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Recent Evolutions of the Social Economy in the European Union

STUDY



European Economic and Social Committee



European Economic and Social Committee

Recent evolutions of the Social Economy in the European Union

by CIRIEC-International - Centre international de recherches et d'information
sur l'économie publique, sociale et coopérative

Directors: Jose Luis Monzón & Rafael Chaves

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FOREWORD by Luca JAHIER

It is with great pleasure that I welcome the publication of the study *'Recent Evolutions in the Social Economy in the European Union'*, which was commissioned by the European Economic and Social Committee (EESC) and carried out by CIRIEC. By publishing three successive studies since 2008, we have proven our continued commitment to supporting and promoting the social economy in Europe.

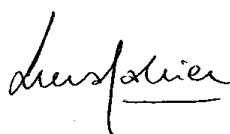
The study enables us to measure progress, by providing reliable and comparable data. What is evident is that the social economy has emerged from the economic and financial crisis largely unscathed. Today, the sector provides paid employment to 6.3% of the working population in the EU-28, compared to 6.5% in 2012.

It is my firm belief that the social economy illustrates and defends the values on which the European Union was built (Article 3 TEU). It is both an opportunity and a vehicle for citizen participation, responsibility and ownership of our sustainable future. Moreover, it constitutes a far-reaching instrument to enable the EU to move closer to its commitments under the UN 2030 Agenda on Sustainable Development.

For this reason, the increasing EU assistance provided to the social economy by the European Social Fund (ESF) is crucial. I am also particularly pleased that over the last few years, successive Presidencies of the Council of the EU have prioritised the social economy and have welcomed the contribution of the EESC to their work.

Nonetheless, much still needs to be done, including in raising the visibility and recognition of the sector. I sincerely hope that progress will be made in the near future towards developing systematic statistics for the different social economy groups and in including the social economy in the national statistical accounts. Undoubtedly, this would constitute a first necessary step towards giving the social economy the credit that it is due. I also consider that there is a great untapped potential for linking the EU's internal and external dimensions of the social economy, particularly in relations with our neighbours during times of increasing political, security and economic turbulence.

I call on all actors to join forces and to step up their activities. We have already made good progress. Let us continue together along this path!



Luca JAHIER
President of the Various Interests Group
European Economic and Social Committee (EESC)



FOREWORD by Alain COHEUR

This is the third time that the EESC has published a study on *Recent Evolutions in the Social Economy in the European Union*, following those carried out in 2008 and 2012. The study, commissioned from the CIRIEC research centre, does not simply update the previous versions, but focuses on three areas:

- the social economy and emerging concepts/movements,
- public policies in the broad sense that have been framed at EU level and in the Member States in recent years to improve the social economy sector,
- the size of the social economy in each EU Member State.

In publishing this study, the EESC is boosting its commitment to the recognition and promotion of the social economy, a sector that is an absolute cornerstone not only for jobs and social cohesion throughout Europe but also for building and consolidating a European Pillar of Social Rights.

The study highlights the important – and growing – role that the social economy plays in the market economy, working with and alongside it. By ensuring that economic efficiency serves social needs, the social economy creates genuine interdependence between economic and social issues rather than making one subordinate to the other.

The social economy's potential for growth at a time of economic and social crisis has been highlighted on many occasions. Indeed, the social economy is a model of resilience, and continues to develop while other economic sectors are struggling. It is not a by-product: social economy enterprises reflect the need for an economy that reconciles social, economic and financial dimensions, that is able to create wealth and that is not measured solely in terms of its financial capital, but also – and above all – by its social capital. The activities of social economy enterprises are not driven solely by market or growth criteria. Development, double-digit profitability and profits are not the ultimate objectives: the contribution to the general interest, social cohesion and the well-being of our societies are.

This study shows that it is essential to continue the discussion on the concept of social enterprise, as part of a broader, more comprehensive plan to support, promote and develop the social economy, its principles and its governance. It is also essential to encourage the exchange of good practice with other Member States with long experience in the social economy.

To support the growth of the social economy, it will be necessary to show political courage by taking specific measures on taxation, loans and red tape and by taking practical action to support the social economy – particularly for young people who want to engage in a more responsible economy and to invest in people.

The EESC will continue to be a staunch ally to social economy enterprises.



Alain COHEUR

Co-Spokesperson of the Social Economy Category
European Economic and Social Committee (EESC)



FOREWORD by Krzysztof BALON

The current edition of the EESC study "Recent evolutions of the Social Economy in the European Union" confirms once again the important role of the Social Economy Sector in creating employment, facilitating sustainable growth, matching services to needs and in distributing fairer income and wealth. However, activities undertaken by Social Economy entities have a much broader context, namely the building of both participatory democracy and social capital. This applies in a special way to the Member States, which have joined the EU since 2004. Most of them were until 1989/1990 socialist countries under the domination of the Soviet Union with non-existing or very limited activities by civil society. The consequences of these historical developments are, inter alia, a fragile financial situation in the NGO sector and a low level of civil society engagement in creating local job opportunities. This is visible even in the statistics: while the paid employment rate in the social economy is 6.3% in the EU as a whole, the same rate in the "new" Member States amounts to an average of 2.5%.

Ex oriente lux: on the other hand, a lot of new ideas and approaches coming from these countries contribute to the enrichment of the European Social Economy. From the experience of the Polish Solidarność/Solidarity movement, to discussions on the implementation of the principle of subsidiarity including the independence of the Social Economy from authorities, to practical examples such as the Slovak model for municipal social enterprises.

A permanent dialogue between lawmakers/politicians and the social economy sector, at both the national and European levels, which includes experiences of all Member States seems to be of great importance for the creation of a long-term strategy for the development of the social economy. All relevant actors are invited to work together with the EESC for the recognition of the Social Economy as a crucial – perhaps a dominant – part of the future economic and social model in Europe.



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Krzysztof BALON

Co-Spokesperson of the Social Economy Category
European Economic and Social Committee (EESC)

PREFACE

The European Economic and Social Committee has commissioned this Report to CIRIEC, in order to take stock of the Social Economy in the 28 member states of the European Union. The purpose of this is highly practical: so that the Social Economy (SE) can be visualised and recognised. Which and how many, where they are, how they have developed, how large or important they are, how the public and governments see them and which were its recent evolutions: these are the questions that the Report addresses.

The Report has mainly been written by two experts from the International Centre of Research and Information on the Public, Social and Cooperative Economy (CIRIEC), the organisation that the European Economic and Social Committee selected for this task. The directors and writers, José Luis Monzón and Rafael Chaves, are both professors at the University of Valencia (IUDESCOOP-UV) and members of CIRIEC International Scientific Committee for the Social Economy. The Directors have had the permanent support and advice of a Committee of Experts composed of the Directors and the following team: Marie Bouchard (President of the scientific commission of CIRIEC), Cristina Barna (Bucharest University of Economic Studies, Rumania), Nadine Richez-Battesti (University of Aix-Marseille, France), Roger Spear (Open University, Milton Keynes, the UK), Gordon Hahn (SERUS, Sweden), Alberto Zevi (LEGACOOOP, Italy), Jorge de Sa (University of Lisbon, Portugal). Dr. M. Bouchard and Dr. Gemma Fajardo (IUDESCOOP, University of Valencia, Spain) have written specific chapters for this Report.

We would like to express our gratitude to the members of the Social Economy Category of the European Economic and Social Committee and of Social Economy Europe, who very kindly discussed this document. Their information and observations have been most useful in carrying out and concluding the work.

One of the central objectives of the Report, the comparative analysis of the current situation of the SE by countries, would not have been possible without the decisive help of 89 correspondents – academics, sector experts and highly-placed civil servants – in the 28 EU member countries.

Antonio González Rojas of CIRIEC-España played a decisive role in coordinating the network of correspondents and collecting and organising the copious information received from them. We are very pleased to acknowledge the excellent work he has done.

Ana Ramón of CIRIEC-España's administrative services and Barbara Sak and Christine Dussart at the Liège office took good care of the administrative and secretarial work involved in preparing the Report, which was written in Spanish and English and translated and revised mainly by Gina Hardinge.

We feel privileged to have been given the opportunity to direct the preparation of this Report which, we hope, will serve to boost the SE as one of the pillars of the construction of Europe.

Rafael Chaves and José Luis Monzón

CHAPTER 1

INTRODUCTION AND OBJECTIVES

1.1. Objectives

The general objective of the Report is to study the recent evolution of the social economy (SE) in the European Union (UE) and its 28 member states. It focuses in three areas: firstly, the social economy and the emergent concepts/movements related to the space between states and market/for profit businesses, secondly, the public policies in their large sense built both at the EU and the Member countries in recent years to enhance the social economy sector and thirdly, measuring the weight of the social economy in each EU Member country. This research is not only an update of the studies entitled “The Social Economy in the European Union”, carried out by CIRIEC and published in 2008 and in 2012 by the European Economic and Social Committee, but also an analysis and assessment of recent evolution in this field in Europe. In order to provide answers to the research topics, the project was structured around three areas. In the first, the conceptual area, the research undertook an overview of the emergent concepts, comparing them with the established EU concept of the social economy and identifying their challenges.

In the second area, public policies, the research focused on the policies towards the social economy deployed by governments, at the European level and at the national level, in the recent period (2010-16). The environment and ‘ecosystem’ of the social economy is a major factor that can facilitate the development of social economy entities or can constitute an external barrier to them. The project formulated a framework to categorise all these policies. It provides for a review of the main initiatives deployed at the EU and national levels, a comparative analysis of the new national legislation on the Social Economy and an assessment of their impact in Europe.

The third area is statistical. Its central goal was to provide quantitative data on the social economy in the 28 Member States, following the same method used in the two former studies carried out by CIRIEC for the EESC. It also studied the recent developments in statistics and the available data around Europe.

1.2. Methods

The Report has been directed and mainly written by Rafael Chaves and José Luis Monzón of CIRIEC, advised by a Committee of Experts who have discussed the entire work schedule, methodology and proposed final Report with the directors and helped them to identify the different classes of companies and organisations that form part of the SE in each of the European Union countries.

With regard to the methods themselves, the first part of the Report takes the definition of the business or market sector of the SE given in the European Commission Manual for drawing up the satellite accounts of cooperatives and mutual societies as the basis for establishing a definition of the SE as a whole that is intended to achieve wide political and scholarly consensus.

Concerning the second of the Report's objectives, a major field study was conducted in March and April 2017 by sending out a questionnaire to the 28 member states of the EU. It was sent to privileged witnesses with an expert knowledge of the SE concept and related areas and of the reality of the sector in their respective countries. These experts are university researchers, professionals working in the federations and structures that represent the SE and highly-placed national government civil servants with responsibilities in relation to the SE. The results have been highly satisfactory, as 89 completed questionnaires have been collected from the 28 countries in the EU (See Appendices 1 and 2).

As regards the third intermediate objective of the Report, identifying public policies, this was done through consulting the Committee of Experts and sector experts, through information supplied in the questionnaires and through discussions with the Committee of Experts.

CHAPTER 2

THE SOCIAL ECONOMY CONCEPT AND THE MAIN THEORETICAL APPROACHES RELATED TO IT

2.1. Present-day identification and institutional recognition of the Social Economy

The previous *Report on the Social Economy* for the EESC¹ included an account of the historical evolution of the concept of the social economy, from its origins in the 19th century through to the second half of the 20th century.

Identification of the social economy as it is known today began in France, in the 1970s, when the organisations representing the cooperatives, mutual societies and associations created the National Liaison Committee for Mutual, Cooperative and Associative Activities (CNLAMCA). From the end of the Second World War to 1977, the term 'Social Economy' had fallen out of everyday use, even among the 'families' in this sector of economic activity. European conferences of cooperatives, mutual societies and associations were held under the auspices of the European Economic and Social Committee in 1977 and 1979 (EESC, 1986). In June 1980, CNLAMCA published the *Social Economy Charter*, which defines the social economy as the set of organisations that do not belong to the public sector, operate democratically with the members having equal rights and duties and practise a particular regime of ownership and distribution of profits, employing the surpluses to expand the organisation and improve its services to its members and to society (Économie Sociale, 1981; Monzón, 1987).

These defining features have been widely disseminated in the economics literature and outline a social economy sphere that hinges on three main families, cooperatives, mutual societies and associations, to which foundations have recently been added.

The most recent conceptual definition of the social economy, drawn up by its own members, can be found in the *Charter of Principles of the Social Economy* of Social Economy Europe², the European-level association that represents the social economy. These principles are:

- The primacy of the individual and the social objective over capital
- Voluntary and open membership
- Democratic control by the membership (does not concern foundations as they have no members)
- The combination of the interests of members/users and/or the general interest
- The defence and application of the principle of solidarity and responsibility
- Autonomous management and independence from public authorities

¹ Monzón, J.L. & Chaves, R. (2012). *The Social Economy in the European Union*. Brussels: EESC

² In *Declaration finale commune des organisations européennes de l'Économie Sociale*, CEP-CMAF, 20 June 2002.

- Most of the surpluses are used in pursuit of sustainable development objectives, services of interest to members or the general interest.

The rise of the social economy has also been recognised in political and legal circles, both in Spain and in Europe. Six European countries have already passed social economy laws: Belgium, Spain, Greece, Portugal, France and Romania. In 1989 the European Commission published a Communication entitled "Businesses in the "Economie Sociale" sector: Europe's frontier-free market" In 1989, 1990, 1992, 1993 and 1995 the Commission promoted European Social Economy Conferences in Paris, Rome, Lisbon, Brussels and Seville. Subsequently, a number of European conferences have been held. In 1997 the Extraordinary European Council meeting in Luxembourg (known as the Luxembourg jobs summit) recognised the part that social economy enterprises play in local development and job creation. The Council of the European Union has adopted a Resolution on 'The promotion of the social economy as a key driver of economic and social development in Europe'³.

In the European Parliament too, the parliamentary Social Economy Intergroup has been in operation since 1990. In 2006 the European Parliament called on the Commission "to respect the social economy and to present a communication on this cornerstone of the European social model"⁴ and in 2009 it adopted a Report on the Social Economy that recognised the social economy as a social partner and as a key operator for fulfilling the Lisbon Strategy objectives (Toia Report, 2009). The Intergroup has also asked the European Commission to implement an Action Plan for the social economy in 2017.

For its part, the European Economic and Social Committee (EESC) has published numerous reports and opinions on the SE's contribution to achieving different public policy objectives.

2.2. The Social Economy in national accounts systems

National accounts systems perform a very important function in providing periodic, accurate information on economic activity, as well as in working towards terminological and conceptual harmonisation in economic matters to enable consistent, meaningful international comparisons to be drawn. The two most important national accounts systems currently in force are the *United Nations' System of National Accounts* (2008 SNA) and the *European System of National and Regional Accounts* (ESA 2010). The 2008 SNA gives national accounting rules for all the countries in the world. ESA 2010 applies to the member states of the European Union and, apart from minor differences, is fully in line with ESA 2008.

The thousands or millions of organisations (*institutional units*) that conduct productive activities in each country are grouped into five mutually exclusive *institutional sectors* which comprise the economy of each country: 1) non-financial corporations (S11); 2) financial corporations (S12); 3) general government (S13); 4) households (as consumers and as entrepreneurs) (S14); 5) non-profit institutions serving households (S15). The organisations that make up the social economy (SE) are spread throughout all these sectors except for general government.

³ Council conclusions of 07/12/2015

⁴ Report on a European Social Model for the future (2005/2248 (INI))

The European commission has prepared a *Manual for drawing up the Satellite Accounts of Companies in the Social Economy (co-operatives and mutual societies)*, and satellite accounts of cooperatives and mutuals based on this manual have already been drawn up in Spain, Belgium, Serbia and Macedonia, in the year 2011. The National Statistical Institute of Portugal periodically prepares satellite accounts of the SE as a whole.

2.3. A definition of the Social Economy that fits in with the national accounts systems

In order to quantify the aggregate data on the SE in an internationally consistent and harmonised fashion and give them visibility, the definition of the SE that is used needs to fit in with the national accounts systems. Such a definition needs to disregard legal and administrative criteria and to centre on analysing the behaviour of SE actors, identifying the resemblances and differences between them and between these and other economic agents. It also needs to incorporate the historical principles and specific values of the social economy and the methodology of the national accounts system in force in order to make it an operative definition that achieves wide political and scholarly consensus.

The definition proposed, as already set out in the 2012 Report, is as follows:

*"The set of private, formally-organised enterprises, with autonomy of decision and freedom of membership, created to meet their members' needs through the market by producing goods and providing services, insurance and finance, where decision-making and any distribution of profits or surpluses among the members are not directly linked to the capital or fees contributed by each member, each of whom has one vote, or at all events are decided through democratic, participatory processes. The SE also includes private, formally-organised entities with autonomy of decision and freedom of membership that produce non-market services for households and whose surpluses, if any, cannot be appropriated by the economic agents that create, control or finance them"*⁵.

This definition is absolutely consistent with the conceptual delimitation of the SE reflected in the CEP-CMAF *Charter of Principles of the Social Economy*. In national accounts terms, it comprises two major sub-sectors of the SE: a) the market or business subsector and b) the non-market producers' subsector. This classification is very useful for drawing up reliable statistics and analysing economic activities in accordance with the national accounts systems. Nonetheless, from a socio-economic point of view there is obviously a permeability between the two sub-sectors and close ties between market and non-market in the SE, as a result of a characteristic that all SE organisations share: *they are organisations of people who conduct an activity with the main purpose of meeting the needs of persons rather than remunerating capitalist investors.*

According to the above definition, the *shared features* of these two sub-sectors of the SE are:

⁵ This definition is based on the criteria established by the European Commission's Manual for drawing up the Satellite Accounts of Companies in the Social Economy and by Barea (1991), Barea and Monzón (1995) and Chaves and Monzón (2000). It concurs both with the delimiting criteria established by the social economy organisations themselves (CNLAMCA charter, 1980; SEE, 2000) and with the definitions formulated in the economics literature, including Desroche (1983), Defourny and Monzón (1992), Defourny et al (1999), Vienney (1994) and Demoustier (2005 and 2006).

- 1) They are private, in other words, they are not part of or controlled by the public sector;
- 2) They are formally-organised, that is to say that they usually have legal identity;
- 3) They have autonomy of decision, meaning that they have full capacity to choose and dismiss their governing bodies and to control and organise all their activities;
- 4) They have freedom of membership, in other words, they have voluntary and open membership;
- 5) Any distribution of profits or surpluses among the user members, should it arise, is not proportional to the capital or to the fees contributed by the members but to their activities or transactions with the organisation.
- 6) They pursue an economic activity in its own right, to meet the needs of persons, households or families. For this reason, SE organisations are said to be *organisations of people, not of capital*. They work with capital and other non-monetary resources, *but not for capital*.
- 7) They are democratic organisations.

A very important characteristic of social economy organisations that is deeply rooted in their history is their democratic nature. The democratic criterion is considered essential for a company to be considered part of the Social Economy, as the *social utility* of these companies is based on their social purpose and on the democratic, participative values that they bring to the running of the company.

However, the working definition of the Social Economy established in this report also accepts the inclusion of voluntary non-profit organisations that are *producers of non-market services for households*, even if they do not possess a democratic structure, as this allows very prominent *social action Third Sector organisations that produce social or merit goods* of unquestionable social utility to be included in the Social Economy.

2.4. The market or business sub-sector of the Social Economy

The market subsector of the social economy is made up, essentially, of cooperatives, mutual insurance and mutual provident societies, company groups controlled by social economy organisations and other similar enterprises and certain non-profit institutions at the service of social economy enterprises.

As well as all the features shared by all SE entities, the definition in 2.3 above and in the European Commission Manual emphasises three essential characteristics of market producer SE companies:

- a) *They are created to meet their members' needs through applying the principle of self-help, i.e. they are companies in which the members and the users of the activity in question are usually one and the same.*

The central objective of these companies is to satisfy and solve the needs of their members, who are, basically, individuals or families.

In cooperatives and mutual societies, the members and the users of the activity in question are usually (but not always) one and the same. The principle of self-help is a traditional principle of the cooperative and mutual movement. The main objective of these companies is to carry out a cooperativised or mutualist activity to meet the needs of their typical members (cooperativist or mutualist members) who are mainly individuals, households or families.

It is the cooperativised or mutualist activity that determines the relationship between the user member and the SE company. In a workers' cooperative, the cooperativised activity is employment for its members, in a housing cooperative it is building homes for the members, in a farming cooperative it is marketing the goods produced by the members; in a mutual society, the mutualist activity is to insure the members, etc.

Table 2.1. Social economy operators by ESA 2010 institutional sector

ESA 2010 INSTITUTIONAL SECTOR		SE ENTERPRISES AND MICROECONOMIC ORGANISATIONS
MARKET PRODUCERS	Non-financial corporations (S11)	<ul style="list-style-type: none"> • Cooperatives (workers, agrifood, consumers, education, transport, housing, healthcare, social etc.) • Social enterprises • Other association-based enterprises • Other private market producers (some associations and other legal persons) • Non-profit institutions serving social economy non-financial organisations • Non-financial corporations controlled by the SE
	Financial corporations (S12)	<ul style="list-style-type: none"> • Credit cooperatives • Mutual insurance companies* and mutual provident societies • Insurance cooperatives • Non-profit institutions serving social economy non-financial organisations
	General government (S13)	—
NON-MARKET PRODUCERS	Households (S14)**	<ul style="list-style-type: none"> • Non-profit institutions serving households that are not very important
	Non-profit institutions serving households (S15)	<ul style="list-style-type: none"> • Social action associations*** • Social action foundations*** • Other non-profit organisations serving households (cultural, sports, etc.)

(*) Excluding social security system management organisations and, in general, mutual societies of which membership is obligatory and those controlled by non-social economy companies.

(**) The Households sector (S14) includes sole traders and general partnerships without legal personality that are market producers and do not belong to the social economy. It also includes nonprofit organisations of limited size (“not very important”) that are non-market producers and do form part of the social economy.

(***) Non-profit organisations that are private non-market producers, with voluntary membership and participation and strategic and operative autonomy, and whose purpose consists in achieving social welfare objectives through supplying or providing goods and social or merit services, free of charge or at prices which are not economically significant, to persons or groups of persons that are vulnerable, socially excluded or at risk of exclusion. These organisations make up the *Social Action Third Sector*, which, obviously, forms part of the SE.

Naturally, in order to carry out the cooperativised or mutualist activity to serve the members an instrumental activity needs to be conducted with other, non-member parties on the market. For example, a workers' cooperative sells its goods and services on the market (instrumental activity) in order to create or maintain employment for its members (cooperativised activity).

In the case of cooperatives, the member and user relationship is usual but is not always indispensable. Some classes of 'ancillary members' may contribute to the company without being users of the cooperativised activity. The examples include capital investors or former user members who are no longer users for logical, justified reasons (retirement, among others); even some public bodies may be contributing members of the company. Provided that the SE enterprise characteristics established in the working definition hold true, including democratic control by the user members, the companies that possess these other classes of non-user contributing members will form part of the SE.

There may also be other SE companies, as is the case of social enterprises, where some members may share their objectives without strictly speaking being permanent members, although a transitory association nonetheless exists. This may even include certain volunteer activities.

The beneficiaries of the activities of social economy companies also play a leading role in these companies, which constitute reciprocal solidarity initiatives launched by groups of citizens to meet their needs through the market.

- b) *SE companies are market producers*, which means that their output is mainly intended for sale on the market at economically significant prices. The ESA 2010 considers cooperatives, mutual societies, holding companies, other similar companies and non-profit institutions serving them to be market producers.
- c) *While they may distribute profits or surpluses among their user members, this is not proportional to the capital or to the fees contributed by the members but in accordance with the member's transactions with the organisation.*

The fact that they may distribute profits or surpluses to their members does not mean that they always do so. There are many cases in which cooperatives and mutual societies make it a rule or custom not to distribute surpluses to their members. Here the point is only to emphasise that the principle of not distributing surpluses to members is not an essential trait of social economy companies.

In some countries, certain association-based social economy enterprises take the form of public limited companies or limited companies, founded by workers with the purpose of creating or keeping their jobs or by professionals in order to self-manage the organisation of their provision of services, which are frequently of a public nature.

Other social economy companies that also take a different legal form to a cooperative have been formed to conduct activities to benefit groups that are vulnerable, excluded or at risk of social exclusion. They comprise a wide spectrum of social enterprises that implement participative, democratic processes.

Accordingly, the different groups of agents in the market sub-sector of the social economy, in the financial corporations and non-financial corporations sectors, are as shown in Table 2.1.

2.5. The non-market sub-sector of the Social Economy

The great majority of this sub-sector is made up of associations and foundations, although organisations with other legal forms may also be found. It comprises all the SE organisations that the national accounts criteria consider non-market producers, i.e. those that supply the majority of their output free of charge or at prices that are not economically significant.

As mentioned in 2.3 above, they are *private, formally-organised entities with autonomy of decision and freedom of membership that produce non-market services for households and whose surpluses, if any, cannot be appropriated by the economic agents that create, control or finance them*. In other words, these are non-profit organisations in the strict sense of the term, since they apply the principle of non-distribution of profits or surpluses (the non-distribution constraint) and, as in all social economy entities, individuals are the true beneficiaries of the services they provide.

The national accounts have a specific institutional sector, S.15, called 'non-profit institutions serving households' (NPISH), to differentiate them from other sectors. ESA 2010 defines this sector as consisting of non-profit institutions which are separate legal entities, which serve households and which are private other non-market producers. Their principal resources, apart from those derived from occasional sales, come from voluntary contributions in cash or in kind from households in their capacity as consumers, from payments made by general governments and from property income.

The NPISH sector includes a variety of organisations, mostly associations, that conduct non-market activities for their members (entities of a mutualist nature) or for groups of non-member citizens (general interest entities). Most of these entities operate democratically and possess the characteristic features of the SE. They include charities, relief and aid organisations, trades unions, professional or learned societies, consumers' associations, political parties, churches or religious societies and social, cultural, recreational and sports clubs.

As stated in section 2.3 above, certain voluntary non-profit organisations that are producers of non-market services for households are included in the SE under the name of *Social Action*

Third Sector despite not possessing a democratic structure, because the services they provide free of charge are *social or merit goods* of unquestionable social utility.

NPISH that do not possess legal personality or are not very large, which ESA 2010 places in the Household sector (S.14), also form part of the SE.

Lastly, there may be other private, non-profit institutions (NPI), funded by non-financial corporations or financial corporations, that produce cultural, recreational, social etc. services which they provide free of charge to individuals. Although ESA 2010 conventionally considers these to be serving the non-financial or financial corporations in question and therefore includes them in the respective (market) institutional sectors, they form part of the non-market sub-sector of the SE, always providing they meet the requirements set out in the definition.

NPISH that are market producers engaged in producing non-financial market goods and services, financial intermediation, or auxiliary financial activities are excluded from this group, as are business associations funded by voluntary parafiscal fees paid by non-financial or financial corporations in return for the services they provide.

2.6. The Social Economy: pluralism and shared core identity

The SE has positioned itself in European society as a *pole of social utility* between the capitalist sector and the public sector. It is certainly composed of a great plurality of actors. Old and new social needs all constitute the sphere of action of the SE. These needs can be met by the persons affected through a business operating on the market, where almost all the cooperatives and mutual societies obtain the majority of their resources, or by associations and foundations, almost all of which supply non-market services to individuals, households or families and usually obtain most of their resources from donations, membership fees, subsidies, etc.

It cannot be ignored that the diversity of the SE organisations' resources and agents leads to differences in the dynamics of their behaviour and of their relations with their surroundings. For instance, volunteers are mainly found in the organisations of the non-market sub-sector (mostly associations and foundations), while the market sub-sector of the SE (cooperatives, mutual societies and similar companies) has practically no volunteers except in social enterprises, which are an evident example of a market/non-market hybrid with a wide variety of resources (monetary from the market, public subsidies and voluntary work) and of actors (members, employees, volunteers, companies and public bodies).

This plural SE which is asserting and consolidating its place in a plural society does not signify a hotchpotch with no identity or interpretative value. On the contrary, the shared core identity of the social economy is fortified by a large and diverse group of microeconomic entities based on free, democratic and voluntary and open membership, and created by civil society to meet and solve the needs of individuals, households and families rather than to remunerate or provide cover for investors or capitalist companies. Over the past 200 years, this varied spectrum of organisations (market and non-market, of mutual interest or of general interest) has shaped the Third Sector as identified here through the Social Economy approach.

2.7. Main theoretical approaches related to the social economy

2.7.1. The Third Sector as a meeting point

Although the term 'third sector' has mostly been used in the English-speaking world to describe the private non-profit sector that is largely composed of associations and foundations, 'third sector' is also used in Continental Europe and in other parts of the world as a synonym for the social economy (SE) described in the previous chapter.

In the United States of America, Levitt (1973) was one of the first to use the expression *third sector*, identifying it with the non-profit sector⁶. In Europe, the same term began to be used a few years later to describe a sector located between the public sector and the capitalist sector, far closer to the concept of the SE⁷.

The Third Sector (TS) has become a meeting point for different concepts, fundamentally the 'non-profit sector' and the 'social economy', which, despite describing spheres with large overlapping areas, do not coincide exactly. Moreover, the theoretical approaches that have been developed from these concepts assign different functions to the TS in the economies of today.

2.7.2. The Non-Profit Organisation approach

The Non-Profit Organisation (NPO) concept

The main theoretical approach that addresses the TS, apart from the SE approach, is of English-speaking origin, as mentioned above: literature on the *Non-Profit Sector* or *Non-profit Organizations* (NPO) first appeared 40 years ago in the United States. In essence, this approach only covers private organisations which have articles of association forbidding them to distribute surpluses to those who founded them or who control or fund them⁸.

The historical roots of this concept are linked to the philanthropic and charitable ideas that were deeply-rooted in 19th century Britain and in the countries it influenced. The renown of the British *charities* and US *philanthropic* foundations has given rise to terms such as the *charitable sector* and the *voluntary sector*, which are included in the wider concept of the Non-Profit Sector.

⁶ Coinciding with the start of research by the Commission on Private Philanthropy and Public Needs (the Filer Commission) on the economic, social and political importance of the non-profit sector, sponsored by the Rockefeller Foundation, which began in 1973.

⁷ It was Jacques Delors who first used it in this sense, in 1979, at the University of Paris–Dauphine. Subsequently, a number of major studies on the SE (Jeantet, 2006) have been conducted under the name of the 'Third Sector' (Defourny and Monzón, 1992) or 'Third System' (CIRIEC, 2000).

⁸ See Weisbrod (1975, 1988).

The modern concept of the non-profit sector has been more precisely defined and disseminated widely throughout the world by an international research project which began in the early 1990s, spearheaded by Johns Hopkins University (Baltimore, USA), to discover and quantify its size and structure, analyse its development prospects and evaluate its impact on society⁹.

The organisations that this project examines are those that met the five key criteria in the 'structural-operational definition' (Salamon & Anheier, 1999) of non-profit organisations. They are, therefore:

- a) *Organisations*, i.e. they have an institutional structure and presence. They are usually legal persons.
- b) *Private*, i.e. institutionally separate from government, although they may receive public funding and may have public officials on their governing bodies.
- c) *Self-governing*, i.e. able to control their own activities and free to select and dismiss their governing bodies.
- d) *Non-profit distributing*. Non-profit organisations may make profits but these must be ploughed back into the organisation's main mission and not distributed to the owners, founder members or governing bodies of the organisation.
- e) *With voluntary participation*, which means two things: firstly, that membership is not compulsory or legally imposed and secondly, that they must have volunteers participating in their activities or management.

2.7.3. The Solidarity Economy approach

The concept of the *solidary economy* developed in France and certain Latin American countries during the last quarter of the 20th century, associated to a large degree with the major growth that the TS has experienced in the area of organisations that produce and distribute some of what are known as *social goods or merit goods*. Merit goods are those on which there is a broad social and political consensus that they are essential to a decent life and must therefore be made available to the entire population, irrespective of income or purchasing power. Consequently, it is considered that government should provide for the production and distribution of these goods, whether ensuring that they are provided free of charge or subsidising them so that they may be obtained at well below market prices.

During the height and consolidation of the Welfare State, universal enjoyment of the most important of these merit goods, such as health services and education, has been guaranteed by the governments of most of the developed societies in Europe. In recent decades, however, *new social needs* have emerged that neither the public sector nor the traditional capitalist sector are solving and which affect numerous groups at risk of social exclusion. These problems are related to the living conditions of elderly people, mass long-term unemployment, immigrants, ethnic minorities, people with handicaps, reintegration of ex-prisoners, abused women's groups, chronically ill people, etc.

⁹ See Salamon et al (1999).

It is in these areas that some organisations which are typical of the SE (cooperatives and, above all, associations) have seen considerable expansion. This sector simultaneously brings together a set of new organisations and new fields of action. Compared to the classic SE agents, it presents three distinctive features: a) the social demands it attempts to address, b) the actors behind these initiatives and c) the explicit desire for social change (Favreau & Vaillancourt, 2001).

Based around these three aspects, the concept of the *solidary economy* developed in France from the 1980s onwards. It corresponds to an economy in which the market is one component, possibly the most important, but not the only one. The economy revolves around three poles: the market, the State and reciprocity. These three poles correspond to market, redistribution and reciprocity principles (Polanyi, 1983). The latter refers to a non-monetary exchange in the area of primary sociability that is identified, above all, in associationism (see Laville, 1994).

In short, the economy is plural in nature and cannot be reduced to strictly commercial and monetary terms. The solidary economy approach is an unprecedented attempt to hook up the three poles of the system, so specific solidary economy initiatives constitute forms that are hybrids between the market, non-market and non-monetary economies. They do not fit in with the market stereotype of orthodox economics and their resources, too, have plural origins: market (sales of goods and services), non-market (government subsidies and donations) and non-monetary (volunteers).

As well as this concept of the solidary economy, which has its epicentre in France, another view of the solidary economy with a certain presence in some Latin American countries sees it as a force for social change, the bearer of a project for an alternative society to neo-liberal globalisation. Unlike the European approach, which considers the solidary economy to be compatible with the market and the State, the Latin American perspective is developing this concept as a global alternative to capitalism.

2.7.4. Other approaches

Related to the approach described in the previous paragraph, other theoretical developments directly propose replacing market economies where the means of production are privately-owned with other ways of organising the production system. These approaches include: a) the *alternative economy* (Archimbaud, 1995), with roots in the anti-establishment movements that developed in France after May 1968; and b) the *popular economy*, promoted in various South American countries since 1980 with very similar views to the Latin American version of the solidary economy, so much so that it is also termed the *solidary popular economy*. The popular economy excludes any type of employer/employee relationship and considers labour the main factor of production (see Coraggio, 1995, and Razeto, 1993).

2.7.5. Resemblances and differences between these approaches and the Social Economy concept

Section 2.6 explained how the SE concept established in this report not only sees the SE as being part of a *plural economy* and society but also as itself being composed of a great plurality of actors. From this point of view, it may be asserted not only that the solidary economy approach presents important elements of convergence with the SE approach, but also, from the practical point of view, that absolutely all the organisations that are considered part of the solidary economy are also unquestionably part of the SE. The same may be said of other theory developments such as the *social usefulness third sector* (Lipietz, 2001), *social enterprise* (Borzaga & Defourny, 2001) or *new social economy* (Spear, Defourny et al, 2001). In the same way as most of the associative experiences included in the *alternative economy* or the *popular economy*, all of these constitute partial elements of the same group, certainly multi-faceted but possessing a shared core identity and a personality that differentiates it from the other institutional sectors in the economic system.

Because of their importance, it is worth pausing to examine the main resemblances and differences between the SE approach and concept and that of the NPO approach.

As regards the resemblances between the SE and the NPO approaches, of the five criteria that the NPO approach establishes to distinguish the TS sphere (see 2.7.2.) four are also required by the SE approach (section 2.3): *private, formally organised* organisations with *autonomy of decision* (self-governing) and *freedom of membership* (voluntary participation).

However, there are three TS delimitation criteria where the NPO and SE approaches clearly differ:

a) The non-profit criterion

In the NPO approach, all the organisations that distribute profits, in any way, to the persons or organisations that founded them or that control or fund them are excluded from the TS. In other words, TS organisations must apply the principle of non-distribution of profits or surpluses (the non-distribution constraint) strictly (see section 2.7.2. above). As well as not distributing profits, the NPO approach demands that TS organisations be not-for-profit, in other words, they may not be created primarily to generate profits or obtain financial returns (NPI handbook, paragraph 2.16).

In the SE approach, the non-profit criterion in this sense is not an essential requirement for TS organisations. Obviously, the SE approach considers many organisations which apply this non-profit criterion strictly to belong to the TS: a broad sector of associations, foundations, social enterprises and other non-profit organisations serving persons and families that meet the NPO non-profit criterion and all the SE organisation criteria established in this Report (section 2.3). However, whereas cooperatives and mutual societies constitute a decisive nucleus of the SE, in the NPO approach they are excluded from the TS because most of them distribute part of their surpluses among their members.

b) The democracy criterion

A second difference between the NPO approach and the SE approach is the application of the *democracy criterion*. The NPO approach's requirements for considering that an organisation belongs to the TS do not include such a characteristic element of the SE concept as democratic

organisation. Consequently, in the NPO approach the TS includes many, very large non-profit organisations that do not meet the democracy criterion and are consequently excluded from the TS by the SE approach. Indeed, many non-profit institutions in the non-financial corporations and financial corporations sectors that sell their services at market prices do not meet the democratic organisation principle. These non-profit organisations, which are considered part of the TS by the NPO approach and not by the SE approach, include certain hospitals, universities, schools, cultural and art bodies and other institutions which do not meet the democracy criterion and which sell their services on the market, while meeting all the criteria required by the NPO approach.

The SE approach generally excludes any non-profit entities that do not operate democratically from the TS although, as pointed out in section 2.3 of this report, it is accepted that voluntary non-profit organisations which provide non-market services to persons or families free of charge or at prices which are not economically significant can be included in the SE. These non-profit institutions justify their *social utility* by providing merit goods or services free to individuals or families.

c) The criterion of serving people

Finally, a third difference lies in the intended recipients of the services provided by the TS organisations, as their scope and priorities differ between the NPO and the SE approaches. In the SE approach, the main aim of all the organisations is to serve people or other SE organisations. In first tier organisations, most of the beneficiaries of their activities are individuals, households or families, whether as consumers or as individual entrepreneurs or producers. Many of these organisations only accept individuals for membership. On occasion they may also allow legal persons of any type to become members, but in every case the SE's concerns centre on human beings, who are the reason for its existence and the goal of its activities.

The NPO approach, on the other hand, has no criterion that considers service to people a priority objective. Non-profit organisations can be set up both to provide services to persons and to provide them to the corporations that control or fund them (NPI Handbook, paragraph 2.21). First-tier non-profit organisations can even be composed exclusively of capital-based companies, whether financial or non-financial. As a result, the field analysed by the NPO approach is very heterogeneously defined.

In short, the above resemblances and differences between the NPO and SE approaches, together with the existence of a shared space composed of organisations included by both, make it possible to appreciate important conceptual and methodological divergences which prevent the TS from being formed by simply adding together the groups of organisations considered by the two approaches.

CHAPTER 3

THE SOCIAL ECONOMY AND RELATED EMERGENT CONCEPTS IN EUROPE

3.1. Social enterprises, social entrepreneurship and social innovation

A pioneering step in the European Union's identification of social enterprises was the Opinion of the European Economic and Social Committee (EESC) on *Diverse forms of enterprise* (INT/447 of 01/10/2009). This Opinion outlined the salient features of social enterprises, their relation to the social economy ("*social cooperatives and other similar enterprises, under many different legal forms*") and their main areas of activity ("*providing services such as healthcare, the environment, social services and education ... creating employment and integrate [sic] persons that are disadvantaged on the labour market*") and urged the European Commission to "*seriously consider drawing up a policy for social enterprises*".

The Opinion of the EESC on *Social entrepreneurship and social enterprise* (INT/589 of 26/10/2011) described the following shared characteristics of social enterprises:

- Primarily social objectives as opposed to profit objectives
- Surpluses principally being reinvested
- Variety of legal forms
- Producers of goods and services with social innovation
- Independent entities with participative co-decision and democratic governance. Stemming from or associated with civil society organisations.

At the same time as the above Opinion, the European Commission not only provided a description of the characteristics of social enterprises but expressly stated that these are an **integral part of the social economy**: "*A social enterprise is an operator in the **social economy** whose main objective is to have a social impact rather than make a profit for their [sic] owners or shareholders. It operates by providing goods and services for the market in an entrepreneurial and innovative fashion and uses its profits primarily to achieve social objectives. It is managed in an open and responsible manner and, in particular, involve [sic] employees, consumers and stakeholders*" (Communication from the European Commission, *Social Business Initiative*, COM/2011/0682 final of 25/10/2011). This Communication of the Commission also identifies the social enterprises' main fields of activity: a) businesses providing social services and/or goods and services to vulnerable persons and b) businesses that pursue the employment integration of people with employability difficulties, but whose activity may be outside the realm of the provision of social goods or services.

For its part, Regulation (EU) No 1296/2013 of the European Parliament and of the Council on Employment and Social Innovation reiterated the concept of social enterprise set out in the European Commission's Opinion cited above, as did the Council of the European Union's conclusions of 7 December 2015 on the promotion of the SE.

Lastly, the report of the Expert Group on Social Entrepreneurship (GECES) of October 2016 (General Report GECES: 2016) highlights the European roots of social enterprises based on the concept of the SE, reiterating that “*Despite their wide variety, social enterprises share at least four common features: a social or societal objective, entrepreneurial behaviour, democratic and/or participatory governance, and the reinvestment of profits.*”

Theoretical analyses of the social enterprise concept began to develop on both sides of the Atlantic in the mid-1990s and have given rise to a variety of approaches that despite significant agreement, also present a considerable conceptual diversity that makes it difficult to arrive at a definition of social enterprises that all these approaches could share ¹⁰.

The European research network EMES proposes nine criteria for identifying social enterprises, grouped into three blocks: the economic and business dimension, the social dimension and the participative dimension. They facilitates two objectives: easy recognition of social enterprises as an integral part of the SE, and providing a comparative perspective on North American approaches to social enterprises.

The three indicators of the *economic and business dimension* describe social enterprises as *market producers*, to use the national accounts system term, and enable them to be differentiated from social action third sector organisations, where the market is not the main funding source. Continuous production of goods and services, a significant level of financial risk and a minimum amount of paid work are the three indicators that differentiate social enterprises from social action entities, which the national accounts systems classify as Non-Profit Institutions Serving Households (NPISH).

The main *social dimension* indicators are the explicit objective of benefiting the community and that social enterprises are the result of collective dynamics, involving groups of people. The third indicator of the social dimension has to do with profit, since the distribution of surpluses is allowed, although to a limited extent, as in many cooperatives.

The *participative dimension*, related to the *participatory governance* requirement for social enterprises, is probably one of the most significant differences between the EMES approach and the North American approaches. The three indicators in this third dimension emphasise autonomous management and governance by the group of persons who founded and developed the entrepreneurial project, in relation both to the public authorities and to other private organisations. They also expressly state that it is important for decision-making processes to be democratic and participative, and not linked to ownership of the capital.

The three dimensions of social enterprises defined in the EMES approach make these enterprises an integral part of the large set of agents that comprise the SE; they also shape the concept of social enterprise that has prevailed in the documents of European Union institutions.

For their part, the different North American currents of thought concerning social enterprises may be grouped into two main approaches: ‘earned income’ and the ‘social innovation’ school promoted by the Ashoka Foundation set up by Bill Drayton in 1980.

The **earned income** approach emphasises the role of social enterprises as organisations that conduct a business activity in order to generate revenue to fund social objectives. Within this approach, two

¹⁰ A detailed comparison of the continental European approach and the two main North American approaches to social enterprises may be found in Defourny & Nyssens (2012) and in Monzón & Herrero (2016).

developments may be distinguished: ‘commercial non-profit’ and ‘mission-driven business’. In the commercial non-profit approach, social enterprises are placed in the non-profit sphere, since they do not distribute their profits, which are devoted to fulfilling their social mission. Social enterprises can conduct any kind of business activity, even if the only connection between their activities and their social mission is the financial resources that the activities ensure. The mission-driven business approach widens the scope of the social enterprises to any type of enterprise, including for-profit companies, always providing they carry out a social mission.

The **social innovation** approach emphasises the individual role of the **social entrepreneur**, who adopts a mission to create and sustain social value (not just private value), recognises and pursues new opportunities to serve that mission, engages in a process of continuous innovation, adaptation and learning, acts boldly without being limited by resources currently in hand and exhibits a heightened sense of responsibility and accountability to the constituencies served and for the outcomes created (Dees, 1998). In short, social entrepreneurs carry out a social mission and the impact related to the mission (rather than creating wealth) is the core criterion for gauging a social entrepreneur. In the social innovation approach, the form of ownership of the social enterprise (public, capital-based or SE) is secondary and the key figure is the social entrepreneur, as the main person responsible for entrepreneurship and social change.

The main differences between the North American and European approaches to social enterprises have much to do with the different contexts in which they arose. In the United States, social enterprises have been a business response to social challenges traditionally served by social action non-profit organisations, which responded to cuts in public subsidies and private donations in the 1980s by developing business strategies to generate revenue to fund their philanthropic activities. In Western Europe, social enterprises arose to help solve structural problems of unemployment and groups with employability difficulties, as well as providing other social services targeting groups at risk of social exclusion. In other words, generally they were not set up to fund social action non-profit organisations but to solve problems of unemployment and social care for vulnerable social groups by means of a variety of productive activities. In terms of the actors involved, whereas the protagonists of social entrepreneurship in the United States have been social action associations and foundations, in Europe it is the cooperative tradition, within the SE sphere, that has provided the basis for the growth of social enterprises, as shown by the extraordinary development of Italian social cooperatives since the mid-1990s. The main resemblances and differences between the different approaches to social enterprises may be seen in table 3.1. To summarise: the EMES approach is the only one that unequivocally places social enterprises within the theoretical and conceptual framework of the SE, in the market producers sector, and is differentiated from the other approaches above all by the collective dynamics of social entrepreneurship and the democratic and participatory dimension of the governance system, which is absent or secondary in the North American approaches.

Table 3.1 Similarities and differences between the concepts of social enterprise, social entrepreneurship and social innovation

DIMENSIONS	Emes approach	Earned Income school		Social Innovation school
		Commercial Nonprofit	Mission-driven Business	
ECONOMIC AND BUSINESS DIMENSION	Nature of the economic activity closely related to the social mission	Nature of the economic activity not related to the social mission		Nature of the economic activity closely related to the social mission
	Economic risk: financial sustainability based on a mixture of market revenue (commercial income) and non-market revenue (grants, subsidies, donations)	Sustainability based on commercial income		Sustainability based on a mixture of market and non-market revenue
SOCIAL DIMENSION	Explicit objective of benefiting the community or creating social value	Objective of benefiting the community guaranteed by reinvesting all profits	Objective of benefiting the community is not guaranteed	Explicit objective of benefiting the community
	Collective dynamics	No mention of individual or collective entrepreneurship	No mention of individual or collective entrepreneurship	Primacy of individual initiatives
	Limited distribution of profits allowed (non-profit and for-profit organisations)	Profit distribution forbidden (non-profit organisations)	Distribution of profits allowed (non-profit and for-profit organisations)	Distribution of profits allowed (non-profit and for-profit organisations)
PARTICIPATIVE DIMENSION	Autonomy	Not specified, but autonomy from public organisations appears to be guaranteed by self-sufficiency, though autonomy from the private organisations that founded them is not.		Not specified as such, but autonomy is implicit
	Democratic decision-making	Democratic decision-making is not a requirement		Democratic decision-making is not a requirement
	Participative decision-making	Participative decision-making is not a requirement		Participative decision-making is not a requirement

Source: Monzón & Herrero (2016).

3.2. The Collaborative Economy, related concepts, and the Social Economy

A new concept that has firmly established itself since the start of the 21st century is that of the “collaborative economy”, which refers to very wide range of activities linked to the fields of consumption, production, finance, education, and even governance. In its Communication called “A European agenda for the collaborative economy” (COM/2016/0356 final - 02/06/2016), the European Commission defines the collaborative economy as “business models where activities are facilitated by collaborative platforms that create an open marketplace for the temporary usage of goods or services often provided by private individuals”. The Communication identifies three categories of actors involved in the collaborative economy: a) service providers — private individuals or professionals; b) the users of these services, and c) intermediaries — via an online platform — that connect providers with users and that facilitate transactions between them (“collaborative platforms”). The Communication ends by noting that collaborative-economy transactions do not involve a change of ownership and can be carried out for profit or not for profit.

For its part, the European Economic and Social Committee has adopted various opinions on the collaborative economy that do not always coincide when defining its scope. Thus, the Opinion called “Sharing economy and self-regulation” (2016/C 303/05 - 25/05/2016) establishes that “the final parties to these complex three-way transactions are primarily peers (P2P) and are *never* part of a business to customer (B2C)¹¹ contractual relationship,” The Committee's own Communication on the “Collaborative economy” (COM/2016/356 final - 15/12/2016), following the Commission's previously cited Communication, appears to distinguish different types of collaborative economy, for which it proposes different legal regulations. The first of these Opinions, using the most restrictive criteria, mentions various examples of collaborative economy: Airbnb, Rentalia, Homeaway, Couchsurfing, and BedyCasa in the accommodation sector; Blablacar, Uncoche, Liftshare, and Karzoo in the transport sector; or Zopa, Auxmoney, Fundedbyme, Crowdcube, Kickstarter, or Indiegogo in the financial sector. The EESC Opinion excludes from the concept of collaborative economy the following practices or entities: a) the sharing of food or non-durable goods; b) mutual societies and cooperatives; c) social entrepreneurship; d) philanthropy; e) the on-demand economy; f) the functional economy, which has more to do with the circular economy; g) pure intermediation.

While they are not crucial to the collaborative economy's current boom, *collaborative platforms* are playing a very important role. Their main functions are: a) creating the platform connecting the supply and demand of goods; b) creating the mechanism allowing economic transactions to be made electronically, and c) creating verification mechanisms that minimise the transaction risks and costs associated with dealing with strangers. In summary, the collaborative economy uses information technology to reduce information asymmetries and the transaction costs of the goods and services exchanged or shared, as well as to broaden and deepen collaborative markets.

There are many concepts related to the collaborative economy, one of the most widely known being the *sharing economy*. This concept is a form of collaborative economy in which different

¹¹ P2P: Peer-to-peer (private individuals interact through the platform)

B2C: Business-to-consumer (the company controls the platform that offers the service to the consumer)

goods are shared without the need for any payment.¹² Other frequent expressions are *collaborative consumption*, *peer or P2P economy*, *gig economy*, and *access economy*. All of them, however, essentially lead back to the common denominator of the collaborative economy.

While it has previously been pointed out that cooperatives and other social-economy enterprises are not *in and of themselves* examples of the collaborative economy, the latter does provide an excellent opportunity for expanding the social economy. The above-cited EESC Opinion (2016/C 303/05) highlights the social and environmental dimensions of the collaborative economy, which contributes to strengthening ties of solidarity between people, boosting local economies, creating jobs, rationalising household consumption by pooling the use of certain goods, reducing energy footprints and promoting more responsible and sustainable consumption. The EESC Opinion on “Collaborative or participatory consumption, a sustainability model for the 21st century” (2014/C 177/01) points out that cooperatives can become “the main ally of collaborative or participatory consumption, because they combine and share principles and values”. The Committee of the Regions, in “The local and regional dimension of the sharing economy”, considers that part of the sharing economy belongs to the social economy (Opinion of 04/12/2015).

In the opinion of this report’s authors, the conclusion of EESC Opinion 2016/C 303/05 is rash. The largest businesses in the collaborative economy belong to for-profit companies which possess none of the virtues mentioned in the conclusion and which often lead to significant social costs, precarious employment and low standards of labour rights.

The collaborative economy can include different business models, depending on the final parties that take part in them, the functions performed by the platform, and the way in which its ownership is controlled and the distribution of any profits is carried out.

In P2P, the quintessential model of the collaborative economy, relationships are established between private individuals and the platform does not provide the underlying service. Peer relationships can also be between professionals or companies, again without the platform having to be the one providing the underlying service (B2B or business-to-business). There can even be peer relationships in which the users of the platform are public entities (G2G or government-to-government).

Two other business models, however, are not universally accepted as part of the collaborative economy: B2C (business-to-consumer) and C2B (consumer-to-business). Depending on the different cases, these could be considered part of the *on-demand economy* or the *access economy*. In the B2C model, the service is provided based on the preferences of the user/consumer who requests the service, and it is the service provider who adapts to the user/consumer's preferences. This model can be categorised as belonging to the on-demand economy or to the access economy (a business model that involves marketing the access to goods and services, not their ownership. Something is temporarily rented, not definitively sold). In the C2B model, it is private individuals or consumers that put some of their assets (knowledge, loans...) at the disposal of companies on an occasional, non-professional basis.

For the most part, the collaborative economy is made up of platforms controlled by capitalist enterprises, such as Amazon, Uber, Blablacar, or Airbnb. However, both in the United States and in Europe collaborative-economy initiatives are emerging that are based on platforms of a

¹² For more information regarding concepts related to the collaborative economy see Alfonso (2016).

cooperative nature, the so-called *platform cooperatives*, which are collectively owned and democratically controlled. These platforms adopt different forms that have been classified by Scholz (2016) as follows: a) labour brokerages (such as Loconomics); b) cooperatively owned online marketplaces (Fairmondo, for example); c) city-owned platform cooperatives (e.g., MinuBnB or AllBnb); d) cooperatives of “prosumer” communities (like Stocksy); e) labour platforms (various examples linked to the taxi sector that are very successful in the US). According to Scholz, platform cooperativism is characterised by 10 principles: collective ownership of the platform; decent pay and income security; transparency and data portability; appreciation and acknowledgement of the value generated; co-determined work, with collective decision-making; a protective legal framework; portable worker protection and benefits; protection against arbitrary behaviour in rating systems; rejection of excessive workplace surveillance, and, lastly, the right of workers to log off.

Various cooperative platforms are also being developed in Europe. LAMA and Cooperatives Europe conducted a study of 38 cases from 11 European countries and 3 initiatives from outside the European Union.¹³ In its conclusions, the study pointed out both the new opportunities for expansion offered to cooperativism in the area of the collaborative economy and the obstacles and barriers facing it, which include funding problems and the small size of cooperatives promoting collaborative-economy initiatives, which cause them to lose part of their efficiency.

3.3. The economy for the common good and the social economy

The Economy for the Common Good (ECG) (1) is a socioeconomic and political movement founded by Austrian economist Christian Felber (2010). In Europe, the ECG movement enjoys the support of more than 100 local groups, 2,000 companies, universities, local governments and various social organisations.¹⁴ The ECG model's central proposition is that the economy should be at the service of people, i.e., of the common good. The ECG is based on the values recognised by all people as universal: human dignity, solidarity, ecological sustainability, social justice, transparency, and democratic participation. The ECG model is cross-disciplinary and applicable to all kinds of companies and organisations.

The European Economic and Social Committee has drawn up an Opinion on the ECG. This Opinion establishes the ECG model's relationship with other models, as shown in Table 3.2. It should be noted that in this report, the values of solidarity/cooperation and democracy - commonly shared by the ECG and the collaborative economy - are only applicable to platform cooperatives in the social economy.¹⁵

¹³ Cooperatives Europe-LAMA (2016). “Cooperative platforms in a European Landscape: an exploratory study”, ISIRC Conference, Glasgow.

¹⁴ EESC(2015). Opinion of the Economic and Social Committee on "The Economy for the Common Good: a sustainable economic model geared towards social cohesion (2016/C 013/16 of 17/09/2015)

¹⁵ EESC(2015). Opinion of the Economic and Social Committee on "The Economy for the Common Good: a sustainable economic model geared towards social cohesion (2016/C 013/16 of 17/09/2015)

Table 3.2. Economy for the Common Good values present in other models

ECG VALUES	Human Dignity	Solidarity/ Cooperation	Ecological Sustainability	Social justice	Democracy
MODELOS					
Social Economy	X	X	X	X	X
Circular Economy			X		
Collaborative Economy		X			X
Functionality Economy		X	X		
Resource-Based Economy			X	X	
Blue Economy			X		

Source: EESC (2015) Opinion of the EESC (2016/C 013/06)

In order to acknowledge the contribution to the common good of the companies and entities that make up the economic system, a specific method is used based on the Common Good Balance (CGB), the Common Good Matrix (CGM), the Common Good Report, and the Common Good External Audit. The Common Good Balance assesses a company's annual results, not using economic or financial criteria, but measuring the degree to which it has upheld the values of the Common Good. The Common Good Balance measures the non-financial part of a company's success. The Common Good Matrix defines and quantifies the values a company defends and the social groups it addresses. The Common Good Matrix is the synthesis of a company or organisation's Common Good Report, which explains in detail a company's degree of compliance with each negative indicator or criterion. The Common Good Report offers an in-depth view of a company's activities for the common good and, together with the Common Good Balance, forms the basis for the external audit that is performed by independent auditors and awards the company a certificate indicating its compliance with the measurable Common Good indicators using a score ranging from 0 to 1000 points.

The Economy of the Common Good is characterised by its criticism of aspects of today's capitalist societies such as selfishness, individualism, the pursuit of profit, competitiveness, indicators based exclusively on financial gain and GDP (gross domestic product), private ownership of goods and services that are essential to democracy, negative effects on the environment, etc. In contrast to these deficiencies, the Economy of the Common Good offers the alternative concepts and values described above. The values of the Economy of the Common Good undoubtedly coincide with the principles and values of the social economy, something which the EESC Opinion could not fail to recognise, as shown in Table 3.2.

3.4. The circular economy and the social economy

The circular economy model consists of replacing a linear economy, based on the take-make-use-dispose model, with a circular one in which waste can be transformed into resources so the economy can become more sustainable and reduce its negative environmental impact through improved management of resources and reducing extraction and pollution. At the same time, the circular economy allows companies to achieve competitive advantages thanks to better management of raw materials, offering new economic opportunities in new markets and enabling new jobs to be created locally. The circular economy, the functional economy, the resource-based economy and the blue economy (Pauli, 2010) are recent concepts in the sustainable development field.

The linear production and consumption system is based on extracting raw materials (take), manufacturing goods (make), consuming them (use) and generating waste (dispose). The circular economy not only proposes converting waste into new resources, but also an innovative change in the current production system, whereby the design of every stage of the production process is guided by the idea of regeneration. This involves resources and products maintaining their value by facilitating their reuse, based on using renewable energies and on designing products to reduce their obsolescence and waste generation.

Theories of the circular economy go back to the work of Walter R. Stahel, who introduced the concept of 'cradle to cradle' and in 1976 presented a pioneering report to the European Commission¹⁶ in which he developed a closed-loop economy approach, demonstrating the impact that this would have in terms of competitiveness, job creation, resource savings and waste reduction. In 1989, Pearce and Turner spread the idea of the circular economy¹⁷. Frosh and Gallopoulos adopted the same closed-loop economy approach in their work, and in 1989 popularised the concept of 'industrial ecology'¹⁸, which consists in moving from linear industrial processes (open-loop; resources and capital investments become waste) to circular processes (closed-loop; waste becomes inputs for new processes).

The Ellen MacArthur Foundation has played an important role in placing the circular economy on the European Commission's agenda. In June 2015 this foundation presented a report¹⁹ in Brussels that had a considerable influence on the EU action plan for the circular economy²⁰. Introduction of the latter has been bolstered by the Paris agreement²¹, which insisted on the need to rethink production and consumption systems, and the United Nations 2030 Agenda, which includes sustainable development goals that coincide with circular economy proposals. The EU action plan has been monitored closely by the Commission itself, which has published a

¹⁶ Stahel, W. and Reday, G. (1981). *The Potential for Substituting Manpower for Energy*, Vantage Press

¹⁷ Pearce, D.W. and Turner, R.K. (1990). *Economics of Natural Resources and the Environment*, Johns Hopkins University Press

¹⁸ Frosh, R. and Gallopoulos, N. (1989). "Strategies for Manufacturing Scientific", in *Scientific American Review*

¹⁹ Ellen MacArthur Foundation (2015). *Growth Within: A circular economy vision for a competitive Europe*

²⁰ European Commission: Communication COM (2015) 614 final, *Closing the loop – An EU action plan for the Circular Economy*. In 2014 the Commission had already presented Communication COM (2014) 398, *Towards a circular economy: A zero waste programme for Europe*

²¹ The Paris Agreement (2015). Conference of the parties of the United Nations Framework Convention on Climate Change (UNFCCC)

report on its application²². The European Economic and Social Committee has also paid attention to the circular economy (Opinion 2016/C 264/14), as has the Committee of the Regions (Opinion 2017/C 088/16).

The circular economy and the social economy meet at numerous major points²³. Both models place individuals and sustainable development at the centre of their concerns. In the circular economy, as in the social economy, a key factor of its success consists in strengthening creative and innovative capacity at local level, where relations of proximity constitute a decisive component. In other words, values and principles of the cooperative movement and the social economy, such as links with the local area, inter-cooperation, or solidarity, are decisive pillars for guaranteeing sustainable development processes in their triple dimension: environmental, economic and social. It is no accident that in Europe, the social economy was a pioneer of the circular economy²⁴ in reusing and recycling waste, in energy and in agriculture. More recently, cooperative platforms in the collaborative economy sphere are well-known examples of initiatives that help to preserve and improve natural capital, optimise the use of resources and foster system efficiency. The European Commission itself, in its EU action plan for the circular economy, recognised that social economy enterprises will make “a key contribution to the circular economy”.

3.5. Corporate social responsibility, corporate citizenship and the social economy

Although there were predecessors to the concept of corporate social responsibility (CSR) or responsible business in the first half of the 20th century, the concept of corporate social responsibility is attributed to Howard R. Bowen, writing in 1953²⁵. However, it did not erupt onto the European political agenda until the beginning of the 21st century, when the European Commission published its green paper on *Promoting a European framework for Corporate Social Responsibility*²⁶ and defined CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. The Green Paper states that CSR should not be viewed as a substitute for public legislation or regulations concerning social rights and environmental standards, describing two dimensions of CSR: a) *the internal dimension* within the company (relations with salaried and other employees – investment in human capital, health and safety in the workplace, socially responsible restructuring of production plants, environmentally responsible practices), and b) *the external dimension of CSR*, which extends beyond the doors of the company, the employees and shareholders, taking into account the local community and a wide range of stakeholders and others affected by the business activity: business partners and suppliers, customers, public authorities and NGOs representing local communities, as well as the surrounding environment itself.

²² European Commission: COM (2017) 33 final, Report from the Commission on the implementation of the Circular Economy Action Plan

²³ Rebaud, A. (2016). "Économie circulaire et ESS: complémentarités et synergies", Pour la solidarité, www.pourlasolidarite.eu

²⁴ GECES (2016). General Report, European Commission's Expert Group on Social Entrepreneurship.

²⁵ Bowen, H.R. (2013). *The Social Responsibilities of the Businessman*, University of Iowa Press.

²⁶ European Commission (2001). COM/2001/0366 final

In 2006 the Commission proposed the creation of a European Alliance on CSR by members of the business community, in addition to different steps to foster the spread of CSR practices and to make Europe a “pole of excellence on corporate social responsibility²⁷”. In 2011 a new communication was produced by the Commission, proposing a renewed EU strategy for 2011-2014 on corporate social responsibility and providing a new definition of CSR that includes “the responsibility of enterprises²⁸ for their impacts on society”, such that “enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy”. The EESC also commented on CSR in opinions²⁹ issued in 2006.

One concept very much linked to CSR is *Corporate Citizenship* (CC). The theories on CC³⁰ suggest that a company should not only take on responsibilities towards shareholders and stakeholders, but that the company itself should get involved with society. The company must act like a “good citizen”. CC was inspired by the *United Nations Global Compact of 2000*, which calls on companies’ civic responsibility, specified in ten principles related to human rights, labour relationships, the environment and tackling corruption. More recently, corporate volunteering and corporate alliances have become ways of expressing CC. Nevertheless, although the initial definition of CSR was restricted to a company’s good practices directly related to shareholders and stakeholders, the new definition of CSR from the European Commission literally identifies with the 10 principles of the United Nations Global Compact (COM (2006) 136 final, point 2), so the conclusion may be drawn that the two concepts are equivalent, at least in the Commission’s agenda.

Without a doubt, it can be stated that companies and entities in the social economy have been the first to apply the principles of CSR from the very moment such companies began to develop in the 19th century, since their operating rules and the values that inspire them make them entities that are representative in applying the principles of CSR.

The principles of the social economy, inspired by the co-operative principles, are none other than the application of CSR in all of its aspects. As for the internal dimension of CSR in cooperatives, the partners’ twofold status as partner and user, together with the other co-operative principles, bestow a leading role upon the workers and partners in the company. In workers’ cooperatives, it is the worker members who manage the company with democratic criteria, resulting in socially responsible behaviour when addressing difficult situations in the markets, restructuring their production plants and making adjustments to their workforce. Since these cooperatives’ main aim is to maintain stable employment, it is logical for such decisions to be guided by compliance with this aim.

The cooperatives’ democratic functioning also explains why it is people, and as such citizens, who control and lead the decision-making processes. As for the distribution of revenue and profits, capital has no special economic rights, since it is the members and workers who are the beneficiaries of the activity. The *principle of education*, expressed in rules guaranteeing a

²⁷ COM (2006) 136 final

²⁸ COM (2011) 681 final

²⁹ EESC Opinions 2006/C 325 14 & 2012/C, 229/15

³⁰ Logsdon, J. y Wood, D. (2005). Implementing Global Business Citizenship: Multi-Level Motivations, in J. Hooker (ed). *International Corporate Responsibility: Exploring the Issues*. Carnegie Mellon, University Press.

* Schwab, K (2008). *Global Corporate Citizenship. Working with Governments and Civil Society*. Foreign Affairs (87)

provision of funds to invest in human capital, demonstrates the cooperatives' socially responsible dimension.

The co-operative principles, which are those of the social economy, also explain the external dimension of CSR within social economy companies. The *open door principle* ensures that all those who need cooperative services may have access to them, with no difficulties arising from speculative criteria. Solidarity with the community and the environment is also diachronic in nature, insofar as cooperative assets are generated in cooperatives in the form of reserves that cannot be distributed among the members even if the entity is wound up. The capital gains accumulated over time are not reimbursed to the members when they leave the cooperative, but become assets belonging to subsequent generations. In other words, corporate social responsibility has been applied by cooperatives since the moment when such companies began to develop in the 20th century.

Of course, the principle of social responsibility is very clear in other organisations in the social economy whose behaviour is guided by a *criterion of service* to their members and to the community. As for entities in the *social action third sector*, they not only apply responsibility systematically but are also able to bring significant, non-monetary, solidarity-based resources to their activities in the form of non-remunerated voluntary work.

In conclusion, it can be stated that the social economy has been a pioneer in applying CSR since CSR is an integral part of the values and operating rules of the social economy.

3.6. National recognition of the concept of social economy and related emergent concepts

In order to check the level of recognition of the concept of social economy in the different EU countries, and also that of other related emergent concepts, information was gathered from primary sources through semi-open questions targeted at the correspondents (see appendix), all of whom are privileged witnesses and have expert knowledge of the concept of the social economy and similar concepts and of the reality of this sector in their countries. The questionnaire included semi-open questions on the social economy and similar concepts in the different EU countries. The correspondents are academics, professionals from sector federations and representative bodies in their countries, and top officials from the national civil services with responsibilities in the field of the social economy. The degree of recognition was divided into three relative levels across the different countries: (*) little or no recognition of this concept; (**) a moderate level of recognition; and (***) a high level, denoting institutionalised recognition of the concept in the country in question.

The results are shown in tables 3.3 and 3.4, which relate respectively to the level of recognition of the concept of the social economy (and of this term) and to recognition of the related concepts 'social enterprise', 'non-profit sector', 'third sector', 'collaborative economy', 'economy of the common good', 'civil society and voluntary sector', 'corporate social responsibility', 'social innovation', 'solidary economy' and 'circular economy'.

Even assuming that national conditions and ideas associated with the term 'social economy' differ markedly and may not be comparable, the data obtained in the field work make it possible

to divide countries into three groups depending on their level of recognition of the social economy concept (see table 3.3.).

- *Countries in which the concept of the social economy is widely recognised:* In Spain, France, Portugal, Belgium and Luxembourg, the concept of the social economy enjoys the greatest recognition by public authorities and in the academic and scientific world, as well as in the social economy sector itself. The first two countries stand out, as France is the birthplace of this concept and Spain approved the first European national law on the social economy in 2011.

- *Countries in which the concept of the social economy enjoys a moderate level of recognition:* These include Italy, Cyprus, Denmark, Finland, Sweden, Latvia, Malta, Poland, the United Kingdom, Bulgaria, Greece, Hungary, Ireland, Romania and Slovenia. In these countries the concept of the social economy coexists alongside other concepts, such as the non-profit sector, the voluntary sector and social enterprises. In the United Kingdom, the low level of awareness of the social economy contrasts with the government's policy of support for social enterprises.

- *Countries where there is little or no recognition of the concept of the social economy:* The concept of the Social Economy is little known, emergent or unknown in the following countries: Austria, the Czech Republic, Estonia, Germany, Latvia, Lithuania, Malta, the Netherlands, Slovakia and Croatia. The related terms non-profit sector, voluntary sector and non-governmental organisations sector enjoy a relatively greater level of recognition.

Regarding related emergent concepts, the best-known in the EU countries are 'non-profit', 'third sector', 'civil society and voluntary sector', 'corporate social responsibility', 'social enterprises' and 'social innovation'. Other concepts such as 'circular economy' or 'collaborative economy' show an upward trend in knowledge levels in most EU countries, while the concepts 'economy of the common good' and 'solidary economy' have difficulty in making any way in many EU countries, where they are barely known or not known at all.

Table 3.3. National recognition of the concept of the ‘social economy’

Country	Code	By public authorities	By social economy companies and federations	By the academic/scientific world
AUSTRIA	AT	*	**	**
BELGIUM	BE	***	***	**
BULGARIA	BG	**	**	**
CROATIA	HR	*	**	*
CYPRUS	CY	**	**	**
CZECH REPUBLIC	CZ	*	**	**
DENMARK	DK	**	**	**
ESTONIA	EE	**	**	*
FINLAND	FI	**	**	**
FRANCE	FR	***	***	**
GERMANY	DE	*	**	**
GREECE	EL	**	**	***
HUNGARY	HU	**	**	**
IRELAND	IE	**	***	**
ITALY	IT	**	**	**
LATVIA	LV	*	**	**
LITHUANIA	LT	**	**	*
LUXEMBOURG	LU	***	***	**
MALTA	MT	**	*	**
NETHERLANDS	NL	*	*	*
POLAND	PL	**	***	**
PORTUGAL	PT	***	***	**
ROMANIA	RO	**	**	**
SLOVAKIA	SK	*	*	**
SLOVENIA	SI	**	***	**
SPAIN	ES	***	***	***
SWEDEN	SE	**	**	**
UNITED KINGDOM	UK	**	**	**

* Little recognition / ** Moderate recognition / *** High recognition

Table 3.4. National recognition of the new emergent concepts

	Social Enterprises	Non Profit Sector	Third Sector	Collaborative economy	Economy of the Common Good	Civil society and voluntary sector	Corporate social responsibility	Social Innovation	Solidary economy	Circular Economy
Austria	**	***	*	*	*	***	***	**	*	*
Belgium	**	***	*	*	*	**	**	**	*	**
Bulgaria	**	**	**	*	*	**	**	**	**	*
Croatia	**	***	**	*	.	***	**	**	*	*
Cyprus	**	**	**	*	*	**	**	*	.	*
Czech Republic	**	***	**	*	.	*	**	*	*	.
Denmark	**	*	**	**	.	**	***	**	.	*
Estonia	**	***	***	*	.	**		*	.	.
Finland	***	**	***	*	.	***	***	**	*	*
France	**	**	**	**	**	**	**	**	***	*
Germany	**	**	***	*	*	**	***	**	**	*
Greece	**	***	.	.	.	**	*	.	.	.
Hungary	**	***	*	*	.	***	**	**	*	.
Ireland	**	***	**	**	.	***	***	**	.	**
Italy	**	***	***	*	**	**	**	**	*	**
Latvia	*	***	**	.	.	**	**	*	.	.
Lithuania	*	**	**	*	.	**	**	*	*	*
Luxembourg	***	***	***	***	.	***	***	***	*	***
Malta	**	**	*	*	*	**	**	.	*	*
Netherlands	***	***	*	**	*	***	***	**	.	***
Poland	***	***	***	*	.	***	**	*	*	.
Portugal	**	**	***	.	.	**	*	*	*	.
Romania	**	**	**	.	.	**	**	*	.	*
Slovakia	**	***	***	.	.	**	**	*	.	.
Slovenia	**	**	*	*	.	***	***	**	*	**
Spain	*	*	**	*	*	**	**	*	**	*
Sweden	***	**	**	*	*	***	**	**	.	**
United Kingdom	***	**	***	**	.	***	***	**	.	**

. No recognition / * Little recognition / ** Moderate recognition / *** High recognition

CHAPTER 4

PUBLIC POLICIES TOWARDS THE SOCIAL ECONOMY AT THE EUROPEAN LEVEL IN THE RECENT PERIOD (2010-16)

4.1. Introduction³¹

Just after the outbreak of the economic crisis, the European Parliament published a Resolution on the social economy (19 February 2009, OJ 25.3.2010) and the European Economic and Social Committee published an opinion on the “Diverse forms of enterprise” (EESC 1454/2009). These statements could be considered the most important texts to have issued from both European institutions. The European Parliament resolution points out that “the Commission has repeatedly recognised the concept of the social economy; asks the Commission to promote the social economy in its new policies and to defend the social economy’s concept of ‘a different approach to entrepreneurship’, which is not driven mainly by the profit motive but by social benefit, to ensure that the particular features of the social economy are properly taken into account in the framing of legislation; and takes the view that the European Union and the Member States should recognise the social economy and its stakeholders – cooperatives, mutual societies, associations and foundations – in their legislation and policies. (...)”. The EU Parliament called on the Commission and the Member States to support social economy organisations in different ways. Soon after, on 13 November 2010, more than 400 academic sent an Open Letter to the European Commission calling for it to move “From words to action: Supporting cooperative and social enterprises to achieve a more inclusive, sustainable and prosperous Europe”. Five years later, the Council of the European Union issued its Conclusions on *The promotion of the social economy as a key driver of economic and social development in Europe* (7.12.2015), inviting Member States and the Commission to “establish, implement and further develop, as appropriate, European, national, regional and/or local strategies and programmes for enhancing the social economy, social entrepreneurship and social innovation. The various strategies and programmes should be based on a constructive dialogue between European, national, regional and/or local authorities and all relevant stakeholders” and, more generally, to promote and support the social economy. More recently, on 23 May 2017, 11 government representatives from EU member countries signed the “*Madrid Declaration*”, calling for a European action plan to boost the social economy in Europe.

Between 2009 and 2017, the European institutions have activated several initiatives for the social economy or, more exactly, for social enterprises that are part of the social economy, opening a new period of European public policies. The following analysis of the main developments in EU institutions concerning the social economy (SE) during this period adopts the Chaves and Demoustier (2013) public policy perspective. It examines, firstly, the soft policies, concerning the institutional and cognitive environment or ecosystems where SE organisations operate, and secondly, the hard policies, concerning the supply and demand side of the SE organisations’ activities.

³¹ A more extended version of this and the following chapters will be found in “*Best practices of public policies towards social economy entities*”, CIRIEC/EESC, 2017, forthcoming.

4.2 Rules: statutes and regulatory frameworks

Legal forms. The long march towards institutional recognition of the Social Economy and the structuring of specific European policies started in the 1980s (see the CIRIEC/EESC, 2012, 2008 and CIRIEC, 2000 reports). It culminated in 1989 with the important Communication from the Commission to the Council on “Businesses in the ‘Économie Sociale’ sector: Europe’s frontier-free market”, which proposed the establishment, through Statutes, of a European legal basis for cooperatives, associations and mutual societies, and with the creation of the Social Economy Unit in European Commission Directorate-General XXIII. During the intervening decades, two European institutions, the Parliament and the European Economic and Social Committee (EESC), have released a succession of reports, opinions and resolutions which highlight the social value added of the Social Economy³².

Traditionally, EU policy makers have faced two major issues when implementing policies for the social economy. The first is its scanty legal base, with an absence of explicit references in the basic European Union texts (Treaty of Rome and Treaty of Maastricht), so a major challenge is therefore to approve specific EU legal forms for the social economy. Unfortunately, to date these have had little success. The second issue is the conceptual definition of the social economy field and the multiplicity of terms related to it (from the Third system, civil society and non-profit, used in the 1970s, to social enterprises, collaborative economy and economy of the common good in the present decade). These issues mask not only a lack of consensus on the designation to be employed but also a hidden policy to not advance in this field.

In 2003 the EU adopted a Regulation on the *Statute for a European Cooperative Society (SCE)*. Its aim was to foster this form of the social economy, not only by improving the European cooperatives' possibilities of conducting transnational activities but also, above all, by developing the sector in countries which lack cooperative legislation of their own, or where this legal form had been increasingly losing social prestige through being considered a vestige of the old regime, as in the new member states in Central and Eastern Europe. Nevertheless, a few years after this regulation came into force, the results were not as expected (Cooperatives Europe, Euricse, Ezai, 2010)³³. Over the same years, the initiative to establish a *European Association Statute (SAE)* did not receive enough support from EU members.

More recently, two other legal initiatives have been promoted by the EU: the *European Mutual Society Statute* and the *Statute for a European Foundation (EF)*. Institutional reports such as Panteia (2003) were published for the discussion on mutual societies. However, in the end these initiatives were withdrawn, due to a lack of institutional support³⁴.

Since these legal setbacks, the European Parliament has taken the legislative initiative to work on a Statute for social and solidarity-based enterprises (2016/2237.INL). In this context, a study carried out for the European Parliament's Committee on Legal Affairs (European Parliament/FICI, 2017³⁵) has just been published. It does not recommend a strategy of harmonising social enterprise laws via EU directives because this appears unfeasible. Instead, it recommends

³² The Parliament has released reports such as those of Avgerinos on the contribution of the co-operatives to regional development, of Mihr on the role of co-operatives in building Europe and of Trivelli on co-operatives and co-operation for development, while the resolution proposed by Eyraud, Jospin and Vayssade (1984) invited the Council and the Commission to examine the possibility of establishing a European Law of Associations. For its part, in 1986 the EESC sponsored a European Social Economy Conference, together with the Coordinating Committee of the Co-operative Associations of the Community (CCACC), and published the first European study on cooperatives, mutual societies and associations (see EESC, 1986).

³³ Report on the application of Regulation 1435/2003 (COM(2012)72 final).

³⁴ For more details about these processes, see Stokkink and Perard (2015).

³⁵ A European Statute for Social and Solidarity-Based Enterprise, 2017.

adopting a *European Social Enterprise (ESE) Statute*. This statute should introduce an EU legal qualification or status and a related EU label or mark, which could be “ESE”.

Finally, it should be highlighted that there is no initiative concerning a European legal form covering the whole of the social economy. As explained in this report, social economy acts have been passed in several EU countries in recent years, so there is national experience in this field (see the following chapter).

Tax treatment. A specific tax treatment for social economy enterprises and entities exists in most of the EU countries (see CIRIEC/EESC, 2012). Opponents of this specific treatment have long argued that it could be considered unequal treatment that constitutes unlawful state aid in contravention of the free competition rules. In 2011, the Court of Justice of the European Union³⁶ ruled that the specific tax treatment is justified because social economy entities (cooperatives in the case before it) are different in nature to for-profit companies. Rigorous conceptualisation and legal recognition of social economy entities is needed to highlight the significant differences between the different forms of enterprise.

Regulatory frameworks and legal barriers to the development of social economy entities. The economic activity of SE entities is highly dependent on the institutional framework of the private and public markets. Regulations on industries and services can raise barriers to their entering markets and to their growth.

During the past decade, the Directives approved have paid insufficient attention to the specific features of social economy organisations, e.g. to those of associations and foundations in the case of social services and of mutual societies in the case of insurance. For instance, the application of competition policy distinguishes between services of general economic interest, services of general interest that are not of an economic nature and social services of public interest, and consequently has had damaging effects on them (Vosec, 2010, Pezzini, 2000).

More recently, to mitigate this regulation framework, on 5 April 2012 the Commission adopted the *de minimis* Regulation for the field of Services of General Economic Interest (SGEI). This new regulation introduces more flexibility for public authorities when providing state aid for social economy entities in the area of public service compensation. Another regulatory framework reform was the European procurement law. Traditionally, in application of competition policy, the introduction of social clauses in public procurement was prohibited. In 2014, the *public procurement reform* package modified this³⁷. It now allows the public authorities to insert certain social clauses in procurement procedures and terms of reference (European Parliament, 2017).

Other regulatory barriers to a SE business growth model remain. One key to the market success and growth of social economy companies has been their capacity to form federations and cooperative groups. However, these forms of association have been queried by the European Court of Justice, having been interpreted as illicit agreements contrary to free competition. Antitrust policies consider these activities by cooperatives to be ‘agreements’ that restrict competition and must therefore be prohibited. Such an interpretation contrasts with the permissiveness accorded to the concentration of wealth and finance in private capitalist holdings (CIRIEC, 2000).

Finally, in the context of regulatory frameworks, an emergent barrier that has been developing is considered a *qualitative austerity policy*. It concerns the manner in which public sector and SE entities relate to each other, regarding not only the problem of increased bureaucracy but also delays, application and implementation procedures and other requirements that complicate, or

³⁶ Judgment of the Court 8.09.2011 (EU :C :2011 :550).

³⁷ Directives 2014/23; 2014/24 and 2014/25.

even preclude, collaboration between the third sector and the public sector (Chaves and Zimmer, 2017).

4.3. Government bodies, representative platforms and civil dialogue

The first civil service body inside the European Commission to specialise in the social economy was the Social Economy Unit in Directorate-General XXIII, created by the European Commission in 1989 during the Presidency of Jacques Delors. The Unit has been restructured several times. In 2000, its responsibilities were divided between two Directorates-General: the DG for Enterprise and Industry, where DG Enterprise Unit B3 – "Crafts Small Enterprises, Co-operatives and Mutuals" was created, concentrating particularly on the "enterprise aspects" of cooperatives, mutuals, associations and foundations, and the DG for Social Affairs, with responsibilities for associations and foundations. Currently there is a *Clusters, Social Economy and Entrepreneurship Unit* inside DG GROW - the Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs. A major challenge for a government body with responsibility for the social economy is to manage policies in a *mainstreaming* sense (Chaves, 2008, 2013).

The European Economic and Social Committee (EESC) and the European Parliament are at the same time institutions for civil dialogue and public policy entrepreneurs in the European institutions public policy field (see Chaves, 2013). The EESC is a consultative body whose Group III brings together representatives of the social economy from all the EU countries. Within Group III there is an active Social Economy Category that has issued numerous Opinions since the 1980s. Most of the matters related to the social economy and its challenges have been the subject of opinions, from the social business initiative to the collaborative economy and the Opinion on "building a financial ecosystem for social enterprises" in 2015³⁸. Inside the EESC there is also a "Permanent Study Group on Social Economy Enterprises". Since 1990, the European Parliament has regularly set up a Social Economy Intergroup, made up of members of the European Parliament and the organisations that represent the social economy in Europe. As noted at the beginning of this chapter, in 2009 the European Parliament approved the Toia Report on "Social Economy", promoted by this Intergroup.

A third European institution is the Committee of the Regions, another consultative body. In 2002 it adopted an Opinion on "Partnerships between local and regional authorities and social economy organisations: contribution to employment, local development and social cohesion", in which it called for recognition of the social economy in regional policy. More recently, on 4 December 2015, it adopted another Opinion on "The role of the social economy in restoring economic growth and combating unemployment" (SEDEC-VI/004).

GECES (Expert Group on Social Entrepreneurship) is a new consultative body set up directly by the European Commission in the context of the Social Business Initiative (SBI). This group is another multistakeholder group composed of representatives of practitioners, public authorities, consultants and academic institutions chosen directly by the European Commission. Its task is to make twice-yearly recommendations, principally through a report, on matters related to the SBI and the development of social entrepreneurship and the social economy in Europe³⁹. GECES now faces the challenge of enhancing its representative and consultative function.

³⁸ See a detailed list of the main recent Opinions of the EESC in the Bibliography at the end of this report.

³⁹ Three major milestones of the first phase of GECES were:

1. The expert sub-group it set up in 2012 to advise on a common methodology for measuring the social impact of activities by social enterprises ("[Proposed Approaches to Social Impact Measurement in European Commission legislation and in practice relating to EuSEFs and the EaSI](#)").
2. The Strasbourg Declaration (January 2014), "Empowering social entrepreneurs for innovation, inclusive growth and jobs". (http://ec.europa.eu/internal_market/conferences/2014/0116-social-entrepreneurs/docs/strasbourg-declaration_en.pdf)

REVES is another body, in this case not linked to the European institutions but to regional and local authorities around Europe and to several platforms of social economy institutions, mostly at regional level. It is an organisation which is active in promoting a social- and solidarity-based economy. One of its major missions is to establish dialogue with European and international institutions in order to boost the social and solidarity economy (<http://www.revesnetwork.eu>).

Social Economy Europe is the main European platform that represents cooperatives, mutual societies, associations, foundations and other social economy entities in Europe. It was set up in 2000 as a European platform to liaise with the European institutions in order to give its opinion on the different matters concerning the promotion of the social economy at European Union level, institutionalising civil dialogue at higher levels of the EU. Nevertheless, other European platforms also compete in the European policy arenas, in a heterogeneous and atomised context (Zimmer & Hoemke, 2016).

4.4. Visibility, training, research and participation by civil society

An enhanced cognitive dimension and the participation of civil society are key areas for developing the social economy in Europe.

To increase their visibility and social receptiveness towards them, associations, voluntary organisations, cooperatives and other social economy entities need to implement a systematic, multilevel strategy in Europe. Efforts at European and national government level have taken several forms, e.g. the European Conferences organised by Presidencies of the Council of the European Union or within the framework of a Presidency, the successive EESC Opinions, the initiatives and opinions of the European Parliament's Social Economy Intergroup and in some cases also those of the Committee of the Regions, or even of the Commission itself. The last initiative, taken in Madrid (23.5.2017), was the adoption of the 'Madrid Declaration', which achieved high media and social network impact. However, in order to increase social visibility and social receptiveness it needs to move from the macro level to the micro level. In addition, in this way the social fabric of societies, their social capital of networks, becomes a key factor. As noted in previous reports (CIRIEC/EESC, 2008 and 2012), European programmes based on ESF have had a wide-ranging structuring effect, both nationally and internationally, in joining up and strengthening the European social economy in terms of federations, networks, research, culture and policies (Demoustier et al, 2006). The projects included in these programmes include lectures and debates, which are key factors for spreading the concept, the discourses and the networks. As highlighted in Table 4.2, the perception of EU measures, conferences and networks built in this context are crucial. However, as the TSI Report (Chaves and Zimmer, 2017) reveals, EU funds and programmes encounter considerable difficulties in becoming accessible to local networks.

The other strategic domain is to enhance civic participation and implication in both private and public initiatives, because this is at the core of social entrepreneurship and social initiatives. This requires a holistic perspective that needs more development and will not be addressed in this study⁴⁰.

As previously noted, another issue is the visibility and recognition of the conceptual definition of the social economy field. The periodic deployment of 'neoconcepts' (see chapter 3 of this report)

3. The Rome Strategy "Unlocking the Potential of the Social Economy for EU Growth", based on the Proceedings of the Rome Conference, November (2014) -http://www.socialeconomyrome.it/files/Rome%20strategy_EN.pdf

⁴⁰ See the study "*Best practices in public policies towards social economy entities*", CIRIEC/EESC, 2017, forthcoming.

does not help. In the 1970s the multiplicity of terms related to the social economy comprised the third system, civil society and non-profit. In the context of the economic crisis, a new wave of concepts has emerged, such as social enterprises, the collaborative economy and the economy of the common good. We must emphasise that these issues mask not only a lack of consensus on the designation to be employed but also a hidden policy to not advance in this field.

In the field of education, training and research, several initiatives have been introduced but need to be improved (CIRIEC/EESC, 2012). The European Union's education systems are destined to perform an important function in fostering entrepreneurial culture and democratising the economy through training projects that stimulate entrepreneurial initiatives based on the values which characterise the SE. In turn, the development of new products and innovative processes in SE companies require these to boost initiatives for cooperation with the university centres that generate and transmit knowledge. Research networks and information exchange networks between these centres and SE professionals will contribute, as they have been doing in recent years, to broadening the necessary SE-specific knowledge bases and disseminating this knowledge throughout Europe. The universities and federations are usually in charge of undertaking these functions. In some cases, like Sweden, Portugal, Italy, Germany, Spain and France, specialised training and research centres organised into networks have appeared. The CIRIEC International network, the EMES network and the ICA research network are among the most active at the international level. There are inter-university networks in individual countries (like the German network for cooperatives, the French social and solidarity economy inter-university network and the CIRIEC-Spain and Portugal network of researchers into the social economy, among others)⁴¹. Research institutes such as IUDESCOOP at the University of Valencia or EURICSE in Italy undertake international research projects. All of these have helped to spread the concept of the social economy and information about it throughout Europe. On the teaching side, there are also post-graduate courses in the social economy. Several universities offer specialised masters on the social economy and social enterprises, including the Universities of Bologna, Roma Tre, Aix-Marseille, Coimbra, Le Mans or Valencia. Most of them are linked to these networks. A current challenge is to create a European Higher Education Area specialising in this field.

4.5. Hard policies: funds and policy fields

An important shift in the European Commission's political agenda regarding the social economy, or more precisely, social enterprises, took place in 2011. The main reason was the application of the Small Business Act (SBA). This Act was passed in 2008 and needed to be reviewed. During the review process, a high level of interest in social businesses emerged for the first time, with a simultaneous use of the terms 'social economy' and 'social enterprises'. In 2011, an explicit institutional concept was stated in the Social Business Initiative, which defines a social enterprise as 'an operator in the social economy whose main objective is to have a social impact rather than make a profit for their owners or shareholders. It operates by providing goods and services for the market in an entrepreneurial and innovative fashion and uses its profits primarily to achieve social objectives. (...)'⁴². Consequently, this new emergent field of European public policies is part of the 'market social economy' in the CIRIEC definition, which excludes voluntary and non-profit organisations that derive the majority of their income from non-market activities (grants, donations, quotas, etc.).

The emergence of two new policy fields for the European Commission: social enterprises and social innovation. On 23.2.2011 the Commission issued a Communication to the Council,

⁴¹ For further information, see CIRIEC (2000), Chapter 3.

⁴² Other European institutions and organizations have stated that social enterprises are part of the social economy (e.g. GECEs, 2016).

the European Parliament, the European Economic and Social Committee and the Committee of the Regions that reviewed the SBA (COM(2011) 78 final). Its general aim was to take stock of the application of the SBA and assess the new needs of European SMEs in the current economic climate. This Communication specifically cited the "social economy" and pledged the Commission to "adopt, by the end of 2011, a Social Business Initiative focusing on enterprises pursuing social objectives."

As a result, on 25.10.2011 the Commission issued a new Communication named the "*Social Business Initiative* (SBI). Creating a favourable climate for social enterprises, key stakeholders in the social economy and innovation" (COM(2011) 682 final)⁴³. This SBI set out the policy agenda⁴⁴ of the European Commission, with 11 key actions in 3 axes (see following table)⁴⁵:

Table 4.1. Axis and key actions of the Social Business Initiative (2011)

Social Business Initiative (SBI): Axis and key actions
<p><i>Axis 1. Making it easier for social enterprises to access funding</i></p> <p>1: Proposal for regulations on European social investment funds 2: Improve microcredits 3: A European financial instrument (90 million €) for social enterprises 4: Investment priority for social enterprises in the structural funds; Common Strategic Framework</p> <p><i>Axis 2. Improving the visibility of social enterprises</i></p> <p>5: Mapping social enterprises; business models, economic weight, tax regimes, identification of best practices 6: Data base of labels and certifications for social enterprises 7: Improve national and regional administrations' capacity building to boost social enterprises 8: Electronic data exchange platform for social investors and entrepreneurs; access to EU education and training programs</p> <p><i>Axis 3. Making the legal environment friendly to social entrepreneurship</i></p> <p>9: Working on legal forms suitable for social enterprises. Simplification of the regulation on the Statute for a European Cooperative Society and regulation for a European foundation statute; study on the situation of mutual societies 10: Enhancement of the element of quality and working conditions in awarding contracts in the context of the reform of public procurement 11: Simplification of the implementation of rules concerning State aid to social and local services</p>

⁴³ The EESC published an Opinion on this matter titled: "Social entrepreneurship and social enterprise" (2011). See http://ec.europa.eu/internal_market/social_business/index_en.htm

⁴⁴ For further information, see <http://ec.europa.eu/growth/sectors/social-economy/enterprises/>

⁴⁵ Other actions mentioned in the SBI were: proposal for regulations on European venture capital funds; reliable statistics on social enterprises; communication on EU state aid modernisation; public consultation on the general block exemption regulation; SMEs: consultation on the "Europe 2020" action plan.

Following up on the SBI agenda, the EU developed several initiatives:

Improving private and public funding: To enhance the interest of private investors in social enterprises, Regulation 346/2013 on European social entrepreneurship funds (EuSEF) was approved. It mainly established a new label (the EuSEF label) to identify European Social Entrepreneurship Funds. The label highlights the social impact of the beneficiaries of the funds, not their form or governance; a requirement is that at least 70% of the capital received from investors should be used in support of social businesses.

A second measure is the Programme for Employment and Social Innovation (EaSI), which established an EU-level financial instrument with a total budget of more than €170 million (2014 to 2020 period). It provides microcredits with risk-sharing guarantees. This axis builds on and extends the existing European Progress Microfinance Facility, which now comes under the EaSI programme (EPRS/European Parliament, 2017).

A third measure linked the EaSI to the European Investment Fund (EIF). As a result, the EIF manages two financial instruments under EaSI: the EaSI Guarantee Instrument and the EaSI Capacity Building Investments Window. They help financial institutions to expand their capacity to lend to micro-enterprises and social enterprises.

The Social Impact Accelerator (SIA) is a fund of funds created in 2015 by the European Investment Bank group and EIF that targets social enterprises. It invests funds in social enterprises based on a new framework for quantifying and reporting on social impact metrics developed by EIF. In this context, it is interesting to reflect on the direction of the mainstream discourse on measuring social impact.

Public funds: investment priority in the structural funds. The European Regional Development Fund (ERDF) and European Social Fund (ESF) are traditional instruments of the EU cohesion policy. They translate the goal of 'promoting social economy and social entrepreneurship' into a variety of supporting actions selected by national authorities (awareness raising, workshops, prizes, direct financing).

Finally, other financial instruments are available for social economy and social enterprises but not exclusively for them. They include InnovFin (research and innovation investments for enterprises under Horizon 2020), COSME (Competitiveness of Enterprises and Small and Medium-sized Enterprises) and the European Fund for Strategic Investments (EFSI).

Awaiting an action plan to foster the social economy in Europe. A European budgetary policy specifically for the social economy did not get off the ground and is still awaited. Since the 1990s, several unsuccessful attempts have been made (see CIRIEC/EESC, 2012). The Declaration of Madrid (23.5.2017) continues to call for it.

For the purposes of this report, our interest has centred on assessing the impact of these policies on the development of the social economy in Europe. Our method has been to identify key measures (the European Social Fund, the European Regional Development Fund, the LEADER initiative, European rules – directives and legislation), trans-European congresses and networks and the new tools established recently. Our correspondents (see Appendix 1), experts in this field in each country, have rated the impact on a scale ranging from 1 star (*) for the least impact to 3 stars (***) for the most impact in relation to the country on which they were reporting. The results are shown in table 4.2. The main conclusion is the importance of the main financial instrument, the ESF. International congresses and networks, the LEADER initiative and European directives and legislation have also proved key measures. Congresses and networks have been revealed as a tool to generate structuring and cognitive effects such as coordinating the civil society of Europe's social economy (as revealed in Demoustier et al, 2006). The LEADER initiative is of fundamental importance in the rural world. The new tools established recently (EFSI, EaSI, COSME, etc.)

have shown little or no impact, especially in Mediterranean and Eastern EU countries (though the correspondents from Slovakia and Luxembourg generally score them highly). Studies to assess the impact of the new policies are needed.

Finally, the social economy is linked to major public policy fields such as employment, social services, rural development, the digital economy, local development and social cohesion, among others. The EU institutions' interest in involving the social economy in these objectives constitutes a fundamental advance, although it does reveal a narrow view of the SE's potential and the benefits it could generate in the economy and society of Europe⁴⁶.

⁴⁶ For more details see Chaves and Demoustier (2013) and the study “*Best practices in public policies towards social economy entities*”, CIRIEC/EESC, 2017, forthcoming.

Table 4.2. Perception of the impact of European policies towards the social economy

	ESF	EuSEF	EaSI	ESIF	EFSI	Financial instruments in cohesion policy	LEADER	FEDER (ERDF)	COSME	European directives and legislation	Conferences and networks
Austria	**	*	*	*	*	**	**	*	*	(-)	(-)
Belgium	**	*	**	*	*	*	*	**	*	**	**
Bulgaria	***	**	***	**	*	*	**	*	*	***	**
Croatia	***	**	**	*	*	**	**	*	*	*	**
Cyprus	**	*	*	**	*	**	**	*	*	*	*
Czech Republic	***	*	*	**	*	*	*	*	*	**	**
Denmark	**	n/d	n/d	n/d	n/d	n/d	n/d	n/d	**	n/d	n/d
Estonia	*	*	*	*	*	*	**	*	*	*	*
Finland	**	*	*	*	*	*	**	**	*	*	**
France	**	**	**	*	*	*	**	**	*	***	**
Germany	**	*	**	*	*	*	*	*	*	*	**
Greece	(-)	*	**	*	*	*	***	*	*	***	**
Hungary	**	*	*	*	*	**	**	*	*	**	**
Ireland	**	**	**	**	*	*	**	**	**	**	**
Italy	***	*	**	**	*	*	**	**	*	**	***
Latvia	***	**	**	**	**	**	**	**	**	**	**
Lithuania	*	*	*	*	*	*	*	*	*	*	*
Luxembourg	**	***	**	**	**	**	**	**	**	**	***
Malta	**	*	*	**	*	*	**	*	*	**	*
Netherlands	*	**	**	**	**	*	*	*	*	*	*
Poland	***	*	*	*	*	*	**	**	*	**	**
Portugal	**	*	*	*	*	*	**	**	*	**	**
Romania	**	*	**	**	*	*	*	*	*	*	**
Slovakia	**	**	***	**	***	**	**	**	***	**	**
Slovenia	**	*	*	*	*	**	**	**	**	**	***
Spain	**	*	*	**	*	*	*	**	*	**	**
Sweden	***	*	**	**	*	*	***	**	*	**	**
United Kingdom	**	*	*	***	**	**	***	*	*	**	**

(-) negative impact / * No impact / ** Moderately positive impact / *** Very positive impact

Notes: Questionnaire question: Which European Union policies do you think have had more impact on your country's social economy during the last decade?

CHAPTER 5

PUBLIC POLICIES TOWARDS THE SOCIAL ECONOMY IN EUROPE AT THE NATIONAL AND REGIONAL LEVEL IN THE RECENT PERIOD (2010-16)

5.1. Introduction

During the past decade, several institutions of the European Union have called for public policies to boost the social economy at the European, national and regional levels. For instance: the Social Economy Intergroup of the European Parliament in its public hearing Towards a European Action Plan for the social economy, held on 28 September 2016 in Brussels⁴⁷; the Group of Experts on Social Entrepreneurship with its latest report (2016), “Social enterprises and the social economy going forward”⁴⁸; the reports of SOCENT on ‘maps’ of social enterprises and their eco-systems in Europe⁴⁹; the report of the OECD/European Union on the Policy brief on social entrepreneurship⁵⁰; and the recent Madrid Declaration (May 2017). Also, on 7 December 2015 the European Council approved Conclusions on “The promotion of the social economy as a key driver of economic and social development in Europe”. In this context, numerous national and regional governments within the European Union have introduced public policies to boost the social economy or specific social economy ‘families’. Moreover, the interest that governments have devoted to the social economy seems to have increased during the crisis, given the need to bring about new policies aimed at tackling the crisis (reducing unemployment, providing new services, etc.) and implementing a new model of sustainable and sustained development. Surprisingly, however, very few international studies have gone beyond this propositional policy dimension and examined the real public policy practices implemented around Europe, nor have they assessed them or identified which could be considered ‘best practices’⁵¹, unlike the abundant literature evaluating the impact of social organisations.

We have presented the results concerning periods before 2010 in previous studies (CIRIEC, 2000; CIRIEC/EESC, 2008 and 2012) and another study currently being conducted by CIRIEC for the EESC under the title of “Best practices in public policies regarding the European Social Economy after the economic crisis” is also addressing this issue. In this Report we will therefore focus on some public policy topics: a comparative analysis of new national legislation on the Social Economy, best new public policies for the social economy, national and regional action plans, the creation of satellite accounts, targeted financing and public procurement rules. Last but not least, we will consider the dimension of institutional barriers to the development of the social economy, as a key factor in social economy ecosystems. Two of these topics are addressed in depth in specific chapters of this report: the challenge of preparing statistics (by Dr Marie Bouchard) and a comparison of new laws on the social economy (by Dr Gemma Fajardo).

⁴⁷ A few years ago, the European Parliament published a major Report: European Parliament (2009) Report on the Social Economy, A6/0015/2009, Rapporteur Patrizia Toia.

⁴⁸ GECES (European Union Commission Expert Group on Social Entrepreneurship). http://ec.europa.eu/growth/tools-databases/newsroom/cf/itemdetail.cfm?item_id=9024

⁴⁹ <http://ec.europa.eu/social/main.jsp?langId=es&catId=89&newsId=2149>

⁵⁰ http://www.oecd.org/cfe/leed/Social%20entrepreneurship%20policy%20brief%20EN_FINAL.pdf. Noya A., Clarence E. (2013) Policy brief on social entrepreneurship, OECD/European Union 2013.

⁵¹ On this subject, CIRIEC published a major study in 2013: “*The emergence of the social economy in public policies. An international perspective*”. It includes chapters on developments at the EU level and at national and regional levels.

5.2. Eco-systems and public policy frameworks

Explicit policies promoting the social economy, understood in its broad institutional sector sense, emerged during the eighties in pioneering countries such as France and Spain and have spread to other European countries throughout the last decade. This does not mean that different groups of the social economy in Europe have not been included in sectorial public policies for decades, such as agricultural and rural development policies, including agri-food cooperatives; labour policies, including workers' cooperatives, sheltered centres and other social enterprises; territorial planning policies and/or local development policies, associating local social economy actors such as credit cooperatives or foundations with social, health, cultural and housing policies involving non-profit and voluntary associations and foundations. In other words, *cross-cutting policies* such as those aimed at the whole of the Social Economy sector should be distinguished from *sectorial policies* such as those aimed at sub-fields of the social economy, whether these be large families or sub-sectors, e.g. non-profit institutions or mutual societies (CIRIEC, 2000; Chaves, 2010). In this sense, the emergent policies concerning social enterprises, as part of the social economy, are sectorial policies, so if the national and European governments focus on these there is a risk of excluding the rest of the social economy.

Another general element in assessing public policies conceived to boost the social economy is the conception of this policy in itself and the policy makers' vision of the social economy. The social economy is a large field between the public sector and the private for-profit sector (Defourny and Monzon, 1990). Its microeconomic organisations produce macroeconomic effects with social value added. In this sense, *policy makers* may consider the social economy in two ways. On the one hand, they may see it as a collective aim in itself, in the sense of constituting the materialisation of a socially and economically desirable model. On the other hand, it may be understood as a suitable instrument for achieving great collective aims such as territorial development, social cohesion, correction of labour market imbalances, financial inclusion and social innovation. In both cases, development of this business sector is a public aim, an end in itself in the first case and an intermediate goal in the second. To pursue the first vision, a holistic conception of public policy is needed. The current focus on measuring the social impact of social enterprises/the social economy reveals that mainstream policy focuses on the second concept, the instrumental view of this social sector, disregarding its other areas of potential.

To assess public policies, they need to be categorised. The economic literature identifies two large spheres of public economic action in relation to business promotion: on the one hand, the business environment or eco-systems and on the other, entrepreneurial competitiveness (Chaves and Demoustier, 2013). The emergence and development of enterprises requires favourable external conditions, that is to say, an environmental, institutional and cultural framework which favours their emergence. When these factors cooperate with each other and feed back into territories, integrating public and private actors, environments especially suitable for entrepreneurial dynamism are created. They have received attention from the scientific community, with concepts such as dynamic entrepreneurial ecosystems and territorial systems of innovation, and also clusters, such as those of Mondragon or Anecoop (Gallego and Chaves, 2017).

This theoretical framework has been transferred to the social economy field by Chaves (2010) and Chaves and Demoustier (2013). These authors conceive of two large groups of social economy promotion policies: on the one hand *soft policies*, those aimed at establishing a favourable environment (eco-system) in which these types of enterprise emerge, operate and develop, and on the other *hard policies*, aimed at the enterprises themselves in their capacity as business units (see Table 5.1). The policies analysed in this chapter are specific institutional measures (new laws in the social economy field, government bodies and institutional barriers), supply-side measures (national and regional plans, budget policies), and demand-side measures (public procurement).

Table 5.1. Types of policies to promote social economy enterprises

<p>1. ‘Soft’ policies. Policies aimed at creating a favourable environment for enterprises</p> <p><u>1.1. Institutional measures</u></p> <ul style="list-style-type: none">- measures aimed at the legal form, as a private player- measures aimed at recognising the ability of social economy enterprises to operate throughout the economic activity sector, removing any obstacles there may be- measures aimed at recognising social economy enterprises as political players, as interlocutors in the drafting and implementation of public policies- public organisations promoting social economy enterprises <p><u>1.2. Measures of a cognitive kind</u></p> <ul style="list-style-type: none">- measures for disseminating a knowledge of social economy enterprises in society- measures for promoting training in social economy enterprises- measures promoting research into the social economy <p>2. ‘Hard’ policies. Economic policies promoting enterprises</p> <p><u>2.1. Supply-side measures, aimed at improving competitiveness among social economy enterprises</u></p> <ul style="list-style-type: none">- measures implemented through budgetary, fiscal and other financial support measures, technical and training support measures, etc.- measures distinguished according to the life cycle of the enterprise (depending on the creation or stage of development of the business)- measures distinguished according to the business role to be strengthened (financing, consultancy/advice, training, employment and human resources management, cooperation and networks, R &D and innovation, quality, new computing and communication technologies, physical space, etc.) <p><u>2.2. Demand-side measures, aimed at the level of activity of social economy enterprises</u></p> <ul style="list-style-type: none">- measures aimed at providing ease of access to public markets (such as social clauses)
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Source: Adapted from Chaves (2010:164).

5.3. New national legislation on the social economy

Over the past seven years, most European countries have paid attention to law-making concerning the social economy. Specific laws on the social economy have been passed at national level in Spain (2011), Greece (2011 and 2016), Portugal (2013), France (2014) and Romania (2016) and at regional level in Belgium (Wallonia, Brussels and Flanders) and in Spain (Galicia). A comparative analysis of them may be found in a specific chapter of this report.

Additionally, new bills, drafts and other institutional initiatives such as systems of accreditation, labels and large national multiannual plans have emerged in this period, revealing an increasing interest in this field among governments. Additionally, reforms for specific groups of the social economy (social third sector, third sector social enterprises, cooperatives and others) have also been approved, in Italy and Spain, for instance. A synthesis of the more relevant recent developments in national regulations may be found in Table 5.2.

Table 5.2. Main recent developments in national regulations on the social economy in European countries (2011-2016)

Country	Type	Name of the Law / Plan / Label
Bulgaria	Draft law	Specific national-level Draft Law on the Social Economy (2016)
Croatia	Plan	Strategy for the Development of Social Entrepreneurship in the Republic of Croatia for the period of 2015 – 2020 (April, 2015)
Denmark	Law	Act. 711 “Lov om registrerede socialøkonomiske virksomheder” of 25/06/2014 on registration of social-economic enterprises (came into force in January 2015).
France	Law	Loi n° 2014-856 du 31 juillet 2014 relative à l'économie sociale et solidaire (National Law on Social and Solidary Economy)
	Accreditation	Accreditation as ESUS, entreprise solidaire d'utilité sociale – solidarity enterprise of social utility. Social economy enterprises whatever their legal form are eligible for ESUS accreditation if they meet certain criteria defined in the law.
Greece	Law	Social economy and social enterprises (2011)
	Law	Law 4430/2016 on Social and Solidarity Economy (2016) (National Law on the Social and Solidary Economy)
Italy	Law	Law n. 106 – 6 June on Third Sector Reform (2016)
	Draft law	New bill on social enterprises and new law on regulation of the third sector (2017)
Poland	Draft law	Social economy (2012)
	Plan	Krajowy Program Rozwoju Ekonomii Społecznej (National Program of Social Economy Development) adopted by the Ministry of Labour and Social Policy in 2014
Lithuania	Law	Order no. 4-207 of the Minister of the Economy on the 'Concept of Social Entrepreneurship'(April 2015)
Luxembourg	Law	Law of 12 December 2016 regarding the creation of companies with a social impact.
Malta	Draft Law and Label	Malta issued a Draft Social Enterprise Act in June 2015, which seeks to offer both a new legal form of ‘social enterprise company’ and a ‘social enterprise organisation’ label.
Netherlands	Law	Law on Social Enterprises (2012)
Portugal	Law	Lei 30 May 8th de Bases da Economia Social e o Código Cooperativo (2013) (National Law on the Social Economy)
Romania	Law	Law 219/15 on the Social Economy, 23 July 2015
	Ordinance	Methodological Norms for applying the Law of the Social Economy were adopted by Government Decision no. 585, 10 August 2016
Slovenia	Law	Act on Social Entrepreneurship (2011)
Spain	Law	Ley 5/2011, de 29 de marzo, de Economía Social (2011) (National Law on the Social Economy)

Regulation of the social economy with new legal forms does not in itself constitute an advance in fostering the social economy that goes beyond its institutional recognition (Noia, 2017). As with the European Cooperative Statute or the Spanish Law on the Social Economy until recently, the effects could be too limited if the law is not accompanied by other measures. Otherwise it risks becoming a soft law instead of a hard law that promotes the social economy (Pérez de Uralde, 2016), and policy narratives and discourses could move in a different direction to that of real public policies (Chaves and Savall, 2017).

5.4. Public bodies in governments and administrations

Many countries in the EU have a high-level body within the national government with explicit, acknowledged responsibility for matters relating to the social economy and a name that includes the designation (brand name) of this social sector. It represents, in itself, the recognition and prioritisation of the social economy policy field in a country's policy agenda. Financial and human resources allocated to these bodies by governments are crucial. In some countries, development agencies coordinated at different territorial levels systematically foster social economy organisations. This is the case of the *Agences Conseil* for the social economy created by the Walloon regional government in Belgium, for instance. However, these public bodies in large measure are at the mercy of changes and reshuffles in the governments of the respective countries, which is, de facto, an institutional barrier to the development of the social economy.

The greatest public recognition of the social economy in Europe has been in France and Luxembourg. In France, the socialist government had a Minister Delegate for the Social and Solidarity Economy within the Ministry of the Economy, and a Minister for sport, youth, community education and associations. It also had a *Délégation interministérielle à l'économie sociale et solidaire*. Luxembourg has a Ministry of Labour, Employment and the Social Solidarity Economy. Slovenia has a Secretary of State for Dialogue with Civil Society and Social entrepreneurship within the Prime Minister's Cabinet. Poland has a Social Economy and Public Benefit Department within its Ministry of the Family, Labour and Social Policy. Portugal has a special body named CASES, closely attached to the Ministry of Labour and Social Security. The United Kingdom has an Office for Civil Society (OCS) and the Welsh Government has a Third Sector Unit. Spain has a Directorate General for self-employed workers, the social economy and CSR⁵².

These bodies should not be confused with the participative and consultative bodies and agreements that involve social economy platforms with government representatives in policy-making processes. This is a crucial issue but is not studied in this report.

5.5. National and regional action plans and targeted funding

National and regional action plans are key policies to boost the social economy. They constitute major agreements between different actors, mainly between the government and social economy/third sector representatives, but also including trade unions, universities and others, with the aim of improving their mutual relationship for mutual advantage over a long-term period. They include generally stable funding frameworks, participative and consultative schemes, strategic fields to develop and improvements in relationships and societal change.

At the regional and local level, in the past decade good practices have been developed in the regions of Andalusia and Murcia in the south of Spain, which have achieved the highest rates of development of

⁵² See CIRIEC/EESC (2012) for earlier bodies in European national governments.

cooperatives in the country, and in several regions of France and Belgium (Chaves and Demoustier, 2013). During this decade, other good practices may be found in France, with the Territorial Pole of economic cooperation (PTCE) recognised by the new French Law on the social economy, or in local plans to foster social and solidarity enterprises, as in Barcelona (Spain).

At the national level, and generally in cooperation with European structural funds, several national action plans have been established in recent years. These are cases in which the European funds' operational programmes target social economy and social inclusion. Table 5.3 identifies the main national plans. Three key factors for success are important: firstly, a multiannual and holistic framework, secondly, the concept of partnership between government, the social economy and other stakeholders, ensuring that real needs and priorities are met, and thirdly, the structuring and inclusive effect of European structural funds around Europe. The latter is a key lesson for EU policy makers.

Table 5.3. National plans that boost the social economy in European countries (2011-2016)

Country	National Plan
Bulgaria	Action plan for the social economy (2014-2015; 2016-2017)
Poland	National Programme for the Social Economy. Establishment of the National Committee for the Development of the Social Economy
Portugal	National Agreement between the government and the social sector ("Compromissos de Cooperação para o Setor Social e Solidário")
Romania	Solidar - Support for consolidating the Social Economy programme, under POCU - Human Capital Operational Programme
Spain	National Programme to foster the social economy and POISES - Operational Programme for social inclusion and the social economy - ESF 2014-2020.
Sweden	Multiannual programme to support work integration social enterprises, by the Department of Labour jointly with the Department of Enterprise.
United Kingdom	The Compact, agreement between the government and the voluntary and community sector. Established in 1998, it establishes a way of working that improves their relationship for mutual advantage.

Targeted funding. Several funding frameworks exist around Europe. Some involve mostly public funds, others private funds, and yet others are hybrid public-private schemes. Here we will focus on targeted funding based on public regulations or funds.

Public funds targeting the social economy are the first financial pillar. The EU (e.g. structural funds) and national and regional governments assign funds explicitly for the promotion and development of the Social Economy. These are the traditional subsidy programmes to promote cooperatives and employment in cooperatives, in Germany, Italy and Spain. There are many alternatives that can be implemented.

In recent years, several governments around Europe have deployed these forms of funds. In Belgium, the Brasero fund supports the development of worker cooperatives in the region of Wallonia. In Cyprus, the Social Welfare Services policy offers annual grants for running expenses, subsidising organisations that deliver welfare services (i.e. child care, long-term care and others). In France, the new Law on the social economy has established new financial tools for the sector, including a social innovation fund (FISO). In Italy, a fund for financing social enterprises and social cooperatives has been established.

In some cases, these are mixed funds, managed by the government and by social economy organisations: some examples in France are the National Fund for the Development of Associative Life (FNDVA) and the National Fund for the Development of Sport (FNDS). In various funds, the funding is off-budget. Other schemes are based on personal income tax. A percentage of the tax payable can be assigned by

citizens to voluntary organisations. This is the case in Italy and Spain. In Spain these sums are paid into a national fund for social third sector organisations, which receives more than €200 million annually.

Another traditional targeted resource is obtained from the revenue from games of chance (lotteries, slot machines). This is the case of RAY and Oy Veikkaus AB in Finland or the ONCE — the national organisation for blind people — in Spain.

The possibilities for public-private financing innovation are high. In Italy the Marcora Law established targeted tools to finance cooperatives, France has policies to assist employment in associations and employment by the cheque system, and Spain has found an innovative way to link a passive employment policy with an active one by allowing unemployment benefits to be received as a lump sum if the unemployed person decides to set up a cooperative or a *sociedad laboral* (labour company).

5.6. Public procurement rules

After a long period when protecting competition was the mainstream policy in public markets, the review of the EU regulations on public procurement in 2014 (Directives 2014/23, 2014/24 and 2014/25) opened up new opportunities for national, regional and local governments to foster the social economy by facilitating its access to public sector supplier status. This is, therefore, a *demand-side policy* to boost the social economy. Social clauses are now allowed in the procedures for awarding public contracts. The member States are obliged to adapt their laws to comply with these Directives, which accept and explicitly regulate the inclusion of social criteria in public procurement contracts. However, introducing these social and environmental clauses into public contracts is a possibility, not an obligation, for regional and local governments. At the beginning of 2016, only 10 of the 28 EU members had transposed this Directive into their national legislation. The United Kingdom was one of the first, but was more interested in simplifying procurement procedures than in social clauses⁵³. In 2011, the European Commission published a Guide to Social Considerations in Public Procurements⁵⁴.

It is still too early to assess the implementation of this new EU regulation on public procurement. However, several governments at national, regional and local levels have already applied these social clauses, as in Sweden, Spain and the United Kingdom. In the UK, the Social Value Act (Public Services) of 2012 requires public bodies contracting for public services to consider how such services might bring economic, social, and environmental improvements to the area where services will be provided. In Spain, cities such as Zaragoza, Barcelona and Madrid have recently introduced social clauses in their new public contracts.

5.7. Institutional barriers

In this report, we have also addressed what the professionals and representatives of the social economy understand to be the main barriers to the development of this sector, focusing on institutional barriers. In fact, this is a way of measuring the efficacy of the policies implemented, or not yet introduced. The question in the questionnaire was very open. Many diverse answers have been received. They identify

⁵³ See the EU website for studies, data and expert groups related to public procurement in the EU: <http://ec.europa.eu/growth/single-market/public-procurement/studies-networks/>. Germany, Bulgaria, Czech Republic, Denmark, France, Hungary, Italy, Romania, Slovakia, Slovenia and the United Kingdom were the 10 first countries to transpose the Directive.

⁵⁴ “Buying Social A Guide to Taking Account of Social Considerations in Public Procurement” <http://ec.europa.eu/social/BlobServlet?docId=6457&langId=en>

four groups of barriers: firstly, visibility and awareness, secondly, leadership and government administration, thirdly, financing and taxation and, finally, institutional barriers.

The first group of barriers concerns the lack of awareness and understanding of the concept of the social economy, social enterprises and other related concepts, in society, in public debate and in academia. This is a very significant barrier for eastern EU countries such as Hungary, Poland, Slovakia or the Czech Republic. The correspondents in these countries recognise that the main support for the social economy (both financial and awareness raising) comes from EU programmes and initiatives.

Related to this lack of awareness and understanding is the low visibility of the social economy, in the media and also in the statistics. A lack of databases, official statistics and reliable data about social enterprises or the social economy emerges in many countries, from Austria and Slovakia to Sweden. Additionally, there is a need for educational and training programmes in the field of the social economy at all levels of education. In a few countries, like France, programmes such as training through scholar cooperatives do exist for adolescents/young students.

A second group of barriers concerns leadership and government administration. Many correspondents say that there is a lack of leading institutions with responsibility for the social economy, social enterprises, volunteers and civil society that are able to develop policies and encourage the social economy. Consequently, there is no national strategy for the social economy. This field is not considered a policy priority. Correspondents from countries such as Germany and Malta consider that most of the media and policy makers “do not see the necessity” for a social economy. In some cases, they identify a lack of trust and a rejection of economic activities carried out by non-profit organisations.

Partly as a consequence of the foregoing, the government bodies are not adequate for attending to the needs and efforts of the social economy. In some cases, the multilevel governments and the different ministries are not coordinated in social economy matters. In other cases, the government bodies are deeply dependent on political cycles, e.g. in 2015 the Danish governmental bureau for social economy businesses was closed when the government changed. Last but not least, bureaucracy and qualitative austerity policies (Chaves and Zimmer, 2017) are very high obstacles to social economy entities’ working with public authorities, e.g. in Italy, Spain and Slovenia.

A third group of barriers concerns specific financial and tax schemes for social economy entities. The shift in funding is transforming the configuration of these entities themselves (see the TSI project, Pape et al, 2017). In France, the increasingly mainstream idea is that the social economy has to be financed by private funds (consumers, enterprises), not public funds, and there is a shift in the form of public finance, especially for associations, from state subsidies to more public contracts. On the other hand, no European-level tax reforms for social enterprises are under consideration.

Finally, the fourth group of obstacles is *institutional barriers*. Two types are considered. The first is changes in sector regulations that constitute obstacles to the operations of social economy entities. In France and Spain, government changes in complementary social protection regulation have negatively affected mutual health entities in recent years, in some cases, leading them to change their legal status to that of a for-profit entity. In Italy, the reform of people’s banks (DL 3/2015) provides that those with assets greater than €8 billion must be transformed into joint stock companies. Also, the reform of the credit cooperatives (L 49/2016) radically reorganised the whole cooperative banking sector, with some problematic aspects. In Spain, changes in the social security treatment of sports trainers have negatively affected sport associations. In the United Kingdom, the large procurement contracts relegate social economy entities to sub-contracting for large private sector companies; also, the tendency (despite the Social Value Act) is to award contracts on price rather than including added social value. The recently amended legal status of charities is better adapted to this new institutional environment. In Finland, the Directive on Public Procurement that allowed contracts to be reserved for certain services is not being implemented, so cannot benefit social economy entities.

The second type of institutional barriers concerns new laws and statutes. The first obstacle is non-implementation of the new regulations for social enterprises (which are therefore considered soft laws). This is the case of the Spanish Social Economy law (2011), which has no implementing regulations (Pérez, 2016).

The second obstacle in this second type of institutional barrier concerns new difficulties that have emerged for other social economy entities due to new national legal forms of SE or changes in legal forms. In Poland and Portugal, the recent changes in cooperative laws are not considered suitable for cooperatives. In Hungary, the new SE law poses a risk for many social cooperatives, created by groups of citizens, which might need to be transformed into another type of organisation (cooperative or non-profit limited company) when the law comes into force in 2018. In Slovenia and Bulgaria, the social entrepreneurship law excludes different organisations that have been already been working as social enterprises. In Bulgaria, currently, the law on social enterprises is considered restrictive, as it provides this legal status for only one type of legal entity — cooperatives of and for people with disabilities and specialised enterprises that have described themselves as “social”. For this reason, currently there are still only national encouragement policies for cooperatives and specialised enterprises that class themselves as priority “social” enterprises. Other types of legal entities, for example, non-profit legal entities (associations, foundations, community centres), can receive financial support from European funds or through private funding. In Germany, as social enterprises are characterised as working for the common good, the German law on achieving charitable status (*Gemeinnützigkeitsrecht*) is no longer appropriate as it prohibits enterprises with that status from trading in a considerable number of markets, which is a big barrier for new social enterprises.

CHAPTER 6

A COMPARATIVE ANALYSIS OF THE NEW NATIONAL LEGISLATION ON THE SOCIAL ECONOMY IN EUROPE⁵⁵

European legislation on the social economy received a boost with the adoption of European Parliament resolution of 19 February 2009 on Social Economy (2008/2250(INI)). This Resolution called on member states to improve the visibility of the social economy through, among other measures, adopting legislation to recognise and promote the SE. For this, the Parliament considered that such law needs to be based on the specific shared values of the SE. It identifies these values with those proclaimed in the Charter of the Social Economy adopted in 2002 by the organisations representing SE enterprises in Europe, now known as *Social Economy Europe* (<http://www.socialeconomy.eu.org/social-economy>).

The social economy sphere has been forged over the years. Initially, the Commission's Communication on "Businesses in the "Economie Sociale" sector: Europe's frontier-free market" (SEC(89) 2187)) included cooperatives, associations, mutual societies and foundations, but it was soon found that not all the organisations included in these families wished to be considered part of the SE, while other actors that did identify with the SE did not take these forms (Opinion of the EESC on *The Social Economy and the Single Market*, (2000/C 117/11)). Unsurprisingly, therefore, the European Parliament's 2009 Resolution on Social Economy included a further family within the SE: social enterprises (Whereas clause H). This addition was ratified by the European Commission in its Communication *Social Business Initiative. Creating a favourable climate for social enterprises, key stakeholders in the social economy and innovation*, adopted on 25 Nov. 2011 (COM (2011) 682 final).

However, social enterprises have been regulated in various Member States without considering their membership of a more general category such as the SE. This is the case of the social enterprise laws of Finland (Law 1351/2003 of 30 December 2003), Italy (Law 118/2005 of 13 June 2005), Lithuania (Law IX-2251/2004 of 1 June 2004), Slovenia (Law 20/2011 of 7 March 2011) and Denmark (Law 711/2014 of 25 June 2014), and of the Community Interest Companies Regulations 2005 (S.I. 2005/1788 of 30 June 2005) in the United Kingdom.

Other Member States do include social enterprises in the SE model. This is the case of Belgium in relation to Social Purpose Companies (Social Purpose Companies Law of 13 April 1995) and of Luxembourg in relation to societal impact companies (Law introducing Societal Impact Companies of 12 December 2016).

Also, a number of laws regulating the SE in EU countries include social enterprises within this category. This is the case of Spain (Law 5/2011 of 29 March 2011, on Social Economy), Portugal (Law 30/2013 of 8 May 2013, the Basic Law of the Social Economy), France (Law 2014-856 of 31 July 2014 on the social and solidary economy), Romania (Law 219/2015 of 23 July 2015 on the social economy) and Greece (Law 4430/2016 of 31 October 2016 on the social and solidary economy), as we will see below.

This is also the tendency followed by the EU and confirmed in the Conclusions of the Council of the European Union of 7 December 2015 on *The promotion of the social economy as a key driver of*

⁵⁵ Chapter by Isabel Gemma Fajardo.

economic and social development in Europe (1507/15, SOC 711/EMPL 464), which as well as cooperatives, mutual societies, associations and foundations, also includes “newer forms of social enterprises” as forms of organisation of the social economy.

The following pages give a comparison of the legal provisions concerning the SE in some of the legislation enacted in Europe. We have chosen to reflect only national laws, which are shown in chronological order, from the longest-standing (Spain) to the most recent (Greece). Consequently, regional-level laws are not shown, although they cannot be ignored. Prominent among these are the SE regulations of the Belgian regions of Wallonia (Decree 20 of November 2008), Flanders (Decree of 17 February 2012) and Brussels (Order of 26 April 2012), as well as the Social Economy Law of the Spanish region of Galicia (Law 6/2016 of 4 May 2016). It will be seen that the laws outlined in the table share many identifying features and it may be mentioned that although some employ only the expression ‘social economy’ while others add ‘solidary’, there are no major differences in their intended scope.

The aim of all these laws is to define and identify the SE and the enterprises that may be included in this category, regulate the institutional organisation of the SE and establish measures to promote and foster it. These laws see the SE as a particular form of entrepreneurship, characterised by the aims it pursues and the way it organises itself and acts. The aims pursued are mainly of public or collective benefit and are socially relevant. The other characteristics of this particular type of entrepreneurship are identified with what are known as the principles and values of the SE, which are expressly stated in these laws: priority of people over capital, convergence of the interest of the collective and public benefit, democratic and participatory governance, economic management that is open and oriented towards favouring the pursuit of the social objective rather than profit distribution (reinvestment of most of the profits or indivisibility of mandatory reserves), autonomy and independence from the authorities, and promotion of solidarity, both internally and with society, favouring local development, social cohesion, integration of disadvantaged persons and/or environmental sustainability, among others.

Social economy enterprises are usually identified with cooperatives, mutual societies, associations and foundations, which have a legal form that guarantees the aims and principles of the SE, as well as other legal forms, normally partnerships or capital-based companies, which have provided proof of meeting these aims and principles and have been accredited and registered as SE enterprises. All the jurisdictions examined provide for an administrative body in charge of supervising and fostering the SE and a body, composed mainly of representatives of the authorities and of SE enterprises, which is entrusted with ensuring promotion of the SE.

As regards promoting and fostering the social economy (SE), some laws are more detailed while others require supplementary legislation, such as the Spanish Social Economy Act, which was updated by Law 31/2015 of 9 September 2015 on promoting and fostering the SE. All the laws highlight the need to remove the obstacles that hinder the creation or continuance of SE enterprises and the pursuit of their activities; to incentivise training, research and dissemination of the SE; and to encourage funding and entrepreneurship in this sector. They also usually include specific measures to favour work integration social enterprises in particular, such as tax exemptions, reserved contracts or social clauses in public procurement.

In adopting these measures, the member states are following the recommendations of the European Parliament and helping to shape a more sustainable social and economic Europe.

	Spain	Portugal	France	Romania	Greece
Legislative text	Law no. 5 of 29.03.2011 on the social economy	Basic law no.30 of 8.05.2013 on the social economy	Law no. 856 of 31.07.2014 on the social and solidary economy	Law no. 219 of 23.07.2015 on the social economy	Law no. 4430 of 31.10.2016 on the social and solidary economy and development of its entities
Purpose of the law	Establish a common framework and determine measures to foster it (art. 1).	Establish the general basis for the legal regime of the SE as well as measures to incentivise its activity according to the principles and purposes which are proper to it (art. 1).	The law regulates the principles and scope of the social and solidary economy (SSE) (arts. 1-3), its organisation and promotion (arts. 4-17), and devotes certain provisions to the transfer of companies to their workers (arts. 18-22), to modifying certain rules for cooperatives, associations, foundations and other SSE organisations and to local complementary currencies (art. 16) and fair trade (art. 94).	The law regulates the SE by establishing measures to promote and foster it and establishing the competences of central and local government in this matter (art. 1).	Create the legal framework for the SE as an alternative form of organisation of economic activities (art. 1), establish measures to support the SSE (arts. 4-13), and regulate cooperative social enterprises (arts. 14-23) and workers cooperatives (arts. 24-34), mainly.
Definition/ Purpose of the Social Economy	Economic and entrepreneurial activities conducted in the private sphere by entities that, in accordance with certain principles, pursue either the collective interest of their members, or economic or social public benefit, or both (art. 2).	The set of economic and social activities freely carried out by SE enterprises. These activities have the aim of pursuing the general interest of society, whether directly or by pursuing the interests of their members, users and beneficiaries, insofar as these are socially relevant (art. 2).	The SSE is a form of entrepreneurship and economic development <u>adhered to by private legal persons that meet the following conditions:</u> 1. <u>The aim</u> pursued is not only profit distribution; 2. <u>Democratic governance</u> , defined and organised by the enterprise's statutes, which provides for information to members, workers and stakeholders in the aims of the enterprise, and for participation, which is not linked to capital or financial contributions alone; 3. <u>Management</u> in accordance with the following principles: a) <u>Profits mainly devoted to the aim</u> of sustaining or	*The SE represents all the activities organised outside the public sector that aim to serve the public interest, the interests of the community and/or private non-financial interests, increasing the percentage of employees from vulnerable groups or producing and supplying goods, services and/or work (art. 2) *The aim of the SE is to strengthen social and economic cohesion, employment and the development of social services, which it pursues principally through activities of public interest such as: a) providing goods, services and/or work to the community, thus contributing	The social and solidary economy (SSE) is the set of economic activities that are based on an alternative organisation of production, distribution, consumption and reinvestment relations, founded on the principles of democracy, equality, solidarity and collaboration and on respect for the environment and for human beings (art. 2.1).

	Spain	Portugal	France	Romania	Greece
Definition/ Purpose of the Social Economy			developing the activity of the enterprise; b) <u>Mandatory reserves set aside</u> , which are indivisible and <u>non-distributable</u> , although the statutes of the enterprise may authorise the General Meeting to assign part of the reserves set aside to increasing the value of the shares or to a distribution of free shares. In the event of dissolution or liquidation, the liquid assets shall be assigned either to another SSE enterprise or as indicated by special provisions regulating the entity being dissolved or liquidated (art. 1 I).	to the welfare of the community or of its members; b) promoting activities that can generate work for persons from vulnerable groups and providing social services and vocational training programmes that improve the employability of persons in these groups (art. 4).	
Social economy entities	The following form part of the social economy: cooperatives, mutual societies, foundations and associations that conduct economic activities, labour companies, integration enterprises, special employment centres, fishermen's associations, agricultural transformation companies, and certain singular entities established by law. Entities that conduct economic and business activities whose operating rules answer to the principles of the SE and which are included in the catalogue of entities may also form part of the SE (art. 5). *The SE principles are:	The social economy is made up of cooperatives; mutualist associations; <i>misericordias</i> (charitable associations); foundations; private social solidarity institutions; associations with altruistic aims acting in the cultural, recreational, sporting and local development spheres; entities included in the community and self-management subsectors and other legal persons that respect the principles of the social economy and are recorded in the SE database (art. 4). *The SE principles are: 1. Primacy of the individual and of social objectives, 2. Free and voluntary membership and	*The activities that make up the SSE are conducted by: 1. Private legal persons established as cooperatives, mutual societies, foundations or associations. 2. Commercial companies that by their articles of association also: a) pursue a social utility (such as contributing through their activity to supporting persons in delicate situations; helping to fight social, economic and cultural inequalities and exclusions; contributing to civic education, to preserving and developing social relationships or maintaining or strengthening territorial cohesion, or contributing to sustainable development in	SE activities are carried out by social enterprises (art. 6). *Any legally constituted legal person whose activity is based on SE principles and pursues the objectives set out in art. 4 may acquire the status of social enterprise (art. 8). *The SE principles are: The social economy is based on the following principles: 1. Priority of social and individual aims rather than increasing gains. 2. Solidary and collective responsibility. 3. Convergence of the interests of the members, the public interest and/or the interest of the community. 4. Democratic control by the members of the activities	The SSE entities are: *Co-operative social enterprises (Law 4430/2016, arts. 14-23); limited responsibility social cooperatives (Law 2716/1999, art. 12); workers cooperatives (Law 4430/2016, arts. 24-34); and *any other entity with legal personality, particularly farming cooperatives (Law 4384/2016); urban cooperatives (Law 1667/1986) and civil societies (Civil code art. 741) that meet the following <u>conditions</u> : 1. Carry out common good and social benefit activities (meeting general needs or needs shared by their members; conducting sustainable development, social services or social inclusion activities). 2. Provide information to their members, who participate on the principle of one person one vote. 3. The entity's statutes provide for limitations on profit distribution (at least 5% must be allocated to the reserve fund and the rest to expanding the productive activity and creating new jobs; however, 35% may be allocated to the entity's workers unless a 2/3 vote by the general meeting decides to allocate this sum to the previous point). 4. A remuneration system by which the maximum net salary may not be greater than three times the minimum

	Spain	Portugal	France	Romania	Greece
Social economy entities	<p>1. Primacy of the individual and the social objective over capital; autonomous, open, democratic and participative management.</p> <p>2. Profits and losses from the economic activity allocated mainly according to the work contributed and the service or activity performed by the members and, where applicable, to the social objective.</p> <p>3. Promotion of solidarity, both internal and with society, encouraging commitment to local development, equal opportunities between men and women, social cohesion, inclusion of persons at risk of social exclusion, generating stable, high-quality employment, work/life/family balance and sustainability.</p> <p>4. Independence from the public authorities. (art. 4).</p>	<p>participation.</p> <p>3. Democratic control of the governing bodies by the members.</p> <p>4. Reconciliation between the interests of the members, users or beneficiaries and the public interest.</p> <p>5. Respect for the values of solidarity, equality and non-discrimination, social cohesion, justice and fairness, openness and shared individual and social responsibility, and subsidiarity.</p> <p>6. Autonomous management, independent from public authorities and from any other entity outside the SE.</p> <p>7. Surpluses allocated to pursuing the aims of the SE enterprise in accordance with the public interest, subject to respecting the specific surplus distribution proper to the nature and substrate of each SE entity, as constitutionally enshrined. (art. 5)</p>	<p>its economic, social, environmental and participative dimensions, to energy transition or to international solidarity, in accordance with Art. 2);</p> <p>b) allocate at least 20% of their profits to constituting a 'development fund' reserve mandated by their articles of association, and 50% to mandatory reserves, and are forbidden to redeem the capital or to reduce it except due to losses, unless such an operation ensures the continuity of their activity (art. 1.II).</p> <p>*Special reference is made to solidary enterprises of social utility such as integration enterprises, social assistance services, special employment enterprises or associations and foundations recognised as being of public utility; and similar enterprises (financial organisations where at least 35% of the assets are composed of securities issued by SSE enterprises; or credit establishments where at least 80% of the overall loans and investments are to or in solidary enterprises of social utility (art.11.III).</p>	<p>carried out.</p> <p>5. Voluntary and free association in specific SE forms of organisation.</p> <p>6. Distinct personality and legal status, self-management and independence from the public authorities.</p> <p>7. Allocation of part of the profits or the financial surplus to achieving the aims of sustainable development and/or providing services of interest to the community. (art. 3).</p> <p>*The law regulates a new form of social enterprise: social integration enterprises (art.11).</p> <p>*Others which are considered social enterprises include: <i>co-operative societies (Law 1/2005); credit cooperatives (Order 99/2006); associations and foundations (Order 26/2000); mutual assistance housing (Laws 122/1996 and 540/2001); and agricultural companies (Law 36/1991); and their associations and federations (Olivia Rusandu, 2016).</i></p>	<p>net salary a 2/3 vote by the general meeting decides otherwise.</p> <p>5. The aim of strengthening its economic activities and maximising its social profit by producing through horizontal cooperation with other SSEs.</p> <p>6. Not set up or directed, directly or indirectly, by public law legal persons (art.31).</p>
Certification or registration	<p>Catalogue of social economy entities. Catalogue of different types of entities making up the SE, bearing in mind the SE principles (art. 6).</p>	<p>The government draws up the permanent SE database, publishes it and keeps it up to date (art. 6).</p>	<p>Enterprises that meet the conditions of art. 1 and commercial companies that are registered with the Commercial and Companies Register with the mention of</p>	<p>* Certification as social enterprise (art. 9).</p> <p>* Social Label for social inclusion enterprises (art. 13-15).</p> <p>* Single registry for social</p>	<p>*The General Registry of SSE entities department is entrusted with accreditation of social and solidary economy entities. The General Registry of SSE entities is the database in which these entities and their acts are entered (art. 4).</p>

	Spain	Portugal	France	Romania	Greece
			SSE accreditation (art. 1. III) may publicise their status as SSE enterprises.	enterprise inventory (arts. 26-27)	
Institutional organisation	*The Council for Fostering the Social Economy, made up of representatives of the government, the SE organisations and the unions, is an advisory and consultative body for activities related to the SE that acts as the organ of collaboration, coordination and dialogue between the social economy and the national government. Its functions include collaborating on preparing legislative projects; reporting on social economy development and promotion programs; conducting studies and writing reports, and ensuring promotion and respect for the SE principles (art. 9).	*CASES is the Cooperativa Antonio Sergio para la Economía Social, a public interest cooperative composed of the State and organisations representing the SE sector. Its purpose is to promote the strengthening of the SE sector through closer cooperation between the State and SE organisations.	*The High Council of the SSE is entrusted with ensuring dialogue between SSE actors and the national and international authorities. It is consulted in relation to legislative projects that concern the SSE and social entrepreneurship; contributes to defining the national strategy for SSE development (art. 4); and adopts the guidelines defining the conditions for continual improvement of good practices in SSE enterprises (art. 3). *The French SSE Chamber ensures national-level representation and promotion of SSE enterprises (art. 5) and the regional SSE Chambers ensure their representation and promotion at local level (art. 6).	* <u>Social Economy Department</u> (Employment Directorate of the Ministry of Labour, Family, Social Protection and the Elderly) (art. 23). *Department for the Social Economy in the National Employment Agency (coordinates and supervises the activity of employment agencies in the SE sphere) (art. 24). * <u>National Commission for the SE</u> (representatives of government, SE entities and social inclusion enterprises).	* <u>National Commission for the Social and Solidary Economy</u> , comprising representatives of government, the universities and organisations representing people with handicaps, workers, cooperatives and other SSE entities. Its brief is to promote civil dialogue in order to formulate policies for developing social and solidary activities, and to give its opinion on implementation of the National Plan for the Social Economy (art. 12). * <u>SSE Coordination Committee</u> . Made up of representatives from different ministries, it rules on matters related to the National Strategy for the SSE; monitors and assesses the application and updating of the said Strategy and makes proposals to the Ministry of Labour regarding studies and programs to promote application of the Strategy (art. 13).
Institutional organisation					
Promoting and fostering the Social Economy	*Promoting, stimulating and developing SE enterprises and their federations is a task of public interest. *The SE promotion policies of the public authorities shall have the following aims: 1. Removing obstacles that hinder the SE's exercise and conduct of economic activities. 2. Facilitating the different social economy initiatives. 3. Promoting the SE principles and values.	*The State must stimulate and support the creation and activity of SE enterprises; ensure the principal of cooperation; develop supervision mechanisms, in agreement with the organisations representing SE entities, that ensure a transparent relationship between these enterprises and their members; and guarantee the necessary stability of relations established with SE enterprises (art. 9).	*The regional Chambers promote SSE enterprises by supporting their creation and continuance, and training for their managers and workers; and contributing to the collection and treatment of economic and social data on the SSE and to establishing relations with other enterprises in this sector in other EU member states (art. 6). *Each region, in agreement with the regional Chamber	*The central and local government promote SE activities by recognising the role of SE enterprises, awarding them an SE Certificate; recognising the role of social integration enterprises by awarding them the Social Label; developing support mechanisms for social inclusion enterprises; promoting and supporting the development of human resources in the SE sphere; taking part in SE activities,	*SSE enterprises have access to the SE Fund (which has the aim of funding programmes and actions to strengthen SSE enterprises, art. 10.2) and to the National Entrepreneurship and Development Fund; they qualify for programmes to support entrepreneurship and can be assigned assets (immovable and otherwise) by local public bodies to support their public and social interest activities (art. 5). They can also enter into contracts with the public authorities to design and carry out social interest projects and may receive European Union or national or regional funding and be assigned goods, installations, machinery, etc. (art. 6).

	Spain	Portugal	France	Romania	Greece
Promoting and fostering the Social Economy	<p>4. Promoting professional training and retraining in the SE sphere.</p> <p>5. Facilitating access to technological and organisational innovation processes by SE entrepreneurs.</p> <p>6. Creating an environment that encourages the development of social and economic initiatives within the SE framework</p> <p>7. Involving SE enterprises in active employment policies, particularly to favour the sectors most affected by unemployment: women, young people and the long-term unemployed.</p> <p>8. Include references to the SE in the curricula for the different stages of education,</p> <p>9. Encourage the development of the social economy in areas such as rural development, dependent care and social integration. (art. 8).</p>	<p>*The public authorities must promote the principles and values of the SE; encourage the creation of mechanisms that make it possible to strengthen the economic and financial self-sustainability of SE enterprises; facilitate the creation of new SE entities and support the diversity of this sector's own initiatives, enhancing it as an instrument of innovative responses to the challenges that face communities in the local, regional, national or any other sphere, removing the obstacles that prevent SE enterprises from setting up and conducting economic activities; incentivise research and innovation in the SE and vocational training in this sphere, as well as supporting these enterprises' access to technological innovation and organisational management processes; and deepen the dialogue between public bodies and the representatives of the SE at national and European Union level, thus promoting mutual knowledge and the spread of good practices (art. 10).</p> <p>*SE enterprises benefit from a more favourable fiscal regime defined by law according to their nature (art. 11).</p>	<p>and the SSE organisations, draws up a regional SSE strategy and can agree the implementation of strategies with the departments, municipalities and public inter-municipal cooperation organisations with separate tax identity (art.7).</p> <p>*The SSE regional conference held every two years debates the orientations, resources and results of the local SSE development policies and enables proposals to be made for implementing territorial public policies for the SSE (art. 8).</p> <p>*As regards public procurement, contractors whose purchases exceed a certain volume must adopt a plan to promote socially responsible public purchasing that aims for social and occupational integration of workers with handicaps or who are disadvantaged (art. 13).</p>	<p>collaborating in different ways in accordance with the law, and setting up SE information and advice centres (art.7).</p> <p>*Funding and support for social inclusion enterprises: social inclusion enterprises enjoy tax exemptions (art. 17).</p> <p>*The purchasing authority may establish contract reserves in favour of integration enterprises, or may introduce social criteria to be met when executing the contract, or take social criteria into account when awarding the contract (art. 18).</p> <p>*Integration enterprises may benefit from free advice from the SE departments of the Employment Agencies (art. 19).</p> <p>*They may also benefit from state aid (approved by law) (art. 21) and from local authority support measures such as allocation of loan contracts, establishments, public land, activities for which they were awarded the social label; support in promoting the products and services they provide in the community and in identifying markets where they may be sold; supporting the promotion of tourism and related activities by capitalising the local cultural and historical heritage; awarding micro credits or</p>	

	Spain	Portugal	France	Romania	Greece
				<p>other services provided by local authorities (art. 20). *Declaration of the month of May as social economy promotion month, dedicated to organising events to publicise the SE and ensure local development, active citizenship, cooperation and social solidarity (art. 22).</p>	
Competent body	Ministry of Labour (art. 6).	The government (art. 6)	Ministry in charge of the social and solidary economy	Ministry of Work, Family, Social Protection and the Elderly (art. 23)	Ministry of Labour, Social Security and Solidarity

CHAPTER 7

THE WEIGHT OF THE SOCIAL ECONOMY IN THE 28 EU MEMBER STATES

7.1. Introduction: the need for statistics on the social economy

Providing reliable and comparable statistics is a strategic challenge for the social economy in Europe. This is well recognised by the European institutions. The European Parliament's Toia Report (2009) called on the Commission and the Member States to "support the creation of national statistical registers for social economy enterprises, to establish national satellite accounts for each institutional sector and branch of activity and allow for this data to be included in Eurostat, also by making use of competences available in universities". More recently, the Conclusions of the Council of the European Union on The promotion of the social economy as a key driver of economic and social development in Europe (7.12.2015) invited Member States and the Commission to "make efforts to further document the effective contribution of the social economy to the major macro-economic aggregates. As all policies should be evidence-based, Eurostat and national statistical authorities should consider developing and implementing satellite accounts in their respective statistics aimed at establishing the effective contribution of the social economy to economic growth and social cohesion in the European Union".

Efforts have been made during the last two decades, both in the academic field and by national statistical institutes and governments. In 2006, CIRIEC drew up a method for the European Commission, the Manual for drawing up the Satellite Accounts of Companies in the Social Economy, in parallel with the UN Handbook for Satellite Accounts on Non-profit Institutions and the Manual on the measurement of volunteer work of the International Labour Office. Other methods have also been developed to prepare statistics (see Chapter 5). Some countries have put a great deal of work in recent years into providing reliable data on various social economy groups. The statistics institutes of France and the Ministry of Labour of Spain supply time series on employment in cooperatives and the social economy. Other countries such as Italy and France have built specific statistics using methods such as barometers and new indicators. Italy, Bulgaria, Luxembourg, the Czech Republic and Hungary have made serious improvements in the statistics published by their national statistics institutes, in some cases using the satellite account methodology for non-profit organisations. Special mention should be made of Portugal, Poland and Romania. These three EU countries have developed regular, systematic statistics for the social economy as a whole in recent years. In Portugal this is mandated by the country's Law on Social Economy (2013) and in Poland it is a consequence of an agreement with the ESF (European Social Fund). Despite this, much effort needs to be made to systematise the statistics for the different social economy groups over the coming years.

7.2. Purpose and methodology: challenges

The purpose of this part of the study is to provide an overview of the main figures for the social economy in the European Union, by country and globally, differentiating three groups of organisations: cooperatives and similar accepted types, mutual societies and similar types; and finally associations, foundations and other related non-profit types.

Drawing up statistics from field studies and verifiable accounts is essential. However, for reasons of cost and time it exceeds the scope of this study and must be tackled at a later stage. The statistical information provided in this study has been drawn from secondary data supplied by our correspondents in each country (see Appendix, correspondents). The reference period is 2014-2015. However, for reasons of availability and of the quality of statistical reporting, the information for some countries is some years old, particularly in the case of associations, foundations and similar organisations. The figures sought were the number of persons employed and, where possible, the full-time equivalent, number of members, number of volunteers and number of entities or companies. For some countries and groups in the social economy, data on turnover were also available but were not comparable. For purposes of comparability with the data from the previous studies carried out by CIRIEC for the EESC on the state of the social economy in the 25-member European Union in 2002/3 and in 2009/10, particular attention has been paid to the 'employment' variable. Specific tables have been drawn up to compare the main figures in these studies.

In the course of this work we had to face several challenges concerning the data. The first challenge concerns the availability of data on the social economy as a whole. Serious statistical gaps have appeared in the data for various countries, particularly the new EU Member States but also in countries such as The Netherlands. The gaps have been remedied, where possible, on the basis of the information available from the scholarly studies cited in the bibliography, the ICMIF, Cooperatives Europe key figures for 2014-15 and studies by other umbrella organisations. These sources have been cited systematically in the tables for the different countries. For some other countries we found different data for the same year depending on the source and on the concept of the social economy group. Decisions have been taken based on prudence.

A second challenge concerns the comparability of the available data. This challenge includes several difficulties. Firstly, the scope of each group considered in the social economy field. This scope is not always the same, not only among the different countries but also for the same country over a long period of time. Secondly, the method used to account for variables in each system of statistics has not always been homogeneous. It has been very difficult to find countries with reliable data from the same source (e.g. the Labour Ministry) and the same variable for a long period of time (2008-2015). The situation in the countries with better sources has been to find discontinuous data, with no homogeneous methodology. Thirdly, not all the data were available for the period considered (2014-15). Fourthly, there is a risk of double accounting of the 'families' within a single country.

Finally, a third challenge concerns the reliability of the data. Based on prudence we have prioritised the information from national statistical bodies, from governments and from research centres. But these more reliable data were only available for some countries. Due to all these difficulties, the statistical information provided in this report should be treated with caution.

Three main reasons were given by the experts to explain this statistical situation for the social economy: lack of knowledge about specific harmonised methods for preparing statistics (e.g. defining the field examined and preparing satellite accounts), lack of funds (including at national statistic institutes) and, finally, a lack of institutionalisation of bodies or agreements enabling regular, robust statistics to be prepared.

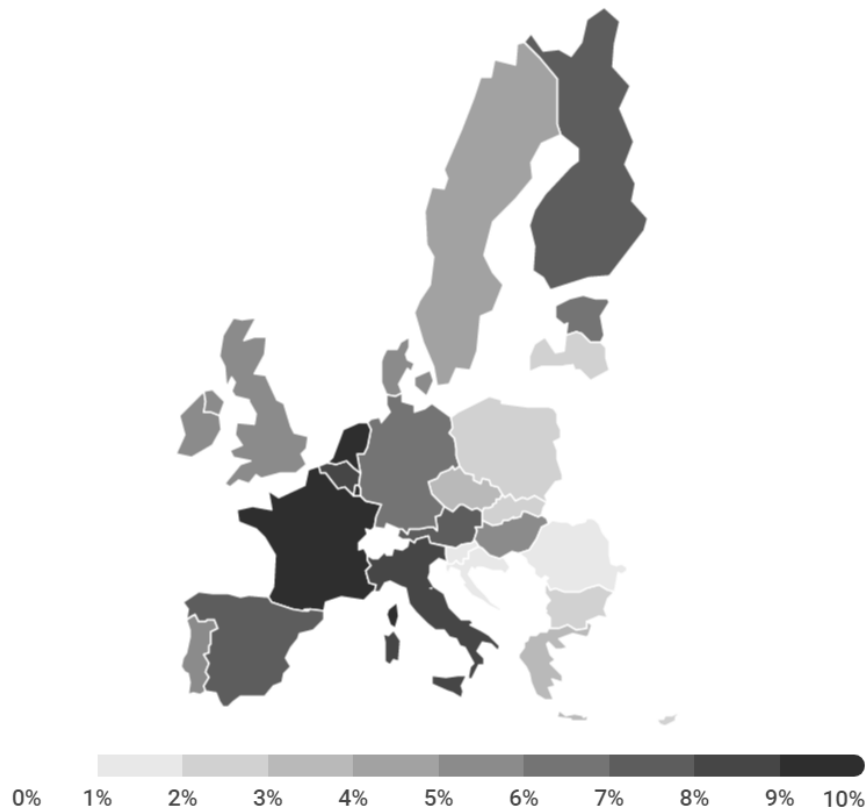
7.3. Overview of the statistical results

The following aggregates underline the fact that the European social economy is very important in both human and economic terms and is a reality which should be considered by society and by policy makers.

The European social economy provides:

- over 13.6 million paid jobs in Europe
- equivalent to about 6.3% of the working population of the EU-28
- employment of a workforce of over 19.1 million, including paid and non-paid
- more than 82.8 million volunteers, equivalent to 5.5 million full time workers
- more than 232 million members of cooperatives, mutuels and similar entities
- over 2.8 million entities and enterprises

Map 7.1. Paid employment in the social economy relative to total paid employment in each European Country, %, 2015



The panorama varies among EU countries. While employment in the social economy accounts for between 9% and 10% of the working population in countries such as Belgium, Italy, Luxembourg, France and the Netherlands, in the new EU Member States such as Slovenia, Romania, Malta, Lithuania, Croatia, Cyprus and Slovakia the social economy remains a small, emergent sector, employing under 2% of the working population.

Another conclusion concerns the evolution of the social economy workforce during the economic crisis. The social economy workforce has revealed resilience to the economic crisis, as it has dropped only from 6.5% to 6.3% of the total European paid workforce and from 14.1 million jobs to 13.6 million, partially explainable by the quality of the statistical data available. The reduction in the paid workforce is bigger in cooperatives and similar forms than in associations, foundations and other similar forms.

Finally, measured in terms of employment, as other measures of economic impact such as contribution to GDP are not readily available, associations, foundations and other similar forms remain the main social economy 'family', comprising most of the social entities / enterprises and about 66% of the employment in this social sector.

The tables below are self-explanatory in terms of the state of the social economy in each EU country and of international comparison.

Table 7.1. Paid employment in cooperatives, mutual societies, associations, foundations and similar entities. European Union (2014-15)

Country	Cooperatives and similar	Mutual Societies	Associations & Foundations	Total
Austria	70,474	1,576	236,000	308,050
Belgium	23,904	17,211	362,806	403,921
Bulgaria	53,841	1,169	27,040	82,050
Croatia	2,744	2,123	10,981	15,848
Cyprus	3,078	(n/a)	3,906	6,984
Czech R.	50,310	5,368	107,243	162,921
Denmark	49,552	4,328	105,081	158,961
Estonia	9,850	186	28,000	38,036
Finland	93,511	6,594	82,000	182,105
France	308,532	136,723	1,927,557	2,372,812
Germany	860,000	102,119	1,673,861	2,635,980
Greece	14,983	1,533	101,000	117,516
Hungary	85,682	6,948	142,117	234,747
Ireland	39,935	455	54,757	95,147
Italy	1,267,603	20,531	635,611	1,923,745
Latvia	440	373	18,528	19,341
Lithuania	7,000	332	(n/a)	7,332
Luxembourg	2,941	406	21,998	25,345
Malta	768	209	1,427	2,404
Netherlands	126,797	2,860	669,121	798,778
Poland	235,200	1,900	128,800	365,900
Portugal	24,316	4,896	186,751	215,963
Romania	31,573	5,038	99,774	136,385
Slovakia	23,799	2,212	25,600	51,611
Slovenia	3,059	319	7,332	10,710
Spain	528,000	2,360	828,041	1,358,401
Sweden	57,516	13,908	124,408	195,832
U. Kingdom	222,785	65,925	1,406,000	1,694,710
TOTAL EU-28	4,198,193	407,602	9,015,740	13,621,535

**Table 7.2. Paid employment in the social economy compared to total paid employment.
European Union (2014-15)**

Country	Employment in SE (A)	Total employment * (B)	% A / B
Austria	308,050	4,068,000	7.6%
Belgium	403,921	4,499,000	9.0%
Bulgaria	82,050	2,974,000	2.8%
Croatia	15,848	1,559,000	1.0%
Cyprus	6,984	350,000	2.0%
Czech R.	162,921	4,934,000	3.3%
Denmark	158,961	2,678,000	5.9%
Estonia	38,036	613,000	6.2%
Finland	182,105	2,368,000	7.7%
France	2,372,812	26,118,000	9.1%
Germany	2,635,980	39,176,000	6.7%
Greece	117,516	3,548,000	3.3%
Hungary	234,747	4,176,000	5.6%
Ireland	95,147	1,899,000	5.0%
Italy	1,923,745	21,973,000	8.8%
Latvia	19,341	868,000	2.2%
Lithuania	7,332	1,301,000	0.6%
Luxembourg	25,345	255,000	9.9%
Malta	2,404	182,000	1.3%
Netherlands	798,778	8,115,000	9.8%
Poland	365,900	15,812,000	2.3%
Portugal	215,963	4,309,000	5.0%
Romania	136,385	8,235,000	1.7%
Slovakia	51,611	2,405,000	2.1%
Slovenia	10,710	902,000	1.2%
Spain	1,358,401	17,717,000	7.7%
Sweden	195,832	4,660,000	4.2%
U. Kingdom	1,694,710	30,028,000	5.6%
TOTAL EU-28	13,621,535	215,722,000	6.3%

* Paid employment, ages between 15 and 65 years, Eurostat, 2015.

Table 7.3. Evolution of paid employment in the social economy in Europe

Country	Employment in the social economy			Δ% 2010-2015
	2002/2003	2009/2010	2014/2015	
Austria	260,145	233,528	308,050	31.9%
Belgium	279,611	462,541	403,921	-12.7%
Bulgaria	(n/a)	121,300	82,050	-32.4%
Croatia	(n/a)	9,084	15,848	74.5%
Cyprus	4,491	5,067	6,984	37.8%
Czech R.	165,221	160,086	162,921	1.8%
Denmark	160,764	195,486	158,961	-18.7%
Estonia	23,250	37,850	38,036	0.5%
Finland	175,397	187,200	182,105	-2.7%
France	1,985,150	2,318,544	2,372,812	2.3%
Germany	2,031,837	2,458,584	2,635,980	7.2%
Greece	69,834	117,123	117,516	0.3%
Hungary	75,669	178,210	234,747	31.7%
Ireland	155,306	98,735	95,147	-3.6%
Italy	1,336,413	2,228,010	1,923,745	-13.7%
Latvia	300	440	19,341	(n/p)
Lithuania	7,700	8,971	7,332	-18.3%
Luxembourg	7,248	16,114	25,345	57.3%
Malta	238	1,677	2,404	43.4%
Netherlands	772,110	856,054	798,778	-6.7%
Poland	529,179	592,800	365,900	-38.3%
Portugal	210,950	251,098	215,963	-14.0%
Romania	(n/a)	163,354	136,385	-16.5%
Slovakia	98,212	44,906	51,611	14.9%
Slovenia	4,671	7,094	10,710	51.0%
Spain	872,214	1,243,153	1,358,401	9.3%
Sweden	205,697	507,209	195,832	-61.4%
U. Kingdom	1,711,276	1,633,000	1,694,710	3.8%
TOTAL EU-28	11,142,883	14,137,218	13,621,535	-3.6%

Source: CIRIEC/EESC

(n/a) not available; (n/p) not pertinent

Table 7.4. Evolution of paid employment in the social economy in Europe (disaggregated by group of social economy entities)

Country	Jobs in 2002/2003		Jobs in 2009/2010		Jobs in 2014/2015		Δ% 2010-2015	
	Cooperatives	Associations Foundations	Cooperatives	Associations Foundations	Cooperatives	Associations Foundations	Cooperatives	Associations Foundations
Austria	62,145	190,000	61,999	170,113	70,474	236,000	13.7%	38.7%
Belgium	17,047	249,700	13,547	437,020	23,904	362,806	76.5%	-17.0%
Bulgaria	(n/a)	(n/a)	41,300	80,000	53,841	27,040	30.4%	-66.2%
Croatia	(n/a)	(n/a)	3,565	3,950	2,744	10,981	-23.0%	178.0%
Cyprus	4,491	(n/a)	5,067	(n/a)	3,078	3,906	-39.3%	(n/a)
Czech R.	90,874	74,200	58,178	96,229	50,310	107,243	-13.5%	11.4%
Denmark	39,107	120,657	70,757	120,657	49,552	105,081	-30.0%	-12.9%
Estonia	15,250	8,000	9,850	28,000	9,850	28,000	0.0%	0.0%
Finland	95,000	74,992	94,100	84,600	93,511	82,000	-0.6%	-3.1%
France	439,720	1,435,330	320,822	1,869,012	308,532	1,927,557	-3.8%	3.1%
Germany	466,900	1,414,937	830,258	1,541,829	860,000	1,673,861	3.6%	8.6%
Greece	12,345	57,000	14,983	101,000	14,983	101,000	0.0%	0.0%
Hungary	42,787	32,882	85,682	85,852	85,682	142,117	0.0%	65.5%
Ireland	35,992	118,664	43,328	54,757	39,935	54,757	-7.8%	0.0%
Italy	837,024	499,389	1,128,381	1,099,629	1,267,603	635,611	12.3%	-42.2%
Latvia	300	(n/a)	440	(n/a)	440	18,528	0.0%	(n/a)
Lithuania	7,700	(n/a)	8,971	(n/a)	7,000	(n/a)	-22.0%	(n/a)
Luxembourg	748	6,500	1,933	14,181	2,941	21,998	52.1%	55.1%
Malta	238	(n/a)	250	1,427	768	1,427	207.2%	0.0%
Netherlands	110,710	661,400	184,053	669,121	126,797	669,121	-31.1%	0.0%
Poland	469,179	60,000	400,000	190,000	235,200	128,800	-41.2%	-32.2%
Portugal	51,000	159,950	51,391	194,207	24,316	186,751	-52.7%	-3.8%
Romania	(n/a)	(n/a)	34,373	109,982	31,573	99,774	-8.1%	-9.3%
Slovakia	82,012	16,200	26,090	16,658	23,779	25,600	-8.9%	53.7%
Slovenia	4,401	(n/a)	3,428	3,190	3,059	7,332	-10.8%	129.8%
Spain	488,606	380,060	646,397	588,056	528,000	828,041	-18.3%	40.8%
Sweden	99,500	95,197	176,816	314,568	57,516	124,408	-67.5%	-60.5%
U. Kingdom	190,458	1,473,000	236,000	1,347,000	222,785	1,406,000	-5.6%	4.4%
TOTAL EU-28	3,663,534	7,128,058	4,551,959	9,221,038	4,198,173	9,015,740	-7.8%	-2.2%

Table 7.5. Volunteers in Europe

Country	% of adult population volunteering (1)	% of volunteers in association (2)	FTE Volunteers (3)	Total volunteers (4)
Austria	37%	29%	331,663	2,000,000
Belgium	26%	35%	84,903	1,165,668
Bulgaria	12%	12%	38,710	93,096
Croatia	(n/a)	(n/a)	(n/a)	45,955
Cyprus	23%	(n/a)	(n/a)	24,000
Czech R.	23%	30%	41,304	1,215,363
Denmark	43%	36%	110,041	1,477,000
Estonia	30%	17%	(n/a)	285,000
Finland	39%	36%	67,890	1,300,000
France	24%	25%	935,000	13,200,000
Germany	34%	21%	1,211,474	23,000,000
Greece	14%	38%	7,323	(n/a)
Hungary	22%	15%	24,600	412,893
Ireland	32%	29%	78,367	1,570,408
Italy	26%	24%	80,600	4,758,622
Latvia	22%	21%	(n/a)	477,000
Lithuania	24%	12%	15,673	100,000
Luxembourg	35%	30%	9,537	107,000
Malta	16%	26%	1,891	29,956
Netherlands	57%	49%	480,637	5,300,000
Poland	9%	12%	20,473	5,912,500
Portugal	12%	13%	67,342	1,040,000
Romania	14%	10%	49,417	900,000
Slovakia	29%	47%	1,156	304,094
Slovenia	34%	27%	7,125	96,822
Spain	15%	17%	591,017	1,272,338
Sweden	21%	54%	280,062	3,000,000
U. Kingdom	23%	43%	1,004,228	13,800,000
TOTAL EU-28	26%	27%	5,540,433	82,887,715

(1) Source: Eurobarometer/European Parliament 75.2: Voluntary work (2011).

(2) Percentage of population who volunteer in at least one association, except for trade unions and political parties. Source: Volunteering in the EU, by GHK (2010). Based on European Values Study (Bogdan & Mălina Voicu 2003).

(3) FTE – Full Time Equivalent volunteers. Source: Volunteering in the EU, report by GHK (2010).

(4) Current report data (CIRIEC/EESC, 2017), except for Czech Rep. (data from Czech Statistical Office, 2010) and for Denmark, Estonia, Finland, Latvia, Romania and Sweden (data from GHK report, 2010).

EU COUNTRIES

THE SOCIAL ECONOMY IN AUSTRIA

2015

Cooperatives and other similar accepted forms	Mutual Companies and other similar accepted forms	Associations and other similar accepted forms
<p>- Cooperative Banks (2015: 35,527 jobs 2,388,839 members 542 enterprises)</p> <p>- Agricultural Cooperatives (2015: 3,143 jobs 52,048 members 89 enterprises)</p> <p>- Housing Cooperatives, Tourism and others (2015: 31,409 jobs 859,471 members 16,960 enterprises)</p> <p>- Consumer Cooperatives (2015: 250 jobs 5,454 members 11 enterprises)</p> <p>- Worker cooperatives (2015: 145 jobs 2 enterprises)</p>	<p>- Mutual insurances (2015: 1,576 jobs 1,108,397 members 6 enterprises)</p>	<p>Associations, foundations and other nonprofit and civil society and voluntary organisations that produce and sell goods and services. (2013: 236,000 jobs 2,000,000 volunteers 11,005 entities)</p>
<p>70,474 jobs 17,604 enterprises 3,305,726 members</p>	<p>1,576 jobs 6 enterprises 1,108,397 members</p>	<p>236,000 jobs 11,005 entities 2,000,000 volunteers</p>

Source: J.,Brazda (University of Wien) & Markus Lehner (University of Applied Sciences Upper Austria)

THE SOCIAL ECONOMY IN BELGIUM

2015

Cooperatives and other similar accepted forms	Mutual Companies and other similar accepted forms	Associations and other similar accepted forms
- All cooperatives (2015: 7,260 jobs 183 enterprises) - SFS Sociétés à finalité sociale (2015: 16,644 jobs 352 entities) Among them: SFS Santé humaine et action sociale (2015: 9,051 jobs 82 entities)	- Mutual Insurances (2015: 668 jobs 32 enterprises) - Health mutuals (including Federations) (2015: 16,543 jobs 72 enterprises)	- Associations ASBL & AiSBL* (2015: 351,830 jobs 15,443 entities) Among them: AiSBL Social and health entities (2015: 243,305 jobs 4,764 entities) - Foundations (2015: 10,976 jobs 182 entities) - All of the AiSBL and Foundations 1,165,668 volunteers (1)
23,904 jobs 535 enterprises	17,211 jobs 104 enterprises	362,806 jobs 15,625 entities

Source: Sébastien Pereau (CONCERTES) based on Office National de Sécurité Sociale (ONSS) – as compiled by the Observatoire de l’Economie Sociale.

(1) Sybille Mertens based on Social enterprises and their eco-systems: A European mapping report: Belgium, European Commission, 2014.

* ASBL: Association sans but lucratif; AiSBL: Association internationale sans but lucratif

THE SOCIAL ECONOMY IN BULGARIA

2015

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
<p>- Credit unions & coop banks (1) (2015: 28 enterprises 32,073 jobs)</p> <p>- Non-financial enterprises, companies, specialised enterprises and cooperatives of and for people with disabilities, worker producers cooperatives and other similar cooperatives, registered in the Commercial Registry and classifying themselves as “social” enterprises (1) (2015: 21,768 jobs 2,713 enterprises)</p> <p>- Among them: All Cooperatives (2) ca. 149,528 members</p> <p>- Consumers cooperatives (4) (2015: 7,965 jobs 764 enterprises 129,710 members)</p> <p>- Workers cooperatives (4) (2015: 7,800 jobs 212 enterprises)</p> <p>- Agricultural cooperatives (4) (2015: 10,292 jobs 811 enterprises)</p>	<p>- Mutual Savings & Loan (2015: 10 enterprises 1,169 jobs 200,000 members) (3)</p>	<p>- Non-profit legal entities, including associations, foundations and community centers, carrying out activities in all community fields, that produce and sell goods and services as additional economic activity (1) (2015: 27,040 jobs 3,841 entities 1,897,207 members)</p> <p>- Associations, foundations and other non-profit and voluntary organisations Social and health sector: (2015: 22,000 jobs 41,700 associations) (4)</p> <p>- (2015: 93,096 volunteers) (5)(1)</p>
<p>53,841 jobs 2,741 enterprises ca. 149,528 members</p>	<p>1,169 jobs 10 entities 200,000 members</p>	<p>27,040 jobs 1,897,207 members</p>

(1) Source: Youmerova, A., based on National Statistical Institute of Bulgaria.

(2) Source: Cooperatives Europe Key figures 2014-15. Only data from cooperatives that are represented directly or indirectly by Cooperatives Europe through its national and European sectoral members are included.

(3) ICMIF Figures for 2015. Global Mutual Market Share 2015.

(4) Zaimova, D. (Trakian University), based on data from Federations.

(5) Total number of volunteers working for non-profit legal entities, carrying out activities in all community fields

THE SOCIAL ECONOMY IN CROATIA

2015

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- Cooperatives (1),(3): (2015: 2,744 jobs 1,302 enterprises 21,462 members) Among them: Agricultural cooperatives (2015: 1,397 jobs 572 enterprises 21,462 members)	- Mutual Societies (2) (2015: 4 entities 2,123 jobs 700,000 members)	- Associations, foundations and nonprofit and civil society and organisations that produce and sell services: (2015: 43,185 entities 10,981 jobs) Among them: Social and health entities: 4,572 Sport entities: 13,459 Culture entities: 5,335 (1) Volunteers: 45,955 (1)
2,744 jobs 1,302 enterprises 21,462 members	2,123 jobs 4 entities 700,000 members	10,981 jobs 43,185 entities 45,955 volunteers

(1) Gojko Bežovan & Danijel Baturina, (3) Teodor Petričević

(2) ICMIF Figures for 2015. Global Mutual Market Share 2015.

THE SOCIAL ECONOMY IN CYPRUS

2015

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (1) (2015: 3,078 jobs 76 enterprises) Among them: - Banking cooperatives: (2) (2015: 2,707 jobs 19 cooperatives 509,388 members) - Others (Industrial & services): (2) (2009: 343 jobs 32 cooperatives)	- n/a	- (Entities registered: 2014: 4,800 associations 320 foundations) (1) (2015: for 595 entities 3,906 jobs) Among them: Social and health entities: 135 1,381 jobs Sport entities: 134 1,037 jobs) (3) 24,000 volunteers (4)
3,078 jobs 76 enterprises 509,388 members	- n/a	3,906 jobs 5,120 entities 24,000 volunteers

(1) Source: Zoe Andreou. (2) Source: Cooperatives Europe Key figures 2014-15.

(3) Thomas Gregoriou, based on the Statistical Business Register; (4) Pavlos Kalosinatos

THE SOCIAL ECONOMY IN THE CZECH REPUBLIC

2015

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- Cooperatives (1): - Housing Cooperatives: (2015: 2,267 jobs 629 enterprises 653,000 members) - Consumers Cooperatives: (2015: 13,412 jobs 48 enterprises 142,134 members) - Production Cooperatives: (2015: 13,631 jobs 201 enterprises 3,729 members) - Agricultural Cooperatives: (2015: 21,000 jobs 520 enterprises) - Financial Cooperatives: (2015: 11 enterprises 54,185 members)	- Mutual Societies (3): (2015: 8 entities 5,369 jobs 4,500,000 members)	- Nonprofit organisations: (2014: 107,243 jobs 129,061 entities) (2) (2014: 26,414 volunteers FTE) (2)
50,310 jobs 1,409 enterprises 851,005 members	5,369 jobs 8 entities 4,500,000 members	107,243 jobs 129,061 entities

(*) Source: Petra Francova and Katerina Legnerova & Marie Dohnalova based on:

(1) Source: Cooperative Association of the Czech Republic, data of cooperatives associated in CACR

(2) Source: Czech Statistical Office, data refer to 2014

(3) ICMIF Figures for 2015. Global Mutual Market Share 2015.

THE SOCIAL ECONOMY IN DENMARK

2015

Cooperatives and other similar accepted forms	Mutual Companies and other similar accepted forms	Associations and other similar accepted forms
- Cooperatives (1) 49,552 jobs 139 enterprises 315,710 members Among them: -Agricultural cooperatives: (2015: 28 cooperatives 45,710 members) - Consumer cooperatives: (2015: 38,000 jobs) - Banking cooperatives: (2015: 4,052 jobs 270,000 members) - Industrial cooperatives: (2015: 111 cooperatives 7,500 jobs) - Cooperatives (3) (2014: 23,360 jobs 2,040 enterprises) Among them (3): -Agriculture, producer and provision cooperatives: (2014: 841 cooperatives 9,866 jobs) - Consumer cooperatives: (2014: 8,655 jobs 557 coops)	- Mutual companies and other forms: (2) (2015: 38 entities 4,321 jobs 8,000,000 members)	- Associations and foundations (3) (2014: 105,081 jobs 13,766 entities) Among them (3): - Education and health entities (2014: 44,188 jobs 2,378 entities) - Culture, leisure & other services (2014: 30,306 jobs 5,731 entities)
49,552 jobs 139 enterprises 315,710 members	4,321 jobs 38 entities 8,000,000 members	105,081 jobs 13,766 entities

(*) Source: Jakobsen, G. (Copenhagen Business School & Center for Social Entrepreneurship, Roskilde University).

(1) Source: Cooperatives Europe Key figures 2014-15. Only data from cooperatives that are represented directly or indirectly by Cooperatives Europe through its national and European sectoral members are included.

(2) ICMIF Figures for 2014. Global Mutual Market Share 2014.

(3) Note: Danmarks Statistik publishes data based on legal forms. Concerning cooperatives, there are more cooperatives than legal cooperative registered, e.g. to be taxed as a cooperative it is not necessary to be legally registered as a cooperative.

THE SOCIAL ECONOMY IN FINLAND

2015

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
<p>- All cooperatives (1) (2015: 93,511 jobs 5,051 enterprises 4,663,239 members)</p> <p>Among them:</p> <p>- Agricultural Cooperatives (2015: 16,288 jobs 23,451 members 29 enterprises)</p> <p>- Consumer Cooperatives (2015: 42,732 jobs 2,474,685 members 30 enterprises)</p> <p>- Cooperative Banks (2015: 12,130 jobs 1,517,658 members 207 enterprises)</p> <p>- Worker Cooperatives (2015: 1,074 enterprises)</p> <p>- Other coops (housing, electricity..) (2015: 2,800 jobs 3,565 enterprises)</p>	<p>-Mutual insurance companies and other forms: (2) (2015: 6,594 jobs 5,500,000 members 37 enterprises)</p>	<p>- Associations, foundations and other nonprofit and civil society and voluntary organisations that produce and sell goods and services. (2015: ca. 140,700 entities ca. 82,000 jobs)</p> <p>Among them:</p> <p>Social and health entities (2015: 12,000 entities 1,500,000 members)</p> <p>Culture entities (2015: 28,000 entities 5,000,000 members)</p> <p>Volunteers: 67,890 FTE</p>
<p>93,511 jobs 5,051 enterprises 4,663,239 members</p>	<p>6,594 jobs 37 enterprises 5,500,000 members</p>	<p>82,000 jobs 140,700 entities 67,890 volunteers FTE</p>

(*) Source: Pekka Pättiniemi

(1) Source: Cooperatives Europe Key figures 2014-15.

(2) ICMIF Figures for 2015. Global Mutual Market Share 2015.

THE SOCIAL ECONOMY IN FRANCE

2014

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
<p>- Cooperative Banks & credit un. (2014: 167,297 jobs *331,650 jobs, including subsidiaries 15,424 enterprises)</p> <p>- Agricultural Cooperatives (2014: 160,000 jobs 2,750 co-ops 11,545 Cuma 350 693 members)</p> <p>- Worker Cooperatives (2014: 51,500 jobs 27,330 members 2,274 enterprises)</p> <p>- Consumer Cooperatives (2014: 6,200 jobs 750,000 members 350 enterprises)</p> <p>- Housing Cooperatives - HLM (2014: 1,087 jobs 60,462 members 175 enterprises)</p> <p>- Scholar Cooperatives (2014: 115 jobs 5,026,832 members 55,000 enterprises)</p>	<p>- Health Mutuals (2014: 86 531 jobs 453 enterprises)</p> <p>- Mutual Insurance companies (2014: 50,192 jobs 131 enterprises) ca. 20,000,000 members</p>	<p>Associations, foundations and other nonprofit and civil society and voluntary organisations that produce and sell goods and services: (2014: 1,927,557 jobs 186,078 entities 21,000,000 members)</p> <p>Among them:</p> <p>- Social and Health Associations (2014: 1,148,510 jobs 38,682 entities)</p> <p>- Sport, Culture and Leisure Assocs. (2014: 128,152 jobs 58,444 entities)</p> <p>- Other: Educational, environment, etc. (2014: 378 455 jobs 24 841 entities)</p> <p>- Non classified associations (2014: 272 440 jobs 66 111 entities)</p> <p>Volunteers: 13,200,000 people (680 000 FTP jobs***)</p> <p>- Foundations (2014: 83,010 jobs 476 entities)</p>
<p>308,532 jobs 8,714 enterprises ** 26,106,829 members</p>	<p>136,723 jobs 792 enterprises 20,000,000 members</p>	<p>1,927,557 jobs 186,078 entities 21,000,000 members</p>

Source: N.Richez-Battesti and D. Demoustier, based on INSEE et CNCRESS and <http://www.entreprises.coop/images/documents/outilscom/panorama2016/coopfr-panorama-2016-web.pdf>

** Enterprises not establishments, an enterprise may have many establishments.

INSEE

THE SOCIAL ECONOMY IN GERMANY

2015

Cooperatives and other similar accepted forms	Mutual Companies and other similar accepted forms	Associations and other similar accepted forms
- All cooperatives (1) (2015: 860,000 jobs 7,490 enterprises 22,200,000 members) Of which (5): - Cooperative Banks (2015: 187,498 jobs 18,293,000 members 1,038 enterprises) - Agrifood Cooperatives (2015: 95,338 jobs 2,218 enterprises) - Consumer Cooperatives (2015: 14,948 jobs 27 enterprises) - Housing Cooperatives (2015: 23,824 jobs 2,805,000 members 1,925 enterprises)	- Mutual Companies (2015: 102,119 jobs 1,178 entities 98,500,000 members) (2)	- Non-statutory Welfare Associations (2012: 1,673,861 jobs 727,694 full-time; 946,167 part-t 105,295 entities) (3) ca. 23,000,000 volunteers
860,000 jobs 7,490 enterprises 22,200,000 members	102,119 jobs 1,178 entities 98,500,000 members	1,673,861 jobs 105,295 entities 23,000,000 volunteers

Source: Andreas Kappes, G. Lorenz & K. Birkhölzer, A.Zimmer.

(1) Source: Cooperatives Europe Key figures 2014-15.

(2) ICMIF Figures for 2015. Global Mutual Market Share 2015.

(3) BAGFW - Bundesarbeitsgemeinschaft der Freien Wohlfahrtspflege e. V. Data for 2012.

Other sources give the following data: for Associations and similar, ziviz.info (2013) gives 2.284.410 jobs and 104.855 entities for the "Dritter Sektor".

THE SOCIAL ECONOMY IN GREECE

2011-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (2010: 14,983 jobs 7,197 enterprises) Of which: - Social cooperatives enterprises (2014: 1,800 jobs 1,200 enterprises 6,100 members) - Cooperative Banks (1) (2015: 867 jobs 166,061 members 9 enterprises) - Agricultural Cooperatives (2) (2013: ca. 2,383 jobs 764,000 members 550 enterprises)	- Mutual Companies (2015: 1,533 jobs 6 entities 1,200,000 members) (3)	- Associations (2010: 100,000 jobs 50,000 entities 1,500,000 members) - Foundations (2010: 1,000 jobs 600 entities)
14,983 jobs 7,197 enterprises 1,052,785 members	1,533 jobs 6 entities 1,200,000 members	101,000 jobs 50,600 entities 1,500,000 members

Source: Nasioulas, I (University of the Aegean) and Klimi-Kaminari, O. (Institute of Co-operation).
 Based on Nasioulas (2012).

(1) European Association of Co-operative Banks, Key statistics 12.2015.

(2) COGECA, 2014, Development of agriculture cooperatives in Europe.

(3) ICMIF Figures for 2015. Global Mutual Market Share 2015.

THE SOCIAL ECONOMY IN HUNGARY

2009-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (1) (2009: 85,682 jobs 2,769 enterprises 547,000 members) - Cooperative banks (2) (2015: 7,326 jobs 84,000 members 105 enterprises) - Agriculture cooperatives (3) (2015: 1,116 enterprises 31,544 members) - Housing cooperatives (2014: 714,000 members 1,269 enterprises)	- Mutual Societies (2015: 30 entities 6,948 jobs 3,900,000 members) (4)	- Nonprofit entities (5): (2015: 62,152 entities 142,117 jobs 3,799,171 members) Among them: - Social and health entities (2015.....8,371 entities 32,146 jobs 483,777 members) - Sport entities (2015.....8,865 entities 9,335 jobs 532,175 members) - Culture entities (2015.....8,830 entities 13,985 jobs 202,972 members) (2015: 412,893 volunteers)
85,682 jobs 2,769 enterprises 547,000 members	6,948 jobs 30 entities 3,900,000 members	142,117 jobs 62,152 entities 3,799,171 members 412,893 volunteers

(1) Source: Performance Report of Cooperatives Europe, 2009.

(2) European Association of Co-operative Banks, Key statistics 12.2015.

(3) Cooperatives Europe Key figures 2014-15.

(4) ICMIF Figures for 2015. Global Mutual Market Share 2015.

(5) Sebestény,I. & Kiss,J., Hubai,L., Nemeth,L., Mihaly,M., Ruskai,Z., based on Hungarian Central Statistical Office (Nonprofit sector, 2015)

THE SOCIAL ECONOMY IN IRELAND

2005

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- Agricultural Cooperatives (1) (2) (2015: 35,742 jobs 53 enterprises 108,850 members) - credit unions & coop. banks (1) (2015: 3,000 jobs 367 enterprises 3,100,000 members) - Others: wholesale coops, other (1) (2015: 1,193 jobs 27 enterprises) 95,000 members)	- Mutual Societies (2015: 10 entities 455 jobs 3,200,000 members) (3)	- Nonprofit sector (2005: 40,003 jobs full time 14,754 jobs part-time 1,570,408 volunteers) 25,000 entities) (4) Of which: - Social enterprises (2005: ca 1,500 enterprises)
39,935 jobs 447 enterprises 3,303,850 members	455 jobs 10 entities 3,200,000 members	54,757 jobs 25,000 entities 1,570,408 volunteers

(1) Source: McCarthy, O. (Centre for Cooperative Studies)

(2) Cooperative members of Irish Cooperative Organisation Society (ICOS) employ ca. 12.000 staff in Ireland and ca 26.000 abroad (source: COGECA, 2014, Development of agriculture cooperatives in Europe).

(3) ICMIF Figures for 2015. Global Mutual Market Share 2015.

(4) Donaghue et al (2006).

THE SOCIAL ECONOMY IN ITALY

2015

Cooperatives and other similar accepted forms (1) (2) (7)	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- Agri-food Cooperatives (4) (2014: 90,542 jobs 771,017 members 4,722 enterprises) - Cooperative banks and subsidiaries (3) (2015: 117,779 jobs) 2,610,308 members 434 enterprises) - Social cooperatives (2014: 392,278 jobs ca. 420,000 members 14,342 enterprises) - Other cooperatives (2014: 667,004 jobs 8,600,000 members 40,925 enterprises) Among them: Consumer-commerce cooperatives (2014: 91,520 jobs) 3,381 entities)	- Mutual Savings & Loan and other mutuals (5) (2015: 1,000 jobs 996 enterprises 1,685,000 members) - Mutual Insurances (2015: 19,531 jobs 6 enterprises 1,640,000 members)	- Associations, foundations and other non-profit and civil society and voluntary organisations that produce and sell goods and services. (6) (2011: 635,611 jobs 3,148,647 members 288,931 entities) Volunteers: 4,758,622 (2011)
1,267,603 jobs 60,423 enterprises 13,180,000 members	20,531 jobs 1,002 enterprises 3,325,000 members	635,611 jobs 288,931 entities 3,148,647 members 4,758,622 volunteers

Source: A.Zevi; and A.Bassi; C.Carini.

Based on: Istat (agriculture census 2010, census not profit institutions 2011, permanent industry and services census 2014); Association of cooperative banks; Federazione italiana delle banche di credito cooperativo- casse rurale e artigiane; Ministry of Agricultural Food and Forestry Policies (Osservatorio della cooperazione Agricola 2016); Research departments of Agci, Confcooperative, Legacoop.

(1) Include active cooperatives and companies owned by the cooperatives (Insurance excluded). Based on Istat and Research Department of the Alliance of Italian Cooperatives data.

(2) Include workers employed in the agricultural sector - 2010 - not considered in subsequent research.

(3) Includes Popular and cooperative banks and subsidiaries,

(4) The figures are for the coops belonging to the Alliance of Italian Cooperatives and Unicoop.

(5) Gross premium. Includes coops (1), Mutuals (3) and traditional companies (2) owned by coops.

(6) Does not include the social cooperatives.

(7) Total data of members is overestimated. Many persons are in fact members of a cooperative, a mutual or an association.

THE SOCIAL ECONOMY IN LATVIA

2009-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (1) (2009: 440 jobs 74 enterprises)	- Mutual Societies (2015: 3 entities 373 jobs) (2)	- Associations (2015.....16,173 entities) - Foundations (2015.....1,225 entities) - Religious organisations (2015: 1,299 entities) - Associations and foundations (2015..... 18,528 jobs) Volunteers: 7% of population
440 jobs 74 enterprises 17,330 members	373 jobs 3 entities	18,528 jobs 19,534 entities

Source: Zongerba, K & Ivane, A.

(1) Performance Report of Cooperatives Europe, 2009.

(2) ICMIF Figures for 2015. Global Mutual Market Share 2015.

THE SOCIAL ECONOMY IN LITHUANIA

2007-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- Cooperatives (1): - Consumer Cooperatives (2014: 3,803 jobs 37 enterprises) - Agricultural Cooperatives (2015: 402 enterprises 12,900 members) - Banking cooperatives (2015: 598 jobs 142,601 members)	- Mutual Societies (2015: 5 entities 332 jobs) (2)	- Nongovernmental organisations (2007.....ca. 22,000 entities) (3) Volunteers: ca. 100 000
7,000 jobs 439 enterprises 160,000 members	332 jobs 5 entities	n.a. jobs 22,000 entities 100 000 volunteers

(1) Source: Cooperatives Europe Key figures 2014-15. Refers only to those which are affiliated to Cooperatives Europe.

(2) ICMIF Figures for 2015. Global Mutual Market Share 2015.

(3) Based on Non-Governmental Organisations' Information and Support Centre (NISC).

THE SOCIAL ECONOMY IN LUXEMBOURG

2012-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (2012: 77 enterprises 2,941 jobs)	- Mutual Societies (2015: 15 entities 406 jobs) (2)	- Non Profit, Cultural and Sport Associations (2012: 15,399 jobs 753 entities) - Charitable organisations: (2012: 6,599 jobs)
2,941 jobs 77 enterprises	406 jobs 15 entities	21,998 jobs 753 entities

Sarracino,F. & Peroni,C. (2015): Report on the social economy in Luxembourg, STATEC, Luxembourg. Report Statec for 2012.

THE SOCIAL ECONOMY IN MALTA

2011-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (1) (2014: 768 jobs 4,461 members) 54 enterprises)	- Mutual Societies (2015: 2 entities 209 jobs) (2)	- Voluntary Organisations: (3) (2011: 394 institutions) - Sports Clubs: (2011: 236 institutions) - Band Clubs: (2011: 63 institutions) (2014: 29,956 volunteers) (3)
768 jobs 54 enterprises 4,461 members	209 jobs 2 entities	1,427 jobs 693 entities 29,956 volunteers

(1) Source: Cooperatives Europe Key figures 2014-15. Refers only to those which are affiliated to Cooperatives Europe.

(2) ICMIF Figures for 2015. Global Mutual Market Share 2015.

(3) Farrugia,L. & Social Enterprises Project, MFEI 2012. Deguara Farrugia Adv. & APS Consult Limited.

THE SOCIAL ECONOMY IN THE NETHERLANDS

2014-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (1) (2014: 126,797 jobs 70 enterprises 19,831,156 members) Among them: - Banking Cooperatives (2014: 48,507 jobs 2 enterprises 1,959,589 members) - Agriculture Cooperatives (2014: 40,578 jobs 37 enterprises 99,884 members) - Consumers Cooperatives (2014: 5,395 jobs 1 enterprise 1,034,000 members)	- Mutual Societies (2) (2010: 124 entities 2,860 jobs)	- Nonprofit sector: 1995: 669,121 jobs (3) All Associations, foundations and other similar accepted forms (with at least 1 employee) (2002: 60,000 entities) 9,192,817 members and donors (TSI Ulla and Bradsten) 5,300,000 volunteers (4)
126,797 jobs 70 enterprises 19,831,156 members	2,860 jobs 124 entities	669,121 jobs 60,000 entities 9,192,817 members/donors 5,300,000 volunteers

(1) Source: Cooperatives Europe Key figures 2014-15. Refers only to those which are affiliated to Cooperatives Europe.

(2) ICMIF figures for 2010

(3) Source: Burger & Decker (2001)

(4) GHK (2011) http://ec.europa.eu/citizenship/pdf/national_report_nl_en.pdf

THE SOCIAL ECONOMY IN POLAND

2014-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- Cooperatives - Agri-food Cooperatives: (2015: 68,600 jobs 2,600 enterprises 253,900 members) - Cooperative banks & credit unions: (2015: 34,600 jobs 616 enterprises 3,095,900 members) - Workers Cooperatives: (2015: 40,000 jobs 800 enterprises 19,000 members) - Housing Cooperatives: (2015: 55,900 jobs 3,300 enterprises 3,250,400 members) - Other Cooperatives: (2009: 91,900 jobs 4,800 enterprises 3,358,300 members)	- Mutual Insurance companies (2015: 8 entities 1,900 jobs) (2015: 5,800,000 members)(1)	- Social and health entities (2014: 46,900 jobs 1,627,900 members 25,200 entities) - Sport entities (2014: 9,100 jobs 1,921,000 members 25,700 entities) - Culture entities (2014: 4,200 jobs 782,500 members 11,000 entities) - Education and research entities (2014: 40,800 jobs 829,900 members 9,100 entities) - Other entities (2014: 5,912,500 volunteers) (2010: 37,700 volunteers FTE)(2)
235,200 jobs 8,700 enterprises 6,346,600 members	1,900 jobs 8 entities 5,800,000 members	128,800 jobs 100,700 entities 11,290,200 members 5,912,500 volunteers

Correspondant: Les,E. (University of Warwaw. Institute of Social Policy).

Data in the table compiled by the Central Statistical Office of Poland, mainly based on the reporting of individual types of entities, are not comparable to the data of Social Economy in Poland in 2010 published by CIREC due to the differences between the data sources used.

The data about number of enterprises, jobs and turnover in non-financial cooperatives were collected with the use of the following statistical reports CSO of Poland: SP – annual report of enterprise's activity in 2015, F-02 – statistical financial report (31.12.2015). The survey covered entities keeping the accounting ledgers or the revenue and expense ledger, with 10 and more persons employed by their state as of 30.11.2015. The data about number of enterprises, jobs and turnover in cooperatives with 9 or fewer persons employed has been estimated based on Statistical Units Database and Social Insurance

Institution. The data about membership of cooperatives other than financial and housing have been estimated on the basis of the results of survey the National Co-operative Council “Social dimension of cooperative activity 2012”. The results of SOF surveys carried out by CSO of Poland in 2014 include: associations and similar social organisations, foundations, faith-based charities, professional and business associations, employers’ organisations, trade unions, political parties. The data from representative population survey CSO of Poland are from the Social Cohesion Survey conducted in the first half of 2015.

(1) ICMIF Figures for 2015. Global Mutual Market Share 2015.

(2) In Associations and similar org, Foundations and Faith-based charities.

NOTE: The Central Statistical Office of Poland, in cooperation with Ministry of Family, Work and Social Policy, since 2016 has been carrying out a project aimed at “*Integrated monitoring system for the social economy sector*”, co-financed by the European Union.

THE SOCIAL ECONOMY IN PORTUGAL

2013

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (2013: 24,316 jobs 2,117 enterprises) (1,500,000 members)(1)	- Mutual Societies (2013: 4,896 jobs 111 entities) (1,100,000 members)(1)	- Non-profit associations (2013: 140,050 jobs 57,196 entities) - Misericórdias: (2013: 35,469 jobs 389 entities) - Foundations: (2013: 10,871 jobs 578 entities) - Community entities (SCA): (2013: 361 jobs 877 entities) Volunteers: 1,040,000 (2012)
24,316 jobs 2,117 enterprises 1,500,000 members	4,896 jobs 111 entities 1,100,000 members	186,751 jobs 59,040 entities 3,650,000 members

Source: INE/CASES, Conta Satélite da Economia Social 2013 (2016). FTE jobs.

(1) Jorge de Sá, José Pitacas & Manuel Belo, estimate.

THE SOCIAL ECONOMY IN ROMANIA

2015

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- Cooperative Banks (2015: 1,937 jobs 67 enterprises) - Craft Cooperatives (2015: 17,850 jobs 885 enterprises members) - Consumer Cooperatives (2015: 5,244 jobs 925 enterprises) - Agricultural Cooperatives (2015: 426 enterprises members) - Credit unions (2015: 5,948 jobs 2,631 enterprises 3,028,000 members)	- Mutual Societies (2015: 9 entities 5,038 jobs 700,000 members/ PH) (1)	- Associations, foundations and other nonprofit and civil society and voluntary organisations that produce and sell goods and services: (2015: 99,774 jobs 42,707 entities) Among them: - Social and health entities: (2015: 36,406 jobs 11,317 entities) - Sport entities: (2015: 12,171 jobs 8,107 entities) - Cultural entities: (2015: 7,036 jobs 5,310 entities)
31,573 jobs 4,934 enterprises 3,032,000 members	5,038 jobs 9 entities 700,000 members/P.H.	99,774 jobs 42,707 entities

Source: Cristina Barna & Stefania Andersen , Data processed by Civil Society Development Foundation based on aggregate data provided by the National Institute of Statistics of Romania for 2015, other secondary data as per methodological note..

Methodological Note: All figures above count exclusively what CSDF defines as “active” organisations/entities, namely the ones that submit yearly fiscal statements (balance sheet, profit and loss account as per legal requirement) to the Ministry of Finances. Data from the Ministry of Finances are further communicated and included in the Statistics Registry (REGIS) of the National Statistics Institute. They represent the micro-data in the accounting balance sheets for 2015 for the respective types of organisations. The following specific points should be considered as well:

* The employees’ credit unions that are members of the National Union of Credit Unions for Employees in Romania do not submit an individual balance sheet, but the National Union submits a consolidated one. Thus, the data for 1644 credit unions were provided by the National Union mentioned before. Of the 2631 credit unions, 2412 were credit unions for employees and 219 were credit unions for retired people.

** The classification of the associations, foundations and other non-profit organisations (A&F) in a certain field of activity was based on the NACE Codes (as declared by the entities in the accounting balance sheet) and by the reclassification of those A&F which did not provide a NACE Code in their

balance sheet form or chose the NACE code “other associative activities”. The reclassification was done based on the key words specific to each field to be found either in the names of the organisations, or in the description of their mission available in the NGO Register from the Ministry of Justice. The NACE codes were organised by the same fields of activity used in the 2010 Edition of the Atlas of Social Economy. Other fields of activity include: educational, professional, religious, civic, agricultural, development/tourisms, commons/forestry, and environment.

*** As an exception, the number of members of credit unions is provided for 2012 (latest data available), according to Atlas of Social Economy 2014 Edition.

(1) ICMIF Figures for 2015. Global Mutual Market Share 2015. / P.H.= policy holders.

THE SOCIAL ECONOMY IN SLOVAKIA

2015

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (1) (2014: 23,799 jobs 303 enterprises 433,328 members) Among them: - Agricultural Cooperatives: (2014: 6,066 jobs 133 enterprises) (1) - Housing Cooperatives: (2009: 1,492 jobs 85 enterprises 256,243 members) (1) - Consumer Cooperatives (2014: 158,319 members 31 enterprises) (4)	- Mutual Societies (2) (2010: 10 institutions 2,158 jobs 360,000 members)	- All non-profit organisations (3) (2010: 44,176 entities 25,600 FTE jobs) Among them: 26,991 associations (2015: 304,094 volunteers) (3)
23,799 jobs 303 enterprises 433,328 members	2,212 jobs 8 entities 360,000 members	25,600 jobs 44,187 entities 304,094 volunteers

(1) Cooperatives Europe Key figures 2014-15. Only data from cooperatives that are represented directly or indirectly by Cooperatives Europe through its national and European sectoral members are included.

(2) ICMIF Figures for 2015. Global Mutual Market Share 2015.

(3) Strečanský, B (2012). The Situation of the third sector in Slovakia. The impacts of crisis, trends, mainstreams and challenges, Civil Szemle, 3, 75-93.

(4) Korimova, G. (Matej Bel University – Centre of Social Economics and Social Entrepreneurship)

THE SOCIAL ECONOMY IN SPAIN

2008-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
<p>- All Cooperatives: (2015: 378,735 jobs 22,766 cooperatives)</p> <p>Among them:</p> <p>- Worker Cooperatives: (2015: 200,730 jobs 16,205 cooperatives)</p> <p>- Credit cooperatives: (2015: 20,451 jobs 67 cooperatives)</p> <p>- Agro-food cooperatives: (2015: 78,777 jobs 3,438 cooperatives)</p> <p>- Consumer cooperatives: (2015: 30,299 jobs 296 cooperatives)</p> <p>- Other cooperatives: (2015: 48,478 jobs 2,760 cooperatives)</p> <p>Other similar structures:</p> <p>Labour societies: (2015: 75,317 jobs 10,213 societies)</p> <p>Special disability employment centres: (2015: 71,327 jobs 1,885 enterprises)</p> <p>Work integration enterprises: (2015: 2,750 jobs 181 enterprises)</p> <p>Other social economy enterprises: (2015: 173,449 jobs 3,811 enterprises)(3)</p>	<p>Mutual Societies: (2015: 2,360 jobs 347 mutual societies)</p>	<p>Associations and foundations active in social action: (2) (2013: 644,979 jobs 29,739 entities 1,272,338 volunteers)</p> <p>Among them: -3 Singular entities (ONCE, Red Cross and Caritas): (2013: 77,579 jobs 289,045 volunteers)</p> <p>- Other third sector entities: (1) (2008: 183,062 jobs 124,380 entities)</p>
<p>528,000 jobs 35,045 enterprises 8,028,998 members</p>	<p>2,360 jobs 374 entities</p>	<p>828,041 jobs 154,119 entities 1,272,338 volunteers</p>

Source: (1) CIRIEC-España (Observatorio Español de la Economía Social), CEPES, (2) Report of the NGO platform for social action (2015). (3) CEPES. Not included in the total

THE SOCIAL ECONOMY IN SWEDEN

2013-15

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (2014: 57 516 jobs 7 505 enterprises 4,355,350 members) (1) * - Worker/new cooperatives (2) * (2013: 15 529 jobs 1 864 enterprises) - Agricultural Cooperatives (3)* (2014: 13,635 jobs 19,439 members 50 enterprises) - Consumer Cooperatives (4) * (2015: 22,847 jobs 191 enterprises) - Housing Cooperatives (5) * (2014: 5,505 jobs 5,400 enterprises)	Mutual Societies (2015: 13,908 jobs 48 enterprises) (6)	- Totally (7) * 124 409 jobs 62 624 entities with economic activity - Non-profit associations * (2013: 71 694 jobs 47 635 associations) - Religious communities * (2013: 29 256 jobs 1 296 entities) - Foundations * (2013: 23 459 jobs 13 693 entities)
57 516 jobs 7 505 enterprises 4,355,350 members	13,908 jobs 48 entities	124 409 jobs 62 624 entities

(*) Source: Gordon Hahn (Serus) based on several sources: (1) Cooperatives Europe Key figures 2014-15. Refers only to those which are affiliated to Cooperatives Europe. (2) SCB (National statistics of Sweden (www.scb.se) and Sweden company registration office (www.bolagsverket.se). Although Cooperatives may be in the form of limited company (AB) (with restrictions in the statutes) or limited company with asset clause (SVB) this figure only includes registered economic associations (which is the juridical form that a majority of Swedish cooperatives are using), only those who have any kind of economic activity and only those of new/worker cooperatives. (3) Figure from professor Jerker Nilsson at the National Agricultural University focusing on the agri-food sector. (4) Employer organisation KFO member list consisting of 38 consumer cooperatives directly connected to KF and another 153 small consumer cooperatives affiliated to and members of KFO. These have in total 22,847 employees. (5) Cooperative Europe – housing cooperatives affiliated to main cooperative housing associations HSB and Riksbyggen. SCB (National Statistics of Sweden (www.scb.se) shows that in 2013 there were 22,808 housing cooperatives in Sweden (but not employing more than in total 5,600, many are very small independent housing cooperatives. (6) ICMIF Figures for 2015. Global Mutual Market Share 2015. (7) SCB (National statistics of Sweden (www.scb.se) from 2015 concerning 2013.

Foundations with economic activity; 13,693 with 23,459 employees. Summarising, the total number of associations, foundations and religious communities with economic activity had 124,409 employees in 2013.

THE SOCIAL ECONOMY IN THE UNITED KINGDOM

2015

Cooperatives and other similar accepted forms	Mutual Societies and other similar accepted forms	Associations, foundations and other similar accepted forms
- All cooperatives (2015: 222,785 jobs 6,797 enterprises 17,500,000 members)(1) Of which: - Consumer Cooperatives (2015:114,969 jobs 16,110,000 members 13 major enterprises)(2) - Cooperative Banks (3) & Credit unions and Insurance (2015: 521 Credit Unions 2,370 jobs 1,758,000 members) (4) - Worker Cooperatives (2010: 2,056 jobs, 411 enterp. 2,048 members) (5) - Social cooperatives (2015: 1,706 jobs, 88 enterp. 4,607 members) (6)	- Mutual entities – building societies (savings and loans) (7) (2015: 44 enterprises 40,566 jobs 24,972,000 members) - Insurance mutuals (including Friendly Societies) (2015: 79 enterprises 26,956 jobs. 30,900,000 members) (8)	- Broad view of Third Sector (2008: 1,406,000 jobs) ca. 870,000 entities Of which: - Charities (2013/4: 827,000 jobs 162,965 entities) (10) - Housing associations (9) (2013/4: 146,000 1,862 entities) * (residents: 6491340) 13,800,000 volunteers (11)
222,785 jobs 6,797 enterprises 17,400,000 members	65,925 jobs 144 enterprises 54,500,000 members	1,406,000 jobs 870,000 entities 13,800,000 volunteers

Source: Roger Spear (Open University) based on several sources: (1) Coops UK Report <http://reports.uk.coop/economy2016/> NB Many small societies have been included for the first time in this survey report (and there may be some overlap with BVS data). (2) There are 13 consumer retail coops in UK's top 100 coops, with turnover > £13m. p.a. but there are over 400 consumer retail coops in total, as many are small rural shops, pubs, etc. (3) The Co-operative Bank, after a financial crisis, was taken over by US hedge funds in 2014. Its stake in Unity Trust Bank (trade union-founded) was largely bought back by the latter in 2014, when Unity Trust, which was majority TU owned, issued new shares and is now publicly traded, but still has a large proportion of its market with social economy. (4) Civil Society Databank 2013/14. NCVO; (5) Co-ops UK Co-operative Economy 2010. After 2010, Co-ops UK reclassified some large organisations such as John Lewis from employee owned to "worker owned co-operatives". (6) Co-ops UK Report <http://reports.uk.coop/economy2016/>; (7) Building Society Association Yearbook 2016/17, data for 2015. Members comprise borrowers and investor/savers; (8) ICMIF (2014) Market InSights UK 2014; (9) Civil Society Databank 2013/14. NCVO. (10) Data for broad view of Third Sector is from National Survey of Third Sector Organisations in England (NSTSO) 2008 (see Geyne-Rajme & Mohan, 2012)⁵⁶. FTE from that survey for England only was 1,179,000 jobs in 2008. In that year England was 83.87% of UK population, thus scaling up for UK gives: 1,406,000 FTE jobs. Data for general charities (narrow view) is from 2013/14 survey, published in NCVO Civil Society Almanac 2016. Note: The narrow third sector (NTS) includes all organisations in the BTS – broad view of third sector, less organisations not traditionally thought of as being part of the voluntary sector in the U.K. This is primarily because they are seen as effectively being part of the state despite their constitutional status, and/or because they are thought not to be sufficiently altruistic or public benefit oriented. Excluded on this basis are all universities, schools, sports and social clubs, and trade union and business associations (*). (11) People formally volunteering at least one a month. Source: UK Government Community Life Survey 2014/15, as reported by NCVO.

⁵⁶ Geyne-Rajme, F. & Mohan, J. (2012). The regional distribution of employees in the third sector in England: estimates from the NSTSO. *Third Sector Research Centre Working Paper*, 80.

CHAPTER 8

METHODS AND INDICATORS TO EVALUATE THE SOCIAL ECONOMY AND ITS IMPACT⁵⁷

8.1. Introduction

There is a growing interest in statistics about the social economy. However, given that the social economy is a relatively new concept in the field of national statistics, it faces many challenges. Among these are the identification of the statistical population as well as the use of appropriate methodologies and indicators. That said, the current production of social economy statistics does succeed in conveying certain aspects of the output of the social economy.

A statistical portrait is intended to represent the scope of a phenomenon, to highlight its main components and their relative importance, to document some of its branches or sub-sectors, to follow its evolution over time and allow comparison with other phenomena. Statistics on the social economy are needed in order to quantify the relative weight of this type of economy, counteract its lack of visibility and improve overall knowledge and recognition of the field. Quantification and evaluation are crucial steps for gaining a better understanding of the social economy and its place and role. Statistics also have a pragmatic function in that they allow development and assessment of public policy concerning the social economy at different territorial, national and international levels. Today, statistics on the social economy are produced on most continents. This chapter⁵⁸ explains some aspects of how statistics on the social economy are generally being produced, highlighting how social economy entities are identified and how the data is collected. It concludes by emphasising some of the methodological issues that arise when producing statistics on the social economy.

8.2. Defining and identifying entities of the social economy

The first task in any production of statistics is to define the “object” or the “beings” to be measured, namely by defining the rules for building the statistical population. This is what will allow the components and the boundaries of the statistical population to be determined. It also makes it possible to identify the different types of entities that belong to a statistical field under study.

⁵⁷ Chapter by Marie Bouchard.

⁵⁸ This chapter uses information from the work edited by M. J. Bouchard and D. Rousselière (2015), namely the chapter by M. J. Bouchard, P. Cruz Filho and M. St-Denis, “Mapping the field of the social economy. Identifying social economy entities”; and the chapter by A. Artis, M. J. Bouchard and D. Rousselière, “Does the social economy count? How should we measure it?”. These are based on the examination of statistical work on the social economy in 10 countries (Australia, Belgium, Brazil, Canada, France, New Zealand, Portugal, Spain, Switzerland and the United Kingdom) between 2005 and 2012. In addition, research on Europe conducted in the framework of international projects coordinated by the United Nations and the CIRIEC network were taken into account.

The development of a statistical definition of the social economy that is reliable and relevant to policy makers and to the actors of the movement is generally based on the definition that is currently in use and that is institutionalised (in the sense of being generalised) in society. One of the difficulties is that the social economy, while part of a broader global movement, remains fundamentally rooted in the needs of the people and the communities in which it is embedded. Subsequently, its reality may differ significantly from one national context to another. In addition, apart from a few exceptions (e.g. France), national statistical agencies have no markers for clearly identifying or distinguishing this subset of the economy within the national statistical accounts.

Identifying the entities that make up the social economy generally includes three main groups of tasks: 1) the identification of entities in the economic sectors and activity sectors most likely to contain social economy organisations; 2) the selection of entities by their legal status; 3) the sorting out of entities that match a set of qualification criteria in order to identify, from entities that either have or do not have the legal status of social economy organisations, those that belong to the social economy according to the institutional definition used.

- 1) In the system of national accounts (SNA 2008), social economy organisations belong mainly to the sectors of non-financial firms, incorporated financial firms and non-profit institutions serving households. In many countries, for historical reasons, certain activity sectors – professional associations, employer groups, political parties, religious organisations and unions – are generally excluded from the definition of the social economy and from the statistics that measure the sector. These excluded activity sectors can be identified by referring to the International Standard Industrial Classification of All Economic Activities (ISIC) and other corresponding national or regional classifications.
- 2) The legal statuses that are generally recognised as belonging to the social economy are those of cooperatives, mutual societies and associations (or non-profit organisations), and sometimes also foundations.
- 3) However, not all of the entities that hold such a legal status are social economy enterprises. This is especially the case with non-profit organisations (NPOs) and foundations. In addition, some businesses with other legal statuses may have the features of a social economy enterprise. This can be the case for example with work integration social enterprises (WISEs). A set of criteria can be used to distinguish entities that belong to the social economy field from those that do not. A set of four to five criteria can serve as a filter:
 - The social mission, a principle that overrides all other criteria and the manifestation of which is ensured through the verification of other criteria.
 - The limited or prohibited distribution of surpluses, which manifests mainly in particular in an organisation's legal personality (cooperative, mutual societies, association, foundation), or by the presence of such a restriction in the enterprises' bylaws.

- The organised production of goods or services, which can be verified, among others, through the reported sales of goods or services or the presence of salaried employees or volunteers. Thus, organised production may be entirely subsidised or realised by volunteers, and subsequently is not always synonymous with commercial activity, even though market-based organisations do meet this criterion.
- The decision-making process of the organisation remains autonomous and independent from other organisations, including government.
- Democratic governance involves the right of stakeholders (users, workers, members) to oversee decisions in the organisation.

Screening methods can be applied in various (non-exclusive) ways, namely: selection based on administrative data; selection based on registers kept by government; validation of one or more lists of government agencies and social economy umbrella organisations; and the use of screening questions in a qualification questionnaire.

- Administrative data are shaped by the sources they come from, such as statutory tax returns, for example. Moreover, statistical institutes enrich these administrative data with mandatory or voluntary surveys. Two indicators that are frequently operationalised using administrative data are legal status and sector of activity. The use of administrative data is conditional on the presence, in the territory where the study is conducted, of a national statistical organisation (NSO) with the necessary means to process that data. In addition, it requires a certain degree of institutionalisation of the components of the social economy, often through the form of legal statuses. It also requires that the NSO considers these administrative data as a potential source of information for statistical purpose. The same applies to the different public agencies that often possess and analyse considerable amounts of information on certain sectors of the social economy.
- Statistics obtained from registers kept by government agencies can typically be produced on the number of registered entities (cooperatives, mutual societies, associations and/or other recognised legal forms), and also on jobs and disaggregated data on employees, members, contributing family workers, as well as production, expenditures and assets. The quality and coverage of these registers will typically depend on the level of statistical development in the country. In any case, national registers cannot reliably estimate the number of persons who are members or the number of workers engaged in the social economy because of double-counting.
- Using lists is conditional on the existence of social economy organisations that are recognised in the territory under study. This way of screening allows for a more exclusive focus on organisations that are within the scope of social economy networks. However, lists kept by associations and federations will, by definition, only cover member entities. The lists are not necessarily up to date, as registration onto and deregistration from these lists are often not mandatory. The proportion of uncovered entities is therefore unknown.
- In the above-mentioned screening methods, the qualification of organisations is done prior to the surveys, *ex ante*. However, when the portraits resort to screening questions to decide the qualification of the entities, the screening method is *ex post*. In those

cases, the survey frame is constructed starting from one of the screening methods presented above, in addition to the administration of screening questions in the surveys to the end of qualifying the organisations that are fully in scope of the statistical definition of the social economy.

At each stage and for each of these methods, decisions must be made that require a tradeoff between the cost and the quality of data. The issue of replicability should also be mentioned, as not all portraits provide information on the quality procedures and criteria applied.

The selection of entities can be used for two purposes: the construction of a parent population to be used at a later point for a survey, or the building of a statistical portrait or satellite account with the available data, thereby foregoing the need to produce a survey.

8.3. Methods for producing statistics on the social economy

The production of statistics related to the size and scope of the social economy encompasses a wide range of methods. These can be grouped into two general types, the satellite account approach and the statistical observation approach in the form of surveys or observatories.

Satellite accounts

Satellite accounts provide a framework linked to the national statistical organisations' central accounts, which enables attention to be focused on a certain field or aspect of economic and social life in the context of national accounts. A satellite account helps to understand the economy of a precise field that cannot be examined within the general framework. This method allows the general framework to be complemented while preserving the coherence of the whole. It has been applied to a wide range of fields, such as research, transport, tourism, education, health, the social safety net, the environment and the social economy. The countries in Europe that have produced satellite accounts of the social economy are Belgium, Bulgaria, Macedonia, Portugal, Romania, Serbia and Spain.

The first initiative in the field of the social economy was the construction of a methodology for the measurement and international comparison of the non-profit sector. Carried out by the Center for Civil Society at Johns Hopkins University, "The Comparative Nonprofit Sector Project" contributed to the creation of the *Handbook on Non-Profit Institutions in the System of National Accounts*, approved in 2002 by the United Nations (UN, 2006)⁵⁹. This initiative has been complemented by CIRIEC with the *Manual for Drawing up the Satellite Accounts of Companies in the Social Economy: Co-operatives and Mutual Societies* (Barea and Monzón, 2006). The satellite account method applied for the social economy is based on an operational definition of the non-profit institutions (UN, 2006) or of the cooperative and mutual societies (Barea and Monzón, 2006) as well as on two specific accounting conventions: the consideration of non-commercial output and volunteerism.

⁵⁹ Comparative Nonprofit Sector Project, <http://ccss.jhu.edu/research-projects/comparative-nonprofit-sector/about-cnp> (consulted on July 27, 2013). This project extended into a reflection on the measurement of volunteer work in the non-profit sector and was conducted in collaboration with the International Labour Organization.

The need for satellite accounts is explained by the increasing difficulty of measuring the role of the social economy in the national economy, given the presence of social economy organisations in the various institutional sectors of the System of national accounting (SNA). The data for a satellite account are compiled, following a specific methodology, from administrative data that are “by-products of some administrative function (such as tax collection)” (UN, 2006: 64). The first task is to create a statistical register of the entities (from the non-profit sector or the cooperative and mutual sector) starting from the identification files of businesses (such as the SIRENE⁶⁰ database in France). Secondly, the data in the satellite account tables are derived from existing sources concerning revenue, output and salaries paid. In other words, they are composed of existing aggregate data. Thirdly, the methodology suggests creating new data on the sector, either from specific administrative files or from the implementation of new data by way of surveys conducted among small organisations or households. The last phase is that of the compilation of all collected data.

The compilation of existing quality data and the creation of new data on satellite accounts contribute to the robustness and strengthen the stability of this method. The use of existing databases for other institutional sectors allows for consistency in the comparisons. In fact, the results integrate the evolutions of statistics, whereby changes are taken into consideration in an identical way for all institutional sectors. In this way, the method favours international comparability and the establishment of longitudinal follow-ups, even though the use of satellite accounts has limitations, given the different demographics of the populations studied from one country to the next and the possible difficulties of capturing all the businesses concerned.

Statistical observation: surveys and observatories

Surveys seek to understand internal specificities of organisations, such as the estimated working hours, women’s share in the salaries of the social economy, and the distribution of salaries. These indicators can be reported for a given part of the social economy (e.g. the non-profit and voluntary sector) or with a view to comparing social economy organisations with others (e.g. the survival rate of small and medium size cooperative and non-cooperative enterprises). This approach is especially useful when focusing on specificities of the social economy in a given country or area. It is more frequently used for exploratory types of research.

In some countries such as France, the representational bodies of social economy organisations, at regional and national levels, have established observatories. These observatories, with the participation of university research centres, conduct research based on a decentralised structure and bottom-up aggregation. This approach favours taking into account the specificities of the social economy and a comparison with the other economic agents. The observatories highlight the relative share of the social economy within the local economy and in comparison with the private and the public sectors outside the social economy.

These observatories can be built on data derived from existing registers from national statistical agencies, or government agencies such as business registers, as well as from surveys — all with

⁶⁰ In France, all businesses have to register with SIRENE (Système national d’identification et du répertoire des entreprises et de leurs établissements). The system identifies and indexes all businesses according to their principal activity, location, legal status and number of staff.

the idea of fostering a combination of registers and surveys. To complement the data produced by the NSOs and to improve the taking into account of the specificities of the social economy, many studies use data collected by surveys conducted among the social economy actors. Data collection methodologies are varied, ranging from telephone surveys to surveys by regular mail or email, with each positing *a priori* hypotheses on the framework of reference.

Unlike the satellite accounts, which should be based on a stable and homogeneous definition, the definitions used for surveys and observatories are more heterogeneous. The legal statuses are often taken into account as a criterion of inclusion, although these are not necessarily the same or do not apply to the same situations from one country, or even region, to the next. Exclusions on the grounds of conceptual definitions of the social economy are also possible.

The two statistical approaches to the social economy, namely satellite accounts and statistical observations through surveys and observatories, differ on many points: unit of observation; source of data; type of indicators; method; and objectives. Nevertheless, they face similar challenges, such as comparability or the development of pertinent indicators for the social economy.

8.4. Conclusion

Because it is an important phenomenon, and since it is still weakly codified in the national statistics, measuring the social economy is a task that is as difficult as it is important. This chapter has presented a rapid overview of approaches to the definition and to the measurement of the social economy sector. A few issues and recommendations are summarised in this conclusion.

One of the issues in producing statistics on the social economy is that the operational definition varies between countries and very few have markers of it in their statistical accounts. Defining the entities and the indicators to measure the social economy has an impact on the content of a statistical portrait, which explains the diversity of statistical portraits. The construction of operational definitions is common practice in social statistics. For example, it is this that has allowed for the emergence of statistics on small and medium enterprises in the member states of the European Union and of satellite accounts on non-profit institutions and on companies of the social economy in many countries of the world.

In recent years, considerable work has been done to map the social economy, work that nevertheless yields a range of notions of this type of economy and a variety of methodologies for grasping its weight, size and scope. This reflects the diversity of the economic and political contexts in which the social economy exists. It also reveals the competing development models in which the social economy is called to play a role and the different paths of its institutionalisation. As many countries have recently passed national legislations on the social economy, future advances in this field can be expected. It is to be hoped that a conceptual framework for defining, classifying and measuring the social economy may be developed and adopted at an international level in a near future.

The definitions used should be general enough to show the link between the social economy and an international movement as well as to compare it with the rest of the economy. But they also need to be specific enough to reflect the local originality of the social economy accurately in various socioeconomic contexts. This calls for the identification of empirical, stable and readily observable indicators, which in turn explains the importance of finding an operational definition and developing a robust qualification process. As the social economy concept is based on specific principles, values and rules, an operational definition of the social economy should translate these elements into qualification criteria from which to build observable empirical indicators.

Methods for measuring the size and scope of the sector also vary from country to country. They are either based on the satellite account approach or on statistical observation approaches such as surveys or observatories, or on a combination of these. Methods vary according to the availability and quality of administrative data, the objective of the research and the resources available to finance the operation. Satellite accounts have the advantage of using data that has already been entered and standardised and that is comparable to those from other fields of the economy. However, this method also inherits the limitations of national accounts with respect to the inventorying of small or hybrid entities and the measurement of the complete output of the social economy. Observatories and surveys tend to gather specific data using non-standardised indicators which, although well-suited for the purposes of the social economy, are generally difficult to aggregate from one study to another unless a convention has been established among observers.

Yet, it should be noted that social economy statistics can hardly express the full range of added value generated by this economy. Although standard economic indicators are able to accurately inform about some aspects of the social economy, such as sales figures or employment, they can prove tricky when used to measure the economic performance of social economy enterprises⁶¹. Moreover, they fail to shed light on aspects such as non-monetary production, the combination of market and non-market resources, the internalisation of social costs and the reduction of environmental externalities. What we find difficult to show about what the social economy produces is just as hard to show for the rest of the economy. Externalities, spillover effects, distributional effects, in short the “social” that is included in the economy is not well measured by classical statistical measurement of the economy and, therefore, has been the subject of an ongoing debate among statisticians and economists. But the “social” is of crucial importance for the social economy as it is its *raison d’être*. Hence, whatever findings come from research on the subject should in the end serve both the social and the classic economy, shedding light on a larger spectrum of concerns about how the economy in general contributes - or not - to social wellbeing.

Issues concerning quantification are not unrelated to those of the institutionalisation of the social economy. A broad and inclusive definition of the social economy makes it possible to keep ahead of the debates that occur when the definitions are not institutionalised, while allowing the different subsets (e.g., cooperatives, non-profit sector, non-statutory social enterprises) to be identified. In return, all the qualification or classification work contributes to

⁶¹ See the section about value added in: Bouchard, Le Guernic and Rousselière, forthcoming.

the “statistical hardening” or formatting of the social economy. It is significant to note that the interest in statistical monitoring of the social economy coincides with the adoption of laws on the social economy in a number of countries. In some cases, such as France, statistical counts – and thereby classification — preceded the adoption of a definition in a law, in 2014, while in other cases, such as Québec (Canada), the adoption of a law in 2013 served to define the social economy before statistical monitoring was conducted.

If what we measure defines what we seek (and vice versa), then the production and implementation of a conceptual framework to identify the social economy is likely to have a significant impact on how the social economy is perceived and, consequently, on the design, implementation and evaluation of policies concerning the social economy.

CHAPTER 9

CONCLUSIONS

9.1. The social economy and related emergent concepts

In the recent period, several new concepts and approaches related to the social economy have emerged in Europe, such as social enterprises, social entrepreneurship, social innovation, collaborative economy, economy of the common good, circular economy, corporate social responsibility and corporate citizenship. This report has studied these from the perspective of the social economy concept.

Concerning the concept of *social enterprises*, the European Commission considers these an integral part of the social economy (Communication from the European Commission, *Social Business Initiative*, COM/2011/0682 final of 25/10/2011). The social innovation approach emphasises the individual role of the social entrepreneur, who adopts a mission to create and sustain social value (not just private value), recognises and pursues new opportunities to serve that mission, engages in a process of continuous innovation, adaptation and learning, acts boldly without being limited by resources currently in hand and exhibits a heightened sense of responsibility and accountability to the constituencies served and for the outcomes created.

The *collaborative economy* refers to very wide range of activities linked to the fields of consumption, production, finance, education, and even governance. In its Communication called “A European agenda for the collaborative economy” (COM/2016/0356 final - 02/06/2016), the European Commission defines the collaborative economy as “business models where activities are facilitated by collaborative platforms that create an open marketplace for the temporary usage of goods or services often provided by private individuals”. The Communication ends by noting that collaborative-economy transactions do not involve a change of ownership and can be carried out for profit or not-for-profit. The *Economy for the Common Good* ((ECG) (1) is a socioeconomic and political movement founded by Austrian economist Christian Felber in 2010. The ECG model's central proposition is that the economy should be at the service of people, i.e., of the common good. The ECG model is cross-disciplinary and applicable to all kinds of companies and organisations. The *circular economy* model consists of replacing a linear economy, based on the take-make-use-dispose model, with a circular one in which waste can be transformed into resources so the economy can become more sustainable and reduce its negative environmental impact through improved management of resources and reducing extraction and pollution. In 2011 the European Commission published its green paper on *Promoting a European framework for Corporate Social Responsibility* and defined CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. The principles of the social economy, inspired by the co-operative principles, are none other than the application of CSR in all its aspects, it can be stated that the social economy has been a pioneer in applying CSR, since CSR is an integral part of the values and operating rules of the social economy.

Our research has highlighted that, as regards related emergent concepts, the best-known in EU countries are ‘non-profit’, ‘third sector’, ‘civil society and voluntary sector’, ‘corporate social responsibility’, ‘social enterprises’ and ‘social innovation’. Other concepts such as ‘circular economy’ or ‘collaborative economy’ show an upward trend in knowledge levels in most EU countries, while the concepts ‘economy of the common good’ and ‘solidary economy’ have difficulty in making any way in many EU countries, where they are barely known or not known at all.

9.2. Public policies towards the SE at the EU level and at national and regional level, with special attention to new laws on the social economy

Between 2009 and 2017, European institutions have implemented several initiatives in relation to the social economy, or more exactly for social enterprises that are part of the social economy, opening a new period of European public policies. Concerning legal forms, few advances have been made. The European Mutual Society Statute and Statute for a European Foundation (EF) projects were discussed but were finally withdrawn, due to a lack of institutional support. Currently the European Parliament has taken the legislative initiative to work on a Statute for social and solidarity-based enterprises.

Concerning regulatory frameworks and legal barriers to the development of social economy entities, until recently the Directives have paid insufficient attention to the specific features of social economy organisations. The application of competition policy was the priority. More recently, to mitigate this regulatory framework, in 2012 the Commission adopted the *de minimis* Regulation for the field of Services of General Economic Interest (SGEI) and in 2014, the public procurement reform package was approved. It allows the public authorities to insert certain social clauses in procurement procedures and terms of reference. However, it has had little impact. In the context of the regulatory framework, an emergent barrier that has been developing is considered a qualitative austerity policy. It is related to the manner in which the public sector and SE entities relate to each other, regarding not only the problem of increased bureaucracy but also delays, application and implementation procedures and other requirements that complicate, or even preclude, collaboration between the third sector and the public sector.

Efforts at European and national government level have been made to enhance the cognitive dimension and participation by civil society, such as European Conferences organised by Presidencies of the Council of the European Union or within the framework of a Presidency, the successive EESC Opinions, the initiatives and opinions of the European Parliament’s Social Economy Intergroup and in some cases also those of the Committee of the Regions, or even of the Commission itself. The last initiative, taken in Madrid (23.5.2017), was the adoption of the ‘Madrid Declaration’, which achieved high media and social network impact. However, in order to increase social visibility and social receptiveness it needs to move from the macro level to the micro level. In addition, in this way, the social fabric of societies, their social capital of networks, becomes a key factor. As noted in previous reports, European programmes based on ESF have had a wide-ranging structuring effect, both nationally and internationally, in joining

up and strengthening the European social economy in terms of federations, networks, research, culture and policies. On the other hand, EU funds and programmes encounter considerable difficulties in becoming accessible to the local networks.

As previously noted, another issue is the visibility and recognition of the conceptual definition of the social economy field. The periodic deployment of 'neoconcepts' (see chapter 3 of this report) does not help. In the 1970s the multiplicity of terms related to the social economy comprised the third system, civil society and non-profit. In the context of the economic crisis, a new wave of concepts has emerged, such as social enterprises, the collaborative economy and the economy of the common good. We must emphasise that these issues mask not only a lack of consensus on the designation to be employed but also a concealed policy to not advance in this field.

An important shift in the European Commission's political agenda regarding the social economy, or more precisely, social enterprises, took place in 2011, when the Commission began to apply the "Social Business Initiative (SBI). Creating a favourable climate for social enterprises, key stakeholders in the social economy and innovation" (COM(2011) 682 final). The SBI listed the policy agenda of the European Commission with 11 key actions. One axis is improving private and public funding. To enhance the interest of private investors in social enterprises, Regulation 346/2013 on European social entrepreneurship funds (EuSEF) was approved. The Programme for Employment and Social Innovation (EaSI) was also established in collaboration with other financial initiatives such as the EaSI Guarantee Instrument, the EaSI Capacity Building Investments Window and the Social Impact Accelerator (SIA). Concerning public funds, the goal of 'promoting social economy and social entrepreneurship' was transferred to ERDF and ESF. However, a European budgetary policy specifically for the social economy did not get off the ground and is still awaited. The recent Declaration of Madrid (23.5.2017) continues to call for it.

Our study with the correspondents has revealed the importance of the main financial instrument of the EU, the ESF. International congresses and networks, the LEADER initiative and the European directives and legislation have also proved key measures. Congresses and networks have been revealed as a tool to generate structuring and cognitive effects such as coordinating the civil society of Europe's social economy. The new tools established recently (EFSI, EaSI, COSME, etc.) have shown little or no impact, especially in Mediterranean and Eastern EU countries. Studies to assess the impact of the new policies are needed.

9.3. The weight of the social economy in Europe and the statistical challenge

This Report has shown the increasing size of the SE in Europe, which is very large in both human and economic terms. It provides over 13.6 million paid jobs in Europe, accounting for 6.3% of the total working population of the EU-28. Including both paid and non-paid employment, it has a workforce of over 19.1 million, with more than 82.8 million volunteers, equivalent to 5.5 million full time workers. Cooperatives, mutuals and similar entities have more than 232 million members. Finally, it includes over 2.8 million entities and enterprises.

Despite this size, the social economy remains invisible in the national accounts, a hurdle that constitutes another major challenge. Efforts to prepare better statistics have been made during

the last two decades, both in the academic field and by national statistical institutes and governments. In 2006, CIRIEC drew up a method for the European Commission, the Manual for drawing up the Satellite Accounts of Companies in the Social Economy. Some countries have put a great deal of work in recent years into providing reliable data on various social economy groups. France, Spain, Italy, Bulgaria, Luxembourg, the Czech Republic and Hungary have made serious improvements in the statistics published by their national statistics institutes and government bodies, in some cases using the satellite account method for non-profit organisations. Special mention should be made of Portugal, Poland and Romania. These three EU countries have developed regular, systematic statistics for the social economy as a whole in recent years. In Portugal this is mandated by the country's Law on Social Economy (2013). However, much effort needs to be made to systematise the statistics for the different social economy groups over the coming years.

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APPENDIX 2. QUESTIONNAIRES PER COUNTRY

Country	Code	Questionnaires
AUSTRIA	AT	4
BELGIUM	BE	5
BULGARIA	BG	5
CROATIA	HR	7
CYPRUS	CY	7
CZECH REPUBLIC	CZ	5
DENMARK	DK	3
ESTONIA	EE	2
FINLAND	FI	2
FRANCE	FR	4
GERMANY	DE	3
GREECE	EL	1
HUNGARY	HU	9
IRELAND	IE	2
ITALY	IT	4
LATVIA	LV	3
LITHUANIA	LT	2
LUXEMBOURG	LU	1
MALTA	MT	2
NETHERLANDS	NL	1
POLAND	PL	5
PORTUGAL	PT	2
ROMANIA	RO	1
SLOVAKIA	SK	3
SLOVENIA	SI	2
SPAIN	ES	1
SWEDEN	SE	1
UNITED KINGDOM	UK	3
Total		89

APPENDIX 3. GLOSSARY

ACME – Association of Insurance Mutuals and Cooperatives
AGCI - Associazione Generale Cooperative Italiane (Italy)
AIM - International Association of Mutual Societies
AISAM - International Association of Mutual Insurance Companies
AMICE – Association of Mutual Insurers and Insurance Cooperatives in Europe
AiSBL - Association internationale sans but lucratif
ASBL - Association sans but lucratif
BAGFW – Bundesarbeitsgemeinschaft der freien wohlahrtspflege (Germany)
CASES – Cooperativa Antonio Sergio da Economia Social (Portugal)
CCACE - European Co-ordination Committee of Cooperative Associations
CECOP – European Confederation of Workers’ cooperatives, Social cooperatives and Social and participative enterprises,
CEDAG - European Council for Non-Profit Organisations
CEPES - Spanish Business Confederation of the Social Economy (Spain)
CIC – Community Interest Company (United Kingdom)
CIRIEC - Centre of Research and Information on the Public, Social & Cooperative Economy
CMAF - Cooperatives, Mutual Societies, Associations and Foundations
CN-CRESS – Conseil National des Chambres Régionales de l’Economie Sociale (France)
COFAC - Training and Cultural Activities Cooperative (Portugal)
COGECA - General Confederation of Agricultural Cooperatives in the European Union
CONCERTES – Walloon Confederation of Social Economy (Belgium)
Confcooperative - Italian Cooperative Confederation
COSME - EU programme for the Competitiveness of Enterprises and SME Enterprises
CRISES - Centre de recherche sur les innovations sociales (Canada)
CSDF - The Civil Society Development Foundation (Romania)
CSR - Corporate Social Responsibility
CSO - Central Statistics Office (several countries)
CWES - Walloon Social Economy Council (Belgium)
EaSI - European Union Programme for Employment and Social Innovation
ECG - Economy of the Common Good
EFSI - European Fund for Strategic Investment
EMES – European research network on social enterprises
ERDF - European Regional Development Fund (aka FEDER)
ESA - European System of National and Regional Accounts
EESC - European Economic and Social Committee
Euro Coop - European Community of Consumer Cooperatives
ESF - European Social Fund
EU – European Union
EURICSE - European Research Institute on Cooperative and Social Enterprises (Italy)
EuSEF - European Social Entrepreneurship Fund
FEBECOOP - Fédération Belge de l’économie sociale et coopérative

FEDER - Fondo Europeo de Desarrollo Regional (aka ERDF)
FNDS - National Fund for the Development of Sport (France)
FNDVA - French National Funds for the Development of Associated Life
FTEV – Full-time equivalent volunteers
ICA - International Co-operative Alliance
ICMIF – International Cooperative and Mutual Insurance Federation
ICOS - Irish Cooperative Organisation Society (Ireland)
ILO - International Labour Organization
INAISE – network – International Association of Investors in the Social Economy
INSEE - Institut national de la statistique et des études économiques (France)
IPAB - Istituzioni di Pubblica Assistenza e Beneficenza (Italy)
IPSS - Instituições Particulares de Solidariedade Social (Portugal)
ISTAT - L'Istituto nazionale di statistica (Italy)
IUDESCOOP-UV - Institute of the Social Economy of the University of Valencia (Spain)
KFO - Cooperative Movement Bargaining Organisation (Sweden)
LEADER - Liaison entre actions de développement de l'économie rurale (European Funds)
LEGACOOP - Lega Nazionale delle Cooperative e Mutue (Italy)
MCC – Mondragón Corporación Cooperativa (Spain)
NCVO – National Council for Voluntary Organisations (United Kingdom)
NENO - Network of Estonian Non-Profit Organizations
NIS / INE – National Institute of Statistics (several countries)
NGO - Non-governmental organization
NNO - Association of Common Benefits (Czech Republic)
NPI / NPO - Non-profit institutions / organisations
NPISH - Non-profit institutions serving households
NSTSO - National Survey of Third Sector Organisations in England (United Kingdom)
OECD – Organisation for Economic Cooperation and Development
ONCE – National Organization of Spanish blind people
ONLUS - Non Profit Organisation of Social Interest (Italy)
ONNS - Office National de Sécurité Sociale (Belgium)
PTS – Plataforma del Tercer Sector (Spain)
RedEsmed – Euro-Mediterranean Network of Social Economy
SBA – Small Business Act
SCB - National Statistics of Sweden
SBI – Small Business Initiative
SCE - Statute of the European Cooperative Society
SE - Social Economy
SEE – Social Economy Europe
SERUS – Social economy and civil society in Scandinavia
SNA - United Nations' System of National Accounts
STATEC - Institut national de la statistique et des études économiques (Luxembourg)
TS - Third Sector
VOSEC – Flemish Confederation of Social Economy (Belgium)



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