



## EMPOWER - Social Enterprises' Sustainability Tools

### Project Result 1

### Training Package for Sustainability in Social Enterprises

### COMPENDIUM

Country: Italy

Developed by SERN



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## Project Information

**Key Action 2:** KA220-YOU - Cooperation partnerships in youth

**Project number:** 2021-1-BG01-KA220-YOU-000029024

**Period of the project implementation:** 02/01/2022 - 02/01/2024 (2 Years)

**Consortium:** BRCCI (BG); SERN (IT); KMOP(GR); Future in Perspective Ltd (IE); CARDET (CY); INNOVADE LI (CY); MINDSHIFT Talent (PT).

**COUNTRY: ITALY**

## Legal Framework

Over the years, social enterprises have become important actors in the Italian welfare system as well as in the Italian economy. The estimated number of social enterprises in 2017 was over 102,000 accounting for almost 900,000 paid workers and creating an annual revenue of about 42,700 million EUR.<sup>1</sup>

The first acknowledgment in the legal framework for social enterprises was the 1988 constitutional court ruling, establishing that the previous law was unconstitutional for providing that welfare activities had to be organised exclusively by public entities. Today, the legal framework regulating social enterprises are mainly based on the Law 106/2016 (Reform of the Third Sector, SE, and Universal Civil Service) and the Legislative Decree 112/2017 (revision of the previous legislation on SEs). The main aim of the law of 2016 was to introduce a new qualification of social enterprises, highlighting its non-profit purpose and placing Social Enterprises within the third sector. The purpose behind this law was to favour the development of social enterprises other than just social cooperatives. In addition to the law of 2016, the legislative decree of 2017 repealed the earlier one 155/2006 and introduced a new discipline, which provides for partial distribution constraint, more inclusive governance, enlargement of the sectors of activity and exemption from corporate tax on retained profits.<sup>2</sup>

In accordance with Law 118/2005 and Law 106/2016 and in line with the EU operational definition—a social enterprise is defined as a:

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<sup>1</sup> European Commission (2020) *Social enterprises and their ecosystems in Europe. Updated country report: Italy*. Author: Carlo Borzaga. Luxembourg: Publications Office of the European Union. Available at <https://europa.eu/!Qq64ny> (page 39)

<sup>2</sup> Ibid, page 34

*“Private organisation that runs entrepreneurial activities for civic, solidarity and social utility purposes and allocates profits principally to achieve its corporate purpose by adopting responsible and transparent management modalities and favouring the largest possible participation of employees, users, and other stakeholders interested in its activities”<sup>3</sup>*

In addition, the definition provided by the Legislative decree 112/2017 article 1 is:

*“the “social enterprise” may be any organization (regardless of the legal form – it can be an association or a foundation, a cooperative society, and even a commercial company) that carries out commercial activity in order to pursue, mainly and permanently, “civic, solidarity or social utility objectives.”<sup>4</sup>*

There are no labelling schemes or certification systems for social enterprises. However, social enterprises must submit a social report every year following the guidelines set out by Ministry of Labour and Social Policy. The report should be registered at the Companies Register of the Italian Chambers of Commerce, and they are aimed at providing information about how the social enterprise live up to its social objectives and identifying the added value generated and its distribution within the reference community. In addition, the report also presents the resources used, the results achieved, and the impacts generated by the organisation’s activities.<sup>5</sup>

## Strategic Framework

Historically, there has been a norm in Italy that social cooperatives are the only type of social enterprise that can exist in Italy. However, since the 1970s there has been an evolution in Italy regarding the concept of social enterprise and their part in the society. In the 1970s, new types of social problems emerged in the society causing the Italian welfare system to fall short of its services. This caused the establishment of the first social enterprises in Italy during the 1980s. In the 1990s there was the first legislative recognition of social enterprises in the Italian welfare system. From the 2000s to today there has been the introduction of non- profit organisations into social enterprises.<sup>6</sup>

Earlier, social cooperatives were the only form of social enterprises recognized in Italy but from 2006 and onwards, with the new law, there has been a recognition of social enterprises also beyond social cooperatives. With this law the range of which organisations can qualify as social enterprises has expanded as well as broadening what type of goods and services these organisations are allowed to offer. Instead of creating a new company form, the law enables a new qualification that can be adopted of any company that meets specific criteria which requires that: the organisation has a clear social aim, the organisation needs to comply with a non-distribution constraint and the organisation needs to make its balance sheet public. This entitles any cooperation, foundation, association, or limited company, regardless of its legal form, that meets these criteria can now qualify as a social

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<sup>3</sup> Ibid, page 32.

<sup>4</sup> Salatino, Gregorio (2018) *A spotlight on Italy: The new regulation of the “social enterprise”*, European Philanthropy. Available at <https://thephilanthropist.ca/2018/08/a-spotlight-on-italy-the-new-regulation-of-the-social-enterprise/>

<sup>5</sup> European Commission (2020) *Social enterprises and their ecosystems in Europe. Updated country report: Italy*. Author: Carlo Borzaga. Luxembourg: Publications Office of the European Union. Available at <https://europa.eu/!Qq64ny> (page 34-35)

<sup>6</sup> Borzaga, C., Poledrini, S. & Galera, G. (2017), *Social Enterprise in Italy: Typology, Diffusion and Characteristics*, Euricse Working Papers, 96 |17. (Page 3-4)

enterprise. This law enables the creation of a social enterprise without being a social cooperative, something that was not possible before.<sup>7</sup>

## Learning Framework

Training and education on social enterprises is versatile in the way that it is being thought at different levels and with different scopes. On one hand there is representative organisations and cooperative consortiums offering training and on the other hand there is several universities offering courses and programs on social enterprises and related topics. Universities in Milan, Bologna and Trento offers courses and programs at bachelors and master's level in the topics of social enterprises and management of companies in the third sector.<sup>8</sup>

## Good practices

### Name of the social enterprise

Kara Bobowski

### Short description of activities

Kara Bobowski is a social cooperative that operates in the mountain community of Acquacheta in the Emilia Romagna Region. The main objective of the organisation is to provide services to people with disabilities at home, in schools, in the modern day to day life and in the residential centre as well as at their socio- occupational laboratory. Moreover, Kara Bobowski has contributed to launch additional services for children, create youth information centres and establish a new cooperative that is active within the field of social- and green tourism. In 2017 they received the award "Marco Biagi" by Resto del Carlino, for having granted traineeships to 105 young people (15 with disabilities) within the framework of the Erasmus+ project "Made in Europe".

### Contacts

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### Name of the social enterprise

Consorzio Di Cooperative Sociali, Icaro

### Short description of activities

Icaro is a consortium of social cooperatives, which is inspired by the values of social cooperation and pursues the well-being of individuals and the community. In recent years, Icaro has broadened its sphere of interest - initially focused on minors at risk of involvement in criminal activities - to include all socially weak categories (the elderly, minors, the mentally and physically disabled, drug addicts,

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<sup>7</sup> Ibid, page 8

<sup>8</sup> European Commission (2020) *Social enterprises and their ecosystems in Europe. Updated country report: Italy*. Author: Carlo Borzaga. Luxembourg: Publications Office of the European Union. Available at <https://europa.eu/!Qg64ny> (page 74)

etc.), providing 'personal services', such as socio-educational and socio-healthcare assistance, job placement, training, as well as managing residential and semi-residential reception facilities for such users.

## Contacts

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