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The ecosystem for social enterprise in Greece

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1. The policy and legal framework for social enterprise

1.1. National policy framework

In recent years, the Greek government has started to make efforts to promote the development of social enterprise in Greece. This positive development has to a large extent been prompted by top down trends, thanks to encouragement from the European Commission but also from bottom up civil society initiatives that have emerged to address the exponentially increasing social needs as a result of the crisis.

Within the fragmented reality of the social economy in Greece, recent legislation adopted to support the development of the social economy has created a new legal form for social enterprises covering a broad range of purposes and activities, and added a new player and regulator, the Ministry of Employment. Following the



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adoption of the law on social economy and social entrepreneurship in 2011, public policy has tried to focus on creating an eco-system for social enterprises to operate and thrive in, but only a small number of actions have materialized so far. Furthermore, the law has been criticized that it ‘introduces a definition of Social Economy which is full of deficiencies and does not at all cover the expanse of Social Economy as is approached by dominant academic and political discourse in Europe and Canada. Additionally, it does not introduce any definition of Social Enterprise’¹. According to Law 4019/2011 the Ministry of Labour, Social Security and Welfare is “responsible for designing, coordinating, monitoring and evaluating all necessary policies and initiatives to develop and strengthen the social economy.” It therefore launched two initiatives to develop a policy framework and action plan for the development of social enterprises.

- The European Commission and the Greek Ministry for Labour, Social Security and Welfare appointed a group of European and Greek experts to assist in the design and implementation of a comprehensive strategy and action plan to develop an ecosystem

for nurturing the social economy and social entrepreneurship. In January 2013, the expert group recommended² a package of twelve priority pilot actions, addressing social enterprises of any legal form, and flagged principles of support such as a bottom up approach, involvement and commitment of the social enterprise community and key stakeholders through working in partnership, focus on capacity building, starting with pilot actions to gain experience, commitment to systematic learning and improvement of practice, and organised learning from peers in other European countries. It recommended four areas of priority action:

- An enabling ecosystem for the Social Economy
- Direct financial support for starting and developing a social enterprise
- Access to finance to consolidate and scale social enterprises
- Good governance and public sector capacity building

Following that, the responsible service of the Ministry (EYKEKO) proposed a **Strategic Plan for the Development of Social Entrepreneurship** published in March 2013³. The plan presents a number of priority axes⁴ to support the

¹ Nasioulas Ioannis, Mavroeidis Vassileios (2013), Report No.10: The Social Business Sector in Greece, Systemic Failures and Positive Action Potentials based on strengths. Hellenic Ministry of Development and Competitiveness, published as a contribution to GECES,. Available at: http://ec.europa.eu/internal_market/social_business/docs/expert-group/contributions/131128_ioannis-nasioulas_en.pdf, Thessaloniki, 25 November 2013

² <http://www.keko.gr/el/Pages/NewsFS.aspx?item=78>

³ http://www.keko.gr/Lists/Custom_Announcements/Attachments/76/Stratigiko_Sxedio_Koinoniki_Oikonomia.pdf

⁴ Adapted from: Geormas K. and Graikioti S. 2013, Social Economy: The Greek Case. Comments paper - Greece Peer Review on social entrepreneurship, Croatia 2013 and ‘Strategic plan for the development of Social Economy and Social Entrepreneurship’. Available at:



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development of social enterprises, but only in the legal form of a Koin.S.Ep., as outlined below:

- The creation of a supporting system for the development of social enterprises;
- The provision of the necessary start-up capital for social enterprises;
- The provision of financial aid in the short and long run of the social enterprises' operation;
- The abolition of any administrative and legal obstacles as well as the creation of a favourable environment for the development of social enterprises, by creating an integrated legal framework for public procurements for social enterprises;
- The promotion of mutual learning and capacity building of social entrepreneurs, national and regional administrations;
- The implementation of a campaign informing the society on Social Entrepreneurship as well as the creation of information platforms with the aim to motivate the community on the issue of Social Entrepreneurship with the ultimate purpose to generate local pacts between social enterprises and the private and public market;
- The implementation of transnational actions using in the best way the European and International expertise on the development of Social Entrepreneurship; and
- The creation of an observatory aiming at comprehensively mapping Social enterprises in Greece in order to identify good practices and collect reliable data on social entrepreneurship.

By mid-2014, none of the two plans had been implemented. However, the Ministry, in the second semester of 2013, made a service contract with the Network of Project Managers in Greece (EEDE) to establish a central technical support structure for the social enterprise eco-system (so-called central mechanism). Its tasks include development of training tools and programmes for entrepreneurs, mentoring guides for starting up and developing Koin.S.Ep., support in awareness raising campaigns and in the dissemination of relevant information and developing transnational cooperation.

1.2. Legal frameworks

In 1999, the Greek Government established a legal framework (Law 2716/99, article 12) that supported the creation of **social cooperatives with limited liability for people with mental health problems** (Kinonikos Sineterismos Periorismenis Efthinis" or Koi.S.P.E.). Koi.S.P.E. is an organisational form that encompasses the status of both an independent trading enterprise and an official mental health unit. The law of 1999 regulates the ownership and employees of Koi.S.P.E.s as follows: at



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least 35 per cent of the employees must come from the target group of people with mental health problems; up to 45 per cent of employees can be mental health professionals, while up to another 20 per cent can be other individuals and sponsoring organizations. Koi.S.P.E.s can receive public property and are exempt from corporate taxes (except VAT). The law also states that those who work for a Koi.S.P.E. may earn a wage without losing their social benefits.

The first Koi.S.P.E. was established in November 2002 on the island of Leros involving mentally health patients from the Leros psychiatric hospital as well as individuals from the local community. The structure received unanimous acceptance and participation of the local community and authorities. Almost immediately after its establishment, it started its productive activities and was soon recognized as a good practice example of social and economic reintegration of persons with mental health disorders.

The next significant step in the evolution of social enterprises in Greece was the recent enactment of **Law 4019/2011 on "Social Economy and Social Entrepreneurship"**. This law offers the possibility to groups of individuals to set up a social enterprise, as one of three types of social enterprises, described below:

- **Social Cooperative Enterprises for Inclusion** (*Koin.S.Ep. Entaxis*): These enterprises focus on the social and economic inclusion of groups at risk (e.g. disabled persons, drug addicts or former drug addicts, young offenders etc.). Furthermore, at least 40% of the employees in these enterprises must come from social groups at risk.
- **Social Cooperative Enterprises for Social Care** (*Koin.S.Ep. Kinonikis Frontidas*): These enterprises focus on the supply of social services for specific population groups such as elders, infants, kids and people with chronic diseases.
- **Social Cooperative Enterprises for Collective/Productive purposes** (*Koin.S.Ep. Silogikou & Paragogikou Skopou*): These enterprises are active in the field of promoting local and collective interests, supporting employment, fostering social cohesion and local or regional development. They focus on the production of goods and the supply of services in the sectors of culture, environment, education, exploitation of local products, support of traditional occupations etc.

The law-making process lasted more than five years. The quality and impact of the social cooperative enterprises created has been subject of scientific and political debate⁵.

A specific role in the implementation of Law 4019/2011 has been assigned to the

⁵ [For a critical assessment of the law and Koin.S.Ep., see](#) Nasioulas Ioannis, Mavroeidis Vassileios (2013), Report No.10: The Social Business Sector in Greece, [Systemic Failures and Positive Action Potentials based on strengths. Hellenic Ministry of Development and Competitiveness, published as a contribution to GECES.](#) Available at: http://ec.europa.eu/internal_market/social_business/docs/expert-group/contributions/131128_ioannis-nasioulas_en.pdf, Thessaloniki, 25 November 2013



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Registry for Koin.S.Ep.s', which was established in 2012 under the responsibility of the Ministry of Labour. By mid-2014, around 530 Koin.S.Ep were registered under Law 4019/2011, but only a smaller part of these are already operational and generating income.

Although this law only recognizes the two legal forms as potential beneficiaries of specific social enterprise support measures, it imposes a considerable number of formalities and obligations on social enterprises. Initially, the rationale of this administrative control mechanism was that social enterprises registered in the Social Entrepreneurship Registry would automatically be awarded direct access to special funding instruments and fiscal benefits. In this light, the level of control was considered necessary to avoid cases of abuse of this favourable legal treatment. However, the excessive bureaucracy has led to confusion and discouraged entrepreneurs from taking advantage of the legislation.

Furthermore, some provisions of the Law are still not fully implemented, such as the establishment of a Social Economy Fund, the publication of the Koin.S.Ep.s' implementation reports on the internet, or of an inter-ministerial committee for social reference contracts. The fiscal advantages available to social enterprises were also abolished as part of the across the board cuts of privileges under Greece's fiscal adjustment program.

1.3. Public support schemes targeting social enterprises

As outlined in the previous section, none of the publicly funded support schemes designed specifically for social enterprises, as recommended by the Expert Steering Committee or as foreseen in the Strategic Plan for the Development of Social Entrepreneurship, have been implemented so far.

The only public support schemes implemented so far that support the creation of social enterprises by previously unemployed persons are the TOPSA and TOPEKO initiatives, with a total budget of c. EUR 120 million. The two programmes aim to promote the employment through social cooperative enterprises (Koin.S.Ep s) and include training and funding for setting up social cooperative enterprises by the unemployed or those who come from disadvantaged groups. However, the impact and cost-effectiveness of these two schemes are discussed controversially, According to the Partnership Agreement (NSRF) 2014-2020 with Greece⁶, which sets the strategy for the optimal use of European Structural and Investment Funds, social economy and social entrepreneurship support will be the responsibility of the Greek regions, and may be integrated in their regional strategic plans for promoting social inclusion and combating poverty and discrimination.

It is evident that the role of the ESF in supporting and promoting social enterprise in Greece will be crucial in the next programming period, since many of the support actions foreseen can only be implemented with EU co-funding. Aside from the

⁶ http://www.esfhellas.gr/Lists/Custom_Announcements/Attachments/119/PA_ESPA_2014-2020_220514_full.pdf



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support structures and services, EU funding has also offered opportunities to budding social enterprises to participate in transnational projects helping them develop their activities and networks with other social enterprises, both in Greece and abroad.

Moreover, only social cooperative enterprises (Koin.S.Ep.) are entitled to receive subsidies under active labour market support schemes, promoted by the Greek Public Employment Service (OAED), as well as under the TOPSA and TOPEKO schemes mentioned above.

However, a serious obstacle for starting, developing and expanding a social enterprise is that Koi.S.P.E. and Koin.S.Ep. are not eligible for most of the mainstream start-up and SME support schemes under the Ministry of Development.

1.4. The supply of finance

A social investment market is non-existent in Greece. There are no specialist financial intermediaries or instruments that cater to the specific needs of social enterprises. Supply of finance to enterprises has dried up during the economic crisis, meaning that access of mainstream SMEs to finance is extremely difficult nowadays, let alone for social enterprises.

- One potential source of finance could have been the cooperative banks operating in Greece. However, the sovereign debt crisis and the long lasting recession of the Greek economy have severely hit the entire Greek banking system which has drastically curtailed lending in the wider economy. The re-engineering of the Greek banking system has also initiated a reorganisation process within the Cooperative Banking sector. During this process, inevitably access to finance is limited, regardless of cooperative banks' willingness to extend credit to social economy actors. Therefore, the only financing possibilities currently available to social enterprises in Greece are project-based funding or securing financing from international sources, which social enterprises often do not have the capacity to pursue.
- A recent pilot initiative of cooperative banks and the European Federation of Ethical and Alternative Banks (FEBEA), supported by the European Commission, aims at establishing a public-private partnership to set up a new funding instrument for social enterprises.

1.5. The demand for finance

Social enterprises in Greece do have a demand for finance and would benefit from access both to mainstream financing from commercial banks, and even more from access to special instruments designed specifically for their needs.

In particular, the Koin.S.Ep.s interviewed specified that cash flow is less of a problem for the social enterprises interviewed. Their primary financial needs are for



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seed capital and for investment capital.

However, the experience of the social enterprises interviewed in the context of this study is that it is nearly impossible for social enterprises to secure seed financing and financing for investment capital in Greece. The Koin.S.Ep.s interviewed have approached both commercial and cooperative banks in Greece but found no interest for Greek banks to provide financing to them, neither to act as intermediaries between the Koin.S.Ep.s and financial institutions abroad.

Some Koin.S.Ep.s are currently exploring ‘alternative’ sources of finance such as crowd funding.

2. Overview of the key actors in the social enterprise ecosystem

The Table 1 summarizes the key actors in Greece’s social enterprise ecosystem:

Table 1 Overview of Greek’s social enterprise ecosystem

<p>Policy makers - Governmental departments or institutions designing or implementing policy, support instruments and measures for social enterprises and infrastructures</p>	<p>At national level, within the Ministry of Labour, Social Security and Welfare; the Ministry’s Special Service for the Social Economy (EYKEKO); and a newly created technical support unit (central mechanism) to support key actors in the eco-system</p> <p>At regional level, within the Regional governments, the units responsible for Operational Programmes under the Structural and Investment Funds as well as the Development Agencies at sub-regional level.</p>
<p>Customers – local and regional authorities contracting social enterprises</p>	<p>Public sector bodies and authorities, as well as local government organisations increasingly face problems in awarding reserved contracts to social enterprise</p>
<p>Organisations promoting, certifying and awarding social enterprises labels</p>	<p>Such organisations do not yet exist in Greece. However, a number of private and public organisations have recently launched competitions to award social entrepreneurship prizes. The selection criteria applied often were not in line with the</p>



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	Commission definition and therefore did not contribute to a clear and consistent understanding of social enterprises
Institutions, civil society initiatives or other social enterprises promoting social entrepreneurship education and training, and presenting role models	Teaching modules on social entrepreneurship are offered by a number of Universities
Organisations that have the capacity act as an observatory and to monitor the development and to assess needs and opportunities of social entrepreneurs/social enterprises	EKKE's Social Economy Observatory was set up in 2012 and aims to become a repository of research, documentation and support for social entrepreneurship but is still in its early stages. There is hardly any empirical research on social enterprises, little cooperation between researchers in this field, and no systemic and continuous monitoring or evaluation of public actions in this field
Providers of social enterprise start up and development support services and facilities (such as incubators)	The Impact Hub in Athens provides co-working space and support services to social enterprise start-ups. ASHOKA provides transfer of competence and experience from their world-wide network.
Business support providers	There is a number of consultants that claim to provide support to budding social entrepreneurs. Due to lack of practical experience, certification or formal requirements, an assessment of the quality of their services is difficult to make.
Facilitators of learning and exchange platforms for social enterprises	In view of a lack of credible institutionalised learning and exchange platforms for social enterprises, social enterprises use conferences and linkages with well-established social enterprises to get access to expertise and experience.
Social enterprise (support) networks,	-Women agro-tourist cooperatives are organised in,



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<p>associations</p>	<p>and represented by, the Panhellenic confederation of Agricultural Unions of cooperatives</p> <p>-The Panhellenic Federation of Social Cooperatives of Limited Liability represents 16 Koi.S.P.E.</p> <p>-An informal network of Koin.S.Ep.at national level, created in 2013, seems to have scaled down operations in 2014</p> <p>Another network of Koin.S.Ep. in Northern Greece was created in 2014</p> <p>-The Panhellenic Union of Social Economy Associations brings together regional partnerships that try to support the start of social enterprises</p>
<p>Key providers of finance</p>	<p>No specialist funds or financial instruments available to finance</p>
<p>Research institutions</p>	<p>-The National Centre of Social Research (EKKE) .</p> <p>.</p>

3. The spectrum of social enterprises in Greece

There are three institutionalised forms of social enterprise in Greece:

- Women's agro-tourist cooperatives, most of them already established since the 1980s, under Law 1541/1985;
- Cooperatives of Limited Liability” (Koi.S.P.E.) for people with mental health problems, established on the basis of Law 2716/1999; and
- Social Cooperative Enterprises, set up under Law 4019/2011 (Koin.S.Ep.).

Each of these legal forms is discussed below.



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3.1. Women's (Agro-Tourist) Cooperatives

Historically, cooperatives in Greece are the most common form of social enterprise and are strongly connected to the development of local production activity, domestic economy and providing employment to women in rural areas where employment opportunities are limited or inexistent. Women's Agro-Tourist Cooperatives were supported in the early 1980s by the General Secretariat for Gender Equality of the Ministry of Development in order for the role of women in rural areas to be redefined. Other key driving forces were the Greek Ministry of Agriculture, the Agricultural Bank of Greece, and the Pan-Hellenic Confederation of Agricultural Cooperatives' Unions. The technical and financial assistance that these Institutions provided helped these cooperatives grow. The development of agro-tourism in Greece, was also driven by the European Commission which promoted and subsidised agro-tourism activities. In the 1990s, programs of the General Secretariat of Equality for the creation of support structures for the women's cooperatives became part of Community

Initiatives such as NOW and LEADER I (1991), and provided not only for financial support but for technical assistance as well (including vocational training, assistance in the marketing of products etc).

Women's agro-tourist cooperatives constituted a pioneering initiative at the time, proposing a new way to meet social needs, upgrade the social status of women living in rural areas and offer new employment opportunities, generating income not only for the members themselves, but also for the local community, supporting local development. Agro-tourism was viewed as a way to secure complementary income for rural families, to improve their standard of living and, in the long run, as a way to counter rural-urban migration. The main activities of the cooperatives were the production of home handicraft products, like, jams, preserves and traditional delights, processing of farm products, catering, as well as handicrafts like jewelry or even carpets.

3.2. Limited Liability Social Cooperatives (Koi.S.P.E.s)

Koi.S.P.E.s were created under Law 2716/99 on the 'Development and Modernisation of Mental Health Services' of the Ministry of Health. Koi.S.P.E. is an innovative cooperative action which promotes the partnership and equal participation of a) individuals with psycho-social problems, b) employees in psychiatric structures, and c) community institutions, people from marginalised groups, other disabilities, unemployed, etc. The function of the Koi.S.P.E. is based on cooperation and solidarity between these three components.

Koi.S.P.E. are a special form of cooperatives, since they are both productive and/or commercial units and at the same time Mental Health Units. The Mental Health Department of the Ministry of Health is responsible for overseeing all the Koi.S.P.E.s. Koi.S.P.E.s are entitled to various tax breaks and incentives:



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- Financial incentives e.g. members of the Koi.S.P.E.s that are mental health patients and thus receive sickness benefits can maintain their benefit eligibility while being members and employees of a Koi.S.P.E., hence they can receive their benefit in addition to their salary from Koi.S.P.E.;
- Tax incentives e.g. exemption of from income, municipal and corporate taxes (except VAT).
- Business incentives such as employment subsidies to employ mental health professionals without burdening the Koi.S.P.E., tripartite program contracts, favorable status regarding the procurement of projects and services by legal entities of public law and local authorities (No. 12 Presidential Decree PD 60/2007).

The basic aim of a Koi.S.P.E. should be social inclusion and employment and financial rehabilitation of people with mental illnesses.

According to Law 2716/99, a Koi.S.P.E.:

- Is a private entity with limited liability of its members, it has a commercial nature and is a Mental Health Unit.
- Has a social purpose. It is aimed at the socio - economic inclusion and occupational integration of persons with serious mental problems and contributes to their treatment and if possible to their economic independence
- Ensures the democratic participation of members in the decision making process, administration - management as well as the distribution of profits
- Contains the element of solidarity among members and between the mentally ill (both members and employees).

Unlike other types of cooperatives where membership is composed of only one type of stakeholder, Koi.S.P.E.s require wider stakeholder participation, consisting of three main categories: mental patients (at least 35 per cent of members); workers in mental health units (up to 35 percent of members) and individuals, municipalities, communities, other legal entities whether public or private (up to 20 per cent of members).

3.3. Social Cooperative Enterprises (Koin.S.Ep.)

The most recent legislative effort to create a social enterprise legal form in Greece is the Law 4019/2011 which foresees the legal form of Social Cooperative Enterprises. As already stated above, Koin.S.Ep. fall into the following three categories: 1) Work Integration 2) Social Care and 3) Koin.S.Ep. with a collective and productive purpose.

The criteria for establishing this type of social enterprise (categories 2 and 3) include: at least five people coming together to create the social cooperative enterprise, within a broad range of fields of economic activity allowed to them. They do not distribute



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any profits to their shareholders. Profits are distributed to employees and a reserve is maintained in order to create new employment positions. Legal entities can only be represented up to 1/3 of the shareholders. Participation of Local Authority Organizations and Public Law Entities is not allowed, except in the case of Koin.S.Ep. of integration

4. Measurement of social enterprises

There are diverging estimates of the scale of social enterprise in Greece. Koin.S.Ep. The estimates provided below, for the three main types of social enterprises operating in Greece, Koi.S.P.E. Koin.S.Ep. are based on data in the different Ministerial registries

Women's ('Agro-tourist) Cooperatives and their Contribution to Local Development

The evolution of women's agro-touristic cooperatives was immediate. In 1986 there were only four women's cooperatives, by 2000 there were almost 100 nationwide, while nowadays (September 2013) there are close to 90 cooperatives with economic activity. However, their economic viability is not secured; at least one third of them face problems and consider to size down their operations

Limited Liability Social Cooperatives (Koi.S.P.E.)

Koi.S.P.E.s carry out a range of activities. These include honey production, catering, baking, cafeteria operation, printing, carpet weaving, gardening, furniture manufacture, paper recycling and car washing. The existing 16 Koi.S.P.E.s¹⁸ currently operational employ more than 150 people with mental health problems and have over 1,500 members.

Social Cooperative Enterprises (Koin.S.Ep.)

All Greek laws on cooperatives stipulate that the Ministries supervising social enterprises (i.e. women's agro-tourist cooperatives, Koi.S.P.E or Koin.S.Ep.) have to establish and host a Registry where only enterprises with the specific legal form for which the Ministry is responsible for are eligible to register.

Law 4019/2011 established a Social Entrepreneurship Registry (under the responsibility of the Ministry of Labour, Social Protection and Welfare) for enterprises with the legal forms of Koin.S.Ep. and Koi.S.P.E. It recognises only these two legal forms as potential beneficiaries of specific social enterprise support measures. The Registry was established in 2012, and to date (May 2014), there are circa 530 Koin.S.Ep.s and most (17) Koi.S.P.E. have registered in the Registry.

In November 2013, there were 274 Koin.S.Ep.s registered, most of which were of collective and productive purpose (e.g. actions associated with: culture, environment, ecology, education and local products). These Koin.S.Ep.s had 2,627 members.



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The interviews carried out in the context of this study indicated that by July 2014, the number of registered Koin.S.Ep.s had increased up to 530, but their distribution among the three categories followed the same pattern. That is, the majority of new Koin.S.Ep.s registering (roughly 77%) fall in the broader category of social cooperative enterprise of a ‘collective and productive purpose’, with another 19% in the social care category, and only about 3% of Koin.S.Ep.s operating in the ‘integration’ category of sheltered employment.

Social economy interviewees believe that the noted increase of the number of registrations of new Koin.S.Ep.s may well be due to the TOPSA and TOPEKO schemes recently introduced. However, interviewees and existing literature express doubts on the viability of the business plans of these newly registered social enterprises, resulting in smaller numbers actually being operational.

4.1. Current state of play - the fields of activity of social enterprises

The fields of activity of social enterprises in Greece are very varied.

- The three different types of Koin.S.Ep. have the following fields of activity:
 - **Social Integration Koin.S.Ep.**, operate mainly in the fields of offering training/ various forms of internships to help disadvantaged workers enter the labour market and sheltered employment (where disadvantaged workers work for some hours per day with any or just symbolic remuneration)
 - **Social Care Koin.S.Ep.**, are by definition offering social care, such as care to the elderly.
 - **Koin.S.Ep. with a social and productive purpose** operate in a very varied range of activities, including: work integration tailored for a variety of target groups and providing a range of services such as environmental protection, childcare, support for education and training, sports, music and cultural activities, nurturing culture and arts in general, strengthening democracy, civil rights and gender equality, and enable participation in the digital society, production and distribution of food and produce of good quality
- **Women’s agricultural cooperatives** are active in the field of employment opportunities for women, maintaining tradition and preventing the desertion of remote areas, producing food of good quality, fostering tourism
- **Koi.S.P.E.s** operate in tourism, environment, agriculture, services, while fields of activity are catering, cleaning, recycling, trading of small gifts and local commodities, supporting services to people with disabilities, agricultural production (e.g. beekeeping)