

**SEND**

Social  
Inclusion of  
Disadvantaged  
Groups





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This publication is one of the outcomes of the transnational project  
Social Economy Networking Development (SEND),  
where partnerships from Italy, Greece and Poland are involved.

The materials were gathered with attachment on CD-ROM  
by participants of our working group  
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# SEND

Project is implemented with co-financing of European Social Fund  
within Comon Initiative EQUAL

Projekt realizowany przy udziale środków Europejskiego Funduszu Społecznego  
w ramach Inicjatywy Wspólnotowej EQUAL





## Preface

### Preface

**Solidarity means always one with the other, never one against the other.**

**John Paul II**

Solidarity economy, social economy are the definitions used interchangeably in the countries of the European Union. On the one hand, these definitions are treated as a part of the science called economy, on the other hand – as the definitions of the area of economic activities where the profit and the capital are not the dominating factor. „Modern social economy aims at having such an economic and social system which gives more justice and happiness to all people. It is trying to achieve this through voluntary and national organizational activity based on three rules: voluntary participation, democracy i.e. „one person – one voice”, precedence of the human over the capital”.

The creation of a uniform definition of social economy poses a great difficulty. Discussion over it has been present for a quite long time among theoreticians and practitioners. It is easier to point the example of definitions, activities and subjects that



are the manifestation of the social economy. We can name a few such instances: social inclusion, corporate social responsibility, sustainable development, charity, voluntarism, social enterprise, cooperatives, food banks, time banks, cooperative banks, mutual insurance companies, associations, foundations, etc.

It seems that the social economy does not constitute a separate paradigm; it is rather the area we are trying to find the answer



to the needs that until now have not been fully satisfied in the classical way of dividing the tasks between business and public administrative sector.

This publication is the effect of the thorough discussion of the participants of international workshops about the growth of social enterprises employing mainly disadvantaged groups; the discussion and the search of good activities that would put into practice the following demands: **turning a disadvantaged into advantaged and real inclusion groups that are threatened by the exclusion from the society.**

In our search we focused on the social enterprises being social entities that give possibilities to fulfill the demands mentioned above.

Crucially, social enterprises compete in the marketplace like any other businesses, but they use their business skills to achieve social aims. Social enterprises are a part of the broader social economy, but whereas many voluntary organizations and community groups may be involved in some kind of trading activity for goods and services, social enterprises see trading as a significant and defining part of their business.

Although some commentators like to use the term 'non-profit' when referring to social enterprises, this is misleading. Social enterprises aim to sustain their business and make profits – it is what they do with these profits that is different.

Social enterprises share common features: Enterprise orientation – they are directly involved in producing goods or providing services to a market.

Social aims – they have explicit social aims such as job creation, training or the provision of local services. Their ethical values may include a commitment to build skills in local communities.

Their profits are principally reinvested to achieve their social objectives. Increasingly social enterprises measure their social impact.

Many social enterprises are also characterized by their social ownership. They are autonomous organizations whose governance and ownership structures are normally based on participation by stakeholder groups (e.g. employees, users, clients, local community groups and social investors) or by trustees or directors who control the enterprise on behalf of a wider group of stakeholders. They are accountable to their stakeholders and the wider community for their social, environmental and economic impact. Profits can be distributed as profit sharing to stakeholders or used for the benefit of the community.

Therefore, it seems that social economy subjects are not only the answer to problems facing the people threatened by the exclusion from the society. They may be also a practical answer to one of the demands of human rights – the right to work and, additionally, they may become a new mechanism that will put into practice the ideas of social solidarity .



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# Introduction

## Introduction

This publication is one of the results of work of transnational project SEND Social Economy Network Developing), being implemented within Commune Initiative EQUAL. There were three working groups created by five partnerships - SITIS NET (Italy), Social Amphictyony (Greece), KRIKOS (Greece), MUFLON (Poland), Patto for social-economic development (Italy):

- 1) Partnership between public sector, private enterprises and social enterprises. Responsible – Social Amphictyony (Magnesia, Greece).
- 2) Management of social enterprises methods and competences. Responsible – KRIKOS (Crete, Greece).
- 3) Support to social enterprises employing mainly disadvantaged groups. Responsible – MUFLON (Poland).

All groups met three times during 2006-2007 at different sites in order to conduct study on the chosen issue, to prepare a unique transnational experience and to finalize gained experience into

publication. Between working meetings contact was kept distantly and with help of the communication platform [www.e-send.org](http://www.e-send.org).

Our group “Support to social enterprises employing mainly disadvantaged groups” worked over the publication, where one can find review of the legal framework within social economy context in the European Union and each country from SEND project; best practices from involved partners, which are described according to the same scheme, as well as description of one of social enterprises from the transnational learning experience in Portugal; examples of start-up and long-life support for social economy including training process. Annexes can be found on the CD attached to our publication.

We hope that our common experience will inspire people and institutions to understand, support or create social enterprises employing mainly disadvantaged groups.



# Legal Framework Within Social Economy Context

## 1 European Community

Community Directives 2004/17/CE and 2440/18/CE concern coordination of the procurement procedures between the Contracting authorities and economic operators for services, productions and works' acquisition. Moreover, they introduce 'dynamic purchasing system', which is a completely electronic process for making commonly used purchases, the characteristics of which, as generally, available on the market, meet the requirements of the contracting authority, which is limited in duration and open throughout its validity to any economic operator, which satisfies the selection criteria and has submitted an indicative tender that complies with the specification. The e-procurement system introduced advise to contracting authorities to treat economic operators equally and non discriminatorily and act in a transparent way.

This directives aim at harmonizing the national laws of the member states. In particular, Italy addressed them with the "Contract Code" (National Decree Law n. 163/2006). The fields of these Directives are water, energy, transport and postal services sectors.

The main points of these Directives are:

- Granting of special or exclusive rights: non discrimination Clause
- Definition of the activities and entities covered
- Contracting entities
- Rules on public contracts
- Rules on public works concessions
- Rules governing design contests
- Statistical obligations, executory powers and final provisions



- Publication of notices
- Time-limits for the receipt of requests to participate and for the receipt of tenders
- Communication and information
- Qualification and qualitative selection.

**Official documents are linked at the following address:**

[http://europa.eu.int/smartapi/cgi/sga\\_doc?smartapi!celexapi!prod!CELEXnumdoc&lg=EN&numdoc=31995Y0704\(01\)&model=guichett](http://europa.eu.int/smartapi/cgi/sga_doc?smartapi!celexapi!prod!CELEXnumdoc&lg=EN&numdoc=31995Y0704(01)&model=guichett)

(Council Resolution of 27 March 1995 on the transposition and application of Community social legislation)

<http://eurlex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32004L0017:EN:HTML> (Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors)

Council resolution n. 1999/C186/02 concerns equal employment opportunities for people with disabilities and it invites member states to promote work opportunity and to find a job for people with disabilities. The Resolution entreat the Member State to access the national action plans for employment and to provide a comprehensive platform within which the abovementioned policies should be strengthened. So, Member States are called upon, within the framework of their national employment policies, to cooperate with the social

partner and non-governmental organisations for encouraging employment opportunities and for developing suitable preventive and active policies for the specific promotion of integration of people with disabilities into the labour market. This resolution attaches the possibilities offered by the development of the information society for opening new employment opportunities too. Member State are addressed to make full use of the existing and future possibilities of the European Structural Funds and relevant Community initiatives to promote equal employment opportunities for people with disabilities. The Council welcomes the initiative of the social partners at European level to identify good practices and invites the social partners to play an increasing role in creating improved employment opportunities. Disabilities and their organisations are invited to make their contribution.

**Official documents are linked at the following address:**

<http://europa.eu.int/eurlex/lex/LexUriServ/LexUriServ>

[do?uri=CELEX:32004L0018:EN:HTML](http://eurlex.europa.eu/LexUriServ.do?uri=CELEX:32004L0018:EN:HTML) (Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts)

Council resolution n. 95/C168/01, concerning the transposition and application of Community social legislation, invites Member States to faithfully transpose di-

rectives in safety and health at work. The Member States are invited to make available to the Commission, in the context of the transparency, information on the effective implementation of Community legislation and to encourage management and labour to play a full and active part in the implementation of Community legislation at national level, in accordance with the procedures proper to each Member State. The Member States and the Commission

invite to information on progress made and difficulties encountered.

**Official documents are linked at the following address:**

[http://ec.europa.eu/employment\\_social/soc-prot/disable/ojc186/councilres\\_en.pdf](http://ec.europa.eu/employment_social/soc-prot/disable/ojc186/councilres_en.pdf)

(Council resolution of 17 June 1999 on equal employment opportunities for people with disabilities)

## 2

## Italy

The compulsory employment reform involves the protection of disabled people in access to the labour market and a series of measures facilitating their integration in the workplace.

In this sense, the **Law Decree n. 216 of 9th July 2003 "Implementation of EC 78/2000 Directive for equal treatment in employment and occupation"** shall also be mentioned. It lays down provisions related to the implementation of equal treatment in employment and occupation, with no regard to their disability or other conditions such as: religion, personal belief, age and sexual orientation.

**Article 33 of Law 104/1992** provides instead for a particular series of facilitations concerning the stage following the recruitment for all those disabled workers (and their families) having a recognised serious impairment.

The right of employment for disabled people is regulated by **Law n. 68 of 12 March 1999 – Rules on the right of employment for disabled people** – (published in the Official Journal n.68 of 23 March 1999 – Ordinary Supplement n.57). This law allowed disadvantaged people to enter the labour market through a targeted employment pathway, which meant no more "compulsory employment" and real work integration.

Targeted employment is "a series of technical and support tools allowing an adequate assessment of all the work abilities of disabled people and place them in the right occupation, through analysis of workplaces, support measures, affirmative actions and solution of problems connected with environment, instruments, interpersonal relationship in daily work and relational context".

Targeted employment changes the concept of compulsory enrolment as a “duty to be fulfilled” by enterprises into a new concept where the enrolment of disabled people is perceived as an “enrichment” for the enterprise at the same rate of any other worker. It was created in order to achieve an effective integration of workers.

The categories that can benefit from the rules for the right of employment for disabled people are unemployed people in working age as listed below:

- Disabled people (with a degree of disability exceeding 45%)
- People disabled by a work accident (with a degree of disability recognised by INAIL – National Institute for the Insurance against accident at work- exceeding 33%)
- Blind people (totally blind people or having a residual sight not exceeding a tenth in both eyes)
- Deaf-mute people (people suffering from congenital deafness or deaf-

ness acquired during formative years which has prevented the normal acquisition of spoken language)

- Civil invalids, war invalids and people disabled at service (with minorities included in categories I to VIII as referred to in tables attached to the “Testo Unico” in matter of war pensions).

They can register in special public lists based on a classification and held by the Employment Centres.

Registration to special lists is one of the key elements required for work enrolment. Classification is the sorting order for numerical call recruitments.

Employers, both public and private, shall recruit a quota of people with disabilities equal to 7% of their workforce, if they have more than 50 employees; 2 disabled people if they have 36 to 50 employees; 1 disabled worker if they have 15 to 35 employees. In this case the obligation must be only applied to new recruitments. Employers shall send a report to competent offices stating the total number of their employees, the name and the number of workers included in the quota reserved to disabled people and available jobs.

The Law provides for suspension from or exception to such duty and for territorial compensations when specific conditions occur.



The recent labour market reform ([Law 30/2003](#) also called [Biagi Reform](#)) also provides for work inclusion objectives to be applied to all those people including in the “disadvantaged workers” category through active and workfare policies. The reform first aim is to reduce the public management in matter of matching, selection, guidance and training by introducing private operators (agencies) outside public sector, according to appropriate authorizations.

The Decree enforcing [Law 30](#) – [Law Decree 276/2003](#) – sets out a specific series of measures for the access to work for disadvantaged people. For the first time, this Law has allowed the integration of inclusion provisions laid down in the abovementioned [Law 68/99](#) with the social function for the access to work carried out by type B social cooperatives and in particular:

- measures provided for by articles 13 and 14 of the Decree, referring to the incentives to those employment agencies hiring disadvantaged workers;
- Conventions between enterprises and social cooperatives in order to facilitate the integration of disabled people at work and other categories of disadvantaged workers.

Among the most important measures there are those prescribed to encourage the public/private joint action ensuring the access and the re-integration of disadvantaged workers ([Article 13 of Law Decree n. 276/2003](#)). They set out specific pro-

grammes managed by the Employment services having elaborated an individual plan for the access and the re-integration of disabled people in the labour market, including adequate training interventions. The worker shall be supported by a tutor having the appropriate competences and skills and shall be hired with a contract lasting at least 6 months.

The Agencies may have right to some facilitations:

- they may have exemption from the principle stating equal economic treatment between employees having the same level and occupation by establishing a lower treatment for disabled people;
- they may detract for a period not longer than 12 months, and provided that the contract lasts at least 9 months, the amount received by workers as a mobility allowance or as an ordinary or extraordinary unemployment benefit (or other allowances or benefits granted according to the unemployment or employment status) from the salary due;
- They may also have right to detract the amount of the implicit taxes in case of mobility treatment and ordinary or extraordinary unemployment benefit from the social security contribution paid.
- In order to promote the worker participation in these initiatives, it has been established that workers shall not have right to mobility treatments or other benefits in case they should:

- refuse to take part into an individual re-integration project or in a regional vocational training course;
- refuse a job opportunity implying a salary not lower than 20% compared to the one provided in the previous job;
- not inform the INPS (National Institute of Social Security) about the job obtained.

These sanctions shall be applied when job and training activities fit the worker competences and qualifications and when these activities are held in places that can be reached in 80 minutes. The two latter sanctions shall not be applied to unemployed workers.

The most relevant news in matter of social cooperatives is the framework of conventions for the integration into social cooperatives to facilitate, in particular, the access to work of people “belonging to a category which has difficulty entering the labour market” (Article 14 of Law Decree n. 276/2003).

Such convention system provides incentives to those social cooperatives hiring disadvantaged people in the form of work commitments provided by enterprises.

The enterprises complying with the conventions and providing jobs to social cooperatives may fulfil, by this means, the duty to reserve a workplace quota to those

disabled people registered in the special lists. In fact, when disadvantaged workers are disabled people having particular difficulty in entering the labour market, they may be taken into accounts for covering the compulsory quota according to the evaluation of the Technical Committee.

Conventions are agreed among Employment Centres, Employers/Employees Associations more representative at national level and the associations representing, protecting and supporting the type B social cooperatives (for work integration) or social Unions. The provision of this typology of conventions shows the Law maker belief that “social cooperatives may be a valid alternative to compulsory employment”.

It should be also specified that “disadvantaged workers” are partly different from those that, having such qualification, can be recruited by integrated cooperatives created in Italy by means of [Law 381 of 8th November 1991 establishing national social co-operation](#).

In fact, the abovementioned category does not include only individuals referred to in art. 4, paragraph 1 of the aforesaid rule; it also includes all those individuals specified in EC 2004/2002.

Law Decree no.276/03, K)<sup>1</sup>, actually identifies as “disadvantaged worker” “any person who belongs to a category which has difficulty entering the labour market

1 Therefore all those persons meeting at least one of the following criteria:

1. any person who is under 25 or is within two years after completing full-time education and who has not previously obtained his/her first regular paid employment;
2. any migrant worker who moves or has moved within the Community or becomes resident in the Community to take up work;



without assistance in accordance to article 2, f) of Commission Regulation (EC) no. 2204/2002 of 12th December 2002 on the application of articles 87 and 88 of the EC Treaty to state aid for employment and in accordance with article 4, paragraph 1 of Law no. 381 of 8th November 1991". Within the Italian legislative and social framework, type B social cooperatives play a key role, also at institutional level, among all actors working in the field of social cooperation and work integration of disabled people. Social cooperatives, governed by Law 381/1991, have the aim to pursue the community general interest for the human capital promotion and for the citizens' social integration through:

- management of social, health and educational services;
- carrying out various activities – agricultural, industrial, commercial activities and services – aiming at inclusion of disadvantaged people at work.

Disabled people make part of the greater category of disadvantaged people as referred to in Law no. 381/92.

Having regard to law, the third sector is recognised as an active subject to identify the quality of services offered by targeted employment. Type B social cooperatives can therefore be considered as the most suitable tool to achieve the aforesaid objectives.

Integrated cooperatives in Italy do not have only a work inclusion function. They also work for the creation of a labour demand for disadvantaged people, for the valorization of weak workforce and for providing support to people already entered into the labour market. This is the reason why, in occasion of the approval of the Italian labour market reform (Law 30/2003 above-mentioned), the Law maker has identified the type B cooperatives as the most appropriate subject to facilitate the integration of disabled people into companies.

3. any person who is a member of an ethnic minority within a Member State and who requires development of his/her linguistic, vocational training or work experience profile to enhance prospects of gaining access to stable employment;
4. any person who wishes to enter or to re-enter working life and who has been absent both from work and education for at least two years, and particularly any person who gave up work on account of the difficulty of reconciling his/her working life and family life;
5. any person living as a single adult looking after child or children;
6. any person who has not attained an upper secondary educational qualification or its equivalent, who does not have a job or who is losing his/her job;
7. any person older than fifty, who does not have a job or who is losing his/her job;
8. any long term unemployed person, i.e. any person who has been employed for 12 of the previous 16 months, or 6 of the previous 8 months in the case of persons under 25;
9. any person recognised to be or to have been an addict in accordance with national Law;
10. any person who has not obtained his/her first regular paid employment since beginning a period of imprisonment or other penal measure;
11. any woman in a NUTS II geographical area where average unemployment has exceeded 100% of the Community average for at least two calendar years and where female unemployment has exceeded 150% of the male unemployment rate in the area concern for at least two of the past three calendar years;

The regulation (letter g) defines a "disabled worker" as: any person recognised as disabled under national Law or any person having recognised, serious, physical, mental or psychological impairment.

Disadvantaged workers to be integrated as referred to in article 4, 1 of Law 381 are the following:

- People having physical, psychological and sensory impairment;
- Ex patients of psychiatric institute or people doing a psychiatric treatment;
- Ex drug or alcohol addicts
- Minors facing critical family situations
- People convicted to measures alternative to prison
- New categories established by the government in agreement with the central commission for cooperatives

Those subjects shall be at least 30% of the employees and their status of disadvantaged people shall be certified by competent authorities.

Having regard to the fundamental social role played by type B social cooperatives, the legislation provides with some facilitations in matter of public contract as well as some economical facilitations. Namely these facilitations regard the conventions established according to art. 5, 1 of Law no. 381/1991 in matter of work commitments between public bodies and type B social cooperatives registered in the regional cooperatives' list as referred to in article 9 of Law 381/91. These

conventions provide for a derogation to the rules on contracts with the public administration for amount being lower than the Community threshold (200,000 euros) provided that these cooperatives have the aim of creating job opportunities for disadvantaged people (as referred to in art. 4 of Law 381/91), by providing the direct commitment for the supply of goods and services.

Public bodies can also carry out competitions exclusively reserved to type B cooperatives. Contracts whose amounts are equal to or higher than the Community threshold require public competition. Public bodies however can foresee the obligation to carry out works through the use of disadvantaged workers by adopting specific rehabilitation and integration programmes. What shall remain fundamental is, although inserting social provisions, the *par condicio* principle (equality principle) among competitors.

Key elements that shall be reported in the content of the convention are: the premises, the subject matter of the contract, the work execution modalities (that can be described in the special chapter), the provisions related to social activity<sup>2</sup> and general provisions.

2

- the cooperative engagement to hire a certain number of disadvantaged workers (in compliance with art. 4, Law 381/91);
- the cooperative engagement to find disadvantaged workers through the services' network (employment services and social services);
- the cooperative indication of the technical responsible for the recruitment activities
- the cooperative bound to operate according to prescribed modalities (selection, tailored projects, training, support for integration);
- the cooperative engagement to supply information on the social activity.

The cooperative cancellation from the regional list of social cooperatives causes the resolution of conventions (except for the case in which the administration should enable the continuation of the contract until the natural expiration of the convention).

In virtue of their social function, social cooperatives also benefit of fiscal, social security and financial facilitations as well as a series of facilitations at regional level.

- In 2003 social cooperation recorded 4,5 billion of revenues
- The cooperatives for work integration are equal to 32,1% of Italian social cooperatives
- Type B cooperatives, compared to other social coops, record a higher number of employees having a job contract (76,5%) and a lower rate of atypical contracts.
- 64,4% of social coops revenues are public-source revenues while 35,6% of their revenues are private-source revenues
- Type B cooperatives benefit of public funds in lower measure than the type A cooperatives: 50,4% versus 71,9%.
- Type A cooperatives are equal to 60,2% and represent the 64,4% of the turnover, while type B cooperatives are equal to 32,1% and have a turnover less than proportional and equal to 21,1%.
- In 2003 the disadvantaged people working in type B cooperatives were 23 575 with an average of 46,5% on total employees much higher than 30% compulsory quota prescribed by Law 381/1991.
- The territorial data confirm the national trend for the entry in the labour market with steady employment contracts; Time unlimited contract of employment is for the 41,7% of cases the instrument for entering to work in type B coops
- The most integrated disabled workers are those having physical impairment: 81% of coops interviewed.
- Enterprises highlight the need to hire human resources competent in matter of research and development (33%); technological innovation (27%); marketing (16,7%)
- Only 31% of type B coops has adopted a system for quality certification and only 5,3% of them consider the adoption of quality systems as a “lift for competitive advantage”
- To date 33% of coops state to have permanent relationships with the private sector while 60% state to have occasional or short term relationships.
- The external support aimed to the improvement of the social enterprise management is recognised as a need but it is not considered as a solution. Only 11,1% of type B social coops believe that it is a useful instrument for the development of a “strategic guidance”

In Greece institutions of “third sector” have mainly the legal form of Associations due to the present legal frame, which is quite inflexible in other legal forms. In addition, widespread forms are the Urban Not Speculative Companies and specifically recognized Charitable Associations. Finally, there are fewer like the Public Beneficial Institutions, Institutions generally, Urban Corporations, Agro-touristic Corporations, Social Corporations of Limited Responsibility and groups of Initiative or Informal Unions of People.

During the first Circle of Community Initiative EQUAL, operation of social enterprises with the legal form of Limited Responsibility Companies was used experimentally, in order to exploit this particular legal form in social economy.

In our country Social Economy has not yet been recognized as discernible sector, despite the fact that a large number of institutions is activated, which belong to the third sector, like feminine corporations, cooperative banks, voluntary organisations, non-speculative organisms and other legal forms of enterprises with social aim.

Volunteerism and voluntary work in all, is limited and not measurable in comparison to other countries of European Union, while it reflects the negative peculiarity and the lean presence of civil society in Greece. Nevertheless, for a country like

Greece with the socio-economic needs, which are constituted mainly of the geographic dispersion of population, the revitalization efforts for peripheral economy and also the possibility of market adaptation through flexible forms, the social economy provides prospects for expansion of viability and growth of economy and employment.

Despite the lack of social services and services related to life quality, which trigger greater need for services that could be offered from social economy, this particular sector has not developed as much as in European Union. This can be attributed to ignorance and negligence of Greek society, to lack of institutional frame and educational programs for the Social Economy.

According to Greek legislation (Law 1667/1986, Law 2169/1993, and also the recent Law 2810/2000) the Corporations in Greece are divided in urban and rural. Whichever their form is, Corporations are legal people of private right and have commercial character. A Corporation can adopt any type of legal form, which can be within abovementioned definition and characteristics. These organisations are not obliged to follow the concrete Corporation legislation; the Corporation character is determined by the internal statutes (local laws or articles of Union). However, the particular cooperative laws exist in most Union members and provide an adapted

law frame for their operation and protection for their members and others. Corporations vary much in size, enterprising sector and attribute type of members. The traditions of Corporations vary among the Union members. The profits that members and other participants gain from their transactions with Corporations also diversify a lot. A Corporation can be active almost in any field where a group with similar and common needs exists.

The Corporations can also be defined as a commercial company with legal personality, where the number of associates and the amount of capital are variable and its aim is the additional income of each member (and not the profit), the moral, social and cultural promotion and the improvement of their life quality in an enterprise. Although the achievement of profit is not improbable, that is not the main target. For this reason, profit distribution can be excluded by the statute. Corporations ex-

press ideal collaboration and on account of this more and more governments of different countries favour them.

A Corporation is considered as a personal company because it constitutes a union of people, not capital.

There are three characteristics of Corporations;

- The variation in associates number (at least 7 individuals)
- The variation in capital
- The non speculative aim

Organisations can be distinguished in the following categories;

- Agricultural and Urban organizations
- Productive, Consuming, Supplying and Credit
- Obligatory and Free organizations
- Organization Unions, Federation of the organizations, Confederation of the organizations

## 4

## Poland

In 1989 there were political changes in Poland towards democracy, which led to breakout of Third sector development. The spirit of changes and civil activity favored that process as well as reformation of legislature did allowing establishment of non-governmental organizations. In 1989 the law on associations was passed and in 1991 the law on foundations was ad-

justed. So, in 1990-ies we could observe on the one hand – rapid development of non-governmental sector, and on the other hand – prolonged discussion about its role, relations with other sectors and its legal framework.

Only in 2004, the law on public benefit organizations and volunteering was admit-

ted. In this legal act we see for the first time the definition of non-governmental organizations and regulations of relations between public administration and non-governmental sector.

As soon as Poland enters the European Union, the discussion on social economy starts. In 2006, the law on social cooperatives was passed.

### Associations

Everyone can establish an association. It takes a minimum of 15 people to establish an association in Poland. All Polish citizens of age, as well as foreigners living in Poland are allowed to establish organizations or join existing ones. The foreigners living abroad are only allowed to join existing associations, where the charters of these associations allow such a possibility. Juveniles aged 16-18 may join associations with their parents' consent. Associations are self-governing and independent. Polish law puts a stress to associations' independence. Citizens' right to associate can be limited only exceptionally on the basis of Parliament Act and only in order to secure national safety or public order. Nobody should be forced to become a member of any association. All citizens have a right to associate.

Associations are registered by the Court. People wishing to establish an association in Poland should:

- make a formal decision to establish an association
- draw up and pass a statute
- apply for the Court registration.

Associations with legal entity can profit from different sources of financing:

- public collections,
- donations from companies and individuals, legacies,
- subsidies from public administration,
- incomes from real property, endowment or other capital revenues,
- economic activity.

### Foundations

Foundations in Poland operate according to the Law on Foundations, which came into force in 1984. Any individual and legal person (including an association) can establish a foundation. In order to operate, foundations need to be registered in the Court. From the legal perspective, there is only one type of foundation, but referring to their function, only few are grantmaking (and even fewer are endowed) and most of them are operational ones (which means that they don't possess any significant capital and have to fundraise, constantly competing with associations).

The most common are foundations with initial capital equivalent to 250 Euro.

Basic characteristics of foundation are:

- court registration,
- legal entity,
- lack of legal requirement for the minimal initial capital,
- possibility of conducting economic activity.

The Law on Public Benefit Organizations and Volunteering is the latest regulation, introduced in 2003. The new law addresses

a number of key issues: including a new legal status for NGOs carrying out public benefit activities, incentives to encourage public philanthropy, issues linked to volunteering, more transparent rules for co-operation between public authorities and NGOs and other issues important for the NGO sector linked to taxation and investments.

This Law provides for creation a new category of NGO - a Public Benefit Organization, which shall be given special privileges, but simultaneously will be subjected to detailed public control. Apart from various tax exemptions, public benefit organizations have been given the possibility to collect 1% of individual income tax. Every citizen is given the right to donate 1% of his or her income tax to a selected NGO. That provides NGOs with additional source of financing.

### Social Cooperative

Social cooperative is a new entity in Polish legal framework. Its objective is not related to running mutual commercial activity for the sake of its members like ordinary cooperative does, but it focuses on running mutual enterprise basing on individual work of the members for the benefit of vocational and social integration. Social cooperative is an example of social enterprise – non-profit company. The definition of social entrepreneurship has not yet been established in Poland.

Social cooperatives have a legal status. They conduct activities for disadvantaged

groups, for people at risk of social isolation, with low-level professional qualifications and disabled people.

Social cooperative can be established by:

- unemployed people,
- disabled people,
- homeless people,
- ex-addicts (alcohol, drug or other psychoactive substances) after psychotherapeutic treatment in special clinics,
- people with mental disorders according to the law on protection of mental health,
- ex-prisoners,
- refugees being under individual integration program,
- people with specific qualifications, which members of social cooperatives do not have, but are very necessary in cooperative's activities (the number of such people cannot overcome 20% of all members of social cooperative).



Social cooperatives can be founded by 5 people and the number of members can be up to maximum 50 people.

### **Legal Framework For Social Cooperatives**

Law on Associations as of April 7, 1989

Law on Foundations as of April 6, 1984

Law on Cooperative Right as of September 16, 1982

Law on public benefit organizations and volunteering as of April 24, 2003

Law on social cooperatives as of April 27, 2006

Law on freedom of profit activity as of July 2, 2004

Law on employment promotion and labor market institutions as of April 20, 2004

Law on social employment as of June 13, 2003



# Best Practices

## 1

## Italy: Olinda and La Fabbrica di Olinda

### Contact info

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<http://www.olinda.org/2005/olinda.htm>

### Background

Olinda (an association founded in January 1996 and now registered in the Registro Generale Regionale del Volontariato - General Regional Register of Volunteering agencies) constituted the social cooperative La fabbrica di Olinda in 1998. Through this co-operative the association promotes the creation of social enterprises such as the restaurant/cafe Jodok, Olinda Multimedia, La Falegnameria (The Carpenter's shop) and a Hostel.

Olinda was founded in connection with the building conversion of a former mental hospital, Ospedale Paolo Pini in Milan. Since its inception the project had to recognize a major problem: all rehabilitation plans aiming at training the patients of the mental hospital were likely to create again poor and excluding contexts.

The risk was great and it was combined to a deep indifference shown by those who

were to receive these people. This is how the ambition grew to create training programs set up in a rich, normal and shared context.

In 1992, following a counselling service on the closing of the mental hospital, Lombardia Region and ASL implemented some training and rehabilitation projects which started in 1994 with two objectives: on one side to work out customized personal training programs, on the other side to change the context and upgrade the premises.

Following this parallel process of training and space upgrading, the original team, mainly trainers and rehabilitators, founded a volunteering association, Olinda, with the purpose of promoting the constitution of social enterprises through training and production activities.

### Description of the activities

Training activities are organised on different levels: the most traditional one consists in offering training activities to those who have a specific need, in this case professional training courses or working appren-

ticeship programs are offered. These are standard programs, usually divided into modules, where students learn from a tutor.

There are also training opportunities for working members, in this case there is no curriculum study, which is replaced by an on-the-job training with the aid of consultants: for example over the period March-April 2004 an almost full-time consultant will assist the restaurant staff in improving the quality of service. In other words, this is “learning on the job”.

### **Organizational model // Stakeholders, partnership, networks**

Some actors are directly involved in the employment field (i.e. the co-operative) while some others belong to the world of volunteering, and their role is fundamental as their activities affect the Association’s relationship with the surrounding social environment (i.e. they organize summer camps for children, concerts, cinema events): thanks to this combination of actors there are elements in charge of professional development and others working to increase people’s involvement and awareness. The organizational combination of “professionalizing” elements and “participation promoters” is deeply innovative, as they usually exclude each other.

The actors and stakeholders involved: the Cooperative – operational core of the activities, the Association Olinda, the As-

sociation Il giardino degli aromi, all volunteers (a permanent team of 40 volunteers, in case of bigger initiatives gathers up to 400), services, training institutions and above all the artists. It is very important to maintain network of contacts with a significant number of artists: Olinda no longer needs to call them, as it is them who call and contact Olinda now.

### **Target (disadvantaged workers) and their roles and position**

The main goal is an inclusion with working as only one of the several aspects, as many other aspects of people’s life are also involved: in other words training programs for people with mental disease need to include not only professional training and working opportunities, but also social relations and housing.

The basic aim of this multiple approach is to remove some forms of evolution into chronicity and of confinement of people with mental diseases, and at the same time to provide a context offering a variety of opportunities for training programs.

In 1996 Olinda organised a mainly cultural city event, based on its previous basic experiences. The aim of this event was a network created by actors working together on its organisation and realization. At that time all people involved invested all they had in the creation of this network. The event (called “Sogno di mezza estate” – ‘Mid-summer dream’) lasted one week with 20,000 people involved: after this event a “professionalizing training” program was designed for the people who

organised it and this made it possible to continue all the activities.

Since then a cultural exhibition is organised on a yearly basis, called “Da vicino nessuno è normale” (‘Looking closer nobody’s normal’). It lasts two months and its eighth edition (2003) welcomed some 20,000 visitors.

The method based on personal involvement is the foundation of all these activities, and this approach led to a significant stability: the individuals who originated the program are still working for Olinda today, and most of them at the very beginning had no specific competences and skills, they built up their own stories on the field.

### **Innovative value**

Olinda’s innovative spirit acts on two different levels:  
the Aim, as this Association combines its capacity to facilitate social inclusion and its capacity to affect the local context;  
the Organization, as several actors (some with a very different background) have joined to work together on a project.

Innovation is also present in terms of contents with the decision to manage public

commercial concerns (a restaurant, a cafe, a hotel) and to organise cultural events. This synergy is particularly important: a single aspect could not progress as a stand-alone, while together all these initiatives exert a mutual attraction and strengthening. Olinda cooperates with public commercial concerns to create what it calls the “market places”: these are not just working places, they are meant to be tissues of social awareness.

### **Critical aspects**

Not mentioned.

### **Financial data**

No public assistance! Cooperative income: 95% of the income comes from the commercial activities of the cooperative (i.e. private customers), the rest comes from an agreement with the hospital for providing assistance to 5 psychiatric patients (room and board). Therefore, the main target is the individual private customer, there is no significant income coming from contracts, agreements or else.

This is the result of a specific choice, as since the beginning Olinda decided to avoid being too dependent on service providers.

## 2

## Italy: Il Posto delle Fragole Cooperative

**Contact info**

Trieste

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**Background**

In 1982 the cooperative “Il Posto delle Fragole” opened a bar inside the park of the ex psychiatric hospital of Trieste. The bar has been the first cooperative activity through which the members were able to test their ability in managing a public activity.

In 1986 they discovered by chance that the owner of a guest house in Trieste was going to sell his activity. They decided to take this new pathway. After having bought the licence together with some people taking part of a regional project called “borsa di formazione lavoro” (grant for training on the job), 5 cooperative members worked in the Tritone guest house with the aim to learn first-step lessons on how to run an hotel, letting a chance opened on whether carrying on with this activity or not.

At the end of the first year of management, the economic perspectives were good and the possibility of diversifying the cooperative activities encouraged the members to undertake, through funds, the restructuring of the guest house in order to make a hotel of it.

The Tritone Hotel was officially opened in May 1992 and its direction was given to

a group of people almost completely renewed in its members.

**Description of the activities**

Although the people had previously experienced the job in Tritone guest house, first months of activity at the hotel showed the need to create a model and establish a work method. The initial effort has actually been very serious: every one did everything, according to the needs so that the group constantly worked in emergency situations. Through this experience they realised that the lack of organization would have led people to work in a condition of permanent stress, causing a consequent collapse.

For this reason periodic meetings were scheduled in order to organize the work shift according to the workers’ needs, etc. A guide was drawn, which is still used and in permanent evolution, containing all the procedures to be followed in the 24h work cycle at the hotel.

In this way, the members trained on the job. After the first period, however, individual and group training pathways were undertaken and they still work today.

Learning on the job for disadvantaged workers.

The current members’ opinion on learning on the job is that it probably generates a higher quantity of problems linked to the

constant sense of anxiety due to the risk of making mistakes, but it certainly allows a quicker and better understanding and learning of the job.

Although courses are considered as an important factor, it is believed that they should be undertaken as a second step in order to refine a technique already acquired in its key elements through training on the job.

The experience made by first members has shown that one person's emotive charge cannot bear a certain level of stress. So that today, when compared to the past, people now entering the job do not have to deal with a little-known activity.

To date, the work process is the following: people making part of the "borsa lavoro" project are sent to the cooperative by local Health institutes or by municipalities and they start their training on the job. The work pathway is similar for everyone: from house-keeping to reception and so on. When the worker becomes experienced enough to completely fulfil his job, he starts attending the training courses. Yet, at this stage, the worker benefits of distance support through phone calls and contacts when he is working alone in order to make up for his initial lack of self confidence.

### **Organizational model // Stakeholders, partnership, networks**

The cooperative members are, with many changes through the years, 14 people, 5 of which are "normally endowed" people.

### **Target (disadvantaged workers) and their roles and position**

The cooperative managers are people that in other contexts would be identified as "disadvantaged". The team works very well and has such a great awareness of the work done together that no one would work in the "normal" labour market.

Making decisions together, having activity change/improvement proposals accepted, having the possibility to organize the work shifts according to their needs, have a fundamental importance for the team. This importance becomes even greater during training courses where people can exchange the experience made with their colleagues employed in other hotels.

A factor which is positive and negative at the same time is that the "borsa di formazione" workers would carry on working at Tritone hotel.

Unfortunately the cooperative can hire only a little number of people. This leads people to undertake other pathways.

### **Critical aspects**

The most critical aspect is linked to the solution of practical issues such as illness, absence, etc. The restricted number of members, 14, (considering that people working at the hotel can replace those working at the bar, "il posto delle fragole", but not the other way round) often makes things difficult when emergencies must be faced. Members have long decided to organize

their work so that the quality of their life can be raised: no one works on steady shifts penalizing their private life. The reversal of this choice is a higher difficulty in facing vacancies.

The fact that the training is not paid: a worker paid for his activity as receptionist actually also trains another person, but he is not paid for this second activity.

The relationships with the public Body, although improved, especially since 1999, remain quite delicate. This improvement is due to the fact that the cooperative, being managed by disadvantaged people, has gained a higher social importance.

Excepting some cases, members prefer not to have social relationships with people outside their own context.

Negative experiences made them think that "normally endowed" people are less available to the extra-working engagement required from the cooperative to its members. Moreover they often perceive "normally endowed" people as afraid of the world of disadvantaged people.

Finally, some of them seem to feel uneasy being considered different, above all if their diversity is linked to troubles of psychiatric nature or to drug addiction.

### **Innovative value**

People are perfectly aware of making an investment by improving themselves.

A series of initiatives carried out in the first period have been fundamental for the improvement of the work quality such as video recordings (made in agreement with all members and under previous notification to the customers) which has allowed the analysis of critical aspects in the different tasks.

At present, the members would not propose this activity to new workers, although they are aware of the fact that they have been able to gain from their experience a method enabling them to explain to new receptionists what to do and what do not.

A key factor has been the joint making of decisions: the improvements, the training and even the video recording. Workers having a direct contact with customers often felt inadequate. They solved the problem by talking together and making an improvement pathway.

Since cross-activity controls are necessary, the working process shall be very careful (also with a view to support the weaker workers). This factor leads to a global improvement of the activity.

It is often believed that disadvantaged people can do much but not everything. This is not the cooperative belief.

Members are very satisfied of making their own pathway. They think that all negative aspects of their job are rewarded through their freedom in making decisions.

### **Financial data**

Not mentioned.

## 3

## Greece: Idaia Gi

**Contact info**

Gergeri, Municipality of Rouvas,  
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**Background**

Idaia Gi is an Agricultural, Agrotouristic Women's Cooperative of Rouvas Municipality.

Idaia Gi means the land of Jupiter. The premises of the cooperative are in Gergeri of Rouvas Municipality in Heraklion Prefecture of Crete, lying beneath the mountains of Psiloritis, which according to Greek Mythology is the Mountain where God Jupiter was born and raised.

The initial idea came in year 2000 from the Mayor of Rouvas who gathered the women of the Municipality and informed them for the potentials of social economy, the benefits of European Procurement and other National or European projects that support the establishment of entrepreneurship. Women responded positively to these new perspectives and on the 30th of May of 2001 a new cooperative was constituted producing at first tomato paste, wedding sugared almonds, sweets and wild baby artichokes pickles.

The Mayor kept on supporting the cooperative and granted them with premises for housing the enterprise, free of rent for 10 years! Those first steps of the cooperative were supported as well from the project:

“Local Social Capital” from European Social Fund which gave them financial support and the right impulse to proceed.

The premises of Idaia Gi are cited on Rouvas Hills, a full of pines, wild flowers and herbs location, beautiful in its simplicity and plain nature. The cooperative runs there its workshop, where all products are prepared and sold as well and a place where refreshments or food are served or celebrations and events are being hosted.

Idaia Gi is a cooperative that keeps on evolving and augmenting its efficiency and activities. The cooperative has a certificate from EFET, the Unified Association of Food Control, which means that they fulfill certain quality standards. They also have a badge from EOT, the National Organization of Tourism. Recently they were funded from a project that Ministry of Development is running concerning “Greek



Cuisine” so they renewed and expanded their equipment. Now they can host big events in the wider area, since they bought the kitchen implements needed for a lot of people and great social occasions.

Being lately funded from the OPAAX project (Integrated Projects for the Regeneration of Rural Areas) the cooperative managed to buy a van and a building ground to expand their enterprise by embodying in their activities tourist hostels. The beautiful scenery is a measure of success in this attempt of business expansion, since the wider area has genuine agrotourist potential.

### **Description of the activities**

The products of Idaia Gi are made with pure, local ingredients with respect to tradition and the contemporary needs. They produce pickles of wild baby artichoke (harvested by hand at the local mountainous areas), pickles of caper knots or spears, vine leaves, olives, tomato in oil, tomato with cheese, sun-cured tomatoes, Greek confections from bitter orange, figs, grapes, quinces, grapefruit.

■ Harvesting wild baby artichoke. They are producing delicious marmalades from plums, quinces, grapefruit, strawberries and grape-juice syrup. From bakery kinds they make exceptional fried sweets, buns, traditional cakes and cookies, crackers and bread crisps with herbs (sage, marjoram, oregano, cumin, tomato, onions etc). One of the most striking products is the fancy

decorated breads for weddings, which are very artistic patterns of traditional cuisine.

■ Preparing bred crisps in the workshop. The cooperative also gets orders to cater for festal events and is able to prepare traditional Cretan food of high quality for all kinds of social occasions.

Idaia Gi’s products are being disposed to many Cretan supermarkets and to certain traditional food shops. Also they have exceeded their local borders and they are selling their products in other Greek cities like Thessaloniki, Athens, Heraklion, Kavala, Halkida, Chania, Rethymno and in other countries like Germany and Sweden.

### **Organizational model // Stakeholders, partnership, networks**

The Cooperative’s legal form is Legal Person of Private Law and they have commercial character. This form of entrepreneurship follows the traditional cooperative organizational model. In this model there are two main instruments that are holding the businesses administration. The first is the General Assembly, the upmost instrument of the cooperative where all the members of the Cooperative take part. In the General Assembly each member is entitled to one vote. The General Assembly decides on issues like modification of the articles of the association, elections of the Board of Directors, decisions on selling or buying real estate, participation in National or European projects, approval of



financial statement and annual budget of incomings and expenditures and determination of the ways of the surplus profits disposal.

The second instrument is the Board of Directors, which is elected by the General Assembly every three years and consists of 5 members. The Board of Directors represents the cooperative legally on or off trial. The Board of Directors is responsible for every matter that concerns the cooperative's administration, the management of its properties, the pursuing of its plans and purposes.

Idaia Gi cooperative is constituted by 12 members, who are equally participating in this entrepreneurial schema.

Idaia Gi cooperative participates in the working group that has been formed in the European project Equal has been formed in supporting sources and activities for the social enterprises of Crete. This working group is coordinated by the Supporting Social Economy Center of Crete.

### **Target (disadvantaged workers) and their roles and position**

All the members of this cooperative are women with low professional skills, living in a disadvantaged area concerning job

opportunities. The establishment of this cooperative gave them the opportunity to work in friendly surrounding, near their living areas, taking advantage of their skills and interests.

### **Critical aspects**

Idaia Gi Cooperative is adjusting to the evolving commercial scenery while keeping specific quality standards. Recently they expanded their premises. Their customers and selling points are augmenting. They are taking good advantage from National and European financing.

### **Innovative value**

This cooperative adds an innovative value to the local community by taking advantage of all traditional knowledge and regional practices. And by adjusting it to contemporary cooking techniques they are offering special kinds and flavors to the local and wider market. The innovation consists in the generated products that are unique, with high quality standards that are rare to be found at other markets.

### **Financial data**

2005 - 89.124,72€  
2004 - 74.891,67€  
2003 - 64.082,33€

## 4

## Poland: WWW-Promotion

**Contact info**

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[www.promotion.org.pl](http://www.promotion.org.pl)

**Background**

One of the first social enterprises in Poland was established in Wrocław in November 2005. "WwwPromotion" is the first in our country social enterprise, which involves only disabled people, who found a job in this "company" and here they are able to undergo a process of professional reintegration.

"Our idea regarding social enterprise is to remove the obstacles for self-employment in the society of disabled people, so they like other people can enjoy active civil life and can apply their skills even in economical sector," – says Jerzy Lamprecht – the president of "WwwPromotion" social enterprise. The disabled are the group of people, for whom finding a job means not only improvement of their financial situation, but it also strengthens their self-esteem. Employment is a sort of therapy and contributes to health improvement.

Social enterprise "WwwPromotion" originates from Association of Professional and Social Involvement of Disabled People "ACTUS" located in Wrocław, where disabled people looking for job met. The number of people having difficulties with finding a job was increasing. Establishing social enterprise "WwwPromotion" was the way to deal with this problem.

On their website members of association created job vacancies section for people looking for job. It enabled them to choose a group of disabled people, who were able to use distance informatics techniques. On this basis the informal group "WwwPromotion" was established. At the same time Association "ACTUS" was looking for the ways of using the human resources. The solution was to establish social enterprise "WwwPromotion", where only disabled would be the members.

**Description of the activities**

According to the statute records the goal of social enterprise is to integrate professionally its members and to bring them back to the labor market by managing joint company basing on the work of the members – disabled unemployed people and people looking for job according to the Law of Professional and Social Rehabilitation and the Employment of the Disabled.

Another goal of social enterprise is to realize social objectives, such as establishing interpersonal relations and stirring social activity. Social enterprise "WwwPromotion" takes actions for restoring and supporting ability of the members to participate in the local community life and to act social roles at work and at home.

From the beginning of the economic activity "WwwPromotion" has been

providing internet services on the basis of distance work. The members of the enterprise (being at the same time employed in this enterprise) offer design of advertisements as well as web-sites design and administration. Additionally they professionally translate websites into three languages – English, German and Russian. Activities had been developed and the scope of the services was enlarged with accountancy services. At the moment “WwwPromotion” includes also a licensed accountancy office that provides services helping to register a company and to choose tax payment form, conducting profit and loss accountancy, tax registration, register of VAT purchases and sales, financial balance, salary and staff issues, all the social security calculations, submitting tax declarations (CIT, PIT, VAT), financial and statistic reports, developing capital accounts, working rules, credit applications and financial analyses as well as representing in the relevant governmental structures. At the end of 2006 the social enterprise has obtained new premises in Wroclaw. The City Council declined “WwwPromotion” request for an office considering some preferences, but the enterprise has found a place in Wroclaw Technology Park. The managers of the Park appraised the skills of the members of the enterprise and provided premises for free in exchange for the internet services for the Park. “We just pay with our own work for renting the premises in a prestige place,” – says the President of “WwwPromotion”.

From the beginning of their activity the members of the enterprise are actively participating in various training programs organized by governmental, municipal and non-governmental institutions.

At the end of September 2006 the members of the enterprise promoted their services at the First Polish Social Entrepreneurship Fair in Krakow.

### **Organizational model // Stakeholders, partnership, networks**

Members of Association “ACTUS” initiated in April 2005 a meeting regarding the plan of establishing under patronage of Association social enterprise called “WwwPromotion”. People from Wrocław, Poznań, Bytom and Nowa Ruda participated in the meeting. The Board of social enterprise and statute were approved then. Meetings regarding promotion of social entrepreneurship and the idea to establish social enterprise “WwwPromotion” took place in May 2005. Participants of the meetings together planned and delegated the tasks. The general guidelines of functioning of social enterprise, registration procedures, business plan and ways of fundraising at the beginning and activity at the first phase of social enterprise were approved.

### **Target (disadvantaged workers) and their roles and position**

There were seven founders of the social enterprise. At the moment there are 5 other members that have joined them.

All members are disabled people (with different kinds of disabilities, men and women, aged between 21 and 64).

It should be underlined, that this social enterprise involves only disabled people, who were registered in Local Labor Office as people looking for job and unemployed. According to the Polish legal framework social enterprise comparing to other marginalized groups could not benefit from the opportunities described in the Employment Promotion Law, for instance, grants from the Labor Fund. Grants were quite large, more than 7.000 PLN (1.750 Euro) per person that founds the social enterprise. However, among founders of "WwwPromotion" were disabled people receiving disability pensions and such people are excluded from obtaining support according to the Polish laws.

**Critical aspects**

Not mentioned.

**Innovative value**

Not mentioned.

**Financial data**

They won a grant of 15.000 PLN (3.750 Euro) in the contest organized for social enterprises working in Poland. They purchased computer, licensed software, which is essential in the kind of activity that "WwwPromotion" implements. Additionally to the money raised through economic activity and support grants the enterprise earn money selling shares among members – 60 PLN (15 Euro) each and collecting entrance fee – 20 PLN (5 Euro) per person.



## Transnational Learning Experience

The aim of the Transnational Learning Experience (TLE) is to favor learning in the field in order to make considerations, exchanges and debates on strategies that can be transferred to other different areas. During TLE participants thoroughly study specific issues through analyzing field experiences (case studies).

As the result of meetings of Working Groups it was planned to conduct one TLE for all Working Groups of our transnational project. TLE was organized on May 26-30, 2007 in Guimaraes, Portugal with great help of DESINCOOP – Desenvolvimento Económico, Social, Cultural, CRL.

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**DESINCOOP**

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The program included three study visits and the conference, where good practices

from SEND partners and Portuguese experts were presented.

Each partner invited important people: manager of social cooperatives, trainers and consultants, administration representatives, mass-media. Case studies were accomplished within national groups in order to facilitate translation. Each national group visited three structures:

- 1) Mundos de Vida (example of corporate responsibility of CONTINENTAL),
- 2) Associação dos Viajatos/FENACERCI (example of social marketing for disabled people),
- 3) CERCIFAF (example of vocational trainings for disadvantaged groups).

As our Working Group has the task to explore good practices within social inclusion of disadvantaged groups, we decide to pay more attention in our handbook to CERCIFAF.

## CERCIFAF in Guimaraes, Portugal

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### Background

In October 1978, CERCIFAF was officially registered.

Still, the official opening took place in October 1979, with 42 pupils. Its first location was at Antime. The Cooperative grew up and in 1981 bought some land at Monte S. Jorge to build up the school. In October 1984 the New Center was inaugurated even it was only at the first building stage, that consisted of school rooms, offices, gymnasium, workshops for pre-labouring, canteen and clerking services.

The pre-labouring started as a way to prepare young people to an active life. In 1987 was considered Public Utility. In 1988 applied for the Professional Training Events for disabled people. Later it was necessary to create the conditions to find jobs for the young people finishing the Professional Training. Therefore two Enclaves were created in cooperation with two private companies and then 16 youngsters were employed.

They were involved in Programs like HORIZON I and II, PROMINDO, HELIOS I and II, PRODEP, ser CRIANÇA, MOLIS and NONIO XXI Century.

### Description of the activities

CERCIFAF is a social solidarity cooperative society that covers a set of services and activities, which are at the local community disposal. The Premature Intervention Service help families with up to 5 years old risky children or needing special education. The Education and Recovering Center's purpose is to admit pupils with special educational needs in compulsory school age.

The Ability Center supports and follows up the projects developing new Technologies of Information and Media (TIC) at schools. The Training and Employment Center purpose is to bestow professional training and support the trainees with jobs, mainly backing the local contractors. The Local Resource Center specializes in evaluation and directing the disabled candidates registered by the Employment Services, promoting employment and attendance solutions. The Occupational Activities Center is oriented to people without working capacities but able to perform useful social and occupational activities.

Enclave (Protected Job) is a production unit that allows people with problems joining in the normal labor market, to work as well as to improve personal self-esteem. The Residences supply accommodation, sports and leisure to people with problems and without family background.

### **Organizational model // Stakeholders, partnership, networks**

Not mentioned.

### **Target (disadvantaged workers) and their roles and position**

CERCIFAF is now employing a total of 72 workers, 17 of which are disabled and performing proper jobs and without any special treatment. It has also an employment protected work unity, for people whose disabilities don't allow them to perform an ordinary job where 16 people are operating.

The professional integration rate of disabled people in Portugal is 21%, being CERCIFAF responsible by 80% of such figure, because since 1990 until 2004 it has - integrated 167 people with disabilities. It is the Portuguese organization with the highest professional integration rate of people with disabilities.

All the disabled people were integrated with an unconditional (permanent) contract, are all signed up and employed, and some of them don't even need attendance anymore.

### **Critical aspects**

The Attendance and Going- Between are the activities that better express the organizing capacity to start and to develop employment strategies. By attending and researching new opportunities, the essential strength consists not only in levelling and solving problems, involve other work

fellows and directors, but also to know, to talk and solidify practices, seeding the knowledge within the organization, on the advantages of training and employment. The Going- Between is a strategy grounded in a set of values kept over the years.

### **Innovative value**

Used methods – Molis (social intervention pattern) are the innovative value. They are based on four pillars:

- Local Partnerships (Motivation work within the enveloping community and local entities, mainly with Fafe Municipality, by taking advantage of the European Deficiency Year that implemented as a Chamber procedure, by its Mayor proposal, that all the submitted projects for works or services, should include as a considering item: protected labour occupation (disabled and similar) 5%.
- Contractors Meetings (the Contractors witnessing is used as the main Social



Marketing strategy to the socio-professional integration process) are irreplaceable, because they are the key to open the doors; influent because from them shines the message that touch other contactors and social agents, bringing up an increasing effect within the community level, about the disabled people capacities.

- Interchanges between trainees and Trainers purposes:
  - exchange of work experiences and practices,
  - spreading and reinforcement of the trainee's apprenticeship,
  - discussion and exchange of ways, techniques, technologies and training processes,
  - detection of critical points,
  - helping shaping up the new practices.

- The Family Meetings in their program that follow a structure covering 3 aspects:

- Definition of purposes that include the social loneliness; exchange of communication; finding a space to reduce the conflicts, which don't improve the relationships; active re-shaping of the intervention patterns.
- Working Terms that obliges to a real time table; creating teams with a certain number of members; session's duration; secretary tasks; moderator.
- Evaluation terms that include the number of assistants, presences assiduity; speeches and subjects; children feedback and individual final evaluation.

#### **Financial data**

Not mentioned.





## IV

## Support To Social Economy

## 1

## Start up support

Beginning and the 1<sup>st</sup> year of the activity of small and medium enterprise (SME) are the greatest challenge and the key period influencing success of that new initiative. Therefore Centers of Support to Social Cooperatives (incubator for social entrepreneurship) are being created in Poland basing on the experience of support to SME and non-governmental organizations.

The mission of these Centers is to provide consultative assistance to social cooperatives regarding:

- business plan design;
- cooperative's registration in the Court;
- accountancy and human resources;
- applying for public finances available for people establishing a social cooperative.

The Centers of Support additionally help to newly created cooperatives in searching premises for their entrepreneurship. Representatives of the Centers collaborate with local municipal authorities on these issues.

Also Grant Funds and Guarantee Funds are being established within the Centers of Sup-

port. The Grant Fund allows covering investments of newly created cooperatives and it is the additional financial aid to funds from the Municipal Employment Agency.

Types of costs and investments eligible to be covered from the Grant Fund:

- project personnel;
- active assets;
- non-material and legal values;
- related to project participants;
- purchase of materials and tools;
- training necessary for enterprise activity;
- modernization and adaptation of premises necessary for running a social cooperative.

The Guarantee Fund helps to get financial aid from the Municipal Employment Agency.

Representatives of the Centers have right to control project implementation according to proposed schedule. They also can demand partial reports during project life that can help to evaluate project activity.

The incubator plays a key role in the beginning phase of social enterprise establishment and functioning.

## 2 Long life support

Social cooperatives with a work inclusion function face the double challenge of training disadvantaged people to work and of producing marketable goods and services, they are therefore entitled to a range of combinable benefits.

Social cooperatives need to meet the prerequisite of being registered both in the regional list of social cooperatives, which is divided into sections on the basis of the different legal forms and activities and, at a national level, in the Register of Cooperatives in the section “cooperative a mutualità prevalente” (mainly mutual purpose cooperatives).

### Financial benefits

Social cooperatives have a “special” legal status and are granted a number of important tax, social security and financial benefits. The regulation of these many benefits is quite complex due to the continuous changes in national and Community rules. For our explanation to be clear, we will make a distinction between benefits provided for by national directives and benefits provided for by regional and local regulations.

### Benefits granted by national directives

Benefits granted by national directives are many and of a different nature. They can be divided into:

- Tax benefits
- Social security benefits
- “Production” benefits

Social cooperatives can also benefit from:

- Benefits of a general nature granted to cooperatives (ex.: non-taxability of that part of the income allocated to the indivisible reserve fund, etc.);
- Specific benefits to which only cooperatives operating in a specific field can be entitled (ex.: benefits provided for by Art. 11 of Presidential Decree No. 601/73, containing provisions to regulate tax benefits and the exemption from the company income tax, are granted only to social cooperatives registered also in the prefectorial list in the section “social enterprises”)<sup>3</sup>;

### Tax benefits

Tax benefits granted to social cooperatives have been significantly modified by Legislative Decree No. 6 dated 17 January 2003, “Organic reform of the regulations concerning business corporations and cooperatives, in accordance with Law No. 366 dated 3 October 2001”<sup>4</sup>. In fact, following the company law reform, cooperatives have been divided into two separate categories:

- cooperatives “a mutualità prevalente”, which make the object of a targeted regulation;

<sup>3</sup> [http://www.fiscoop.it/documenti/pub/10/491/leggi\\_6.htm](http://www.fiscoop.it/documenti/pub/10/491/leggi_6.htm)

<sup>4</sup> <http://www.parlamento.it/leggi/deleghe/03006dl.htm>

- other cooperatives which, from some points of view, are compared to business corporations.

Moreover, the tax system applied to cooperatives had already been significantly modified by Art. No. 6 of Legislative Decree No. 63 dated 15 April 2002, signed into Law No. 112 dated 15 June 2002. In this case too benefits were only granted to cooperatives “a mutualità prevalente”. This more rigorous regulation, introducing significant limitations to tax benefits, did not affect social cooperatives as they are automatically considered as cooperatives “a mutualità prevalente”.

Another important tax benefit is provided for by the legislative decree regulating the taxation of the so-called Third Sector in economies (Legislative Decree No. 460/97). This decree makes a distinction between social cooperation and other forms of cooperation<sup>5</sup>. According to Art. 10 of Legislative Decree No. 460/97, social cooperatives can be defined non-profit social utility organizations and are in any case considered as ONLUS (Organizzazioni Non Lucrative d'Utilità Sociale). For the regulations provided for by this Decree to be properly applied, the Ministry of Finance included some clarifications in the Circular No. 168/E dated 26 June 1998<sup>6</sup>.

### Direct tax

There is no targeted regulation in terms of direct taxation of social cooperatives, they are

entitled to the same general benefits granted to cooperatives. Nevertheless, Art. 13 of Legislative Decree No. 460/97 provides for a special taxation to be applied to all donations made to ONLUS, different for individuals and companies. Individuals and non-profit agencies making donations to ONLUS can deduct from their gross tax an amount equal to 19% of their donations, not exceeding € 2,065.83.

Social cooperatives with a work inclusion function can deduct from their taxable income for the IRAP (Imposta Regionale sulle Attività Produttive – Regional tax on production activities) the entire cost of disadvantaged workers' salaries. There is therefore a significant difference from the social cooperatives which carry out social and educational activities and which were granted some tax deductions over the period 1998-2000. Starting from year 2001 the taxable income of these cooperatives is calculated following the standard pro-



5 <http://www.parlamento.it/leggi/deleghe/97460dl.htm>

6 <http://handylex.org/stato/c260698.shtml>

cedures, even if some regions have used their capacity to rule in this matter to grant also type A cooperatives a reduced tax rate (ex.: Emilia Romagna).

### Indirect tax

Revenue stamp: according to Art. No. 17 of Legislative Decree No. 460/97 all deeds, documents, applications, contracts, certificates, declarations and statements issued or requested by ONLUS are free of the revenue stamp.



Stamp duty: Art. No. 22 of Legislative Decree No. 460/97 provides that Articles of Association and modifications to social cooperatives by-laws are liable to a fix stamp duty of € 129.11.

Business licence tax: tax-free registration in the Business Register of the Articles of Association and of all deeds liable to be registered (Art. No. 13 bis Presidential Decree No. 461/72, preceded by Legislative Decree No. 460/97).

Mortgage and land registry tax: this tax is reduced to one quarter of the due amount for contracts regulating mortgages, purchases or

rentals concerning premises used to carry out the cooperative's activity (Art. No. 7, Paragraph 2 of Law No. 381/91).

Inheritance and donation tax: all transfers of goods or estate in favour of social cooperatives are tax-free.

### VAT

Social cooperatives are considered by right as ONLUS, they are therefore not subject to Vat in the cases provided for by Art. No. 10 no. 27-ter of Presidential Decree No. 633/72.

### Social security benefits

Three categories of members can operate in social cooperatives, and each of them is subject to a different social security treatment. In social cooperatives we can find:

#### working members

In principle, working members are entitled to the same treatment as employees. We need to remember that Law No. 142/2001 (reviewing the cooperatives system, with special reference to the status of the working members) provides that the employment of a cooperative member must be regulated by the social security provisions indicated for each specific job e for each range of tax rate. Contract terms and health and social security terms applied to cooperative working members are equal to those applied to common employees.

#### volunteer members

Volunteer members are only entitled to an industrial accident insurance and to the re-

imbursement of all expenses incurred by them if duly documented, on the basis of the standards set by the cooperative for all its members.

### disadvantaged members

Disadvantaged members are subject to a special regulation provided for by Art. No. 4, Paragraph 3 of Law No. 381/91. These members are not subject to the payment of any legal contribution, including the rate to be paid by the employee. This benefit is only granted to type B cooperatives whose disadvantaged members represent not less than 30% of the whole workforce. Type A cooperatives are therefore not entitled to these benefits<sup>7</sup>.

### “Production” benefits

The awareness of the fact that cooperatives represent today a major reality in every production field led the legislators to issue a series of regulations aiming specifically at promoting and developing the social cooperation. There are many important national directives concerning the Social Cooperation, or which can concern also the social cooperation, such as the following:

**Law No. 448/98** specifically finances type B social cooperatives, i.e. cooperatives whose members are represented by not less than 30% by disadvantaged people (people with physical, mental or sensorial disabilities, drug addicts, alcoholics, etc.).

These benefits are granted to:

- newly founded cooperatives, whose non-disadvantaged members are mainly represented by people aged between 18 and 29 (who represent the numerical majority and the majority of shares) or are totally represented by people aged between 18 and 35 (in both cases funds can be granted to a max. amount of € 500,000);
- existing cooperatives already operating in the field (funds can be granted to a max. amount of € 250,000).

**Law 49/85** (as modified by Art. No. 12 of Law No. 57/2001). This law was issued to provide support in terms of loans granted to cooperatives and of initiatives to promote employment, and with this aim it created two funds:

**Foncooper** (a rotation fund for the promotion and development of the social cooperation) and **Fondo speciale**. These two funds operate to the benefit of all cooperatives, even if with some limitations depending on their operational field and dimensions, giving priority to social cooperatives. The main purpose of the first fund is an increase in productivity through the increase and modernisation of the production tools and equipment and/or the technical, commercial and financial services of the enterprises; the second fund aims at granting funds or financial benefits through financial trusts, in compliance with the Community regulations.

**Law 95/95**, former Law 44/86, aims at supporting the enterprises set up by young en-

<sup>7</sup> The Circular No. 116 issued by the Ministry of Labour on 9 October 1992 clarified that tax benefits are exclusively granted to cooperatives aiming at the working integration of disadvantaged people.

trepreneurs who decide to start a business in the different fields, such as agriculture, handicraft, industry and business services, with the purpose of increasing production and employment. Newly founded enterprises or cooperatives are entitled to this support if the majority of their members is represented by people aged between 18 and 29 or if all their members are represented by people aged between 18 and 35.

### **Benefits granted by regional regulations**

Italian regions are called (by Art. No. 9 of Law No. 381/91) to issue the necessary regulations to implement Law No. 381/91. The regions are called to create a regional list of social cooperatives and to establish the procedures to coordinate their activities with those of the socio-sanitary services and with the vocational training and employment development initiatives. Regions are also called to implement standard conventions which regulate the relationships between social cooperatives and the public bodies operating within the Region's framework, indicating the professional skills and abilities requested to the operators and monitoring the implementation of the contractual terms presently in force. Regions are also called to define the measures to be implemented to support and develop the Social Cooperation. In compliance with Law No. 381/91, all Italian Regions (with the exception of Campania) created the regional list of social cooperatives, and actually implemented standard conventions to regulate the relationships between the cooperatives and the public adminis-

trations. Regulations vary in each Region: some Regions transferred to the Provinces the task of the creation of a provincial section of the social cooperatives' list, including all the related activities such as registration and cancellation and the implementation of all the relevant procedures. There are some significant differences also in the forms of support granted to the material and immaterial investments made by the cooperatives: support to the consortiums' activity, regional credits to help their access to finance and to the activities of regional organisations of associations of cooperatives implementing promotion and assistance plans; contributions granted to develop employment or to finance special services or the purchase of specific equipment, or to customize the working environments.

Regional regulations have therefore become a fundamental element in the life and activity of social cooperatives. To better understand their importance we wish to remind, for example, that the registration in the social cooperatives' list is a prerequisite required for them to:

- have access to specific funds provided for by the national and regional regulations;
- sign conventions with local authorities and other public bodies for the supply of socio-sanitary and educational services (type A cooperatives) and in derogation to the rules on contracts for the supply of goods and services other than the socio-sanitary and educational ones (type B cooperatives), provided that this supply creates new

job opportunities for disadvantaged people;

- be entitled to the tax benefits provided for by Law No. 381 and by Legislative Decree No. 460/97. According to Art. 10 of Legislative Decree No. 460/97, social cooperatives registered in the social cooperatives' list are by right considered as ONLUS.

### **Work commitments between public bodies and social cooperatives**

Beside the financial benefits, there is another important benefit which is the possibility for public bodies of a derogation to the rules on contracts with the public administration according to Art. No. 5 of Law No. 381/91. This derogation enables the public administration to provide a direct commitment to type B social cooperatives for the delivery of goods and services other than the socio-sanitary and educational ones. At present the possibility to depart from the transparent selection procedures issued by the European Union exists for orders not exceeding € 200,000 (the so-called Community Threshold). In order to act departing from these directives, special procedures need to be followed. Public bodies have the possibility

to choose the supplier of goods and services by signing direct commitments with type B cooperatives which are registered in the regional list of cooperatives in accordance to Art. 9, Paragraph 1 of Law No. 381/91, departing from the procedures envisaged for public procurements. This special directive is due to the need to find a balance between different and opposite interests:

- the need to comply with the Community principles regulating the commitment procedures, not least the principle of fair competition and of equal treatment of all competitors;
- the recognition of the value of those principles laid down in our Constitution, which acknowledge the right of all citizens to work and which aim at the promotion of the adequate conditions for this right to be actually exercised.

With reference to the procurements whose amount is lower than the Community threshold, public bodies can carry out competitions exclusively "reserved" to type B social cooperatives, notwithstanding their capacity to provide a direct commitment to this type of cooperatives.

## **3**

### **Training programs and advisory process**

In the social cooperatives whose purpose is the integration of disadvantaged people into the labour market, any intervention aims at making the disadvantaged employee reach a level of "productivity" useful to the enter-

prise. With the passing of time this characteristic made the social cooperatives become the natural environment for on-the-job training, quite often the kind of training easiest to obtain, to train people with disadvantages

of different nature but with the same need for adequate relationships and customized training programs.

As, by their own nature, social cooperatives meet these two requirements, over the last few years they have proved to be the most suitable environment for the implementation of professional training programs and of initiatives aiming at helping the integration into “non-protected” working environments.

These characteristics have gradually been acknowledged and, in Italy, law makers have paid a greater and greater attention to type B social cooperatives, considering them not only a working place, but also a training environment aiming at the insertion of the disadvantaged person in a business company.

The labour market reform, known in Italy as “Riforma Biagi”<sup>8</sup>, assigned to social cooperatives some important tasks enabling them to act and interact with other agencies officially in charge of the implementation of labour and training policies<sup>9</sup>.

Regulations in force suggest a future development of social cooperatives not only as simple providers of training services for disadvantaged people, but also as actors to all intents and purposes in the training initiatives targeting these people, a role which

ranges from planning and monitoring the training programs to the final assessment of the trainees’ achievements.

The current legal framework assigns to integrated cooperatives the function of link between training and placement of disadvantaged people: they act as in-between with the concerned public bodies for the subscription of conventions, and with business companies they plan a wide range of actions aiming at the vocational training and the inclusion in the labour market:

- planning of gradual insertion steps with the final goal of the integration into a business company;
- job-analysis to determine which jobs are more suitable for the insertion of disadvantaged people; selection of disadvantaged workers taking into consideration both their working abilities and professional skills and the company’s needs;
- on-the-job training;
- periodical assessment of the individual’s personal improvements during the temporary insertion in the cooperative.

This range of possible actions is even wider if we consider the case of people with disabilities where, in accordance with the provisions for their professional inclusion provided for

<sup>8</sup> <http://www.welfare.gov.it/RiformaBiagi/default.htm>

<sup>9</sup> see Legislative Degree No. 276/2003 which, in accordance with Law No. 30/03 on the labour market reform, foresees further opportunities of intervention for Social Cooperatives, aiming at the inclusion of disadvantaged groups in the labour market. In particular it targets people with disabilities by means of an agreement between outplacement services and other actors operating for their inclusion in professional environments (social cooperatives or groups and associations of cooperatives, trade unions, associations of employers). <http://www.parlamento.it/leggi/deleghe/03276dl.htm>



The role of social cooperatives <sup>11</sup>	Legislation	Advantages within the process of inclusion in the labour market
Vocational guidance, training, monitoring of the working inclusion of people with disabilities	Convention pursuant to Art. 11, Paragraph 5 of Law No. 68 dated 23 March 1999	The social cooperative can have an auxiliary function to the Employment Centres, providing know-how and equipment to test directly with the concerned person the vocational guidance and the on-the-job training, in a real working environment.
Temporary insertion	Convention pursuant to Art. 12 of Law No. 68 dated 23 March 1999	The social cooperative trains the concerned person to carry out the job he/she will have to carry out in the business company at the end of the convention period.
Management of activities related to the targeted employment list service	Convention for the outplacement	Besides its own services, the social cooperative offers a large local network together with the health-care and welfare services, a direct knowledge of the final users of the services and it guarantees "mutual consultancy" services.
Temporary or long-term insertion resulting from the obligation for an employer providing a commitment.	Convention pursuant to Art. 14 of Law No. 276/2003	Besides the advantages granted by the previous roles, in this case there is the perspective of a local development and of a widespread intervention concerning all types of disadvantaged workers as defined by regulation EU 2204.

by Law 68/1999<sup>10</sup>, social cooperatives can play the following roles:

### Recommendations for the future

The following further steps are necessary for the role which has been or can be acknowledged to integrated social cooperatives to become consolidated:

- A greater involvement of "Type B" social cooperatives in the actual planning and

implementation of integrated programs which include school-training-work.

- The acknowledgement of the active role played by social cooperatives in the "on-the-job training" field, and the consequent definition of specific standards by the relevant regional authorities, so that the social cooperatives can be qualified as agencies officially in charge of these activities.

10 <http://www.parlamento.it/parlam/leggi/99068l.htm>

11. Fabrizi G. e Vulerini P. Orientamento e inserimento al lavoro di persone in condizioni di svantaggio – Franco Angeli 2000: See [http://spinn.welfare.gov.it/spinn/x\\_doc/QuademiSpinn/MonografiaSpinn\\_13.pdf](http://spinn.welfare.gov.it/spinn/x_doc/QuademiSpinn/MonografiaSpinn_13.pdf)



## Conclusion

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## Annexes

Annexes regarding legislature of each country participating in SEND project, film about Italian social cooperative and other interesting things

within social economy context in their own languages can be found on the CD attached to our publication.



**SEND**  
[www.e-send.org](http://www.e-send.org)

Project is implemented with co-financing of European Social Fund within Comon Initiative EQUAL  
Projekt realizowany przy udziale środków Europejskiego Funduszu Społecznego w ramach Inicjatywy Wspólnotowej EQUAL

