



## **PROJECT RESULT 2:**

### **E-learning toolkit for green and social entrepreneurship**

#### **Module 1**

#### **Definition of the legal framework of Social and Green Entrepreneurship in the partner Countries**

Developed by

Partner 3, Chambre de Commerce Belgo-Italienne



Module 1: Definition of the legal framework of Social and Green Entrepreneurship in the partner Countries	
Aim of the module:	<p>This module aims to provide learners with a general knowledge of the current legal framework for green and social entrepreneurship. It also illustrates in which direction European policies are moving, what the priorities are, and what are the key elements for fostering entrepreneurship education, always in line with the current legal framework.</p>
Learning objectives:	<p>The learning objectives of this module are:</p> <ul style="list-style-type: none"> <li>● Acknowledging normative sources of social and green entrepreneurship</li> <li>● Identifying Europe's priorities in terms of green and social entrepreneurship</li> <li>● Gaining greater awareness of European policy of entrepreneurship education</li> <li>● Understanding the social role of the entrepreneur</li> </ul>
Learning outcomes:	<p>By the end of this module, the learner should be able to:</p> <ul style="list-style-type: none"> <li>● Know the current regulatory framework concerning green and social entrepreneurship</li> <li>● Recognise European priorities in the field of green and social entrepreneurship</li> <li>● Recognise the European policy in entrepreneurship education</li> </ul>
Content:	<p>Introduction</p> <p>Europe needs more people who can tackle the challenges we face – people with the right knowledge, skills and attitudes to turn ideas into action for the betterment of our society. In other words: people with entrepreneurial competence. We need them to master the digital transition, the climate crisis and the recovery after the pandemic. We need them in governments, enterprises, civil society, schools and higher education. To develop the required competence, the right education will be key.</p> <hr/> <p>TOPIC 1. EUROPEAN PERSPECTIVE</p> <p>1.1 What is Entrepreneurship Education</p> <p>1.2 Key actions to foster EE in Europe</p> <p>1.3 Conclusions</p> <p>Food for thought questions (3 questions)</p> <hr/> <p>TOPIC 2. BELGIAN LEGAL FRAMEWORK</p> <p>2.1 The law</p> <p>2.2 The current situation</p> <p>2.3 Conclusions</p> <p>Food for thought questions (3 questions)</p> <hr/> <p>TOPIC 3. ITALIAN LEGAL FRAMEWORK</p> <p>2.1 The law</p> <p>2.2 The current situation</p> <p>2.3 Conclusions</p> <p>Food for thought questions (3 questions)</p> <hr/> <p>TOPIC 4. ROMANIAN LEGAL FRAMEWORK</p> <p>4.1 The law</p> <p>4.2 The current situation</p> <p>4.3 Conclusions</p> <p>Food for thought questions (3 questions)</p>



	<p>TOPIC 5. GREEK LEGAL FRAMEWORK            5.1 The law            5.2 The current situation            5.3 Conclusions            Food for thought questions (3 questions)</p>
	<p>TOPIC 6. CROATIAN LEGAL FRAMEWORK            6.1 The law            6.2 The current situation            6.3 Conclusions            Food for thought questions (3 questions)</p>
	<p>TOPIC 7. BULGARIAN LEGAL FRAMEWORK            7.1 The law            7.2 The current situation            7.3 Conclusions            Food for thought questions (3 questions)</p>
	<p>TOPIC 8. POLISH LEGAL FRAMEWORK            8.1 The law            8.2 The current situation            8.3 Conclusions            Food for thought questions (3 questions)</p>
	<p>Case studies:</p> <ol style="list-style-type: none"> <li> <p><b>1. Law on Social Cooperatives in Italy: Adjustment of an existing cooperative law to support social enterprise development</b></p> <p>The information presented in this case study is useful to green and social entrepreneurs because the Italian Law 381/1991 on Social Cooperatives is a pioneering legal framework, as it was the first law to specifically recognise and regulate social enterprises in Italy. It has inspired similar laws in Europe and globally such as in Portugal, France, Spain, South Korea and the United States. Ever since, the Law on Social Cooperatives has seen several revisions and facilitated the development of legal frameworks for other areas of the social economy.</p> <p><a href="https://www.oecd-ilibrary.org/sites/c34f18e1-en/index.html?itemId=/content/component/c34f18e1-en#countryli_container4">https://www.oecd-ilibrary.org/sites/c34f18e1-en/index.html?itemId=/content/component/c34f18e1-en#countryli_container4</a></p> </li> <li> <p><b>2. The Brussels 2018 Ordinance on social enterprises (Belgium): An inclusive policy-making process to co-construct a legal framework for social enterprises</b></p> <p>The information presented in this case study is useful for green and social entrepreneurs because when designing legal frameworks, an inclusive consultation process is fundamental, as it refines how policy makers understand social enterprises and thus ensures that legal frameworks are relevant, appropriate and meet the needs of relevant stakeholders. Finally, co-constructing a legal framework helps avert practical implementation problems, enhances compliance and acceptance of such framework, and increases public trust in government.</p> <p><a href="https://www.oecd-ilibrary.org/sites/0836de2a-en/index.html?itemId=/content/component/0836de2a-en">https://www.oecd-ilibrary.org/sites/0836de2a-en/index.html?itemId=/content/component/0836de2a-en</a></p> </li> </ol>
	<p>3 Activities</p>
	<p>Further reading (list of additional material)</p>
	<p>Quiz (10 questions)</p>



	References
Allocated time:	5 hours
Hashtag of the Module	#legal framework

## Introduction

There is a need in Europe for a greater number of people able to tackle the challenges we face, people with the knowledge, skills and attitudes necessary to turn ideas into action for the betterment of our society. In other words: people with entrepreneurial competence. We need them if we aim to successfully navigate the digital transition, the climate crisis and the recovery after the pandemic. We need them in governments, enterprises, civil society, schools and higher education. To develop the necessary competences, creating the right type of education will be crucial.

With this in mind, this module aims to make a contribution in the right direction by providing learners with a general knowledge of the legal framework for green and social entrepreneurship which is currently implemented in the partner countries. The module also delineates the direction in which European policies are moving, their priorities, as well as what the key elements for promoting entrepreneurship education are, within the current legal framework.

To fulfill the above mentioned goals, four learning objectives have been developed for this module: participants will gain knowledge of normative sources of social and green entrepreneurship, become able to identify the priorities of the EU in this field, be aware of the European policy for entrepreneurship education, and understand the importance of the role that entrepreneurs play in society at large.

## Topic 1. EUROPEAN PERSPECTIVE

### 1.1 What is Entrepreneurship Education

Entrepreneurship Education (EE) is fundamentally about problem-solving and the so-called 'four Cs': communication, collaboration, creativity, and critical thinking. It combines experimental learning, competence building and, most importantly, a mindset shift. EE is aimed at all levels of education, from kindergarten all through primary and secondary school, to vocational, higher and professional education. It is not only about starting a business but it can be valuable also for employees and the self-employed. EE is for life-long learning with appropriate contents, methods, and tools on each level. The benefits of EE can be substantial, for example, young people who have received this training are more likely to set up their own companies, and additionally the businesses started by those people were found to be more ambitious<sup>1</sup>.

An important piece of knowledge for future entrepreneurs is for example the EU operational definition of social enterprise. According to the Social Business Initiative (SBI) of 2011<sup>2</sup>, a social enterprise is an undertaking: whose primary objective is to achieve social impact rather than generating profit for owners and shareholders; which uses its surpluses mainly to achieve these social goals; which is managed in an accountable, transparent and innovative way, in particular by involving workers, customers and stakeholders affected by its business activity. This definition arranges social enterprise key features along three dimensions: an entrepreneurial dimension, a social dimension, a dimension relative to governance structure. Provided that the pursuit of explicit social aims is prioritized through economic activities, these three dimensions can combine in different ways; it is their balanced combination that matters most when identifying the boundaries of social enterprise.

The EU is also devoting its attention to green entrepreneurship. Namely, the European Green Deal is the EU's new growth strategy, and aims to transform the EU into a modern, resource-efficient and competitive economy, with no net emissions of greenhouse gasses by mid-century. In this framework, the new Industrial Strategy for Europe will lead the green and digital transitions by helping industries to reduce their carbon footprint by providing affordable, clean technology solutions and by developing new business models. As a primary vehicle of innovation, small and medium enterprises (SMEs) need to be borne in mind in all actions under this Strategy<sup>3</sup>. This is reflected in a horizontal manner by increased attention to regulatory burdens for SMEs. New actions will strongly benefit SMEs and start-ups, whether it be from a strengthened Single Market, reduced supply dependencies or the accelerated green and digital transitions.

### 1.2 Key actions to foster EE in Europe

The European Commission recognises the importance of Entrepreneurship education, thus, it aims at promoting this practice on the local, regional, national, and European level. The effort must be aimed at all decision makers in governments, schools and higher education, civil society, and business.

Thanks to the project "Peer-Learning Activities in Entrepreneurship Education and in Women's Entrepreneurship" the European

<sup>1</sup> [https://www.oecd.org/cfe/leed/BGP\\_Entrepreneurship-in-Education.pdf](https://www.oecd.org/cfe/leed/BGP_Entrepreneurship-in-Education.pdf)

<sup>2</sup> [https://www.ess-europe.eu/sites/default/files/publications/files/ke-01-20-768-en-n\\_1.pdf](https://www.ess-europe.eu/sites/default/files/publications/files/ke-01-20-768-en-n_1.pdf)

<sup>3</sup> [https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal\\_en](https://ec.europa.eu/info/strategy/priorities-2019-2024/european-green-deal_en)

Commission identified 5 main actions that decision makers could take<sup>4</sup>. The first is increasing the EE competence of educators, to this end, a pan-European peer-to-peer network of EE teachers could be useful. Secondly, governmental bodies, education institutions, businesses, and civil society actors could collaborate to develop strategies, policy agendas, and EE curricula, a strong European platform for EE would be helpful. It is also crucial to raise awareness of EE benefits among education institutions, parents, and the wider community. Measuring and comparing EE practice and impact at an European level could allow EE to contribute to key European policy agendas. Finally, sharing EE knowledge and experience by building national and international networks would succeed in enhancing EE teaching and learning.

### 1.3 Conclusions

In recent years, EE has become a significant area of policy development in European countries. At the European level, it is part of the European Skills Agenda. It is closely linked to Europe's green and digital transitions and the post-COVID-19 economic recovery. This can be attributed to the fact that knowledge of entrepreneurship plays a crucial role in today's day and age, in which we are facing serious challenges ranging from climate change to pollution and to an increasing wealth gap. In this context, it will be especially beneficial to focus on developing social enterprises, as they are initiatives created in communities to benefit the communities themselves and often also the environment, because they opt to employ local labor and resources.

### Food for thought

- Are Entrepreneurship Education (EE) courses being taught in your country at the present moment?
- Do you think that green and social entrepreneurship should be part of the curriculum?
- What other policies should the EU implement to foster social and green entrepreneurship?

## Topic 2. BELGIAN LEGAL FRAMEWORK

### 2.1 The laws

The concept of social enterprise has not yet been clearly defined in Belgium. The sector's borders are still being determined. In the future, focus is likely to either concentrate on particular emblematic organizational forms and sectors of activity or employ a broad view through a set of distinctive criteria. Consequently, no specific legislation fully embraces the scope of social enterprise in Belgium. Instead, a set of laws, regional decrees and public provisions related to specific legal forms, sectors of activity and social mission types exist. There is a large scope of policies and legal provisions potentially applicable to social enterprises in various sectors and it is impossible to provide an exhaustive list of all these measures.

In terms of numbers, most social enterprises operate as associations. Important as well, but less numerous, are foundations, mutuals, and cooperatives and social purpose companies—these latter two categories used to be often combined with each other until the 2019 reform, which has repealed the social purpose company and introduced a social enterprise accreditation that is only available for cooperatives.

In the context of the Company Law the social purpose company framework was created in 1995. This framework was not a new legal form; in fact, all types of organizations could adopt the social purpose company status, provided that they were "not dedicated to the enrichment of their members", and their statutes complied with a series of conditions.

A very large number of social enterprises have thus developed without using the social purpose company legal framework but rather by adopting an associative (VZW/ASBL), cooperative (without a formal social purpose), mutual or, to a lesser extent, company by share form. The law on associations has been substantially amended in 2019 to strengthen the "entrepreneurialisation" of associations. Contrary to what was permitted before, associations can—like companies—develop economic activities of industrial or commercial nature, even as their main activity.

Recent legal changes have also acknowledged cooperatives' inclination to pursue general interest aims. From 2019, only cooperatives can be accredited as social enterprises through a new accreditation scheme, provided that they fulfill a list of nine conditions.

Whilst most public policies for social enterprises are now developed at the regional level, it is worth mentioning that the legal provisions for all legal forms (associations, foundations, cooperatives, mutuals and other companies, as well as accreditation as social enterprise) are still regulated at the federal level. For example, the recognition of cooperatives is organized through the National Council for Cooperation.

### 2.2 The current situation

Precise figures are not available due to social enterprise's blurred boundaries, different models and the lack of an overall legal or statutory framework. However, several calculations have been made using two approaches: a "bottom up" approach that sums up the known figures for some of the most easily definable social enterprise types; and an "inclusive" approach, which aggregates populations of organizational forms, including a certain share that could be considered social enterprises according

<sup>4</sup> [https://eisma.ec.europa.eu/peer-learning-entrepreneurship-education-and-womens-entrepreneurship\\_en](https://eisma.ec.europa.eu/peer-learning-entrepreneurship-education-and-womens-entrepreneurship_en)

to the EU operational definition. Whereas bottom-up calculations probably underestimate the number of social enterprises, because they only focus on those types that can be easily identified, inclusive calculations probably overestimate the number of organizations. Consequently, the bottom-up and inclusive approaches differ quite strongly when it comes to providing statistics—respectively around 3,000 and 18,000 organizations. Hence, the difference in terms of numbers seems mainly related to different interpretations of the social enterprise phenomenon and different ways to frame it—as either a very specific and distinctive form, or as an “area” of diverse organizations located in between the public and private for-profit spheres. If we refer to the EU operational definition and the broad understanding of an economic activity as the production of goods and services, it is likely that the numbers will lean towards those proposed by the inclusive approach.

It is estimated that workers are concentrated mainly in Associations (89%), while the rest is distributed among Foundations (3.7%), Cooperatives and/or social purpose companies (3.6%) Mutuals (3.7%).

### 2.3 Conclusions

An important debate regards the different concepts and visions of social enterprise. For example, the recent emergence of market-based approaches has not been welcomed by established social economy networks. Concerns include: the bias towards appealing communication; the idea that social entrepreneurs can solve all social ills; the focus on market-based discourses, tools and resources; individual “heroic” entrepreneurs instead of collective action; overtly broad definitions; and privatization dynamics that overwhelm public action. In contrast, more recent social entrepreneurship networks are concerned that established actors: present restrictive definitions; are too dependent on public support; are too focused on particular social aims; are too rigid to generate innovative solutions; and are too reluctant to legitimize and enter into dialogue with new approaches. It can also be argued that the structure of political action divides the sector between the “economic” and the “social”. Such practice is also reinforced by the media and public opinion.

In summary, it can be observed that, in line with the emergence of social investment internationally, a more market-oriented trend has developed in Belgium that translates into the notions of social entrepreneurship and social entrepreneurs rather than social enterprise.

### Food for thought

- Do you think that not being recognised at a national level goes against the interest of social enterprises?
- Do you think that dividing the sector in “economic” and “social” goes against the interest of social enterprises?
- What policies should Belgium implement to foster social and green entrepreneurship?

## Topic 3. ITALIAN LEGAL FRAMEWORK

### 3.1 The law

The concept of “social enterprise” was introduced in Italy earlier than elsewhere. In 1991, after more than 10 years of unregulated development, “social cooperatives” were recognised by law as cooperatives operating with the purpose of “pursuing the general interest of the community in the human promotion and social integration of citizens”. A more general legal framework was introduced in 2005-2006, creating the legal category of “social enterprise”. It enabled a wider set of legal entities to qualify as social enterprise and expanded the permissible fields of engagement. While social cooperatives, associations and foundations involved in the provision of services have carried on growing in terms of numbers, turnover and people employed, the number of registered social enterprises has shown a disproportionately small increase. Thus, with the aim of re-launching social enterprise under the “third sector” umbrella, new legislation was enacted in 2016/2017 introducing some key changes with a view to providing a common framework for both the third sector and social enterprises. While safeguarding the non-lucrative mission of social enterprise, the law is targeted at rendering the social enterprise qualification more attractive both to potentially eligible organizations and to investors.

Social enterprises are the exclusive object of decree 112/2017. In line with the EU operational definition a social enterprise is now defined as a “private organization that runs entrepreneurial activities for civic, solidarity and social utility purposes and allocates profits principally to achieve its corporate purpose by adopting responsible and transparent management modalities and favoring the largest possible participation of employees, users, and other stakeholders interested in its activities”.

### 3.2 The current situation

When considering the entire range of social enterprises operating in Italy, regardless of their legal form, the phenomenon turns out to be significant in terms of numbers. Based on the available data on social cooperatives, ex lege social enterprises, and associations and foundations with market activity, the estimated number of social enterprises in 2017 amounted to over 102,000 accounting for almost 900,000 paid workers and an annual turnover of 42,700 million EUR. According to a census, in 2017 there were 350,000 NPOs active in Italy, of which 4.5% (15,770) were social cooperatives, 85.1% were associations, 2.1% were foundations and 8.3% were other legal forms (mainly religious entities) (Lori 2019). When considering the distribution of the workforce: 36.4% was employed by organizations running social services; 22.6% by organizations engaged in health services; 11.6% by work integration organizations (i.e. social enterprises), and just 6.3% was employed by organizations delivering cultural,

sport and recreational services.

### 3.3 Conclusions

Social enterprises are an important and growing sector of the Italian economy. While the integration of social enterprises into the welfare system has been key in boosting their replication, the strong dependence of social enterprises on public policies, coupled with the growing use of competitive tenders based on the lowest price, has contextually contributed to a constraint on their innovative behavior and future development. This has, on the one hand, slowed down the expansion opportunities for social enterprises. On the other hand, it has created the impetus for social enterprises to diversify into new markets, including new demand from private users. A key challenge for social enterprises delivering general interest services is to experiment with new cycles of innovation in the health and educational domains and increase the delivery of corporate welfare services addressed to enterprises' employees, families and users. As for work integration social enterprises (WISEs), less dependent on public resources from the outset, a key challenge is to switch from domains with a low added value towards operations that can foster higher professional profiles to the benefit of disadvantaged workers who are already employed. Another strategy, which should be exploited further, is to reinforce partnerships with conventional enterprises.

### Food for thought

- Think about the role that financial incentives play in the decision of setting up a social enterprise.
- What is your opinion on social enterprises delivering corporate welfare services?
- What policies should Italy implement to foster social and green entrepreneurship?

## Topic 4. ROMANIAN LEGAL FRAMEWORK

### 4.1 The 2015 law

In Romania, the legal recognition of social enterprise took place within the larger context of designing a general legislative framework for the social economy. According to Law 219/2015, "the social economy is the set of activities organized independently of the public sector, the purpose of which is to serve the general interest, the interests of a community and/or personal non-pecuniary interests, by increasing the employment of persons belonging to a vulnerable group and/or the production and supply of goods, the provision of services and/or the execution of work."

In Romania, the concept of 'social enterprise' refers to a way of doing business, not to a legal entity. A social enterprise certificate is granted by the County Employment Agencies for a period of 5 years, provided that the legal structure applying for the certificate complies with the principles of social economy and the following criteria: it acts for a social purpose and/or in the general interest of the community; it allocates at least 90% of its profits the pursuit of the social aim and the constitution of a statutory reserve; it undertakes to transfer the assets remaining after liquidation to one or more social enterprises; it applies the principle of social equity towards employees, ensuring fair wage rates.

Law 219/2015 lists the types of organizations (cooperatives, credit cooperatives, associations, foundations, mutual-aid associations and other entities that fulfill the social-economy principles) that can be recognised as social enterprises.

The law also regulates for the first time a specific form of work integration social enterprise, the "social-insertion social enterprise". Like the social enterprise, the social insertion enterprise is not a legal form of organization, but a status that can be obtained by a private organization carrying out economic activity with the objective of ensuring the socio-occupational insertion of disadvantaged people into the labor market.

### 4.2 The present situation

Because of the degree of bureaucratisation of the certification process and due to the fact that the fiscal and financial rewards attached to it are limited, de facto social enterprises show only limited interest in officially registering as such: by August 2019, only 114 social enterprises had been registered in the National Register of Social Enterprises, of which 12 were work-integration social enterprises. In Romania, the majority of SE initiatives are launched by associations and foundations, which frequently set up business entities under their own control with a view to running economic activities. Most of the Romanian social enterprises are small-sized. Four main types of social enterprise were identified: entrepreneurial non-profit organizations (associations and foundations), mutual-aid associations (mainly retirees' mutual-aid associations), work-integration social enterprises (including two models: sheltered workshops and social-insertion social enterprises), and cooperatives pursuing general-interest goals. Associations and foundations carrying out an entrepreneurial activity are the most dynamic actors in the Romanian social-economy sector.

Data from the National Institute of Statistics indicate that, in 2015, there were 42,707 active associations and foundations in the country, employing 99,774 persons.

### 4.3 Conclusions

Romanian legislation on social enterprise focuses almost exclusively on work-integration social enterprises and on the



development of externally driven initiatives, stimulated by the existence of generous funding for work-integration projects for disadvantaged groups. The Romanian SE sector deals with several challenges. First, there is a growing demand for general-interest services. The Romanian social-services sector is underdeveloped and underfunded, but the demand for social services is growing fast, particularly in the case of services for the elderly.

Secondly, the lack of awareness and poor understanding of the identity and social utility of social enterprises by decision-makers and the general public, who don't relate them to the concept of entrepreneurship, represent a barrier for their development.

Finally, public support for SE development remains limited. Beside the support for work-integration social enterprises, public resources to support bottom-up active social enterprises are very scarce, the entrepreneurial activities of associations and foundations are not encouraged or supported by public authorities, and mutual-aid organizations are poorly understood by and almost invisible to policymakers.

### Food for thought

- What are the advantages of understanding the concept of 'social enterprise' as a way of doing business and not a legal entity?
- Reflect on the importance of making the public understand the entrepreneurial potential of social enterprises.
- What policies should Romania implement to foster social and green entrepreneurship?

## Topic 5. GREEK LEGAL FRAMEWORK

### 5.1 The law

Law 4019/2011, approved in the year 2011, was the first Greek law regarding social economy and social entrepreneurship. Immediately after, also thanks to a period of social mobilisations, usually referred as the 'movement of the squares', there was a rapid increase in the number of social enterprises. Law 4430/2016, which replaced former Law 4019/2011 does not explicitly introduce the social enterprise as a distinct legal entity. Instead, it recognises three different legal forms that define the country's SSE (Social and Solidarity Economy) sector. Of these, only two fulfill the EU operational definition: social cooperative enterprises (SCEs) and limited liability social cooperatives (KoiSPEs). Law 4430/2016 adopted a more operational, criteria-based logic: there is no need for an entity of almost any legal form to change its status in order to be part of the official SSE spectrum and register on the NRSSE (National Registry of Social and Solidarity Economy). What is required is compliance with a series of operational criteria that concern its aim, governance, economic equity, profit distribution and eligible membership. Notably, Law 4430/2016 set new ground for the development of Greek social enterprise fields of activity, by largely broadening the meaning of 'social aim' to include a series of activities for the general public as opposed to being exclusively focused on vulnerable and/or special social groups.

### 5.2 The current situation

Greek social enterprises are still currently embryonic when compared with other European countries. According to EU criteria, the total number of Greek social enterprises is estimated at 1,148. The vast majority (984) are SCEs for collective and social benefit purposes. Despite their very small size and annual turnover, Greek social enterprises encompass a broad spectrum of economic activities. However, most organizations commonly operate within the food trade and processing, education, general trade and leisure services. Greek social enterprises are also characterized by members with high level educational qualifications and women, who constitute more than 60% of their total workforce. Finally, social enterprises are unevenly spread across Greece.

The social enterprise types currently present in Greece are: Social cooperative enterprise (SCE), divided into the sub-categories of Integration SCEs and SCEs for collective and social benefit purposes, Limited liability social cooperatives, Women's agrotourism cooperatives, de facto social enterprises such as Civil cooperatives, Limited liability companies and Agricultural cooperatives. There are also two types of legal forms that cannot be fully regarded as social enterprises according to the EU operational definition: Associations and civil non-profit companies and Foundations.

### 5.3 Conclusions

Despite their recent dynamic development, Greek social enterprises face a series of constraints and barriers regarding their further development. According to a 2017 British Council report, the majority of respondents regard access to forms of finance and administration issues and bureaucracy as the most crucial barriers that hinder social enterprise development across the country. As an example, many announced support measures remain inactive, and most regions have less access to finance, grants and information than those in Attica. There are also some cultural issues, such as a lack of awareness of a tradition of cooperation. Nonetheless, although still in its infancy, the Greek social enterprise ecosystem is very dynamic and could potentially thrive in the future.





### Food for thought

- Why is it important for social cooperatives to not only focus on vulnerable and/or special social groups?
- Reflect on the importance for legislation regarding social enterprises to not require an excessive amount of bureaucracy.
- What policies should Greece implement to foster social and green entrepreneurship?

## Topic 6. CROATIAN LEGAL FRAMEWORK

### 6.1 The law

In 2011 the Act on Cooperatives introduced the social cooperative, in order to connect cooperatives to the social enterprise sector. In 2015, the 'Strategy for Entrepreneurship Development' was adopted and its main objective is to create a supportive environment for social enterprises in Croatia, thereby decreasing regional disparities, increasing employment and ensuring a fairer distribution of social wealth. The Strategy defines social entrepreneurship as a "business based on the principles of social, environmental and economic sustainability, in which generated profit or surplus is entirely or largely reinvested for the benefit of the community". The definition is accompanied by nine criteria for the identification of social enterprises. The Croatian definition is very much in line with the EU operational definition of social enterprise, as it is largely based on EU documents and policies, especially the Social Business Initiative. The official definition given in the SE Strategy does not precisely state the legal forms of possible social enterprises, but rather implies that various forms which meet prescribed criteria may be considered as social enterprises.

### 6.2 The current situation

In Croatia there are no *de iure* social enterprises, which results in no official data about them. The SE Strategy hasn't clarified the situation, and the application of the nine criteria for the identification of social enterprises is too complex and lacking any mechanism of monitoring and control. There are a few legal forms in Croatian legislation that meet at least some of the EU operational definition criteria, and thus may be considered as social enterprises: associations that pursue social entrepreneurship and other general interest activities and undertake economic activities; cooperatives, in particular social cooperatives, veterans social-working cooperatives, but also other cooperatives pursuing social aims, private foundations pursuing relevant general interest activities and economic activities; companies, those funded by associations or and those that pursue social aims, and Institutions founded by associations pursuing relevant general interest activities. Sheltered and integrative workshops are not legal forms *per se*, but statuses obtained by some companies, cooperatives and institutions which employ persons with disabilities.

The estimated number of social enterprises in the year 2018 was: 346 associations, 25 social cooperatives, 35 veterans social-working cooperatives, 33 cooperatives pursuing social aims, 5 foundations, 60 companies, 15 institutions and 7 sheltered workshops.

Croatian social enterprises operate mainly in the field of agriculture, followed by social welfare services, production of traditional products and souvenirs, tourism, food processing and catering, waste management and wood processing (Turza 2014). A 2015 study (Simlesa et al. 2015) showed that revenues of mapped social enterprises were 24.6 million EUR in 2013 and 23.3 million in 2014.

### 6.3 Conclusions

Because of a lack of political will, the SE Strategy has been poorly implemented and has to date failed to achieve its objectives of creating a supportive legislative and institutional framework; creating a supportive financial framework; promoting education on social entrepreneurship; and promoting public visibility of social enterprises. A huge constraining factor is the fact that existing legislation around social enterprises lacks coherence. Many stakeholders perceive that a lack of business skills among social entrepreneurs is one of the important constraints in social enterprise development. However, the growth of support programmes, training and skills development in recent years has somewhat overcome this disadvantage. The main challenge facing social enterprises in Croatia is how to give people a clearer understanding of the social enterprise concept.

In conclusion, even though some changes have occurred, Croatia should still be identified as being in the 'progressive emergence' stage of social enterprise development.

### Food for thought

- Reflect on the impact that the EU has had on the creation of a legal framework for social enterprises in the member States.
- Reflect on the usefulness of monitoring measures for keeping track of social enterprises
- What policies should Croatia implement to foster social and green entrepreneurship?

## Topic 7. BULGARIAN LEGAL FRAMEWORK

### 7.1 The law

The development of social enterprises in Bulgaria has not been driven by a unified strict definition or by a relevant regulatory framework. This has meant that the economic entities that possess some social enterprise characteristics were created on the basis of different laws. This spontaneous development results today in a significant number and wide variety of legal forms of enterprises with (dominantly) social aims. The list of enterprises with social aims includes: associations and foundations carrying out economic activities, *chitalishta*, which are defined as self-governing community associations, developing and enriching local cultural, social and educational activities, cooperatives of people with disabilities, specialized enterprises for the integration of disabled people. Overall, these basic legal provisions provide opportunities for enterprises with social aims to be identified as social enterprises in accordance with the EU operational definition.

The new Act on Enterprises of the Social and Solidarity Economy was adopted by the National Assembly on 18 October 2018 and came into force on May 2 2019. This is the first law that recognises the existence and function of the various actors of the social economy. It aims to provide a clear definition of social enterprises, measures to promote them, along with mechanisms of interaction with the state and other stakeholders. The Act introduces the following principles of the social and solidarity economy: priority of social to economic objectives; cooperation for public and/or collective benefit; publicity and transparency; independence from public authorities; participation of members, workers or employees in managerial decision-making.

The new Law on Enterprises of the Social and Solidarity Economy in Bulgaria corresponds to the EU operational definition in reference with the economic, social, and inclusive governance dimensions.

### 7.2 The current situation

Due to the lack of sufficient statistical data and with many reservations, the total number of currently established social enterprises that correspond to the EU operational definition in Bulgaria could be assessed at 3,674. They account for around 1% of all the enterprises in the country, employing about 2% of the employed population. They contribute to about 0.7% of the added value produced in the country. All three figures lie well below the EU averages. Their composition by legal form is as follows: 2,430 associations and foundations; 1,000 *chitalishta*; 200 specialized enterprises for people with disabilities; and 44 cooperatives of people with disabilities.

According to some sources, associations and foundations, including *chitalishta*, usually provide social, educational, training and health services. Striking regional differences exist and continue to grow. All data confirm the concentration of associations and foundations (excluding *chitalista*) in the capital and in large cities.

### 7.3 Conclusions

The most visible and frequently mentioned constraining factors of social enterprises development come in the form of: weak governmental funding, insufficient targeted assistance through dedicated financial instruments, lack of adequate support from municipalities and lack of skilled staff. Some suggest the low propensity to innovate also presents a barrier to start or scale up social enterprises. However, it seems that the fundamental constraining factor jeopardizing social enterprise development is the general economic and social situation in the country. Currently social enterprises rely mainly on public (budget) support, but the opportunities of public budgets (national and local) to support social enterprises remain quite limited. This combines with a high level of (income) poverty, which ranks the highest in the entire EU. Therefore, despite large-scale needs for social services, limited public budgets and low incomes reduce the demand for goods and services that social enterprises could provide. Changes in economic and social policies are needed in Bulgaria. The accelerated development of social enterprises is one of the important opportunities for making positive changes. The new Act on Enterprises of the Social and Solidarity Economy is a step in this direction. However, many other steps are needed for the accelerated and effective development of social enterprises.

### Food for thought

- Reflect on the importance of legislation on social enterprises that accounts for the local particularities of each country.
- What type of social enterprises should the government invest in in a country like Bulgaria?
- What policies should Bulgaria implement to foster social and green entrepreneurship?

## Topic 8. POLISH LEGAL FRAMEWORK

### 8.1 The law

Poland's entry in the European Union in 2004 has played a key role in boosting social enterprise development. Presently, social enterprises in Poland are regulated by specific legal frameworks for each type. This is due to the fact that no shared legal definition of a social enterprise had been agreed upon until very recently. However, having analyzed various types of organizations that meet the EU operational definition criteria, it can be concluded that four types of social enterprises can be



distinguished. These are: social cooperatives, entrepreneurial non-profit organizations (ENPOs), professional activity establishments (zakład aktywności zawodowej – ZAZs) and non-profit companies.

Currently, the most significant source regulating social enterprises in Poland is the National Programme for Social Economy Development (KPRES), which was accepted by the Council of Ministers in 2014 and extended (with some novelties) in 2019 for the following four years. According to KPRES 2019-2023, social enterprises are conceived as entities which conduct market activities, including both economic activity (unrelated business activity) and paid mission-related activity aimed at the reintegration of persons threatened by social exclusion, which must make up at least 30% of the workforce.

In July 2022, the new Act on Social Enterprises and Supporting Social Economy was passed. The Act introduces a social enterprise status that can be obtained by organizations that fulfill certain conditions, regardless of their legal form. This status will be available to: social cooperatives, non-governmental organizations, labor cooperatives, cooperatives of disabled and blind people, cooperatives of agricultural production. According to the Act on Social and Solidarity Economy, a social enterprise is an entity that—regardless of its legal type— performs economic activities, including paid statutory activity and/or market activity. Social enterprises shall operate in the field of social and professional reintegration of people threatened by social exclusion and simultaneously provide general interest services. The Act envisages specific benefits for registered social enterprises, including subsidies for employees from the disadvantaged groups and tax exemptions.

## 8.2 The current situation

All types of social enterprises in Poland have been growing in number since being officially recognised. Also the number of people employed has been increasing. Social enterprises are still a narrow part of the Polish economy but their significance has been steadily increasing. The analyses conducted in this study have revealed that 29,535 social enterprises existed in Poland in 2019. The most numerous are ENPOs, estimated at 27,600, followed by 1,600 social cooperatives, 226 non-profit companies, and 109 ZAZs. At that time, social enterprises employed 428,700 individuals, but their employment potential, measured in the full-time equivalent (FTE) is much smaller.

## 8.3 Conclusions

There are several problems facing social enterprises in Poland. First, there is conceptual confusion in defining the social enterprise. This is linked to the fact that the social enterprise concept is relatively new, having existed for approximately 15 years in theoretical considerations and in the socio-economic landscape in Poland. Conceptual confusion is also linked to the ambiguity in defining social enterprises' fields of activity. There is a tendency to conflate social enterprises with work integration. Different types of activities undertaken by social enterprises, including for instance local development or general interest service provision, have not been properly recognised in Poland. In addition to this, fragmentation of legal schemes has hindered the building of a common identity of the sector of social enterprises. As a result, Polish organizations that form social enterprises do not recognise themselves as a united sector. These problems are interwoven with a number of barriers encountered by Polish social enterprises. These include reluctance to undertake and carry out economic activities among non-profit organizations; limited demand for goods and services provided by social enterprises from public authorities, market enterprises and individual recipients; and poor managerial skills among managers of social enterprises.

At the same time, recent years have witnessed an increase of interest in social enterprises in Poland. They have significantly improved their position, which can be attributed to social enterprises' gradual recognition by citizens, academics, the third sector and public administration representatives. Thanks to the new regulations, the social economy will develop and be an important instrument of active social policy.

## Food for thought

- Reflect on the importance for social enterprises of acting as a united sector
- How could social enterprises improve their recognition by citizens?
- What policies should Poland implement to foster social and green entrepreneurship?

## Case studies

### Title of the case study 1:

Law on Social Cooperatives in Italy: Adjustment of an existing cooperative law to support social enterprise development

### Description of the case study:

How the Italian social enterprise law was born

The development of social enterprises, largely in the form of social cooperatives, began comparatively earlier in Italy than in most European member states, in the late 1960s and early 1970s. Social cooperatives are prominent drivers of welfare provision, and were created when welfare gaps emerged as certain social needs were not adequately met by either the public or private sectors. An important accelerator for social cooperative development in Italy was the removal of the Crispi Law (6972/1890), which stated that the responsibility of providing welfare services is limited to public entities or to the citizens themselves. However, the Constitutional Court ruling 396 of 1988 declared it unconstitutional, expanding the provision of welfare services to private entities. In 1991, after almost ten years of unregulated development, the Italian Law recognised both

new and existing social cooperatives and supported their expansion throughout Italy.

#### Italian law as a basis for other EU countries

In 1991, Italy established the Law 381/1991 on Social Cooperatives to legally recognise cooperatives that work with an explicit “aim to pursue the general interest of the community in the human promotion and social integration of citizens.” The law regulates two types of social cooperative forms: A-type, i.e. social cooperatives providing social welfare or educational services; and B-type, i.e. social cooperatives integrating vulnerable or disadvantaged individuals into work through agricultural, manufacturing or other commercial activities. B-type social cooperatives should include at least 30% ‘disadvantaged workers’ among their workforce for whom they are exempted from social security contributions.

The Italian Law 381/1991 on Social Cooperatives is the first generation of laws developed to specifically regulate social enterprises, acting as a cornerstone legislation in the promotion of social and solidarity economy ecosystems across Europe in Portugal, Spain, Greece, France, Hungary, Czech Republic and beyond in the United States. This Law provided a model of legislation for social enterprises at the European Union level and at a Global level, leading to the replication and use of A-Type and B-Type forms of social enterprises as defined by the Law such as in South Korea.

#### Impact

The Law 381/1991 on Social Cooperatives is a pioneering legal framework, as it was the first law to specifically recognise and regulate social enterprises in Italy. It inspired the development of Law on Social Cooperatives and other legal frameworks to regulate social enterprises. Law 118/2005 and Legislative Decree 155/2006 recognise social enterprises through a legal status, allowing for a wide range of entities (associations, foundations, religious institutions, cooperatives, limited liability and shareholder companies) to conduct economic activities with a social purpose, thereby increasing their share contributed to the GDP of the Italian economy.

**Key takeaways:** e.g. lessons learned, knowledge acquired, reasons for inspiration

The case study teaches users of the module about the importance of legislative action at the level of the single country. It can have a revolutionary impact on the legislation that is passed even at an international level.

#### **Title of the case study 2:**

The Brussels 2018 Ordinance on social enterprises: An inclusive policy-making process to co-construct a legal framework for social enterprises

**Description of the case study: about 1 page (Include text, screenshots, videos, images.)**

#### What

The Ordinance on the accreditation and support of social enterprises was adopted on 23 July 2018 in the Brussels-Capital Region in Belgium. The adoption of this Ordinance results from a two-year consultation process with various stakeholders, including the Economic and Social Council of the Brussels-Capital Region (CESRBC), the Brussels Employment Office Actiris, the Brussels Social Economy Consultation Platform extended to ConcertES1 and SAW-B (see the steps below). Additional stakeholders, such as academics, federations of social enterprises and social enterprises themselves, also participated in the consultation process, especially to establish the definition of the social enterprise.

The ordinance establishes a set of criteria organized in three dimensions – social, economic and governance – and defines ‘social enterprise’ as private or public legal entities that implement an economic project, pursue a social purpose, and exercise democratic governance. In addition, the legal framework sets out the public support schemes that social enterprises can leverage, including financial and non-financial assistance.

#### Why

Until recently, social enterprises and the social economy in the Brussels-Capital Region were largely associated with the work integration field. The objective of this policy-making process was twofold: (1) the revision of the 20042 and 20123 Ordinances on the social economy and the accreditation of work integration social enterprises; and (2) the recognition of social enterprises beyond the work integration field. When designing legal frameworks, an inclusive consultation process may be of fundamental importance as it refines how policy makers understand social enterprises and thus ensures that legal frameworks are relevant, appropriate and meet the needs of relevant stakeholders. Finally, co-constructing a legal framework helps avert practical implementation problems, enhances compliance and acceptance of such framework, and increases public trust in government.

#### Impact

As of June 2021, 155 social enterprises were accredited in the Brussels-Capital Region. The 2018 Ordinance had a positive impact on social enterprises as it has strengthened their legal certainty in relation to European State Aid legislation and has thus increased their access to financial resources. It has also allowed social enterprises to improve their internal processes, in particular regarding their governance. In short, the Brussels Ordinance on social enterprises and its policy-making process helped to both build common understanding of social enterprises and structure the overall field, which in turn fostered the development of social enterprises in the Brussels-Capital Region.

**Key takeaways:** e.g. lessons learned, knowledge, reason for inspirations lessons learned, knowledge



By starting the consultation process at an early stage of policy development, the Government of the Brussels-Capital Region helped maximize the value of stakeholder engagement. Engaging with a broad range of actors allowed to design a legal framework that is more aligned with the field's needs and realities and that reflects a range of views in a proportionate way, thus avoiding its anchoring in a single ideology of social entrepreneurship. Such an inclusive policy-making process has also facilitated a broader acceptance of the criteria for social enterprises and enabled a common understanding and interpretation of the legal framework. Ultimately, the process has fostered dialogue between policy makers and main actors in the field. The dialogue remains open today and allows to easily gather these main actors around a table when needed.

## Activities

Introductory video	
Format: (face to face, online, hybrid)	Online
Learning objectives	<ul style="list-style-type: none"> <li>Recognise normative sources of social and green entrepreneurship</li> <li>Identify Europe's priorities in terms of green and social entrepreneurship</li> </ul>
Material/equipment needed	Computer
Description of the activity	<p>The user watches a short Youtube video explaining the concepts of social economy and social enterprise, in addition to the initiatives from the European commission that support social economy.</p> <p><a href="https://www.youtube.com/watch?v=Hy1Vb08TAUY">https://www.youtube.com/watch?v=Hy1Vb08TAUY</a></p>
Debriefing questions	1. Did this activity improve your understanding of the topic of the module?
Allocated time	30 minutes
How can this activity be adapted in a different format?	The activity can also take place face to face in a group setting. In this case users watch the video together and subsequently a discussion on its contents takes place.
Notes for the trainer/facilitator	

Flipped classroom	
Format: (face to face, online, hybrid)	Face to face, online
Learning objectives	<ul style="list-style-type: none"> <li>Recognise normative sources of social and green entrepreneurship</li> <li>Identify Europe's priorities in terms of green and social entrepreneurship</li> <li>Solidify the knowledge of the module's material</li> <li>Foster the exchange of opinions among group members</li> </ul>
Material/equipment needed	Computer, whiteboard
Description of the activity	<p>Users of the module are divided into eight groups and each group is assigned a chapter. Group members are encouraged to read their chapter and prepare a short presentation that they will later present to all other users.</p>



Debriefing questions	1. Did this activity improve your understanding of the material? 2. Were you able to get different perspectives about the material by working with your group?
Allocated time	2 hours
How can this activity be adapted in a different format?	If applicable
Notes for the trainer/facilitator	

Frontal lecture	
Format: (face to face, online, hybrid)	Face to face
Learning objectives	<ul style="list-style-type: none"> <li>• Recognise normative sources of social and green entrepreneurship</li> <li>• Identify Europe's priorities in terms of green and social entrepreneurship</li> <li>• Gain greater awareness of European policy of entrepreneurship education</li> <li>• Understand the social role of the entrepreneur</li> </ul>
Material/equipment needed	Computer or notebook
Description of the activity	Users of the module attend lectures in presence or online. The lecturer is a person that is not part of the group and presents the material of the module, possibly with the help of a Powerpoint presentation. The material is then discussed among the users and the lecturer and eventual questions are answered.
Debriefing questions	1. Did this activity improve your understanding of the material? 2. Were you able to get different perspectives about the material by discussing it with your group and the lecturer? 3. Was the lecturer efficient in presenting the material?
Allocated time	2 hours
How can this activity be adapted in a different format?	The activity can take place online using an online video conferencing app
Notes for the trainer/facilitator	

## Further reading

Resource name	Type	Link
Area of the EU Commission's website dedicated to an analysis of social enterprises and their ecosystems in Europe	Website	<a href="https://ec.europa.eu/social/main.jsp?catId=738&amp;langId=en&amp;pubId=8274">https://ec.europa.eu/social/main.jsp?catId=738&amp;langId=en&amp;pubId=8274</a>
Social Enterprise in Central and Eastern Europe	Paper	<a href="https://library.oapen.org/bitstream/handle/20.500.12657/51385/9781000367157.pdf?sequence=1#page=173">https://library.oapen.org/bitstream/handle/20.500.12657/51385/9781000367157.pdf?sequence=1#page=173</a>



A Guide to Fostering Entrepreneurship Education	Paper	<a href="https://eisma.ec.europa.eu/system/files/2022-01/A%20guide%20for%20fostering%20entrepreneurship%20education.pdf">https://eisma.ec.europa.eu/system/files/2022-01/A%20guide%20for%20fostering%20entrepreneurship%20education.pdf</a>
Adoption of green environmental practices in small and medium-sized enterprises: entrepreneur and business policies patterns in Romania	Paper	<a href="https://www.mdpi.com/2071-1050/13/9/4968">https://www.mdpi.com/2071-1050/13/9/4968</a>
EU Green deal to decarbonize Romania	Paper	<a href="https://www.google.com/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=&amp;ved=2ahUKEwjgiu2GsKr5AhUthv0HHVX4BpMQFnoECC4QAQ&amp;url=https%3A%2F%2Fassets.ey.com%2Fcontent%2Fdam%2Fey-sites%2Fey-com%2Fen_ro%2Fnews%2F21%2F4%2Fey-ro-en-report-the-european-green-deal.pdf%3Fdownload&amp;usg=AOvVaw1xobAWbSFJZ9DeUScvaGXe">https://www.google.com/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=&amp;ved=2ahUKEwjgiu2GsKr5AhUthv0HHVX4BpMQFnoECC4QAQ&amp;url=https%3A%2F%2Fassets.ey.com%2Fcontent%2Fdam%2Fey-sites%2Fey-com%2Fen_ro%2Fnews%2F21%2F4%2Fey-ro-en-report-the-european-green-deal.pdf%3Fdownload&amp;usg=AOvVaw1xobAWbSFJZ9DeUScvaGXe</a>
Legal framework of Social economy in Romania	Website	<a href="https://cries.ro/economie-sociala/">https://cries.ro/economie-sociala/</a>
New legal environment of the Greek Social and Solidarity Economy: Impediments and opportunities for the development of the sector	Paper	<a href="https://www.researchgate.net/publication/328333843_New_legal_environment_of_the_Greek_Social_and_Solidarity_Economy_Impediments_and_opportunities_for_the_development_of_the_sector">https://www.researchgate.net/publication/328333843_New_legal_environment_of_the_Greek_Social_and_Solidarity_Economy_Impediments_and_opportunities_for_the_development_of_the_sector</a>

## Quiz

### Q1. What is Entrepreneurship Education (EE)? (c)

- a) A course on how to start a business
- b) A school subject
- c) A combination of competence building and mindset shift
- d) All of the above

### Q2. What does the “inclusive” approach for counting social enterprises in Belgium consist of? (b)

- a) Counts all organizations involved in social inclusion
- b) Counts all organizations located in between the public and private for-profit spheres
- c) Counts all easily definable social enterprise types
- d) All of the above

### Q3. What is the most common form of social enterprise in Italy? (a)

- a) Associations
- b) Social cooperatives
- c) Foundations
- d) All of the above

### Q4. What is the Romanian “social-insertion social enterprise”? (b)

- a) A private organization offering services to disadvantaged people
- b) A private organization carrying out economic activity with the objective of ensuring the socio-occupational insertion of disadvantaged people into the labor market
- c) A cooperative made up of disadvantaged people
- d) All of the above

### Q5. What is one promising sector for social enterprises in Romania? (a)

- a) Social services





- b) Fair trade
- c) Renewable energy
- d) All of the above

**Q6. What is the main barrier that Greek social enterprises have to face? (c)**

- a) Lack of support from government and society
- b) Lack of entrepreneurial skills
- c) Bureaucracy and lack of founding
- d) All of the above

**Q7. Why is it difficult to collect data about Croatian social enterprises? (b)**

- a) There is excessive bureaucracy
- b) Application of the nine criteria is too complex
- c) Organizations are not interested in obtaining the social enterprise status
- d) All of the above

**Q8. What factor limits social enterprise development in Bulgaria? (d)**

- a) Weak governmental funding
- b) Lack of skilled staff
- c) Poor economic and social situation
- d) All of the above

**Q9. Why don't Polish social enterprises recognise themselves as a united sector? (c)**

- a) Because they believe that there is a fundamental difference between offering social services and doing business
- b) Because they prefer to differentiate between the various sectors
- c) Because legal schemes were fragmented until recently
- d) All of the above

**Q10. Why was the Brussels 2018 Ordinance developed by consulting the stakeholders? (d)**

- a) To maximize stakeholder engagement
- b) To create a legal framework better aligned with the field's needs
- c) To obtain a broader acceptance of the criteria for social enterprises
- d) All of the above

## References

Topic 3 - Italian legal framework: Borzaga, C. (2020). Social Enterprises and their Ecosystems in Europe: Country report Italy (Catalog No. KE-02-20-042-EN-N). Luxembourg: Publications Office of the European Union. Available at <https://europa.eu/!Qq64ny>

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Topic 7 - Bulgarian legal framework: Jeliaskova, M. (2019). Social Enterprises and their Ecosystems in Europe: Country report Bulgaria (Catalog No. KE-03-18-513-EN-N). Luxembourg: Publications Office of the European Union. Available at <https://europa.eu/!Qq64ny>

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Topic 1 - European legal framework: Lilischkis, S., Tømmerbakke, J., Melleri, M., Volkmann, C., Grünhagen, M. (2021): A guide to fostering entrepreneurship education. Five key actions towards a digital, green and resilient Europe. (Paper No. EA-09-21-266-EN-N). Luxembourg: Publication Office of the European Union. Available at <https://eisma.ec.europa.eu/system/files/2022-01/A%20guide%20for%20fostering%20entrepreneurship%20education.pdf>

Topic 2 - Belgian legal framework: Nyssens, M., Huybrechts, B. (2020). Social Enterprises and their Ecosystems in Europe: Country report Belgium (Catalog No. KE-02-20-039-EN-N). Luxembourg: Publications Office of the European Union. Available at <https://europa.eu/!Qq64ny>

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Topic 6 - Croatia legal framework: Vidović, D. (2019). Social Enterprises and their Ecosystems in Europe: Country report Croatia (Catalog No. KE-04-19-251-EN-N). Luxembourg: Publications Office of the European Union. Available at <https://europa.eu/!Qq64ny>

