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Overcoming
Institutional Barriers for
Social Entrepreneurship
National Report

Greece

 **SERCo**

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EXECUTIVE SUMMARY

This national report is an attempt to define the legal framework for the operation of social enterprises. Its main objective is to light the path in order to overcome any institutional barriers against the promotion of social entrepreneurship in Greece.

The lack of information about the processes required for the development of social enterprises is often an obstacle and an excuse for someone to resign the idea of developing a social enterprise. For this reason, through this report, the due process and the legal steps that lead to its foundation, will be clarified. In particular, this report will analyse issues such as:

- Main characteristics of social enterprise, functions, business areas with reference to specific examples,
- Analysis of the various social enterprise types and their main features,
- Benefits of social enterprises over other types of business,
- Regulations for establishing a social enterprise, in accordance with the applicable law,
- Step-by-step analysis of the process the establishment of social enterprise,
- Recommendations for the proper establishment of social enterprise in Roma communities' level and institutional level.

The above issues will be analysed under the current legislation on social entrepreneurship and useful conclusions will be drawn about the development of social entrepreneurship in Greece. Considering the time-consuming process of setting up a social enterprise, the report will show the right steps to establishing, so that the beneficiaries are discouraged when encounter any difficulties.



Project Description

The project promotes social economy as an effective instrument for integrated development of the Roma communities by:

- 1) analyzing the potential of applying social economy practices within Roma communities, from a social, economic and institutional point of view;
- 2) engaging policy-makers and civil servants and training Roma mediators for developing social enterprises; and
- 3) assisting Roma social business initiatives and promoting social economy within Roma communities and to the general public.

The SERCo partners recognize that social entrepreneurship can be a solution to the issues of Roma people, since it:

- helps resolving some of the existing needs of the community;
- facilitates the qualification on the job;
- uses local resources and allows the development of more entrepreneurs;
- supports traditional crafts;
- increases the qualification and education level;
- stimulates solidarity and lead to the improvement of the relationships between the members of the community;
- represents a self-help method;
- allows hiring people in vulnerable situations.

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The project's core deliverables are:

- guidelines for Roma social entrepreneurship
- Mediators' training programme
- One-to-one mentoring for social enterprise development
- SERCO VLE for mutual learning
- Public roundtables & info days
- Network for Roma Social Economy

SERCO Consortium:

- University of Piraeus Research Center, / www.kep.unipi.gr , Greece – SERCo Coordinator
- IDEA ROM ONLUS, www.idearom.it , Italy
- CESIE, www.cesie.org, Italy
- The European Roma Information Office-ERIO , www.erionet.eu , Belgium

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- Center for Interethnic Dialogue and Tolerance “AMALIPE”, www.amalipe.com , Bulgaria
- Fundacio Privada Pere Closa, www.fundaciopereclosa.org , Spain
- Tolerance and Mutual Aid Foundation (TMAF), Bulgaria
- Four Elements, www.4-elements.org , Greece
- Association Promoting Social Inclusion PAKIV (ACPSI PAKIV), www.pakiv.ro, Romania

1. SOCIAL ENTERPRISE IN GREECE

1.1 Definition

The social enterprise is a legal institution regulated by social purpose. It is addressed at vulnerable populations, such as Roma aiming to integrate them into the wider community through entrepreneurship. The basic principles of a Social Enterprise is solidarity, accountability, democratic decision making and the dominance of people over capital. This is another view of the meaning of entrepreneurship which gives priority to the public interest and not to personal. It is specified as a different way of doing business, which aims to the pursuit of social objectives.

According to the European Commission, the meaning of "social enterprise" describes the social economy organization, where the primary objective is to develop a positive social impact and not just make profit (Social Business Initiative, October 2011).

In essence, Social Enterprise is considered as a new field between the public and private sector and that explains the use of the terms "Third System" or "third sector" or "Non-Profit Sector of Economy" or "Department of Economic Solidarity". This new field is identified by informal and formal organizations, structures, partnerships, institutions, partnerships, groups and synergies that undertake various socioeconomic and socio-political initiatives. Politically these organizations are considered as voluntary groupings of citizens that constitute independent structures which act independently from the political parties.



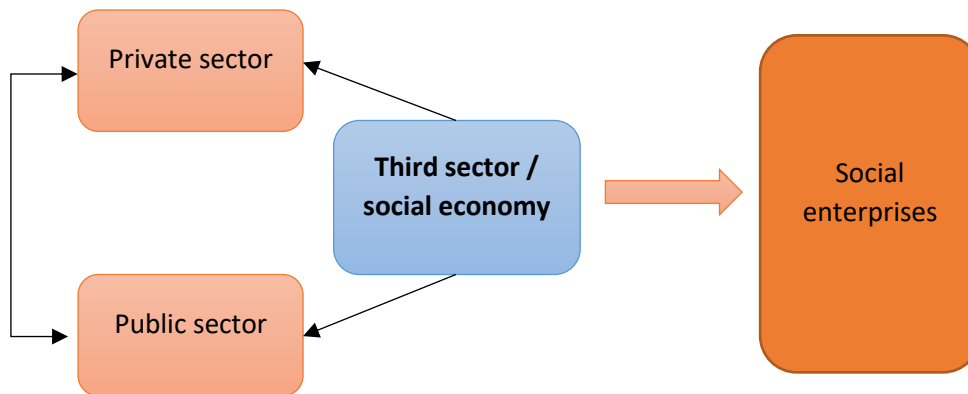


Figure 1. Mapping the "Third Sector".

From a social perspective, in regards with the State's inability to design effective policies for social inclusion, social enterprise is considered as a strong means of combating social exclusion, that is able to cover the needs arising from unemployment and poverty.

1.2 Main Features

Social enterprises are based on three pillars: a) the daily practices of people, b) the symbolic transactions and relationships provided by the daily context of community life, and c) the aspirations, values and desires. According to research that has been conducted at international and national level, the key characteristics of social enterprises are the following:

- Their main purpose is to provide services to their members or society, rather than make profit,
- It is an initiative of people looking for an opportunity to realize their business ideas collectively,
- They are considered as innovative and dynamic solutions,
- A 40% minimum of the participants should belong to vulnerable population groups,
- They benefit from cost savings through voluntary work,
- The participation of legal persons in the enterprise may not exceed 1/3 of all its members. Participation of local governments and the public entities under them, is not allowed, with the exception of Koin.S.Ep. Integration, in which they can participate as members of public entities with the approval of the institution which supervises,
- They have independent administration,
- Their members are equal,
- They implement democratic decision-making process,
- They give priority to persons and work over capital in the distribution of income

- Profits are allocated in percentage per year as follows; 5% to form reserves, and 35% is distributed to employees as productivity incentive. The rest of the profit is allocated in entrepreneurship activities and creation of new jobs).
- They have access to specialized funding programs such as the Employment agency force, and in donations, sponsorships and grants from private companies.

1.3 Main fields of social enterprises

The main field of social enterprise is placed between the private and public sector, without being part of any of the two sectors. However, there is emphasis on the fact that there is close cooperation between these two sectors, both in business ventures, and in more complex commercial relationships.

The social enterprise is activated either on the production, in merchant or in providing services. However, the primary activity is the support of a social purpose of specific group of citizens. For this reason, they cover collective needs that are not supported by the public or private sector, such as production of traditional or innovative goods and services. As a result, the social mission of the social enterprise directly affects the nature of economic activity.

Analytically, one of the fields of activity are the **production and sale of goods and services**. The difference with the traditional non-profit organizations (NGOs), that are economically active, aiming to preserve or increase their property in order to have the means to achieve their charitable, is the fact that are directly involved on a continuous basis in the production of goods and provision services to people.

Moreover, social enterprises operate as **suppliers of private companies**. For example, several of them provide cleaning services or mailing and distribution services. Other social enterprises sell food through wholesale, flowers or other products to major retailers.

1.4 Examples of social enterprises

Analytically, the potential activity areas of social enterprises are:

The **agro-tourism**, is a mild form of tourism in which visitors stay on a farm and participate in agricultural activities. Basic feature of holiday on a farm-hostel, is the direct contact of the visitor with rural life, crops, the nature, flora and fauna, which is proved as something special for the largest proportion of the modern European citizen, residing in the urban area. Beyond the reception and hosting of visitors in an environment with local character, the active participation of tourists in a set of activities, is also provided.

Some examples of the agro-tourism activities, include the following:

- The creation of accommodation (hotels, apartments, rooms).
- Creating traditional dining halls, characterized by the offer of renowned local products, techniques and traditional recipes.
- The creation of product processing units, such as cheese, eggs, honey, meat, sausages etc. stocked for selling in the guests.

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- Local products outlets, selling on retail products from local production (food or artefacts).
- Visited farms' tour within cultural or environmental activities, in order to inform about the production methods used.
- Several agritourist activities. These are companies that organize tours and outdoor activities such as riding, hiking, dancing classes, traditional cooking courses, participation in agricultural work, etc.

Management of waste and water resources. The particular activity is related to the protection of environment from gaseous pollutant, the use of recyclable materials for the production of biomass and biogas, the desalination of groundwater and marine waters, the recovery of hazardous and non-hazardous industrial waste by converting them to alternative fuel - raw material for other activities and marketable products.

Crafts including the promotion and selling of artefacts made of natural materials, such as textiles, embroidery, traditional costumes, etc.

The production and promotion of organic and regional products (raki, oil, mastic, frumenty, noodles, etc.), the production of sweets and food products, the promotion and sale of local traditional products such as jams, sweets and local wines. Also, another field of activity is the construction and operation of greenhouses, such as for snails and mushrooms.

The event catering with customers, both in private and public sector.

Welfare and cultural enterprises. In the health sector for instance, there are several social enterprises and cooperatives for the care of elderly people and groups with specific health problems. Also, service companies have been created for accessible transport systems, such as taxi and bus companies, as well as construction companies specializing in the construction of accessible areas (especially for people with disabilities). Finally, there are IT companies, active in specialized services for the disabled, elderly, etc. In the field of culture, various museums, libraries, cultural centres, etc. have been created and consulting companies aiming at the preservation of cultural heritage and local cultural development.

Companies of alternative energy. Exploitation of renewable energy sources and production of wealth to be distributed locally in members, farmers, employees and partners. Low-cost interventions in buildings of poor people, such as insulation in roofs, construction, configuration and maintenance of gardens, restorations of traditional buildings, deforestation of large areas, accumulation and removal of waste materials. Renewable energy is one of the most promising practise areas of social economy, for two reasons; firstly due to the active participation of citizens in reversing the devastating effects of climate change globally, but also because the low pricing within the cooperative model and the suitable financial tools, respond to the escalating financial crisis and the recovery of local economies.



The furniture manufacturing by reusing old and distribution in poor and institutions, is one more activity flourishing within the social enterprises. Furthermore, the reuse of electrical appliances, clothes and medicines is an activity of social enterprises.

Education - Social solidarity. In the field of education and training, non-profit companies are activated in the field of research and studies, local newspapers, magazines and books. Moreover, training courses are conducted. In the social welfare sector, several social groceries, pharmacies social-surgeries etc. are developed, in order to provide food, medicine, clothing, medical care, etc. to those in need (poor, unemployed, etc.).

2. TYPES OF SOCIAL ENTERPRISES

I. Cooperative

It is an autonomous association of persons who voluntarily join to meet common economic, social and cultural needs and aspirations, through a jointly and democratically controlled enterprise. These cooperatives usually have a commercial nature. The cooperative is considered as a personal enterprise, an association of persons and not capital association. Its main features are the non-profit character, the variable capital and also the variable number of partners. Some of the key activities of cooperatives include the collection, storage, transport and sale of home economics, the ownership or lease of urban and rural real estate for the development of any kind of touristic facilities, cooperation with relevant stakeholders and professionals of all kinds of organizations and individuals for the promotion and sale of own products and others from third parties, participation in national and European programs and initiatives, the utilization and promotion of traditional crafts etc.

II. Limited Liability Company

The Limited Liability Company is an intermediate type between the personal and capital companies. It is economically designed for medium-sized enterprises avoiding in this way the inconveniences of personal and capital companies.

III. Social Cooperative Enterprise (Koin.S.Ep.)

It is a private legal entity with limited liability of its members. The main objective is the socioeconomic and professional integration of people with severe social problems, contributing in this way to in their economic self-sufficiency. In Greece, social cooperatives (Koin.S.Ep.) are divided into three categories depending on the purpose they serve:

KOIN.S.EP. of integration, aiming in the economic and social inclusion of the disadvantaged group of Greece, such as people with special needs, addicted or recovered from addiction, seropositive, imprisoned and released from prison. In this category at least 40% of the employees should belong in the disadvantaged population.

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KOIN.S.EP. of social welfare, aiming in the production and provision of goods and services of social and welfare character that are addressed in population such as elderly people, children, people with special needs and chronic diseases.

KOIN.S.EP. of collective and productive purposes, aiming in the promotion of the local and collective needs, in employment, empowerment of the social cohesion and the local or regional development. It is related in the production of goods and provision of services in sectors such as: culture, environment, ecology, education, provision of common benefit, development of local products and sustenance of traditional activities and professions.

IV. Urban - Non-profit organization (A.M.K.E.)

It is a corporate business entity, aiming at the non-distribution of profits to the partners at the end of the year. The profits of an A.M.K.E. must be reinvested in the company. With regard to partners' contributions, it can be related to work, money or other objects, other supplies and all partners are obligated in equal contributions.

V. The Model of Social Franchising.

This model is related to a network of social enterprises, which are joint ventures of the founders, and their activity is coordinated by a "parent" company, the franchisor. It guides and supports the other enterprises and provides them with certain distinctive characteristics, promotes their products in a single sales network and applies to all a common development strategy.

In comparison with the other types of social enterprise, the one of Koin.S.Ep. is preferable for the following reasons:

- Provides simultaneous pursuit of social and economic purpose.
- Allows activation in multiple economic activities.
- It emphasizes the collective dimension without requiring a large number of founding members, as in the case of rural and urban cooperatives.
- Allows changing the membership composition easily.
- Ensures that every member is involved with one vote.
- It does not require specific fund.
- Allows the limited distribution of profit only in workers, which is an additional safeguard for the adherence to the principles of the social economy.



3. ADVANTAGES OF SOCIAL ENTERPRISES

3.1 Regulations

Law 4019/2011 for "Social Economy and Social Entrepreneurship" institutionalizes Social Entrepreneurship, is a continuation of Laws 2716/1999 and 1667/1986, that reinforces an institutional framework for Social Cooperatives Limited (SCE Ltd) and creates the legal form of the Social Cooperative Company as a form of business activity in Greece. More specifically, in article 1, par. 1 it is stated that: "Social Economy" is the set of economic, business, productive and social activities, which are undertaken by legal entities or associations, whose statutory purpose is the pursuit of collective benefit and servicing general social interests".

Together with the Social Cooperative Enterprises the Social Economy Register was created that standardizes Social Entrepreneurship through a legal institution. However, standardization is done through bureaucratic criteria, such as submitting the company statute and documents but not taking into account the best quality social work or the sustainability of the social enterprise.

The Social Cooperative Enterprises (SCE) acquire legal personality through their registration in the Register of Social Entrepreneurship. The Register is under the jurisdiction of the Department of Social Economy Directorate Social Protection Ministry of Labour, Social Security and Welfare (N. 4019/2011, Article 14, paragraph 1).

The operation of social enterprises is limited in this way, in a legal form with limited fields of activity, as laid down in Article 2 par. 2 of Law 4019/2011:

a) Social Cooperative Enterprises for integration, b) Social Cooperative Enterprises for Social Care, c) Social Cooperative Enterprises of a Collective and Productive Purpose.

Law 4019/2011 defines as actors of Social Economy, urban cooperatives as described in Article 2 par. 1 and the Social Cooperatives of Limited Liability in Law 2716/1999:

"The Social Cooperative Enterprise (SCE) is established as an actor of the Social Economy. It is an urban cooperative with a social purpose and has a statutory commercial property. Members of SCE can be either individuals and/or legal entities. Its members participate in it with a vote, regardless of the number of cooperative shares held".

The legal regime for the establishment and management of an SCE, is specified in law 1667/1986 for Urban Cooperatives. The classification of SCEs in the category of cooperatives rather than as a separate type or subcategory of the preexisting types, excludes the more sustainable model of Urban Non for profit enterprises (A.M.K.E.).

The difference between profit and non-profit enterprises, can be understood in the way of profits are distributed to the shareholders. Therefore, SCEs, as seen in Article 7 of Law.

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4019/2011 that concerns the distribution of profits, cannot be for profit enterprises. However, there is ambiguity about how SCEs are addressed by tax authorities and it seems to vary from region to region of the country because of the different ways each Local Tax Office (DOY) perceive SCEs. So far there is no official line from the Secretariat of Public Revenue to the local tax offices and they are treated according to the individual interpretation of each Tax Office regarding the type of business that are classified based on their activities and reporting the type of tax books.

"Article 7: Distribution of profits

1. The profits of the SCE are not distributed to its members unless those members are working in it, in which case paragraph 2 shall apply.
2. Earnings are made available annually at a rate of 5% for capital reserve formation, by up to 35% for employees of the enterprise as an incentive for productivity according to the provisions of the statute and the remainder allocated to the business activities and the creation of new jobs. "

However, the enactment of tools that would facilitate the functioning of the enterprise is absent. These include financial instruments, which even though are mentioned, they have not been put into operation to date, as well as financial incentives and support measures specified in Article 10 of the Law. In particular, with regard to the tax exemptions mentioned in the original law, they are abolished by Article 10 Paragraph 2 of Law no. 4110/2013 and it is explicitly stated that the distribution of profits is bound to create new jobs. The new tax regulations of that law brings into focus the question "why are SCEs subject to income tax on their profits?" Since this acts as a disincentive for the establishment and operation of a SCE, but also Social Economy in general, rather than provide the incentives Article 10 of Law 4110/2013.

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3.2 Procedures for starting up a social enterprise

The establishment of Koin.S.Ep. follows the process of setting up an urban cooperative. The statute must be signed by at least seven persons, in regards with the Koin.S.Ep. Integration, and at least five persons concerning the Koin.S.Ep. Social Care or Collective Interest. The template of the statute is available in electronic form in the website of the Ministry of Labour and Social Security.

The "Koin.S.Ep." enrolled in Social Entrepreneurship Registry. The Koin.S.Ep. are obliged to submit, before their start date, the application and the supporting documents required for registration. The application and supporting documents can be submitted electronically.

The submission of the start date of Koin.S.Ep. in the Revenue Service, is following after the registration in the Social Entrepreneurship Registry. The number of registration is indicated mandatory in every document and contracts awarded by Koin.S.Ep. The annual program of Koin.S.Ep. and the report of this execution is compulsorily posted in its website page of the Register.

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Briefly, the steps followed to the establishment of Koin.S.Ep., are the following:

Step 1: Creation of statutes signed by the founding members.

Step 2: Registration in the Social Economy Registry Department.

In order candidates to submit a registration request, they are obliged to submit the following documents:

- The Statute of Koin.S.Ep. signed by the founding members,
- completed Application form,
- Declaration, signed separately by each founding member, on the participation or not in another Koin.S.Ep.,
- (Only Integration Koin.S.Ep.) Declaration on compliance with the employment criterion of individuals from vulnerable groups at least 40%. Also, approval document of supervising body in case of public entities' participation.

The Registry Department after checking the above documents submitted, is registering the Koin.S.Ep. and issues a registration certificate, which is used to start activity in the tax office. The next step is the statute marking which is sent in the Koin.S.Ep.

Step 3: Start activity to the IRS.

Step 4: Submission of additional documents to Social Economy Register:

- Application Options (exact address of residence, the tax office to which it belongs, AFM and K.A.D., the annual work program and the composition of the Steering Committee)
- Opening Activity Certificate to the Internal Revenue Service.
- Transcripts of constitution in department of the Executive Committee.
- Annual Activity Program and Report.

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4. RECOMMENDATIONS FOR THE PROMOTION OF SOCIAL ENTERPRISES

4.1 Roma communities

Several studies have shown that social entrepreneurship projects in Roma communities might not be as effective in generating an effective community impact if they are not supported by other developmental projects in parallel, in the areas of education, social services and infrastructure. This means that projects covering the above sectors as well as social economy should be interconnected and a part of comprehensive and integrated, development plans at regional and local level so as to bring about real change.

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Institutional structures that are responsible for applying inclusion policies for vulnerable groups and especially Roma integration are critical to the success of social economy ventures within Roma communities. However, they are not always very effective in implementing their policies at local level so it is important to integrate them better into local development plans/strategies. In addition they should also recognize the value of social economy for achieving their objectives. An example of this could be to offer financial incentives so that Roma can register their activities legally gain access to support services that will help them complete the transition from the informal to the formal sector.

One of the issues that has been documented in other social economy projects is the lack of support and consulting to such enterprises, especially for the first months after their establishment. Where there is lack of such support structures, many of these businesses are unable to remain operational for a long time. This is in addition to the lack of financial capital that might be needed in the first few months of operation and until the social enterprise takes off. The lesson from this is that appropriate mechanisms should be identified and set up, to support these enterprises beyond their establishment with the aim of making them viable in the long term.

Due to limited human, financial and material capital, potential Roma social enterprises will most likely have access primarily to local markets. In addition, due to the evident prejudice and discrimination, Roma social enterprises will face difficulties in selling their products and services to non-Roma customers. For these reasons, local authorities and other public institutions could become potential first customers for Roma social enterprises that offer social services, such as recycling, small repairs and sanitation.

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4.2. Institutional players

Enhancing the coherence of social communities is the main concern of the central and local government. To achieve this aim, it is necessary to adopt practices that will improve the life conditions and the strengthening of mutual respect between diverse cultural groups.

So here are some recommendations to the institutional players, aiming to assist in activating initiatives under the social inclusion of Roma and their economic empowerment. It is a beneficial process to both, in regards with the defence and further insight of the state.

- 1) Identification of the actual situation, in order to determine the political strategy on Roma inclusion. Set clear priorities and measurable targets and indicators for Roma employment.
- 2) Create a business plan for the professional integration of Roma in local communities. Experiences, guaranteeing the continuation and sustainability of medium and long term actions, can be exploited.
- 3) Create training opportunities through subsidized seminars, in order Roma to acquire skills for developing social enterprise.



4) Set political priority for the integration of Roma, with engagement of political institutions and political will.

5) Cooperation with other factors, such as the creation of further partnerships with research institutions (e.g. impact assessment) or private companies (in particular, for employment programs) that support the promotion of Roma integration.

5) Inclusion of Roma professional issues in general policies (avoiding separate or parallel programs).

6) The initiatives must achieve “explicit but not exclusive targeting” which means that it must be adapted and open to Roma but also include other potential beneficiaries, especially vulnerable and marginalized groups.

5. CONCLUSIONS

The field of social entrepreneurship in Greece is characterized by major challenges, mainly due to the lack of financial resources and mutual support in the area of social entrepreneurship. However there is a very positive atmosphere, and intense activity on the part of social enterprises, where the involvement of state institutions are quite strong and directly related to the design and development activities, such as business support programs.

In any case, the role of European funding has played an important role in the development of social entrepreneurship in Greece. For this reason, there are many expectations from the central and local government for the development of appropriate infrastructure at local level and funding mechanisms for the current programming period.

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