding, new actors are entering the field and the number of social enterprise-related events are growing. It should be noted that due to this intense activity, the lists and tables presented in this report will not stay up to date for long, but rather serve as a baseline.

Despite this increased interest in social enterprise, the enabling mechanisms for developing an effective social enterprise ecosystem are very limited in Turkey. Incubation, acceleration, co-working or lab facilities for social enterprises are limited.

In 2016, according to an experts' poll conducted by Thomson Reuters Foundation in co-operation with the Global Social Entrepreneurship Network, Turkey ranked last (44th from 44 countries) in terms of a favourable environment for social entrepreneurs. The poll assessed areas such as government support, attracting skilled staff, public understanding, making a

living, gaining momentum and access to investment, and the results indicate a challenging context, but also big opportunities for growth.

Since 2016, the social enterprise ecosystem in Turkey has been developing, yet sectors and actors are still operating in isolation. Interaction between actors (such as public bodies, local administrations, private bodies, universities and citizens) continues to be mostly spontaneous and event-based. On the positive side, greater emphasis has been placed on coordination and collaboration by major ecosystem actors. At the same time, prominent universities, technology incubators, civil society organisations, international actors and policy networks offer great potential to create a more functional social enterprise ecosystem in Turkey, and interest is growing.

This report uses an operational definition that classifies organisations that prioritise social or environmental impact while generating more than half of their revenue from trading and reinvesting their surplus or profit primarily in their mission, as social enterprises.

According to a 2018 Deloitte Millennial Survey, millennials' priorities are different to those of prior generations. Younger generations believe that business leaders can create a positive impact on society. Findings from the semi-structured interviews support this. The misalignment between millennials' perceptions of business motivations and priorities and their own is one of the motivating factors for millennials to start social enterprises.

The report is enriched with good practice examples of social enterprises in Turkey, a glossary (Annex 5) and annexes on the general characteristics of the legal forms in Turkey (Annex 3), an overview of the existing body of publications on social entrepreneurship in Turkey (Annex 6). We believe that this report provides important insights into the current status of social enterprise in Turkey and hope that the findings will provide a baseline for future studies aiming to contribute to the development of social enterprises in Turkey. As such, feedback on this research and further information is welcome.

¹ <https://www.britishcouncil.org/society/social-enterprise/reportsw>





2. RESEARCH METHODOLOGY



2.1. Research aim

The primary aim of this research is to provide baseline data on the current size, scale and activities of social enterprises in Turkey. This is aimed at helping to determine their potential to contribute to both economic and social development in Turkey and to track how they develop in the coming years. More specifically, the research aims:

- to develop an operational definition of social enterprise
- to map the social enterprise ecosystem in Turkey
- to identify the resources, barriers and enabling factors facing social enterprises
- to propose policy recommendations to enable social enterprises to flourish.

2.2. Overview

The research was conducted between October 2018 and May 2019. Data was collected from selected organisations through consultation meetings, interviews in 12 selected cities, an online survey, focus group discussions, round table meetings, and feedback and input from advisors as well as desk research. This research includes the following information gathered from these activities:

- self-identification
- innovation
- motivation
- age, gender and education of leaders
- years of operation
- geographical reach
- legal status
- geographical scale
- sectors
- social impact
- revenue and profit/surplus use
- growth plans
- opportunities for growth
- barriers to growth
- finance sources and constraints
- estimate number of social enterprises in Turkey.

2.3. Social enterprise classification

A crucial part of this research was about establishing how to define social enterprises for the purposes of this report. The definition of social enterprise, while relatively consistent and well established in some parts of the world, can still be contentious. As there is ongoing debate about the definition, the research team sought not to impose a strict definition of social enterprise, but to identify differentiating characteristics of social enterprises that could be employed in this research.

In Turkey, the spectrum of social enterprises includes trading arms of established charities (foundations and associations), social co-operatives and social impact focused businesses, as well as a new generation of enterprises which are born as social enterprises, referred to as 'natives'.

Qualitative data suggests that entrepreneurs tend to personalise and customise the definition of social enterprise depending on education, area of residence, gender, field of enterprise, and whether they have prior experience in this area. Most have a 'gut feeling' about their definition, but have difficulty putting it into words. Most social entrepreneurs are very keen on distinguishing themselves from charitable organisations and traditional businesses – even those that create social value – but are not quite sure what the sine qua non of a social enterprise is. A particular aspect of social enterprise that the majority of social entrepreneurs emphasise is the differentiation between profit and revenue.

For the purposes of the survey, the research team settled on a combination of criteria that all had to be met for a respondent to be considered as a social enterprise. It is not suggested that these criteria together form a universal definition of social enterprise. It is simply the combination of criteria that the research team found most appropriate for the purposes of this research, based on lessons from a wide range of contexts, other international research and feedback from key national stakeholders.

Table 1: Social enterprise inclusion criteria

Criteria	Question detail	Social enterprise classification
Impact – core mission of the organisation	How would you describe the primary mission of your enterprise? a) Social/environmental mission first b) Profit first c) Social/environmental and profit missions are equally important d) I don't know e) I don't want to answer	Organisations reporting that their core mission put 'profit first' were eliminated
Revenue through trading	What percentage of your total revenue from last year is earned through trading? a) No revenue from trading b) Between 0-24 per cent c) Between 25-49 per cent d) Between 50-74 per cent e) Between 75-100 per cent f) I don't know g) I don't want to answer	Organisations reporting less than '50 per cent' through trading were eliminated
Profit/surplus utilisation	How do you utilise your surplus/profit? (Multiple responses allowed) a) To support my mission b) For organisational growth and development activities c) Capacity building for stakeholders d) To reward my employees e) To increase the working capital of the enterprise f) To donate or use it for corporate social responsibility activities g) Profit sharing with partners/shareholders h) To share with affiliated institution/parent institution/subsidiaries i) Return to investors j) I don't know k) I don't want to answer l) Other	Organisations selecting 'Profit sharing with partners/shareholders' as the only option were eliminated

Legal status has not been used as a defining criterion. Associations or foundations are included if the majority of their income is generated by trading products and services.

As an exception, the constraint of revenue through trading is removed for new enterprises that have not yet completed a 12-month fiscal period (officially established in 2018 or 2019). Such enterprises are classified as social enterprises if they satisfy the mission and profit/surplus use criteria and identify themselves as a social enterprise.

2.4. Data collection and analysis process

The first step of the data collection and analysis process was desk-based research, which included reviewing existing reports, studies and articles, as well as background data on the social enterprise ecosystem, previously collected by the consortium members.

The second step comprised of consultation meetings in Ankara and İstanbul. Capturing the variation and fragmentation in the social enterprise landscape requires an inclusive approach, enriched through inputs from experts and practitioners in different disciplines and sectors. With this inclusive approach in mind, consultation workshops were conducted in Ankara and İstanbul with the participation of approximately 80 stakeholders (see Annex 1 for a list of participants). These consultation meetings provided input to the overall framing, design and methodology of the research.

The third step was mapping the size and scale of the social enterprise sector in Turkey. To that end, a 'triangulation' method was used, which channelled data from multiple sources for cross verification and validation. Both quantitative and qualitative research methodologies were employed and semi-structured interviews were used to collect in-depth information on:

- i) the barriers and challenges that social enterprises face
- ii) the needs and aspirations of social enterprises

- iii) relations and interactions amongst different actors within the ecosystem
- iv) other emerging issues requiring clarification.

Since there is no single commonly accepted terminology and language among social enterprise ecosystem actors, face-to-face data collection was crucial for this research. A total of 37 semi-structured interviews² were conducted with representatives of social enterprises in 12 different cities. These cities were selected by evaluating their potential, based on the existing datasets and catalogues³.

Alongside the interviews with social enterprises, 12 focus groups targeting both social entrepreneurs and other ecosystem actors were conducted in Ankara, İstanbul and İzmir, where most social enterprise activity is concentrated. Three focus groups targeted social entrepreneurs as a way of gathering and comparing their opinions, experiences and reactions, as well as the differences in their self-assessment, in an interactive setting. The other nine focus groups targeted a wider audience, including actors and institutions that provide support or services for social entrepreneurs and social enterprises, such as incubators, co-working spaces, training, mentorship, fellowship and award programmes, funders, investors and policymakers. Stakeholders not conventionally associated with the field, but who have an impact on the way in which social enterprises are formed and sustained, were sought out (see Annex 1 for the list of participants). Preliminary analysis of the semi-structured interviews and focus group meetings were used in the design process of the online survey.

The online survey (see Annex 2 for the list of questions) targeted existing social enterprises and was designed to extract detailed quantitative data. As with many countries, Turkey has no social enterprise database. Therefore, a 'bottom-up approach' was used to allow researchers to identify the population (and develop a sampling frame) by searching out

existing catalogues/databases, reports, studies, articles, maps and background data previously collected by consortium members. A social enterprise database was then created using online research, existing databases of consortium members and support from stakeholders.

The survey was disseminated via an online survey tool, Limesurvey, to more than 800 potential social enterprises⁴, between 11 February and 21 March 2019. The survey was also disseminated through approximately 300 intermediary institutions (including technology transfer offices, incubators, centres for entrepreneurship, co-working spaces and award/fellowship programmes) and the social media accounts of the consortium partners. As a result, 241 (after removing duplicates) surveys were completed. The quantitative data was analysed using descriptive statistical techniques.

For the qualitative data analysis, 37 voice-recorded semi-structured interviews and 12 focus group discussions were transcribed word by word. Transcribed data was read by two researchers independently, and thematic analysis was used to identify categories and patterns within the text.

Feedback from advisors was integrated into the analysis phase of the work to include expertise from different sectors and disciplines closely related to the research subject, such as corporate responsibility, sustainability, inclusive businesses, circular economy, social and solidarity economy and cooperatives' fields.

Finally, the main findings were presented in two roundtable meetings in Ankara and İstanbul, attended by 42 experts and practitioners from the field. Rich feedback from these meetings were used to shape the final version of the report.

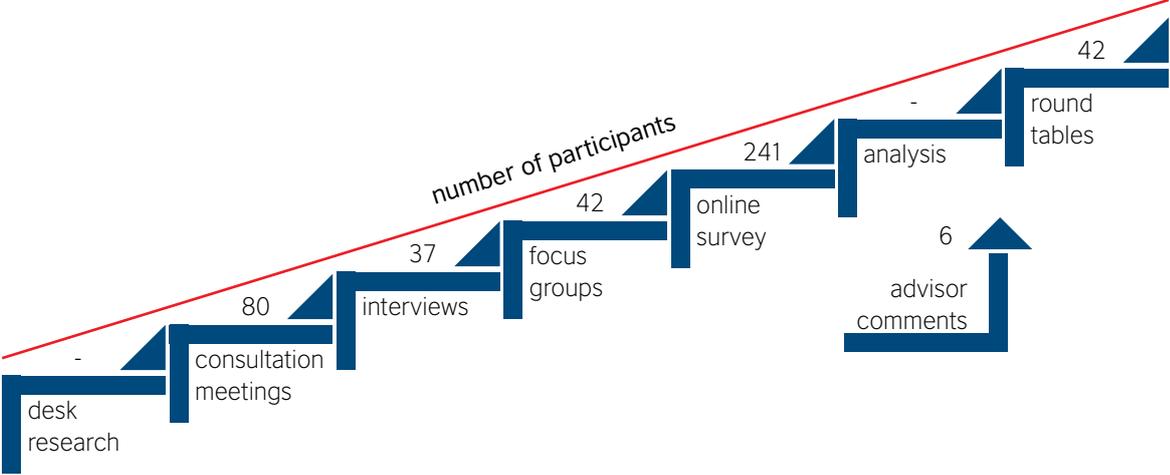
The methodology of data collection is summarised in Figure 1.

2 Of the 37 social entrepreneurs interviewed, 18 participated in the online survey, while four represented organisations that could not be categorised as social enterprises according to the operational definition used for this research.

3 These cities are Ankara, İstanbul, İzmir, Antalya, Diyarbakır, Çanakkale, Muğla, Adana, Bursa, Kocaeli, Mersin, and Van. They were selected by analysing existing catalogues/databases of consortium partners such as (1) Bilgi Young Social Entrepreneur Award Finalists, (2) Fark Yaratıcılar (Change Makers) Database, (3) InnoCampus Accelerator Programme Participants, (4) distribution of social co-operatives, (5) distribution of Ashoka Turkey fellows and members, (6) Ashoka Accenture 2016 Study Results, and (7) people downloading the Ashoka Hizlan Fark Yarat Young Social Entrepreneurs Programme Guidebook.

4 A point of interest is that some organisations initially categorised as social enterprises during the desk research phase did not fulfil the criteria developed for the operational definition.

Figure 1: Methodology of data collection



All survey data is anonymised, other than where explicit permission has been given to share information.

2.5. Data used to estimate the total number of social enterprises

It is challenging to calculate the number of social enterprises in Turkey, since there is no legal status for social enterprises, and there is an absence of relevant data. Nevertheless, a rough estimate has been made to better understand the size of the sector. This estimate is based on not statistically robust samples, but speculative extrapolation. To form this estimate, organisations that met social enterprise characteristics within the NGO, co-operative and micro, small and medium-sized enterprise (MSME) communities were examined.

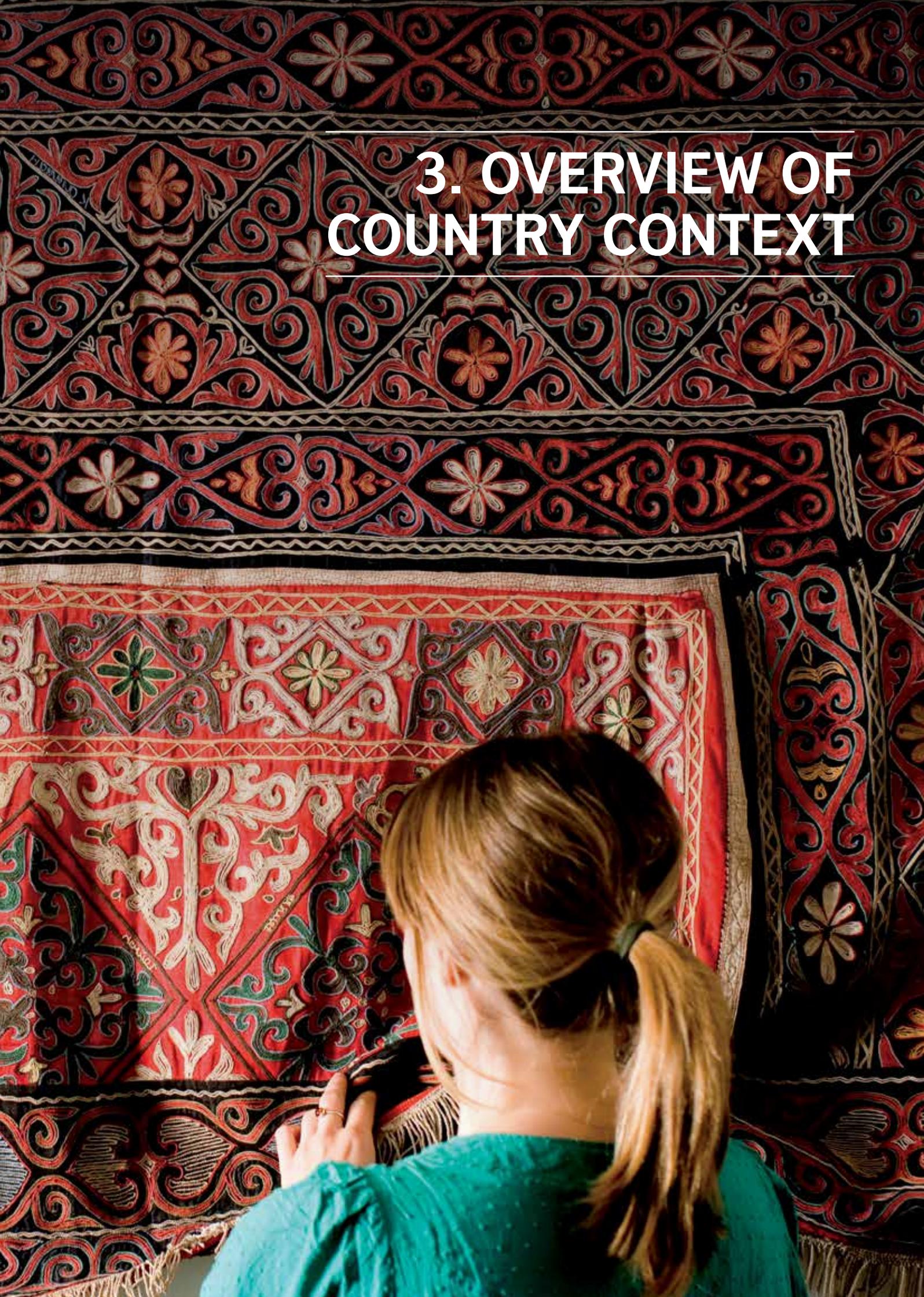
Besides officially published data, unpublished data from the Ankara Chamber of Commerce (for NGOs with commercial enterprises) and the Ministry of Commerce, General Directorate of Co-operatives (for the number of possible social co-operatives) was used. For MSMEs, the ‘social enterprise prevalence rate’ of Greece, which is 0.7 per cent (Global

Entrepreneurship Monitor – GEM Special Topic, Social Entrepreneurship Report, 2015) is adopted here, since no data is available for Turkey, and Greece is the most similar country for which data is available in terms of socio-economic indicators.

Based on this experimental and restrictive methodology, the calculations would suggest that there are approximately 9,000 organisations in Turkey that could meet the characteristics of the operational definition of social enterprises used for this research. This estimation was put towards key stakeholders during roundtable meetings, and most of the participants found this number conceivable. Although based on very limited data, this estimate offers a first attempt at calculating the number of social enterprises in Turkey and shows the need for better data collection to enable more accurate estimates in the future.



3. OVERVIEW OF COUNTRY CONTEXT



3.1. Country context: Turkey

The Republic of Turkey has a unique geographic position at the crossroads of Europe and Asia, giving it high geostrategic significance. İstanbul is a city built on two continents: Asia and Europe. Turkey is situated at the intersection of the Balkans, Caucasus, Middle East and Eastern Mediterranean, and is surrounded by the Mediterranean, the Black Sea and the Aegean Sea. Stretching over 783,562 square kilometres, it is a relatively large country in terms of territory and population. Turkey's neighbours in the northeast are Georgia and Armenia, in the east Azerbaijan and Iran, in the southeast Iraq and Syria and on the northwest Greece and Bulgaria.

The capital city is Ankara, and the largest city is İstanbul, which has a population of 15 million people and contributed to 31.2 per cent of Gross Domestic Product (GDP) in 2017. The currency is the Turkish Lira, and the official language is Turkish. As the Turkish constitution stipulates that 'everyone bound to the Turkish State through the bond of citizenship is a Turk', no distinction based upon ethnicity, race or religion is considered to be relevant to citizenship. Turkey is a secular state with a Muslim majority population.

The Turkish economy's average growth rate was five per cent over the last decade, while Turkey has grown seven per cent on average from 2010 to 2017. The Turkish economy was US\$851 billion at the end of 2017, with a per capita GDP of US\$10,597⁵.

Turkey has faced several economic crises (1994, 1999, 2001, 2008–2009 and 2018–2019). Women's labour force participation is very low, and educational performance has deteriorated⁶. Turkey's global rankings reveal areas that need to be improved in the future. In the Climate Change Performance Index 2018, Turkey ranks 50th out of 60 and is among the

'very-low-performing countries.' The Organisation for Economic Co-operation and Development (OECD) ranks Turkey as the lowest in employment and highest in job strain, insecurity and working hours, and it is below OECD averages for health, education and skills, social support and environmental quality.

The youth unemployment rate is relatively high⁷ at 20.1 per cent compared to overall unemployment rate at 12 per cent⁸. Turkey is ranked 64th in the Human Development Index 2018.

The country is experiencing dynamic population movements from rural areas to urban areas and within urban areas, while the 'brain drain' is also increasing. A total of 253,640 people emigrated abroad from Turkey in 2017⁹. Of these, 113,326 people are Turkish Republic citizens, and 140,314 are foreign nationals. This is an increase of 42.5 per cent compared to the previous year. Of these, 54 per cent are male and 46 per cent are female.¹⁰

In terms of the green economy, which can be associated with social enterprise development, the OECD's third Environmental Performance Review of Turkey shows that Turkey's demand for energy growth rate is one of the highest among OECD countries, owing to economic and population growth. The report notes that the increase in Turkey's greenhouse gas emissions over the last ten years was the largest amongst OECD countries¹¹, yet in terms of installed capacity of renewable energy sources, especially wind, solar, hydropower and geothermal, Turkey ranks high. Turkey ratified the Kyoto protocol in 2009, and has signed the Paris Agreement, but hasn't ratified it. The Turkish Government has prioritised clean technology innovation and has channelled funds to cleantech entrepreneurs¹², mainly through the Scientific and Technological Research Council of Turkey (TÜBİTAK).

5 www.worldbank.org/en/country/turkey/overview

6 www.worldbank.org/en/country/turkey/overview

7 OECD 2018, Youth Unemployment Rate Data - data.oecd.org/unemp/youth-unemployment-rate.htm

8 OECD Quarter 4 2018 Unemployment Data - <https://data.oecd.org/unemp/unemployment-rate.htm>

9 TÜİK News 2017 - tuik.gov.tr/PreHaberBultenleri.do?id=30607

10 TÜİK News 2017 - tuik.gov.tr/PreHaberBultenleri.do?id=30607

11 However, to reduce dependency on energy imports, Turkey has also increased capacity of coal fired plants at the same time. Fossil fuels represent 88 per cent of total primary energy supply, and this is above the 80 per cent OECD average. This energy use mainly accounts for why the increase in greenhouse gas emissions was the largest in the OECD over the last ten years.

12 However, according to the Global Cleantech Innovation Index 2017 report, Turkey's commercialisation of cleantech innovations is nascent and under the global average. Without developing an enabling environment and channelling seed funds to cleantech innovation, high levels of innovation seem unlikely. The report further notes that Turkish research and development infrastructure is large and decentralised, but not very effective.

An empowered civil society is crucial for the development of social enterprises. There are more than 20,000 active civil society organisations in Turkey (EC, 2018) dedicated to addressing political and social challenges. Civil society organisations' work on key challenge areas such as education, environment, gender equality, social inclusion, and support for refugees is substantial. In terms of financial sustainability, civil society organisations face persistent difficulties due to dependence on grants and low levels of individual donations (Onur, 2017).

Turkey moved from a parliamentary system to a presidential system in 2017, after a referendum on constitutional amendments. After the presidential elections in June 2018, the Government administration underwent a major restructuring. Some existing ministries were abolished, while others were merged into newly-formed ministries¹³.

It is important to note that Turkey hosts the largest number of refugees worldwide¹⁴. Since 2011, 3.6 million Syrian refugees have come to Turkey. Together with Iraqi, Afghan and Iranian refugees, the number totals around 4 million. Integration of refugees is a pressing issue for Turkey, in social enterprise and wider society.

In conclusion, these macro conditions and climate are neither especially supportive nor obstructive for social enterprises. Since the growth of social enterprises often depends on forming sustainable and lasting relationships, the uncertainty of frequently changing political priorities and the shifting administrative landscape, pose particular risks for social enterprises, as they do for any business.

TURKEY



Population (millions)
82.000.388 (2018)



Labor Force (millions)
28.166.000 (2018)
46.6%

Major Cities



Istanbul
15.067.724



Ankara
5.503.985



Izmir
4.320.519

GDP Annual Growth Rate (USD, constant), % 7.4% (2017)

Main economic sectors (% GDP)

GDP 2010 - 2017 (\$ billions)	771.9 - 851.1
Agriculture 2010 - 2017 (%)	9 - 6
Industry 2010 - 2017 (%)	25 - 29
Manufacturing 2010 - 2017 (%)	15 - 18
Services 2010-2017 (%)	54.3 - 53.3

Sources:

<http://tuik.gov.tr>
<http://www.oecd.org>
<http://wdi.worldbank.org>
<http://focus-economics.com>

Turkey's Rankings

Economic Freedom Index 2019	68 / 180¹
Climate Change Performance Index 2019	50 / 60²
Human Development Index 2018	64 / 189³
Global Gender Index 2018	130 / 149⁴
Global Peace Index 2018	149 / 163⁵
Ease of Doing Business Index 2019	43 / 190⁶
Start a Business Section Index 2019	78 / 190⁶
Corporate Governance Index 2018	39 / 140⁷
Global Competitiveness Index 2018	61 / 140⁷
Social Capital Section Index 2018	94 / 135⁷
National Entrepreneurship Context Index 2018/2019	29 / 54⁸
World Giving Index 2018	131 / 144⁹

Sources:

1. <http://heritage.org/index/ranking>
 2. <http://www.climate-change-performance-index.org/country/turkey-2019>
 3. http://www.tr.undp.org/content/turkey/en/home/persscenter/articles/2018/tuerkiye-_nsani-gelime-endeksinde-64--oldu.html
 4. http://www3.weforum.org/docs/WEF_GGGR_2018.pdf
 5. <http://countryeconomy.com/demography/global-peace-index>
 6. <http://www.doingbusiness.org/en/rankings>
 7. <http://www3.weforum.org/docs/GCR2018/05FullReport/TheGlobalCompetitivenessReport2018.pdf>
 8. <http://www.gemconsortium.org/report>
 9. http://www.cafonline.org/docs/default-source/about-us-publications/caf_wgi2018_report_webnopw_2379a_261018.pdf

13 Hurriyet Daily News 2018, New government system begins in Turkey after President Erdoğan takes oath www.hurriyetdailynews.com/new-government-system-begins-in-turkey-after-erdogan-swears-in-134364
 14 UNHCR Operational Portal on Refugee Situations. Retrieved from data2.unhcr.org/en/situations/syria/location/113

3.2. Social enterprise policy overview

Policy in relation to social enterprise in Turkey is fragmented, but active. There are ongoing efforts within different government entities¹⁵ to focus on different parts of the social enterprise sector. The EU's growing support for social entrepreneurship and social innovation is a mobilising force. Instrument for Pre-Accession Assistance (IPA) funds and EU community programmes, such as Erasmus+ and Horizon2020, and EU financing instruments, such as the Employment and Social Innovation Instrument (EaSI), provide incentives for the development of the sector. But there is no overarching strategy in place.

Existing social enterprise related policies are presented in Table 2. However, since there is increasing attention and growing engagement with the sector, it is important to note major ongoing efforts:

- The Directorate General of Co-operatives in the Ministry of Trade is carrying out awareness-raising activities for social co-operatives, pursuing a policy focus described in terms of the social and solidarity economy and social entrepreneurship.
 - The Directorate for EU Affairs of the Ministry of Foreign Affairs is promoting a social entrepreneurship agenda within the framework of the Civil Society Sector Programme under EU IPA funds, co-ordinating the EaSI Programme and is representing Turkey at the Groupe d'experts de la Commission sur l'entrepreneuriat social – Expert Group on Social Economy and Social Enterprises.
 - The Ministry of Foreign Affairs is also supporting the SDG agenda via an accelerator programme, together with the United Nations Development Programme (UNDP).
 - The Ministry of Industry and Technology is channelling financial support for social innovation through the Competitive Sectors Programme under IPA funds, and is carrying out activities
- via regional development agencies (RDAs
 - TÜBİTAK has a social entrepreneurship segment under its entrepreneurship and innovation competitions for university students and is engaged in policy dialogue meetings with ecosystem actors.
 - The Turkish Small and Medium Enterprises Development Organisation (KOSGEB) is engaged in policy dialogue meetings with ecosystem actors.
 - The Ministry of Family, Labour and Social Services is partnering in EU-funded projects in the field and participates in policy dialogue meetings organised by ecosystem actors.
 - The Ministry of Development, before it was abolished in July 2018, had social entrepreneurship on its agenda.
 - At the regional policy level, some regional development agencies¹⁶ in Turkey are also engaged in supporting social enterprise. RDAs are located in the regions; they are familiar with local and regional needs and are connected with numerous stakeholders from different sectors. They are also comparatively more agile and dynamic in their governance structure than national bodies. Some RDAs¹⁷ have provided financial support or have sub-granted EU funds, while others¹⁸ are preparing to actively engage with the sector.



¹⁵ The July 2018 government restructure affected most of the ministries related with the sector. Some ministries were merged under newly established ministries: the Ministry of Family, Labour and Social Services, the Ministry of Industry and Technology, the Ministry of Agriculture and Forest and the Ministry of Treasury and Finance. The EU Affairs Ministry and Foreign Ministry were merged under the Ministry of Foreign Affairs. The Ministry of Development was abolished, with some authorities being transferred to newly-formed ministries and related institutions.

¹⁶ There are 26 regional development agencies in Turkey.

¹⁷ ANKARAKA – Ankara Development Agency, BEBKA – Bursa, Eskişehir and Bilecik Development Agency, DAKA – Eastern Anatolia Development Agency, İSTKA – İstanbul Kalkınma Ajansı, MEVKA – Mevlana Development Agency, OKA – Middle Black Sea Development Agency

¹⁸ DOĞAKA – East Mediterranean Development Agency, FKA – Fırat Development Agency, İZKA – İzmir Development Agency

At the local level, some municipalities and local administrations provide support to social enterprises. This kind of support provided is often project-based or event-based¹⁹, but there are examples like Tepebaşı Municipality (Eskişehir), which opened a social entrepreneurship incubation centre, or Nilüfer Municipality (Bursa), which is actively and regularly involved in social enterprise projects and activities via its Nilüfer Innovation Centre.

Major ongoing policy dialogue efforts:

- Vehbi Koç Foundation is leading a project with a wide-ranging consortium to set up a network and a sustainable platform enabling the flow of information and facilitating interaction amongst ecosystem actors²⁰.
- Ankara Social Entrepreneurship Platform²¹, coordinated by Ankara Development Agency, is organising policy dialogue meetings to bring together experts from 12 ministries and six international organisations.
- İstanbul Chamber of Commerce is co-ordinating legal and financial framework workshops together with İmece and S360, to bring together decision-makers²².
- Açık Açık, Prosumer Economy Society, and Ashoka Turkey, are organising workshops to bring together social enterprises and main ecosystem actors to set up some common defining criteria for social enterprises in Turkey.

Table 2: Social enterprise relevant policies

Policy type	Policy name	Relevance to social enterprise
Strategy	Republic of Turkey Ministry of Economy Strategy Plan (2018-2022) ticaret.gov.tr/data/5b921d6513b87613646656ac/Stratejik_Plan_2018_2022.pdf	According to the results of the external stakeholder survey conducted by the Ministry within the scope of the strategic plan, one of the main issues to be improved was the promotion of social entrepreneurship.
Strategy	KOSGEB Turkish Entrepreneurship Strategy and Action Plan (2015-2018) Published in the Official Gazette dated 1 July 2015 and numbered 29403. www.sp.gov.tr/upload/xSPTemelBelge/files/n4JRw+GiSEP_2015-2018_.pdf	The third strategic goal of this action plan is to 'develop and apply sustainable support system for priority thematic areas and general areas such as women's entrepreneurship, youth entrepreneurship, ecological entrepreneurship, social entrepreneurship and global entrepreneurship and ensure execution'. Defining the framework and scope of social entrepreneurship and arranging project competitions at universities were defined as action plans under this strategy.
Strategy	Turkish Co-operative Strategy and Action Plan (2012-2016) www.turkey.coop/uploads/menu/t%C3%BCrkiye_kooperatif%C3%A7ilik_stratejisi_ve_eylem_plan%C4%B1_(2012-2016).pdf	The strategy document includes information and best practice examples from social enterprises in the EU, especially social co-operatives. It is significant to put social co-operatives on the agenda regarding the development of the legal grounds of social entrepreneurship in Turkey.

An important issue to consider in terms of policy-making is the low levels of trust in the economic and political system and in other ecosystem actors. Field research shows that there is some nervousness that state support could be abused or misused and there is fear about the emergence of 'fake social enterprises'.

19 Antalya Metropolitan Municipality, Ataşehir Municipality (İstanbul), Kadıköy Municipality (İstanbul), Keçiören Municipality (Ankara), Konak Municipality (İzmir), Küçükçekmece Municipality (İstanbul) and Lüleburgaz Municipality (Kırklareli) are carrying out training or awareness raising activities on social entrepreneurship.

20 The project is led by the Vehbi Koç Foundation together with KUSIF, Ashoka Turkey, TED University, the Association for Innovative Solutions for Sustainable Development, Impact Hub İstanbul – Association of Social Innovation Initiative, Social Enterprise UK and Foundation Mozaik from Bosnia and Herzegovina. The project will continue until the end of 2020, and it aims to contribute to the development of the social entrepreneurship ecosystem in Turkey by creating a functional network and enhancing dialogue with public bodies.

21 www.sosyalgirisimankara.org.tr/en/

22 www.hurriyet.com.tr/ekonomi/itodan-sosyal-girisimciler-icin-yasal-zemin-onerisi-41138682

3.3. Existing research on social enterprise in Turkey

There has been a noticeable increase in academic interest in relation to social entrepreneurs and social enterprises in Turkey over recent years²³. Social enterprise research builds on multiple disciplines, including business, sociology and educational sciences.

Early research in this area focused on developing a definition of social enterprise, exploring its distinct characteristics, and the theoretical modelling in the Turkish context (Göktepe, 2010; Demir, 2014; Özdevecioğlu and Cingöz, 2009; Aslan, et. al., 2012; TOG, 2013; Aktan, 2007).

Sonmez et. al. (2016) comparatively analyse the development of social enterprises in Turkey and around the world and conclude that even though social enterprises are mainly established to solve local problems, there are some that function globally as well. Some studies discuss the subject at an individual level, focusing on defining the profiles of social entrepreneurs (İnci, 2016). In recent years, a gender perspective has become more significant in studies on social enterprise (Çiçek & Türkmenoğlu, 2019; Çavuş, et.al., 2017). Other studies discuss best practices in Turkey (Yıldız, 2017; UNDP, 2012) and some compare successful social enterprise examples around the world and in Turkey (Çetindamar, et. al., 2010; Kayalar and Arslan, 2009).

One of the first studies examining the status and problems faced by social enterprises in Turkey was commissioned by the British Council in 2010 and conducted by TÜSEV. Even though Ersen et. al. (2010, pp.03) defined social enterprises as ‘enterprises that tackle social problems through business/commercial approaches and aim for long term systematic change’, they also underlined the ongoing confusion around defining social enterprises, as well as the lack of regulation to support social enterprises and social entrepreneurship in Turkey.

The lack of a distinct legal framework is also mentioned in other reports and studies (KOSGEB, 2014; König, 2014). This situation is described

as ‘tricky’ in an insight report from SIX Wayfinder Istanbul. It suggests that a framework that covers principles on social impact evaluation, social and environmental norms, employee rights, and wage ratios are critical to the development of the ecosystem in Turkey (S360, 2018).

König (2014) also states that a lack of access to suitable forms of finance, capacity constraints, inadequate governmental policies and a general lack of awareness of social enterprise are obstacles for the development of these businesses in Turkey.

On the other hand, according to Ersen et. al. (2010), social enterprises can benefit from support infrastructure and networks in Turkey. The private sector can provide funding to social enterprises to help them accomplish their goals (Sakarya et. al., 2012) and there are some financial and human resources available to social enterprises (Ersen et. al., 2010; Sönmez et. al., 2016).

There has been little research on the impact of social enterprises. KUSIF publishes guidebooks on impact measurement, for the use of social entrepreneurs.

Lastly, there are many studies in favour of the social enterprise model as a possible way of addressing key social and economic problems facing Turkey (Yaprak & İler, 2009), as well as specific problems, including refugee integration (Mollaoğulları & Temel, 2017), unemployment (So Vet, 2016) and market failure (Erdoğan, et. al., 2011).

²³ See Annex 6 for an up-to-date list on the existing body of literature in Turkey.

3.4. Key social enterprise actors in Turkey

Key actors in the social enterprise ecosystem, apart from social enterprises themselves, are intermediary organisations (incubators, accelerators, co-working spaces and award programmes), universities and research institutes, government agencies, local administrations and funding institutions.

In recent years, there has been increased interest in the social enterprise sector amongst universities in Turkey, and some include social enterprise or social entrepreneurship in their programmes through both curricular and extracurricular activities. Curriculum development on social entrepreneurship has gained traction over the last three years. Out of 203 universities in Turkey, 18 universities are actively and regularly involved in the social enterprise area (please see Table 3²⁴) with 13 offering courses directly on social entrepreneurship or social innovation.

Nine of these courses have been introduced over the last three years. Social entrepreneurship is also taught as a topic in courses on entrepreneurship, sustainability and social responsibility.

Social entrepreneurship activities within universities largely take place in the extracurricular area, in the form of student club activities, seminars, conferences and award and competition programmes.

There are university-based incubation centres offering services exclusive to student social enterprises. Some universities also go beyond their traditional functions and offer incubation programmes to all kinds of social enterprises. There are also universities that experiment with ‘sociopark’ models, based on the technopark model, but with a focus on social impact enterprises.



24 Higher education institutions with non-recurring or discontinued programmes are not included.

Table 3: Higher education institutions working in the social enterprise sector

Organisation name	Organisation type	Location	Social enterprise related activities
Abdullah Gül University	Research and implementation centre/Curriculum	Kayseri	Projects on social entrepreneurship and youth. Activities and reports on social impact and sustainability. Courses on social responsibility and social entrepreneurship.
Ankara Social Sciences University Social Innovation Centre Sosyokent	Research and implementation centre	Ankara	Interdisciplinary research, implementation and policy development in the field of social innovation. Academic research-oriented projects within the fields of innovation, change and transformation.
Bahçeşehir University BAUSEM Social Entrepreneurship Training Programme	Training	İstanbul	Training on social entrepreneurship.
Hacettepe University	Award programme	Ankara	Competition/award programme in social innovation category.
İstanbul Bilgi University Young Social Entrepreneur Awards Social Incubation Centre	Award programme/ Incubator/Curriculum	İstanbul	Award programme for young social entrepreneurs. Mentorship, training, workshops, office space for rights-based non-profits, grassroots civic initiatives and civil society organisations. Advanced curriculum programme (both undergraduate and graduate) on social entrepreneurship, social innovation, inclusive businesses and civil society.
İstanbul University	Curriculum	İstanbul	Masters level social entrepreneurship course at the Department of Sociology.
İstanbul Kültür University	Curriculum	İstanbul	Courses on social entrepreneurship.
İstanbul Medeniyet University Sosyopark	Research and implementation centre	İstanbul	Joint research projects and activities on social problem areas through Social Cooperation Area Research and Implementation Centre, Sosyopark.
İstanbul Okan University Social Entrepreneurship and Social Responsibility Research Centre	Research and implementation centre/ Curriculum	İstanbul	Applied research, consultancy services and senior management training. International research and project development on social entrepreneurship and social responsibility. Courses on social entrepreneurship and social responsibility. Award programme for high school students.
Kadir Has University FabLab	Lab/Curriculum	İstanbul	FabLab facilities. Courses on sustainability and social responsibility.
Koç University Social Impact Forum (KUSIF) Social Impact Lab	Research and implementation unit/ Incubator/Curriculum	İstanbul	Capacity building on social impact management. Activities for resource development on social entrepreneurship and social finance in Turkish. Cross sectoral partnerships and platform building activities. Coordination of the Social Impact Lab for students with social entrepreneurial ideas. Experiential learning courses on social entrepreneurship and social impact project management.
Middle East Technical University (METU) Design Factory	Research and implementation centre/Curriculum	Ankara	Enhancement of interactions amongst researchers and students from design studies, engineering sciences, social sciences and other related fields to develop new and innovative products via Interdisciplinary Design Studio course. Rapid-prototyping and product development infrastructure for internal and external stakeholders' education, research, development, implementation and technology transfer needs. Support for the transformation of prototype into product. Social entrepreneurship course in the Department of Business Administration.

Özyeğin University The Centre for Entrepreneurship StartUp Factory	Incubator/Curriculum	İstanbul	Support services in social entrepreneurship. Training, workshops, consultancy and incubation. Accelerator programme designed to enable entrepreneurs in Turkey, including social entrepreneurs, to create high potential and sustainable tech businesses and test their business ideas in the shortest time frame. Training, infrastructure, mentorship and business network support from the idea stage to launch. Courses on social entrepreneurship.
Sabancı University SU ASSET (Bachelor of Science in Arts, Social Sciences, Entrepreneurship and Technology)	Coordination centre/ Incubator/Curriculum	İstanbul	Support services for students with social entrepreneurial ideas covering a wide range of fields such as social sciences, arts and natural sciences. Support within the SUCool incubation programme for successful students. University-wide 'Civic Involvement Projects' course.
TED University IstasyonTEDU Center for Social Innovation Global Citizenship Secondary Field Programme	Incubator/ Curriculum	Ankara	Incubation programme for social entrepreneurs. Research, project/ programme development and dissemination activities in the social innovation and social entrepreneurship fields. Community-building activities and events e.g. Istasyon Talks. Policy dialogue meetings with public professionals. Courses on civic involvement and social innovation under the Global Citizenship Secondary Field Programme.
Yaşar University	Coordination centre / Curriculum	İzmir	University-wide coordination of social impact and social responsibility projects. High level of engagement and collaboration with civil society actors. Courses on social responsibility.
Yeditepe University	Curriculum	İstanbul	Courses on social innovation and social entrepreneurship.
Yıldız Technical University YTÜ Sosyopark	Research and implementation centre	İstanbul	Activities for creating an equivalent of the technopark model in the social innovation field.

The literature review shows that the role of universities and public institutions in fostering social enterprise is becoming an increasingly popular research topic. Researchers discuss ways in which universities can provide social enterprise education and provide students the opportunity to develop their social entrepreneurship skills.

The Times Higher Education has started assessing universities in relation to the SDGs and has published a University Impact Rankings Index. The comparison indicators in the index cover three main areas: research, outreach and stewardship. The first published index covers more than 450 universities from 76 countries, including 19 from Turkey. Özyeğin University leads, followed by Hacettepe University and Koç University, with overall scores of 79.2, 77.2 and 76.5 respectively. Özyeğin University's highest score is for responsible consumption and production (74.9), while Hacettepe University is strongest for good health and well-being for people (77.2) and Koç University is strongest for peace, justice and strong institutions. While ranking in the 101-200 band, Abdullah Gül University has the strongest score for sustainable cities and communities amongst Turkish universities, with a score of 86.9. Universities in the list are mainly located in the biggest Turkish cities of İstanbul, Ankara and İzmir.

INOGAR - <http://inogar.com>

INOGAR is a shared workspace and an incubation centre that brings together civil society organisations, social enterprises and commercial enterprises working in fields such as sustainable development, culture, arts and technology to support the entrepreneurship ecosystem in Turkey.

The activities of INOGAR are carried out under the INOGAR Academy. Throughout the year, programmes such as hackathons, training sessions, panels, venture camps and kitchen workshops are carried out with different private and public sector, civil society and international development organisations.

INOGAR was established as a co-operative by five founding institutions which are Habitat, IDEMA, DigiGuardians, Needs Map (İhtiyaç Haritası), and Sanat Mahal.

INOGAR earns income through partnering in development projects and also rents out co-working spaces and the kitchen area within the building. Founded as a social co-operative, INOGAR also fundraises for its activities.

There are few intermediary organisations offering incubation, acceleration, co-working or lab facilities specifically targeting social entrepreneurs in Turkey. Even so, incubators and accelerator programmes targeting start-ups and technology entrepreneurs serve the needs of social enterprises to some extent.

Table 4: Incubators, accelerators, workspaces and support programmes in Turkey

Organisation name	Organisation type	Geographical coverage	Social enterprise related activities
Accelerate2030	Accelerator	İstanbul	Programme co-initiated by Impact Hub Istanbul and UNDP with the mission to internationally scale the impact of entrepreneurs working towards achieving positive social and environmental change contributing to the SDGs.
Ankara Development Agency Young Social Entrepreneurs Programme	Award programmes	Ankara	Cash award and training and mentorship support to young social entrepreneurs between 16-32 years old. Social entrepreneurship award category under TechAnkara programme.
Ashoka Turkey	Support programmes	Turkey	Fellowship programme and ecosystem building activities ranging from supporting young potential social entrepreneurs with micro acceleration programmes to events facilitating knowledge exchange and funding for social entrepreneurs. Part of the Global Ashoka Network.
Atölye	Workspace	İstanbul	Transdisciplinary innovation platform that functions both as a creative hub and a strategic design studio bringing actors in creative industries and entrepreneurs together. Founding partner of the social innovation platform 'imece'.
Başakşehir Municipality Living Lab	Lab	İstanbul	Experimentation, research and innovation environment where real users can test products and services (mostly related to information technologies and design).

BBVA Momentum Social Entrepreneurship Support Programme	Accelerator	Turkey	Accelerator programme run by GarantiBBVA Bank in partnership with Impact Hub Istanbul, with simultaneous programmes taking place in the US, Mexico and Colombia. Provides eligible entrepreneurs with one-to-one mentoring and expert support, as well as training sessions tailored to their needs.
Boğaziçi University Business People Alumni Association (BRM)	Project/Support programme	İstanbul	Social Entrepreneurship Programme (SoGİP) implemented by the BRM (supported by İstanbul Development Agency) to develop a social enterprise culture amongst university students.
BOSTAN Social Innovation Institute	Platform	Turkey	A platform that responds to transformations in a social, cultural, environmental and economic field, by providing innovative ideas, discussing and implementing them, conducting research and sharing information on these fields.
Global Social Venture Competition (GSVC)	Award programme	Turkey	Award programme to empower the next generation of social entrepreneurs by offering mentoring, exposure and cash prizes, run by Koç University in Turkey since 2011.
Global Shapers	Community/Support programme	Ankara, İstanbul	Community and a network born out of the World Economic Forum, inspiring young people under the age of 30 working together to address local, regional and global challenges, with two regional hubs in Turkey (İstanbul, Ankara).
Hult Prize	Award programme	Global	Global competition programme supporting impact entrepreneurship among university students around different SDG-related themes each year. In 2018-2019 period, 14 university campuses from Turkey participated in the challenge.
İbrahim Bodur Social Entrepreneurship Award	Award programme	Turkey	Award programme for social enterprises at different stages with the partnership of Kale Group and Ashoka Turkey.
imece	Accelerator programme	İstanbul	Social innovation platform that brings together individuals and institutions dealing with social issues. The Accelerator programme provides co-working space, training, mentorship, network opportunities and a grant for participants.
Impact Hub İstanbul	Workspace Accelerator	İstanbul	Part of the global Impact Hub Network, a member-based co-working space and an event venue that brings together impact-driven individuals. The hub carries out various award and accelerator programmes targeting impact entrepreneurs.
Innocampus	Accelerator	Turkey	Non-profit platform that travels to cities and university campuses across Turkey, setting up temporary places within campuses to support young people with training (including social entrepreneurship) and mentorship and to connect them with individuals and organisations that can support them further.
Inogar	Workspace Incubator	İstanbul	Incubation centre and workspace combining innovation and enterprise culture with civil society, private sector, sustainable development, culture, arts and technology.
Mercedes-Benz Türk Startup	Award programme	Turkey	Cash awards for start-ups with social and environmental benefits and positive social impact, connected with technology, contributing to one or more of Sustainable Development Goals (SDGs), and having a clear business plan and a prototype/prototype plan.
Mikado Sustainable Development Consulting	Support programme	İstanbul	Investment Ready Social Enterprises: Capacity Building Programme (in collaboration with Koç University Social Impact Forum (KUSIF) and Ashoka Turkey) providing training and mentorship to social enterprises. The programme was funded by the Employment and Social Innovation Program (EaSI).
m-spark	Accelerator	İstanbul	Accelerator supporting technology-powered social enterprises to maximise scaling and impact of their projects throughout their lifecycle starting with the vision and continuing with the execution and amplification.
Originn	Workspace	İzmir	Co-working space and meeting point for entrepreneurs including social entrepreneurs and creative entrepreneurs. Brings its community together with creative, educational activities/workshops, and facilitates new partnership opportunities.
PwC Social Impact Lab	Support programme	Turkey	Annual competition for start-ups and scale-ups with a social mission. Teams get guidance on networking, financial advice and business plan development. Open to participants from Germany, Austria and Turkey.
Red Bull Amaphiko	Support programme	Turkey	A global programme and an online platform to increase visibility of social entrepreneurs. Designs programmes to help social entrepreneurs create innovative and sustainable change in their communities.

S360	Certification/ Support programme	İstanbul	Strategic Partner of the social innovation platform 'imece' and the country contact point of the B Lab (B Corp Certification) in Turkey.
Sabancı Foundation Changemakers	Support programme	Turkey	Programme sharing and promoting the stories of people who contribute to social development to create awareness and inspire others. Between 2009 and 2019, the programme supported 187 unique changemaker stories.
SDG Impact Accelerator	Accelerator	Turkey	Pilot accelerator programme initiated by the UNDP Turkey, Ministry for Foreign Affairs, Bill and Melinda Gates Foundation, Eczacıbaşı and Limak, supporting innovative and scalable impact ideas related with SDGs by offering training, mentoring, and access to funding and network opportunities.
Social Impact Awards (SIA)	Award programme	Turkey	Award programme initiated in 2019 in Turkey in cooperation with Impact Hub Istanbul supporting young people to start their social enterprises by offering training, mentorship and access to network support services.
Sosyal Girişim Ankara (SGA)	Platform	Ankara	Platform coordinated by Ankara Development Agency in coordination with TED University and Ankara Social Sciences University carrying out policy dialogue meetings and related activities to support the development of social entrepreneurship ecosystem in Ankara.
Sosyal Girişimci Liderler Akademisi (SOGLA)	Support programme	Turkey	Platform aiming to promote social entrepreneurship amongst young people in Turkey through training and mentorship support.
Social Innovation Center (SİM)	Support programme	İstanbul	Ecosystem actor offering support for training and award programmes and conducting awareness raising activities/events in the field of social entrepreneurship.
TAK Kadıköy (Tasarım- Araştırma-Katılım)	Workspace	İstanbul	A creative working and event space open to citizens, designers, volunteers, students and supporters with ideas/products for public good.
Tepebaşı Municipality Social Incubation Centre	Incubator	Eskişehir	Incubation programme aiming to support social entrepreneurs, including refugees through non-financial means (office space, consultancies and mentorship). Launched with the partnership of Treptow-Köpenick Municipality from Germany and Tepebaşı Municipality.
TUBİTAK 2238 Entrepreneurship and Innovation Competition Programme	Award programme	Turkey	Competition offering cash awards for university students, also in the category of social entrepreneurship.
TÜSİAD Bu Gençlikte İş Var!	Award programme	Turkey	An entrepreneurship programme that includes training, networking and mentoring support for university students. In recent years, the programme has a specific focus on social impact and Sustainable Development Goals (SDGs).
University4Society	Accelerator programme	Turkey	University-based accelerator programme offering mentorship, training and pitching opportunities for entrepreneurs including social entrepreneurs.
Yenibirlider Association YBL 21 Programme	Support programme	Turkey	Programme offering support services to successful university students from different parts of Turkey including a part where the students prepare a social entrepreneurship project.
Young Guru Academy (YGA)	Support programmes	Turkey	Network offering support services for high school and university students to develop sustainable and innovative solutions to social problems. YGA also undertakes joint social-impact projects with the partnership of private sector.

Financing opportunities for social enterprises in Turkey are limited. There is only one crowdfunding platform exclusive to social enterprises, and all other existing crowdfunding platforms are technology focused. Existing angel investor networks or venture capital firms may offer support in the form of socially responsible investments in an unstructured and case-specific way. There is no impact investment fund, although there are funds that could be categorised as socially responsible investment funds. However, there is increasing interest from the supply side, and many ongoing efforts exist, especially within banks. Some banks (including TEB, Garanti and Albaraka Türk) offer incubation and acceleration programmes instead of investment or finance.

Table 5: Investment and finance opportunities in Turkey

Organisation name	Organisation type	Geographical coverage	Social enterprise related activities
500 Startups	Venture capital	Turkey	Invests in early-stage enterprises including some social enterprises.
Arikovani	Crowdfunding platform	Turkey	Open to technology related enterprises including social enterprises.
Arya Women Investment Platform	Angel investors network	Turkey	Invests in social enterprises on a small scale.
BIC Angels	Angel investors network	Istanbul	Invests in social enterprises on a small scale.
Buluşum	Matchfunding and crowdfunding programme	Turkey	Open online platform exclusive to social enterprises and social innovation actors.
EGİAD Angels	Angel investors network	İzmir	Invests in social enterprises on a small scale.
Fibabank	Microloan programme	Turkey	Open to small and medium impact enterprises and social enterprises. Supported by the EaSI Programme.
Fongogo	Crowdfunding platform	Turkey	Crowdfunding platform also open to social enterprises.
Galata Business Angels (GBA)	Angel investors network	Istanbul	Invests in social enterprises on a small scale.
Ida Capital	Impact fund	Istanbul	Prioritises socially responsible investments.
Ideanest	Matchfunding and crowdfunding platform	Turkey	Open to technology related innovative social enterprises.
İlk Adım Support Platform	Financial support	Turkey	Provides micro scale financial support to social enterprises.
İstanbul Social Enterprise - ISE	Financial support and impact fund	Turkey	Invests in enterprises with social impact.
İstanbul Startup Angels	Angel investors network	Istanbul	Invests in socially responsible businesses on a small scale.
TR Angels	Angel investors network	Istanbul	Invests in social enterprises on a small scale.





4. RESEARCH FINDINGS



4.1. Social enterprise survey sample

A total of 804 surveys were distributed, and 248 complete responses were received. Of these, 241 responses remained after removing duplicates. A total of 129 responses satisfied the social enterprise criteria defined for the purposes of this research. The final social enterprise sample is 129, as shown in Figure 2.

- The first criterion, the core mission, was fulfilled by 236 respondents out of 241. A total of 155 social enterprises (64.32 per cent) of the starting sample stated that their primary mission is either social or environmental, while 81 social enterprises (33.61 per cent) placed equal

emphasis on a social or environmental mission and profit.

- The second criterion, namely ‘revenue through trading’, eliminated a further 137 organisations. Revenue generation through trading is not yet well established. As most of the respondents in the sample are in the first few years of operation, fulfilling the ‘50 per cent or more of revenues from trading’ criterion was difficult. Moreover, for most of the enterprises established in 2018 and 2019, there is no revenue data for a full 12-month period. These social enterprises were therefore included in our sample if they identified themselves as a social enterprise.
- The third criterion of ‘profit/surplus use’ eliminated only two enterprises.

Figure 2: Online survey sample



4.2. Self-identification

A total of 95 per cent of respondents identified themselves as a social enterprise. Survey respondents were asked to identify what they think are the key defining characteristics of social enterprises. The most frequent response is having a social/environmental impact intention (88 per cent), followed by innovation (60 per cent), and reinvesting a percentage of profits to the mission (49 per cent).

Figure 3: The differentiating characteristics of social enterprises according to respondent enterprises



GOOD PRACTICES

Good4Trust - <https://good4trust.org>

Good4Trust.org is an online platform that is working to build solidarity among ecologically and socially responsible producers. The platform is aiming to promote ‘prosumers economy’ that is a macroscale circular economy with minimum negative or positive ecological and social impact. This system enables a trust based service and product exchange among producers and prosumers. Products provided by ecologically and socially responsible producers are served to prosumers who embrace similar values with the producers.

The platform has been growing since its foundation in 2014. By May 2019, the platform has 81 producers serving 12,419 registered prosumers.

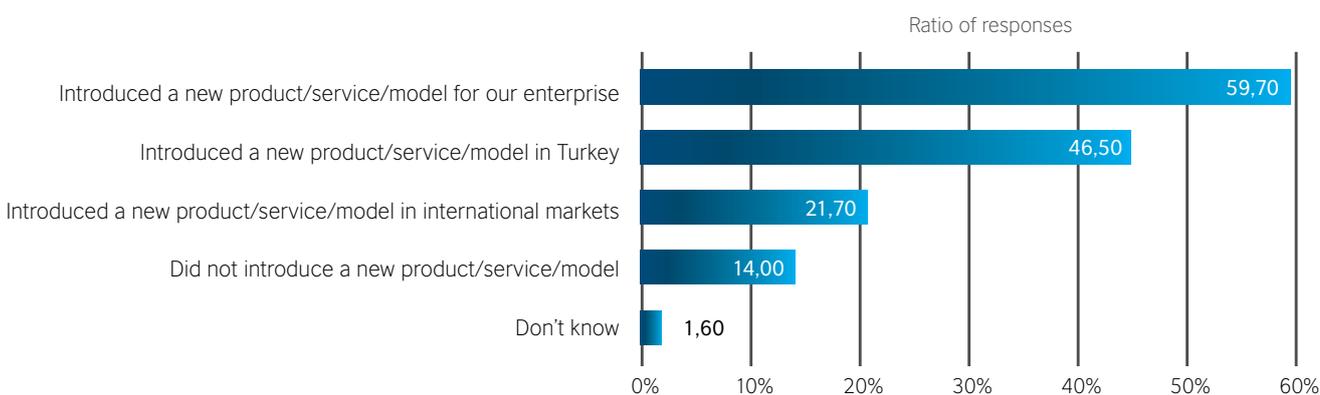
The Good4Trust.org brand is registered in Turkey under İyilik İletişim ve Yazılım Ticaret Ltd. as a limited liability company. All its shares are investment shares, and therefore the company does not distribute profit as a requirement of its memorandum of association. If any profit is made, it is automatically reinvested.

Good4Trust.org ensures its economic sustainability and covers its costs through a small administrative fee it takes from the transactions between prosumers and producers.

4.3. Innovation

Social enterprises are often initiating agents for social innovations. Social enterprises utilise the potential of state-of-the-art ideas, models, products and services. Even though innovation is not a classification criterion in this research, most enterprises in the sample are innovative (see Figure 4), and 86 per cent of respondents stated that they have offered a new product/service/model, in Turkey or internationally, within the last 12 months. This rate is extremely high compared to 47.3 per cent²⁵ of enterprises more widely in Turkey between 2014 and 2016. According to the World Bank Regional Enterprise Survey 2015, 86 per cent of companies in Turkey did not introduce a new or significantly improved product or service.

Figure 4: Number of respondents who have introduced a new product/service/model to the market within the previous 12 months



Açık Açık - <https://acikacik.org>

Açık Açık is an online platform established in 2016, by İ. Renay Onur and İtir Erhart. The platform aims to raise donations in Turkey by establishing trust between donors and civil society organisations (CSOs).

Açık Açık identified transparency and credibility as fundamental barriers for those who want to donate to CSOs and created a platform where CSOs share their financial statements, their activities, and beneficiary testimonials. By signing a “Donor Rights Agreement”, they commit to explaining how they use the donations they receive.

CSOs registered to the platform also gain access to other platforms such as Adım Adım (a sister organisation) which is a ‘charity run’ platform that facilitate raising money for CSOs by individuals who run a marathon.

Açık Açık also helps corporations to prepare a ‘giving index’ by measuring employees’ giving, donations to NGOs, and volunteering time. Currently, six corporations publish their giving index on the platform.

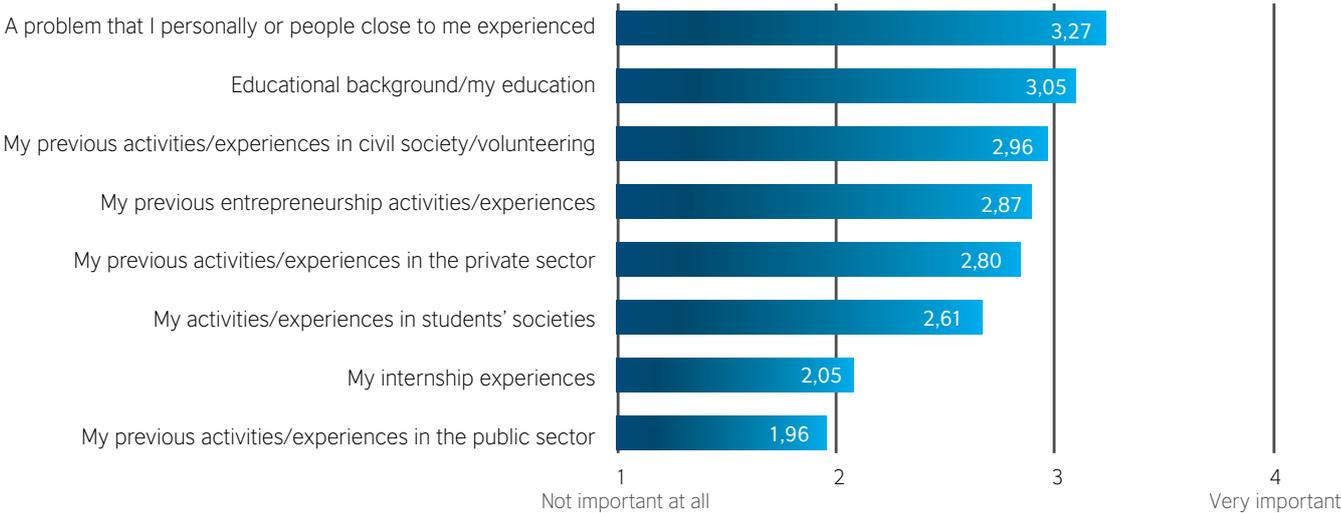
Açık Açık is registered as an association and a commercial enterprise, with revenue coming from the subscription fees of the NGOs showcased and corporate donations.

25 TÜİK, Innovation Survey, 2016

4.4. Motivation

A total of 78 per cent of respondents stated that a problem they have experienced personally has been an important contributing factor for working at or establishing a social enterprise. Educational background is also an important factor.

Figure 5: Factors that have inspired respondents to work for/establish a social enterprise

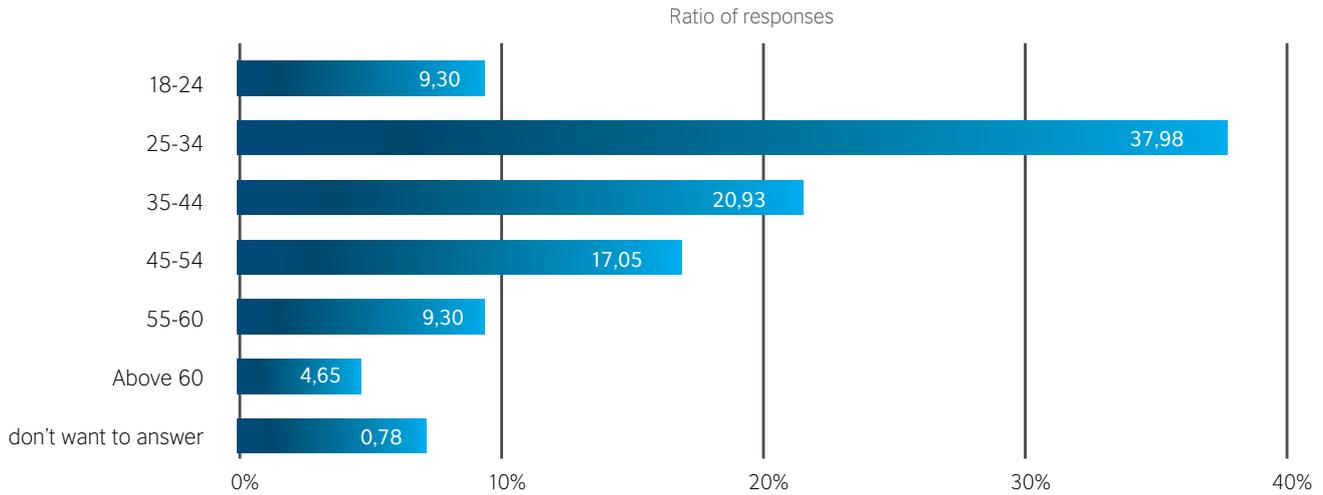


4.5. Social enterprise leadership

4.5.1. Age

Social enterprise leaders in Turkey are young. Nearly 38 per cent of respondents reported that the age of the person managing their social enterprise is between 25 and 34, and 9.3 per cent are aged between 18 and 24. This means almost half (47.28 per cent) of social enterprise leaders are under 35, compared to 21.4 per cent amongst businesses more widely in 2017²⁶.

Figure 6: The age of leaders of respondent enterprises

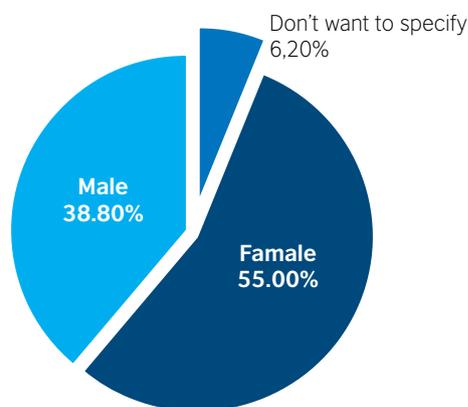


4.5.2. Gender

Most social enterprises in Turkey are led by women, with 55 per cent of the leaders or managers of respondent social enterprises being women. The percentage of female managers in younger enterprises that started their operation before 2015 (57.4 per cent) is higher compared to the percentage in more established enterprises (50.9 per cent).

In comparison, the percentage of women managers in commercial businesses is 18.9 per cent according to 2017 data²⁷. Women’s participation in civil society also remains low – 10.4 per cent of civil society organisation members are women, and only 14 per cent of leaders in civil society organisations are women.²⁸

Figure 7: The gender of leaders of respondent enterprises



26 TÜİK Entrepreneurship Statistics, 2017

27 TÜİK, Entrepreneurship Statistics, 2017

28 TÜSEV Step Report, 2011

Anlatan Eller - <https://www.anlataneller.org.tr>

The main aim of Anlatan Eller is to ensure equal opportunities in education for individuals with hearing impairments. The social enterprise started as a social responsibility project in December 2016, when Pelin Baykan, a maths teacher was asked by a hearing-impaired friend for help in studying math. The request revealed the lack of equal opportunities and the struggle of hearing-impaired students studying for exams. In order to answer the students' needs, Pelin started recording and sharing the maths lessons in sign language through a YouTube channel reaching 126,000 views by April 2018. The online lessons were followed by offline courses, started in 2018 in co-operation with Şişli Municipality in İstanbul.

After becoming familiar with the concept of social entrepreneurship, Anlatan Eller developed an income stream by organising paid Turkish sign language courses for companies, individuals and groups, with an aim of improving the communication between the hearing community and deaf communities. The courses delivered by hearing-impaired instructors also provide them with employment opportunities.

The social enterprise operates as a hybrid model – within two legal statuses - association and private company both established in 2018.

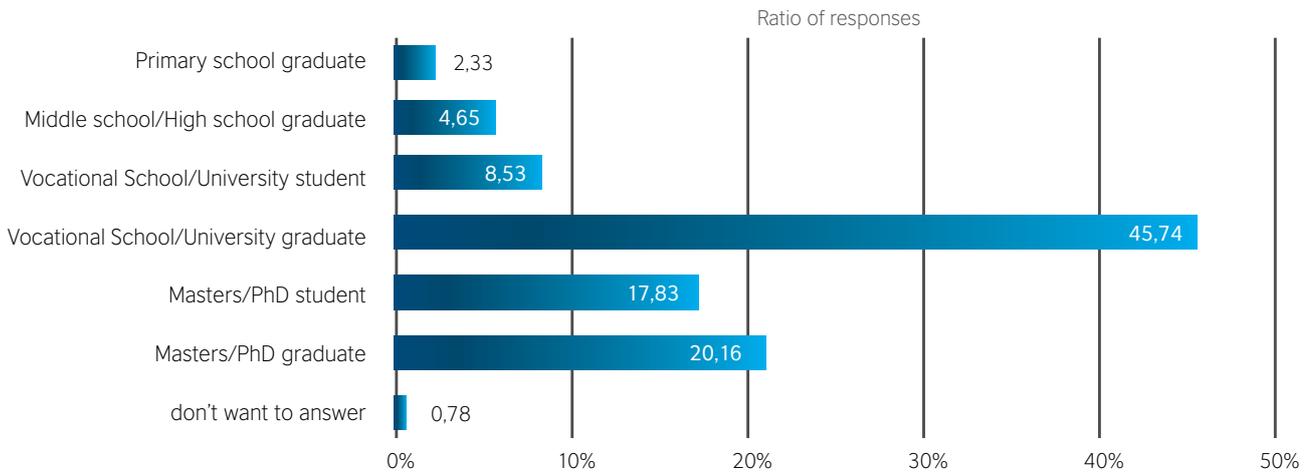
4.5.3. Education level

The education level of social enterprise managers or founders is relatively high – 84 per cent of the managers or founders of respondent enterprises are at least vocational school/university graduates. This figure is much higher compared to commercial enterprises in Turkey, which was 27.7 per cent²⁹ in 2017. Moreover, 20 per cent of the managers or founders of respondent enterprises have either a master's or a PhD degree. The leadership education level is even higher in more established enterprises – 88.14 per cent of leaders at enterprises that started their operations in or before 2015 have an undergraduate degree or higher. Female managers are more likely to have graduate degrees – 40.85 per cent of the female managers in the sample are either graduate school students or have a graduate degree.

These results support the insights obtained from interviews that interest in social enterprise increases with education level. As social entrepreneurs tend to be relatively young, educated people, living in major urban centres in Turkey, it appears that social enterprise is being driven by a relatively privileged social group.

29 TÜİK, Entrepreneurship Statistics, 2017

Figure 8: The education level of leaders of respondent enterprises

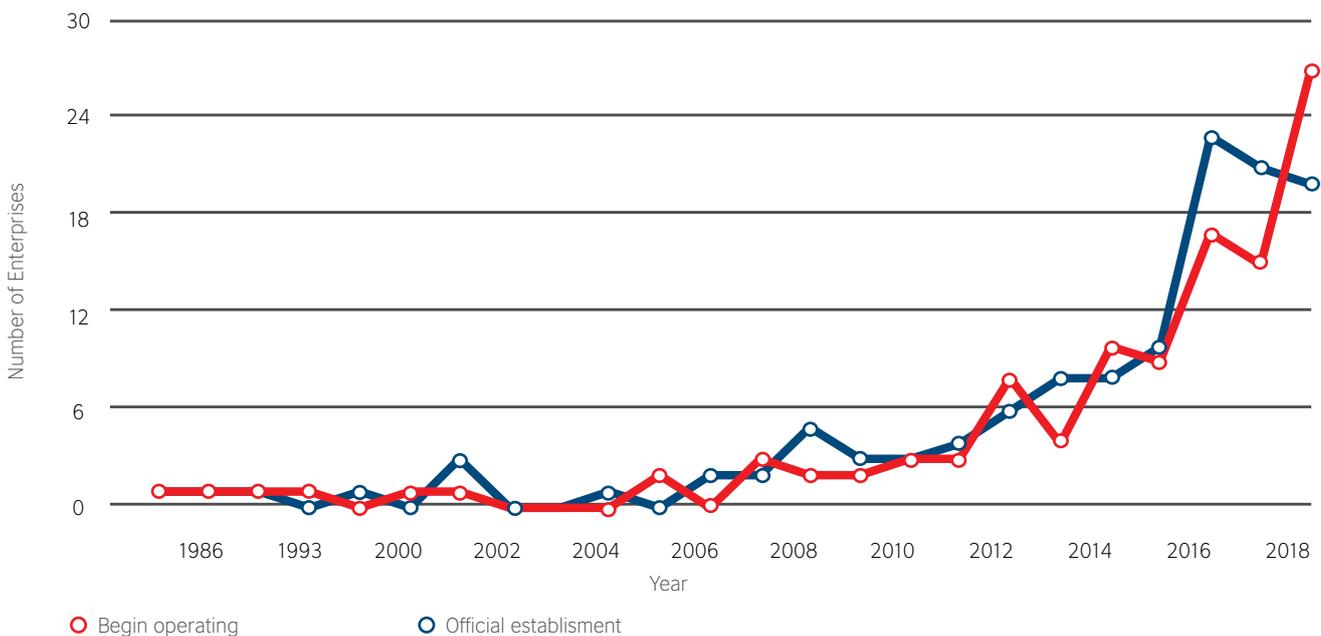


Compared to 2015 World Bank Enterprise Survey results, the education level of managers in social enterprises is higher than managers in commercial enterprises. Within commercial enterprises, 37.5 per cent of top managers are high school graduates and 19.3 per cent are university graduates.

4.6. Years of operation

Most social enterprises in Turkey are young organisations. There are few social enterprises that began operations in the 1980s, although some date back to the 1990s. However, there has been a remarkable increase since 2015. This is similar to business more widely, where the enterprise sector started growing more rapidly from the 1990s, accelerated between the years 2001-2010, and shows remarkable growth from 2011 to 2017³⁰.

Figure 9: The year respondent enterprises began operating/were officially established



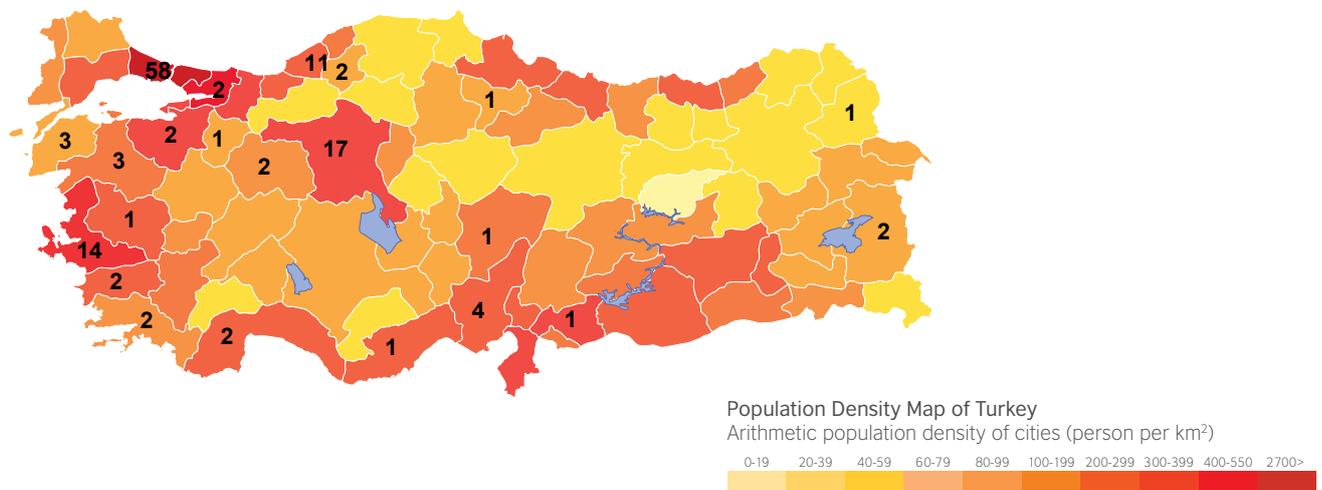
30 TÜİK, Entrepreneurship Statistics, 2017

4.7. Geographical reach

Most social enterprises in Turkey are located in major cities. Social enterprises are often (45 per cent) located in İstanbul. Ankara follows İstanbul with 13.2 per cent of enterprises, and İzmir is the third-most frequent home to social enterprises with 10.9 per cent. However, social enterprises in the sample do operate across Turkey, across 23 different provinces, albeit mainly in the west.

Qualitative research backs this up. The more supportive climate for social enterprises in large cities, notably İstanbul and Ankara, diminishes as cities get smaller. However, the concentration of social enterprises in major urban centres should not lead to the conclusion that there is no potential for social enterprises outside of urban centres. Interviews in 12 cities clearly demonstrate increasing interest and capability.

Figure 10: The location of headquarters of respondent enterprises



BBOM Association - <http://www.baskabirokulmumkun.net>

BBOM is an environmentally friendly, democratic and non-profit co-operative school model which was established in 2012. The aim of BBOM is to make education accessible, affordable to everyone in Turkey and compatible with global values and standards.

Since its establishment, BBOM has become the backbone of the innovative educational movement in Turkey. It works with up to 25,000 parents educators, managers, and other stakeholders. Instead of opening schools directly, BBOM supports parents and volunteers who wish to open schools in their local communities.

As a part of its strategy, BBOM suggests that parents start their own 'parent co-operatives' that will serve as the financial and decision making body for a BBOM affiliated school. These parent co-operatives are independent from the BBOM Association in their decision making. There are now 8 BBOM affiliated co-operatives in different cities in Turkey.

The co-operatives' income comes from joining fees and membership fees of the members of the co-operative. The co-operatives also benefit from local pro-bono support and fundraising events.

BBOM Association uses grants and donations as well to sustain its model. It now plans to start a commercial enterprise to generate income through education and learning related publications.

4.8. Legal status

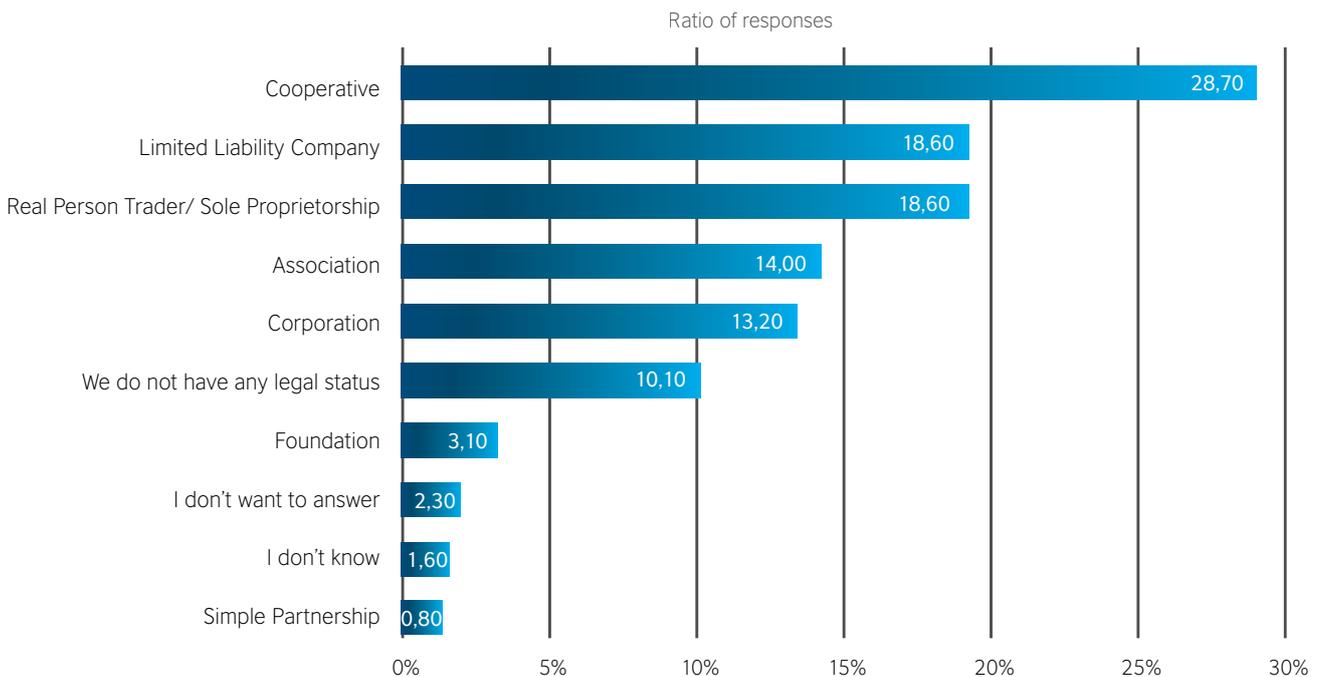
The legal status of social enterprises in Turkey form a broad spectrum, as social enterprises choose one or more of the available legal forms, depending on what best suits their needs.

Turkish law does not provide for a separate legal entity for social enterprises. Many social enterprises in Turkey (28.7 per cent) are registered as co-operatives and limited liability companies and sole traders (both 18.6 per cent). A significant number (14 per cent) have chosen to establish themselves as associations, whereas only 3.1 per cent have opted to be a foundation. Social enterprises formed as corporations account for 13.2 per cent of participants.

A total of 12 of the 129 respondent enterprises (9.3 per cent) have chosen a hybrid model, adopting a combination of legal forms.

A total of 10 per cent of social enterprises in the sample do not have a formal legal status. For a general overview of characteristics pertaining to these legal forms see Annex 3.

Figure 11: The legal status of respondent enterprises



The age of the manager or founder has an effect on legal status, with 76.9 per cent of the enterprises without a legal status being led by managers below 35. While 47.8 per cent of leaders over 35 manage co-operatives, which leads to the finding that 86.5 per cent of co-operatives are managed by leaders over 35. The most commonly preferred legal status of younger managers is sole proprietorship.

Teyit - <https://teyit.org>

Teyit is an independent fact-checking organisation which was established in 2016 by Mehmet Atakan Foça. Teyit's work responds to the rising wave of misinformation in digital and social media channels and seeks to enhance digital literacy in Turkey.

Teyit constantly scans the news on the internet, identifies suspicious stories, makes analysis and shares results with readers. In order to verify content, a blend of journalistic methods and digital tools is used. It has more than 400,000 followers on Twitter and its Facebook page has reached more than 60,000 followers. It regularly cooperates with national and international news platforms and CSOs to increase its outreach.

Teyit's business model is a hybrid one. It is both registered as a non-profit organisation and a limited liability company. Teyit has 4 main revenue streams: partnership with Facebook to verify and assess news, grants to carry out research activities on media and social media, speaker fees and user support through an online community-funding platform.

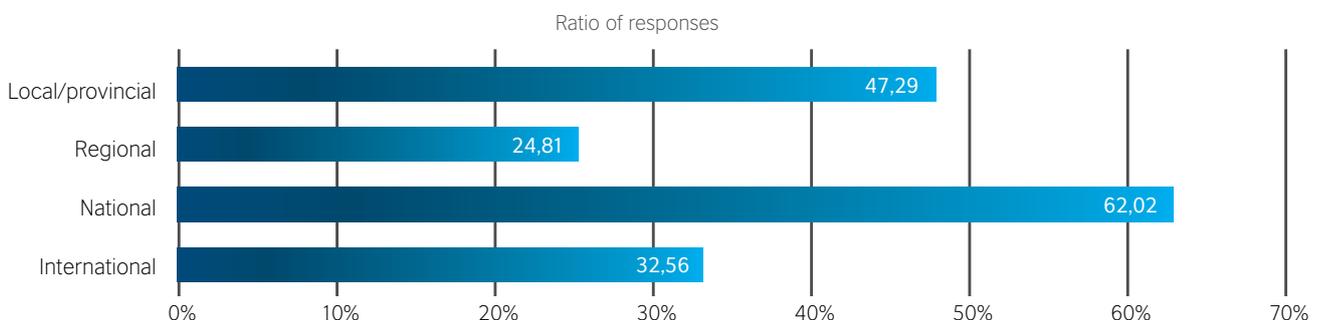
4.9. Geographical scale

Social enterprises in Turkey operate both nationally and internationally.

A total of 32.56 per cent of the respondent social enterprises operate at the international level, indicating good potential for growth. Replying to a question about the scale of their operations, where multiple responses were allowed, 62.02 per cent of social enterprises state that they operate on a national scale, 47.2 per cent operate at the local/provincial level, 32.56 per cent at the international level and 24.81 per cent at the regional level.

By contrast, according to the 2015 World Bank Enterprise Survey results, 83 per cent of traditional businesses mainly market their products at the local level, 14 per cent sell their main product nationally, and only two per cent sell internationally.

Figure 12: The scale of operations of respondent enterprises

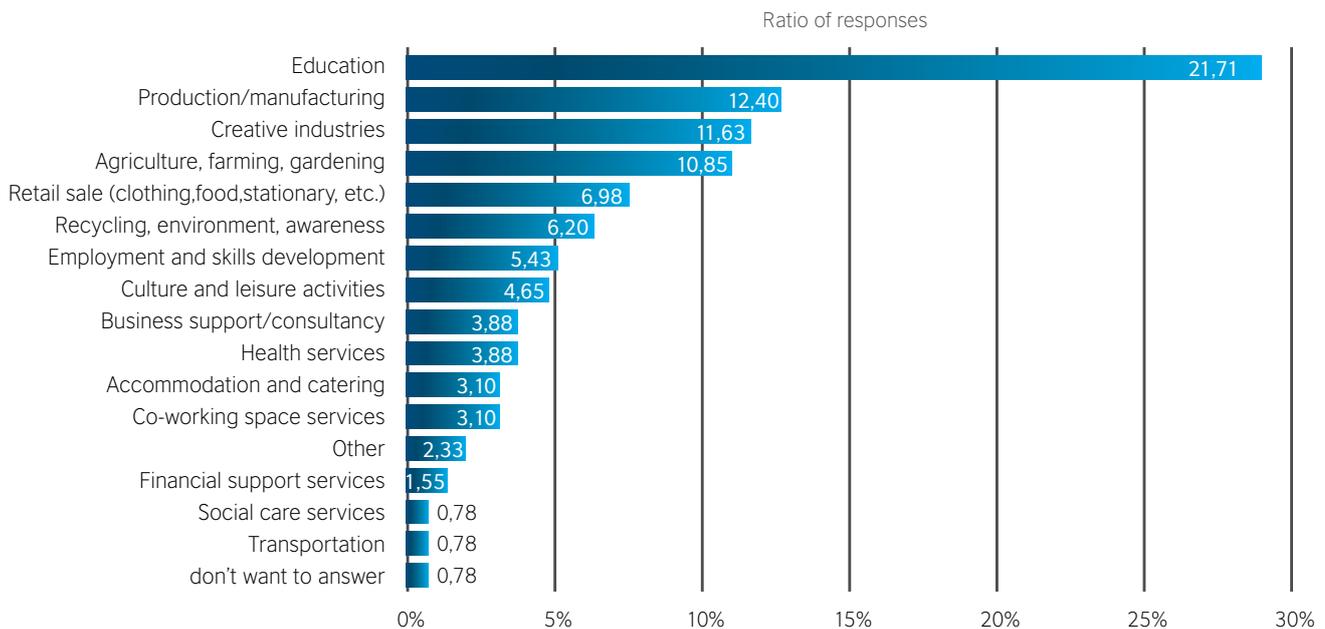


4.10. Sectors

Although social enterprises are commonly associated with certain industries, such as social care, they actually work in a diverse range of sectors in Turkey.

Education is the most frequent, accounting for 21.71 per cent of respondent organisations, followed by manufacturing and production (12.4 per cent) and creative industries (11.63 per cent). Agriculture and farming account for (10.85 per cent), while 6.2 per cent work on recycling and environmental awareness and 5.43 per cent work on employment and skills development. A deeper analysis on female leadership across different sectors did not show that female leadership is driven by any particular sectors.

Figure 13: The main sectors of activity of respondent enterprises



SafiMera - <http://safimera.com>

The Anadolu Meraları initiative was launched by Durukan Dudu and Volkan Büyükgüngör in 2011 and officially established in 2013.

Anadolu Meraları has brought the holistic management of grasslands to Turkey through training programmes and projects. SafiMera is a daughter initiative of Anadolu Meraları, built on the same values, which aims to produce and share regenerative, fair and nutritious food that creates a fairer deal for all stakeholders in the production chain.

SafiMera offers the first 100 per cent 'grass-fed' livestock products in Turkey, introducing and defining the concept nationally. Taking inspiration from natural processes, the idea of SafiMera is based on creating an ecological, economic and social ecosystem where all stakeholders have a say in decision-making.

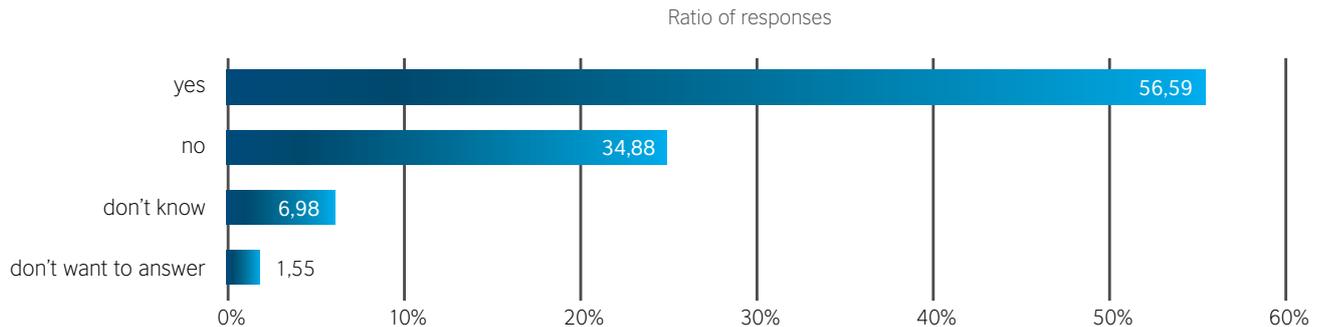
The traditional roles of producer, supplier and client are replaced by more holistic and responsible roles of producers, food network facilitators and conscious 'prosumers', who can get high nutrition food and contribute to ecosystem regeneration at the same time. In the SafiMera's ecosystem, the food has high nutritious value and is shared through a fair distribution process, managed by the SafiMera core team.

4.11. Social impact

4.11.1. Primary mission

Although all respondent social enterprises consider their social/environmental mission either as primary (57 per cent) or as equally important as their profit (43 per cent), only a little more than half (56.59 per cent) report that they measure their social or environmental impact. This may be explained by the confusion around social impact measurement and a lack of expertise in that area.

Figure 14: Percentage of respondent organisations that measure social or environmental impact



Compared to research conducted in 2014 by KUSIF³¹, where only 28 per cent of civil society organisations reported measuring their social impact, the percentage of respondent social enterprises who measure their impact is relatively high.

Qualitative data from the interviews suggest that the concept of social impact remains abstract, and many social enterprises have difficulties defining what to measure. Some consider their impact as self-evident. Lack of clarity and different understandings of social impact are evident in the field. There is also evidence of over-claiming.

TURMEPA – Turkish Marine Environment Protection Association

<https://www.turmepa.org.tr>

TURMEPA was established in 1994 by the founding chairman and honorary president Rahmi M.Koç with an aim to leave a liveable Turkey that ensures clean seas for future generations.

TURMEPA operates waste collection vessels, delivers education activities, educational materials and a commercial enterprise selling 'sea-friendly' cleaning products. Some activities are financed through various models of sponsorship, but the environmentally friendly cleaning products brand was introduced to the market in 2007. The products offered are phosphate, formaldehyde, paraben and chlorine-free and highly biodegradable. The products are produced by Uzay Kimya under the brand name of TURMEPA from raw materials with vegetable content, that dissolve biologically in the natural environment. The products are sold in domestic and industrial packaging that are also environmentally friendly. The income generated from sales is used to support the projects fighting sea pollution.

31 KUSIF, Civil Society Organisations' Perception And Practice Of Social Impact Measurement In Turkey, 2015; kusif.ku.edu.tr/wp-content/uploads/2019/01/Social-Impact-Measurement-Survey-Report-EN.pdf

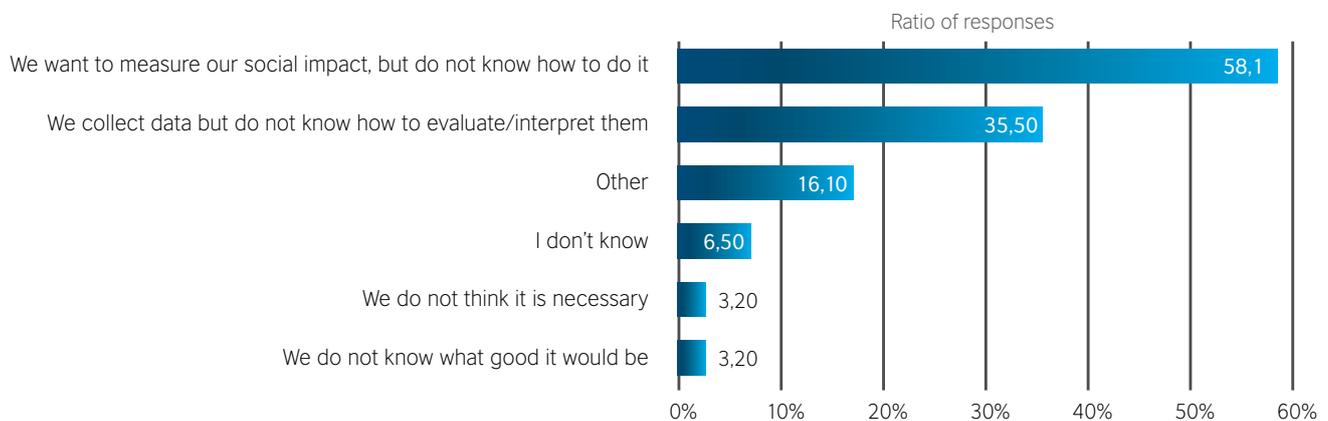
The majority of respondent social enterprises (68.22 per cent) tend to collect mainly quantitative data on outputs, such as number of people reached, product sales, services delivered. Success stories, testimonies and observations are also common methods. More sophisticated quantitative data collection tools and analysis are used by 35 per cent of respondent social enterprises.

Figure 15: Type of data collected about social impact



A total of 34 per cent of respondent social enterprises do not measure their impact. Of those, 58.1 per cent say they would like to measure impact, but do not know how to, while 35.5 per cent say they collect data, but do not know how to analyse it.

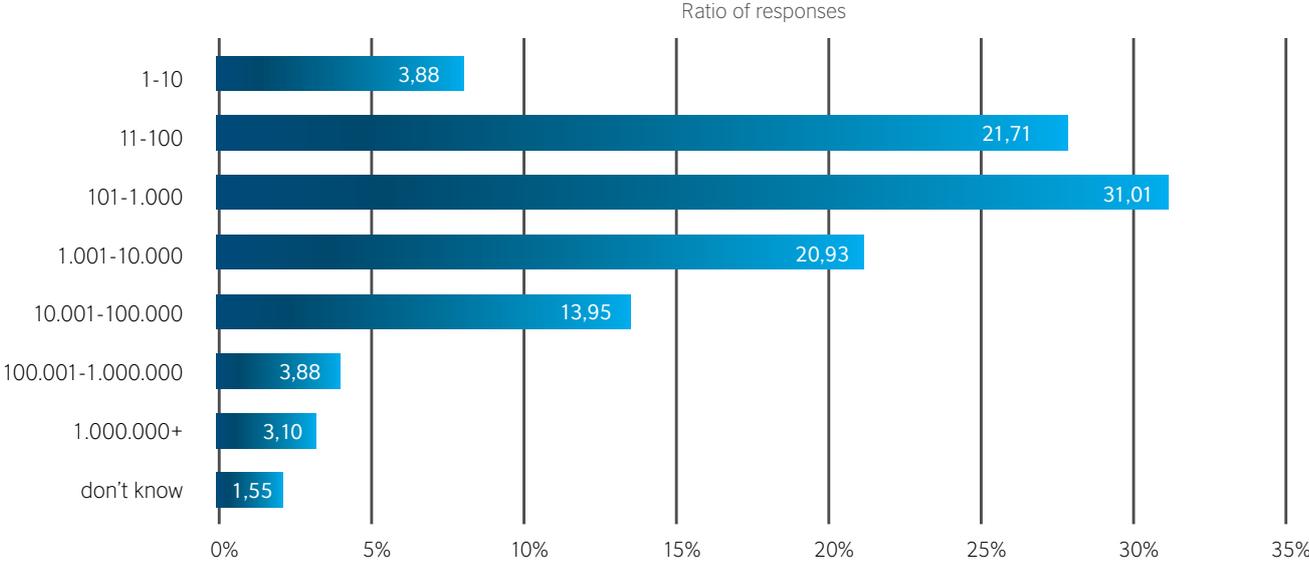
Figure 16: Respondent enterprises' reasons for not measuring social or environmental impact



4.11.2. Beneficiaries

Most social enterprises operate on a micro scale. Around half of respondent social enterprises reach fewer than 1,000 beneficiaries, while 21 per cent report working with 1,001 to 10,000, and 14 per cent reach 10,001 to 100,000 people. Just nine per cent work on a larger scale, and have reached more than 100,000 beneficiaries over the previous 12 months.

Figure 17: The estimated number of beneficiaries reached by respondent enterprises over the previous 12 months



GOOD PRACTICES

JOON - <https://joon.world>

Joon is a capacity building platform for craftspeople from disadvantaged backgrounds. The aim is to facilitate the social and economic participation of refugees, women, people with disabilities and other individuals who struggle to make a living. The platform supports them by helping with developing design driven solutions to reach the right market.

The idea of Joon matured through participation in the Hult Prize Social Entrepreneurship competition in 2016, where it reached the semifinals and earned significant recognition.

The first collection, 'Words of Wisdom' is a result of a collaboration with M. Tawfiq, the Syrian calligraphy artist. The two following collections, 'Sound Up' and 'Colors of Anatolia' continued to link original design solutions with the unique stories of the producers. In addition to these 3 collections, Joon offers other products including home decorations, handbags, pencil cases, laptop cases, makeup bags and jewellery.

Joon is currently registered as a private company, but aims to move towards a hybrid model of civil society organisation and private entity.

4.11.3. Job creation

Social enterprises operating in Turkey employ more female than male employees, both full-time and part-time. Social enterprises in Turkey are also creating jobs, with the number of full-time and part-time employees increasing.

Table 6: The number of people employed by respondent enterprises

Employees	Average (12 months ago)	Average (Currently)
Full time male employees	1,32	1,53
Full time female employees	2,88	1,91
Total number of employees (male+female)	4,19	3,44
Part time male employees	0,86	0,90
Part time female employees	4,36	6,03
Total number of part time employees (male+female)	5,22	6,93
Total number of male employees (full time+part time)	2,18	2,43
Total number of female employees (full time+part time)	7,23	7,94
Total number of employees	9,41	10,37

GOOD PRACTICES

Harmoni Women's Co-operative - <https://harmoniyiz.com>

Harmoni Women's Co-operative was officially established in December 2015 in the Beylikdüzü district of Istanbul by a group of 20 women, with the idea of integrating women into the workforce.

Harmoni's vision is to establish an environment where women work to create economic value and contribute to the national economy, and where women producers are self-confident and respected. Harmoni offers women, who for various reasons cannot work full-time, work opportunities in line with their own skills and preferred working hours, and supports their development with vocational training as well as training for working life and social life. The business has provided training and opportunities to generate income to more than 160 women, including refugees.

Harmoni cooperates with designers and uses natural and local materials. Through online and offline sales, the co-operative offers more than 100 designed handmade products in three main categories – bags, toys and home decorations.

Social enterprises rely on volunteers to a significant extent. The average number of full-time employees, both male and female, is lower than the number of volunteers supporting social enterprises.

Table 7: The number of volunteers at respondent enterprises

Volunteers	Average (12 months ago)	Average (Currently)
Female volunteers	38,4	47,8
Male volunteers	25,1	30,5
Total number of volunteers (male+female)	63,5	78,3

4.12. Revenue and profit/surplus use

Social enterprises in Turkey are mainly micro or small enterprises. In 2018, respondent social enterprises generated an average revenue of ₺ 518,874³² (US\$97,930). More than 90 per cent are still operating as micro-enterprises in terms of revenue, generating an annual revenue of ₺ 3,000,000 or under. This is actually similar in the wider MSME sector, where 94 per cent of businesses are classified as micro-enterprises³³.

Figure 18: Percentage of respondent enterprises' total revenue earned through trading

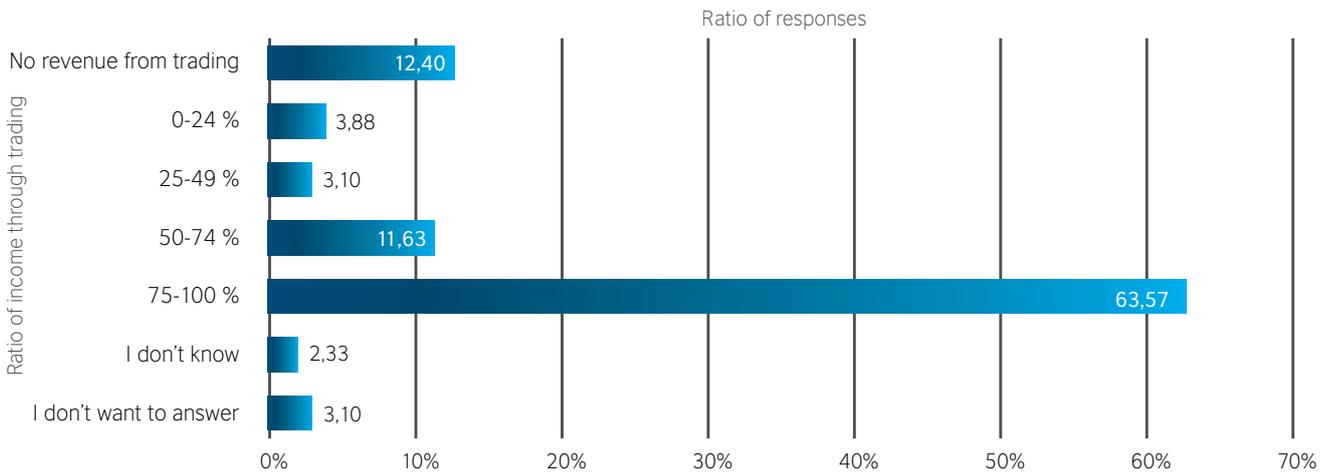
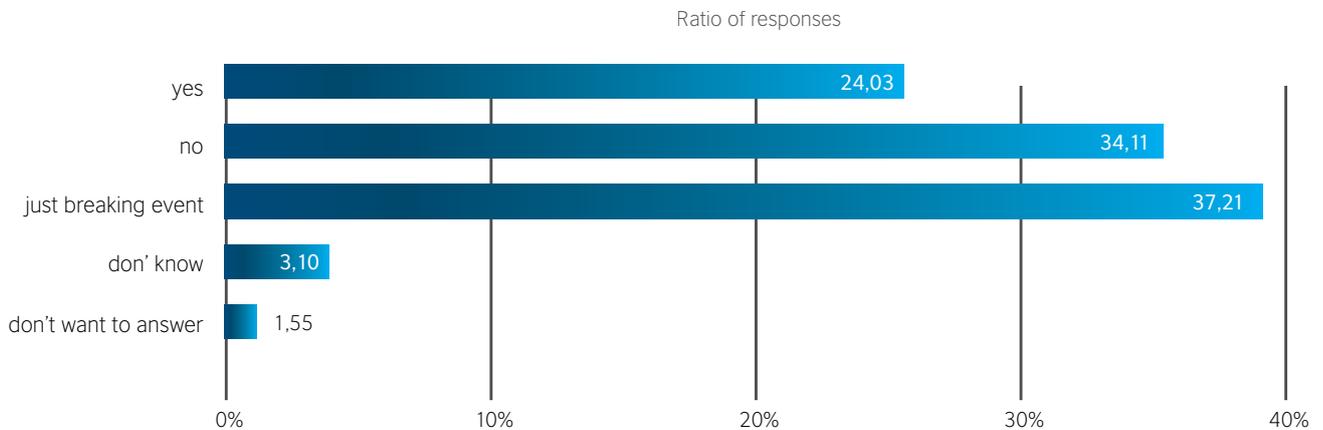


Figure 19: Percentage of respondent enterprises that have a surplus/profit



Around one-quarter of respondents (24 per cent) report that they make a profit, while 37 per cent have only reached the break-even point. A total of 34 per cent report that they have not yet made any profit.

When profitability across old and young enterprises is investigated, young enterprises have greater challenges in reaching profitability – 39.71 per cent have a net loss, compared to 27.12 per cent amongst enterprises that started their operations in or before 2015.

Female managers seem to be more successful in making a profit (28.17 per cent) compared to enterprises run by male managers (20 per cent).

32 This estimation uses the mean of the range of revenue selected as the absolute number to multiply with the number of organisations that choose the particular range. The US Dollar equivalent of average revenue is calculated using the indicative exchange rate announced on 31 December 2018 by the Central Bank of Turkey (5.2984 Turkish Lira/US Dollar).

33 TÜİK 2013 report.

Of the profitable respondent social enterprises, 87 per cent allocate their profits/surpluses for development and growth, while 61 per cent redirect their profits to their mission. Almost one-third of the respondents use this surplus to reward employees or to increase operational capacity of stakeholders such as customers, suppliers and the community, and to increase working capital.

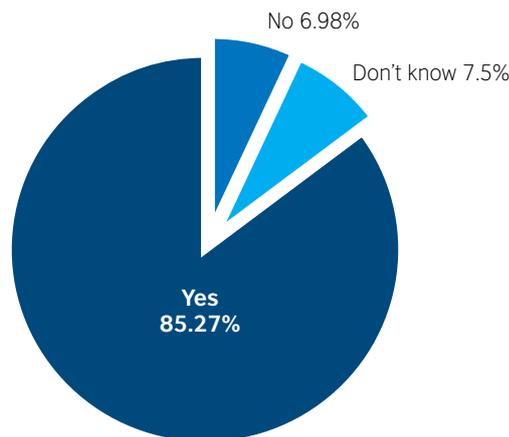
Table 8: How respondent enterprises utilise their surplus/profit

Utilisation of surplus/profit	Responses (%)
For organisational growth and development activities	87,10
To support my mission	61,29
To reward my employees	35,48
Capacity building for stakeholders	32,26
To increase the working capital of the enterprise	29,03
To donate or use it for corporate social responsibility activities	12,90
Profit sharing with partners/shareholders	3,23
I don't want to answer	3,23
To share with affiliated institution/parent institution/subsidiaries	0,00
Return to investors	0,00

4.13. Growth plans

Social enterprises in Turkey are optimistic about growth, and 85 per cent of respondents expect to grow.

Figure 20: Percentage of respondent enterprises expecting to grow over the coming year

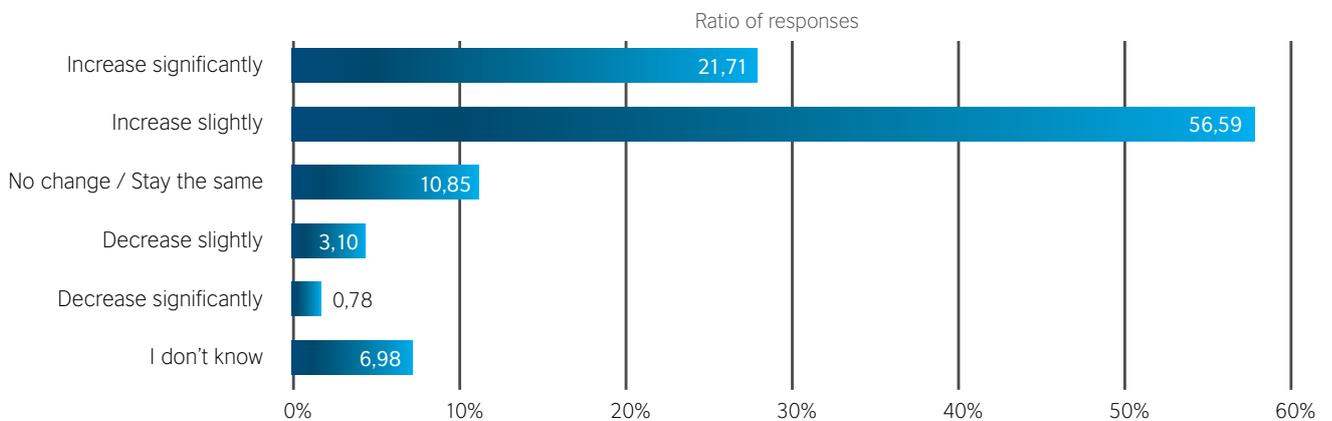


The most popular growth strategies are introducing new products and services (84 per cent), finding new beneficiaries/customers (78 per cent), and increasing sales to existing beneficiaries/customers (61 per cent). Social enterprises are also keen to cooperate with others (43 per cent), expand into new regions (39 per cent), and attract investment (34 per cent). Only a few are considering franchising (seven per cent), mergers (seven per cent) and acquisitions (two per cent) as growth options.

Table 9: How respondent enterprises plan to achieve growth

Growth plan	Responses (%)
By developing new products and services	83,64
By finding to new beneficiaries/customers	78,18
By increasing our sales to existing beneficiaries/customers	60,91
Cooperation/Becoming partner of a consortium	42,73
By expanding our market to new regions	39,09
Through investments	33,64
Through franchising	7,27
By merging with another organisation/enterprise	7,27
Other	2,73
By acquiring another organization/enterprise	1,82

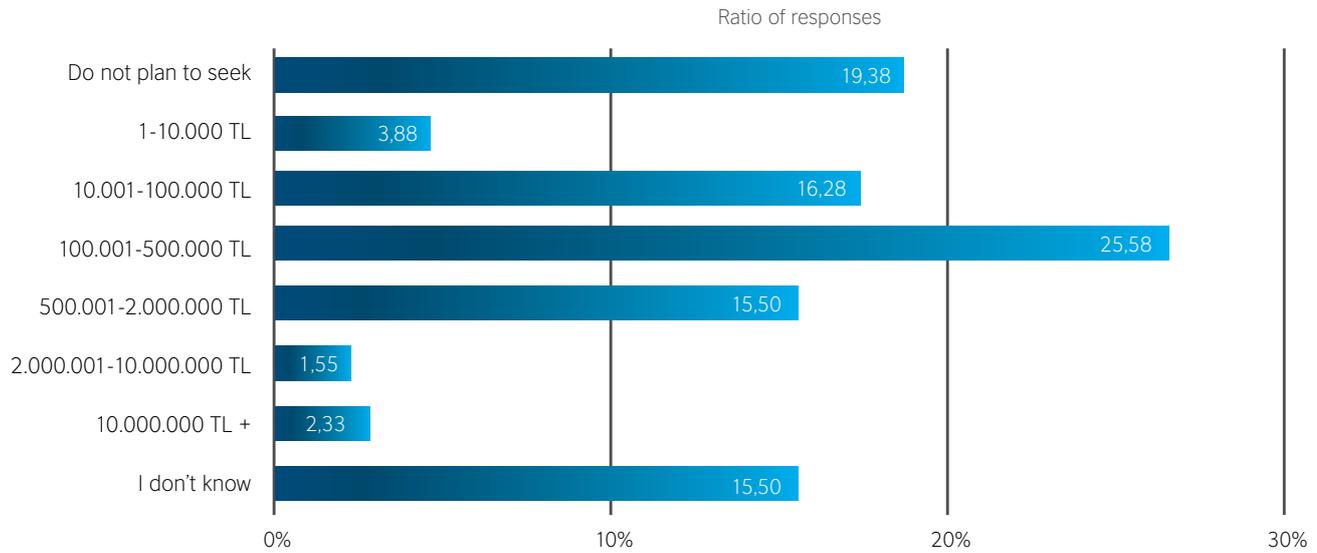
Respondents are also optimistic about their future recruitment, with 78 per cent stating that their employee numbers will increase (either slightly or significantly) the following year. Only four per cent expect a decrease in employee numbers.

Figure 21: How respondent enterprises expect their employee numbers to change over the coming year

Around 65 per cent of respondent social enterprises plan to seek external financing in the coming year, and one-fifth plan to seek external finance of more than ₺500,000. Moreover, of the 65 per cent planning to seek external financing, 70 per cent intend to seek an amount of less than ₺500,000. The average external financing need for this subsample is around ₺187,797³⁴ (US\$35,444) for the coming year. This finding emphasises the importance of providing small amounts of money to satisfy the external financing needs of social enterprises.

³⁴ This estimation uses the mean of the range of revenue selected as the absolute number to multiply with the number of organisations that choose the particular range. The US Dollar equivalent of average revenue is calculated using the indicative exchange rate announced on 31 December 2018 by the Central Bank of Turkey (5.2984 Turkish Lira/US Dollar).

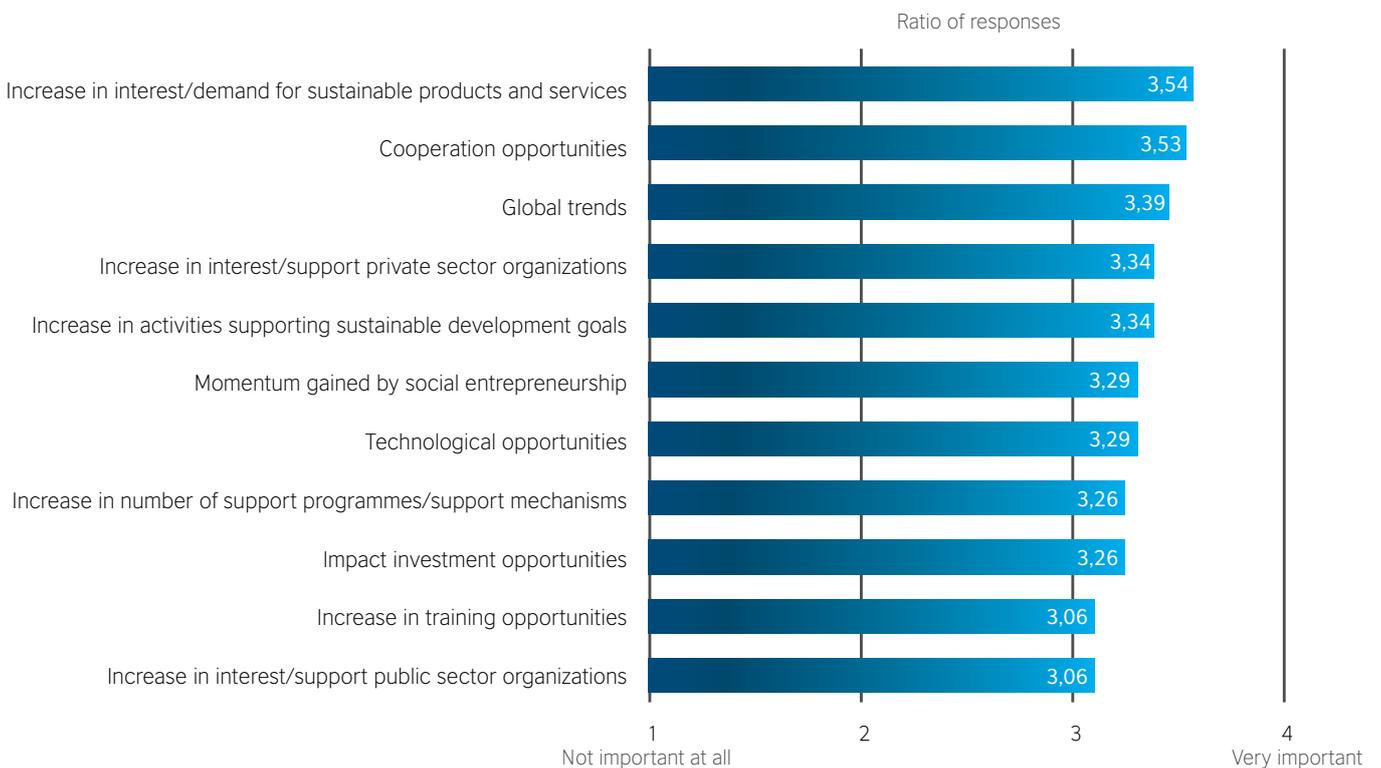
Figure 22: Amount of external financing respondent enterprises are planning to seek in the coming year



4.14. Opportunities for growth

The key expected drivers for growth among social enterprises are increase in the interest/demand for sustainable products and services, cooperation opportunities and global trends. Survey respondents were asked to evaluate opportunities for growth on a four-point Likert scale³⁵ from 'not important at all (1)' to 'very important (4)'. Increasing interest in sustainable goods and services was considered the most important opportunity, as well as co-operating among social enterprises and global trends.

Figure 23: How respondents evaluate opportunities for growth for their enterprises

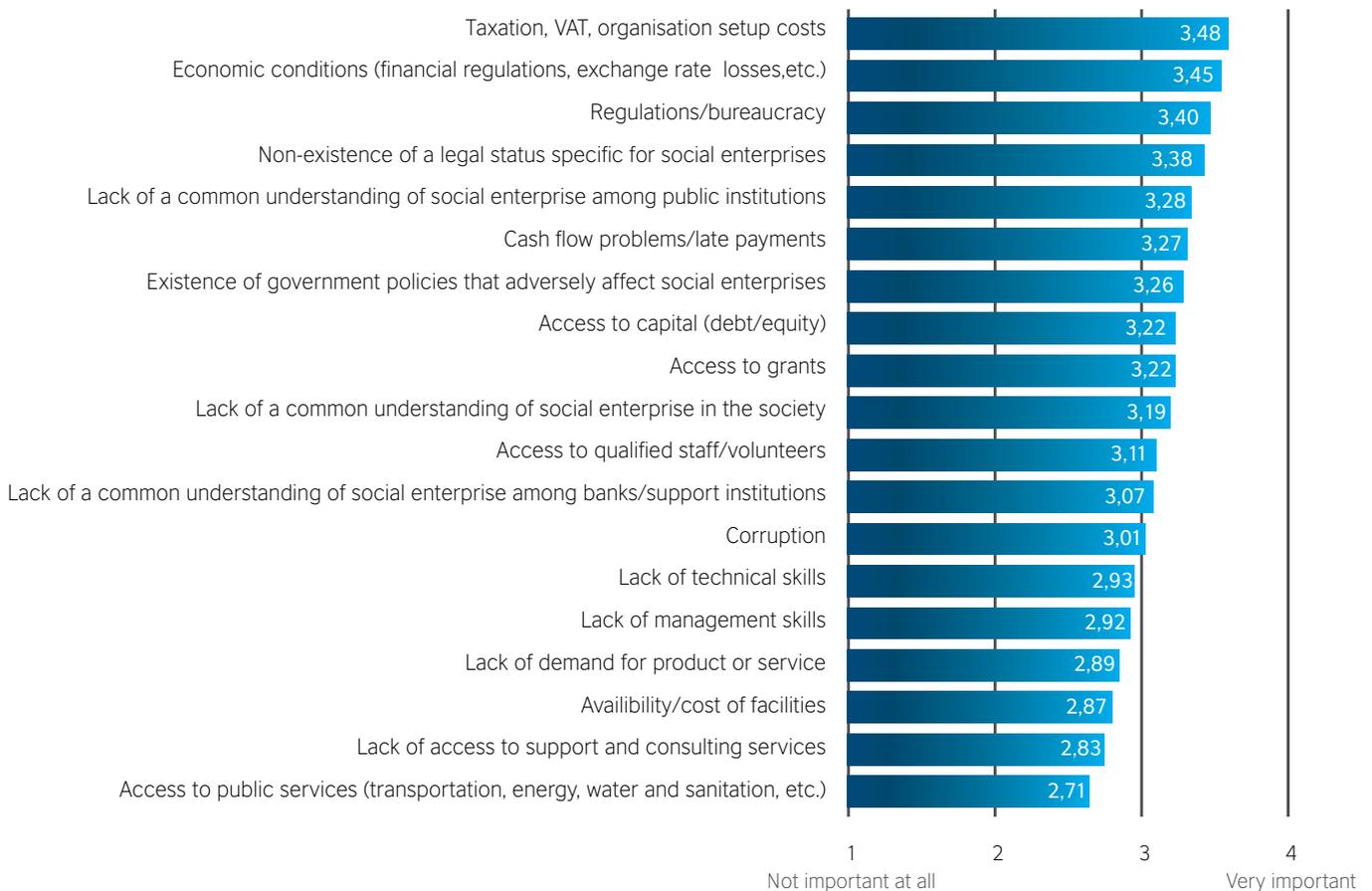


³⁵ A Likert scale is a psychometric scale, developed by Rensis Likert in 1932 and commonly used in questionnaires.

4.15. Barriers to growth

An adverse economic climate, high taxes, start-up costs and bureaucracy are the main challenges facing social enterprises, with more than 85 per cent of respondents selecting one of these as an important barrier to growth. The absence of a defined legal entity for social enterprises in Turkey is also important. A lack of technical and leadership skills, inadequacy of support and consultancy services, and problems in public infrastructure services are considered less important.

Figure 24: How respondents evaluate barriers to growth for their enterprise



As well as these general barriers, respondents were also asked about the legal problems they encountered regarding their organisational structure. The leading problem is found to be access to finance. This is followed by tax-related issues. The current legal framework grants tax exemptions only to certain legal forms and potentially creates perverse incentives. Qualitative data suggest that most social entrepreneurs feel there should be certain tax reductions for social enterprises.

A total of 19.1 per cent of participants report that they have experienced problems with public institutions prior to their establishment, whereas 18.3 per cent report problems after establishment. Alternatively, it is worth noting that 35.7 per cent of respondents did not encounter problems related to their legal status.

In comparison, 25.5 per cent of commercial enterprises also find tax rates to be the biggest obstacle affecting the operation of their business. Access to finance (13.8 per cent), inadequately educated workforce (9.3 per cent), practices of competitors in the informal sector (9.6 per cent) and political instability (8.9 per cent) are noted as other obstacles, according to the 2015 World Bank Enterprise Survey.

Table 10: Legal problems respondent enterprises have encountered regarding their organisational structure

Legal problems regarding organisational structure	Responses (%)
Problems related to access to finance	42,6
We didn't have any problems	35,7
Problems with tax related issues	28,7
Problems with public institutions during the establishment phase of our enterpris	19,1
Problems with public institutions after our enterprise started its operations	18,3
Other	4,3
I don't know	0,9

4.16. Finance sources and constraints

Survey respondents were asked about their sources of funding, and multiple responses were allowed. The respondent social enterprises mainly use internal resources, such as personal financial sources (69 per cent) and support from friends or family (40 per cent). Some social enterprises also use external funding sources, with 37 per cent receiving grants from government, foundations and international enterprises, 32 per cent utilising in-kind donations, 28 per cent receiving sponsorships and around 20 per cent receiving cash and in-kind awards. A total of 86 per cent report that they have never used commercial loans, which is a traditional financing channel. Despite its global popularity, crowdfunding is not a common source of financing for respondents, with 88 per cent never having used it.

Younger social enterprises starting their operations in or after 2016 are less likely to receive cash donations (10 per cent), compared to more established social enterprises (22 per cent). Conversely, a higher percentage of older social enterprises (34 per cent) have used sponsorship, compared to younger social enterprises (24 per cent).

Younger social enterprises, however, rely more on personal sources of finance (72 per cent) and support from friends and family (46 per cent) compared to older enterprises, (66 per cent and 34 per cent respectively). The most significant difference is the use of commercial loans – 27 per cent of older enterprises have used commercial loans, while only seven per cent of younger enterprises have. Younger enterprises, however, rely more on awards (47 per cent), compared to older enterprises (17 per cent).

Male enterprise leaders are more likely to access funding and finance, with the exception of grants and in-kind donations.

Women entrepreneurs in social and commercial enterprises mainly access personal financial resources and support from friends and family. However, more women in commercial enterprises use bank loans – 24 per cent compared to just 13 per cent for women in social enterprises – according to Garanti Bank Research on Women Entrepreneurs³⁶.

36 assetsgaranti.com/assets/pdf/tr/diger/K.G.A_eng_dijital_v_1.pdf

Unlike social enterprises, a small percentage of commercial enterprises receive grants. In the 2015 World Bank Enterprise Survey, only 3.9 per cent of businesses reported that they receive government grants³⁷. Commercial enterprises mainly use internal funds to finance working capital (61 per cent). Banks, credit from suppliers/ customers and non-bank financial institutions, such as microfinance institutions and credit unions were other main sources of finance. The use of commercial loans is similar to that of more established social enterprises³⁸.

Table 11: Financing sources used by respondent enterprises

Financial sources	Responses (%)
Personal financial sources	69
Support from friends-family	40
Grants (from government, foundations, international organizations, etc.)	37
Donations in-kind (time of volunteers, support for goods/material/office area) etc.)	32
Sponsorships	28
In kind awards (expertise, training, office space, etc.)	21
Cash awards	19
Cash donations	16
Commercial loans	16
Crowdfunding	12
Other	11
Concessional loans (below market rate of interest)	5
Leasing	2
I don't want to answer	2
Equity or equity-like investments	1

When asked about financing constraints, a strong majority (76 per cent) of respondents reported that they face barriers to finance, irrespective of gender. The key financial challenges faced by these social enterprises are:

- scarcity of people or institutions who invest in social enterprise
- lack of shared language amongst finance providers and social enterprises
- difficulties in accessing funds/donations/crowdfunding
- high profit expectations of investors
- difficulty in accessing international financial sources.

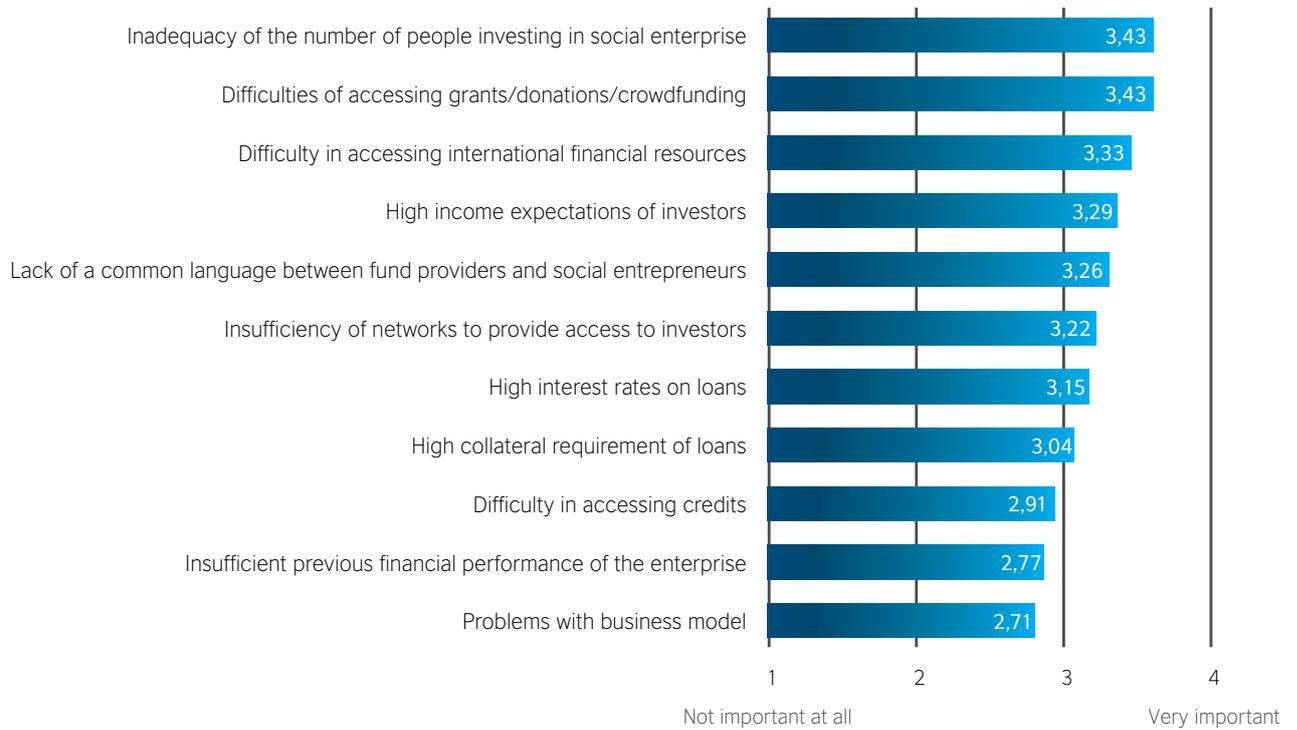
More than 80 per cent of social enterprises believe that each of these challenges are either important or very important.

³⁷ The majority of grants received by commercial enterprises are from KOSGEB (48.5 per cent) followed by development agencies (20.4 per cent). Incentive support of the Ministry of Economy (21.7 per cent), İŞKUR (18.3 per cent) and the Ministry of Agriculture and Rural Support Institution (14.9 per cent). Other grants are received from the Ministry of Science, Industry and Technology (8.5 per cent) and TÜBİTAK (5.1 per cent).

³⁸ A total of 29.7 per cent of commercial enterprises report to have a line of credit or an outstanding loan. Most of the rest have not applied for a new loan or line of credit because they have sufficient capital. Like social enterprises, the remainder of the enterprises named unfavourable interest rates and high collateral requirements as reasons for not applying. Others thought their application would not be approved, found application procedures complex, or thought the size of the loan and maturity were insufficient.

Problems pertaining to financial support are closely linked with legal form. During interviews and focus group meetings, it was reported that co-operatives face difficulties when applying for bank loans, whereas commercial companies cannot apply to certain grants. These problems may be addressed by introducing changes to financial regulations, which would allow social enterprises to access a wider scope of financial support on the basis of the social impact they generate.

Figure 25: How respondents evaluate barriers to accessing finance







5. CONCLUSIONS AND RECOMMENDATIONS



Social enterprises in Turkey are gaining momentum. New enterprises are starting up and the number of supporters in the ecosystem increases every day. This is a young and vibrant sector, and one that is changing rapidly. The data in this report is consistent with emerging wider trends, opportunities and barriers affecting social enterprises around the world.

Visibility and public understanding

Visibility and awareness of the social enterprise concept is relatively low, as is the level of public understanding about social enterprise. This makes it difficult for social enterprises to get support and attract customers.

Many participants during the consultation, focus group and roundtable meetings reported that if there was better awareness and visibility for social enterprises, more entrepreneurs with a focus on social impact and more civil society actors would identify as social enterprises and join the sector. A lack of a common understanding amongst public institutions is also considered as an important or a very important barrier (80 per cent) by survey respondents.

Raising media awareness is necessary for the sector to further develop. All ecosystem actors can work on measures to enhance the visibility of the work of social enterprises and to spread the social enterprise concept to the general public. Intermediary support organisations should intensify their efforts for a common understanding among public institutions and local administrations.

Policy

Diversity within the social enterprise community demands an inclusive and flexible approach to the sector.

Facilitating the formation of enabling regulatory frameworks for social enterprises, while staying agile and flexible, is a major challenge. The need for greater recognition is more prominent than regulation, as previously suggested by Chandran

(2019). Removing bureaucratic obstacles or implementation faults, introducing tax incentives and employment support schemes are commonly reported needs of social enterprises.

Regulations related to immigration, volunteerism, civil society, co-operatives, digital technologies, investment and innovative funding schemes all affect social enterprises since they operate within many different fields and sectors. A horizontal and holistic approach is therefore necessary with effective coordination, collaboration and ownership by government entities whose actions affect the sector.

A clearer definition and categorisation of social enterprise may only be useful to a limited extent. Many social enterprises only encounter the definition of what they do after starting their enterprise. There are many potential actors who do not identify themselves as a social enterprise, but they may be identified as such by others. These enterprises focus on the work they are doing rather than attempting to categorise or define it.

Social enterprises take a range of legal forms. Within the current legal framework, they can choose one or more of the available legal forms, depending on which best suits their needs. Almost two-thirds of social enterprises are organised as companies and co-operatives, while associations and foundations account for 17.1 per cent.

Social enterprise and social innovation are closely linked. Social enterprises are often innovative, and it is important to how they identify themselves. Social entrepreneurs often develop state-of-the-art ideas, models, products and services. Policies aimed at developing innovation should include social enterprises as target groups as well.

Access to finance and growth

Access to finance seems to be one of the main challenges that social enterprises in Turkey face. Most common financing sources are internal sources such as personal and family funds, followed by grants. Social enterprises seem to have difficulty in accessing traditional sources of finance, such as debt and venture capital.

Raising awareness of social enterprise amongst investors, providing investment readiness support, building a common language among social enterprises and funders, and providing new and innovative sources of social finance and social investment to satisfy the external financing needs of social enterprises are necessary steps to improve this situation.

Most social enterprises operate at the micro scale, so funding and support programmes should be adjusted to the existing scale of the sector to ensure effective use of resources.

Social enterprises are keen to cooperate with others (43 per cent), expand into new regions (39 per cent), and attract investment (34 per cent). If the necessary mechanisms, platforms and places offering opportunities to network are provided, growth is likely.

The private sector can also provide funding to social enterprises by buying from them to help them accomplish their goals, so mechanisms and platforms that facilitate closer engagement with the private sector as a market and a funder will have enabling effects.

Social enterprises rely on volunteers to a significant extent. The average number of full-time employees, both male and female, is lower than the number of volunteers supporting social enterprises. Investing in volunteers by supporting volunteerism and skilling up volunteers would strengthen social enterprises. Also, volunteers can be a potential paid workforce if the business model is strengthened leading potentially to greater job creation.

Social impact management and measurement

Most social enterprises are aware of the perceived importance of measuring social impact, but do not measure it due to a lack of expertise and time. Awareness of the importance of social impact has increased, while the practical sphere of social impact measurement and management remains problematic. Informing social entrepreneurs about the support available and increasing support mechanisms in this area is crucial.

Funds should be mobilised to support social impact measurement and management. Most ecosystem actors want to learn more about social impact management and measurement. Social enterprises, NGOs, and the government want to measure and monitor social impact. Financiers also want to see clearer communication of social impact. Training activities for social impact measurement are needed, and the role of intermediary and support organisations is essential in this respect. Providing support to the support organisations themselves will cultivate the ecosystem at a larger scale. Increasing pro bono support in this field might be another way to support social enterprises.

Frameworks that build principles regarding social impact evaluation are also critical to the development of the ecosystem in Turkey.

Women's empowerment

Most social enterprises in Turkey are led by women. This implies that social enterprises are already making a direct positive contribution to the development of women's entrepreneurship in Turkey and the empowerment of women. Supporting this area will have direct positive implications for strengthening gender equality in Turkey.

Creating targeted training and opportunities for women in the short-term and measures that will facilitate women's access to funding are necessary as the research indicates that currently male enterprise leaders are more likely than women to access the sources of external funding and finance.



Social entrepreneurship education for young people

Social enterprise leaders are young. Nearly half (47.28 per cent) are under 35. This shows the potential of social enterprise as a new economic model for the young population of the country. A total of 16.4 per cent of the 80 million people in Turkey are aged between 15 and 24, and this percentage increases to 24.4 per cent for those aged between 15 and 29, which accounts for 19.2 million people.

Millennials' perceptions of business' motivations and priorities is one of the motivating factors for millennials to start social enterprises. Harnessing the interest of millennials and young people will help social enterprises attract skilled staff in the long run.

The role of universities as institutions working with young people becomes significant in this respect. Curriculum development on social entrepreneurship has gained traction over the last three years. Out of 203 universities in Turkey, 16 universities are actively and regularly involved in the social enterprise area with 13 offering courses directly on social entrepreneurship or social innovation.

Social entrepreneurship is also taught as a topic in courses on entrepreneurship, sustainability and social responsibility. Curriculum development on social enterprises and mainstreaming the topic in related courses on entrepreneurship, sustainability and social responsibility will motivate university students.

Growing social entrepreneurship education at both higher education and school level will increase knowledge of the sector, attract new actors and increase public awareness.

Access to support and capacity building

Social enterprises in Turkey place significant importance on organising themselves and forming connections with national and international networks and platforms. The risk of isolation seems to be high. Relations and interactions between actors (including public bodies, local administrations, private companies, universities, international organisations and citizens) continue to be mostly spontaneous and event-based. Partnerships usually dissolve at the conclusion of projects. Co-production is a very rare practice.



More incentives for intermediary organisations are needed both in the community and in universities. Intermediary organisations offering incubation, acceleration, co-working or lab facilities for social enterprises are few in number, especially outside main cities. Even so, incubators and accelerator programmes targeting start-ups and technology entrepreneurs serve the needs of social enterprises to some extent. At the same time, prominent universities, technology incubators, civil society organisations, international actors and policy networks offer great potential to create a more functional social enterprise ecosystem in Turkey, and interest is growing.

Mobilising existing networks of innovation and technology support mechanisms within universities and increasing the opportunities for more structured cross sector work to co-design and co-produce action plans for the growth of the sector is necessary. Successful mechanisms and programmes used to develop entrepreneurship more widely can be adopted and adapted for social entrepreneurship.

Future research and availability of data

It is challenging to calculate the number of social enterprises in Turkey, not least since there is no legal status for social enterprises, and there is an absence of relevant data. The availability of data is essential for better understanding and informed decision-making in the field. The onus is on the Turkish Statistical Institute to collect and disseminate data that will help researchers in the field.

This report has many implications for further research, as the literature in Turkey on the subject is limited. Subjects such as survival rates and financial literacy have come up as areas that require further research. A multi-disciplinary approach, embracing corporate (social) responsibility, inclusive businesses, the social and solidarity economy, sustainability, venture philanthropy and human development, can also offer valuable contributions to social enterprise research in the future.



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ANNEX 1 - PARTICIPANT INSTITUTIONS AT EVENTS

The organisations, which participated to the consultation meetings, focus groups, interviews and roundtables are listed below:

ORGANISATION	CITY
Abdullah Gül University	Kayseri
Açık Açık	İstanbul
Akdeniz University	Antalya
Aksaray University	Aksaray
Alternatif Yaşam Association	İstanbul
Anadolu Meraları	Çanakkale
Anadolu University	Eskişehir
Anka Üreten Kadın Association	Mersin
Ankara Development Agency	Ankara
Ankara Hacı Bayram Veli University	Ankara
Anlatan Eller	İstanbul
Art Design Dream	Ankara
Ashoka Turkey	İstanbul
Atelier - Atölye	İstanbul
Başka Bir Okul Mümkün (BBOM) Association	İstanbul
Başkent University Technology Transfer Office	Ankara
Bereketlim	Bursa
Beykent University	İstanbul
Bilgi University	İstanbul
Bilkent University	Ankara
Boğaziçi University Business People Alumni Association - BRM	İstanbul
British Council	Ankara
Buğday Association	Çanakkale

Clean Clothes	İstanbul
Community Volunteers Foundation (TOG)	İstanbul
Çukurova University Entrepreneurship Ambassadors Programme	Adana
Delegation of the European Union to Turkey	Ankara
Directorate for EU Affairs	Ankara
Directorate General of the Foundations	Ankara
Diyarbakır Entrepreneurship Network	Diyarbakır
Dokuz Eylül University	İzmir
E-bursum	İstanbul
EGET Foundation	İzmir
EGİAD Angel Investment Network	İzmir
Endeavor Turkey	İstanbul
Fongogo	İstanbul
Galata Business Angels	İstanbul
Garanti Bank	İstanbul
Gediz Ecology Community	İzmir
Genç İşi Co-operative	İstanbul
Good4Trust	İstanbul
Gökova Gökboncuk Co-operative	Muğla
Gönüllü Hareketi Association	Bursa
Güneşköy Co-operative	Ankara
Hacettepe University	Ankara
Harmoni Kadın Co-operative	İstanbul
Hayata Sarıl	İstanbul
Helik and Tino	İzmir
Idema	Ankara
Impact Hub İstanbul	İstanbul
InnoCampus	Ankara
Inogar	Ankara
İstanbul Technical University (ITU) Arı Teknokent	İstanbul

İdaCapital	İstanbul
İhtiyaç Haritası	İstanbul
imece	İstanbul
Informatics Association of Turkey (TBD)	Ankara
İstanbul Commerce University	İstanbul
İstanbul Development Agency	İstanbul
İstanbul Okan University	İstanbul
İstasyonTEDU Center for Social Innovation	Ankara
İzmir Development Agency	İzmir
İzmir Education Co-operative	İzmir
Joon	Ankara
Kalkınma Atölyesi Co-operative	Ankara
Kalkınma Merkezi Co-operative	Diyarbakır
Khan Academy	İstanbul
Kıbele	Diyarbakır
Koç Holding	İstanbul
Koç University	İstanbul
Koç University Social Impact Forum - KUSIF	İstanbul
Kodluyoruz	İstanbul
Kokopelli Şehirde	İstanbul
Kuixo	Ankara
Kültürhane	Mersin
Lokman Hekim Sağlık Foundation	İzmit
Mazars Denge	İstanbul
MEA Consulting	Muğla
Mephisto Tiyatro Kafe	Van
METU Technopolis	Ankara
METU-STPS Science and Technology Policy Studies	Ankara
Middle East Technical University (METU)	Ankara
Mikado Consulting	İstanbul

Ministry of Culture and Tourism	Ankara
Ministry of Family, Labour and Social Services	Ankara
Ministry of Industry and Technology	Ankara
Ministry of Trade	Ankara
Muğla Sıtkı Koçman University	Muğla
Niş Cafe	Bursa
Nöbetçi Kütüphane	Adana
Organic Bonny Baby	İzmir
Originn	İzmir
Otsimo	Ankara
Öğrenme Meraklıları	Ankara
Önemişiyoruz	İstanbul
Özyeğin University	İstanbul
Phoca Goods-Projemiz Hayat	Ankara
Redbull Amaphiko	İstanbul
Rumi	Van
Sabancı University	İstanbul
Sen de Anlat	Ankara
Social Enterprise UK	London
Social Sciences University of Ankara	Ankara
Sosyal Elçiler	İzmit
sosyalgirisim.com	İstanbul
Sürdürülebilir Yaşam TV	İstanbul
Şeker Bank	İstanbul
Tanal Organic Farm	Antalya
Tarlam Var	İstanbul
TEB Private Angel Investment Platform	İstanbul
Technology Development Foundation of Turkey (TTGV)	Ankara
TED University	Ankara
Teyit	Ankara

The United Nations Industrial Development Organization (UNIDO)	Ankara
Tolkido	İzmir
Toplumsal Duyarlılık ve Şiddet Karşıtları Association	Diyarbakır
Toyi	İstanbul
Troy Çevre Derneği	Çanakkale
TÜBİTAK TEYDEB Girişimcilik Destekleme Grubu (Entrepreneurship Supporting Group)	Ankara
Turkcell Dialogue Museum - Dialogue in The Dark	İstanbul
Turkish Entrepreneurship Foundation (GirVak)	İstanbul
Üretkeniz.Biz Cooperative	İstanbul
Viveka	Ankara
World Bank	Ankara
Yaşar University	İzmir
Yaşayarak Öğrenme Association	İstanbul
Yıldırım Beyazıt University	Ankara
Yuvarla	İstanbul
Yüztak	Van
Zorlu Holding	İstanbul

ANNEX 2 - SURVEY QUESTIONS

QUESTIONS and RESPONSE OPTIONS

Q1 What is the widely known name for your enterprise?

Q2 What is your role/position in the enterprise? (Multiple responses are allowed)

- | | |
|---|---|
| <input type="checkbox"/> Founder/Co-Founder | <input type="checkbox"/> Employee |
| <input type="checkbox"/> Manager | <input type="checkbox"/> Volunteer |
| <input type="checkbox"/> Board Member | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> Partner | <input type="checkbox"/> Other |

Q3 In which year did your enterprise begin operating?

- | | |
|---|--|
| <input type="checkbox"/> I don't know | Year in which your operations started: |
| <input type="checkbox"/> I don't want to answer | |

Q4 In which year was your enterprise officially established? (Answering this question is optional)

Q5 If your enterprise has a headquarter, where is it located?

- | | |
|---|---|
| <input type="checkbox"/> No headquarter | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> İstanbul | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> Ankara | <input type="checkbox"/> Other |
| <input type="checkbox"/> İzmir | |

Q6 At what scale does your enterprise operate? (Multiple responses are allowed)

- | | |
|---|---|
| <input type="checkbox"/> Local/provincial | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> Regional | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> National | <input type="checkbox"/> Other |
| <input type="checkbox"/> International | |

Q7 What is the gender of the person managing your enterprise?

- Female Male
- Do not want to specify

Q8 What is the age range of the person managing your enterprise?

- Under 18 55-60
- 18-24 Above 60
- 25-34 I don't know
- 35-44 I don't want to answer
- 45-54

Q9 What is the education level of the person managing your enterprise?

- Literate Masters/PhD student
- Primary school graduate Masters/PhD graduate
- Middle school/High school graduate I don't know
- Vocational School/University student I don't want to answer
- Vocational School/University graduate

Q10 Evaluate the importance of factors listed below in inspiring you to work for/establish your enterprise. (Likert scale: Not Important at all (1), Slightly Important (2), Important (3), Very Important (4), No Answer)

- Educational background/my education My previous activities/experiences in civil society/volunteering
- A problem that I personally or people close to me experienced My previous activities/experiences in the public sector
- My previous entrepreneurship activities/experiences My activities/experiences in student clubs and organisations
- My previous activities/experiences in the private sector My internship experiences

Q11 How would you describe the primary mission of your enterprise?

- Social/environmental mission first I don't know
- Profit first I don't want to answer
- Social/environmental and profit missions are equally important

Q12 Do you define your enterprise as a social enterprise?

- Yes I don't know
- No I don't want to answer

Q13 According to you, what are the differentiating characteristics of social enterprises? (Multiple responses are allowed)

- Having a focus on social/environmental impact Being Innovative
- Reinvesting a part of the profit into the mission I don't know

- Reinvesting all profit into the mission
- Generating a large portion of its revenues from economic activity
- Adopting democratic governance principles
- I don't want to answer
- Other

Q14 What are the overall objective(s) of your enterprise? (Multiple responses are allowed)

- Delivering the products/services to more beneficiaries/customers
- Protecting the environment
- Supporting vulnerable, disadvantaged or excluded groups
- Reducing social exclusion
- Creating employment opportunities
- Reducing economic exclusion
- Reducing poverty
- Empowering women/young women
- Improving health and well-being
- Supporting education and/or literacy
- Supporting other social enterprises/organisations
- Supporting agricultural development
- Supporting small producers in agricultural value chains
- I don't know
- I don't want to answer
- Other

Q15 What is the main sector in which your enterprise is active?

- Retail sale (clothing, food, stationary, etc.)
- Production/manufacturing
- Business support/consultancy
- Education
- Creative industries (printing, designing, web, etc.)
- Employment and skills development
- Financial support services
- Health services
- Social care services
- Child care services
- Culture and leisure activities
- Recycling, environment, awareness
- Accommodation and catering
- Sheltering
- Co-working space services
- Agriculture, farming, gardening
- Transportation
- I don't know
- I don't want to answer
- Other

Q16 Have you introduced a new product/service/model to the market within the last 12 months?(Multiple responses are allowed)

- We have introduced a new product/service/model for our enterprise
- We have introduced a new product/service/model in Turkey
- We have introduced a new product/service/model in international markets
- We did not introduce a new product/service/model
- I don't know
- I don't want to answer

Q17 What kind of data do you collect about your social impact? (Multiple responses are allowed)

- | | |
|---|---|
| <input type="checkbox"/> We do not collect any data | <input type="checkbox"/> Quantitative data on the changes experienced by different stakeholders (data collected through methods such as surveys, statistics, cost-benefit analysis, etc.) |
| <input type="checkbox"/> Success stories | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> Quantitative data about outputs (number of people reached, number of products sold, etc.) | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> Qualitative data on the changes experienced by different stakeholders (data collected through methods such as testimony, observation, interview, focus group interviews, etc.) | <input type="checkbox"/> Other |

Q18 Do you measure the social or environmental impact of your enterprise?

- | | |
|---------------------------------------|---|
| <input type="checkbox"/> Yes | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> No | <input type="checkbox"/> Other |
| <input type="checkbox"/> I don't know | |

Q18a What is the reason for not measuring your social or environmental impact? (Multiple responses are allowed) [Conditional Question: Asked only to those who selected 'No' in Q18]

- | | |
|---|---|
| <input type="checkbox"/> We want to measure our impact, but we do not know how to do it | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> We collect data but do not know how to evaluate/interpret data | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> We do not think it is necessary | <input type="checkbox"/> Other |
| <input type="checkbox"/> We do not have any idea about how it will be useful | |

Q19 What is the estimated number of beneficiaries of your enterprise (people benefiting from your product, service or model) in the last 12 months?

- | | |
|---|---|
| <input type="checkbox"/> 1-10 | <input type="checkbox"/> 100,001-1,000,000 |
| <input type="checkbox"/> 11-100 | <input type="checkbox"/> 1,000,000+ |
| <input type="checkbox"/> 101-1,000 | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> 1,001-10,000 | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> 10,001-100,000 | |

Q20 What is the legal status of your enterprise? If you have utilised more than one type of organization, you can choose more than one option. (Multiple responses are allowed)

- | | |
|---|---|
| <input type="checkbox"/> We do not have any organisational form/We do not have any legal status | <input type="checkbox"/> Corporation |
| <input type="checkbox"/> Simple Partnership | <input type="checkbox"/> Cooperative |
| <input type="checkbox"/> Real Person Trader/Sole Proprietorship | <input type="checkbox"/> Association |
| <input type="checkbox"/> General Partnership- Collective company | <input type="checkbox"/> Foundation |
| <input type="checkbox"/> Commandite Company | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> I don't want to answer |

Q21 Does your association or foundation own a commercial enterprise?
 [Conditional Question: Asked only to those who selected 'Association' or 'Foundation' in Q20]

Yes I don't know

No I don't want to answer

Q22 Which legal problems did you encounter regarding your organisational structure? (Multiple responses are allowed)
 [Conditional Question: Asked only to those who did not select 'We do not have any organisational form/We do not have any legal status' in Q20]

We didn't have any problems Problems related with access to finance

Problems with tax related issues I don't know

Problems with public institutions during the establishment phase of our enterprise I don't want to answer

Problems with public institutions after our enterprise started its operations Other

Q23 Is your enterprise a subsidiary of another organisation/enterprise?

Yes, of a profit-oriented organisation No

Yes, of a non-profit organisation Other

Yes, of a cooperative

Q24 Indicate the number of people employed in your enterprise. If you do not have employees in a category, please enter zero (0).

Number of full-time male employees -12 months ago Number of part-time female employees-12 months ago

Number of full-time male employees -Currently Number of part-time female employees-Currently

Number of full-time female employees-12 months ago Number of female volunteers -12 months ago

Number of full-time female employees-Currently Number of female volunteers -Currently

Number of part-time male employees- 12 months ago Number of male volunteers-12 months ago

Number of part-time male employees-Currently Number of male volunteers-Currently

Q25 What is the revenue range of your enterprise (total revenues from selling goods and services before deducting taxes and other expenses) for the previous fiscal year?

0-10,000 TL 2,000,001-10,000,000 TL

10,001-100,000 TL 10,000,000 TL +

100,001-500,000 TL I don't know

500,001-2,000,000 TL I don't want to answer

Q26 What percentage of your total revenue from last year is earned through trading?

- | | |
|--|---|
| <input type="checkbox"/> No revenue from trading | <input type="checkbox"/> Between 75-100 percent |
| <input type="checkbox"/> Between 0-24 percent | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> Between 25-49 percent | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> Between 50-74 percent | |

Q27 Which financing sources have you used so far? (Multiple responses are allowed)

- | | |
|---|--|
| <input type="checkbox"/> Personal financial sources | <input type="checkbox"/> Commercial loans |
| <input type="checkbox"/> Support from friends-family | <input type="checkbox"/> Equity or equity-like investments |
| <input type="checkbox"/> Grants (from government, foundations, international organisations, etc.) | <input type="checkbox"/> Leasing |
| <input type="checkbox"/> Cash donations | <input type="checkbox"/> Cash awards |
| <input type="checkbox"/> Donations in-kind (time of volunteers, support for goods/material/office area, etc.) | <input type="checkbox"/> In-kind awards (expertise, training, office spaces, etc.) |
| <input type="checkbox"/> Crowdfunding | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> Sponsorships | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> Concessional loans (below market rate of interest) | <input type="checkbox"/> Other |

Q28 Does your enterprise have surplus/profit?

- | | |
|---|---|
| <input type="checkbox"/> Yes | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> No | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> Just breaking even | |

Q29 How do you utilise your surplus/profit? (Multiple responses are allowed)
[Conditional Question: Asked only to those who selected 'Yes' in Q28]

- | | |
|---|---|
| <input type="checkbox"/> To support my mission | <input type="checkbox"/> Profit sharing with partners/shareholders |
| <input type="checkbox"/> For organisational growth and development activities | <input type="checkbox"/> To share with affiliated institution/parent institution/subsidiaries |
| <input type="checkbox"/> Capacity building for stakeholders | <input type="checkbox"/> Return to investors |
| <input type="checkbox"/> To reward my employees | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> To increase the working capital of the enterprise | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> To donate or use it for corporate social responsibility activities | <input type="checkbox"/> Other |

Q30 Do you expect your enterprise to grow next year?

- Yes
- No
- I don't know
- I don't want to answer

**Q31 How do you plan to achieve this growth? (Multiple responses are allowed)
[Conditional Question: Asked only to those who selected 'Yes' in Q30]**

- By increasing our sales to existing beneficiaries/customers
- By finding new beneficiaries/customers
- By expanding our market to new regions
- By developing new products and services
- Through franchising
- Through investments
- By merging with another organisation/enterprise
- By acquiring another organisation/enterprise
- By developing collaborations/becoming a partner of a consortium
- I don't know
- I don't want to answer
- Other

Q32 How do you expect the number of employees working at your enterprise to change next year? Please indicate your best estimate.

- Increase significantly
- Increase slightly
- No change / Stay the same
- Decrease slightly
- Decrease significantly
- I don't know
- I don't want to answer

Q33 How much external financing are you planning to seek next year?

- None
- 1-10,000 TL
- 10,001-100,000 TL
- 100,001-500,000 TL
- 500,001-2,000,000 TL
- 2,000,001-10,000,000 TL
- 10,000,000 TL +
- I don't know
- I don't want to answer

Q34 What is your evaluation of the opportunities listed below for your social enterprise? (Likert scale: Not Important at all (1), Slightly Important (2), Important (3), Very Important (4), No Answer)

- Momentum gained by social entrepreneurship
- Increase in number of support programmes/support mechanisms
- Increase in training opportunities
- Increase in interest/support of private sector organisations
- Increase in interest/support of public sector organisations
- Impact investment opportunities
- Increase in activities supporting sustainable development goals
- Cooperation opportunities
- Technological opportunities
- Increase in interest/demand for sustainable products and services
- Global trends

Q35 What is your evaluation of the barriers listed below for your social enterprise?
(Likert scale: Not Important at all (1), Slightly Important (2), Important (3), Very Important (4), No Answer)

- | | |
|---|---|
| <input type="checkbox"/> Access to capital (debt/equity) | <input type="checkbox"/> Lack of a common understanding of social enterprise among public institutions |
| <input type="checkbox"/> Access to grants | <input type="checkbox"/> Lack of a common understanding of social enterprise in the society |
| <input type="checkbox"/> Cash flow problems/late payments | <input type="checkbox"/> Economic climate (financial regulations, exchange rate losses, etc.) |
| <input type="checkbox"/> Access to qualified staff/volunteers | <input type="checkbox"/> Access to public services (transportation, energy, water and sanitation, etc.) |
| <input type="checkbox"/> Lack of demand for the product or the service | <input type="checkbox"/> Taxation, VAT, start-up costs |
| <input type="checkbox"/> Inadequacy of management skills | <input type="checkbox"/> Non-existence of a legal status specific for social enterprises |
| <input type="checkbox"/> Inadequacy of technical skills | <input type="checkbox"/> Existence of government policies that adversely affect social enterprises |
| <input type="checkbox"/> Lack of access to support and consulting services | <input type="checkbox"/> Regulations/bureaucracy |
| <input type="checkbox"/> Availability/cost of facilities | <input type="checkbox"/> Corruption |
| <input type="checkbox"/> Lack of a common understanding of social enterprise among banks/support institutions | |

Q36 What are the most important factors that brought your enterprise to its current state? (Multiple responses are allowed)

- | | |
|--|--|
| <input type="checkbox"/> A good team | <input type="checkbox"/> Institutionalisation/governance |
| <input type="checkbox"/> Volunteer support | <input type="checkbox"/> Network |
| <input type="checkbox"/> Education | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> Needs analysis | <input type="checkbox"/> I don't want to answer |
| <input type="checkbox"/> Quality of goods/services | <input type="checkbox"/> Other |

Q37 Do you think there are barriers/obstacles in your access to finance?

- | | |
|------------------------------|---|
| <input type="checkbox"/> Yes | <input type="checkbox"/> I don't know |
| <input type="checkbox"/> No | <input type="checkbox"/> I don't want to answer |

Q37a What is your evaluation of the barriers regarding access to finance listed below ?
(Likert scale: Not Important at all (1), Slightly Important (2), Important (3), Very Important (4), No Answer)
[Conditional Question: Asked only to those who selected 'Yes' in Q30]

- | | |
|--|--|
| <input type="checkbox"/> Insufficient previous financial performance of the enterprise | <input type="checkbox"/> Difficulty in accessing grants/donations/crowdfunding |
| <input type="checkbox"/> Inadequacy of the number of people investing in social enterprises | <input type="checkbox"/> Difficulty in accessing credits |
| <input type="checkbox"/> Problems with business model | <input type="checkbox"/> High collateral requirement of loans |
| <input type="checkbox"/> Lack of a common language between fund providers and social entrepreneurs | <input type="checkbox"/> Insufficiency of networks to provide access to investors |
| <input type="checkbox"/> High income expectations of investors | <input type="checkbox"/> Difficulty in accessing international financing resources |
| <input type="checkbox"/> High interest rates on loans | |

Q38 Please share your additional comments/opinions

Q39 A report summarizing the findings of this research will be shared with the public. If you'd like to receive a copy of this report, please write your email address.

ANNEX 3 - GENERAL CHARACTERISTICS OF LEGAL FORMS

Turkish law does not provide for a specific legal status/personality for social enterprises. Basic information on legal forms used by social enterprises are set out in the table below:

Legal forms in Turkey												
Legal form	Description	Tax related issues										
Sole Trader	<p>A business run by a sole trader does not constitute a separate legal entity, and therefore, it is not distinct from the owner/proprietor.</p> <p>Suitable only for small single-owner businesses that do not carry high risks. The sole trader is liable with all personal assets for the debts of his/her commercial activities.</p>	<p>The sole trader will be taxable with regards to the business income according to Income Tax Code (Law No. 193). Accordingly, the tax rate changes based on progressive tax system. The applicable rates in the taxable year 2019 are as follows:</p> <table border="1"> <thead> <tr> <th>Taxable Income Amount</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>From 1 TL to 18,000 TL</td> <td>15 %</td> </tr> <tr> <td>From 18,001 TL to 40,000 TL</td> <td>20 %</td> </tr> <tr> <td>From 40,001 TL to 98,000 TL</td> <td>27 %</td> </tr> <tr> <td>From 98,001 TL to above</td> <td>35 %</td> </tr> </tbody> </table>	Taxable Income Amount	Rate	From 1 TL to 18,000 TL	15 %	From 18,001 TL to 40,000 TL	20 %	From 40,001 TL to 98,000 TL	27 %	From 98,001 TL to above	35 %
Taxable Income Amount	Rate											
From 1 TL to 18,000 TL	15 %											
From 18,001 TL to 40,000 TL	20 %											
From 40,001 TL to 98,000 TL	27 %											
From 98,001 TL to above	35 %											
Simple Partnership	<p>A simple partnership agreement is defined as an agreement whereby two or more persons undertake to join efforts and/or goods to reach a common goal and to share profits among themselves. Simple partnerships do not have legal personality. Contractual joint ventures and consortiums are organised as simple partnerships.</p> <p>Partners are jointly and severally liable for the debts arising from operations and transactions of the partnership. And their liability is unlimited.</p> <p>There is no requirement of a written agreement, registration/approval as well as a minimum capital subscription.</p>	<p>As the simple partnerships do not have legal personality, taxation will be realised based on the partners' legal status. Meaning that if the partners are real persons, the income derived from the partnership activities will be taxed based on the Income Tax Code over the above stated amounts.</p> <p>On the other hand, if the partners have legal personality (e.g. Limited Liability or Joint Stock Company), taxation will be realised based on the Corporate Tax Code (Law No. 5520). The flat tax rate is 20 per cent (according to the temporary Article of Corporate Income Tax, the tax rate will be 22 per cent for the years of 2019, 2020).</p>										
General Partnership - Collective Company	<p>Partners are liable for the company's debts if the company fails to make the required payment. This secondary liability is however unlimited.</p> <p>Only natural persons can be partners.</p>	<p>Although the collective companies have legal personality, they are not taxed according to the Corporate Tax Code. Rather the partners will be taxed with respect to their legal status. As the partners of a collective company can be only natural persons, taxation will be realised according to the provisions of the Income Tax Code.</p>										

<p>Partnership Limited by Shares - Commandite Company</p>	<p>Some partners (active partners) are liable for the company's debts if the company fails to make the required payment. And their liability is unlimited. However, certain partners' liability is limited to their capital contribution.</p> <p>Both natural persons and legal entities are allowed to create commandite companies. However only natural persons are allowed to act as active partners.</p>	<p>Commandite companies are taxable according to the provisions of the Corporate Tax Code. The flat tax rate is 20 per cent (according to the temporary Article of Corporate Income Tax, the tax rate will be 22 per cent for the years of 2019, 2020).</p> <p>It should be noted that under Corporate Tax Code, there are provisions stating that under some circumstances, tax reductions and exemptions are allowed. In addition to this, under Article 32/A of Corporate Tax Code, the reduced corporate tax rates are defined. Therefore, within the scope of the tax incentives, the tax rate can be applied as reduced rate specified under the legislation.</p>
<p>Limited Liability Company - the most common type of companies established in Turkey-</p>	<p>The incorporation of a limited liability company is not subject to approval of any administrative body. Registration of the articles of association to the relevant trade registry is sufficient.</p> <p>Limited liability companies can be established by a single shareholder. And the upper limit determined as 50 shareholders. A minimum capital of 10,000 TL is required.</p> <p>The articles of association are the only corporate document required for incorporation of a joint stock company. Issues that are not addressed in the articles of association are governed by the provisions of the Turkish Commercial Code.</p> <p>The share transfer document must be notarised. Unless otherwise provided in the articles of association, any transfer of shares in a limited liability company must be approved by the affirmative votes of the majority of those attending the general assembly of shareholders. The shareholders may reject the share transfer without just causes, unless it is provided in the articles of association that the general assembly may only reject share transfers for certain just causes. The articles of association of a limited liability company may forbid share transfers. Therefore, compared to a joint stock company, a limited liability company has a certain 'personal' character, rather than 'capital'.</p> <p>Shareholders are liable for the company's unpaid public debts if the company fails to make the required payment. The shareholders' liability is pro rata to their shareholding percentage in the company. The managers of a limited liability company also have a secondary liability for the unpaid public debts of the company. If the articles of association provide that additional contribution may be requested from shareholders, shareholders may be required to put in extra funds into the company under certain circumstances (e.g. in the event of financial difficulty). However, if the articles of association do not provide for any ancillary obligations, the shareholders' liability are limited to their capital contribution.</p> <p>At least one of the shareholders must be a manager of the company</p>	<p>Limited liability companies are taxable according to the provisions of the Corporate Tax Code. The flat tax rate is 20 per cent (according to the temporary Article of Corporate Income Tax, the tax rate will be 22 per cent for the years of 2019, 2020).</p> <p>It should be noted that under Corporate Tax Code, there are provisions stating that under some circumstances, tax reductions and exemptions are allowed. In addition to this, under Article 32/A of Corporate Tax Code, the reduced corporate tax rates are defined. Therefore, within the scope of the tax incentives, the tax rate can be applied as reduced rate specified under the legislation.</p>

<p>Joint Stock Company</p> <p>- the second most common type of companies established in Turkey-</p>	<p>Can be established either as a public company or as a private company.</p> <p>The incorporation of a joint stock company is not subject to approval of any administrative body. Registration of the articles of association to the relevant trade registry is sufficient.</p> <p>Joint stock companies can be established by a single shareholder. A minimum capital of ~ 50,000 is required. ¼ of the subscribed capital must be paid at the incorporation while the remaining ¾ can be paid within two years following the incorporation.</p> <p>The articles of association are the only corporate document required for incorporation of a joint stock company. Issues that are not addressed in the articles of association are governed by the provisions of the Turkish Commercial Code.</p> <p>Only joint stock companies can operate in certain regulated industries (e.g. banking, radio and television broadcasting).</p> <p>No formal requirement for the share transfer document. No shareholder approval requirement for the share transfer to take place. However, the transfer of registered shares can be restricted in the articles of association.</p> <p>Shareholders' liability is limited to their capital contribution to the company. Ancillary obligations (other than capital commitment) cannot be imposed upon shareholders. The shareholders are not liable for unpaid public debts of the company, provided that they are not in the board of directors. The liability of the directors for unpaid public debts cannot be removed. Similar to a limited liability company, the directors of a joint stock company have a secondary liability for the unpaid public debts of the company.</p> <p>A joint stock company is managed by its board of directors appointed by the general assembly of shareholders, and for daily affairs, by the managers appointed by the board of directors. A member of the board can be natural or legal entity. There is no eligibility requirement to be shareholder for being a member of the board.</p>	<p>Joint stock companies are taxable according to the provisions of the Corporate Tax Code. The flat tax rate is 20 per cent (according to the temporary Article of Corporate Income Tax, the tax rate will be 22 per cent for the years of 2019, 2020).</p> <p>It should be noted that under Corporate Tax Code, there are provisions stating that under some circumstances, tax reductions and exemptions are allowed. In addition to this, under Article 32/A of Corporate Tax Code, the reduced corporate tax rates are defined. Therefore, within the scope of the tax incentives, the tax rate can be applied as reduced rate specified under the legislation.</p>
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<p>Co-operative</p>	<p>A co-operative is an entity with a legal personality that is established with the purpose of maintaining certain economic interests of their members especially regarding their professional life and living conditions by means of mutual aid, solidarity and guarantee through their labor and monetary contributions.</p> <p>Rules relating to co-operatives are scattered under different legal sources. Firstly, Art. 171 of the Turkish Constitution, stipulates the state's role in the promotion of the development of co-operatives. In terms of legislative texts, the primary source for rules governing co-operatives in Turkey is the Turkish Co-operative Law (Law no. 1163). On the other hand, particular issues relating to certain types of co-operatives are governed under two special laws, namely: Law No. 1581 on Agricultural Credit Co-operatives and Unions; and Law No. 4572 on Agricultural Sales Co-operatives and Credit Unions. Specific issues in the application of the said laws are stipulated under communiques, regulations and bylaws. Also, for other issues that are not addressed under the Turkish Co-operatives Law, provisions regarding the joint-stock companies of Turkish Commercial Code (Law no. 6102) are applied.</p> <p>A co-operative is established under an article of association which is signed by at least seven members before the authorised personnel at the trade registry office. The mandatory and optional provisions to be included in the article of association are regulated by law. The related ministry is authorised to classify the co-operatives based on their fields of activities, establish working zones for co-operatives, determine the number of the members of co-operative not to be less than seven, and regulate other conditions, procedures and principles for the establishment of a co-operative through communiques. The related Ministry may be Ministry of Customs and Trade; Ministry of Food, Agriculture and Livestock or Ministry of Environment and Urban Planning based on the field of activities of the co-operative. Following this, the articles of association is submitted to the Ministry of Trade. If the Ministry of Trade allows the establishment, the articles of association registered and announced in the trade registry at location where the centre of the co-operative is situated. In establishing co-operatives, the capital of the co-operative may not be limited to a certain amount.</p> <p>In order to be eligible for acquiring membership of a co-operative, the natural persons should be able to use their civil rights. Legal persons can also become members of a co-operative. Persons wishing to become a member are required to apply to the board of directors of the co-operative with a written notice showing that they fully agree with the provisions of the articles of association including all rights and duties stated therein. It is also required that at least one membership share from every member entering into a co-operative is to be collected. The value of a single membership share is set under the law and is 100 TL. The value of a single membership share may be increased upon a decision by the President of the Republic of Turkey. Persons entering into a co-operative may subscribe to a maximum of 5000 shares. Irrespective of the number of shares, each member shall have the right to cast only a single vote at the general assembly.</p> <p>The executive organ of a co-operative is the board of directors. The board of directors is composed of a minimum of three members who are chosen by the general assembly composed of the members of the co-operative.</p>	<p>Co-operatives are taxable according to the provisions of the Corporate Tax Code. The flat tax rate is 20 per cent (according to the temporary Article of Corporate Income Tax, the tax rate will be 22 per cent for the years of 2019, 2020).</p> <p>It should be noted that under Corporate Tax Code, there are provisions stating that under some circumstances, tax reductions and exemptions are allowed. In addition to this, under Article 32/A of Corporate Tax Code, the reduced corporate tax rates are defined. Therefore, within the scope of the tax incentives, the tax rate can be applied as reduced rate specified under the legislation.</p>
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Associations	<p>Associations are entities with legal personality, formed by at least seven (real or legal) persons. Members of associations join their know-how and work towards a specific and common purpose other than profit sharing (Turkish Civil Code, art. 56). Associations may operate commercial enterprises. However, profits gained through such activity must be used for the association's purpose, hence cannot be shared among members. Associations operating commercial enterprises are subject to the rules governing merchants (This does not apply to public benefit associations: Turkish Commercial Code art. 16 para. 2).</p> <p>Forming an association is relatively simple. The freedom to form associations is guaranteed by the Turkish Constitution (art. 33 para. 1). Founders only need to submit the association's by-laws to local authorities. This will suffice for the association to acquire legal personality, unless the purpose of the association is against law or morals (Turkish Civil Code, art. 47 para. 2). Local authorities examine the submitted documents within 60 days and may ask for corrections. The failure to make the required corrections within 30 days results in either the disbandment of the association or the suspension of its activities by court (Turkish Civil Code, art. 60).</p> <p>Running an association on the other hand is more complex. Associations need to conduct general assembly meetings at least once every three years (Law no. 5253 art. 9). They are subject to book-keeping requirements (By-Law on Associations, art. 31 ff) and to internal (Law no. 5253 art. 9) and external supervision. The internal supervision is carried out by either the association's board of supervisors or independent auditors commissioned by the association. The external supervision is conducted by the Ministry of Interior or local officials (Law no. 5253 art. 19 para. 2).</p> <p>Associations are by law required to have three organs: (i) General assembly, which consists of all members and is the highest organ of the association; (ii) Board of directors, which is tasked with enforcing the association's decisions, carrying out the day-to-day transactions and representing the association towards third parties; (iii) Board of supervisors, which conducts the internal supervision of the association. Associations may also use independent auditors for internal supervision.</p> <p>Associations with a socially beneficial purpose, engaging in socially beneficial activities over a year may apply to acquire a special status as a 'public benefit association' (Law no. 5253 art. 27). This status is granted by a presidential decision upon application and gives the associations privileges with regard to tax law (see tax related issues) and charity collections among others. The conditions for acquiring this status are set out under art. 49 of the By-Law on Associations: (i) The association's activities shall be continuing for at least one year; (ii) The association's transactions exceeding the value of 133.491 (as of 2019) shall be compliant with competition rules; (iii) The purpose and activities of the association shall be such as to offer solutions to problems and needs of the society (in a local or national context) and contribute to societal development; (iv) The association shall spend at least half of its annual outcome for such problems and needs and (v) The association shall have enough assets and income to realise the purpose set out in its by-laws.</p>	<p>Associations are not subject to taxation. However, if they operate a commercial enterprise, they will be taxed according to the provisions of Corporate Tax Code. Additionally, even if they do not have formal commercial enterprise, but they do commercial activities, they are deemed as commercial enterprise and taxed according to the Corporate Tax Code.</p> <p>The flat tax rate is 20 per cent (according to the temporary Article of Corporate Income Tax, the tax rate will be 22 per cent for the years of 2019, 2020).</p> <p>It should be noted that under Corporate Tax Code, there are provisions stating that under some circumstances, tax reductions and exemptions are allowed. In addition to this, under Article 32/A of Corporate Tax Code, the reduced corporate tax rates are defined. Therefore, within the scope of the tax incentives, the tax rate can be applied as reduced rate specified under the legislation.</p> <p>Additionally, it is provided under tax legislation that public benefit associations are exempted from value added tax, inheritance and transfer tax, real estate tax, stamp tax and fees. The income of the public benefit associations derived from operating a rehabilitation centre is exempted from corporate tax during five taxable periods.</p> <p>Under certain conditions, charities to public benefit associations are deductible. The allowable charity amount, for which a receipt must be obtained, may not exceed 5 per cent of the taxable income of the donor in the relevant taxable period. However, charities to public benefit associations for construction, maintenance and operating of schools, health centres, student hostels, children day care centres, rest homes for the elderly and nursing and rehabilitation, religious education centres, may be deducted without any restrictions.</p>
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<p>Foundations</p>	<p>Foundations are entities with a legal personality, which consist of a collection of funds and rights endowed for a specific and continuous purpose (Turkish Civil Code art. 101 para. 1). A foundation may be formed by one or more (real or legal) persons. The intention to form a foundation shall be expressed by either a formal document drafted by a public notary or a will. The foundation acquires legal personality when it is registered by the court in the foundation's domicile (Turkish Civil Code art. 102).</p> <p>Before registration, the court examines whether (i) formal requirements have been fulfilled; (ii) the founder(s) have the capacity to form a foundation; (iii) the purpose of the foundation is compliant with constitutional principles, law, morals and national unity and interests; (iv) the endowed assets/rights are sufficient to realise the purpose of the foundation.</p> <p>The foundation only has one mandatory organ, which may consist of one or more persons. Once the foundation is formed, changing the purpose, the endowed assets and rights and form of management of the foundation is only possible under very exceptional circumstances (Turkish Civil Code art. 112-113).</p> <p>Supervision of foundations is carried out by the General Directorate of Foundations (Vakıflar Genel Müdürlüğü). The Directorate has extensive authorities on foundations and plays a very significant role in practice.</p> <p>Foundations, the purpose of which is to engage in activities related to certain fields such as health, social aid, education, scientific research and development, protection of cultural and environmental protection, are granted tax privileges (see tax related issues).</p>	<p>Foundations are not subject to taxation. However, if they operate a commercial enterprise, they will be taxed according to the provisions of Corporate Tax Code. Additionally, even if they do not have formal commercial enterprise, but they do commercial activities, they are deemed as commercial enterprise and taxed according to the Corporate Tax Code.</p> <p>The flat tax rate is 20 per cent (according to the temporary Article of Corporate Income Tax, the tax rate will be 22 per cent for the years of 2019, 2020).</p> <p>It should be noted that under Corporate Tax Code, there are provisions stating that under some circumstances, tax reductions and exemptions are allowed. In addition to this, under Article 32/A of Corporate Tax Code, the reduced corporate tax rates are defined. Therefore, within the scope of the tax incentives, the tax rate can be applied as reduced rate specified under the legislation.</p> <p>According to the Law No. 4962, foundations established with the purpose of expending two thirds of their income to health, social aid, education, scientific research and development, protection of cultural and environmental protection related fields are granted some tax privileges. If they comply with the conditions specified under General Communiqué on Granting Tax Exemptions to Foundations No.1, the tax-exempt foundation statute may be granted by the President of Republic.</p> <p>With this regard, the income of the tax-exempt foundations derived from operating a rehabilitation centre is exempt from corporate tax during five taxable periods.</p> <p>Under certain conditions, charities to tax-exempt foundations are deductible. The allowable charity amount, for which a receipt must be obtained, may not exceed 5 per cent of the taxable income of the donor in the relevant taxable period. However, charities to tax-exempt foundations for construction, maintenance and operating of schools, health centres, student hostels, children day care centres, rest homes for the elderly and nursing and rehabilitation, religious education centres, may be deducted without any restrictions.</p>
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ANNEX 4 - REPORTING AND CAVEATS

We aimed to present the broadest picture of social enterprises in Turkey in this study; however, we recognise that some potential social enterprise groups such as faith-based organizations and sports/hobby clubs might be underrepresented. The representation also seems biased towards including the social enterprises that are already in the network. Due to the lack of a comprehensive social enterprise database in Turkey, we generated a database for the purposes of this research based on online research, existing database of the consortium partners, and through support from stakeholders. We also aimed to increase participation by distributing the online survey via participants from events and stakeholder consultations using snowball method. It is probable that social enterprises from rural areas are also underrepresented in our sample.

The sample is possibly subject to survivorship bias as the responses are compiled from enterprises that are currently active. This may be one of the explanations for the finding that most of the social enterprises in the final sample are established in recent years. However, it is reasonable to believe that the recent rise in the number of social enterprises still is a reflection of increasing interest in social enterprises worldwide, rather than survivorship bias.

While we sought to present a comparative analysis of social enterprise sector in Turkey using available benchmarks, the study has limitations in terms of data availability. The statistics for entrepreneurs provided by Turkish Statistical Institution (TUIK) is limited and not detailed enough to make comparisons for some variables. Finding representative data for NGOs as another possible benchmark is also problematic. NGOs with different legal entities are affiliated to different institutions in Turkey. Thus, it is not possible to gather comprehensive data for NGOs to be used in benchmarking. Moreover, it is not possible to filter data for NGOs that operate commercial enterprises, as this classification is not provided in the data sources. Another important point about the data is some survey questions have multiple answers (such

as legal status, scale of operation, etc.); responses in these cases added up to more than 100 per cent.

All of the data on beneficiaries is self-reported and has not been verified but the participant responses of the online survey were examined individually for each question for consistency. In some questions, such as the one asking the sector of the enterprise and the question in which we asked whether the respondents measure the social or environmental impact of their enterprise, we reclassified some of the answers stated in the 'other' option. It seems that even though the answer stated as 'other' by the respondents, their answer is already available in the options but they preferred to express it with slightly different words by writing their answer to the 'other' option. There are also some conflicting answers of respondents in the online survey in questions where multiple answers are possible. For instance, some respondents who chose 'we do not have any legal status' also chose one or more of listed legal forms. In such cases, we still included the given entity in the chosen legal form assuming that 'we do not have any legal status' option is chosen by mistake.

The estimation of total number of social enterprises was challenging to compile since there is no legal status for social enterprises and therefore no data to be used for a precise estimation.

Finally, while evaluating the findings of this research, it should be taken into account that this study just takes a photo of the social enterprise sector in Turkey at a specific time. Since this sector is an emerging one, the data would lose its validity in a short period of time, but the findings of it will still be valuable as it provides a baseline for future studies.

ANNEX 5 - GLOSSARY³⁹

A

Accelerator

Programmes that provide support for a few weeks or months in a specific area or subject (e.g. internationalization, investment readiness, scaling) to speed up the rhythms of enterprises. In this scope, these programmes offer services such as space use, mentoring, networking and investor interviews.

Angel investor

An individual who invests his/her own money, usually as equity, sometimes as debt, in a start-up to help it grow. An impact angel is someone who wants to invest for positive social or environmental impact.

Association

An entity with legal personality, formed by at least seven real or legal persons. A distinctive feature of associations is that members of associations join their know-how and work towards a specific and common purpose other than profit sharing.

C

Circular (prosumer) economy

A macroscale economy with minimum negative ecological and social impact, an ecosystem of producers and prosumers, who have synergistic and circular relationships with deepened circular supply chains/networks, where leakage of wealth out of the system is minimised.

Co-operative

An entity with a legal personality that is established with the purpose of maintaining certain economic interests of their members especially regarding their professional life and living conditions by means of mutual aid, solidarity and guarantee through their labour and monetary contributions.

Co-working space

A social gathering of a group of people who are still working independently, but who share values and

who are interested in the synergy that can happen from working with people who value working in the same place alongside each other.

Corporation

A legal entity that has a separate legal personality. A corporation is established through incorporation by a single or multiple shareholder who holds a stock/share that represents their ownership in the corporation. The purpose of the corporation is to provide a return to the shareholders. Shareholders are not personally liable for the private debts of the corporation; a characteristic of the corporations known as 'limited liability'. Management of a corporation is conducted through a board structure.

Crowdfunding

The funding that pools often small contributions from lots of individual investors via an online platform. It can be donations and/or in-kind rewards or it can be debt and equity.

D

Donation

The transfer of physical resources (money) without expecting anything in return.

E

Ecosystem

The structures that are composed of individuals and institutions who are in constant interaction with each other.

Equity

Represents the difference between an asset's market value and the amount of debt associated with that asset. Also refers to the amount a developer or owner invests in a project.

F

Foundation

A legal entity established by one or more real or legal

³⁹ The definitions are paraphrased from the glossaries of A Recipe Book for Social Finance (EU), Finch & Association, Growth Africa, Investopedia, Marketing Terms, Nonprofit Finance Fund, School of Social Entrepreneurs, Social Finance Guide of KUSIF, Sosyal Girişim Ankara (Ankara Social Entrepreneurship Platform), Stanford Social Entrepreneurship Hub, Wikipedia.

persons. Foundations consist of a collection of funds and rights endowed for a specific and continuous purpose such as health, social aid, education and scientific research. A foundation acquires legal personality when it is registered by the court in the foundation's domicile following a judicial examination on certain legal requirements as to its formation.

G

Grants

Non-returnable money, property, services or anything else of value that is transferred to an organisation without conferring any form of ownership rights on the donor.

I

Impact investment

A form of investment that aims to generate social impact as well as financial return.

Incubator

The centres that guide enterprises, especially in the early stages of the start-ups, and provide different opportunities such as office space, mentoring services, social opportunities for networking, intermediation between entrepreneurs and investors and lead on how and where to get professional services. Some incubation centres may provide financial support in very small amounts.

L

Leasing

A contract outlining the terms under which one party agrees to rent property owned by another party.

Limited liability companies

An entity with a legal personality that is established with a minimum capital of TRY 10,000 that is separated into shares. A limited liability company can be incorporated by a single shareholder and a maximum of fifty shareholders whose liability for the private debts of the company is limited to their shareholding percentage in the company.

M

Matchfunding

One euro invested in a social enterprise turns into two once it reaches the enterprise, thus boosting the impact of the investment.

Medium sized enterprise

The enterprises operating with 50-249 people and having an annual net sales or financial balance sheet less than 125,000,000 TL.

Micro enterprise

The enterprises operating with fewer than 10 people and having an annual net sales or financial balance sheet less than 3,000,000 TL.

P

Profit

The excess of total revenue over total expenses for a period of time.

R

Real person trader/sole proprietorship

Real persons may choose to operate businesses as sole traders/proprietors. A business run by a sole trader does not constitute a separate legal entity, and therefore, the sole proprietor is liable with all personal assets for the debts of his/her commercial activities.

Revenue

The payments for products/services, donations, support and contract payments from government agencies, income from fundraising activities, and investments.

S

Simple partnership

An agreement whereby two or more persons (partners) undertake to join efforts and/or goods to reach a common goal and to share profits among themselves. Simple partnerships do not have a separate legal personality and partners are jointly and severally liable for the debts arising from operations and transactions of the partnership.

Small enterprise

The enterprises operating with 10-49 people and having an annual net sales or financial balance sheet less than 25,000,000 TL.

Social enterprise

Organisations that prioritise social/environmental impact while generating more than half of their revenue from trading and reinvesting their surplus/profit primarily in their mission.

Social entrepreneur

The social leader who identifies and applies practical solutions to social problems by combining innovation, resourcefulness and opportunity.

Social impact

The social benefit derived from the activities of a social purpose organisation.

Social innovation

A novel solution to a social problem that is more effective, efficient, sustainable, or just than present solutions and for which the value created accrues primarily to society as a whole rather than private individuals.

Sponsorship

Advertising that seeks to establish a deeper association and integration between an advertiser and a publisher, often involving coordinated beyond-the-banner placements.

Start-up

A company in the early stages of operations that exists to learn how to build a sustainable business by testing each assumption to come up with a validated revenue model and proof of concept.

Surplus

The excess of revenue over expenses during an accounting period.

V

Venture capital

The money and resources made available to start-up firms and small businesses with exceptional growth potential.

ANNEX 6 - LIST OF EXISTING LITERATURE ON SOCIAL ENTERPRISE IN TURKEY

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