



European
Commission

SOCIAL ENTERPRISES
AND THEIR ECOSYSTEMS
IN EUROPE

Country report

GREECE

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Georgios Tsitsirigkos

Social Europe

This report is part of the study “Social enterprises and their ecosystems in Europe” and it provides an overview of the social enterprise landscape in Greece based on available information as of July 2019. It describes the roots and drivers of social enterprises in the country as well as their conceptual, fiscal and legal framework. It includes an estimate of the number of organisations and outlines the ecosystem as well as some perspectives for the future of social enterprises in the country.

This publication is an outcome of an assignment financed entirely by the European Union Programme for Employment and Social Innovation "EaSI" (2014-2020). For further information please consult: <http://ec.europa.eu/social/easi>

Manuscript completed in September 2019

1st edition

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This report provides an overview of the social enterprise landscape in Greece based on information available as of July 2019. The report updates the previous version submitted by ICF Consulting Services to the European Commission in 2014. The current report has been prepared as part of a contract commissioned by the European Commission to the European Research Institute on Cooperative and Social Enterprises ([Euricse](#)) and the EMES International Research Network ([EMES](#)). Angelos Varvarousis from the Universitat Autònoma de Barcelona and independent researcher Georgios Tsitsirigkos were responsible for the revision of the report.

The authors acknowledge the EU-level coordination team: Carlo Borzaga, Giulia Galera, Barbara Franchini, Stefania Chiomento and Chiara Carini (Euricse); Rocío Nogales, Sarah Waring and Teresa Bolaños (EMES); Marguerite Mendell (member of the advisory board); and various stakeholders for their valuable input. In particular, the authors would like to thank: Georgia Bekridaki for her invaluable help in obtaining important information; Ioannis Barkas for his overall assistance; and Panos Petridis for copy editing and commenting on all chapters.

Recommended citation:

European Commission (2019) *Social enterprises and their ecosystems in Europe. Updated country report: Greece*. Authors: Angelos Varvarousis and Georgios Tsitsirigkos. Luxembourg: Publications Office of the European Union. Available at <https://europa.eu/Qq64ny>

Countries included in the three social enterprise mappings by the European Commission

No	Country	TYPE	2014	2016	2018-19
1	Albania	Fiche	-	-	✓
2	Austria	Report	✓	-	✓
3	Belgium	Report	✓	✓	✓
4	Bulgaria	Report	✓	-	✓
5	Croatia	Report	✓	-	✓
6	Cyprus	Report	✓	-	✓
7	Czech Republic	Report	✓	-	✓
8	Denmark	Report	✓	-	✓
9	Estonia	Report	✓	-	✓
10	Finland	Report	✓	-	✓
11	France	Report	✓	✓	✓
12	Germany	Report	✓	-	✓
13	Greece	Report	✓	-	✓
14	Hungary	Report	✓	-	✓
15	Iceland	Fiche	-	-	✓
16	Ireland	Report	✓	✓	✓
17	Italy	Report	✓	✓	✓
18	Latvia	Report	✓	-	✓
19	Lithuania	Report	✓	-	✓
20	Luxembourg	Report	✓	-	✓
21	Malta	Report	✓	-	✓
22	Montenegro	Fiche	-	-	✓
23	The Netherlands	Report	✓	-	✓
24	North Macedonia	Fiche	-	-	✓
25	Norway	Fiche	-	-	✓
26	Poland	Report	✓	✓	✓
27	Portugal	Report	✓	-	✓
28	Romania	Report	✓	-	✓
29	Serbia	Fiche	-	-	✓
30	Slovakia	Report	✓	✓	✓
31	Slovenia	Report	✓	-	✓
32	Spain	Report	✓	✓	✓
33	Sweden	Report	✓	-	✓
34	Switzerland	Report	✓	-	-
35	Turkey	Fiche	-	-	✓
36	United Kingdom	Report	✓	-	✓

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List of acronyms

- > **AEPP** Preliminary References Examination Authority (*Αρχή Εξέτασης Προδικαστικών Προσφυγών*)
- > **AMKE** Civil Non-Profit Company (*Αστική μη Κερδοσκοπική Εταιρεία*)
- > **CSA** Community Supported Agriculture
- > **EAADHSY** Independent Public Procurement Authority (*Ενιαία Ανεξάρτητη Αρχή Δημοσίων Συμβάσεων*)
- > **EBDDHSY** National Database for Public Procurement (*Εθνική Βάση Δεδομένων Δημοσίων Συμβάσεων*)
- > **EPE** Limited Liability Company (*Εταιρεία Περιορισμένης Ευθύνης*)
- > **ERDF** European Regional Development Fund
- > **ESF** European Social Fund
- > **EU** European Union
- > **EUR** Euro
- > **HRDELL** Human Resources Development Education and Lifelong Learning
- > **IKE** Private Company (*Ιδιωτική Κεφαλαιουχική Εταιρεία*)
- > **IOCC** International Orthodox Christian Charities
- > **KoiSPE** Limited Liability Social Cooperative (*Κοινωνικός Συνεταιρισμός Περιορισμένης Ευθύνης*)
- > **LLC** Lifelong Learning Center (*Κέντρο Δια Βίου Μάθησης*)
- > **MoL** Ministry of Labour, Social Security and Social Solidarity
- > **NRSSE** National Registry of Social and Solidarity Economy
- > **NGO** Non governmental organisation
- > **NPO** Non-profit organisation
- > **OAED** Greek Manpower Employment Organisation (*Οργανισμός Απασχόλησης Εργατικού Δυναμικού*)
- > **OE** General partnership (*Ομόρρυθμος Εταιρεία*)
- > **OPCEI** Operational Programmes Competitiveness, Entrepreneurship and Innovation
- > **ROP** Regional Operational Programme
- > **SA** Anonymous Partnership Company (*Ανώνυμος εταιρεία*)

- > **SBI** Social Business Initiative
- > **SCE** Social Cooperative Enterprise
- > **SIA** Social Impact Award
- > **SRPP** Socially Responsible Public Procurement
- > **SRSS** Structural Reform Support Service
- > **SSE** Social and Solidarity Economy
- > **UK** United Kingdom

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Executive summary

Background

The historical background of Greek social enterprise is based on distinct yet interrelated traditions, which have evolved within different contexts over the last three centuries. More specifically, **five precursors to contemporary social enterprises can be identified: early forms of cooperation closely linked to local administrations; cooperatives; associations and non-profit organisations; charitable foundations and the Orthodox Church; and solidarity ventures.** The development of each of these traditions has not only paved the way for contemporary social enterprises but also determined several changes that have impacted the perception and function of Greece's cooperation, administration, local action and economy.

In addition, specific events and periods of social turbulence such as World War II, the military junta of the 60s and 70s, and the ongoing, multidimensional crisis have influenced how social enterprises are regarded and institutionalised today. For example, when Greece was hit by several facets of the aforementioned crisis over the last decade, cooperative ideals and practices obtained new meaning and forms of implementation, especially in cities.

2011 was a tipping point in Greek social enterprise development. Law 4019/2011, the first law regarding social economy and social entrepreneurship, was approved that year. Simultaneously, the cycle of social mobilisations, usually referred as the 'movement of the squares', became an important social and political kick-start, which led to a rapid increase in social enterprises. Despite these developments, Greek social enterprises are still currently embryonic when compared with other European countries.

Concept, legal evolution and fiscal framework

The Greek application of the EU operational definition of social enterprise reveals both multiple similarities and several divergent approaches regarding how social enterprises are conceived and institutionalised. **Both the EU operational definition and Greek law have built their concept of social enterprise around the same threefold structure, involving social, economic and inclusive governance criteria. Despite many similarities of content, organisational models and aims, a notable difference in Greek legislative and administrative documents is the preferred use of the term 'social and solidarity economy organisation' over 'social enterprise'.** However, 'social enterprise' is a term in general use by practitioners and stakeholders. Despite broadly matching, legal typologies covered by the Greek Social

and Solidarity Economy (SSE) do not fully correspond to the criteria of the EU operational definition of social enterprise.

Law 4430/2016, which replaced former Law 4019/2011, pertains to Greece's SSE and the developments of its actors. It 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 sector by default. Of these, only two fulfil the EU operational definition**: social cooperative enterprises (SCEs) and limited liability social cooperatives (KoiSPEs). Subsequently, the law introduces a set of operational elements that broaden the SSE spectrum to include additional organisations provided they fully meet given criteria.

Notably, Law 4430/2016 set new ground for the development and broadening of Greek social enterprise fields of activity. First, the new law attempted to unify the SSE spectrum by allowing greater flexibility when choosing the most suitable legal form based on each social enterprise's needs. Second, it largely broadened 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. Third, it introduced and operationalised terms such as 'social innovation' and 'social impact' for the first time in Greece.

Mapping

The recent attention on social enterprises in Greece has created an evolving database of official and unofficial statistics and reports, which, despite their weaknesses, constitute sound sources of knowledge about the field. This report's mapping exercise relies on a series of databases. **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 (*KoinSEp Syllogikis & Koinonikis Ofeleias*).

Annual growth rates reveal that most Greek social enterprises were established after 2011. In 2013 the annual growth rate of actual entities reached 219% compared with 2012 figures. This extreme rate diminished in consequent years but remained steadily above 20% until 2016. These numbers reveal the phenomenon's dynamism in Greece.

Despite their very small size and annual turnover, Greek social enterprises encompass a broad spectrum of economic activities. However, most organisations commonly operate within the food trade and processing, education, general trade and leisure services. Greek social enterprises are also characterised 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.

Ecosystem

Despite being at an early stage, **the Greek social enterprise ecosystem has developed substantially over the last decade**. Various actors now support social enterprises, including: those that promote knowledge and awareness; advisory entities; consultancies; accelerators and incubators; funding entities; networks and trade associations; formal and informal educational institutions; and support centres.

A few important social enterprise support measures have already been institutionalised and activated in Greece, but the majority that were announced have since been suspended.

The majority of Greek social enterprises are new entities at an early developmental stage that require financial support. Their sources of income are usually inadequate in relation to their needs.

Perspectives


Whereas there were very few social enterprises operating within an inadequate legal framework prior to 2011, social enterprises have substantially multiplied in the last decade. A recently expanded and modernised legal framework might potentially boost further ecosystem growth. Existing mapping activities and annual reports show that the vast majority of social enterprises have been established within the past few years. Various social, political and economic conditions are regarded as favourable for the further development of Greek social enterprises. Although still in its infancy, the Greek social enterprise ecosystem is very dynamic and could potentially thrive in the future.



1

BACKGROUND: SOCIAL ENTERPRISE ROOTS AND DRIVERS

This section identifies the roots and drivers of existing Greek social enterprises. The historical background of Greek social enterprise is based on distinct yet interrelated traditions, which have evolved within different contexts over the last three centuries. More specifically, five precursors to contemporary social enterprises can be identified: early forms of cooperation closely linked to local administrations; cooperatives; associations and non-profit organisations; charitable foundations and the Orthodox Church; and solidarity ventures. The development of each of these traditions has not only paved the way for contemporary social enterprises but also determined several changes that have impacted the perception and function of Greece's cooperation, administration, local action and economy.



The concept of social enterprise has developed in Greece over the past two decades. In particular, the Greek government formally recognised its social economy in 2011. Although social enterprises have only recently been acknowledged by law, numerous cases of cooperation throughout Greece's modern history can be identified as contemporary social enterprise precursors. Cooperatives, cultural associations, regional unions, solidarity groups, ventures and non-profit organisations (NPOs) have often carried out significant entrepreneurial activity by employing forms of participatory governance and addressing society's societal needs. Although not necessarily part of today's social enterprise spectrum, these precursors have had a major impact on the sector's development. Moreover, specific historical events and periods of social turbulence such as World War II, the military junta of the 60s and 70s and the ongoing multidimensional crisis have determined how social enterprises are perceived and institutionalised today.

1.1. Early schemes

Up until the first quarter of the 19th century, what is currently Greek territory was part of the Ottoman Empire. The modern Greek state was founded in 1830, a few years after the start of the war of independence in 1821. Its final form was agreed in 1947, which incorporates the Dodecanese islands. Ottoman rule was mainly interested in tax collection and political order rather than addressing its subjects' daily affairs (Pylia 2001). This lack of state attention and support regarding societal issues continued in the years that followed the Greek revolution to a certain extent due to frequent political changes and administration gaps. Hence, Greek people were forced to learn how to self-organise and solve problems on a communal basis, a skill that was crucial to the first forms of formal cooperation based on community principles (Hassiotis 2007).

In effect, local *communes* were one of the two main political and administrative institutions for Greeks during Ottoman rule, alongside and in collaboration with the Greek Orthodox Church (Meletopoulos 2013).¹ The Ottoman administration used local leaders (*Proestoi*) to exert political power and collect taxes, especially at the further extremes of its vast empire. Regional leaders were elected by elders from surrounding villages and had the power to decide on the local population's particular tax obligations, collect taxes, address local administrative issues and even act as local judges (Pylia 2001). Therefore, daily life was to a large extent managed by a decentralised administration that fostered the idea of local self-organisation within a communal social structure that incorporated elements of inclusive governance. Frenchman Louis Boulanger confirmed this position when he sent a letter to the Greek

(1) A form of local municipality that consisted of notables, merchants and professionals.

Prime Minister in 1847 expressing his admiration and hope for the potential of a cooperative movement in Greece: “The Greek people have innate the sense of the fraternity of cooperatives ” (Klimis 1985: 126).

This trend towards self-organisation was apparent not only at an administrative level but also in the organisation of markets and production. Merchants were organised into guilds (*esnafia* and *rufetia*): livestock breeders in centuries-old cooperative forms called *Tselingata* and *Mitata*, and craftsmen in self-organised groups called *Mpouloukia*. Other notable cases of cooperation during this period included the cooperative of miners in Mantemochoria, northern Greece, and maritime cooperatives (*Sermayia*) on the Greek islands of Hydra, Spetses and Psara (Klimis 1985, Hassiotis 2007, Arvanitidis and Nassioka 2014, Vetsopoulos 2018).

In conclusion, all of the aforementioned cases represent the early roots of social enterprises. Entrepreneurship in combination with some form of inclusive governance also occasionally involved an active contribution to certain societal needs such as creating schools.

1.2. First steps in the modern Greek state

The modern Greek state was created in 1830 after the Greek Revolution in 1821. Initially, the state did not have the organisational conditions to support the modern development of cooperatives. Certain key restrictions were: the lack of a well-functioning internal and external market; a minimal manufacturing industry; state administrative problems; and an undereducated Greek population (Avdelidis 1986). In addition, since all lands belonged to the Sultan, no private property rights were officially recognised.

Ownership issues led to insecurity and delayed the creation of conditions suitable for cooperatives to emerge (Vetsopoulos 2018). **The traditional, decentralised system of administration was rapidly replaced by more centralised institutions that were not developed enough to meet the daily needs of citizens. As a result, the already established prejudice of Greek people against central government intensified.** Greeks relied on their families and personal acquaintances, forming small, closed groups that competed with one another—a condition, which, along with a distrust of the state and unfamiliar institutions in general, made the development of larger cooperative schemes very difficult.

This view has essentially survived throughout modern Greek history and to a certain degree is still present today (Koliopoulos and Veremis 2007), as indicated by

certain statistics that show low-level trust in the Greek government² and towards other Greek people in general.³ This lack of trust and difficulty in collaborating led Boulanger, an admirer of the Greek cooperative spirit, to write in 1873, “The ultra-democratic spirit of the Greeks instead of being refined through the cooperatives was lost in the anarchy and the political divisions” (Klimis 1985: 132).

1.3. Social enterprise predecessors

Greek social enterprises have their roots in the traditions of cooperatives, associations, charitable foundations and solidarity ventures.

Cooperatives

The first Greek cooperatives, initiated in the late 19th century, were ambitious but operational for only a few years. It was not until the early 20th century that the sector really began to bloom. The *Participial Agricultural Fund of Mutual Help* based in Almyros, a town in central Greece, was established in 1900 and became a stellar example that influenced the creation of other cooperatives throughout the state. In subsequent years many other cooperatives were founded, particularly in central Greece.

In 1914 the Greek state officially introduced the cooperative concept via Law 602/1914. Two of the government’s goals were to counter market failures and extensive usury, a common phenomenon at that time in rural areas. The law’s introduction resulted in a period of intense development for agricultural and rural credit cooperatives. While in 1913 there were 97 cooperatives in Greece, by the end of 1915 this figure had risen to 150 and had reached 3,834 by 1925. Of those, 1,000 were cooperatives founded by the government to support 1,500,000 Greek refugees that came from Asia Minor as a result of the 1919-1922 Greco-Turkish War. The refugees had a lot of experience of cooperation and collective work, which helped the development of cooperatives. At the same time, cooperatives partly undertook the management of the refugee integration process, a task too big for the government to handle on its own (Vetsopoulos 2018).

The first wave of cooperatives was to a large extent guided and controlled by the government. State intervention continued and even intensified in the coming years. This interplay between periods in which cooperatives were relatively autonomous

(2) https://www.dianeosis.org/wp-content/uploads/2018/05/Koinonia_Ton_Politon_Kai_filanthropia_Stin_Ellada.pdf

(3) According to the 2008 European Social Survey the percentage of Greeks who believe that one needs to be cautious of others and thus not trust them was almost double compared to the European average (Houliaras 2015).

and periods in which they were controlled by the state and the political system more generally continues even today. It is a crucial factor in the development or reduction of the Greek cooperative spectrum.

World War II and subsequent civil war that ended in 1949 brought about a major social, economic and humanitarian crisis. During this period, rural cooperatives contributed to the creation of local exchange networks that overcame scarcity caused by the German Army's confiscation of goods. Cooperatives supported resistance against the German occupation by multiplying their members and activity in areas that had been freed by partisans. Despite their political action and solidarity, cooperatives were also strongly affected by wartime agricultural devastation along with the rest of Greek society (Avdelidis 1986).

The 1950s and 1960s were a period of development for cooperatives, especially within agriculture. The sector's progress was influenced by general agricultural development and the creation of infrastructures funded by the *Marshall Plan*. In 1957 the proportion of national agricultural products produced by cooperatives that were exported reached a high of 27%. Although this percentage reduced in the following years, agricultural cooperatives kept developing and increased their numbers (Vetsopoulos 2018).

The Greek military junta (1967-1974), which widely prohibited free expression and democratic governance, also affected cooperatives. During this period the administration of cooperatives was entirely controlled by the junta (Vetsopoulos 2018). When democracy was restored, the new government tried to reinstate the independent operation of cooperatives. The principle of cooperative self-governance was included in the newly created Greek constitution and promoted through a new law introduced in 1979. Despite the state's efforts to support cooperatives, they faced severe difficulties, partially caused by a long period of non-democratic operation and legal fragmentation, resulting in five different laws and hundreds of legal decrees (Patronis 2002, Cicopa 2013).

In 1981 the Greek socialist party PASOK came to power. Part of the new government's policy was to extend the democratic governance and operational capacity of agriculture cooperatives (Vetsopoulos 2018). **However, the following years became a period in which cooperatives would gain a bad reputation and end up being largely unpopular with the public due to corruption, clientelism, accumulation of debts and direct political control** (Vetsopoulos 2018).

In the 1990s cooperatives were carrying debts, administrative problems and the weight of public distrust. New laws were introduced by subsequent governments that often contradicted or negated previous legislation. Although this decade gave birth to new initiatives, Greek cooperatives are still less developed in comparison with those

of other EU countries. However, there are many cases of successful cooperatives that have managed to remain productive. Certain agricultural cooperatives such as PINDOS⁴ and EVOL⁵ have hundreds of members and employees with annual turnovers of many millions of euros. Consumer cooperatives such as SYNKA⁶ and Hellenic Nutrition⁷ show robust entrepreneurial activity involving hundreds of citizens. Women's cooperatives throughout Greece support local economies and empower their members.

Many new cooperatives have been founded in the current decade that aim to innovate through both the objective of their activity and in spirit. Independence from the state, effective management, economic sustainability, high product quality and respect for the environment are some of the key values that are being adopted, often in combination with extraordinary economic success.

Illustration 1. Bios coop

Bios coop was founded in Thessaloniki, northern Greece, in 2011 by 100 members. Two years later, when members had increased to 300, the cooperative opened a supermarket based solely on the practical, moral and financial support of its members and supporting network. The supermarket is attuned to ethical and environmental standards, and promotes local production, quality and ethically produced goods, as well as just and safe working conditions. With a current membership of 420 individuals, it has been a point of reference for the SSE ecosystem of Thessaloniki and Greece in general. In March 2019 *Bios, the other way*, a documentary that tells the coop's story, was screened at the Thessaloniki Documentary Festival.

www.bioscoop.gr

Associations and non-profit organisations

Early forms of Greek cultural associations can be traced back to the early 20th century. Some of their main activities included the promotion of local traditions, the organisation of local events, environmental protection, etc. In some cases, their aim was to substitute the state when social needs were not being met (Synefakis 2012). They increased in the 50s and 60s but substantially decreased during the military junta period. These ventures were the precursors of NGOs that proliferated during the 80s.

(4) <https://www.pindos-apsi.gr/>

(5) <https://www.evol-easvolou.gr/>

(6) www.synka-sm.gr

(7) www.elliniki-diatrofi.gr

The concept of non-governmental organisations (NGOs) was introduced to Greek discourse in the 80s and was used to refer to a wide spectrum of organisations that in the beginning were mainly informal but were later organised as associations, non-profit companies and foundations. Due to their activities, they were different from older cultural associations. The action of the first Greek NGOs revolved around human rights and environmental protection, and were mainly informative or opposed harmful policies (Afouxenidis 2015, Huliaras 2014). The country's participation in the EU was central to their proliferation. However, this development has not yet reached the extent of northern European countries (Sotiropoulos 2014).

In the 1990s the role of NGOs changed due to their inclusion in EU funded programmes. NGOs became focused on undertaking tasks beyond raising awareness and public opposition. The invitation to participate in governance increased their prestige and led to collaboration with the state in relation to certain responsibilities such as overseeing mental health issues (Adam 2012). **The successful involvement of NGOs in the management of crucial societal issues such as natural disasters, migration flows, etc., alongside the Greek state's occasional inadequacy, rendered them popular and necessary (Huliaras 2014, Sotiropoulos 2014).** In the early 2000s NGOs became even more popular, their number increased and their social role was upgraded.

However, they later went through a period of harsh criticism that decreased public approval. Between 2012 and 2016 several publications revealed major scandals involving NGOs in illegal exchanges with politicians and the Orthodox Church. This led to their state funding being blocked in 2012 (Sotiropoulos 2018) and their depiction as corrupt and non-transparent entities.

Charitable foundations and the Orthodox Church

Charity has a long, historical tradition in Greece that can be traced back to the mid-19th century when the Greek state was founded. The country's first charitable organisations tackled major societal problems such as poverty, epidemics and the care of orphans and the homeless (Kostis 2018). Then a series of philanthropic associations were founded, mainly by rich Greek merchants and entrepreneurs, which contributed donations to the construction of universities, hospitals, schools, libraries, orphanages and other public infrastructure. The country's charitable tradition continued in the 20th century when a series of large foundations were created. For example, organisations such as the Onassis, Niarchos and Bodossaki Foundations offer social services in cultural, education, health, research, humanitarian action and environmental protection sectors. Recently, Greek foundations have played an important role in fostering social

entrepreneurship through educational programmes, direct grants to social enterprises, the creation of collaborative workspaces, etc.

The Orthodox Church has been part of the Greek state since 1833 and thus it is difficult to conceive its philanthropic activity as totally independent (Sotiropoulos 2017). However, social services offered by the Orthodox Church cover a wide spectrum of social needs including soup kitchens, orphanages, clinics and medical centres, accommodation for students and elderly care. These services are offered either directly and locally through a network of parishes and local churches or through a series of charitable foundations and NPOs that belong to and are funded by the Orthodox Church. For example, the NPO Apostoli offers a series of welfare social services in health, education and culture to migrants, prisoners and people with problems of addiction. Since 2014 the Orthodox Church in collaboration with the International Orthodox Christian Charities (IOCC) has run a programme for assisting social enterprises and agricultural cooperatives. A total of 84 enterprises and cooperatives have been supported through this project.⁸

Solidarity ventures

During the interwar period (1922-1940) a series of informal initiatives linked to political solidarity developed across the country. Among them, Labour Help (1924-1935) and Social Solidarity (1933-1936) were the most notable examples. Their aim was to provide material assistance (clothes, food, etc.) and legal support to citizens prosecuted for their political beliefs. Their activity ended after the dictator Ioannis Metaxas came to power in 1936. These ventures can be seen as predecessors of the major solidarity movement that developed in Greece during the recent economic crisis.

(8) Data available in Greek. See: <http://mkoapostoli.com>

Illustration 2. The Greek crisis in numbers

Of all Western countries, Greece has perhaps experienced the most facets of the current multidimensional crisis. Although peak crisis was reached during the ‘memorandum years’ after 2010, its signs were apparent much earlier (Dalakoglou 2013). In 2013, three years after the first memorandum, 1.4 million Greeks were unemployed, equivalent to 27.5% of the total workforce, a significant increase from 7.2% unemployment in 2007 (Matsaganis 2013). While the Hellenic Statistical Authority announced in 2017 that the unemployment rate had slightly decreased to 23.2%, the General Confederation of Greek Workers stated that the actual unemployment rate was above 30% that year. For 18–25-year-olds, unemployment increased from an already record high of 36.6% in 2009 to 65% in 2013 (EL.STAT 2009, 2013). Around 450,000 families had no working members in 2014 (Insurgenta Iskra 2014). For those that had a job, things were not much better: the median monthly gross wage fell from 1,997 EUR in 2009 to 1,048 EUR in 2015 (EL.STAT 2015). Minimum salaries declined from 751.5 EUR in 2009 to 586.1 EUR in 2013 (Vaiou 2014); in reality, even this historical minimum is often violated. Between 2010 and 2014 VAT increased from 9% and 13% to 24%, while taxes on property, including small property, increased by 514% (EL.STAT 2014). On account of the above, the purchasing power of wage earners plummeted by 37.2% (Vaiou 2014). Based on recent figures, city dwellers cannot meet their basic needs, the number of homeless people has skyrocketed (Kaika 2012) and some 145,000 children face food insecurity and hunger (PROLEPSIS 2013, Insurgenta Iskra 2014). One third of the total population now faces some sort of mental disorder (Androulidakis 2016). The number of suicides increased by 62.3% between 2007 and 2011 (EL.STAT 2012); almost half of those who committed suicide in 2012 were economically inactive (Insurgenta Iskra 2014). Cases of major clinical depression increased by 248% between 2009 and 2011 (Economou *et al.* 2013); Athens has been called the ‘City of Xanax’ by parts of the mainstream press (LIFO 2016). Social cohesion has not simply been threatened—it has been seriously damaged.

The first years of the new millennium were characterised by high rates of economic growth epitomised by the Greek Olympic Games in 2004. This period cultivated the image of a robust national economy and country that was internationally praised for its economic achievements. **However, only a few years later, this image would collapse amid the global economic crisis that heavily affected Greece** (see illustration 2). Along with the aforementioned economic achievements, this period was also marked by the (re)introduction of a series of new concepts and practices such as ‘fair trade’, ‘social and solidarity economy’, ‘the commons’, etc. (Varvarousis 2019). These new concepts were embodied in a few innovative ventures that operated as precursors to the subsequent development of such practices in the following decade.

The Sporos cooperative, Plato's Academy Cooperative Café, Pagkaki cooperative restaurant and Syn.All.Ois fair trade food store were some of the most prominent examples during this period.

A milestone in the Greek solidarity movement's development was the so-called 'movement of the squares' in 2011. It was a social movement that lasted three months, spread in almost all Greek cities and operated as a matrix for the multiplication of solidarity ventures in its aftermath (Varvarousis and Kallis 2017). It is worth noting that the current development of social enterprises in Greece is indistinguishable from the solidarity movement's development, at least in its early phase directly after 2011. The movement of the squares popularised practices that were previously regarded as marginal, de-stigmatised poverty and promoted social cooperation to combat devastating effects of the crisis.

Contemporary solidarity structures include a series of both formal and informal entities such as solidarity hubs, social clinics and other forms of the so-called 'new commons' (Kioupkiolis 2014, Varvarousis *et al.* forthcoming). Solidarity hubs are ventures that are mainly active at a neighbourhood level and build social resilience through social kitchens, food parcel distribution, free lessons and clothing distribution. While there were very few before 2011, over 110 existed in 2014 (Varvarousis and Kallis 2017).

Social clinics provide healthcare services to those excluded from the public health system. Some also resist austerity policies that target the public health system and are developing a new model of healthcare service provision. Although they hardly existed before 2011, they have since multiplied: in 2014 there were 72 known initiatives across the country, the majority of which were initiated between 2011 and 2012 (Adam and Teloni 2015).

While many of these ventures appeared and disappeared quickly, they helped to proliferate social enterprises (Varvarousis 2018). Several cases of social enterprises created from informal solidarity ventures have been recorded (*ibid.*). Moreover, solidarity ventures have helped operationalise and redefine solidarity in a concrete way that deviates from philanthropy and obtains a more (re)productive social and economic dimension (Papataxiarchis 2016, Varvarousis 2019).

Illustration 3. Solidarity ventures

Seed (*Sporos*) was a fair trade cooperative founded in 2005 by seven members in Exarcheia, Athens. Unlike previous cooperatives, Sporos' aim was to introduce solidarity economy ideas and practices to Greece. Its flagship activity was the promotion of Zapatista coffee for the first time in Greece. Sporos was perhaps the first venture in Greece that not only raised issues related to global justice, animal rights, sustainability, horizontal self-organisation and solidarity to the indigenous movements of Latin America but also tried to put some of these ideas into practice. It constitutes a strong point of reference for the Greek social and solidarity economy movement.

At its peak, the cooperative had developed a solidarity-based distribution network with more than 43 spots throughout Greece (Varkarolis 2012). It remained active until 2012, by which time it had reached a membership of 25 people. After its dissolution, a series of new ventures emerged that continue its legacy.

sporos.espiv.net

Solidarity of Piraeus is a solidarity hub in the port city of Piraeus. Its goal is to support poor people and involve its beneficiaries in cooperation and solidarity practices by promoting an alternative way of life under the slogan 'nobody alone in the crisis'. After its initial informal years, it now operates as a non-profit company. Its activities include food, medicine and clothing distribution, free language classes and student tuition, legal advice, the organisation of cultural events, theatre groups, vocational training and the use of local currency, the Porto.

www.solidaritypeiraias.gr

2

CONCEPT, LEGAL EVOLUTION AND FISCAL FRAMEWORK

This section analyses the different forms, legal evolution and fiscal framework of Greek social enterprises with reference to the EU operational definition. The Greek application of the EU operational definition of social enterprise reveals both multiple similarities and several divergent approaches regarding how social enterprises are conceived and institutionalised. Both the EU operational definition and Greek law have built their concept of social enterprises around the same threefold structure, involving social, economic and inclusive governance criteria. Despite many similarities of content, organisational models and aims, a notable difference in Greek legislative and administrative documents is the preferred use of the term ‘social and solidarity economy organisation’ over ‘social enterprise’. However, ‘social enterprise’ is a term in general use by practitioners and stakeholders. Despite broadly matching, legal typologies covered by the Greek Social and Solidarity Economy (SSE) do not fully correspond to the criteria of the EU operational definition of social enterprise.

When applying the EU operational definition of social enterprise to the Greek context, multiple similarities and several divergent approaches can be identified regarding how social enterprises are conceived and institutionalised. **Both the EU operational definition and Greek law have built their concept of social enterprises around the same threefold structure, involving social, economic and inclusive governance criteria. Despite many similarities of content, organisational models and aims, a notable difference in Greek legislative and administrative documents is the preferred use of the term ‘social and solidarity economy organisation’ over ‘social enterprise’.** Despite broadly matching, legal typologies covered by the Greek Social and Solidarity Economy (SSE) do not fully correspond to the criteria of the EU operational definition of social enterprise.

More specifically, Law 4430/2016, which pertains to Greece’s SSE and the developments of its actors, does not explicitly introduce the social enterprise as a distinct legal entity. Instead, it recognises three different legal forms⁹ that define the country’s SSE sector by default. Of these, only two fulfil the EU operational definition: SCEs and KoiSPEs. Subsequently, the law introduces a set of operational elements that broaden the SSE spectrum when fulfilled by legal entities other than those mentioned by the SSE.

Notably, Law 4430/2016 on SSE set new ground for the development and broadening of Greek social enterprise fields of activity. First, the new law attempted to unify the SSE spectrum by allowing greater flexibility when choosing the most suitable legal form based on each social enterprise’s needs. Second, it largely broadened 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. Third, it introduced and operationalised terms such as ‘social innovation’ and ‘social impact’ for the first time in Greece.

2.1. Defining social enterprise borders

2.1.1. The EU operational definition of social enterprise

This report draws on the organisational definition included in the Social Business Initiative (SBI) of 2011. According to the SBI, 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.

(9) Social Cooperative Enterprises (SCEs), Limited Liability Social Cooperatives (KoiSPEs), Workers Cooperatives.

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 prioritised 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.

Building upon this definition, the Commission identified a set of operational criteria during the previous stages of the Mapping Study (European Commission 2015, 2016) and refined them again for the purpose of the current phase of the study (see appendix 1 for further details).

2.1.2. Application of the EU operational definition of social enterprise in Greece

The Greek social enterprise sector has been completely restructured over the last decade. While organisations meeting the EU operational definition of social enterprise could be found in former decades too, social economy was formally institutionalised in the country only in 2011. In 2016 a subsequent law restructured the social enterprise sector with a series of key elements that will be extensively analysed in section 2.2. The former law (4019/2011) emphasised ‘social economy’ and ‘social entrepreneurship’, whereas current Law 4430/2016 is built around the concept of ‘social and solidarity economy’. However, a significant number of organisations tend to define themselves as ‘social enterprises’, a term that seems to be preferred over ‘social and solidarity economy organisation’ and ‘non-profit organisation’.¹⁰

Law 4430/2016 introduces a series of operational criteria for differentiating social enterprises from conventional profit-oriented business organisations. Finally, despite their many similarities, there are also important differences between how Greek legislation conceptualises and institutionalises SSE entities and the EU defines social enterprises. These differences go beyond the semantics of terminology and additionally apply to content. A more detailed discussion comparing EU and Greek operational criteria will be presented in section 2.2. What follows in the following paragraphs is a comprehensive overview of all social enterprise types currently present in Greece, alongside their major characteristics.

(10) Data provided by an online survey conducted by European Village and Social Enterprise UK in spring 2017 under the coordination of the British Council and the Greek Ministry of Labour, funded by the EU. Data not published in the official report.

***Ex lege* social enterprises**

Social cooperative enterprise (SCE)

Law 4430/2016 introduced the SCE legal form that fully complies with the EU operational definition. SCEs were also mentioned in the preceding law (4019/2011), albeit in a slightly different way. According to Law 4430/2016, SCEs (KoinSEp) are the “civic cooperatives of Law 1667/1986, which have as fundamental aim the collective and social benefit [...] and have *ex lege* entrepreneurial activity”.¹¹ SCEs are managed horizontally by their members according to the one member / one vote principle; they do not distribute profits to members but only to employees (up to 35%) and any surplus is reinvested. Finally, their profits come only from activities of social interest and benefit.

SCEs are divided into two categories, related to their special purpose:

- a. **Integration SCEs (KoinSEp *Entaxis*)**
- b. **SCEs for collective and social benefit purposes (KoinSEp *Sylogikis & Koinonikis Ofeleias*)**

Integration SCEs are then divided into two subcategories:

- a.1. SCEs for the integration of ‘vulnerable’ groups in social and economic life that integrate social groups such as people with disabilities, drug addicts, rehabilitated drug addicts, released prisoners, juvenile offenders, etc. At least 30% of both members and employees should belong to such groups.
- a.2. SCEs for the integration of ‘special’ groups in social and economic life. This refers to victims of domestic violence, victims of trafficking, the homeless, migrants, refugees and asylum seekers (for as long as their asylum application is pending), heads of single parent families, etc. At least 50% of both members and employees should belong to such groups.

SCEs for collective and social benefit purposes (*KoinSEp Sylogikis & Koinonikis Ofeleias*) are defined as entities that undertake ‘sustainable development’ activities or supply ‘services of general interest’ (i.e., serving local and collective interests and promoting employment, social cohesion and local or regional development). More specifically, this type of SCE involves activities such as: the protection and restoration of the natural environment and biodiversity; sustainable agriculture and farming; direct commercial relations between producers and consumers; fair and solidarity trade; production of energy from renewable sources; and reduction of waste and sustainable waste management.

(11) Translation from the original.

Illustration 4. Worker cooperatives

According to Law 4430/2016, the ‘worker cooperative’ (*synaiterismos ergazomenon*) is another Greek SSE legal form by default. These cooperatives consist of at least three individuals who cooperate in order to produce goods and services for third parties. Worker cooperatives do not have to pursue a social aim or deliver benefits to larger parts of society. They employ democratic decision-making and their profit distribution should not exceed 35% of total profit, as is the case for SCEs. However, worker cooperatives do not have an explicit social aim; therefore, they do not fulfil all of the EU operational definition for social enterprise criteria and are excluded from the present social enterprise spectrum. The example of Greek worker cooperatives reveals some of the fundamental divergences between the otherwise similar approaches between the Greek approach to the SSE and the EU framework on social enterprises.

Limited liability social cooperatives (KoiSPEs)

KoiSPEs are explicitly acknowledged as SCEs and as a key component of the Greek SSE spectrum by Law 4430/2016. KoiSPEs **were created under Law 2716/99 on the ‘Development and Modernisation of Mental Health Services’ of the Ministry of Health**. At that time this was an innovative cooperative action to promote partnership and equal participation of individuals with psychosocial problems, employees in psychiatric units, and community institutions, people from marginalised groups, or with other disabilities, the unemployed, etc. KoiSPEs are at the same time productive/commercial and mental health units, administered by the Mental Health Department of the Ministry of Health. Unlike other types of cooperatives where membership is usually composed of a single stakeholder type and other types are optional, KoiSPEs require *ex lege* wider stakeholder participation, consisting of three main categories: mental patients (at least 35% of members); workers in mental health unit workers (up to 45% of members) and individuals, municipalities, communities and other public or private legal entities (up to 20% of members). Each member, irrespective of their categorisation, participates in the decision-making process with one vote.

Women’s agrotourism cooperatives

Women’s agrotourism cooperatives were first introduced under Law 921/1979 and their legal status has changed several times since then. More notable changes took place under Law 1541/1985 and Law 2810/2000 that simplified the starting process and reduced the minimum number of members from 20 to 7. Women’s agrotourism cooperatives were 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 that generated income not only for members themselves

but also for the local community through local development. Agrotourism is viewed as a way to secure a complementary income for rural families, improve their standard of living and, in the long-term, counter rural-urban migration. The main activities of these cooperatives are: the production of products such as jams, preserves and other traditional delicacies; the processing of farm products; catering; and handicrafts such as jewellery or carpets. Women's agrotourism cooperatives do not distribute profits to their members; profits are transferred to a reserve to expand the cooperative's activities and continue supplying the local community with services related to the development of local economies. Hence, **women's agrotourism cooperatives meet all dimensions of the EU operational definition**. Moreover, they can be officially registered on the National Registry of Social and Solidarity Economy (NRSSE) but receive no incentives to do so.

***De facto* social enterprises**

De facto social enterprises include certain legal forms that comply with the EU operational definition. Their common denominators are: 1) they are not single person entities; and 2) they are not collections of endowed funds but rather associations of persons. Greek *de facto* legal forms are as follows:

Civil cooperatives

Civil cooperatives were introduced under Law 1667/1986 and form a broader legal scheme that includes productive, consumer, supplier and credit, tourist and transport cooperatives. They **are associations with a financial purpose that target the economic, social and cultural development of their members**. Furthermore, the law explicitly refers to the improvement of the quality of life of their members through cooperation. Each member participates in decision-making with an equal vote. Profit distribution among members is allowed by law.

Only civil cooperatives that modify their statutes to clarify the pursuit of a social aim and limit profit distribution can be regarded as social enterprises based on the EU operational definition.

Limited liability companies (EPEs, Εταιρείες Περιορισμένης Ευθύνης), General Partnerships (OEs, Ομόρρυθμες Εταιρείες), Private companies (IKEs, Ιδιωτικές Κεφαλαιουχικές Εταιρείες)

EPEs were introduced in Greece under Law 3190/1955. They follow a legal scheme that allows individuals to run their business democratically through the general assembly of its members. However, it is also possible to delegate the management of an EPE to a manager who may or may not be a member of the company. Each EPE member is responsible only for his/her own share and not for the company as a whole.

The OE is another legal scheme that allows individuals to collaborate. An OE differs from an EPE because each of its members has equal rights and responsibilities irrespective of his/her share in the company.

IKEs form a relatively new legal type that was introduced under Law 4072/2012 and modified under Law 4155/2013. In keeping with aforementioned legal forms, IKEs are governed through the general assembly of their members. But IKE members do not have personal responsibility for the company and this legal form's start-up procedures are straightforward and inexpensive.

All of the aforementioned legal forms have *ex lege* entrepreneurial purposes and are governed through democratic procedures. In cases where they limit profit distribution in their statutes and include a social dimension as their primary purpose, they can also be regarded as *de facto* social enterprises based on the EU operational definition. Law 4430/2016 explicitly defines a social aim based on concepts of 'sustainable development' and 'social services of general interest'. It substantiates these concepts through a list of 15 different fields of activity that can be regarded as having specific social aims. The list includes: the protection and restoration of biodiversity; community-supported agriculture (CSA); renewable energy production; and educational and health services for specific social groups.

Agricultural cooperatives

Agricultural cooperatives were introduced under Law 602/1915. Their profits can be distributed amongst members and they do not have to pursue any social aim by default. However, due to their cooperative nature, they include elements of democratic and inclusive governance. Agricultural cooperatives do not usually meet the threefold structure criteria set by the EU operational definition of social enterprise. However, due to recent changes in Greek legislation and the incorporation of operational criteria, which to a certain extent match those of the EU, Greek agricultural cooperatives can be included in the SSE spectrum if they incorporate a social dimension and set profit distribution limits. In fact, there is already one example of a traditional agricultural cooperative in the country that incorporated these changes and, as a consequence, is now included in the official list of Greek social enterprises.

Legal forms in the ‘grey area’

There are two types of legal forms that cannot be fully regarded as social enterprises according to the EU operational definition and therefore constitute a grey area in the social enterprise spectrum:

Associations and civil non-profit companies (AMKEs, Αστικές Μη Κερδοσκοπικές Εταιρείες)

AMKEs cannot be fully regarded as social enterprises because they cannot undertake *ex lege* entrepreneurial activity. More specifically, both legal forms fall under the Civil Code and are explicitly excluded from commercial law. Any economic activity that they may develop can only support the implementation of their aims and profit making is prohibited. Therefore, they do not fully meet the economic criterion of the EU operational definition.

Foundations

Foundations are also excluded from the social enterprise spectrum since they are collections of endowed funds and not associations of persons. Moreover, foundations do not have to follow any principle of democratic or inclusive governance, even though in some cases they can develop procedures that enhance the participation of stakeholders affected by their activities.

Table 1. Greek social enterprises matched by type to the EU operational definition

Definitional categories	SCEs	KoiSPEs	Women's agrotourism cooperatives	Civil cooperatives	EPEs, OEs, IKEs	Agricultural cooperatives
Social dimension	Yes	Yes	Yes	Only if they make changes to their status according to Law 4430/2016	Only if they make changes to their status according to Law 4430/2016	Only if they make changes to their status according to Law 4430/2016
Economic dimension	Yes	Yes	Yes	Yes	Yes	Yes
Participatory dimension	Yes	Yes	Yes	Yes	Yes	Yes

2.2. Legal evolution

Three major phases can be identified in the legal evolution of Greek social enterprises. Its first, early phase was characterised by the introduction of various laws. Its basic characteristics include the fragmentation of respective legislation and the absence of any explicit reference to concepts of social entrepreneurship, social enterprise, social economy and social and solidarity economy.

2011 constituted an important tipping point in the legal evolution of Greek social enterprises when social economy and social entrepreneurship were formally institutionalised for the first time under Law 4019/2011. This new legislation, which coincided with an intensification of the Greek crisis, the rise of new social movements and subsequent experimentation with forms of solidarity and alternative economies (Varvarousis and Kallis 2017), led to: the multiplication of social enterprises (Varvarousis *et al.* 2018), broader activities in almost all economic sectors and, as a consequence, the identification of legislative omissions and new needs. Hence, this phase could be termed ‘transitional’ due to its short lifespan and important role in creating an experimental approach.

The third stage started with the introduction of Law 4430 in 2016. Its main characteristics revolve around the expansion of social enterprises in more economic sectors and their consolidation as alternatives to the business-as-usual model. Law 4430/2016 introduced a series of new terms to Greek legislation and specific tools that measure the impact of social enterprises. Furthermore, it disconnected the social enterprise legal form from SSE status, introduced the ‘worker cooperatives’ legal form and refined a series of elements that were firstly introduced by Law 4019/2011. In addition, it set new ground for the potential unification of fragmented social enterprise legislation in the country. Despite the many breakthroughs that Law 4430/2016 has effected, it should be noted that its short and long-term impacts remain controversial at the time of writing.

The following is an analytical description of each stage:

2.2.1. Early phase

The first, indirect reference to social enterprises and cooperatives in Greek legislation can be traced back to the 11th Article of the 1864 Constitution, which gave Greek citizens the ‘right to associate’, a clause that is still enforced today.

The first explicit law about cooperatives was passed in 1915 and refers to both agricultural and civil entities. Law 602/1915 comprises 95 articles and is regarded as quite progressive for its time (Kontogeorgos and Sergaki 2015). It encouraged

the creation of cooperatives and enabled other legal forms to become cooperatives. Moreover, Law 602/1915 attempted to protect producers and consumers from the extended exploitation inflicted by intermediates and from the usury that prevailed during that period.

A significant number of laws related to cooperatives were passed between 1975 and 1995, with dubious outcomes. For example, on the one hand Law 921/1979 introduced women's agrotourism cooperatives and a series of elements relating to local development and culture, and yet on the other it abolished the article that prohibited professional politicians from becoming cooperative members. Hence, many cooperatives were no longer autonomous, which led to political nepotism and corruption (Kontogeorgos and Sergaki 2015).

In addition, two particularly noteworthy pieces of legislation from the following decades were Law 1667/1986, which reshaped the way civil cooperatives function and is still enforced today, and Law 2716/99 that introduced KoiSPEs, as presented in detail in section 2.1.2.

2.2.2. Transitional phase

Law 4019/2011 was a breakthrough in the history of Greek social enterprises as it institutionalised social economy and social entrepreneurship in the country for the first time. More specifically, **Law 4019/2011 introduced the following legal forms:**

- > **Social Cooperative Enterprises for Inclusion (KoinSEp *Entaxis*)** which focus on the social and economic inclusion of groups at risk (e.g., disabled persons, drug addicts or former drug addicts and young offenders). At least 40% of employees from these enterprises must come from social groups at risk.
- > **Social Cooperative Enterprises for Social Care (KoinSEp *Kinonikis Frontidas*)** which focus on the supply of social services for specific population groups such as the elderly, infants, children and other people with chronic diseases.
- > **Social Cooperative Enterprises for Collective/Productive purposes (KoinSEp *Silogikou* and *Paragogikou Skopou*)** which are active in promoting local and collective interests, supporting employment and fostering social cohesion and local or regional development. They focus on the production of goods and services supplied in various sectors such as culture, the environment, education, the promotion of local products and the support of traditional occupations.

In addition to these legal forms, Law 4019/2011 created the National Registry of Social Economy, which was established in 2012 under the Greek Ministry of Labour.¹²

The introduction of Law 4019/2011 coincided with major social, economic and political unrest. First, it was institutionalised in a period when many established business forms were heavily affected by the economic crisis. Such economic destabilisation led to increased unemployment and poverty across many levels of Greek society, putting social cohesion at risk. Second, the emergence of political social movements, notably the ‘movement of the squares’ in 2011, the collapse of some of Greek society’s foundational pillars and the emergence of new values such as ‘solidarity’, ‘cooperation’ and ‘the commons’ (Varvarousis 2019) emphasised the necessity for new legal forms that could allow such values to be implemented in practice. For all of these reasons, Law 4019/2011 became the centre of debate seeking ways out of the crisis that could pave the way to a new socio-economic trajectory.

However, the law’s design and introduction was not organically connected to the above issues and several discrepancies became evident between the content of the law and its aims that then impacted how it could be appropriated and applied. **It was designed with a particular, sectoral focus about social economy in mind rather than a wider transectoral perspective (Adam *et al.* 2018).** In particular, the law privileged social care, integration of vulnerable groups, local development and social cohesion as means to develop social economy. Despite this particular focus, the vast majority of social enterprises that were created under this framework did not prioritise the aforementioned ‘social aims’ but focused more on tackling unemployment through productive activities with a ‘collective aim’ (Adam 2016).

2.2.3. From social economy and social entrepreneurship to social and solidarity economy

Law 4019/2011 turned out to be a transitional piece of legislation within a highly fluid social, political and economic environment. After the Greek 2015 national elections and SYRIZA’s assumption of power, a new round of public consultation regarding the legal reformation of social enterprises was initiated. This led to Law 4430/2016 which to date remains the main piece of legislation in this field.

The new government aspired to change direction and shift the previously limited perspective on social economy to a more structural and transectoral position. This move was marked by changing the sector’s concept from ‘social economy and social entrepreneurship’ to ‘social and solidarity economy’. Law 4430/2016’s first articles

(12) The registry became known as the National Registry of the Social and Solidarity Economy (NRSSE) in 2016.

evidence this development, as they differ substantially from former Law 4019/2011's equivalent sections. For example, the very first article that describes the new law's general aims states: "the present law aims at [...] the diffusion of social and solidarity economy in all possible sectors of economic activity." In contrast, Law 4019/2011 contained no comparable aim. Moreover, whereas Law 4019/2011 focused on social care and integration without any reference to sustainability and sustainable development, Law 4430/2016 prioritises sustainable development by explicitly analysing it in 14 distinct paragraphs that include a wide spectrum of economic activities. Indicatively, Law 4430/2016 explicitly refers to participatory waste management, recycling, P2P production based on commons, community-supported agriculture, renewable energy, sustainable tourism and other productive processes that constitute the cutting edge of contemporary global social innovation. In short, whereas social enterprises are regarded as a complementary sector of the economy in Law 4019/2011, they are considered an important tool for broader societal transformation in Law 4430/2016. The new law explicitly refers to "an alternative form for organising social, productive, distribution, consumption, and reinvestment relations in a democratic manner based on the principles of solidarity, equity and cooperation with respect to the human and the natural environment." Along a similar vein, Law 4430/2016 also broadens the target group of social enterprises from vulnerable and special groups to effectively the entire Greek society (Adam *et al.* 2018).

Of all the legal forms that Law 4430/2016 introduces as default entities of the new SSE sector, the following types are particularly highlighted:

- > **A different version of SCEs** that was created under Law 4019/2011. They are now divided in two subcategories—Integration SCEs (*KoinSEp Entaxis*); and SCEs for collective and social benefit purposes (*KoinSEp Syllogikis & Koinonikis Ofeleias*). Integration SCEs are subdivided into a further two categories for specific social groups—vulnerable and special.
- > **KoiSPEs are a distinct legal form** within Law 4430/2016.
- > **Worker cooperatives were introduced for the first time** as default SSE entities in 2016.¹³

(13) The introduction of workers cooperatives as a distinct legal form and default SSE entity is indicative of the emphasis that Law 4430/2016 gives to restructuring the entire economy through the SSE regardless of the social purpose of its entities. It could be argued that Integration SCEs and KoiSPEs have an exclusively social character; worker cooperatives have an exclusively economic and productive dimension with an emphasis on self-organisation and SCEs for collective and social benefit purposes try to find a balance between the two.

Alongside the restructuring of previous SSE legal forms, Law 4430/2016 **launched the Special Secretary of Social and Solidarity Economy**, a distinct administrative body fostering the SSE. This new body belongs to the Ministry of Labor and its main tasks revolve around designing and implementing national SSE policies.

In addition to clarifying concepts of collective and social benefit, Law 4430/2016 introduced and operationalised concepts of social innovation¹⁴ and sustainable development. Furthermore, it introduced the concept of ‘social impact’ and a multilevel tool for its measurement and assessment.

One of Law 4430/2016’s most important and yet controversial elements is its partial departure from the logic that links the SSE and therefore the social enterprise sector with specific legal forms in favour of adopting a more operational, criteria-based logic. In other words, Law 4430/2016 introduced the notion of ‘legal status’ and aspired to incorporate this alongside the existence of specific, default legal forms that still constitute the backbone of the Greek SSE. According to this new 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. What is required is compliance with a series of operational criteria. According to Greek governmental representatives, this was a step towards integrating all potential SSE actors under the same legal framework (Adam *et al.* 2018), whilst recognising that further elaboration and legislative initiatives are needed in order to come up with unified legislation that can regulate the entire field (Annual Greek SSE Report 2018).

More specifically, Law 4430/2016 introduced the following **five operational criteria** (grouped here according to their content):

Aim:

- > Develop activities of collective and social benefit.
- > Increase economic activities and generate social benefit through horizontal and equal networking with other SSE organisations.

Governance:

- > Inform and ensure the participation of members through a democratic decision-making system.
- > Apply the principle of one member one vote, regardless of each member’s capital investment.

Economic equity:

- > Maximum wage does not exceed more than three times the minimum.

(14) Social innovation was mentioned but not explained nor operationalised in Law 4011/2011.

- > From the second year of operation, the organisation should have an annual salary charge of at least 25% of its previous year's turnover.

Profit distribution:

- > 5% for the formation of a reserve for SSE actor.
- > Up to 35% distributed to employees as an extra salary whether they are members or not.
- > The rest is available to create new jobs or expand productive activity.
- > Non-employee members of the organisation are not entitled to profits; therefore, no provision is available for dividend distribution based on cooperative shares.
- > The members of Civil Cooperatives that have been recognised as SSE actors, upon their request, are entitled to the distribution of any surplus resulting from the cooperative's transactions with its members. The surplus is kept in a separate account.

Eligible membership:

- > An SSE actor cannot be established and is not directly or indirectly governed by legal entities that are officially connected with local authorities or another public sector legal entity.
- > Members of a KoinSEp or worker cooperative cannot be members of another KoinSEp or worker cooperative with the same activity.

While the aforementioned criteria were initially institutionalised in order to widen the SSE spectrum, **various criticism has been raised by different ecosystem actors** regarding the barriers they present in practice. Some of them are listed below:¹⁵

- > **'Social benefit' is a prerequisite for each entity wishing to obtain SSE legal status but is not an absolute prerequisite for all *ex lege* SSE entities** (worker cooperatives), which creates confusion and prevents many production-oriented organisations (such as agricultural, consumers and suppliers cooperatives) from becoming part of the SSE.
- > **The criterion of democratic governance excludes foundations** because they do not consist of individuals but rather endowed funds. The same applies to Anonymous Partnership Companies (SAs).
- > **The convergence of salaries applies only to legal forms within the SSE spectrum that are not *ex lege* and not to KoinSEps and worker cooperatives**, which creates confusion and introduces a sense of injustice.

(15) This classification draws on the analysis made by Sophia Adam, Angelos Kornilakis and Karolos Kavoulakos (Adam *et al.* 2018) and that of Giannis Nasioulas (Nasioulas 2016).

- > **Necessary networking is in many cases impossible**, especially in regions where the SSE sector is relatively underdeveloped.
- > **The mandatory 25% annual salary charge is prohibitive for those entities that have a higher turnover**. Moreover, its retrospective application creates many problems in practice, given the country's fluid and unstable economic environment.

2.2.4. Comparison between Greek SSE operational criteria and EU operational definition of social enterprise

Both Law 4430/2016 and the EU operational definition are built around a threefold logic that includes dimensions related to governance, entrepreneurial activity and social aims. However, despite their similarities in structure, they are also traversed by several differences. Both similarities and differences are presented in detail within the table below.

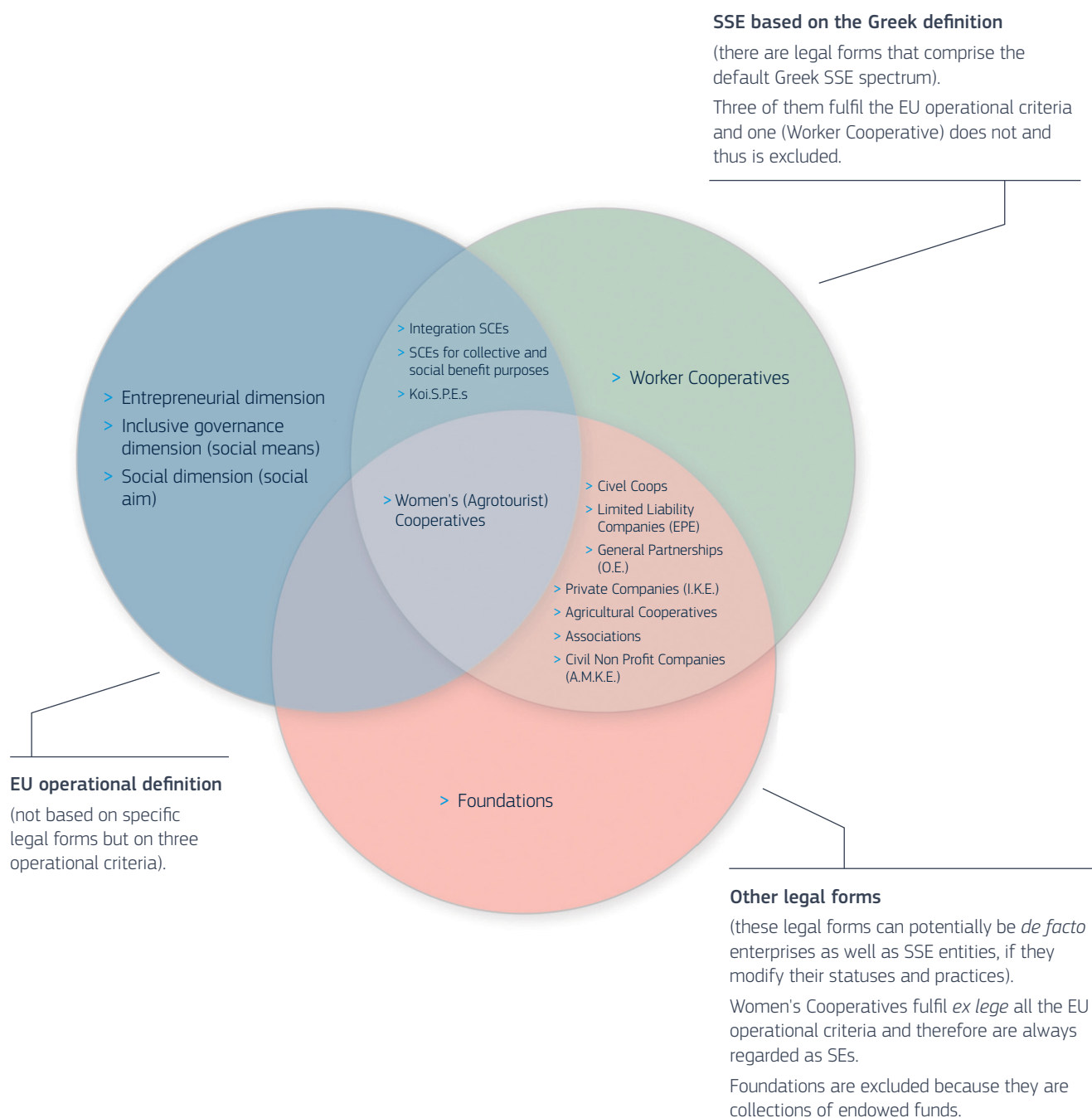
Table 2. Greek SSE operational criteria in relation to the EU operational definition of social enterprise

Main dimension	EU operational definition of social enterprise	Greek SSE operational criteria
Entrepreneurial (economic) dimension	<ul style="list-style-type: none"> > Emphasises autonomy from public authorities etc. > Presupposes the existence of procedures for bankruptcy. > Mentions the need to produce differently than the mainstream market. > Market orientation is a prerequisite (at least 25%). > Poses the question of relying on paid workers/ contribution of members with risk capital. 	<ul style="list-style-type: none"> > There is no explicit reference to the necessity of entrepreneurial activity and thus non-profits and associations are allowed to be part of the SSE. However, with reference to reserves from profits and profits earmarked for distribution to employees, Law 4430/2016 makes the inclusion of non-profits and associations difficult in practice. > Law 4430/2016 presupposes autonomy from public authorities. > There are established procedures for bankruptcy. > Emphasis is placed on social innovation and the sustainable production of products and services in juxtaposition to the mainstream economy. > Market orientation is not a prerequisite. Greek law refers to associations of people and SSE entities that rely on paid employees (non-member workers only allowed up to a certain %).

Main dimension	EU operational definition of social enterprise	Greek SSE operational criteria
Social dimension (social aim)	<ul style="list-style-type: none"> > Adopts a broad meaning of 'social'. > Sets social aim as an absolute prerequisite for the adoption of social enterprise status. 	<ul style="list-style-type: none"> > Law 4430/2016 explicitly refers to social aim as prerequisite for being part of the SSE. > Law 4430/2016 defines collective and social benefit. > It explicitly develops social aim in relation to 14 different categories that traverse all socioeconomic sectors as well as human-nature relations.
Inclusive governance-ownership dimension (social means)	<ul style="list-style-type: none"> > The EU operational definition is built around inclusive governance and the participation of various stakeholders and people affected in decision-making as a prerequisite for being a social enterprise. > It emphasises the need for capping profit distribution. 	<ul style="list-style-type: none"> > Explicitly regards democratic governance and common ownership as prerequisites for being part of the SSE. > More concerned with securing internal democracy and horizontal decision-making than involving external stakeholders in decision-making process. > Profit distribution is limited and addressed to employees of all SSE entities.

The chart below offers a visual interpretation of the overlaps between Greek SSE organisations as defined by Greek legislation and the EU operational definition.

Figure 1. Visual interpretation of Greek social enterprise spectrum



In conclusion, Greek and EU legislation are in close alignment regarding how social enterprises are conceived and managed in practice. It is particularly noteworthy that this occurs despite there being no reference to either social enterprises or social entrepreneurship in Law 4430/2016. Small differences caused by the EU's more lenient operational definition in relation to Greek legislation are expected as the EU definition needs to be relatively open in order to be effectively operational within different geographic contexts.

2.3. Fiscal framework

Tax exemptions / advantages / benefits

Typology of *de facto* and *ex lege* social enterprises identified:

- a. **KoiSPEs were exempt from paying corporate taxes until 2013.** However, a circular published by the Ministry of Finance in 2015 clarified the content of Law 4172/2013¹⁶ and KoiSPEs lost these benefits. They are currently being taxed as regular civil cooperatives.
- b. **SCEs, according to Tax Laws 3986/2011 and 4172/2013, are exempt from paying business tax. Furthermore, SCEs are exempt from the taxation of profits distributed to employees.**
- c. Business tax exemption is valid also for agricultural cooperatives that are not regarded as *ex lege* but *de facto* social enterprises in Greece if they fulfil the operational criteria of Law 4430/2016.

None of the other legal forms identified in the previous section enjoy tax exemptions, advantages or benefits.

Non-distributed profits

No tax exemption is foreseen in relation to non-distributed profits (social enterprises pay the same taxes on profits as all other enterprises).

VAT rate

No distinct VAT rate is foreseen for any Greek social enterprise.

Indirect taxes

SCEs are exempt from registration taxes according to the Ministry of Labour's Ministerial Decision 61621. Likewise, no registration or annual tax should be paid by any entity, irrespective of its legal form, in line with Law 4430/2016's criteria regarding SSE legal status, and can be consequently registered in the Ministry of Labour's Greek SSE Registry.

(16) Law 4172/2013 on 'income taxation' also redefined the way that social enterprises are being taxed.

Benefits from exemptions from the payment of indirect labour costs

No benefits are foreseen for the majority of social enterprises apart from the following exceptions—according to Law 2716/1999 and Law 4430/2016, employees of both KoiSPEs and SCEs who come from vulnerable groups can keep receiving their social benefits alongside their salary.

Tax / fiscal benefits granted to donors for donations made to a social enterprise

No tax or fiscal benefit is granted for donations made specifically to social enterprises. If social enterprises accept donations, they have to follow all of the provisions that exist for other companies.

Tax / fiscal benefits granted to start-up activities

Social enterprises receive no tax or fiscal benefits granted to start-up activities.


Possibility that taxpayers allocate a percentage of their taxes owed to the state to a social enterprise

According to the Greek taxation system, taxpayers cannot allocate a percentage of their taxes owed to the state to a social enterprise.

3

MAPPING

This section attempts to map, analyse and measure the scale and characteristics of different, recognised social enterprise types in Greece. The recent attention on social enterprises in Greece has created an evolving database of official and unofficial statistics and reports, which, despite their weaknesses, constitute sound sources of knowledge about the field.



Findings presented in this section are informed by various inputs. A series of diverse sources were utilised. The estimate of the total number of social enterprises was based on data from the NRSSE, after excluding entities that do not fit the classification presented in the previous section. Data were also retrieved from the *SSE Annual National Report 2018* that was drafted by the Special Secretary of SSE in August 2018. Finally, regarding qualitative data not available elsewhere, this section draws on the *Greece Social and Solidarity Economy Report* compiled by the present authors and researchers of Social Enterprise UK, under the auspices of the British Council, the Greek Ministry of Labour and the EU in 2017.

3.1. Measuring social enterprises

During the last decade there have been several attempts to estimate, identify and map the number of Greek social enterprises. The NRSSE was established in 2012 and constitutes the most reliable social enterprise database. Under Law 4430/2016 the NRSSE was restructured and a new version launched. The first registration in the new NRSSE took place on 31 January 2017 (SSE Annual National Report 2018). Within successive months until 31 October 2017 a process of clearing took place whereby non-active entities were eliminated from the registry. In total 580 enterprises were transferred to the new registry and 233 inactive enterprises deleted. Since then, new social enterprises can apply electronically to be part of the NRSSE and the average response time is about two weeks. Until August 2018 another 580 new entities were registered out of approximately 820 new applications (ibid.). Overall, by August 2018, the new NRSSE had 1,160 registered entities. However, it is worth noting that these numbers refer to SSE entities and not to social enterprises as defined here based on the EU operational definition.¹⁷ Moreover, women's agrotourism cooperatives are not included in this figure as they belong to a different registry.

(17) This technically means that 'worker cooperatives', non-profit companies and associations are part of the NRSSE but are excluded from the social enterprise spectrum examined in the present report.

Illustration 5. The Greece Social and Solidarity Economy Report

The 2017 *Greece Social and Solidarity Economy Report* was the first part of a larger project of technical support focusing on the SSE provided by the British Council to the Ministry of Labour, Social Security and Social Solidarity (MoL) in Greece funded by the European Commission through the Structural Reform Support Service (SRSS).

The British Council Report combined quantitative and qualitative study methods and was the largest survey/report to date on the Greek SSE in terms of the number of organisations that participated. It built upon previous mapping studies and research to provide a fuller picture of the Greek SSE sector. The report served as a useful tool for the MoL to comprehensively understand the characteristics and needs of the Greek SSE ecosystem when designing initiatives and policies in its support.

The research project was carried out at a national level by European Village, a SSE entity in itself with the support of Social Enterprise UK. The two authors of the present study coordinated that project. The research took place in spring 2017 and involved an online survey of 251 organisations from the entire Greek SSE spectrum, both formal and informal, whether registered in the NRSSE or not.

Due to its wide coverage of topics related to social enterprises and despite notable weaknesses, it is the only available source to date regarding a series of qualitative characteristics about the ecosystem. The present study only makes use of data that refer to the formally constituted enterprises registered in the NRSSE.

Research approach for estimating the number and types of social enterprises

Fortunately, recent attention on social enterprises in Greece has created **an evolving database of official and unofficial statistics and reports**, which, despite their weaknesses, constitute sound sources of knowledge about the field. The present study relies exclusively on such data.

The ecosystem's early stages, its administrative structures, the fragmentation of information and rapid changes at almost every level (i.e., legislative, administrative, economic and social) render the exercise of collecting and managing data a very demanding task. The research approach of the current report prioritised official data collected and published by administrative bodies over scattered or unofficial data. **These primarily included official national and international reports.** Administrative registers, databases and anecdotal sources officially provided by governmental bodies were also used. Finally, in cases where official data were not available, third-party

sources were used after crosschecking and scrutinising their validity. Whenever there were equally reliable data for the same issue from different sources, the most recent information was preferred. Data collected on a regular basis (annual and biannual) were prioritised because they allowed comparative analyses to take place.

The current number of Greek social enterprises was measured through an in-depth examination of the latest available version of the NRSSE, which was accessed in January 2019. The NRSSE contains all SSE entities and so a series of filters were applied in order to filter out entities not based on the EU operational definition. **The total number of SSE entities listed on the NRSSE in January 2019 was 1,321.** Out of these, 80 entities belonged to legal forms that do not meet the EU operational criteria¹⁸ and thus were excluded from the estimate. Three of these 80 organisations were inactive or not yet active; a distinction between active and non-active entities exists throughout the entire registry.¹⁹ **A total of 1,125 organisations out of 1,321 were listed as active.** After deleting 77 active entities that did not meet the EU criteria, a remaining total of 1,048 active Greek social enterprises were registered in January 2019. The number of women's agrotourism cooperatives should also be added to this total. According to the Ministry of Agricultural Development, these cooperatives totalled 100 organisations in March 2019,²⁰ which is in alignment with Eleni Tsiomidou's 2016 research that measured 99 women's agrotourism cooperatives throughout the country. This brings the total number of Greek social enterprises to 1,148.

A breakdown of the active social enterprises according to their legal form is shown in the table below:

Table 3. Number of social enterprises by legal form

Type of social enterprise	Number of organisations
Limited liability social cooperatives (KoiSPE)	27
Integration SCEs (KoinSEp Entaxis) – Special groups	6
Integration SCEs (KoinSEp Entaxis) – Vulnerable groups	19

(18) Worker cooperatives, non-profit companies and associations.

(19) The distinction took into account each organisation's current status. Only those organisations that were identified as either having a 'final registration certificate' (*oristiki vevaiwsi eggrafis*) or 'member certificate' (*pistopoiitiko melous*) were regarded as active. All the remaining categories were excluded from the estimate.

(20) Personal communication with the Ministry of Agriculture.

Type of social enterprise	Number of organisations
SCEs for collective and social benefit purposes (KoinSEp <i>Syllogikis & Koinonikis Ofeleias</i>)	984
Civil cooperatives	8
Limited liability companies (EPEs), General partnerships (OEs), Private companies (IKEs)	3
Women's agrotourism cooperatives	100
Agricultural cooperatives	1
Total	1,148

Further analysis and annual evolution (2013–2016)

Further analysis of Greek social enterprises for this study relies on official data published by the Greek Ministry of Labour in its *SSE Annual Report of 2018* as well as data derived directly from the NRSSE. The data of the aforementioned report refer to SSE entities that were registered in the NRSSE after 2012.

SSE entities are obliged by Greek law to submit an annual report including basic economic data from the previous year. However, not all NRSSE registered organisations follow this directive and thus there is a partial lack of data about the ecosystem. The Greek Ministry of Labour's annual report, which it presented in 2018, used data gathered by the end of 2017 based on the annually presented data from social enterprises that refer to the previous year; therefore, the latest available data refer to 2016 and only include a fraction of entities that submitted their annual economic report.

It must also be noted that these data refer to the SSE spectrum as defined by Greek law rather than social enterprises as defined by the EU definition in section 2.1.2. In addition, 'worker cooperatives', as a distinct, *ex lege* legal form, belong to the Greek SSE but are excluded from the sample because they were only introduced to the social enterprise spectrum in 2016 under Law 4430/2016. Similarly, NPOs and associations did not form part of the SSE spectrum until they were introduced as *de facto* organisations under Law 4430/2016 and are therefore also excluded from the sample. Civil cooperatives identified by Law 1667/1986 in addition to all other legal forms that could officially obtain SSE status within Law 4430/2016 are very few and do not substantially impact the sample. Therefore, in terms of the representation of all social enterprise legal forms listed on the NRSSE up until 2016, it can be argued that,

apart from small discrepancies, the registry still remains representative for the present study's scope. Finally, perhaps the most important statistical omission is caused by the lack of data regarding women's agrotourism cooperatives, which belong to a different ministry and are not listed on the NRSSE by default. No economic data were available about these organisations.

In the table below, the first column 'number of social enterprises' presents data retrieved from the NRSSE on 16 March 2017 and includes all SSE entities that were officially registered until 31 December 2016, excluding those that were officially deleted. These numbers follow the same logic as the current number of social enterprises estimate described above. This choice was made to allow comparisons and place social enterprise development into perspective. Columns 3, 4 and 5 are informed by the Ministry of Labour's annual report about the SSE published in 2018. The third column includes social enterprises that submitted their economic annual report. Columns 4 and 5 about 'number of employees' and 'annual turnover' refer to entities from the second column. Due to the negligible number of social enterprises that submitted their economic annual report in 2012, no annual turnover is represented for this year.

Column 6 refers to the annual growth rate of social enterprises. The statistic deviation of 2013 is due to the fact that 2012 was the year the NRSSE was established. The data confirm the rapid growth of social enterprises. In column 7, which refers to the composition of the total workforce, no official annual data are available about women and young people. Instead, data are available about the percentage of employees from vulnerable social groups. Gender will be further discussed in section 3.2 based on available data from other studies.

Table 4. Comparative data overview of Greek social enterprise characteristics 2012–2016

Year	Number of social enterprises	Number of social enterprises that submitted annual report	Number of employees	Annual turnover (in million EUR)	Growth rate (number of entities)	Workforce (% of vulnerable groups)
2016	899	374	1023	10,1	28%	37.71%
2015	701	335	986	8.7	20%	31.58%
2014	583	214	639	6.4	57%	30.75%
2013	371	44	114	0.595	219%	5.8%
2012	116	2	1	-	-	-

These data demonstrate two interesting aspects. First, they confirm the embryonic stage of Greek social enterprises. Second, they confirm the sector's rapid development; a process evident not only from the number of active social enterprises but also from the number of employees and their continuously increasing annual turnover.

3.2. Social enterprise characteristics

Sector of economic activity

Greek social enterprises are on average very small in size and annual turnover but have spread to several sectors of economic activity. The most common are the food trade and processing, education, trade and leisure services. The following table shows the fields of activity of Greek social enterprises based on the Ministry of Labour's Annual SSE Report published in 2018. Data are extracted from a sample of 374 enterprises that submitted their annual economic report for 2016.²¹

Table 5. Overview of Greek social enterprise sectorial economic activity (MoL official data)

Sectorial economic activity (in order of popularity)	Number of enterprises	Percentage (%)
Food services, production and industry	53	15
Trade	49	14
Education	38	10
Services (personalised)	36	10
Arts, leisure, sports	33	9
Administration (private)	18	5
Health services	16	4

(21) Due to data fragmentation in the initial report and the relatively small sample, some of the initial categories that had very similar content have been collapsed into larger categories as specified below: 'food services', 'food production' and 'food industry' were merged into one category; 'retail trade' and 'wholesale' into 'trade'; 'scientific research' and 'other scientific' into 'scientific research'; 'organisation of activities' and 'other personalised services' into 'services (personalised)' and 'arts and leisure', 'cinema' and 'other entertainment and sports' into 'arts, leisure, sports'.

Sectorial economic activity (in order of popularity)	Number of enterprises	Percentage (%)
Services in buildings and outdoor spaces	15	4
Consultancy	13	3
Social care	11	3
Administration (public)	11	3
Publications	9	2
Advertisement	9	2
Scientific research	9	2
Waste management	8	2
Software development	7	2
Tourism	5	1
Informatics	5	1
Other manufacturing	5	1
Transportation	3	1
Other	21	6
Total	374	100

In a similar vein, the *Greece Social and Solidarity Economy Report* published by the British Council in 2017 (hereafter referred to as the British Council Report 2017), which nevertheless does not apply the EU operational definition, shows an analogous but slightly different picture for these sectors of Greek social enterprise economic activity. In both studies, education, leisure and food services figure at the top of the list. The results of the study are presented in table 6.²²

(22) Table 5 is retrieved from table 14 of the *Greece Social and Solidarity Economy Report* (British Council 2017) after excluding 'non-registry organisations' and only referencing those entities registered in the NRSSE (MoL registry in the original).

Table 6. Overview of Greek social enterprise sectorial economic activity in 2017 (adapted from British Council Report 2017)

Sectorial economic activity (in order of popularity)	Percentage (%)
Education, culture and leisure	19
Food trade and processing	17
Social care	5
Tourism services	6
Environmental (recycling, reuse)	6
Business support and consultancy	4
Hospitality services (cafes, restaurants)	5
Technology, communication (web, design, print)	5
Agriculture and livestock farming	4
Health care and health services	3
Financial support and services	3
Cleaning services	3
Childcare	3
Transport	1
Other (various)	16

Labour characteristics

The Greek social enterprise spectrum is characterised by a series of tensions regarding its workforce. On the one hand, scientific and anecdotal evidence suggests that Greek social enterprises are a ‘woman-centred’ sector (British Council Report 2017); women make up more than 60% of the total workforce in a large part of existing social enterprises. Participation of women in this sector is also higher than in conventional business (ibid.). **On the other hand, despite the high percentage of women throughout the total social enterprise workforce, this does not translate proportionally to women leadership roles (ibid.).**

A second noteworthy characteristic is that social enterprises usually have highly educated leaders: 37% hold a postgraduate/doctoral degree and a further 41% are higher education graduates.²³

Most social enterprises employ very few people and a considerable number operate with just members, not employing a single person (British Council Report 2017). This varies among different sectors of economic activity: food provision, education, construction, social care and administration operate with more employees, whereas others such as publications, waste management and scientific research operate with almost no employees (MoL Annual SSE Report 2018). This was partially a result of Law 4019/2011, which gave social enterprises the right to operate only with members rather than employees. Although this enabled many organisations to experiment with forms of social entrepreneurship and cooperation, which has partially led to the ecosystem's recent, rapid development, it also hindered the realisation of robust and dynamic organisations fully oriented towards the marketplace and job creation. Much social enterprise member activity is complementary; only about half of all members gain their main source of income from participating in their social enterprise (British Council Report 2017).

Volunteering is permitted in *ex lege* Greek social enterprises. According to Law 4430/2016 all social enterprises should keep a separate register of non-members who operate as volunteers in order to promote its aims. **Social enterprises have no obligation to pay insurance or social security fees for volunteers if there is no direct economic benefit for the organisation from their activity.**

Regional differences

According to the MoL's Annual SSE Report of 2018, the location of Greek social enterprises is geographically uneven across the nation. **Based on data from 2016, 44% of social enterprises are based in Attica, 13% in Central Macedonia and 8% in Thessaly.** In the rest of the country percentages are much smaller and insignificant in some remote regions. An important finding retrieved from this report suggests that the location of Greek social enterprises is relatively fluid and changes over time. However, there is a clear tendency towards the stabilisation and gradual expansion of social enterprises in almost all regions of the country.

While the general trend is that the existence of social enterprises is related to the population in each geographic area, there are some notable exceptions. In Thessaly, for example, despite its small geographical size and low population, a significant social

(23) Retrieved from Table 27 (British Council Report 2017) with reference to the second column that represents NRSSE registered organisations.

enterprise trend is fostered by the existence of a strong cooperative tradition and well-functioning local supporting institutions.

It is worth noting that despite different research approaches these data match those of the British Council Report from 2017.

Table 7. Location of Greek social enterprises by region

Periphery	Percentage (%)
Attica	44
North Aegean	1
Central Macedonia	13
Western Greece	4
Western Macedonia	0
Epirus	2
Thessaly	8
Ionian Islands	2
Crete	5
South Aegean	5
Peloponnese	6
Central Greece	4
Eastern Macedonia and Thrace	6

Source: Adapted from the SSE Annual Report of 2018.

Governance models

Greek social enterprises are obliged to operate democratically by law, adhering to horizontal decision-making processes and the equal participation of members irrespective of their shares. This applies to both *ex lege* and *de facto* entities. The exact governance model for each social enterprise type is presented in section 2. Although Greek legislation places democratic control at the epicentre of the sector's operational characteristics, it is worth noting that no specific attention is paid to the participation of other stakeholders in decision-making. Likewise, there is no explicit reference in Law 4430/2016 to the direct involvement of those from the affected surrounding community


in social enterprise governance. This contrasts with the fact that most social enterprises operate at neighbourhood, local (i.e., community or municipality) / regional levels, or a combination of these (British Council Report 2017).

Nevertheless, according to British Council data, most social enterprises prioritise democratic control in practice: 82% of social enterprises make decisions through their general assembly; 76% collectively decide about work and the allocation of roles; 74% have an active, participatory life; 66% have regular information meetings for all members; and 66% organise concrete actions for the local community. **Despite the lack of an explicit legal framework regarding external actor involvement in their operation, these data show that community building and inclusive governance are often cornerstones of Greek social enterprises.** To a certain extent, this confirms the assumption that the Greek ecosystem is highly politicised and its development post-2011 has been traversed by broader societal change. Indeed, according to the British Council Report 2017, almost half of all social enterprises (47%) identified 'promoting social change' as a core objective.

4

ECOSYSTEM

This section offers an overview of the main actors that comprise the Greek social enterprise ecosystem. It presents the policy schemes and specific measures that support the further development and proliferation of social enterprises in detail. The section describes not only existing policies and measures but also those that have been announced yet not implemented. The public procurement framework is also analysed in relation to relevant legislation and public mechanisms. The section concludes with a critical assessment of the actual demand for and supply of finance in relation to the existing Greek social enterprise spectrum.



Despite being at an early stage, the Greek social enterprise ecosystem has developed substantially over the last decade. Various actors now support social enterprises, including: those that promote knowledge and awareness; advisory entities; consultancies; accelerators and incubators; funding entities; networks and trade associations; formal and informal educational institutions; and support centres.

4.1. Key actors

Despite being at an early stage, the Greek social enterprise ecosystem has developed substantially over the last decade. It now consists of various actors that support social enterprises, including those that promote knowledge and awareness, advisory entities, consultancies, accelerators and incubators, funding entities, networks and trade associations, formal and informal educational institutions and support centres.

The supporting social enterprise ecosystem is rapidly growing and expanding multidimensionally. A few years ago its actors were either local, small-scale, often informal entities or members of international networks such as Ashoka and Impact Hub. A small number of mostly politically driven and/or funded, formal support entities such as Solidarity4a²⁴ were mainly focused on solidarity economy rather than social entrepreneurship. In contrast, the current ecosystem includes a series of government institutions, foundations, MSc university programmes, state and EU-funded support centres and more. Some of these new actors are social enterprises, SSE entities or members of the broader third sector, whereas others belong to the private or public sector.

Table 8 presents an overview of specific social enterprise actors throughout Greece. The majority of these organisations are explicitly focused on social enterprise support. Due to the wide range of activities for some organisations, certain overlaps are expected. The tables contain both data adapted from tables 3-8 of the British Council's 2018 report and primary data collected for the present study.

(24) Organisation founded and funded by members of SYRIZA.

Table 8. Overview of Greek social enterprise ecosystem actors

Type of institution/Organisation	Actor
Government departments/ institutions (including local authorities/municipalities)	<ul style="list-style-type: none"> > Ministry of Labour, Social Security and Social Solidarity > Ministry of Interior > Ministry of Economy and Development > Ministry of Health > Ministry of Rural Development and Food > Special Secretariat of Social Solidarity Economy > General Register of SSE organisations > Networking Platform for SSE organisations > General Secretary for Trade and Consumer Protection > Delphi Plus > Development Agency of Karditsa (ANKA SA) > LoutrakiPLUS
Authorities designing and enforcing public procurement legislation	<ul style="list-style-type: none"> > Ministry of Economy and Development > Ministry of Interior > Ministry of Justice > Ministry of Administrative Reconstruction > Independent Public Procurement Authority (EAADHSY) > Preliminary References Examination Authority (AEPP) > Court of Audit > DIAVGEIA of Law 3861/2010
Authorities designing and enforcing legal, fiscal and regulatory frameworks	<ul style="list-style-type: none"> > Ministry of Labour, Social Security and Social Solidarity > Ministry of Economy and Development > Ministry of Rural Development and Food > Ministry of Interior > Ministry of Health > Greek Manpower Employment Organisation (OAED) > General Secretary for Trade and Consumer Protection > Regional Administrations > Municipalities
Organisations promoting, certifying and awarding labels, business prizes, social reporting systems and other mechanisms to generate awareness and acknowledge the social value of social enterprise products, services or ways of production	<ul style="list-style-type: none"> > Social Impact Award (SIA) > Enterprise Socially (Epixeirw Koinonika) > Fruits of Solidarity Project > EXPO for SSE actors > Municipal Market of Kypseli > Arcade Emporon Project > WISE Greece > Ministry of Labour, Social Security and Social Solidarity – Special Secretariat of SSE

Type of institution/Organisation	Actor
Education, training, facilitators of learning and exchange networks	<ul style="list-style-type: none"> > Hellenic Open University, MSc in Social Solidarity Economy > Agricultural University of Athens – Agricultural Policy and Cooperatives Lab > Department of Business - Administration in Missolonghi > Lifelong Learning Center (LLC)/Athens University of Economics and Business - programme on ‘Social Entrepreneurship’ > Lifelong Learning Center (LLC)/National and Kapodistrian University of Athens – Programme on ‘Social Economy, Social Entrepreneurship and Microcredit’ > The People’s University of Social Solidarity Economy > Social Economy Institute > P2P Lab > Heinrich Böll Research Foundation > British Council > SSE Education Platform
Entities monitoring the development and assessing needs and opportunities of social enterprises	<ul style="list-style-type: none"> > Ministry of Labour, Social Security and Social Solidarity > Special Secretariat of Social Solidarity Economy
Incubators	<ul style="list-style-type: none"> > Ashoka Greece > Athens Center for Entrepreneurship and Innovation (ACEin) > Athens Startup Business Incubator (ThEA) > Attica Business Innovation Center > Centre ‘ERGANI’ > Higgs > Impact Hub Greece > INNOVATHENS > Militos Consulting S.A. > Orange Grove > Social Dynamo – Bodossaki Foundation > Solidarity Mission > Athens Makerspace

Type of institution/Organisation	Actor
<p>Organisers of social enterprises networks, associations and pacts that engage in advocacy, mutual learning and facilitating joint action</p>	<ul style="list-style-type: none"> > National Observatory of Civil Society Organisations > Social Solidarity & Regional Development Network (KAPA network) > Network of Cooperative Ventures of Athens (Kollectives.org) > Coordination of KoinSEp > Hellenic Federation of Social Cooperatives with Limited Liability > Regional Mechanism of Social Cooperative Enterprises of Attica > Social Cooperative Enterprises Network of Western Macedonia > Social Cooperative Enterprises Network of Central Macedonia > Social Cooperative Enterprises Network of Eastern Macedonia and Thrace > Social Entrepreneurship Forum
<p>Organisers/managers of business links between social enterprises and mainstream enterprises</p>	<ul style="list-style-type: none"> > Ashoka Greece > Impact Hub > Links Business > CSR Hellas
<p>Financial intermediaries (social impact investors or funds, philanthropic investors or funds, crowdfunding platforms, etc.) for social enterprises and support infrastructures</p>	<ul style="list-style-type: none"> > Co-operative Bank of Karditsa > Pancretan Cooperative Bank > Act for Greece/National Bank of Greece > Caritas Hellas > Ashoka Greece > Impact Hub Greece > Action Finance Initiative > The People's Trust > Praxis: One Up Crowd-funding and Business Coaching Centre > Bodossaki Foundation > Stavros Niarchos Foundation (SNF) > Latsis Foundation > Tima Foundation
<p>Organisations providing assistance to enhance the investment and contract readiness of social enterprises</p>	<ul style="list-style-type: none"> > n/a

Type of institution/Organisation	Actor
Advisory and policy organisations	<ul style="list-style-type: none"> > Support Centres for Social Solidarity Economy > Dock > Social Economy Institute > Wind of Renewal > National Observatory of Civil Society Organisations > Social Solidarity & Regional Development Network (KAPA network) > Cooperation Initiative for the Social and Solidarity Economy (PROSKALO)

Government departments/institutions (including local authorities/municipalities)

The Greek social enterprise spectrum is regulated by five ministries, namely: the Ministry of Labour, Social Security and Social Solidarity; the Ministry of the Interior; the Ministry of Economy and Development; the Ministry of Health; and the Ministry of Rural Development and Food. The Ministry of Economy and Development is responsible for the design and implementation of all economic applications and tools that are related to the financing and retail activities of Greek social enterprises. The Ministry of the Interior is co-responsible for public procurement and granting public property to social enterprises. The Ministry of Health is responsible for the operation of KoiSPEs. The Ministry of Rural Development and Food is responsible for agricultural cooperatives and women's agrotourism cooperatives. The Ministry of Labour is the main governmental actor that coordinates the entire ecosystem.

Law 4430/2016 significantly changed the Greek social enterprise administrative model. In particular, it led to the launch of the Special Secretariat of Social and Solidarity Economy, an administrative body that identifies, supports and monitors the country's SSE spectrum. The secretariat is accountable to the Ministry of Labour and is divided into five units: the policies department; the department for the development of transnational collaborations and networking; the research department; the NRSSE department; and the monitoring department. It is expected to play a very important role in fostering Greek social enterprises and developing the SSE ecosystem in general. The secretariat is complemented by two associated institutions: the aforementioned General Register of SSE Organisations; and the Networking Platform for SSE Organisations.

The General Secretary for Trade and Consumer Protection belongs to the Ministry of Economy and Development and is responsible for the regulation of markets and minimisation of any abusive trade practices. It also designs, enforces and monitors policies about all enterprises, and participates in public procurement procedures.

Besides these new administrative bodies that operate at a national level, there have also been several attempts to organise and support social enterprises at a local/municipal level. A characteristic example is the Development Agency of Karditsa that was established in 1989.²⁵

Illustration 6. The ecosystem of Karditsa

The cooperative Ecosystem of Karditsa in central Greece was developed over many years of strategic work, which started when the Development Agency of Karditsa (ANKA) was established in 1989. ANKA produced, supported and hosted important activities in its incubator. One of them was the credit cooperative of Karditsa, which was founded in 1994 and transformed into the Cooperative Bank of Karditsa four years later, an organisation that plays a key role in addressing crucial funding issues. The collaboration between various cooperative initiatives has created the space for a whole ecosystem to flourish. Today, the ecosystem consists of approximately 36 collective schemes, including agricultural, social and civic cooperatives, networks of small businesses and NGOs.

Authorities that design and enforce public procurement legislation

Public procurement is regulated by four ministries, namely: the Ministry of Economy and Development; the Ministry of the Interior; the Ministry of Justice; and the Ministry of Administrative Reconstruction. In addition, a series of independent institutions are involved in managing public procurement. The Independent Public Procurement Authority (EAADHSY) was created under Law 4013/2011 and is regulated by Presidential Decrees 22/2012, 123/2012 and 43/2013. It constitutes the main governmental institution regarding public procurement and includes the National Database for Public Procurement (EBDDHΣY).

The Preliminary References Examination Authority (AEPP) is a public institution tasked with resolving legal issues that emerge during the initial stages of the public procurement procedure.

DIAVGEIA is a public programme detailed in Law 3861/2010 that makes all data related to public procurement publicly available. The Court of Audit is one of three supreme courts in Greece charged with overseeing expenses of the state, its public administration system and local authorities.

(25) See illustration 6.

Authorities that design and enforce legal, fiscal and regulatory frameworks

The Greek Parliament is the country's main institution that designs its legal, fiscal and regulatory frameworks. However, there are five ministries explicitly involved in this process: the Ministry of Labour, Social Security and Social Solidarity; the Ministry of Economy and Development; the Ministry of Rural Development and Food; the Ministry of the Interior; and the Ministry of Health. The Greek Manpower Employment Organisation (OAED) and the General Secretary for Trade and Consumer Protection are also charged with tasks related to legal, fiscal and regulatory frameworks. Finally, regional administrative bodies and municipalities are responsible for these tasks at a local level.

Organisations that substantiate the social value of Greek social enterprises

Awareness and promotion of the social value of Greek social enterprises and their products is quite new and, as a consequence, relatively underdeveloped. However, during the last two years, a series of **new initiatives have been developed that** certify and award labels, business prizes, social reporting systems and other mechanisms:

- > **The SSE actors EXPO**, initiated by the Special Secretariat for Social and Solidarity Economy, has been held twice, once in 2017 and then in 2018. It raises awareness of the SSE and promotes SSE organisation products. The latest exhibition was organised around six themes, including energy, nutrition, technology, services, tourism/culture and the integration of vulnerable social groups. It showcased more than 150 organisations.
- > **The Social Impact Award (SIA)** is an international competition facilitated by Impact Hub for the promotion of social enterprises that address contemporary social challenges. It was held once in Greece in 2017.
- > **Fruits of Solidarity** is an international campaign facilitated by Dock, a Greek NPO that supports social enterprises to promote their products abroad. It has evolved into a network of Greek social enterprises and civil society organisations from Germany, Belgium, the Netherlands, Austria and Luxembourg.
- > **The Municipal Market in Kypseli**, Athens, is the first exclusively social entrepreneurship market in Greece. It is administered by Impact Hub Greece and the Municipality of Athens. Its aim is to “become a lever for the regeneration of the local economy, which will attract a new audience and will bring interest, products and services to locals and entrepreneurs, while offering new experiences to Athenians.”²⁶

(26) <https://athens.impacthub.net/kypseli-municipal-market/?lang=en>

- > **The Arcade Emporon** project is a coalition between the Ministry of Labour and the Municipality of Athens to promote social entrepreneurship and its products by reopening 10 vacant shops to social enterprises for six months in the city centre.

In 2017 the Special Secretariat of the Ministry of Labour began exploring ways of creating a special logo for all products and services produced by Greek SSE entities in order to distinguish them from those of conventional enterprises. This initiative was expected to become a major step towards the consolidation and multiplication of social enterprises in Greece. However, at the time of writing, the project remains suspended.

Organisers/managers of business links between social enterprises and mainstream enterprises

There are very few organisations that are dedicated to creating links between social and mainstream enterprises. Ashoka Greece in collaboration with Leroy Merlin Greece jointly organised the programme DIY for Social Impact to promote and empower social entrepreneurship in Greece. Impact Hub Greece also undertakes actions that promote social entrepreneurship in mainstream business and vice versa. Finally, CRS Hellas promotes responsible entrepreneurship and sustainability in mainstream companies and organises actions that bring social enterprises and mainstream business together.

Financial intermediaries for social enterprises and support infrastructures

Financing is one of the major problems for Greek social enterprises and the country's network of entities involved in funding procedures is still underdeveloped. However, there is an incipient mechanism being developed with certain noteworthy organisations listed below:

- > **The Co-operative Bank of Karditsa is one of very few cooperative banks that remained operational after the massive debt-related shutdown of many during the economic crisis.** It was initially established in 1994 as a credit cooperative and became a bank in 1998. It has more than one thousand members and supports local social enterprises with micro financing.
- > **Pancretan Cooperative Bank is a financial entity that supports local farmers and social enterprises in Crete.**
- > **Act for Greece is a crowdfunding platform managed by the National Bank of Greece,** which, amongst other activities, collects funds in order to support social enterprises and social economy in general.

- > **Caritas Hellas' programme ELBA promotes and funds social and solidarity economy projects.** Three new social economy initiatives have been established in Greece as part of the ELBA project—a solidarity tourism NGO, a social cooperative for handicrafts made by children with special abilities and the commercial application of speech therapy software. Another 134 applications are being considered from the last tender call.
- > **Ashoka Greece** (see section 4.4.).
- > **Impact Hub Greece** (see section 4.4.).
- > Action Finance Initiative offers micro loans (up to 12,500 EUR) to entrepreneurs, including social enterprises.
- > The People's Trust offers micro credit (up to 10,000 EUR) to enterprises, including social initiatives.
- > Praxis: One Up Crowdfunding and Business Coaching Centre is an online crowdfunding platform managed by NGO Praxis.
- > Bodossaki Foundation offers grants to civil society actors, including economic support to social enterprises.
- > Stavros Niarchos Foundation (SNF) offers a series of social welfare grants that can potentially benefit social enterprises.
- > Latsis Foundation offers a series of grants to organisations that integrate vulnerable groups, protect the environment and focus on sustainability and youth. It also runs a programme explicitly for funding social economy actors.
- > Tima Foundation is a philanthropic organisation that awards grants to Greek and Greek-related NPOs operating in social welfare, healthcare, education, arts and culture, and science.

Advisory and policy organisations

There are a few advisory and policy organisations that have been developed over recent years in Greece by both private and public actors:

- > **The Support Centre for Social Solidarity Economy** is a very recent Greek Ministry of Labour initiative funded through ESPA 2014-2020. It foresees the creation of 15 centres during 2019 and another 74 centres thereafter. Each centre will operate as an information point outlining the SSE to the general public, as an advisory mechanism for both existing and start-up SSE entities and as a support structure for the creation and development of new social enterprises. They are expected to play an important role in the SSE's further development.

- > **Dock is a NPO** that increases the SSE's visibility in Greek society and supports existing and start-up SSE organisations. It organises various events that promote the SSE and operates as a laboratory for the creation of new initiatives such as the aforementioned Fruits of Solidarity project.
- > **Social Economy Institute** (see section 4.5.)
- > **Wind of Renewal** plays a strategic and scientific role in synthesising the promotion of social enterprises, involving: a cooperative and responsible economy; sustainable, effective, innovative organisations; a green and circular economy; social and environmental innovation; employment in green, social and cultural sectors; and democracy and human rights in terms of finances and social life. It is an information point that offers advisory services, participates in public consultation on policy and facilitates knowledge exchange among SSE entities.
- > National Observatory of Civil Society Organisations (see section 4.4.)
- > Social Solidarity and Regional Development Network (KAPA network) (see section 4.4.)
- > **PROSKALO** is a politically orientated, grassroots initiative that promotes the SSE through an 'action plan' for the transition towards a different socioeconomic model.

4.2. Policy schemes and support measures for social enterprises

4.2.1. Support measures addressed to all enterprises that fulfil specific criteria (that may also benefit social enterprises)

Greek social enterprises are not excluded from the majority of support measures available to general enterprises. However, it should be noted that the measures presented below are addressed to SSE entities rather than social enterprises. As explained in detail within section 2, those two categories overlap to a great extent but are not identical. SSE entities can benefit from the following three sets of measures that are relevant to all enterprises:

- a. The OAED is the main state department that deals with issues related to unemployment. It runs a series of actions related to job creation and job preservation, whereby it subsidises partial employment costs (social security, etc.).
- b. The Ministry of Economy and Development publishes EU-funded business support programmes and all SSE entities that have entrepreneurial activity can benefit

from them. These programmes can either cover all economic sectors or target a specific one. Each enterprise is subsidised with either start-up or seed capital. One example of such programmes is the Start-up Entrepreneurship that supports the unemployed to set up a new business of any kind.

- c. Private Investment Aid programmes support schemes for Greek economic development. They were introduced and are regulated by the Development Law 4399/2016. Every enterprise that is established in or has a branch in Greece can benefit from them.

4.2.2. Support measures addressed to social economy/non-profit organisations (that may also benefit social enterprises)

As Greek social enterprises are not explicitly recognised as distinct legal entities, all existing support measures refer to SSE organisations. A series of new measures have been designed to support SSE entities in recent years. Some of them have already been realised while others have only been announced and not yet implemented. Fiscal support measures such as tax exemptions / benefits / advantages are presented in section 2.3. and thus excluded from the list of support measures below.

Activated support measures

- a. **The creation of support centres was the Greek government’s first measure within the context of its Support and Development of the Social and Solidarity Economy initiative.**²⁷ The first round of applications were received in August and September 2018. The action was funded by the EU through the European Social Fund (ESF), which is “Europe’s main instrument for supporting jobs, helping people get better jobs and ensuring fairer job opportunities for all EU citizens” (European Commission 2014). The action’s total budget is 11.3 million EUR. The initial aim of the call was to create 89 support centres across Greece. In the first round 15 support centres were accepted for funding. The call is expected to be republished. Support centres will open all over Greece and will be fully subsidised (100%) by the EU. Each entity will receive 127,000 EUR for 30 months of its operation.
- b. **Under Law 4430/2016, public social security institutions can lease parts of their property to a series of public and non-public actors including SSE organisations.**
- c. **Under Law 4555/2018, municipalities can lease public property to SSE entities.** Any property whose rent exceeds 2,000 EUR per month has to be presented at an open public auction before being leased. There are several contracts that can

(27) <https://www.espa.gr/el/Pages/ProclamationsFS.aspx?item=4009>

be awarded depending on the property type and kind of activity to be hosted. The duration may vary from just three months (for municipal theatres, cinemas, those with similar infrastructures or entities with a scientific/artistic orientation) up to 99 years (for SSE entities that want to develop tourism activities). These contracts are exempt from taxation and any administrative costs are minimised to 10% of their initial value.

- d. According to the same law, regional governments can also lease parts of their property to SSE entities.**
- e. Based on a ministerial decree from December 2017, the Ministry of Health subsidised 25 KoiSPEs with an approximate total of 3.2 million EUR.**

Announced support measures

- a. A total 27 million EUR budget will be granted to active SSE actors that are registered on the NRSSE to cover operational costs and equipment. The action is expected to be officially launched in 2019 and will be funded by the ESF.
- b. A total budget of about 39 million EUR will be granted to start-up SSE entities with funds coming from the EU's Regional Operational Programme (ROP). The action's launch date is as yet unknown.
- c. Law 4430/2016 introduced the concept of the Social Economy Fund institution. However, the instrument has not yet been formulated. According to the Annual Greek SSE Report of 2018, the Social Economy Fund will be a private organisation monitored by the Ministry of Labour, Social Security and Social Solidarity.
- d. The Social and Solidarity Economy Fund, which will be monitored by the Special Secretariat of the Social and Solidarity Economy, has also been announced. Together with the aforementioned fund, they will jointly provide SSE entities with loans of up to 25,000 EUR to be used either as working capital or to cover investment costs.
- e. Subsequently, the creation of secondary level regional unions of SSE entities was also announced. These entities will include the aforementioned support centres in their first stage. The action will be funded by both EU ROPs with about 21.5 million EUR and the Human Resources Development Education and Lifelong Learning (HRDELL) with about 29.5 million EUR. These new institutions will develop strategic plans for their respective regions in collaboration with universities, research centres and other public institutions. They will focus on improving relevant public services and function as incubators for SSE organisations.
- f. A direct funding action for existing social enterprises has been announced. Its total budget is almost 28 million EUR, which will be co-funded by the EU and Greek government.

4.2.3. The role played by EU funds

The EU funds the vast majority of planned and implemented actions that promote and support Greek SSE organisations. More specifically, these actions are funded through the ESF and European Regional Development Fund (ERDF). Both existing and future support measures are presented in detail in the *Annual Greek SSE Report of 2018*.

The total EU budget for SSE related actions for the period 2014-2020 is about 164.5 million EUR. These funds are managed by both the Ministry of Labour and Greek Regional Authorities, and support three types of actions: direct grants, supporting structures and financial instruments.

More specifically, the resources are derived from the following funding institutions:

Table 9. Main sources of funding available to Greek social enterprises

Source of funding	Budget
Human Resources Development Education and Lifelong Learning (HRDELL)	57,322,635 EUR
13 Greek Regional Operational Programmes (ROP)	82,189,472 EUR
Operational Programmes Competitiveness, Entrepreneurship and Innovation (OPCEI)	25,000,000 EUR
Total Budget	164,512,107 EUR

The budget distribution according to the aforementioned action types is as follows:

- > 66,752,119.00 EUR, Direct Grants
- > 51,102,984.50 EUR, Supporting Structures
- > 46,657,003.50 EUR, Financial Instruments

4.3. Public procurement framework

The entire public procurement framework has been restructured in Greece over the last decade. Public procurement was regarded as a problematic sector in the country due to the state's incapacity to effectively manage available funds, especially those coming from the EU (United Independent Authority for Public Procurement 2016). The main structural weaknesses that are often highlighted are:

- > lack of strategic planning
- > corruption
- > lack of databases regarding past contracts
- > complexity of the institutional framework
- > lack of technical expertise and standardised documents (application forms, etc.)
- > administrative issues
- > lack of monitoring mechanisms
- > delays in payment
- > lack of innovation.

Between 2011 and 2016 a series of new policies were installed to tackle these weaknesses. Most notable changes include:

- > the adoption of EU policies embedded in the Europe 2020 strategic agenda
- > the foundation of the United Independent Authority for Public Procurement
- > the digitisation of procedures under Law 4155/2013
- > the introduction of Law 4281/2014 for the simplification and unification of former legislation
- > the foundation of the General Secretariat Against Corruption.

In particular, regarding social enterprises, Law 4412/2016's section on public procurement, supplies and services, which transports the EU's 2014 public procurement directives, foresees that public authorities can exclusively grant the right for specific types of social enterprises to fulfil a series of criteria for their participation in special public procurement procedures. According to Article 20 of Law 4412/2016 these entities include:

- > Protected Production Laboratories of Law 2646/1998
- > KoiSPEs

- > Integration SCEs (*KoinSEp Entaxis*)
- > every other legal entity that focuses on the social integration of people with disabilities or people from disadvantaged groups. The aim should be explicitly referred to in the organisation's statute. At least 30% of its workforce should come from these social groups.

Article 107 of Law 4412/2016 about public procurement for social services sets the framework for specific public contracts between the state and social enterprises.

Article 110 specifies the types of social, cultural and health services that should be covered through public contracts with social enterprises. Consequently, it specifies the criteria that potential social enterprises / contractors need fulfil to participate in this special form of public procurement. The following criteria introduce:

- > statutory goals in line with those specified by the law;
- > the reinvestment of profits or, when profits are distributed, their distribution in a participatory manner;
- > the need for organisations to either be governed by its employees or have explicit participatory procedures for the active involvement of its employees, users and stakeholders in its governance;
- > the restriction that entities should not have been contracted by the same authority for the same purpose in the last three years.

The *National Strategic Plan for Public Procurement of 2016* sets among its goals the development of a socially responsible public procurement process. It notes that “through the contracts of the Socially Responsible Public Procurement (SRPP) strategy, public authorities will give to enterprises new incentives to develop socially responsible management” (National Strategic Plan for Public Procurement 2016: 93). It also announces the creation of a ‘special mechanism’ for supporting these specific, socially responsible, public contracts with social enterprises. The main goals of this mechanism will be:

- > capacity building for members of social enterprises;
- > to advise social enterprises about public procurement;
- > to collect and disseminate successful examples and good practices of public procurement to both social enterprises and public authorities;
- > to simplify public procurement procedures;
- > to educate public authority employees that are involved in public procurement;
- > to operate as observers of Greek SRPP.

4.4. Networks and mutual support mechanisms

Incubators

A considerable number of incubators have recently sprung up in Greece.

Some of them are members of international networks, some belong to larger Greek organisations/foundations and some are independent entities.

- > Ashoka Greece is the local partner of the global Ashoka network that runs a programme to find the most promising social initiatives in the country and provides organisational level support to help them flourish and multiply their positive impact within society.
- > Athens Center for Entrepreneurship and Innovation (ACEin) provides support across a range of areas, including business development, designing new products and services, market analysis and marketing strategies, team management and motivation, financing and financial planning, and legal support.
- > Athens Startup Business Incubator (ThEA) provides a range of services, including: hosting services in modern facilities to promote entrepreneurship and collaboration; counselling and advisory services in areas such as market analysis, legal and accounting issues, business planning development and human resources; education and training; networking activities and coordination; and internal auditing of business development milestones.
- > Attica Business Innovation Centre supports the creation of new companies through a range of services, including: business development; technical support; access to financial sources; finding new partners in Greece and abroad; the implementation of marketing and publicity programmes; and personnel training.
- > Centre ERGANI provides expert business counselling on topics of interest to potential entrepreneurs, including the formulation of business ideas. It also runs training programmes.
- > Higgs offers a range of services, including: tailor-made educational seminars; individual advisory meetings with partners and management to address general or specific needs; sharing best practices and networking opportunities with major NGOs in Greece and abroad; opportunities for job-shadowing and internships in large NGOs; daily support in the development of fundraising proposals directed at domestic and international donors; and third sector and social economy awareness raising.
- > Impact Hub Greece designs and facilitates a series of acceleration services offering access to resources and knowledge to help entrepreneurs increase their

positive impact and grow their business locally and internationally. Moreover, it raises awareness about social entrepreneurship.

- > INNOVATHENS is an initiative that helps to mature innovative business ideas and turn them into start-up businesses. It supports the scaling-up of existing start-ups and provides advisory support.
- > Militos Consulting SA offers social enterprise business and impact plan consulting services, including ideation, start-up, scale-up, incubation and acceleration.
- > Orange Grove provides a range of services, including: seminars and workshops with acclaimed international speakers; tailor-made mentoring and coaching programmes; bootcamps in cooperation with Dutch and Greek universities; an entrepreneur-in-residence to share expertise and experience; a flexible office space; legal and accounting services; collaboration and connectivity through various networking events; and entrepreneurship competitions.
- > Social Dynamo – Boddosaki Foundation offers a range of opportunities to NGOs and active citizens, including: diverse learning opportunities for civil society organisations and groups, including the We are all Citizens e-learning platform; professional support from experts in the form of mentoring, consultancy and coaching on themes such as financial management, legal issues, fundraising, communications and marketing, and human resources management; networking opportunities between formal and informal civil society actors and networking events for civil society, academia, and the private and public sectors; and a creative co-working space for civil society groups.
- > Solidarity Mission provides training, consulting, and entrepreneurial services to support business planning and the start-up of new social enterprises. It runs a free educational programme for young people covering all aspects of social entrepreneurship with an emphasis on personal skills development and team spirit.
- > Athens Makerspace promotes a circular open economy in a co-working space, which may enable social entrepreneurship to boost solidarity with common fare practices shown in places like makerspaces, where creative expression and generative ideas co-create value with and for its own productive community.

Networks

In recent years, several networking efforts have been made among Greek social enterprises. Most are involved in advocacy and knowledge sharing, whereas others also include actions such as work sharing etc.

- > The National Observatory of Civil Society Organisations is a SSE network that focuses on the horizontal networking of civil society actors, the empowerment of the commons, and relationships between SSE actors and local authorities, as well

as informing the general public about social economy-related issues.

- > The Social Solidarity and Regional Development Network (KAPA network) was established in 2008 and promotes Greek social enterprises. Its main activities include cooperative education, the promotion of cooperatives and the development of new legal frameworks.
- > The Network of Cooperative Ventures of Athens (Kollectives.org), launched in 2012, is a politically orientated networking initiative. Its activities have a triple goal. First, to offer mutual support to ventures that participate in the network, including work sharing. Second, to promote cooperatives within society. Third, to connect with social movements in order to promote broader societal transformations.
- > The Coordination of KoinSEp coordinates social cooperative businesses, offers catering for enterprises that are not intended for profit and promotes alternative models of collective life, work and creation.
- > The Hellenic Federation of Social Cooperatives with Limited Liability represents and coordinates the activities of KoiSPEs.
- > The Regional Mechanism of Social Cooperative Enterprises of Attica was founded in 2014 and brings together the skills, talents and professional potential of the Social Cooperative Enterprises of Attica to promote Greek social economy development. It operates as a *de facto*, second-level trade union body that rehabilitates and reintegrates its members into the economy through social entrepreneurship.
- > The Social Cooperative Enterprises Network of Western Macedonia provides a platform for meeting, discussing, informing and sharing experiences, synthesising proposals and promoting common positions in relation to promoting the SSE and social cooperative enterprises in western Macedonia.
- > The Social Cooperative Enterprises Network of Central Macedonia promotes cooperation with organisations across central Macedonia that recognise and support the SSE and its structures such as social cooperative enterprises, cooperatives, ethical banks and socially supported agriculture.
- > The Social Cooperative Enterprises Network of Eastern Macedonia and Thrace supports communication and solidarity relations among its members, the dissemination of information and good practices in the field of social entrepreneurship, and the cooperation of its members to best address the challenges and problems currently faced by social cooperative enterprises.
- > The Social Entrepreneurship Forum promotes social entrepreneurship based on shared values, principles and features. It stimulates dialogue among social economy enterprises, stakeholders and support organisations to boost efficient networking and cooperation, develop appropriate dedicated financial-economic tools and contribute to the self-organisation of communities.

4.5. Research, education and skills development

Education, training, facilitators of learning and exchange networks.

A number of newly founded institutions promote learning and education related to social enterprise in Greece. Some offer academic education, others are mainly focused on training and, another group is more informal and politically oriented.

- > The **Hellenic Open University** offers a two-year MSc e-learning programme (120 ECTS) on SSE. Although only in its first year of operation, it is already regarded a success for having attracted hundreds of new students.
- > The **Agricultural University of Athens** has a special laboratory on agricultural policy and cooperatives that offers research and education services, amongst other offerings, in cooperative economy-related subjects.
- > The **Department of Business and Administration in Missolonghi** offers a course on the management of social economy.
- > The **Lifelong Learning Center (LLC)** of the Athens University of Economics and Business offers a one-year in-class training programme on social entrepreneurship. The programme focuses on both theoretical and practical aspects of social entrepreneurship and seeks to develop research frameworks, practical business tools, and networking among social entrepreneurs, as well as methods to enhance the social impact of social enterprises.
- > The **LLC of the National and Kapodistrian University of Athens** offers a 65-hour e-learning programme on social economy, social entrepreneurship and microcredit. The programme fosters knowledge regarding latest sectorial developments both in Greece and globally, and explores issues related to women's entrepreneurship, civil society and legislation.
- > The **Social Economy Institute** is a private organisation and member of CIRIEC International dedicated to the development of social economy, social entrepreneurship and social impact investments. It contributes to the inception, financing, quality implementation and social impact measurement of the research and development of social enterprise projects throughout the EU.
- > The **P2P Lab** is an interdisciplinary research collective focused on the study of the commons and other alternative forms of production and consumption using horizontal management.
- > The **People's University of Social Solidarity Economy** (UniveSSE Coop) was an informal education organisation until it became a social non-profit cooperative in 2017. It aims to educate, train and inform people who participate in collectives as

well as other interested citizens about social and solidarity economy, the commons and direct democracy. Its main activities include lectures / public discussions, radio broadcasts and publications

- > The **Heinrich Böll Research Foundation** fosters social and solidarity economy through a series of publications, films, training courses, open discussions and conferences, and by strengthening cooperation between municipalities, organisations and civil society initiatives.
- > The British Council is the UK's international organisation for cultural relations and educational opportunities that promotes social enterprises across 29 countries. In 2017 it coordinated the largest research project in Greece in collaboration with the Greek Ministry of Labour. It provides capacity building for social entrepreneurs, convenes policy dialogues, organises study tours and publishes reports to share knowledge and best practice in scaling-up social economy.
- > The **SSE Education Platform** (kalomathe.gr) is an educational exchange platform for sharing knowledge, expertise and good practices between social enterprises.

Observers and entities monitoring social enterprise development and assessing their needs and opportunities

The Ministry of Labour's Special Secretariat of Social and Solidarity Economy is the sole entity that systematically monitors Greek social enterprise development and assesses their needs.

4.6. Financing

The majority of Greek social enterprises are new entities that find themselves at an early developmental stage. As a result, **their sources of income are usually still inadequate in relation to their demands**. In the British Council Report 2017, a lack of access to appropriate finance was highlighted as one of the most important challenges that social enterprises face. A breakdown of Greek social enterprise income sources explains their financial demands.

Table 10. Main sources of social enterprise income

Source of income	Percentage of organisations
Trading with the general public	36
Trading with the private sector	34
Trading with the public sector	14
Trading internationally	2
Trading with SSE organisations	1
Grants from the private sector (e.g., SSR and philanthropy grants, donations from other organisations)	3
Grants from local government	0
Grants from the state	1
Other grants	5
Don't know/no opinion	3

Source: British Council Report 2017.²⁸

Table 10 shows that the main income source for Greek social enterprises comes from trading, mainly with the general public and the private sector and to a lesser degree with the public sector. It is particularly difficult for social enterprises to obtain a grant; financing is more likely to come from the private sector rather than the state or local authorities. These findings, in combination with the extremely low annual turnover of Greek social enterprises, indicate a lack of finance in the Greek social enterprise ecosystem. This has been shown by both the Ministry of Labour's official data (table 3) and the British Council Report 2017.²⁹

(28) Adapted from the report after excluding Category B and keeping Category A that better coincides with the definition of social enterprises for the present study.

(29) According to the British Council Report 2017, 55% of social enterprises registered on the NRSSE have an annual turnover of less than 10,000 EUR (and another 12% between 10,000–20,000 EUR).

Table 11. Sources of finance and funding for Greek social enterprises³⁰

Source of finance and funding	Percentage of organisations
Grant for a specific project/action	21
Donation related to the overall objectives of the organisation	15
In-kind resources	17
Equity	11
Loan	6
Mortgage	1
Overdraft	1
Other (various)	40
Don't know/no opinion	9

As table 11 clearly demonstrates, Greek social enterprises are more likely to receive donations, project-based grants or in-kind donations than receive repayable loans and mortgages. This picture is indicative of the informal, politicised and solidarity nature of this early stage in Greek social enterprise development. Access to more 'conventional' forms of finance is limited, a fact highlighted by the large percentage of organisation receiving 'other (various)' sources of finance (British Council Report 2017).

It is particularly noteworthy that even these limited forms of finance and funding are mostly accumulated by social enterprises that are based in the region of Attica (British Council Report 2017). Attica hosts about 44% of Greek social enterprises (SSE Annual Report 2018), but receives 65% of overall donations and grants (British Council Report 2017). More than 37% of organisations based in Attica have received some form of donation (ibid.). This distribution is indicative of the Greek social enterprise sector's early developmental stage, where entities have more networking opportunities and access to information in urban centres and remain relatively underdeveloped in peripheral areas.

Lack of finance refers to both a lack of seed capital and capital for investments. Due to the early developmental stage of Greek social enterprises, their needs can be compared to those of start-ups, in which seed capital as grants are likely a crucial factor for their initiation. However, the British Council Report 2017 also points to a lack of finance

(30) Adapted from the British Council Report 2017, Category A only.

regarding investments and future growth. Table 12 shows Greek social enterprise responses regarding their growth plans.

Table 12. Main social enterprise economic growth strategies

Plans for achieving growth	Percentage of social enterprises
Developing new products and services	29
Replicating or spreading work	22
Attracting new customers or clients	23
Diversifying into new markets	11
Expanding into new geographic areas	7
Attracting investment or finance to expand	4
Other	1
Increasing sales with existing customers	2
Merging with another organisation	2
Winning business as part of a consortium	0
Don't know/no opinion	0

Source: Adapted from the British Council Report 2017, Category A.


The responses of social enterprises show that most entities aim to achieve growth mainly through expanding their productive activities and much less through attracting forms of finance and investments. This indicates that Greek social enterprises regard a lack of finance as an established characteristic within its ecosystem.

This view is supported by findings from studying the British Council Report 2017, which highlights the absence of appropriate financial tools and the collapse of private funding through both mainstream and cooperative banks. However, since many social enterprises ideologically oppose the mainstream economic system, these deficiencies are/may be seen as an opportunity for the development of a new economic system based on alternative forms of social financing.

5

PERSPECTIVES

This section discusses the extent to which social enterprises in Greece could further develop by identifying those factors that enable or hinder their developmental perspectives. Whereas there were very few social enterprises operating within an inadequate legal framework prior to 2011, social enterprises have substantially multiplied in the last decade. A recently expanded and modernised legal framework might potentially boost further ecosystem growth. Various social, political and economic conditions are regarded as favourable for the further development of Greek social enterprises. Although still in its infancy, Greece's social enterprise ecosystem is very dynamic and could potentially thrive in the future.



The Greek social enterprises ecosystem is still in its relatively early stages but rapidly evolving. Whereas before 2011 there were very few social enterprises and the legal framework pertaining to them was inadequate, during the last decade social enterprises have multiplied substantially. The recently expanded and modernised legal framework could potentially boost further ecosystem growth. Existing mapping activities and annual reports show that the vast majority of social enterprises were established within the last few years. This current proliferation can be attributed to **a series of favourable conditions** in Greece that have also paved the way for further development of the entire ecosystem. First, the intensity of **the Greek crisis highlighted the necessity for alternative forms of social and economic organisation**. Second, **the SYRIZA government has shown strong commitment to developing social enterprises**. Third, in recent years **a broad and evolving network of support mechanisms has been created** in order to promote and support social enterprises. These include several incubators, support centres and the Ministry of Labour's Special Secretariat of SSE. Hence, although still in its infancy, the Greek social enterprise ecosystem is very dynamic and has great potential to thrive in the future.

5.1. Overview of the social enterprise debate at the national level

During the last decade, social economy and the SSE's institutionalisation, the prolonged and multidimensional crisis, the subsequent collapse of many traditional forms of entrepreneurship and the rise of new social and political movements have all incited interest in social enterprises as a crucial aspect of a broader debate about restructuring the Greek economy and society. After the initial crisis period in which the entire ecosystem developed in a spontaneous and organic way, it now faces challenges of maturity (British Council Report 2017). Therefore, a series of new questions about its character, composition and role in the national economy have emerged and are currently being debated. However, due to very fluid and dynamic social enterprise developments in recent years, it should be noted that the debate's development is still enmeshed in a series of contradictions and controversies. SYRIZA's electoral win in 2015 and the new government's rhetoric of placing social and solidarity economy at the epicentre of its political strategy have created even more public attention.

The recent public consultation of Law 4430/2016 brought this multilayered discourse to the fore and rendered these diverse and often opposing perspectives more visible. While the prior institutional framework and former governments aimed to develop social

entrepreneurship in order to foster economic growth and strengthen social cohesion,³¹ the SYRIZA government used the SSE as an ‘umbrella concept’ and main vehicle for the national economy’s reconstruction (Adam *et al.* 2018).

Debate about the role of social enterprises in Greek economy/society

According to the detailed study by Sofia Adam, Angelos Kornilakis and Karolos Kavoulakos about how Law 4430/2016’s public consultation was experienced, which was published by the Heinrich Böll Foundation in 2018, there are six³² different and often opposing strategic views about the potential role of the Greek SSE:³³

1) The role of an ‘umbrella’ concept

This view is primarily fostered by SYRIZA representatives. **The SSE is seen as a means to contribute to a series of wider goals such as: the country’s productive restructuring; the satisfaction of social needs; fostering democracy; the creation of emancipatory and safe working conditions; the mitigation of social inequalities; the production of high quality products and services; environmental protection; the fight against social exclusion, etc.** Moreover, central to this discourse is the SSE’s capacity to alleviate some of the crisis’ negative consequences. However, SYRIZA members provide various accounts and interpretations of the concept. One of the core disagreements is the role of economic growth in this new economic model. Whereas some SYRIZA members favour the SSE to reestablish economic growth, others argue that it points to a new economic model beyond the imperative of economic growth.

2) SSE as a vehicle for societal transformation

This view is mainly supported by the more radical grassroots ventures that emerged from social movements of the former period. **They do not see the SSE as complementary to the mainstream economy but as the main tool to move in a more cooperative and egalitarian direction.** Fieldwork that took place within the context of the British Council Report 2017 shows that many of these groups are concerned about the role that economic growth would have in the process of restructuring the economy³⁴ and prefer to avoid using the term.

(31) Strategic Plan for the Development of Social Entrepreneurship Sector 2013. Available at https://dasta.auth.gr/uploaded_files/635006205493669775.pdf.

(32) In the original text, there were seven different categories, but they have been collapsed to six as one was too narrow and centred explicitly around Law 4430/2016.

(33) The below categories have been adapted from the original text but enriched with data from other studies.

(34) See: Focus Groups in Thessaloniki and Athens Spring 2017, British Council Report 2017.

3) SSE as cooperative movement

According to this view, the SSE is indistinguishable from cooperative movements. Based on this assumption, advocates criticised Law 4430/2016 because it focuses on social entrepreneurship to the detriment of cooperative values and principles.

4) SSE for achieving social cohesion

According to this view, the **SSE should deal solely with specific social problems**. It advocates the support of any form of social entrepreneurship that can have a specific social impact without paying much attention to its democratic or inclusive forms of governance. Furthermore, it is indifferent to the SSE's transformative potential for the economy and society at large.

5) SSE for restructuring capital

This view is primarily advocated **by the Greek Communist Party that considers the SSE as a type of 'Trojan Horse' for the restructuring of capital** that goes against all efforts for societal transformation. The argument behind this logic suggests, among others things, that the SSE develops at the expense of public services and contributes to their further commodification.

6) SSE as a threat to the 'real' national economy

This view is fostered by **extreme right-wing party Golden Dawn that sees the SSE as part of a Marxist-oriented project threatening traditional economic sectors and economic practices** (e.g., the no-middlemen market against open-air markets).

Debate about fields of economic activity

Another crucial aspect of the debate concerns social enterprise fields of activity. Law 4019/2011 narrowed these to social services, social care, integration of vulnerable and special groups, and the preservation of social cohesion. Very few references were made to other economic activities. In contrast, Law 4430/2016 includes 14 paragraphs that refer to various fields of activity beyond social services and care, in which social enterprises have to develop. Adam *et al.* (2018) identify **three prevailing approaches to this issue. The first narrows the field of SSE and social enterprises to social services and social welfare. The second foresees the potential of social enterprises to encompass all kinds of economic activity and pays less attention to social aims / social benefit. The third highlights the necessity for aligning collective benefit to some form of social benefit and/or social innovation without reducing social enterprises to social welfare services.**

While Law 4430/2016 obliges social enterprises (with the exception of worker cooperatives) to target both collective and social benefit in their statutes, in practice,

due to the very generic and broad definition of social benefit,³⁵ it ends up including almost every possible economic activity within the spectrum of potential social enterprise activities.

Existing research on the topic shows that most Greek social enterprises correspond better to the second and third approach. According to Adam (2016), among the 632 SCEs that had been registered on the NRSSE (former General Registry of Social Economy) until 2014, only 105 had a purpose related to social services such as social care or the integration of vulnerable groups. Instead, 527 had a more productive-oriented focus. This led the author to argue that the majority of SCEs were created in order to establish a productive economic activity rather than offering a social service (ibid.). Likewise, in the British Council Report 2017, very few entities are listed as providing social welfare services (5% in social care, 3% in health and 3% in childcare). However, recent data show that Greek social enterprises, despite their primary productive focus, also have a clear social dimension in their actual operation (British Council Report 2017, see also table 13).³⁶

Table 13. Main social enterprise objectives

Objectives	Number of SEs
Creating employment opportunities (including for members)	29
Promoting societal change	84
Supporting vulnerable people	47
Protecting the environment	47
Promoting another model for work	50
Providing access to quality products/services at fair prices	47
Addressing financial exclusion	44
Supporting other Social and Solidarity Economy organisations	39
Fighting inequalities	37
	31

(35) The definition according to the law is as follows: “the covering of social needs with local or broader character”.

(36) Adapted from the British Council Report 2017, Category A only.

Objectives	Number of SEs
Improving a particular community	30
Improving health and wellbeing	29
Promoting education and literacy	27
Strengthening women's position/gender equality	23
Providing affordable housing	3
Other	10

It should be noted that, despite varying interests in different aspects of Greek social enterprises, all stakeholders that participated in the public consultation about Law 4430/2016 seemed to agree with the broadening of the SSE's economic fields.

Debate about social enterprise legal forms

Another controversial debate concerns the legal forms that should be regarded as social enterprises (or SSE entities according to Greek legislation), which also includes debate over terms, notions and potential strategies for the future of social enterprises. The evolution of Greek social enterprise legislation was presented in detail in section 2. The main reactions for these developments and how they were perceived by different stakeholders will now be presented.

According to Adam *et al.* (2018), there are three alternative/possible ways to distinguish social enterprises from mainstream companies.³⁷ First, every entity of the third sector (cooperatives, associations, mutuals, NPOs, foundations and social cooperative enterprises) should be regarded as part of the SSE spectrum. Second, there should be no exclusive social enterprise legal form as this should be decided on the basis of specific criteria. And third, the 'middle' option is to introduce certain legal forms as default social enterprises and subsequently define a set of criteria, which, once complied with, would give entities with other legal forms the right to obtain legal social enterprise status. Law 4430/2016 follows the third logic.

This has created a series of reactions from various stakeholders. Some oppose the new law. They argue that entities such as mutuals, civil cooperatives, agricultural cooperatives, charitable foundations, non-profits and associations should be regarded *ipso facto* as parts of the SSE spectrum (Nasioulas 2016). Others consider that the new

(37) Adam *et al.* (2018) refer to SSE entities but, as explained in detail in section 2, the Greek social enterprise and SSE entity contexts largely overlap.

law sets very strict criteria for obtaining SSE entity legal status and thus, in practice, excludes many potential organisations.

Another important aspect of the debate regarding the SSE is whether informal solidarity ventures, described in section 1, should be regarded as part of the SSE spectrum or not. In past mapping studies, such as the British Council Report 2017, informal entities were taken into account to highlight the diversity of the field and connect the roots and drivers that helped kickstart social enterprises in the past decade.

A final aspect of the legal form debate regards mainstream enterprises that do not have a cooperative basis but still pursue some social purpose. There are conflicting views regarding their inclusion in the social enterprise spectrum.

Other secondary debates

Apart from the main debates presented above, a series of further minor issues traverse public discourse regarding Greek social enterprises. Among these is **municipality and local authority participation in social enterprises**. On the one hand, participation is regarded as a strengthening factor for social enterprises at a local level; on the other, it is considered a threat to their autonomy (Adam *et al.* 2018).

Another issue concerns profit distribution. Those that criticise the strict limitation of profits consider that Law 4430/2016 operates in practice as a limiting factor for the creation of large-scale organisations.

Other debates include critiques and alternative suggestions regarding public procurement procedures, the role of volunteers, issues related to social security, the mandatory percentages of members and employees, etc.

5.2. Constraining factors and opportunities

The majority of Greek social enterprises are at an early developmental stage. This coupled with recent structural reforms that have taken place across the entire social enterprise ecosystem presents challenges yet offers opportunities for organisations to potentially thrive in the future. **A key feature here is the widely shared optimism for the future amongst the vast majority of Greek social enterprises.** In the mapping study of the British Council Report 2017, 93% of social enterprises from Category A (registered on the NRSSE) responded that they expect to grow in the next year, whereas 89% of respondents also believe that there is potential for the SSE to grow in their economic sector and/or geographic area (British Council Report 2017).

The British Council report's survey captures the dynamic state of Greek social enterprises and their potential to grow in numbers by providing the reasons behind the optimism of various ecosystem actors. **The anticipation of growth** within the Greek SSE is based on the following assumptions:³⁸

- a. **There is a series of social services that the state can no longer offer to the required extent.** This gap will either need to be filled by the private sector (but this could be very expensive) or through SSE organisations.
- b. **SSE organisations are active in a number of sectors that tend to be labour intensive and not capital intensive,** which is important for reducing unemployment.
- c. **The 'family business' model's decline** opens space for the SSE to expand.
- d. The collapse of finance in the private sector also affects SSE organisations but can be seen as **an opportunity for developing alternative forms of finance.**
- e. **Cooperative entities are often very effective in sharing costs and bureaucratic administrative work,** a fact that often prevents people from setting up new businesses.
- f. **The SSE can empower and be empowered by local communities.** Moreover, SSE organisations often better understand local problems and provide innovative ways to resolve them.
- g. **Acting in common can be very fulfilling and improve individual, collective and social wellbeing.**
- h. **New social movements are deeply linked with the SSE** and interacting with these can be a significant factor in developing the sector further.
- i. Improvements of Law 4430/2016 could facilitate the SSE's further development.

Despite their recent dynamic development, Greek social enterprises face a series of constraints and barriers regarding their further development. These restrictions have been identified in the British Council report's survey and are as follows:

(38) Adapted from the British Council Report 2017.

Table 14. Main barriers identified by Greek social enterprises to sectorial growth

Barrier description	Number of responses
Accessing appropriate finance	74
Regulations/administrative burdens	35
Lack of awareness	35
Lack of a tradition of cooperation	24
Poor commissioning and procurement from the public sector	28
Lack of access to advice and business support	21
Lack of appropriate business skills	13
Difficulty in recruiting and finding the right people	11
Finding the right premises or workspace	4
Lack of creativity in younger generation	7
Lack of capacity and time	5
Other (specify)	4
Don't know/no opinion	1

Source: Adapted from the British Council Report 2017, Category A.

According to table 14, the majority of respondents regard access to forms of finance as the most crucial barrier that hinders social enterprise development across the country. The second most important barrier relates to administration issues and bureaucracy. The over-regulative nature of Law 4430/2016 was also raised during its public consultation (Adam *et al.* 2018). Furthermore, the mapping study of the British Council Report 2017 reveals that bureaucracy is a major issue hindering the growth of social enterprises. As mentioned in the report, “bureaucracy was raised as a major barrier in almost every focus group and interview that was conducted” (British Council Report 2017: 75). “Poor commissioning and procurement from the public sector” and “lack of access to advice and business support” are also viewed as important barriers for social enterprises (*ibid.*).

Table 15. Main barriers identified by Greek social enterprises to individual growth

Barrier description	Number of responses
Obtaining other forms of finance	28
Cash flow	18
Obtaining grants	9
Government regulations and administrative burdens	6
Lack of awareness of social and solidarity enterprise in Greece	12
Availability of suitable premises and workspace	3
Recruiting staff or volunteers	4
Shortage of business skills	4
Time pressures	2
Lack of access to business support and advice	4
Poor commissioning and procurement of public Services	4
Other	6
Don't know/no opinion	1

Source: Adapted from the British Council Report 2017, Category A.

However, apart from the aforementioned barriers that are 'external' to social enterprises themselves, study of the British Council Report 2017 also reveals several constraining factors related to the internal structure of social enterprises in addition to broader cultural issues. Hence, 35% of respondents claimed that there is **a lack of awareness regarding the SSE in Greece**, whereas 24% claimed that another significant barrier is the **lack of a tradition of cooperation**. In a similar vein, the lack of business skills and of creativity in the younger generation were also pointed out as other minor constraining factors.

Overall, the lack of finance, funding, cash flow and administrative burdens figure at the top of the respondents' choices on both the macro-scale of national barriers and the micro-scale of specific barriers faced by each organisation.

5.3. Trends and future challenges

It would seem that Greek social enterprises find themselves at a threshold.

The early years of their new kickstart in 2011—a year marked by social economy’s institutionalisation and massive social movements—have given way to a more advanced phase that seeks to stabilise and expand their presence within the Greek socioeconomic context. The main barriers and yet widespread optimism about the future are both an outcome of this early stage that was full of possibilities.

Greek social enterprises multiplied substantially amidst the multifaceted crisis and its destabilisation of not only the economy, state social services and banking system but also social values and established ways of production and consumption. This initially expanding dynamism was fuelled, at least partially, by this same destabilisation because newly founded social enterprises together with emerging solidarity ventures attempted to appear as viable alternatives to deteriorating state institutions and the deregulated market. In particular, during the initial years post-2011, social enterprises and solidarity ventures evolved in parallel to a large extent under the broader framework of a social and cooperative economy (or social and solidarity economy). This was a period of exploration and experimentation that had very little sense of collective identity. The main characteristics of this period were: the high politicisation of the social enterprise spectrum; the anti-systemic character of a considerable percentage of new entities; their focus on tackling the major problem of increased unemployment; their productive orientation; their very limited turnover; their local character; and the relatively high educational level of their members (British Council Report 2017, Varvarousis and Kallis 2017). However, it should be noted that the first wave of social enterprises initiated under Law 4019/2011 also included entities that were established mainly in order to access state subsidies associated with then new legal forms. In cases where these subsidies did not materialise or tax regulations changed, many of these organisations become simply inactive.

The social enterprises landscape changed substantially after the change of government in 2015. The new Law 4430/2016 brought a series of changes in many aspects of the ecosystem. These include: the institutionalisation of a specific administrative body (i.e., the Special Secretariat of Social and Solidarity Economy); the name change of the former Ministry of Labour into the Ministry of Labour, Social Security and Social Solidarity; the execution of a series of studies related to social enterprises such as the mapping study of the British Council Report 2017; the opening of a series of public dialogues with social enterprise stakeholders from specific economic sectors and different regions across Greece in order to identify key problems and potential solutions; the institutionalisation of some support measures for social enterprises and the announcement of many more; and, finally, the placement of social enterprises at the

heart of the government's strategic plan for the country's socioeconomic restructuring. All of these are considerable initiatives that, at least in theory, could pave the way for social enterprise development in almost all economic sectors. In addition to these state-fuelled initiatives are other aspects that together create more favourable conditions for further social enterprise development, including: the serious developments that have taken place in available education mechanisms; and the entire ecosystem's vast development with many new incubators, awareness raising mechanisms, advisory organisations and other private initiatives.

However, the potential of Greek social enterprises is still hindered by various factors, including: many announced support measures that remain inactive; evidence of most regions³⁹ having less access to finance, grants and information than those in Attica; bureaucratic issues; limited access to forms of finance for all social enterprises; and, finally, cultural barriers. EU funds are expected to play a crucial role in fostering Greek social enterprises in the coming years. A series of policies have been proposed that facilitate this growth.⁴⁰ Based on all of the above, it would seem that Greek social enterprises, despite the major challenges that they face, have great potential to thrive in the future.

(39) With the exception of Thessaly and Central Macedonia.

(40) See, for example, the ten policies from the British Council Report 2017 and the proposals that Sofia Adam, Angelos Kornilakis and Karolos Kavoulakos have suggested after analysing the public consultation of Law 4430/2016.

6

APPENDICES

Appendix 1. The EU operational definition of social enterprise

The following table represents an attempt to operationalise the definition of “social enterprises” based on the Social Business Initiative (SBI) promoted by the European Commission.⁴¹

Main dimension	General definition	Relevant Indicators (<i>not exhaustive list</i>) (yes/no or range from low up to very high)	Initial minimum requirements (yes or no)	Examples/boundary cases comments
Entrepreneurial/ economic dimension	Social enterprises (SEs) are engaged in the carrying out of stable and continuous economic activities, and hence show the typical characteristics that are shared by all enterprises .	<ul style="list-style-type: none"> > Whether the organisation is or is not incorporated (it is included in specific registers). > Whether the organisation is or is not autonomous (it is or is not controlled by public authorities or other for-profit/non-profits) and the degree of such autonomy (total or partial). > Whether members/owners contribute with risk capital (how much) and whether the enterprise relies on paid workers. > Whether there is an established procedure in case of SE bankruptcy. > Incidence of income generated by private demand, public contracting and grants (incidence over total sources of income). > Whether and to what extent SEs contribute to delivering new products and/or services that are not delivered by any other provider. > Whether and to what extent SEs contribute to developing new processes for producing or delivering products and/or services. 	SEs must be market-oriented (incidence of trading should be ideally above 25%).	<ul style="list-style-type: none"> > We suggest that attention is paid to the development dynamic of SEs (i.e., SEs at an embryonic stage of development may rely only on volunteers and mainly on grants).

(41) In accordance with Articles 48, 81 and 82 of the Treaty, as interpreted by the Court of Justice of the European Communities, “**an enterprise should be considered to be any entity, regardless of its legal form, engaged in economic activities, including in particular entities engaged in a craft activity and other activities on an individual or family basis, partnerships or associations regularly engaged in economic activities.**”

Main dimension	General definition	Relevant Indicators (<i>not exhaustive list</i>) (yes/no or range from low up to very high)	Initial minimum requirements (yes or no)	Examples/boundary cases comments
Social dimension (social aim)	<p>The social dimension is defined by the aim and/or products delivered.</p> <p>Aim: SEs pursue the explicit social aim of serving the community or a specific group of people that shares a specific need. "Social" shall be intended in a broad sense so as to include the provision of cultural, health, educational and environmental services. By promoting the general-interest, SEs overcome the traditional owner-orientation that typically distinguishes traditional cooperatives.</p> <p>Product: when not specifically aimed at facilitating social and work integration of disadvantaged people, SEs must deliver goods/services that have a social connotation.</p>	<ul style="list-style-type: none"> > Whether the explicit social aim is defined at statutory/legal level or voluntarily by the SE's members. > Whether the product/activity carried out by the SE is aimed at promoting the substantial recognition of rights enshrined in the national legislation/ constitutions. > Whether SE's action has induced changes in legislation. > Whether the product delivered—while not contributing to fulfilling fundamental rights—contributes to improving societal wellbeing. 	<p>Primacy of social aim must be clearly established by national legislations, by the statutes of SEs or other relevant documents.</p>	<ul style="list-style-type: none"> > The goods/services to be supplied may include social and community services, services for the poor, environmental services up to public utilities depending on the specific needs emerging at the local level. > In EU-15 countries (especially in Italy, France and the UK) SEs have been traditionally engaged in the provision of welfare services; in new Member States, SEs have proved to play a key role in the provision of a much wider set of general-interest services (e.g., from educational services to the supply of water). > What is conceived to be of a meritorial/general-interest nature depends on contextual specificities. Each national expert should provide a definition of what "public benefit" means in her/his country.

Main dimension	General definition	Relevant Indicators (<i>not exhaustive list</i>) (yes/no or range from low up to very high)	Initial minimum requirements (yes or no)	Examples/boundary cases comments
Inclusive governance-ownership dimension (social means)	<p>To identify needs and involve the stakeholders concerned in designing adequate solutions, SEs require specific ownership structures and governance models that are meant to enhance to various extents the participation of stakeholders affected by the enterprise. SEs explicitly limit the distribution of profits and have an asset lock. The non-profit distribution constraint is meant to ensure that the general-interest is safeguarded. The non-profit distribution constraint can be operationalized in different ways.</p>	<ul style="list-style-type: none"> > Whether SEs are open to the participation and/or involvement of new stakeholders. > Whether SEs are required by law or do adopt (in practice) decision-making processes that allow for a well-balanced representation of the various interests at play (if yes, through formal membership or informal channels that give voice to users and workers in special committees). > Whether a multi-stakeholder ownership structure is imposed by law (e.g., France). > Whether SEs are required to adopt social accounting procedures by law or they do it in practice without being obliged to. > Degree of social embeddedness (awareness of the local population of the key societal role played by the SE versus isolation of the SE). > Whether the non-profit distribution constraint is applied to owners or to stakeholders other than owners (workers and users): whether it is short-term (profits cannot/are not distributed or they are capped) or long-term (asset lock); or both short and long-term. > Whether the cap is regulated externally (by law or defined by a regulator) or it is defined by the SE by-laws. > Whether limitations to workers' and/or managers' remunerations are also imposed (avoid indirect distribution of profits). 	<p>SEs must ensure that the interests of relevant stakeholders are duly represented in the decision-making processes implemented.</p>	<ul style="list-style-type: none"> > Ownership rights and control power can be assigned to one single category of stakeholders (users, workers or donors) or to more than one category at a time—hence giving ground to a multi-stakeholder ownership asset. > SE can be the result of collective dynamics or be created by a charismatic leader (in principle a sole owner is admitted by some national legislations provided that the participation of stakeholders is enhanced through inclusive governance) or public agency. > Different combinations concerning limitations to profit distribution envisaged (e.g., most successful solution: capped dividends supported by total asset lock such as Italian social coops, CIC, SCICs).

Appendix 2. Data availability report

Legal typology	Source of data (name, type & link)	Data provider (name & type)	Year of reference timeline of updates	N° of organisations	N° of workers	Turnover	Degree of reliability (1 to 4) and explanation
Social cooperative enterprises	National Registry of Social and Solidarity Economy (NRSSE) Administrative register	Ministry of Labour (MoL) Government agency	2019 N.A.	-	N.A.	N.A.	4 - Official data obtained from governmental sources.
Limited liability social cooperatives	National Registry of Social and Solidarity Economy (NRSSE) Administrative register	Ministry of Labour (MoL) Government agency	2019 N.A.	-	N.A.	N.A.	4 - Official data obtained from governmental sources.
Civil cooperatives	National Registry of Social and Solidarity Economy (NRSSE) Administrative register	Ministry of Labour (MoL) Government agency	2019 N.A.	-	N.A.	N.A.	4 - Official data obtained from governmental sources.
Limited liability companies, General partnerships, Private companies	National Registry of Social and Solidarity Economy (NRSSE) Administrative register	Ministry of Labour (MoL) Government agency	2019 N.A.	-	N.A.	N.A.	4 - Official data obtained from governmental sources.
Women's agritourism cooperatives	Register of the Ministry of Agriculture Administrative register	Ministry of Agriculture Government agency	2019 N.A.	-	N.A.	N.A.	4 - Official data obtained from governmental sources.
Agricultural cooperatives	National Registry of Social and Solidarity Economy (NRSSE) Administrative register	Ministry of Labour (MoL) Government agency	2019 N.A.	-	N.A.	N.A.	4 - Official data obtained from governmental sources.

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