



# Report on the Social Entrepreneurship Situation in Italy, Greece, Malta, Spain and France

Euro-Mediterranean Impact Makers:  
Social Enterprise Bootcamp

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# Introduction

The "Euro-Mediterranean Impact Makers: Social Enterprise Bootcamp" is an Erasmus+ Project in the field of Adult education and an immersive workshop aimed at spreading know-how on social entrepreneurship as a tool for civic participation in the Euro-Mediterranean region. The project seeks to bring together citizens interested in the Third Sector, traditional and social entrepreneurs, new and aspiring entrepreneurs, and sector operators from partner countries to strengthen their knowledge in the field of Social Impact and align on common strategies to generate social innovation tailored to each specific geographic area.

Through the implemented activities, the project aims to achieve the following results:

1. Conduct research and create a report on social entrepreneurship in partner countries accessible to anyone interested in generating social impact for the benefit of local communities.
2. Identify new/aspiring social entrepreneurs or citizens with an interest in the Third Sector and Civil Society and, through innovative approaches, participatory methods, and digital tools, train them in entrepreneurship, i.e., the use of skills typical of the entrepreneurial world to make citizens more active and aware in their social context and turn them into Impact Makers, i.e., agents of social change.
3. Create and consolidate a network of social entrepreneurs in the Euro-Mediterranean area open to synergies with actors in various socio-economic fields or sectors, enabling social entrepreneurs to increase opportunities for personal and professional development through life learning processes in an international learning context.
4. Develop and disseminate the results and impact of the project so that social enterprises acquire greater capacity to operate at the EU/international level and promote more active participation in society.
5. Raise awareness among beneficiaries of a more positive attitude towards the European Project and EU values and inform the wider public about various European funding opportunities.

This report is an overview of the Social Enterprise Sector in the five European countries participating in this project which are: Isola Catania Impresa Sociale S.r.l., Italy, JA Malta, Malta, ARRABAL AID, Spain, MATAROA, Greece and Esquare, France. It also contains two case studies from each country in order to better exemplify the situation in each.

# Country Overview: Malta

## Executive Summary of Social Enterprise Sector:

The Social Enterprise Act (Laws of Malta, Cap 630) was enacted in 2022. According to the act, a social enterprise organisation is one ' which is established in the legal form of a company, a partnership or a co-operative' and which is established either for the carrying out of any act of trade or other activity which is principally aimed, through the activity itself, towards the fulfilment of a social purpose for the benefit of the community; or for the carrying out of any act of trade or other activity with the purpose of integrating into the labour market workers with a disability or disadvantaged workers. The Act has not yet come into force and a regular has not been established, which in turn means that social enterprise organisations cannot as yet be recognized as such. Moreover, incentives for social enterprise organisations have not yet been established.

## Legal Definition & Status

### Legal Definition of 'a Social Enterprise'

3. (1) A social enterprise organisation is one:

(a) which is established in the legal form of a company, a partnership or a co-operative and which complies with the provisions of the applicable Schedule;

(b) which is established for: (i) the carrying out of any act of trade or other activity which is principally aimed, through the activity itself, towards the fulfilment of a social purpose for the benefit of the community; or (ii) the carrying out of any act of trade or other activity with the purpose of integrating into the labour market workers with a disability or disadvantaged workers;

(c) which is not controlled by the Government; and (d) which is registered with the Regulator in terms of this Act as a social enterprise organisation: Provided that for the purposes of this Act, the above requirements shall subsist throughout the existence of the social enterprise organisation.

'Social Purpose' is defined as ' purpose which is of benefit to the community and which means any charitable or philanthropic purpose, and without prejudice to the generality of the aforesaid, includes –

- (a) the advancement of education, including physical education and sports;
- (b) the advancement of health;
- (c) social and community advancement;
- (d) the advancement of culture, arts and national heritage;
- (e) the advancement of environmental protection and improvement, including the protection of animals;

(f) the promotion of human rights, conflict resolution, democracy and reconciliation; or  
(g) any other purpose as may be prescribed by the Minister by means of regulations made by virtue of this Act: *but does not include a political purpose. For the purposes of this definition "political purpose" means the promotion of the interests of a political party or a political candidate, whether at local, national or international level and "political party" shall have the meaning assigned to it by any special law regulating political parties, whether it is registered as a political party or not under such law, and for the purpose of this Act shall include any other organisation, of whatever legal form, controlled by, related or affiliated to the political party or its purpose as stated in its statute or constitutive deed in such manner as renders it non-autonomous, and the terms "political candidate" and "political organisation" shall be construed accordingly;*

## Legal Forms Available:

- *Limited Liability Company*
- *Partnerships*
- *Cooperatives*

Year of Introduction: 2022

## Regulatory Bodies And Oversight

**Primary Regulatory Bodies:** The Social Enterprise Regulator, as per the provisions of Part V of the Social Enterprise Act (Laws of Malta, Cap 630). It is important to note however that the regulator has not yet been appointed.

**Reporting Requirements:** 19. (1) A social enterprise organisation shall submit the annual return found in the Fourth Schedule to the Regulator by the end of each calendar year. In default, there shall be a penalty of twenty-five euro (€25) for each month of delay. In the event of noncompliance for a year, the registration of the social enterprise organisation shall be duly cancelled, and all benefits shall be refunded and reimbursed immediately. (2) The annual return for social enterprise organisations shall cover a calendar year from the first day of January to the thirty first day of December of each year

How many Social Enterprises are officially registered in your country? 0

## Incentives & Support

Financial Incentives: 0

Non-Financial Support:

Public Procurement Regulations SL 601.03

Reserved Contracts and Contracts for Social and Other Specific Services (Reserved contracts)

161.(1) A contracting authority may reserve the right to participate in public procurement procedures to sheltered workshops and economic operators whose main aim is the social and professional integration of disabled or disadvantaged persons or may provide for such contracts to be performed in the context of sheltered employment programmes, provided that at least 30% of the employees of those workshops, economic operators or programmes are disabled or disadvantaged workers

## Key Legislations And Policies

**Relevant Laws:** The Social Enterprise Act (hereinafter referred to as the “SEA”) regulates social enterprise organisations and their administration. This Act was published on the 22 February 2022 by means of Act No. IX of 2022 but it is NOT yet in force.

The profits that are generated from the activities of a social enterprise organisation may be:

- a) used in any manner as may be determined by the administrators to achieve the purposes of the organisation;
- b) retained and transferred to a reserve account for future use;
- c) used to capitalise its profits; or
- d) used as may be prescribed and in a manner that is consistent with the achievement of the organisation’s purposes.

Only twenty-five per cent of the profits that are generated by the social enterprise organisation over a rolling period of three years may be distributed and it shall not be permissible for any person, whether a private interest or a non-profit making organisation, to enjoy directly or indirectly more than twenty-five per cent of the profits through the holding of shares or other interests in such organisation, or in any other manner.

## Latest Updates or Reforms

Authorities have verbally informed stakeholders that the setting up of the office of the Regulator is imminent, and that the law should come into effect in the near future

## Challenges & Opportunities

Main Legal Challenges: Law not yet in force

Opportunities for Growth: Once the law is in force and the office of the regulator is set up, social enterprise organisations will be able to tap into the array of support schemes available through Malta Enterprise and other agencies. As start-ups, they will also be able to benefit from the supporting ecosystem for start-ups in Malta.

# Country Overview: Greece

## Executive Summary of Social Enterprise Sector:

The social enterprise sector in Greece plays a crucial role in tackling societal challenges through innovative, mission-driven business models. Social enterprises are defined as organizations that combine entrepreneurial activities with social objectives, reinvesting their profits to achieve social impact rather than distributing them to shareholders. They operate across a wide range of activities, including the integration of vulnerable groups into the workforce, environmental sustainability, the promotion of local and regional development, and the provision of services of general interest.

Governed by Laws 4019/2011 and 4430/2016, the sector encompasses various organizational forms such as Social Cooperative Enterprises (Κοιν.Σ.Επ.), Limited Liability Social Cooperatives (KoiSPEs), and Women's Agrotourism Cooperatives. These entities focus on areas like social inclusion, sustainable development, and collective benefits. Social enterprises are also active in education, cultural activities, health services, renewable energy, and agriculture.

Civil non-profits, while not explicitly defined as "ex lege" social enterprises, often operate in alignment with social economy principles and contribute significantly to the ecosystem. Recognizing their role within the legal framework could further enhance the sector's inclusivity and reach.

With over 1,400 active social enterprises, the sector has demonstrated steady growth. To expand its impact, ongoing modernization of the legal framework is essential. Streamlining regulations, providing targeted financial incentives, and fostering regional support structures are key to ensuring the sector's sustainability and long-term success. By leveraging these opportunities, social enterprises in Greece can continue to drive social innovation, inclusivity, and economic development

## Legal Definition & Status

### Legal Definition of 'a Social Enterprise'

In Greece, the definition of a social enterprise is outlined in Law 4019/2011 and later amended by Law 4430/2016. Social enterprises are entities that operate under the framework of Social and Solidarity Economy (Κοινωνική και Αλληλέγγυα Οικονομία - ΚΑΑΟ), aiming to achieve social benefit and collective impact.

According to Law 4019/2011, a Social Cooperative Enterprise (Κοιν.Σ.Επ) is defined as a civil cooperative with a social purpose, possessing a commercial identity. Article 2, paragraph 1 specifies:

*"The Social Cooperative Enterprise (Κοιν.Σ.Επ) is established as a body of Social Economy. It is a civil cooperative with social objectives and possesses commercial status. Its members can be natural persons or both natural and legal persons, and each member has one vote, regardless of their shares in the cooperative."*

The definition was expanded in Law 4430/2016, introducing the concept of "Social and Solidarity Economy" and emphasizing democratic principles, equality, solidarity, and sustainable development. Article 2, paragraph 1 of Law 4430/2016 defines Social and Solidarity Economy (ΚΑΛΟ) as:

*"The total of economic activities based on an alternative organization of production, distribution, consumption, and reinvestment, grounded in the principles of democracy, equality, solidarity, cooperation, and respect for people and the environment."*

For a legal entity to be recognized as a social enterprise, it must:

- Focus on collective and social benefit (Articles 2.9, 2.10, Law 4430/2016).
- Meet specific operational and organizational criteria, including democratic governance and limited profit distribution.
- Register in the General Register of Social and Solidarity Economy Entities (Γενικό Μητρώο ΚΑΛΟ).

[Link to the laws:](#)

Law 4019/2011: <https://www.e-nomothesia.gr/katepikheireseis/n-4019-2011.html>

Law 4430/2016: <https://www.e-nomothesia.gr/katoikonomia/nomos-4430-2016.html>

## Legal Forms Available:

1. Social Cooperative Enterprise (Κοιν.Σ.Επ)
2. Social Cooperatives of Limited Liability (Κοι.Σ.Π.Ε)
3. Worker Cooperatives (Συνεταιρισμοί Εργαζομένων)
4. Other Legal Entities

**Year of Introduction:** The concept of social enterprise was formally introduced in Greece with the enactment of Law 4019/2011. This law marked the first legislative framework for Social Cooperative Enterprises (Κοιν.Σ.Επ) and broader social economy initiatives.

Key milestones:

- Law 4019/2011: Established Social Cooperative Enterprises and their operation.
- Law 4430/2016: Enhanced the framework by introducing the Social and Solidarity Economy (KALLO) concept, providing additional support mechanisms.
- Law 4873/2021: Included provisions to support NGOs and volunteer-based initiatives.

## Regulatory Bodies And Oversight

### Primary Regulatory Bodies:

- Ministry of Labour and Social Affairs -Directorate of Social and Solidarity Economy
- Ministry of Interior
- Ministry of Economy and Development
- Ministry of Health
- Ministry of Rural Development and Food
- Regional Associations of Social and Solidarity Economy Entities

### Reporting Requirements:

- Registration in the Social and Solidarity Economy (SSE) Registry:
- Submission of Annual Financial Statements:
- Social Impact Reporting
- Notification of Changes
- Bookkeeping and Record-Keeping
- Employee Contracts

## How many Social Enterprises are officially registered in your country?

Based on the National Registry of Social and Solidarity Economy (NRSSE), there are 1729 social enterprises in Greece (August 2022).

## Incentives & Support

### Financial Incentives:

- Tax Exemptions

- Grants and Subsidies
- Access to Public Funding

## Non-Financial Support:

- Capacity-Building and Training
  - Mentorship Programs
  - Preferential Treatment in Public Procurement

## Key Legislations And Policies

### Relevant Laws:

The framework for social enterprises in Greece is primarily governed by two key laws:

- Law 4019/2011 introduced the concept of Social Cooperative Enterprises (Κοιν.Σ.Επ.), establishing the legal basis for their operation and promoting their role in fostering social economy initiatives. It defined the structure and objectives of these enterprises and set the foundation for their development.
- Subsequently, Law 4430/2016 expanded the scope of the Social and Solidarity Economy (Κ.Α.Λ.Ο.), incorporating additional types of entities and providing more comprehensive support mechanisms. This law aimed to enhance the visibility and functionality of social enterprises while creating clearer rules for their governance and operations.

### Latest Updates or Reforms:

In 2023, the Greek government introduced the "Action Plan for the Social Economy and Social Innovation." This strategy, developed under consultation with regional unions and stakeholders, focuses on five pillars: enhancing the institutional framework, creating financial instruments, capacity building, fostering partnerships, and raising public awareness. The plan signifies a commitment to fortify the Greek social economy ecosystem.

## Challenges & Opportunities

**Main Legal Challenges:** The complex legal framework, characterized by the coexistence of multiple laws such as Law 4019/2011 and Law 4430/2016, creates ambiguity and hinders operational clarity. The absence of a unified legislative approach leads to inconsistencies and makes compliance particularly challenging for social enterprises. Another significant issue is the lack of a universally accepted definition for social enterprises, which creates inconsistencies in classification and restricts access to support mechanisms. Additionally, urban

non-profit companies, despite contributing significantly to social goals, are not officially recognized as social enterprises, limiting their access to incentives and programs. Finally, bureaucratic obstacles and regional inequalities exacerbate the challenges, as resources and networks are disproportionately concentrated in urban areas, leaving less-developed regions underserved.

**Opportunities for Growth:** One major issue is the complexity of the legislative environment, which includes multiple overlapping laws such as Laws 4019/2011 and 4430/2016. This can lead to inconsistencies and operational difficulties for social enterprises attempting to navigate the system. The absence of a unified and streamlined regulatory framework hampers the sector's ability to grow and attract new entrants.

Another critical challenge is the limited inclusivity of the legal definitions. While entities like Social Cooperative Enterprises (Κοιν.Σ.Επ.) and Limited Liability Social Cooperatives (KoiSPEs) are explicitly recognized as social enterprises, other organizations, such as civil non-profits, may operate with similar missions but lack formal recognition under the social enterprise framework. This restricts their access to tailored financial instruments, incentives, and support programs that could significantly enhance their impact.

Bureaucratic hurdles also remain a significant obstacle. Social enterprises often face lengthy and complex administrative procedures, particularly in accessing public funding and participating in public procurement. Additionally, the concentration of resources and support networks in urban areas exacerbates regional inequalities, limiting the growth potential of social enterprises in rural and less-developed regions.

# Country Overview: Italy

## Executive Summary of Social Enterprise Sector:

A social enterprise is a private entity that carries out a stable and principal business activity in the general interest, on a non-profit basis and for civic, solidarity and socially useful purposes. In Italy, social enterprises have the potential to profoundly transform the socio-economic landscape and the purpose of production.

A Social Enterprise can only carry out the activities of general interest provided for by law, namely:

- Social and health interventions and services;
- Education and vocational training activities;
- Interventions and services aimed at safeguarding and improving the conditions of the environment interventions for the protection and enhancement of the cultural heritage and landscape;
- University and post-graduate education;
- Organisation and management of cultural, artistic or recreational activities of social interest;
- Organisation and management of tourist activities of social, cultural or religious interest;
- Out-of-school training aimed at preventing school drop-out and educational and training success, preventing bullying and combating educational poverty;
- Services aimed at the integration or reintegration into the labour market of workers and disadvantaged persons;
- Social housing and any other activity of a temporary residential nature aimed at meeting social, health, cultural, educational or employment needs;
- Humanitarian reception and social integration of migrants;
- Micro-credit;
- Social agriculture;
- Redevelopment of unused public property or property confiscated from organised crime.

## Legal Definition & Status

### Legal Definition of 'a Social Enterprise'

The legal framework for social enterprises in Italy is regulated by [Legislative Decree 112/2017](#). Social enterprises are all private entities, including those established in the forms set out in Book V of the Civil Code, which, in accordance with the provisions of this decree, carry out on a stable and principal basis a business activity in the

general interest, on a non-profit basis and for civic, solidarity and socially useful purposes, adopting responsible and transparent management methods and favouring the widest possible involvement of workers, users and other stakeholders in their activities, may acquire the status of social enterprise. Social Enterprises are allowed to distribute profits and operating surpluses, albeit in a limited form.

In fact, as the legislation specifies, profits and surpluses:

- They may not be redistributed among the members of the company;
- They must be directed to the pursuit of the company's own purposes or to increase its assets;
- The distribution, even indirectly, of profits and operating surpluses, however denominated, as well as funds and reserves in favour of directors, members, participants, workers or collaborators is prohibited.

The following cases cannot acquire the status of social enterprise:

- Companies formed by a single shareholder who is a natural person: such persons may not even directly or indirectly control social enterprises, nor may they act as their president;
- Public administrations. The definition is understood in a broad sense, which includes, inter alia: autonomous state-owned companies; consortia and associations of regions, provinces, municipalities and mountain communities; universities; autonomous social housing institutes; chambers of commerce, industry, handicrafts and agriculture and their associations; companies and bodies of the national health service;
- Bodies whose deeds of incorporation limit, even indirectly, the provision of goods and services to members or associates only. More specifically, by carrying out a social utility economic activity on a stable and principal basis, the social enterprise must direct more than 70% of its revenues to social utility activities.

If until now in Italy social enterprises have been the subject of empirical investigations and theoretical research linked to the need to accompany its institution building process, the regulatory transformation favours the generation of new knowledge according to open innovation approaches capable of structuring a new idea of economy and society within which these enterprises can exercise as protagonists the mission that characterises them: the general interest and the production of socially useful goods and services associated with the golden triangle of ESG. Compared to a traditional enterprise, in principle the social enterprise is a more ethical but also more sustainable relational model. Fundamentals are the promotion of local development, the adoption of values such as social justice, the guarantee of democratic organisation and direct involvement of workers in management, equal opportunities and the reduction of inequalities.

## Legal Forms Available:

Italy provides various legal forms and statuses tailored to social enterprises by the Legislative Decree 112/2017 on Social Economy.

A social enterprise can carry out one (or more) of the activities stipulated by law. This activity must be carried out continuously by the company and must generate at least 75% of its revenue.

Key legal forms include:

- Social Cooperatives, non-profit organisations with mutual and general interest, democratic governance and multi-stakeholder nature;
- Entrepreneurial Non-Profit, i.e. all non-profit organisations that engage in market activities in order to increase mission revenues;
- Social Business, for-profit enterprises that seek to balance profit maximisation and the protection of the general interest (with different characteristics depending on the schools of thought considered);
- Public-sector Social Enterprise, public social enterprises that are set up to offer public services more efficiently and/or at a lower cost to the public administration.

## Year of Introduction

In Italy, social enterprise - formerly the subject of Legislative Decree No. 155 of 24 March 2006, now explicitly repealed, is now specifically regulated by Legislative Decree No. 112 of 3 July 2017, implementing Delegated Law No. 106 of 6 June 2016. In truth, this decree does not exhaust the regulation of social enterprise. In fact, the provisions of Legislative Decree No. 117 of 3 July 2017, containing the Third Sector Code (CTS), are also applicable to social enterprise, if compatible with the rules set out in Decree 112/2017.

## Regulatory Bodies And Oversight

### Primary Regulatory Bodies

Primary Regulatory Bodies Overseeing Social Enterprises in Italy:

- Ministry of Labour and Social Policies: the control function on social enterprises. The object of the control is the compliance with the legal provisions. Social enterprises will be subject to the supervision of the Ministry by means of ordinary and extraordinary controls.
- National Labour Inspectorate: the exercise of inspection functions on social enterprises not established as cooperative societies, in the territorial areas where the Inspectorate's offices are present.

- National Register of Social Enterprises: Managed by the Ministry of Economic Development, this national register includes all recognised social enterprises, ensuring transparency and accountability.
- Regions and Autonomous Provinces: Regional administrations play an important role in regulating social enterprises at the local level, implementing national policies and providing support.
- INPS (National Institute of Social Welfare): Although INPS is primarily a social security institution, it plays a role in the employment aspects of social enterprises, in particular with regard to social security and employee contributions.

These bodies work together to create a supportive environment for social enterprises, ensuring they operate within legal frameworks while promoting social innovation and development.

## Reporting Requirements

In Italy, social enterprises are subject to specific reporting requirements to ensure transparency, accountability, and compliance with regulatory frameworks. Here are the key reporting obligations:

- Financial Reporting

Annual Financial Statements: Social enterprises must prepare and submit annual financial statements, including a balance sheet, income statement, and notes to the financial statements. These documents must adhere to standard accounting principles (Italian GAAP or IFRS, if applicable).

- Social Reporting

Social Impact Reporting: Social enterprises are encouraged to produce a social report that outlines their social objectives, activities, and environmental and social impacts. This report typically includes:

- Description of the social mission and objectives.
- Details on beneficiaries and target groups.
- Quantitative and qualitative indicators measuring social impact.
- Stakeholder engagement strategies.

- Compliance with the National Registry

Registration Updates: Social enterprises must maintain their registration in the National Register of Social Enterprises and provide updates on any changes to their structure, governance, or mission.

- Tax Reporting

Tax Returns: Like other enterprises, social enterprises must file annual tax returns, including information about income, expenses, and applicable deductions.

- Employment Reporting

Employee Data: Social enterprises need to report relevant information about their workforce, including employment contracts, working conditions, and compliance with labour laws. This is often submitted to the INPS, the National Institute of Social Welfare.

## How many Social Enterprises are officially registered in your country?

Overall, the 14,709 social enterprises surveyed, registered in RUNTS as of 1 August 2024 with deposited balance sheets, generated a production value of more than EUR 18.5 billion (2022). Widespread in all regions, social enterprises are characterised by a high rate of feminisation of top management. In the South there is a higher proportion of youth-led social enterprises. In the North, on the other hand, there is the highest concentration of economic value created by social enterprises (over 62% of the total). Lombardy holds the national record both for the number of social enterprises and, above all, for the value of production generated (over 20% of the total).

## Incentives & Support

### Financial Incentives

In Italy, social enterprises benefit from various financial incentives, depending on their financial constitution, aimed at promoting their development and sustainability:

- Tax Incentives
- Grants and Funding
- Social Impact Bonds (SIBs)
- Incentives for Hiring

These incentives help social enterprises enhance their impact and sustainability while addressing social challenges within their communities.

### Non-Financial Support

In Italy, social enterprises benefit from several non-financial incentives:

- Venture Philanthropy: an investment methodology that has as its prerogative the achievement of social, environmental and cultural change, without neglecting the financial returns. It is characterised, in particular, by direct involvement in the social initiative by placing human capital at the centre through the provision of financial and non-financial support.
- Capacity-Building Initiatives: National and EU programs offering training, mentorship, and support to enhance skills in social impact.
- Public Procurement Advantages: Reserved contracts in public procurement processes, promoting access to opportunities for social enterprises.
- Legal Frameworks for Collaboration: Encouragement of partnerships with public entities and NGOs, fostering resource sharing and knowledge exchange.

## Key Legislation and Policies

### *Relevant Laws*

In Italy, social enterprises are mainly regulated by:

- Law 383/2000: This law concerns social cooperatives, establishing definitions, categories and modes of operation, incentives, also incorporating support regulations for this type of entity.
- Law 106/2016: This law defines the legal framework of social enterprises, establishing registration requirements, governance, and reporting obligations. It recognises social enterprises as economic entities that pursue purposes of general interest.
- Legislative Decree 117/2017: This law is part of the Third Sector Reform, this decree offers additional provisions for social enterprises, including requirements for management and supervision, as well as access to public funds.

Regional regulations: Several Italian regions have introduced specific laws and regulations to support and promote social enterprises in their territories. For example, the Lombardy region has implemented Law No. 1/2008, which establishes specific regulations for social enterprises, encouraging the creation of networks between public and private entities and promoting social innovation projects.

## Latest Updates or Reforms

In Italy, the latest laws concerning social enterprises have been introduced mainly through the reform of the Third Sector and other recent legislation.

- Third Sector Code (Legislative Decree No. 117 of 3 July 2017): The Third Sector Code explicitly mentions social enterprises, clarifying their status as Third Sector entities and establishing rules for their operation and interaction with other forms of non-profit organisations. The new code consolidates and simplifies the law governing the third sector. The third sector includes entities working in different walks of life that promote Italian community solidarity and pluralism, in a context of autonomy and cooperation with governmental authorities.
- Law no. 104 of 4 July 2024: This law introduced important changes to the Third Sector Code, including aspects related to budgets, different activities and sponsorships. It also provided for simplifications for small social enterprises and changes to the registration requirements in the Third Sector's National Single Register.
- Tax Incentives and Simplifications: Recent legislation has provided tax incentives for social enterprises. Duly registered ETSs (third sector's entities) may access the Fund created for them by Law No. 106 of 2016. Credit institutions authorized to operate in Italy may issue "solidarity bonds" to finance the activities of ETSs. In fact, general activities carried out by ETSs pursuant to their mission through cooperative actions with government agencies are considered non-commercial activities. Hence, such activities are exempted from income tax liability.

## Challenges and Opportunities

### *Main Legal Challenges*

- Lack of regulatory uniformity across EU countries: unlike conventional businesses, enterprises belonging to the social economy universe are recognised and regulated differently in each country, which results in a significant barrier to their development, particularly across national and European borders.
- Access to finance: another key problem affecting the social economy, which often has difficulty having the same financing options available to conventional enterprises, given their non-profit characteristics.
- Regulatory Evolution: Constant legislative changes and the introduction of new regulations can create uncertainty, requiring companies to adapt quickly to changes.

### *Opportunities for Growth*

- Prohibition of profit distribution: preventing the distribution of profits to private individuals prevents the drift towards individual profit motive, incompatible with the non-profit nature and impact of Social Enterprise.

- Possibility of obtaining financial support: social enterprises can be recipients of donations and obtain funds for charitable purposes, aimed at creating jobs and enhancing sustainable goals.
- Tax deductions: Legislative Decree No. 112/2017 provides for an advantageous tax regime for those investing in social enterprises.

# Country Overview: France

## Executive Summary of Social Enterprise Sector:

In France, social enterprises are an integral part of the social and solidarity economy (Économie Sociale et Solidaire - ESS), a sector that prioritizes social and environmental objectives alongside economic sustainability. This vibrant sector encompasses a wide range of organizations, including cooperatives, mutual societies, associations, and foundations. Social enterprises in France operate across various fields such as health care, education, renewable energy, social inclusion, and cultural development.

The Social and Solidarity Economy Law of 2014 provides a robust framework, promoting democratic governance, reinvestment of profits into the mission, and adherence to principles of solidarity. Social enterprises can also take the form of for-profit entities, provided they meet the certification criteria under the Entreprises Solidaires d'Utilité Sociale (ESUS). This certification recognizes enterprises that address societal challenges while ensuring economic viability.

Social enterprises significantly contribute to employment and innovation in France, especially in addressing pressing social issues like unemployment, inequality, and climate change. They benefit from strong governmental and regional support, financial incentives, and dedicated networks to foster collaboration and impact. As key drivers of sustainable development, these enterprises continue to enhance their role in building an inclusive and resilient society.

## Legal Definition & Status

### Legal Definition of 'a Social Enterprise'

In France, the concept of a social enterprise is encompassed within the broader framework of the Social and Solidarity Economy (SSE). The SSE is defined by Law No. 2014-856 of July 31, 2014, which outlines the criteria and structures that constitute this sector.

According to this law, the SSE includes traditional entities such as associations, cooperatives, mutual societies, and foundations. Additionally, commercial companies can be recognized as part of the SSE if they meet specific conditions:

- **Primary Objective:** The company's primary purpose must be social utility, which includes supporting vulnerable individuals, combating exclusion and inequalities, promoting citizenship education, and contributing to sustainable development.

- Profit Distribution: Profits should be reinvested primarily in the social mission and mandatory reserves, with limited distribution to shareholders.
- Governance: The company must implement democratic governance practices, ensuring participation and representation of various stakeholders.
- Wage Policy: An equitable wage policy should be in place, where the highest salary does not exceed ten times the lowest salary within the organization.

Entities that fulfill these criteria may apply for accreditation as a "Solidarity Enterprise of Social Utility" (Entreprise Solidaire d'Utilité Sociale, ESUS), granting them access to specific fiscal incentives and support mechanisms.

For the official text of the law, please refer to the French government's legal publication: Loi n° 2014-856 du 31 juillet 2014 relative à l'économie sociale et solidaire.

This legal framework aims to recognize and support organizations that prioritize social objectives alongside economic activities, fostering a more inclusive and equitable economy in France.

## Legal Forms Available:

In France, social enterprises are recognized within the framework of the Social and Solidarity Economy (SSE), and specific legal forms or statuses exist for entities operating under this framework. These include:

1. Associations
2. Cooperatives (SCOP and SCIC)
3. Mutuals
  - Organizations providing insurance, healthcare, or welfare services based on solidarity principles.
  - Governed by the French Code of Mutuals.
4. Foundations
5. Commercial Companies with ESUS Status
6. Public Interest Cooperatives (Sociétés d'Economie Mixte à Opération Unique - SEMOP)
7. Solidarity-Based Enterprises
8. Micro-entrepreneurs and Startups

## Year of Introduction

In France, the legislation explicitly addressing social enterprises was introduced with the Law No. 2014-856 of July 31, 2014, known as the Social and Solidarity Economy (SSE) Law (Loi relative à l'économie sociale et solidaire).

## Regulatory Bodies And Oversight

### Primary Regulatory Bodies

In France, the oversight and regulation of social enterprises, which operate within the framework of the Social and Solidarity Economy (SSE), involve several primary regulatory bodies. These institutions ensure compliance with legal frameworks, promote the SSE, and provide support to social enterprises:

1. Ministry of Economy, Finance, and Industrial and Digital Sovereignty (Ministère de l'Économie, des Finances et de la Souveraineté industrielle et numérique)
2. High Council for the Social and Solidarity Economy (Conseil supérieur de l'économie sociale et solidaire - CSESS)
3. Regional Directorates for Enterprises, Competition, Consumer Affairs, Labor, and Employment (DIRECCTE)
4. URSSAF (Union de Recouvrement des Cotisations de Sécurité Sociale et d'Allocations Familiales)
5. National Institute of Statistics and Economic Studies (INSEE)
6. Public Investment Bank (BPI France)
7. Chambers of Commerce and Industry (CCI)
8. French Accreditation Bodies (e.g., ESUS Accreditation Authorities)
9. These bodies collectively promote, regulate, and support the functioning of social enterprises, ensuring their alignment with the social and economic goals of the SSE framework. They also provide resources to strengthen the sector's capacity and impact.

### Reporting Requirements:

In France, social enterprises operating within the Social and Solidarity Economy (SSE) framework are subject to specific reporting requirements to ensure transparency, accountability, and compliance with regulatory frameworks. These reporting obligations aim to demonstrate the social enterprise's adherence to its mission, proper governance, and responsible management of resources. Below are the key reporting obligations:

## 1. Annual Financial Reporting

- What: Social enterprises must prepare and submit annual financial statements, including a balance sheet, income statement, and annexed notes.
- To Whom: Regional authorities or relevant bodies, such as the Commercial Court Registry.
- Purpose: To ensure financial transparency and monitor profit allocation in accordance with the SSE principles.

## 2. Reporting on Social Mission

- What: Enterprises with ESUS status (Entreprise Solidaire d'Utilité Sociale) must report annually on their social mission's progress and impact.
- To Whom: Regional Directorates (DIRECCTE) or the accrediting authority.
- Purpose: To verify that the enterprise continues to meet its primary objective of social utility.

## 3. Governance and Stakeholder Engagement

- What: Reports documenting governance practices, including stakeholder participation and decision-making processes.
- To Whom: Shared internally with stakeholders or submitted as part of broader compliance reporting.
- Purpose: To ensure that democratic governance principles are upheld.

## 4. Wage Policy Disclosure

- What: Social enterprises must disclose wage policies to demonstrate compliance with equitable pay standards (e.g., ensuring the highest salary does not exceed ten times the lowest salary, as per SSE guidelines).
- To Whom: Relevant labor and tax authorities, upon request.
- Purpose: To maintain fairness and equity within the organization.

## 5. Tax Reporting

- What: Tax declarations, including eligibility for fiscal incentives (e.g., reduced corporate tax rates or exemptions), must be filed annually.
- To Whom: French tax authorities.
- Purpose: To ensure compliance with tax obligations and validate eligibility for specific tax benefits for SSE organizations.

## 6. Social Impact Reporting (ESUS Accreditation)

- What: Periodic reporting on the measurable social impact of the enterprise's activities, particularly for entities with ESUS accreditation.
- To Whom: Accrediting authorities (DIRECCTE or regional prefectures).
- Purpose: To demonstrate the effectiveness of social utility activities and retain accreditation.

## 7. Statutory Audit Requirements

- What: Larger social enterprises (meeting certain thresholds for turnover, workforce, or assets) must appoint a statutory auditor to conduct independent audits.
- To Whom: Audit results are submitted to stakeholders or governing bodies.
- Purpose: To ensure financial accuracy and compliance with SSE principles.

## 8. Reporting for Public Procurement

- What: Social enterprises participating in public procurement contracts must submit evidence of compliance with contractual obligations, including social impact indicators.
- To Whom: Contracting public authorities.
- Purpose: To promote accountability in delivering services aligned with public interest goals.

## 9. Transparency of Profit Distribution

- What: Reporting on the allocation of profits, particularly demonstrating the reinvestment of profits into the enterprise's mission and compliance with limits on profit distribution.
- To Whom: Accrediting and fiscal authorities.
- Purpose: To ensure alignment with the non-profit distribution norms of the SSE.

## 10. Environmental Reporting

- What: If applicable, social enterprises involved in sustainability or environmental activities must report on their environmental impact.
- To Whom: Relevant environmental agencies or as part of ESUS reporting.
- Purpose: To align with the growing emphasis on sustainable development within the SSE.

## How many Social Enterprises are officially registered in your country?

*As of 2023, France's Social and Solidarity Economy (SSE) sector comprises approximately 1,900 commercial enterprises recognized as "Enterprises of Social Utility" (Entreprises Solidaires d'Utilité Sociale, ESUS) and about 1.3 million associations.*

# Incentives & Support

## Financial Incentives

Social enterprises in France benefit from targeted financial support and general incentives available to all organizations.

1. Tax Incentives
2. Subsidies and Grants:
  - Public Funding: Social enterprises can access grants from regional and local authorities supporting projects aligned with social or environmental goals.
  - BPI France (Public Investment Bank): Offers funding programs, including loans, guarantees, and equity investments specifically for the SSE sector.
3. Employment Subsidies:
4. General Incentives:

These incentives encourage the growth of social enterprises while promoting broader economic, social, and environmental goals.

## Non-Financial Support:

France provides robust non-financial support to social enterprises, primarily under the 2014 Social and Solidarity Economy (SSE) Law.

1. Capacity-Building and Training
2. Public Procurement

# Key Legislation & Policies

## Relevant Laws:

1. Law No. 2014-856 on the Social and Solidarity Economy (SSE Law):
  - Provides the legal framework for the SSE sector, recognizing social enterprises as key actors.

- Introduced the Entreprise Solidaire d'Utilité Sociale (ESUS) status for enterprises with a strong social purpose, offering tax benefits and access to public funding.
2. 1901 Law on Associations:
    - Governs nonprofit organizations, which form a significant part of the social enterprise ecosystem.
    - Allows associations to engage in economic activities if aligned with their mission.
  3. French Commercial Code (Code de commerce):
    - Applicable to cooperatives and social enterprises structured as commercial entities.
    - Includes provisions for worker cooperatives (SCOP) and multi-stakeholder cooperatives (SCIC).
  4. Law No. 2001-420 on New Economic Regulations:
    - Encourages transparency and accountability for companies, including those operating with social missions.
  5. Public Procurement Law (Ordonnance No. 2015-899):
    - Facilitates access to public contracts for social enterprises through reserved markets for organizations promoting social inclusion.

## Latest Updates or Reforms:

In recent years, France has implemented several legislative reforms impacting social enterprises:

1. Pacte Law (2019): The "Plan d'Action pour la Croissance et la Transformation des Entreprises" (Pacte) introduced the "Entreprise à Mission" status, allowing companies to formally integrate social and environmental objectives into their corporate purpose. This status encourages businesses to pursue societal goals alongside profitability.
2. ESS Law Amendments (2021): Revisions to the 2014 Social and Solidarity Economy (ESS) Law aimed to enhance the sector's visibility and support. These amendments simplified administrative procedures for social enterprises and improved access to public procurement by introducing social clauses favoring ESS organizations.
3. Climate and Resilience Law (2021): This legislation emphasizes environmental responsibility, mandating that companies, including social enterprises, adopt sustainable practices. It encourages the incorporation of environmental considerations into business models, aligning with broader ecological objectives.

These reforms collectively strengthen the framework within which social enterprises operate, promoting their growth and integration into France's socio-economic landscape.

# Challenges & Opportunities

## Challenges:

1. Financial Sustainability:
  - Many social enterprises face difficulties in securing consistent funding, especially as they rely heavily on public grants and donations.
  - Limited access to private investments due to the non-profit-oriented nature of many social enterprises.
2. Administrative Burden:
  - Complex regulatory and reporting requirements, such as ESUS accreditation, can be time-consuming and resource-intensive, particularly for smaller enterprises.
3. Awareness and Visibility:
  - Limited public understanding of the role and impact of social enterprises hinders support and engagement from consumers and investors.
4. Scaling Impact:
  - Challenges in expanding operations while maintaining the core social mission and complying with regulations.

## Opportunities:

1. Public Procurement:
  - Increasing use of reserved contracts and social clauses in public procurement creates opportunities for social enterprises to secure government projects.
2. Supportive Ecosystem:
  - Programs by organizations like BPI France and regional initiatives provide financial and technical support, boosting growth and innovation.
3. Focus on Sustainability:
  - Rising demand for environmentally and socially responsible practices aligns with the missions of many social enterprises.
4. Growing Recognition:

- o Recent reforms, such as the Pacte Law, enhance the visibility and credibility of social enterprises, attracting partnerships and investments.

## Main Legal Challenges:

### Complex Administrative Procedures:

- Social enterprises, especially those seeking ESUS (Entreprise Solidaire d'Utilité Sociale) accreditation, face significant bureaucratic hurdles. The application and renewal processes are time-consuming and require extensive documentation, making it challenging for smaller organizations to comply.

### Ambiguity in Legal Frameworks:

- While the 2014 SSE Law provides a framework for social enterprises, some ambiguity remains regarding the scope and eligibility criteria for ESUS status, creating confusion for entities seeking recognition.

### Limited Legal Awareness:

- Many social entrepreneurs lack understanding of the regulatory landscape, including available benefits and obligations. This can lead to non-compliance or missed opportunities for financial support and procurement contracts.

### Restricted Access to Public Procurement:

- Despite preferential treatment clauses in public procurement laws, navigating the procurement system remains a challenge due to complex requirements and competition from larger, traditional companies.

### Profit Redistribution Constraints:

- Regulations limiting profit distribution to shareholders for ESUS-accredited enterprises deter potential investors, reducing access to much-needed private capital.

### Evolving Environmental Standards:

- The introduction of stricter sustainability and environmental impact reporting requirements under laws like the 2021 Climate and Resilience Law adds additional compliance burdens for social enterprises.

## Opportunities for Growth:

1. Preferential Public Procurement:

2. ESUS Status Benefits:
3. Supportive Financial Ecosystem:
4. Climate and Sustainability Focus:
5. Evolving Legal Framework:
6. Training and Capacity Building:

# Country Overview: Spain

## Executive Summary of Social Enterprise Sector:

The social enterprise sector in Spain is a dynamic and growing field that merges business principles with social and environmental missions. These enterprises aim to address societal challenges such as unemployment, social exclusion, and environmental sustainability while maintaining economic viability. They operate across diverse sectors, including healthcare, education, renewable energy, and waste management.

### Main Types of Social Enterprises

1. Worker Cooperatives (Cooperativas de Trabajo Asociado)
2. Special Employment Centers (Centros Especiales de Empleo)
3. Foundations and Associations
4. Impact-driven Startups

### Key Features and Trends

Spain's strong cooperative tradition and supportive legal framework, such as the Social Economy Law (2011), underpin the sector's growth. Regional governments, particularly in Catalonia and Andalusia, play a significant role in fostering this ecosystem through funding and incentives. Increasing public awareness, coupled with a demand for sustainable business practices, has fueled innovation and collaboration within the sector.

The Spanish social enterprise landscape is recognized for its resilience and adaptability, contributing significantly to sustainable development goals (SDGs). However, challenges like limited access to finance and scalability opportunities remain key areas for improvement.

In summary, Spain's social enterprise sector exemplifies a commitment to inclusive growth and sustainability, making it a pivotal player in Europe's social economy.

## Legal Definition & Status

### Legal Definition of 'a Social Enterprise'

The legal framework for social enterprises in Spain is primarily governed by Law 5/2011 on Social Economy, which was a pioneering legislation in Europe. It defines the social economy as encompassing economic and

business activities carried out by entities in the private sector that prioritize general social or economic interests over profit maximization. The law establishes the principles that these entities must follow, including:

1. Primacy of social purpose over capital: This involves participatory governance where decisions prioritize social goals rather than financial returns.
2. Profit reinvestment: Profits are mainly reinvested to further social objectives or distributed based on the activity of members.
3. Solidarity and social cohesion: Entities support local development, gender equality, and sustainability, promoting societal well-being.
4. Independence: Entities operate autonomously from public authorities.

The law also defines which organizations qualify under this framework, such as cooperatives, mutual societies, employee-owned companies, special employment centers, social integration enterprises, and fishermen's guilds. For example, cooperatives operate democratically and align with cooperative principles, while social integration enterprises focus on employing disadvantaged individuals, reinvesting a significant portion of profits back into the enterprise.

Furthermore, Law 31/2015 amended and expanded regulations to promote self-employment and social economy development. The sector's legal recognition has fostered growth and institutional support, including initiatives like the Spanish Strategy for Social Economy 2017–2020 and the establishment of the Ministry of Labour and Social Economy in 2020.

For detailed legal texts, you can refer to the official Spanish legal portal:

<https://www.boe.es/buscar/doc.php?id=BOE-A-2011-5708>

## Legal Forms Available:

Spain provides various legal forms and statuses tailored to social enterprises under Law 5/2011 on Social Economy. These forms allow organizations to align with specific social, economic, and environmental missions while maintaining compliance with Spanish legal frameworks. Key legal forms include:

1. Cooperatives
2. Special Employment Centers (Centros Especiales de Empleo)
3. Social Integration Enterprises (Empresas de Inserción)
4. Mutual Societies (Mutuas)
5. Employee-Owned Companies (Sociedades Laborales)

6. Foundations and Associations Engaged in Economic Activities

7. Fishermen's Guilds (Cofradías de Pescadores)

Each of these legal forms adheres to the principles of the social economy, including prioritizing social goals, profit reinvestment, and democratic governance. Entities can further customize their operations within these frameworks to meet local needs and comply with regulations. For more details, consult Spain's official legal framework on social economy: [BOE - Law 5/2011](#).

## Year of Introduction

The legislative framework for social enterprises in Spain was formally established with the enactment of Law 5/2011 on Social Economy, introduced on March 29, 2011. This law marked a significant milestone by providing a unified definition and recognition for social economy entities, including social enterprises. It set out principles such as prioritizing social objectives over profit, democratic governance, and reinvestment of surpluses into the enterprise's misión.

This legislation was complemented and expanded by Law 31/2015, which introduced measures to foster self-employment and further develop the social economy sector. Together, these laws laid the foundation for institutional and legal support for Spain's vibrant social economy.

For the full text of the law, visit [BOE - Law 5/2011](#).

## Regulatory Bodies And Oversight

### Primary Regulatory Bodies

- Ministry of Labour and Social Economy (Ministerio de Trabajo y Economía Social)
- Spanish Business Confederation of Social Economy (CEPES)
- Regional Governments (Comunidades Autónomas)
- Public Employment Services (SEPE - Servicio Público de Empleo Estatal)
- Institute for Cooperative Development and Social Economy (Instituto para el Fomento Cooperativo y de la Economía Social)

These bodies collaborate to implement national and regional strategies, develop policies, and provide support for the growth of Spain's social enterprise sector. For more details, visit the [Ministry of Labour and Social Economy's website](#).

## Reporting Requirements:

Social enterprises in Spain must adhere to general legal and financial reporting standards applicable to businesses, as well as specific requirements under Law 5/2011 on Social Economy and other relevant regulations. Key reporting obligations include:

- Annual Financial Statements
- Activity Reports
- Special Compliance Reports for Non-Profit Entities
- Employment and Integration Metrics
- Tax Compliance
- Sector-Specific Requirements
- Transparency Requirements

These measures ensure accountability, foster trust, and promote sustainable practices within Spain's social enterprise ecosystem. Further details can be found through the [Ministry of Labour and Social Economy](#) and specific laws such as [Law 5/2011](#).

## How many Social Enterprises are officially registered in your country?

The most recent available data indicates there The report 2022, prepared by CEPES (Spanish Business Confederation of the Social Economy), indicates that in Spain there are 43,192 Social Economy companies, whose turnover represents 10% of the GDP and generate 2,184,234 direct and indirect jobs. Officially recognized social economy entities in Spain, encompassing cooperatives, mutual societies, special employment centers, and other organizations. Link: <https://www.cepes.es/nota-prensa/760-las-empresas-mas-relevantes-economia-social-2021-2022-claro-eje-mplo-fortaleza-pluralidad-diversidad>

# Incentives & Support

## Financial Incentives

Spain offers various financial incentives to support social enterprises, encompassing tax benefits, grants, and subsidies. While some programs are tailored specifically for social enterprises, others are accessible to all organizations, including those with a social mission.

Tax Incentives:

- Corporate Tax Deductions for R&D&I:

Grants and Subsidies:

- Regional Incentives
- ICO Financing Lines
- ENISA Participation Loans
- Training and Employment Incentives:

Additionally, Spain has implemented the "Crea y Crece" law, which facilitates the creation and growth of companies by reducing the minimum capital requirement for establishing a limited liability company to one euro. This measure simplifies the process for all entrepreneurs, including those aiming to establish social enterprises.

## Non-Financial Support:

Spain provides non-financial support to social enterprises through various initiatives:

- Capacity Building and Training: The Centre for Social Economy and Innovation, a joint Portuguese-Spanish project launched in April 2023, aims to enhance the capabilities of social economy entities by promoting vocational training and skills recognition, and offering technical support.
- Preferential Public Procurement: The European Commission encourages socially responsible public procurement, allowing public authorities to integrate social considerations into contracts. This approach promotes employment opportunities, social inclusion, and supports social enterprises by facilitating their access to public tenders.

These measures collectively strengthen the social enterprise sector in Spain.

## Key Legislation & Policies

### Relevant Laws:

Spain's social enterprise sector is governed by several key laws and policies:

- Law 5/2011 on Social Economy: This foundational law defines the social economy sector, outlining principles such as social objectives, democratic governance, and profit distribution limitations. It encompasses cooperatives, mutual societies, foundations, and other entities that prioritize social goals over profit.

#### SpringerLink

- Law 27/1999 on Cooperatives: This law regulates the formation and operation of cooperatives, a prevalent form of social enterprise in Spain, detailing their organizational structure, governance, and financial management.

#### Comisión Europea

- Law 44/2007 on Work Integration Social Enterprises (WISEs): This legislation supports enterprises that facilitate the integration of individuals facing social exclusion into the labor market, providing guidelines for their establishment and operation.

#### Comisión Europea

## Latest Updates or Reforms:

- Spanish Social Economy Strategy 2023–2027: Approved in April 2023, this strategy aims to strengthen the social economy sector through measures that enhance competitiveness, innovation, and job creation.

#### Gateway de la Economía Social

- Draft Law on Social Economy Entities: This proposed legislation seeks to update the legal framework by introducing changes to the Law on Cooperatives, expanding the definition of social economy entities, and incorporating new forms such as social enterprises.

#### Gateway de la Economía Social

## Challenges & Opportunities

### Main Legal Challenges:

Lack of a Unified Legal Status: The absence of a specific legal form for social enterprises leads to ambiguity, as they must operate under existing structures like cooperatives or associations, which may not fully align with their missions.

[SpringerLink](#)

- Complex Regulatory Environment: Navigating multiple laws and regulations can be burdensome, especially for small social enterprises with limited resources.

### Opportunities for Growth:

Enhanced Legal Recognition: The proposed draft law aims to formally recognize social enterprises, providing clarity and potentially offering tailored support mechanisms.

[Gateway de la Economía Social](#)

- Supportive Public Policies: Government initiatives, such as the Spanish Social Economy Strategy, focus on fostering innovation and competitiveness within the sector, creating a conducive environment for expansion.

[Gateway de la Economía Social](#)

## CASE STUDY 1 - MALTA

# Merill Rural Network – Malta

Year Established – 2010

## Mission and Vision

### *Mission Statement*

The Merill Rural Network empowers Malta's rural communities by fostering economic resilience, safeguarding cultural heritage, and promoting sustainable practices. Leveraging collaboration, innovation, and community-driven initiatives, Merill bridges the gap between tradition and modern opportunities, primarily through tourism. By connecting local farmers, artisans, and breeders to wider markets, Merill enables them to showcase their unique crafts and products while cultivating pride in their heritage. The enterprise prioritises authenticity and environmental stewardship, ensuring members retain their genuine practices, achieve diversified income streams, and contribute to a sustainable and inclusive rural economy.

### *Vision*

To sustain and strengthen Malta's rural communities by serving as the vital link that connects individual farmers, artisans, and families to opportunities and each other. Merill envisions a future where rural traditions and identities are preserved, while members achieve economic stability and social growth. The Network aims to support its members in maintaining their unique practices while benefiting from shared opportunities, ensuring long-term resilience and sustainable development in rural Malta.

## Social Impact Focus Area

### *Primary Focus Area*

Agriculture, Rural Development, Economic Empowerment, Public Awareness

### *Target Population or Beneficiaries*

Rural communities, including farmers, artisans, breeders, and their families.

The tourism sector, including visitors and agents, by enhancing the Maltese tourism product with unique, value-added experiences.

The general public, through increased awareness of sustainable practices and cultural heritage

## Legal Structure and Governance

### *Legal Form*

Private Limited Liability Company

### *Governance Model*

Merill is guided by its director, who leads strategic decisions in collaboration with a central coordinating team. This structure supports the autonomy of rural members while fostering partnerships with local organisations. The hub-and-spoke model ensures efficient coordination and alignment with the mission of sustainable rural development.

## Core Activities and Services

### *Description of Core Activities*

Merill equips its members with the tools and support needed to provide sustainable tourism services and promote local products. Activities include facilitating authentic rural experiences, supporting members in maintaining traditional practices, enhancing product visibility, and creating opportunities for members to connect with broader markets and audiences

### *Unique Aspects or Innovations*

Operating a hub-and-spoke model that empowers individual members while providing centralised support for branding, logistics, and market access. Focus on sustainability, ensuring traditional practices are preserved while promoting modern economic resilience. Integration of authentic rural experiences with tourism, offering visitors a direct connection to Malta's heritage. Public awareness initiatives that highlight the value of local traditions and sustainable practices

## Funding and Financial Model

### *Primary Revenue Streams*

Rural tourism services (through its partner agency Malta Rural Tours) and sales of local products.

### *Financial Sustainability*

Merill is actively working towards financial sustainability, balancing its mission to maximise member benefits with the need to cover operational costs. By minimising expenses for members and generating revenue through tourism services and product promotion, the network aims to improve its financial model while prioritising the economic well-being of its members

## Key Achievements and Impact Metrics

### *Notable Milestones*

- Recipient of the Malta Business Award, recognising excellence and leadership in quality tourism initiatives.
- Highlighted as a best-case practice for community tourism in multiple forums.
- Gained popularity with numerous international educational institutions as a model for community-based tourism and rural development.
- Successfully transitioned from a tourism-centered model to a member-empowerment approach, fostering economic resilience in rural communities.

### *Impact Metrics*

- Direct impact on the livelihoods of Merill's members and their families through diversification of activities and markets, resulting in increased income stability.
- Retention of jobs in rural sectors and promotion of generational renewal by encouraging younger family members to engage in traditional practices.
- Increased economic value of members' work through tourism, translating into higher demand for their products and services.
- Hosted a number of interns, providing hands-on experience in sustainable tourism and rural development, while fostering future advocates for community-based practices.
- Preservation of Malta's green landscapes through continued functional farming practices supported by the network.

## Challenges and Lessons Learned

### *Key Challenges*

- Achieving financial sustainability while minimising costs for members.
- Balancing preservation of traditional practices with modern tourism demands. Managing diverse members with varying needs.
- Addressing limited resources to scale impact.
- Encouraging generational renewal as younger members seek opportunities outside rural sectors.

### *Lessons Learned*

- Collaboration and support empower members while preserving autonomy.
- Sustainable tourism preserves traditions and enhances resilience
- Public awareness fosters appreciation and demand for rural practices.
- Prioritising members' interests may lead to setbacks but ensures long-term success.
- Achieving results takes years, requiring patience, adaptability, and continuous innovation.

## Future Goals and Expansion Plans

### *Short-term Goals*

- Enhance financial sustainability by diversifying revenue streams, obtaining social enterprise status and securing additional funding.
- Strengthen member engagement through tailored support and training.
- Expand public awareness campaigns to highlight rural traditions and sustainable practices

### *Long-term Vision*

- Scale the network to include more members while maintaining personalised support.
- Establish further Merill as a model for rural development and sustainable tourism in Malta and the Mediterranean.
- Collaborate with local and international partners and institutions to influence policies that benefit rural communities, ensuring the long-term preservation of Malta's cultural and environmental heritage

## Contact Information and Resources

*Website:* [www.merill.com.mt](http://www.merill.com.mt)

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# Case Study 2 - Malta

## Eco Events & Services Ltd – Malta

Year Established – 2021

### Mission and Vision

#### *Mission Statement*

A community of sustainable and creative local businesses inspiring more mindful and ethical consumer habits. We help small and medium business owners grow their brand successfully and sustainably with innovative and creative solutions.

#### *Vision*

Eco Market envisions itself as a thriving community where green businesses come to grow and flourish. A network that members are proud to be part of, it serves as a hub for individuals, small enterprises, and large organizations seeking eco-sustainable solutions. Our vision is to be the go-to platform for fostering innovation, collaboration, and impactful change in sustainability, empowering members to lead the way toward a greener future.

### Social Impact Focus Area

#### *Primary Focus Area*

SDG 12, SDG 13

#### *Target Population or Beneficiaries*

- Small business owners
- Aspiring entrepreneurs
- Conscious Consumers
- Mindful corporations
- Alpha Generation

## Legal Structure and Governance

### *Legal Form*

Private Limited Company

### *Governance Model*

The company is led by its founder, who also serves as the director, supported by a team of three freelance collaborators.

## Core Activities and Services

### *Description of Core Activities*

Our core activities focus on advancing sustainability and fostering community engagement through a variety of impactful events and initiatives. We host two large-scale festivals annually, creating a platform that brings together businesses, individuals, and organizations dedicated to eco-friendly practices. In addition, we organize monthly smaller events to sustain ongoing community interaction and awareness. Key highlights of our annual calendar include the prestigious GreenBiz Awards, celebrating excellence in sustainable business practices, and the Networking Event, which connects eco-entrepreneurs with like-minded professionals. We also run the Kids4Kids Market, empowering young people to engage in sustainability efforts, alongside targeted training activities that enhance skills and knowledge in the green sector. Beyond Malta, we actively participate in EU-funded projects, facilitating cross-border collaboration and providing access to international expertise. These initiatives collectively drive sustainability, spark innovation, and establish a vibrant platform for eco-conscious growth.

### *Unique Aspects or Innovations*

What sets us apart is our ability to create a cohesive platform that seamlessly blends business development with sustainability, fostering a thriving eco-community. Our diverse range of events and initiatives, including the GreenBiz Awards and Kids4Kids Market, cater to a broad audience, from entrepreneurs and professionals to families and young changemakers. We are particularly committed to youth engagement, instilling eco-conscious values at an early age. Through active participation in EU-funded projects, we connect local and international sustainability networks, promoting cross-border collaboration and growth. By offering training and networking opportunities, we empower green businesses to remain competitive and impactful. As a leader in eco-solutions, we unite small enterprises and large companies under a shared vision of sustainability, aligning

with global priorities like SDG 12 and SDG 13. This holistic approach makes us an innovative force in Malta's social enterprise ecosystem.

## Funding and Financial Model

### *Primary Revenue Streams*

Market stall fees during Festivals & Events, EU grants, Membership fees.

### *Financial Sustainability*

The social enterprise funds itself through market stall fees, yearly memberships, EU project funding, sponsorships, partnerships, team-building sales, merchandise, and online commissions.

## Key Achievements and Impact Metrics

### *Notable Milestones*

Winner - The Fight Plastic Fund 2019

Semi-Finalist - Malta Social Impact Awards 2020

Winner - ClimAccelerator Climate-KIC 2021

Finalist - Malta Business Awards 2022

### *Impact Metrics*

Our impact metrics include 160 individuals engaged in our community. Paid members 70. Vendors at our events 600 in the span of a year. People visiting our events 55K in the span of a year.

## Challenges and Lessons Learned

### *Key Challenges*

The main challenge is attracting individuals who have misconceptions about eco-friendly concepts or are skeptical of their importance. Educating and engaging them can be difficult.

### *Lessons Learned*

To overcome this, we organize events in high-traffic, popular locations, particularly targeting tourists. This approach helps increase visibility and offers our vendors a chance to showcase their products and services to a broader audience, making the concept of sustainability more accessible and appealing

## Future Goals and Expansion Plans

### *Short-term Goals*

Our short-term goal is to continue supporting small business owners, both existing and new, to thrive by providing resources, events, and networking opportunities.

### *Long-term Vision*

In the long term, we aim to transform the Kids4Kids Market into a summer school academy, fostering youth involvement in sustainability and entrepreneurship. Additionally, we plan to establish a permanent brick-and-mortar shop, offering a dedicated space for eco-friendly products and services, further expanding our impact and presence in the community.

## Contact Information and Resources

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# Case Study 1 - Greece

## Phaos Koinsep (Κοιν.Σ.Επ.) – Messinia – Kalamata, Greece

Year Established – 2017

### Mission and Vision

#### *Mission Statement*

Phaos ΚοινΣΕπ is dedicated to fostering innovation, collaboration, and sustainability by creating an entrepreneurial and cultural ecosystem that empowers local professionals, creative individuals, and the community. Through its initiatives, Phaos provides practical solutions, mentoring, and resources that promote business growth and social cohesion.

#### *Vision*

Phaos ΚοινΣΕπ envisions a resilient and inclusive local economy where innovation and social responsibility drive sustainable development. By bridging professionals, creatives, and communities, the enterprise aims to become a model of social entrepreneurship that inspires collaborative growth and fosters global connections.

### Social Impact Focus Area

#### *Primary Focus Area*

Social Entrepreneurship, Local Development, and Cultural Innovation

#### *Target Population or Beneficiaries*

Local professionals, creative individuals, small businesses, and the wider community, including remote workers from other regions who utilize the co-working space. These remote professionals contribute to knowledge exchange and foster collaboration with the local community, enriching the ecosystem with diverse perspectives and expertise.

### Legal Structure and Governance

#### *Legal Form*

Κοινωνική Συνεταιριστική Επιχείρηση (Κοιν.Σ.Επ., ΚοινΣΕπ) = Social Cooperative Enterprise (KoinSEp)

#### *Governance Model*

Phaos ΚοινΣΕΠ is governed by a five-member Administrative Committee elected during the General Assembly. The committee includes a President, Secretary, Treasurer, and two members, ensuring participatory decision-making and collective responsibility, as stipulated by Law 4430/2016. This structure fosters transparency and accountability in its operations.

## Core Activities and Services

### *Description of Core Activities*

Phaos operates as a multifaceted hub for entrepreneurship and culture, providing an inclusive space where professionals, small businesses, and creative teams can thrive. Its flagship initiative, "House by Phaos," offers co-working spaces, event venues, and access to specialized resources tailored to foster collaboration and innovation. Through mentoring, coaching, and consulting services, Phaos supports business planning, marketing strategies, and event management for local and remote professionals. Additionally, the enterprise organizes workshops, seminars, and networking events that bridge the gap between innovation and community development.

### *Unique Aspects or Innovations*

As the first and only space of its kind in Kalamata and the Peloponnese, Phaos ΚοινΣΕΠ stands out by blending entrepreneurship with cultural enrichment. Its co-working model serves both local professionals and remote workers, fostering a dynamic ecosystem of knowledge sharing. The enterprise brings innovative ideas from around the world to the local community, enriching its entrepreneurial and cultural landscape.

Through its inclusive approach, Phaos promotes social innovation, utilizing its co-working space and a diverse newsletter that highlights a wide range of activities and opportunities. By prioritizing sustainability, inclusivity, and social responsibility, Phaos has established itself as a leading force in local development and social entrepreneurship.

## Funding and Financial Model

### *Primary Revenue Streams*

Phaos ΚοινΣΕΠ generates its primary revenue through the provision of services such as co-working spaces, consulting for social enterprises, tax residency facilities for professionals, and event management. Additional income stems from consulting services, workshops, and tailored mentoring programs. Occasionally, grants and collaborations with public and private entities supplement their revenue.

### *Financial Sustainability*

The enterprise ensures financial sustainability by diversifying its revenue streams, maintaining a steady demand for its services, and cultivating strategic partnerships. Its focus on high-quality offerings and community engagement reinforces its economic resilience and growth potential.

## Key Achievements and Impact Metrics

### *Notable Milestones*

In 2020, it received the Best in Social Responsibility award and was also recognized by the Ministry of Labour as a success story for Social Cooperative Enterprises.

### *Impact Metrics*

Currently: 70 enterprises registered with a tax address at Phaos.

Currently: 15 enterprises physically hosted at the co-working space.

## Challenges and Lessons Learned

### *Key Challenges*

Phaos ΚοινΣΕΠ has encountered challenges such as limited access to funding, navigating complex regulatory environments, and fostering community engagement in social entrepreneurship initiatives. Additionally, as the first co-working and cultural space in Kalamata, establishing a new concept in the local market required significant effort to build awareness and acceptance.

### *Lessons Learned*

The enterprise recognized the importance of adaptability and continuous learning to overcome obstacles. Building strong networks and partnerships proved essential in enhancing resource accessibility and knowledge sharing. Engaging the local community through transparent communication and inclusive activities fostered trust and participation, reinforcing the organization's mission and impact.

## Future Goals and Expansion Plans

### *Short-term Goals*

Phaos ΚοινΣΕΠ aims to enhance its existing services by expanding the "House by Phaos" offerings, increasing community engagement through additional workshops and events, and strengthening partnerships with local and international organizations to foster innovation and entrepreneurship. Additionally, it seeks to create opportunities that encourage young people to return to the Peloponnese, contributing to the region's social and economic revitalization.

### *Long-term Vision*

The enterprise envisions establishing "Phaos Spots," a network of smaller, autonomous office spaces across the Peloponnese. This initiative seeks to decentralize opportunities, support local professionals, and stimulate regional economic development by creating interconnected hubs of creativity and collaboration

## Contact Information and Resources

*Website:* <https://phaos.org/>

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*Social Media Handles*

<https://www.facebook.com/phaos.kalamata>

<https://www.facebook.com/housebyphaos>

<https://www.linkedin.com/company/phaos-koinsep/posts/?feedView=all>

<https://www.instagram.com/phaos/>

## Case Study 2 - Greece

### Πράματα και Θάματα / Pramata kai Thamata – Messinia – Kalamata, Greece

Year Established – 2014

#### Mission and Vision

##### *Mission Statement*

Pramata kai Thamata aims to promote entrepreneurship in the fields of culture, environment, and education while contributing to cultural decentralization. Through collaboration with cultural organizations and public institutions, it offers activities that foster artistic expression, lifelong learning, and community engagement for people of all ages and backgrounds.

##### *Vision*

The enterprise envisions a society where culture and education are interconnected, inspiring innovation, collaboration, and sustainability. Its long-term goal is to build a strong network of cultural and educational initiatives across Greece and Europe, fostering inclusive growth and preserving cultural heritage.

#### Social Impact Focus Area

##### *Primary Focus Area*

Pramata kai Thamata primarily focuses on culture, environment, and education. The organization aims to promote entrepreneurship in these sectors to enhance cultural decentralization and community development.

##### *Target Population or Beneficiaries*

The enterprise serves a diverse audience, including:

- Children and Adolescents
- Adults and Educators
- Local Communities
- European Partners:

#### Legal Structure and Governance

##### *Legal Form*

Κοινωνική Συνεταιριστική Επιχείρηση (Κοιν.Σ.Επ., ΚοινΣΕπ) = Social Cooperative Enterprise (KoinSEp)

### *Governance Model*

Pramata kai Thamata is governed by a six-member Board of Directors, consisting of a President, Secretary, Treasurer, and three alternate members. This structure ensures collective decision-making, transparency, and effective management, with roles distributed to promote inclusivity and accountability.

## Core Activities and Services

### *Description of Core Activities*

Pramata kai Thamata ΚοινΣΕπ, based in Kalamata, Greece, engages in a variety of cultural and educational activities aimed at promoting the arts and lifelong learning. Their core activities include:

- Theatrical Performances
- Event Organization
- Seminars and Workshops

### *Unique Aspects or Innovations*

Pramata kai Thamata distinguishes itself through its commitment to cultural decentralization, bringing high-quality artistic experiences to regions beyond major urban centers. The enterprise emphasizes education through culture, utilizing innovative techniques in theatrical play and artistic experimentation to engage participants of all ages and backgrounds. By collaborating with approved institutions and skilled professionals, they ensure that their activities are inclusive and accessible, fostering a deeper connection between the arts and the community.

## Funding and Financial Model

### *Primary Revenue Streams*

Pramata kai Thamata ΚοινΣΕπ sustains its operations through multiple revenue streams:

- Service Fees
- Grants and Funding Programs
- Collaborations and Partnerships

### *Financial Sustainability*

By diversifying its revenue sources and engaging in European programs, Pramata kai Thamata ΚοινΣΕπ ensures financial stability and the continuous delivery of its cultural and educational services.

## Key Achievements and Impact Metrics

### Notable Milestones

- European Project Participation
- Cultural Decentralization Efforts

### Impact Metrics

While specific quantitative data is not publicly available, Pramata kai Thamata's engagement in multiple European projects and consistent delivery of cultural and educational programs indicate a substantial impact on local communities and participants.

## Challenges and Lessons Learned

### Key Challenges

Pramata kai Thamata ΚοινΣΕΠ has encountered challenges such as:

- Cultural Decentralization: Promoting cultural activities outside major urban centers to ensure broader access to the arts.
- Resource Allocation: Balancing limited resources to effectively manage multiple projects and initiatives.

### Lessons Learned

Through these experiences, the enterprise has learned the importance of:

- Strategic Partnerships: Collaborating with local and international organizations to amplify impact and share resources.
- Community Engagement: Actively involving local communities in cultural projects to foster ownership and sustainability.
- Adaptability: Being flexible and responsive to changing circumstances and community needs.

## Future Goals and Expansion Plans

### Short-term Goals

Pramata kai Thamata aims to enhance its cultural and educational offerings by expanding theatrical performances, workshops, and seminars. The organization plans to strengthen collaborations with local and European partners to increase the impact of its initiatives.

### Long-term Vision

The enterprise envisions becoming a leading force in cultural decentralization, bringing high-quality artistic experiences to underserved regions. By fostering innovation and inclusivity, Pramata kai Thamata aspires to contribute significantly to the cultural and educational development of local communities.

## Contact Information and Resources

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### *Social Media Handles*

<https://www.facebook.com/pramatakaithamata.eu/>

[https://www.instagram.com/pramata\\_kai\\_thamata/](https://www.instagram.com/pramata_kai_thamata/)

<https://www.youtube.com/@pramatakaithamata>

<https://twitter.com/PramataThamata>

# Case Study 1 – Italy, Sicily

## Il Nodo – Italy, Sicily

Year Established - 2020

### Mission and Vision

#### *Mission Statement*

The mission of the Consortium is to offer services to users, both directly and through its member cooperatives, in areas such as: immigration and reception, protection and education of minors, family support, youth, early childhood, active labour policies, disability, the elderly, social agriculture; and to offer services to its member cooperatives.

#### *Vision*

Il Nodo aims to value the fact that independent enterprises share resources and basic missions, and is characterised by the ability to innovate both organisational models and partnerships and management, and to enter into innovation as a permanent management strategy of the enterprise system. It is not simply a matter of providing services, but of working, together with the institutions and other entities present, in the territory and for the territory, having as its objective the well-being, present and future, of the community.

### Social Impact Focus Area

#### *Primary Focus Area*

- Employment
- Employment of socially disadvantaged people.

#### *Target Population or Beneficiaries*

Target beneficiaries: immigration and reception, protection and education of minors, family support, youth, early childhood, active labour policies, disability, the elderly, social agriculture; on the other hand, offering services to member cooperatives.

### Legal Structure and Governance

#### *Legal Form*

Il Nodo is a consortium of social cooperatives founded in 2000.

### *Governance Model*

The consortium of cooperatives is based on internal democratic participation in social cooperatives and its employees and equity among cooperative members in terms of decision-making processes.

## Core Activities and Services

### *Description of Core Activities*

- Accommodation communities for minors, both Italian and foreign
- Management of 1st and 2nd reception centres for immigrants
- Work integration activities for disadvantaged people
- Youth Aggregation Centres
- Territorial animation services
- Home and community-based education services
- Home care services
- Multifunctional Socio-Welfare Centres.

### *Unique Aspects or Innovations*

Il Nodo created an Integrated Social Hub for the integration of foreigners, with two sites, the main one in Catania and a detached one in the municipality of Scordia, managed jointly by the Public Administration and Third Sector actors representing the network of support and management of services for immigrants.

## Funding and Financial Model

### *Primary Revenue Streams*

Community Funds, National and EU Grants, National and Territorial Funds (Ministry of Labour, Sicily Region, Catania Municipality), Banks, Enterprises and Foundations.

### *Financial Sustainability*

Il Nodo supports itself financially through private funds from banks, donations, companies, foundations and local, regional and national public funds.

## Key Achievements and Impact Metrics

### *Notable Milestones*

In almost 25 years, Consorzio Il Nodo has become a reference point in the field of reception services for migrants. In fact, thanks to the skills it has acquired, its management capabilities and the know-how it has acquired, it manages the Territorial Programme of Integrated Assistance promoted by the Integrated Reception System (SAI).

### *Impact Metrics*

The SAI projects managed by the Il Nodo Consortium have resulted in 24 facilities for adults seeking and holding international protection and 14 Level II facilities for unaccompanied foreign minors, as well as the other types of projects, implementing a reception system that considers the overall needs of the beneficiaries.

## Challenges and Lessons Learned

### *Key Challenges*

Il Nodo consortium may face several challenges, including:

**Financial sustainability:** Dependence on public and private funding may make it difficult to guarantee constant resources in the long term, affecting the continuity of activities.

**Bureaucracy:** Bureaucratic procedures for accessing funds and managing projects can be complex and time-consuming, hampering operational effectiveness. Moreover, some complications in working with the legal status of immigrants can be subjected to national legislation.

### *Lessons Learned*

15 French magistrates, Presidents of Appeal Courts and Prosecutors General, members of the National Training School of the French Magistracy arrived in Catania, choosing to 'study' the reception model of integration of the Il Nodo Consortium, recognised as an international excellence.

## Future Goals and Expansion Plans

### *Short-term Goals*

Some short-term objectives of the consortium 'Il Nodo' of Catania:

- **Increase Participation:** Increase the number of NEET young people involved in training and job accompaniment programmes.
- **Strengthening Partnerships:** Establish new partnerships with public bodies, companies and non-profit organisations to expand job placement opportunities for young and disadvantaged people.

### *Long-term Vision*

Il Nodo Consortium aims to mitigate early school leaving in Catania and peripheral areas in the coming years through the various initiatives and workshops already in place that support young people from vulnerable backgrounds.

## Case Study 2 – Italy, Sicily

### Molti Volti – Italy, Sicily

Year Established – 2014

### Mission and Vision

#### *Mission Statement*

Moltivolti was founded on 24 April 2014 by a group of 14 people from 8 different countries – Senegal, Zambia, Afghanistan, Bangladesh, France, Spain, Gambia and Italy – who from that date animate a project designed and structured to offer dignity, citizenship and value starting from diversity.

The restaurant/coworking space since 2021 has been joined by 3 other spaces that, with a different but complementary offer, promote the same universe of values: the Altrove café-bar, the Barconi ice-cream parlour and the Sopra guesthouse.

#### *Vision*

Molti Volti believes in a world without borders, where everyone has the right to move to follow their dreams and fulfill their needs regardless of where they are born. Their community project is connected with the Ballarò district of Palermo.

### Social Impact Focus Area

#### *Primary Focus Area*

Social Inclusion; Fair Employment for migrants

#### *Target Population or Beneficiaries*

Target beneficiaries: their activities are aimed at young and not-so-young people living in our territory, whatever their origin and place of birth, with a special focus on young people with a migratory background and young people with fewer opportunities, in order to facilitate processes of integration into the social and cultural fabric and into the world of work, which are often difficult to identify in Sicily.

## Legal Structure and Governance

### *Legal Form*

Social Enterprise

### *Governance Model*

Several founding members, also with a migration background, head the social enterprise Many Faces. The founding partners make the governance decisions of the social enterprise.

## Core Activities and Services

### *Description of Core Activities*

The main activities of Molti Volti are:

- Internships/internships in catering & management of social activities and social projects
- Computer courses
- Italian language courses
- Job orientation courses
- Intercultural workshops
- Courses on diversity management in multicultural contexts for professionals
- Help and support for the creation and growth of new associations.

### *Unique Aspects or Innovations*

Although the Ballarò neighbourhood in Palermo is very popular, poverty has not prevented the creation of an inclusive culture. The ability to network all the associations in the neighbourhood, without distinction, has allowed the people of the neighbourhood to feel part of a whole through the appreciation of food, decent work and solidarity.

## Funding and Financial Model

### *Primary Revenue Streams*

Italian and EU Foundations, Banks, Grants, Individuals, Donations.

### *Financial Sustainability*

Molti Volti sustains itself thanks to the income from the restaurant, bar and coworking space it offers, returning the profit to non-profit social activities.

## Key Achievements and Impact Metrics

### *Notable Milestones*

An award ceremony was held in Rome, at the European Parliament headquarters in Italy, which awarded Moltivolti, a restaurant and social enterprise based in Palermo in the heart of the historic Ballarò market, the prize as a finalist for the 'European Citizen Award 2022'.

### *Impact Metrics*

Many Faces estimates a monthly flow of 3,000 people who come to have lunch, dinner or even just breakfast or an aperitif at the restaurant and coworking, which was set up at the start of the venture to bring together the profit and non-profit worlds, social and otherwise, making these two worlds coexist and support each other.

## Challenges and Lessons Learned

### *Key Challenges*

In 2022, a fire halted the growth of Molti Volti, destroying a large part of the restaurant. Shortly afterwards, the partners started a crowdfunding campaign, raising over 100,000 euros in a few days, which allowed the business to quickly get back on its feet.

### *Lessons Learned*

Molti Volti was the winner of the 'Angelo Ferro' Prize in 2021: the aim of the Prize is to valorise the work of all those Third Sector organisations that have contributed to innovating the social economy, intercepting social needs to which they have been able to respond with original solutions, achieving significant results.

## Future Goals and Expansion Plans

### *Short-term Goals*

In the short term, Moltivolti is committed to organizing laboratories, training, workshops and conferences for the valorization of food, cinema and wine as a tool for multicultural fusion in the city of Palermo.

### *Long-term Vision*

Molti Volti, after ten years of activity in the heart of Palermo's Ballarò district, is preparing to write a new chapter in its history by opening a new office in Mazara del Vallo, a municipality in the province of Trapani. The choice of Mazara del Vallo for this new adventure is not random. With its multicultural tradition and a history of coexistence between peoples, the city is the ideal place to continue the journey begun in Palermo.

## Contact Information and Resources

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*Social Media Handles:* <https://www.instagram.com/moltivolti/>

## Case Study 1 - France

### Solidarity Atelier – Lyon, France

Year Established – 2015

### Mission and Vision

#### *Mission Statement*

Solidarity Atelier is a French social enterprise dedicated to combating food waste and enhancing food security for vulnerable communities. By collecting surplus food from local markets and supermarkets, they redistribute it to families in need and offer educational workshops on food sustainability. Their mission focuses on reducing food waste, alleviating food insecurity, and promoting sustainable food practices within the community.

#### *Vision*

Solidarity Atelier is a French social enterprise dedicated to combating food waste and enhancing food security for vulnerable communities. By collecting surplus food from local markets and supermarkets, they redistribute it

to families in need and offer educational workshops on food sustainability. Their mission is to reduce food waste while empowering low-income families through access to nutritious food and knowledge about sustainable practices.

## Social Impact Focus Area

### *Primary Focus Area*

For Solidarity Atelier, the Primary Focus Areas are:

1. Environment:
  - Tackling food waste by redistributing surplus food from markets and supermarkets.
  - Promoting sustainable food systems and reducing the carbon footprint associated with food waste.
2. Health:
  - Ensuring access to nutritious meals for vulnerable populations.
  - Conducting workshops on food sustainability and healthy eating habits.
3. Employment and Community Engagement:
  - Empowering volunteers and local communities through participation in food collection and distribution.
  - Collaborating with businesses to create a sustainable and inclusive ecosystem.

The organization operates at the intersection of these focus areas, addressing both social and environmental challenges in France.

### *Target Population or Beneficiaries*

For Solidarity Atelier, the Target Population or Beneficiaries include:

1. Low-Income Families:
2. Vulnerable Individuals:
3. Elderly in Need
4. Local Communities:
5. Small Businesses and Local Farmers

## Legal Structure and Governance

### *Legal Form*

Nonprofit Organization

### *Governance Model*

A board of directors oversees operations, supported by a network of local volunteers and partner organizations to ensure community-driven decision-making.

## Core Activities and Services

### *Description of Core Activities*

Solidarity Atelier collects surplus food from local markets and supermarkets, redistributes it to vulnerable families, and offers workshops on food sustainability. The enterprise emphasizes reducing food waste while improving food security in underserved communities.

### *Unique Aspects or Innovations*

Combines technology and grassroots engagement to streamline food collection and distribution.

Partners with local businesses to ensure minimal waste and environmental impact.

Provides hands-on educational workshops that empower communities with sustainable practices.

## Funding and Financial Model

### *Primary Revenue Streams*

Donations, grants from local governments, and partnerships with supermarkets and businesses that pay for waste reduction services.

### *Financial Sustainability*

Solidarity Atelier maintains financial stability by diversifying revenue streams and securing long-term partnerships with local stakeholders.

## Key Achievements and Impact Metrics

### *Notable Milestones*

Distributed over 300,000 meals annually.

Partnered with 50 local businesses and markets.

### *Impact Metrics*

Improved food security for 10,000+ beneficiaries annually.

Reduced food waste by 50% among partner businesses.

## Challenges and Lessons Learned

### *Key Challenges*

Balancing supply with demand in food redistribution.

Securing consistent funding for operations.

### *Lessons Learned*

Building strong, reliable partnerships with businesses is crucial for sustainability.

Community engagement enhances program success and scalability.

## Future Goals and Expansion Plans

### *Short-term Goals*

Expand operations to two additional cities and enhance digital tools for logistics.

### *Long-term Vision*

Develop a nationwide network of food waste redistribution centers, supported by innovative technologies and strong partnership.

### Contact Information and Resources

*Website:* <http://www.solidarityatelier.fr/>

# Case Study 2 - France

## Farmr – Beauvais, France

Year Established – 2017

## Mission and Vision

### *Mission Statement*

To empower farmers and agricultural communities by providing innovative solutions, resources, and support that promote sustainable farming practices, increase productivity, and enhance livelihoods.

#### *Vision*

To create a world where every farmer has access to the tools, knowledge, and opportunities needed to thrive in a sustainable agricultural ecosystem, driving global food security and environmental resilience.

## Social Impact Focus Area

#### *Primary Focus Area*

Agriculture, Sustainability, Technology, and Rural Community Empowerment

#### *Target Population or Beneficiaries*

Smallholder farmers, rural farming communities, and agricultural cooperatives, particularly those in underserved or resource-limited regions.

## Legal Structure and Governance

#### *Legal Form*

Private Limited Company

#### *Governance Model*

Farmr operates under a board of directors governance structure, comprising experienced professionals who oversee strategic decision-making and ensure alignment with the organization's mission. The board collaborates with an executive team to implement innovative agricultural solutions and sustain operational excellence.

## Core Activities and Services

#### *Description of Core Activities*

Farmr provides innovative agricultural solutions, including precision farming tools, data-driven advisory services, and sustainable farming practices. The organization empowers farmers through training programs, digital platforms for market access, and customized support to enhance productivity, optimize resource usage, and promote environmental sustainability.

### *Unique Aspects or Innovations*

Farmr integrates advanced technology such as precision agriculture, data analytics, and IoT devices to optimize farming practices. The platform also provides a centralized marketplace for farmers to access resources, connect with buyers, and share knowledge, fostering a collaborative and sustainable agricultural ecosystem.

## Funding and Financial Model

### *Primary Revenue Streams*

- Subscription-based access to Farmr's digital platform and tools.
- Commission from marketplace transactions between farmers and buyers.
- Partnerships with agricultural organizations and sponsorships.
- Revenue from training programs and consultancy services for sustainable farming practices.

### *Financial Sustainability*

Farmr sustains itself through diversified revenue streams, including subscription fees, marketplace commissions, and strategic partnerships. The enterprise reinvests earnings into developing innovative agricultural solutions and expanding its reach, ensuring long-term growth and impact in the farming sector.

## Key Achievements and Impact Metrics

### *Notable Milestones*

- Successfully onboarded over 10,000 smallholder farmers to the platform within the first two years.
- Recognized as a top innovator in sustainable agriculture at the Global AgriTech Summit.
- Partnered with leading agricultural organizations to implement precision farming solutions in underserved regions.
- Achieved a 30% increase in productivity for farmers using Farmr's tools and services.

### *Impact Metrics*

- Empowered 10,000+ smallholder farmers through access to technology and training.
- Increased crop yields by an average of 25% for farmers using Farmr's precision agriculture tools.
- Reduced water usage in farming operations by 15% through sustainable practices.
- Created over 500 direct and indirect employment opportunities in rural communities.
-

## Challenges and Lessons Learned

### *Key Challenges*

Farmr has faced challenges in bridging the digital divide among smallholder farmers, including limited access to technology and connectivity in rural areas. Additionally, encouraging adoption of sustainable practices in traditionally run farms has required extensive training and behavioral change efforts.

### *Lessons Learned*

Farmr has learned the importance of local partnerships to build trust and increase adoption rates. Tailoring solutions to the specific needs of different communities and providing user-friendly technology are critical to overcoming barriers and ensuring long-term impact.

## Future Goals and Expansion Plans

### *Short-term Goals*

- Expand the platform to onboard 5,000 more farmers in underserved areas within the next year.
- Strengthen partnerships with agricultural cooperatives and government organizations to scale outreach efforts.

### *Long-term Vision*

- Establish Farmr as a global leader in sustainable and technology-driven farming solutions, impacting over 100,000 farmers worldwide.
- Develop advanced AI-driven tools to enhance efficiency, predict weather patterns, and optimize resource use for farmers.

## Contact Information and Resources

Website: <https://farmr.co/>

## Case Study 1 - Spain

### AIDEI, Spain

Year Established – 2010

## Mission and Vision

### *Mission Statement*

AIDEI not only offers sheltered employment, but is also committed to improving the work skills of its employees. With a staff that includes around twenty people, complementary training is provided to increase the job training of the participants

### *Vision*

This comprehensive approach seeks to be a bridge to a new life, promoting decent, quality employment adapted to individual needs.

## Social Impact Focus Area

### *Primary Focus Area*

An insertion company committed to social transformation and sustainable development.

Its activities span a wide range of sectors, from vocational training to creating meaningful employment opportunities. We are proud to be a bridge for those seeking to reintegrate into the labor market, providing them not only with employment, but also with the tools and skills necessary to achieve long-term success. Discover how at AIDEI, every step counts towards a more inclusive and promising future. Three branches: merchandising design, cleaning and maintenance, and social and health care

### *Target Population or Beneficiaries*

Vulnerable: people deprived of liberty, victims of gender violence, immigrants, etc.

## Legal Structure and Governance

### *Legal Form*

Social Integration Enterprises (Empresas de Inserción).

Aimed at providing employment and professional reintegration for socially disadvantaged groups. A significant percentage of employees must belong to these vulnerable categories, and the majority of profits are reinvested into the Enterprise.

### *Governance Model*

AIDEI is an insertion company promoted by the Arrabal-AID Association. AIDEI has a director who directs the team of workers and the insertion company, and she reports to the board of directors of the Arrabal-AID Association.

## Core Activities and Services

### *Description of Core Activities*

- Sustainable brand "HiloDoble": HiloDoble, founded in 2019, stands out in the field of sustainable fashion by specializing in the creation of accessories with recycled materials, such as advertising canvas, carpet or bicycle wheel tubes.
- Cleaning and maintenance: We have a highly trained team to address various tasks within the sector. From thorough cleaning to specialized maintenance, our staff guarantees impeccable results. We are proud to take care of your environment, ensuring impeccable and functional spaces. Trust AIDEI for professional attention committed to quality in each cleaning and maintenance service.
- Social and health care: At AIDEI, we work in the field of social and health care, a task we carry out in Malaga focused on non-dependent older people. Currently, AIDEI collaborates with Arrabal-AID in the temporary shelter resource for homeless elderly people.
- Training: At AIDEI we offer a wide range of services that include employment training, where participants receive both theoretical and practical training, and personalized career guidance, ranging from resume development to interview preparation. In addition, we provide psychosocial support to strengthen the emotional and mental well-being of our users, thus facilitating their path to employment.

### *Unique Aspects or Innovations*

In addition to redefining fashion, demonstrating that it is possible to create high-quality products without compromising the environment, another of our objectives is to improve the lives of people in particularly vulnerable situations through socio-labor insertion with the production of these items.

Hilo Doble is a project based on the CIRCULAR ECONOMY. The values that move us are SUSTAINABILITY, diversity, honesty, respect, commitment, quality, professionalism and awareness.

We take care of the environment by giving a second life to disposable plastic materials, transforming them into sustainable fashion. We provide socio-labor insertion opportunities to people in particularly vulnerable situations.

## Funding and Financial Model

### *Primary Revenue Streams*

Sale of products, subsidized projects.

### *Financial Sustainability*

Wholesale, that is, public and private institutions that place large orders for a congress, a conference or a course in terms of merchandising, or equally the cleaning of headquarters of public or private entities. Retail is slow.

## Key Achievements and Impact Metrics

### *Notable Milestones*

2020 - "Social Economy" Award Andalucía Emprende

2024: Innovation Award from the Professional College of Social Work of Malaga.

2024: VII Malaga Viva Awards

### *Impact Metrics*

In 2024, a total of 35,564 square meters of tarps were recycled in two years. 35 people were hired, more than 11,000 items were made and 8 agreements were signed with entities for the transfer of canvas.

## Challenges and Lessons Learned

### *Key Challenges*

Raise awareness among people and companies about buying sustainable, supportive and local products. If you are looking for an original gift for an event, conference... or to create your own merchandising in an ecological and sustainable way, opt for HiloDoble, as well as for the rest of its services.

### *Lessons Learned*

All our products are made by hand, one by one by vulnerable people. Each product is unique. We make a selection of advertising banners and flags, taking into account their design, originality and the quality of their components. The rest of the materials used in the preparation of our work also aim to maintain a high standard of quality in the final result of the products.

## Future Goals and Expansion Plans

### *Short-term Goals*

Promote the social inclusion of vulnerable people.

Encourage the recycling of canvas and carpets.

### *Long-term Vision*

Promote social awareness regarding the consumption of local products and services.

### Contact Information and Resources

*Website:* <https://aidei.es/home>

*Email:* [direccion@aidei.es](mailto:direccion@aidei.es)

### *Social Media Handles*

<https://www.instagram.com/hilodobleshop/>

<https://www.tiktok.com/@hilodobleshop? t=8mtHfQCGXBp& r=1>

# Case Study 2- Spain

## La Fageda – Catalonia, Spain

Year Established – 1982

### Mission and Vision

#### *Mission Statement*

Improve the quality of life and promote the social and labor integration of people with intellectual disabilities or severe mental disorders through the creation of decent and stable jobs.

#### *Vision*

To be a benchmark in the social economy, demonstrating that it is possible to combine business efficiency with social responsibility, contributing to a more inclusive and fair society.

### Social Impact Focus Area

#### *Primary Focus Area*

Employment

#### *Target Population or Beneficiaries*

People with intellectual disabilities or severe mental disorders

### Legal Structure and Governance

#### *Legal Form*

Non-profit social initiative cooperative

#### *Governance Model*

The cooperative is directed by a governing council elected by the members, which includes workers and collaborators, guaranteeing participatory and democratic management.

## Core Activities and Services

### *Description of Core Activities*

La Fageda produces and markets dairy products, such as yogurt and ice cream, in addition to managing a farm and a production plant. It also offers gardening and nursery services.

### *Unique Aspects or Innovations*

It integrates people at risk of exclusion in all stages of the production process, offering an adapted work environment and psychosocial support programs.

## Funding and Financial Model

### *Primary Revenue Streams*

Dairy sales and gardening services

### *Financial Sustainability*

La Fageda finances itself mainly through the marketing of its products and services, reinvesting the profits in the improvement of its social and labor programs.

## Key Achievements and Impact Metrics

### *Notable Milestones*

Recognized as one of the main social companies in Spain, it has received multiple awards for its social work and product quality.

### *Impact Metrics*

It employs more than 300 people, of which around 60% belong to vulnerable groups.

## Challenges and Lessons Learned

### *Key Challenges*

Maintain economic sustainability without compromising the social mission and adapt to market fluctuations.

### *Lessons Learned*

The combination of quality products and a strong social commitment can generate successful and replicable business models.

## Future Goals and Expansion Plans

### *Short-term Goals*

Expand the range of products and services, and strengthen the presence in the national market.

### *Long-term Vision*

Serve as a model for other social economy initiatives and promote labor inclusion internationally.

## Contact Information and Resources

*Website:* [www.fageda.com](http://www.fageda.com)

*Email:* [info@fageda.com](mailto:info@fageda.com)

*Phone number:* Tel: +34 972 68 10 11

### *Social Media Handles*

Twitter: [@LaFageda](https://twitter.com/LaFageda) | Facebook: [La Fageda](https://www.facebook.com/LaFageda)

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## Greece – Country Overview

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- National Registry of Social and Solidarity Economy:  
<https://www.gov.gr/en/upourgeia/upourgeio-koinonikes-sunokhes-kai-oikogeneias/upourgeio-koinonikes-sunokhes-kai-oikogeneias/metroo-phoreon-koinonikes-kai-allelegguas-oikonomias>

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Ministry of Labour and Social Policies

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Altalex - Third Sector Code

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Development Fund

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Chiara Carmen di Donato Lawyer

<https://legaleterzosettore.it/il-divieto-di-distribuzione-degli-utili-e-le-impres-sociali/>

Cantiere del Terzo Settore

<https://www.cantiereterzosettore.it/riforma/impresa-sociale/controlli-e-sanzioni/>

## France – Country Overview

Social and Solidarity Economy (SSE) Law (Loi n° 2014-856, July 31, 2014)

- Provides the legal framework for social enterprises within the SSE.
- Establishes the criteria for ESUS (Entreprise Solidaire d'Utilité Sociale) status.
- Full text of the law

Public Procurement Law (Ordonnance No. 2015-899)

- Introduces social clauses and reserved markets in public procurement for social enterprises.
- Supports the inclusion of social enterprises in government contracts.

Pacte Law (2019)

- Introduces the "Entreprise à Mission" status, allowing businesses to integrate social and environmental objectives formally.

Climate and Resilience Law (2021)

- Mandates sustainability practices for enterprises, encouraging alignment with social enterprise goals.

1901 Law on Associations

- Governs nonprofit entities with social missions, forming a significant portion of the SSE sector.

French Commercial Code

- Regulates cooperatives like SCOPs and SCICs, promoting democratic governance and stakeholder inclusion.

BPI France (Public Investment Bank)

- Financial programs and funding mechanisms tailored for social enterprises.
- [BPI France website](#)

INSEE (National Institute of Statistics and Economic Studies)

- Provides statistical insights and registration support for social enterprises.

- [INSEE website](#)

## Spain– Country Overview

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  - Defines and regulates social economy entities in Spain.
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2. Law 27/1999 on Cooperatives
  - Governs the creation and operation of cooperative entities.
  - [Summary and details: European Commission](#)
2. Law 44/2007 on Work Integration Social Enterprises (WISEs)
  - Provides guidelines for enterprises focused on the labor inclusion of marginalized groups.
  - [Details: European Commission](#)
2. Spanish Social Economy Strategy 2023–2027
  - Strategic framework aimed at fostering the social economy in Spain.
  - [Overview: Social Economy Gateway](#)
2. Draft Law on Social Economy Entities
  - Proposed updates to expand and modernize the social economy framework.
  - [Details: Social Economy Gateway](#)
2. Centre for Social Economy and Innovation
  - A cross-border initiative for capacity-building and support for social economy entities.
  - [Background: Social Economy Gateway](#)
2. Spanish Ministry of Labour and Social Economy (Ministerio de Trabajo y Economía Social)
  - Central government body overseeing social economy policies.
  - [Website: MITES](#)
2. Confederación Empresarial Española de la Economía Social (CEPES)
  - Representative body for Spain's social economy sector.
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2. General Overviews on Social Enterprises in Spain
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