



CHARACTERISTICS AND CHALLENGES OF SOCIAL ENTERPRISES IN ALBANIA

Comparative Study

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RISE-ALB

Rafforzamento
dell'Imprenditorialità
Sociale in Albania

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FOREWORD

Partners Albania works for the development of social entrepreneurship and social enterprises (SEs) through research to better understanding features and models of SEs along with their development challenges, aiming to educate all relevant stakeholders in supporting the role of SEs as a significant factor for the socio-economic advancement of the country. These instruments are in function of advocacy efforts for an enabling institutional and financial environment for SEs.

Partners Albania has pioneered the research of social entrepreneurship in Albania, which is still in its nascent phase. Some of the main research papers/guides conducted are:



This comparative study captures the latest developments and needs of social enterprises and will serve an input for other initiatives in support of social enterprises in Albania, based on RISE-ALB project results. The aim of RISE-ALB project is to improve the socio-economic inclusion of disadvantaged people (especially women, people with disabilities and youngsters living in rural areas), mainly through the strengthening of local CSOs which protect their rights. The project supports the development of social entrepreneurship, identified by the Albanian legislation in place and the European practices as an ideal instrument to promote VET and job placement of vulnerable categories, in three main directions:

- At political-institutional level, through training and exchanges of good practices on inclusive development policies for representatives of national and local authorities, and consultative meetings and technical-institutional tables to discuss the legal framework and its implementation in practice.
- At civil society level, through trainings and exchanges of good practices in Italy. A sub-granting scheme was developed in order to finance the start-up of up to five new social enterprises that involved in customized coaching programs for the start-up phase and partnership building with profit entities.
- At community level, through dedicated VET courses and job placement activities for disadvantaged people in the framework of three pilot social enterprises in the sectors of pastry and agro-transformation.

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TERMINOLOGY

Bottom of the pyramid – This is a strategy used by some social enterprises, which deliver essential social, health and educational services, which neither conventional business nor public institutions can deliver.

Capital Intensive production method – A method which requires more equipment and machinery to produce goods; it requires a larger financial investment.

Fair Trade Enterprise – An enterprise which puts the interest of local workers, farmers and artisans first and guarantee fair payment along the supply chain.

Labor Intensive production method – A method which requires a higher labor input to carry out production activities in comparison to the amount of capital required.

Work Integration Social Enterprise – Social enterprises whose social mission is to (better) integrate vulnerable people (e.g., long-term unemployed) into the labor market.

INTRODUCTION

Social enterprises (SE) are derived versions of traditional enterprises that are oriented towards a social mission. Depending on different legislations, business culture, policies and economic development there are varied definitions that show what a social enterprise really is. However, they all meet at one point that the final aim of social enterprises is not the profit, but the social goal. An important element is that the social point of a SE is influenced by the profit non-distribution constraint (Defourny & Nyssens, 2012).

According to the definition of the Organisation for Economic Co-operation and Development (OECD, 2022) a social enterprise is “any private activity conducted in the public interest, organized with an entrepreneurial strategy, whose main purpose is not the maximization of profit but the attainment of certain economic and social goals, and which has the capacity for bringing innovative solutions to the problems of social exclusion and unemployment.”

Explaining it more precisely, the European Commission adds that the focus is more to the social impact rather than the profit, which is used to contribute to the social purpose. Also, the management is opened and inclusive among the employees, consumers and stakeholders affected by its commercial activities (European Commission, 2017).

Social entrepreneurship is becoming popular and known in many places of the world, whereas in Europe all countries have developed in different levels the culture and practice of social entrepreneurship. The impact of SE in European economy is worth study because approximately **13.6 million** Europeans are employed by social enterprises all over the Europe (European Commission, 2020). The social goal is mainly focused on providing job opportunities for disadvantaged groups, offering essential care services, solving specific community or social challenges, increasing inclusiveness, providing equal opportunities, guaranteeing sustainability and civic participation, or achieving any of the sustainable development goals (European Commission, 2020).

Based on the business model, services they offer, legislation, communities they work for and countries they are located, social enterprises could be categorized in different groups. The legal framework of different European countries recognizes 4 legal forms of SEs, including: non-profit structures such as associations, foundations, and institutions; cooperatives; social enterprise legal forms that are usually characterized by legally recognized adaptations (changes) to an underlying legal form; share companies. Considering their business model and aim, SEs are categorized in four main clusters (European Commission, 2011):

1. Essential social, health and educational services, which neither conventional business nor public institutions can deliver;
2. Work integration for marginalized groups;
3. Local development of disadvantaged areas involves social enterprises in remote rural areas, neighborhood development/rehabilitation schemes in urban areas, development aid and development cooperation with third countries;
4. Others are committed in providing various products/services (**recycling, environmental protection, sports, arts, culture or historical preservation, science, research and innovation, consumer protection and amateur sports**) using a **social innovation** approach.

Work integration is the most spread and developed form of social entrepreneurship over the Europe (European Commission, 2015) and this happens mainly because of the problems with unemployment and especially with relevant high rates of youth unemployment.

SEs in Europe show different characteristics and receive governmental support that changes from one country to another. For instance, in the case of Italy, “contracts and/or agreements with public institutions” guarantee approximately **70%** for the incomes of the A-type and mixed social enterprises and **57.1%** of incomes for the B-type. Whereas in Greece the amount goes to **65%** (Borzaga, Poledrini, & Galera, 2017). In Italy it is also regulated the membership and social cooperatives are allowed to accept volunteer members in the level of **50%** of the total participation of members (Traversi, 2019).

As mentioned earlier in the report, the approach towards profit is one of the key pillars that differ social enterprises from traditional ones. This approach differs SEs from one country to another, too. For example, in **Italy** up to 50% of profit could be shared in these directions: capital increment; commitment for organizations of the third segment; benefit dispersion to the shareholders/members of the social endeavor (Salatino, 2018). In **Croatia**, **75%** of the profit ought to be re-invested by the social venture for the advancement of its exercises and the accomplishment of its social mission (European Commission, 2014). In **Greece**, legally **60%** of the profit ought to be re-invested within the company for the creation of extra employments, **35%** as a productivity reward for workers and **5%** should be kept as a reserve fund (European Commission, 2014)

As their typology is different from traditional enterprises and the profit usage is not dedicated 100% for the shareholders, the challenges of social enterprises come from different specters. Some of the most common challenges identified for SEs are related with the capacity to self-organize, visibility and recognition, access to resources, research, education and skills development (European Commission, 2020). On top of all, all researchers agree that **access to funds** becomes a very important need and challenge at the same time. Despite the emergent need for financing, only **36%** of members of Euclid Network in Europe are supporting social enterprises with financial support or funding (Euclid Network, 2021).

Albania, one of the 6 Western Balkans economies and part of the Mediterranean region is an emerging small European market, which is focused towards the technological development altogether with a growing economy. There are potential young innovators that with some concentrated efforts, including seed capital and proper mentoring could make a good value market proposition. However, still small incentives for social entrepreneurship are to be found. Inspired by the EU operational definition of social ventures, operating SEs in Albania adopt the following legal forms: for-profit entities, non-for-profit organizations, and cooperatives. Albanian social entrepreneurs participating in the study prepared by Partners Albania in 2020, declared that the 3 top challenges that had prevented the growth of their SE included: **lack of funding, low customer awareness** and **low investor awareness**. (Partners Albania, 2020) Whereas the 4 main pillars where social entrepreneurs in Albania focus their efforts to grow their businesses are: **organizing activities, training, education, and networking**. They put **52.4% - 59.5%** of efforts in each of these activities (Partners Albania, 2020).

In Albania, the **Law No. 65/2016 “On Social Enterprises in the Republic of Albania”** was approved by the Parliament of Albania in 2016, according to which only non-for-profit organizations can benefit the status of social enterprises, and entered into force in 2019, due to some delays on its enrichment with by-laws. Since then, the Ministry of Health and Social Protection in Albania has announced the call for organizations to apply for the status of social enterprise (Ministry of Health and Social Protection, 2019). As of April 2022, only 13 organizations have applied for the SE status, and **9** of them have received it, while 4 were rejected (Partners Albania, 2022).

Regarding the governmental support through dedicated funding programs, in 2018 the Fund in support of social enterprises for the period 2019-2021 was approved, with a total value of 249,760,000 (two hundred and forty-nine million seven hundred and sixty thousand) ALL. At the end of the application process for financial support from the fund, none of the applications of social enterprises were selected for funding. (Partners Albania, 2022).

METHODOLOGY

The purpose of this study is to map the established and potential social enterprises in Albania and gain a better understanding of their characteristics, needs and trends of the sector in the future. Additionally, as this is the second study in the same perspective and aim, its goal is also to compare findings with the results of the baseline study conducted in 2020 in order to identify key differences and progress of the social enterprises in Albania. The methodology was prepared in collaboration with “ALTIS - Università Cattolica del Sacro Cuore (di Milano).

The research approach is based on the descriptive method through the collection of primary data using a semi-structured questionnaire and secondary data obtained from previous reports and studies conducted in the country and beyond. A database of de-facto social enterprises, including also the organizations which have received the status of social enterprise according to the Law No.65/2016 “On Social Enterprises in Albania” (Assembly of the Republic of Albania, 2016) was used for the selection of the sample. The database is an internal source of Partners Albania, which is built upon the working experience with social enterprises and non-for-profit organizations. The main criteria used was to include in the sample both social enterprises and ideas of social entrepreneurship aiming to assess the trends and the potential products/services, which could also serve as an input for other initiatives in support of social enterprises in Albania, based on RISE-ALB project results. There are 21 organizations or 62% of the sample that have also participated in the study of 2020. Based on the EU operational definition of social enterprises, the sample comprises the two main legal forms of SEs (non-for-profit organizations, and for-profit entities) and collects all the rest to the category “others”. The questionnaire was distributed to 77 established social enterprises and ideas of social entrepreneurship in total, and the response rate was 44% (34). The questionnaire was self-administered by the respondents using an online tool (**Lizmo survey**) for the data collection.

Partners Albania carried out the data collection during July – September 2022. It consisted in two phases: a) Distribution of the online questionnaire to the selected sample; b) Follow-up phone interviews with the respondents (only in those cases, it was necessary) in order to assess the validity of the data collected through the questionnaire. The data analysis was conducted with SPSS and Excel programs.

The research questions, on which the study is based, are:

1. Which are the main characteristics of social enterprises in terms of products/services, activities, beneficiaries, employees, types of clients, goals?
2. Which are the main strategies, production/services methods used by social enterprises?
3. How do social enterprises secure participatory governance in terms of stakeholders' involvement and profit reallocation?
4. Which are the main sources of revenues?
5. How social enterprises stimulate employees in particular those belonging to marginalized groups?
6. Which are the challenges social enterprises face, and the skills they want to develop?
7. What is the level of knowledge and the approach of social enterprises on the legal framework "On Social Enterprises in Albania" ?
8. Is there any difference between established and potential social enterprises in terms of characteristics, industries, strategies and goals?
9. Is there any difference between legal forms of SEs in terms of characteristics, industries, strategies, goals, sources of revenues, governance structure, and profit allocation?

The questionnaire was based on the aforementioned research questions and gathered information on:

- General information on the established and potential social enterprises: representatives, year of establishment, legal form, number of employees and volunteers.
- Information on social enterprises' social and economic dimension: personal opinion to solve social problems, goals, production/service methods, strategies, products/services, types of beneficiaries, clients, activities, sources of revenues.
- Information on social enterprises' governance structure: categories of members involved in the decision-making, profit allocation; treatment of employees.
- Information on challenges faced and skills social enterprises need to develop.
- Information on the level of knowledge towards legal framework, tax treatment, interest to obtain the status.

The findings presented in this report are in forms of frequency and intersection of values. The main selected variables for intersection of values are: (a) established SEs vs potential SEs, (b) legal form, (c) industry and (d) strategy.

Each graph shows the total number of responses. For few questions, the size of the sample is less in number, because of the number of responses received or because of in depth analyses within the sample.

SAMPLE CHARACTERISTICS

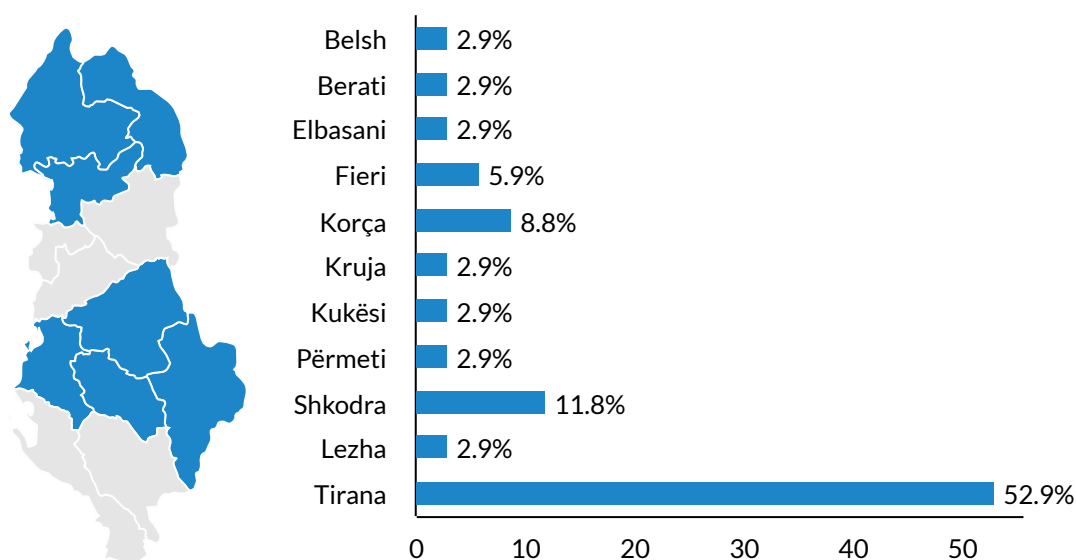
In this section it is presented the main data about the sample.

CHART 1: SAMPLE BY THE LEGAL FORM OF THE ENTITY (N=34)



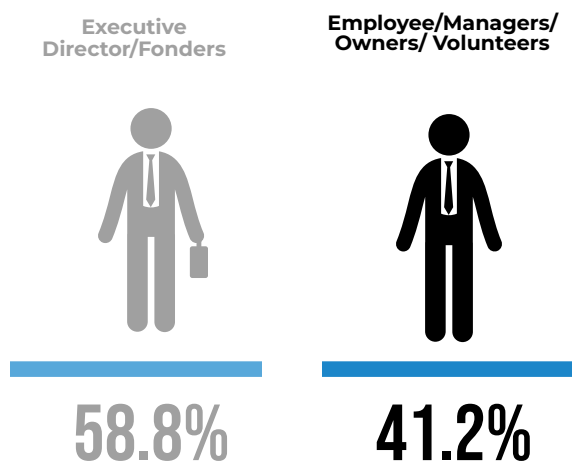
The results of the study show that 82.4% of the sample operate as non-for-profit, while the rest are registered as for-profit entities. It is noticed that differently from the study of 2020, (where 3 cooperatives participated, out of 42 SEs), in 2022 there are no SEs that belong to “cooperative” category. They were contacted but did not respond to the survey.

CHART 2: SAMPLE ACCORDING TO THE GEOGRAPHICAL DISTRIBUTION (N=34)



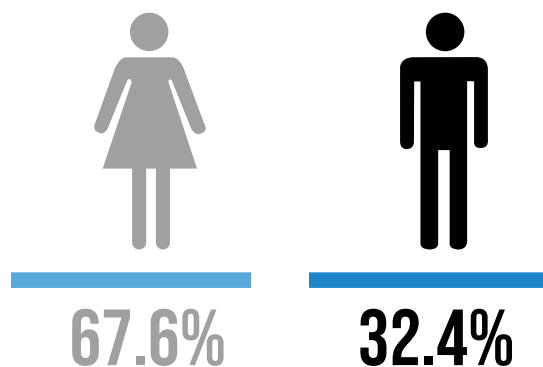
The majority of the social enterprises and ideas that participated in the study are located in **Tirana** (52.9%), followed by Shkodra (11.8%), because most active non-for-profit organizations are concentrated in these cities. The distribution has almost the same characteristics as in 2020.

FIGURE 1: SAMPLE ACCORDING TO THE POSITION OF THE RESPONDENT (N=34)



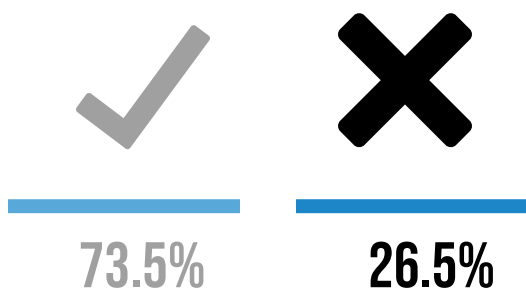
Most of the respondents (58.8%) have leading positions in these entities either executive directors or founders. Other respondents are employees, managers, owners, volunteers or in other positions within the SE.

FIGURE 2: SAMPLE BY GENDER OF THE RESPONDENTS (N=34)



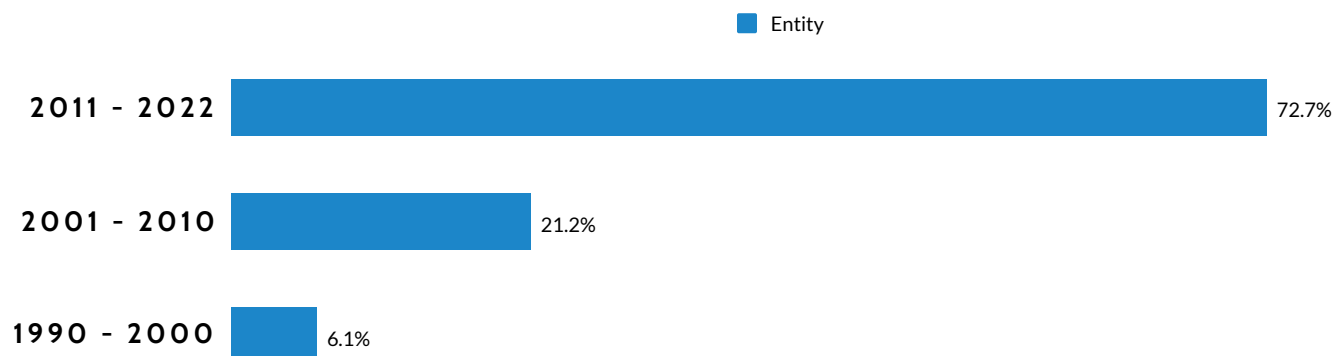
The sample of respondents is composed by 67.6% females and 32.4% males.

FIGURE 3: SAMPLE ACCORDING TO THE STAGE OF DEVELOPMENT (N=34)



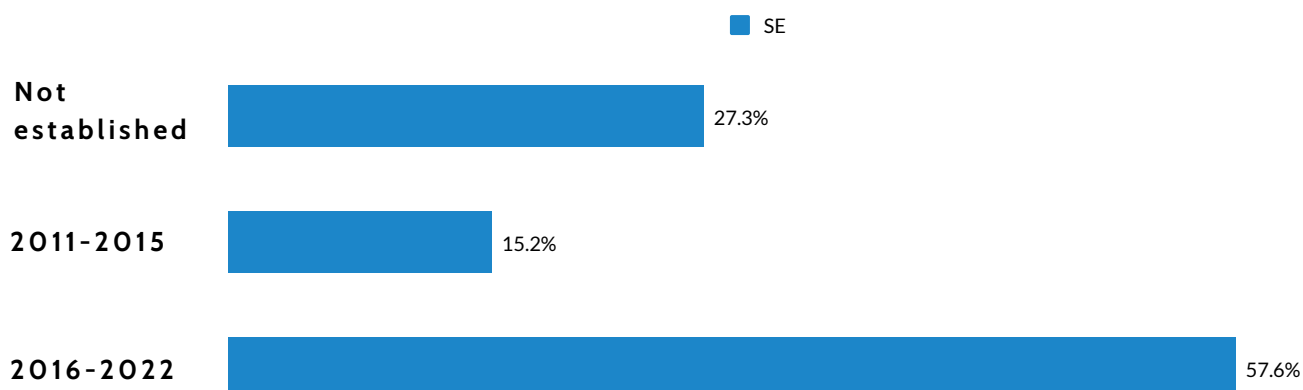
From entities of the sample, 73.5% of them have set up a social enterprise activity. The rest are still on idea stage. Statistics are **similar to the survey of 2020**.

CHART 3: SAMPLE ACCORDING TO THE YEAR OF ESTABLISHMENT OF THE ENTITY (N=33)



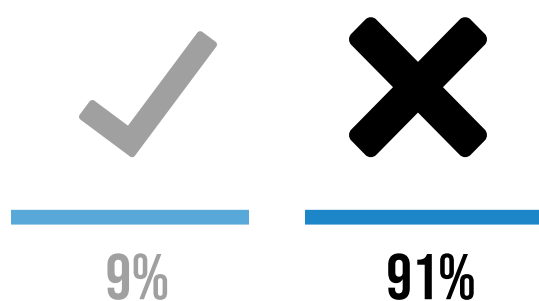
It results from the findings that the majority of entities (72.7%) have been established in the last decade, during the period 2011-2022. There are 21.2% of them, which have been established during 2001-2010 and only 6.1% that are the oldest, established during the period 1990 -2000.

CHART 4: SAMPLE ACCORDING TO THE YEAR OF ESTABLISHMENT OF THE SOCIAL ENTERPRISE ACTIVITY (N=33)



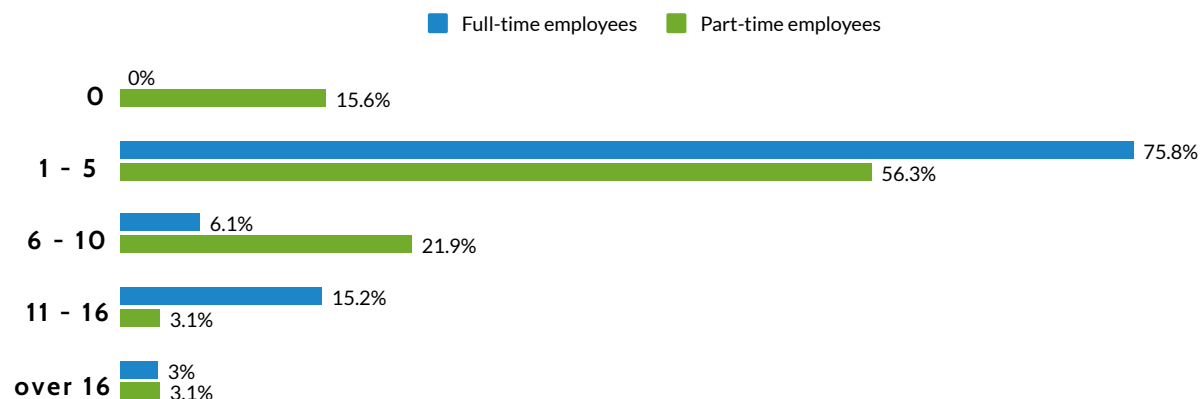
From the surveyed organizations, which participated in the study, 57.6% of them have established their enterprises during 2016-2022, and 15.2% of them have established during 2011-2015. The rest of the organizations have not yet set up a social enterprise activity.

FIGURE 4: SAMPLE ACCORDING TO THE SOCIAL ENTERPRISE STATUS (N=34)



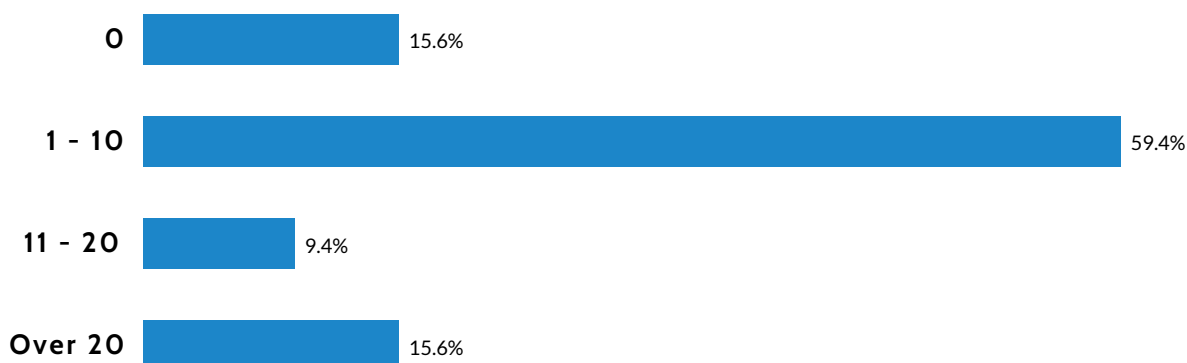
There are 3 SEs, participating in the survey, which have officially obtained the status of social enterprise according to the Law No.65/2016 “On Social Enterprises in the Republic of Albania” , one more than in 2020.

CHART 5: SAMPLE ACCORDING TO THE NUMBER OF FULL-TIME AND PART-TIME EMPLOYEES (N=33)



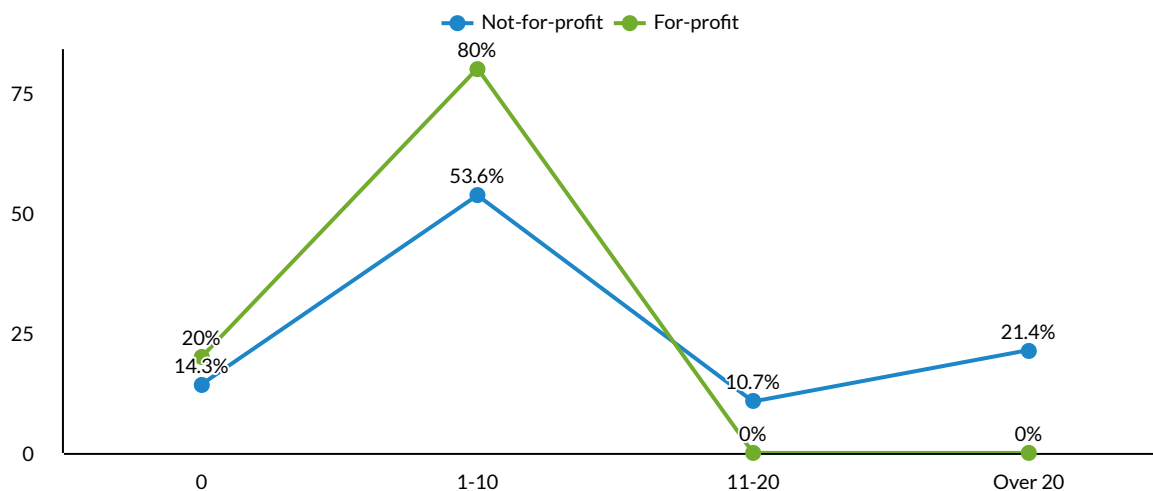
Approximately three quarter of the respondents (75.8%) report a relatively low number of full-time employees from 1 to 5. In 2020, 38% of organizations had more than 5 full-time employees hired. While, in 2022 this number have decreased to 24.3%. One potential reason might be considered COVID-19, which might has harmed their growth. Regarding the part-time employees, the majority of respondents (56.3%) report between 1 to 5 part-time employees. The second most popular group is 6 to 10 employees, represented by 21.9% of the sample, while 15.6% of the sample do not hire any part-time employees.

CHART 6: SAMPLE ACCORDING TO THE NUMBER OF VOLUNTEERS (N=32)



Most of the entities participating in the sample (59.4%) have 1-10 volunteers, followed by 25 % which have more than 11 volunteers and 15.6% which have no volunteers at all.

CHART 7: NUMBER OF VOLUNTEERS ACCORDING TO THE LEGAL FORM (N=34)



Both profit and non-profit entities are characterized by a domination of **1-10 volunteers**. For for-profit organization this is most selected group (80% of entities), while non-for-profit entities have a different distribution. The group of 1-10 volunteers is the most frequent, selected by 53.6% of entities. However, the data obviously show that non-profit organizations involve much more volunteers rather than for-profit entities.

STUDY FINDINGS

There are three main pillars which we could use to describe the characteristics of social enterprises. These are related with economic, social and governance structure perspective. In this section, based on the study's results, there are presented the characteristics of SEs categorized as per these dimensions. Also, there are presented the challenges and needs of SEs and their attitude towards the legal framework and tax treatment.

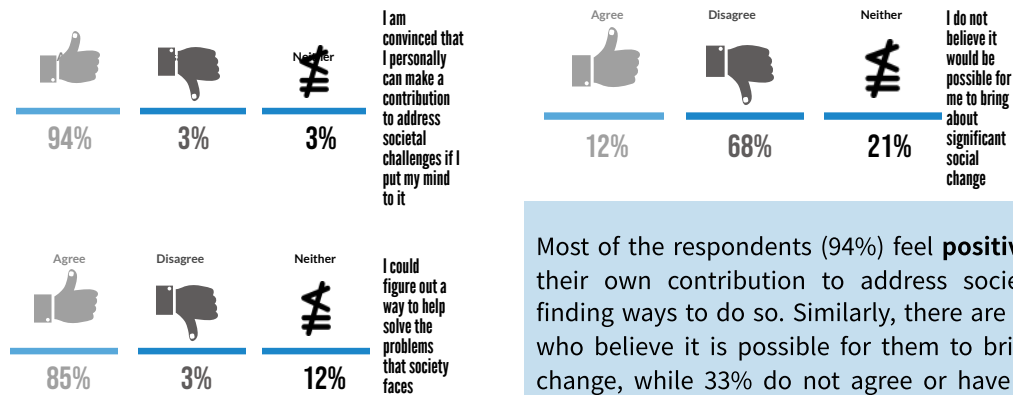
CHARACTERISTICS OF SOCIAL ENTERPRISES BASED ON THE THREE MAIN PRINCIPLES

Below are presented the findings related to social dimension, economic dimension and governance structure.

SOCIAL DIMENSION

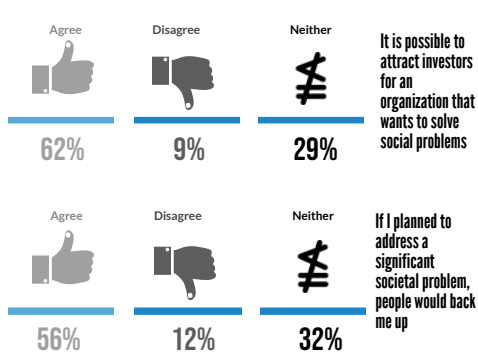
This pillar focuses on all social characteristics of the entities, including goals, strategies, issues covered, target beneficiaries, marginalized groups employed, welfare initiatives for employees, as well as personal opinions regarding the impact SEs could have in society and the support that they could get from the public.

FIGURE 5: PERSONAL OPINION OF RESPONDENTS RELATED TO SOLVING SOCIAL PROBLEMS (N=34)



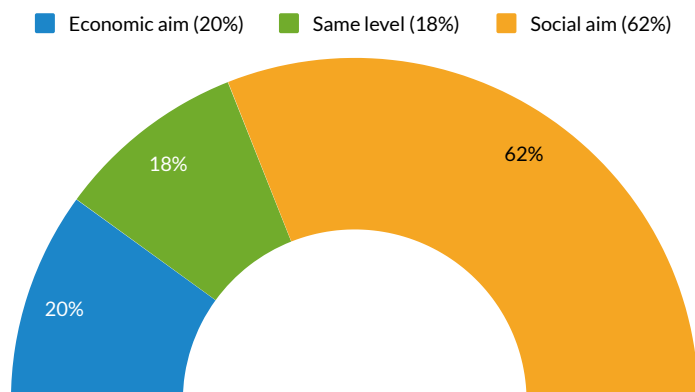
Most of the respondents (94%) feel **positive** when it comes to their own contribution to address societal challenges and finding ways to do so. Similarly, there are **68%** of respondents who believe it is possible for them to bring significant social change, while 33% do not agree or have a neutral approach when it comes to the possibility to bring a significant social change. These percentages are almost the same with those from 2020, showing that people engaged in social enterprises are optimistic and believe that they could bring positive changes in the society. The percentage of respondents that think they could find a way to solve social issues is **6%** lower than in 2020.

FIGURE 6: PERSONAL OPINION OF RESPONDENTS ABOUT THE POSSIBILITY TO GET SUPPORT FROM OTHERS (N=34)



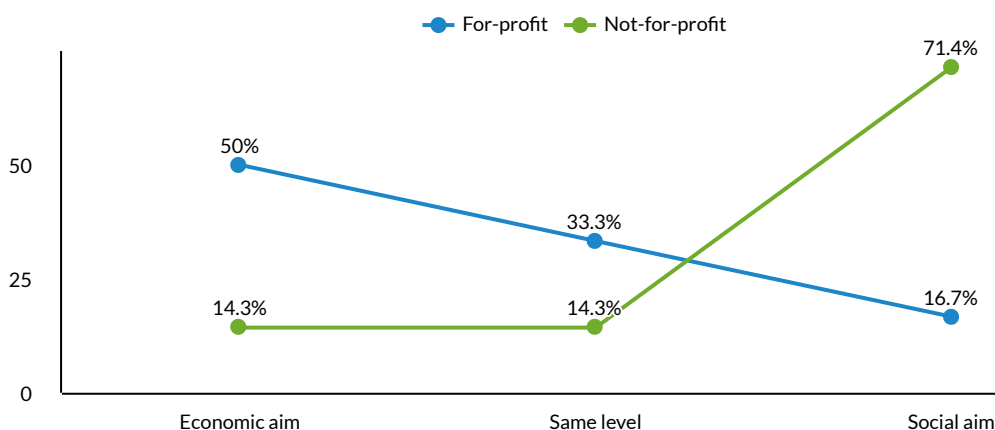
Even though more than 50% of the respondents believe that it is possible to attract investors and ensure support of people to address societal problems, the trust of Albanian social entrepreneurs to investors and community support has significantly decreased. Most of the respondents (62%) think that it is possible to attract investors for a social enterprise that provides solutions to social problems, but it is lower compared to 2020 (83.5%). Similarly, only 56% of the respondents think that people would back them up if they plan to address a significant social problem, compared to 81% in 2020.

CHART 8: GOALS PURSUED BY THE SURVEYED ENTITIES (N=34)



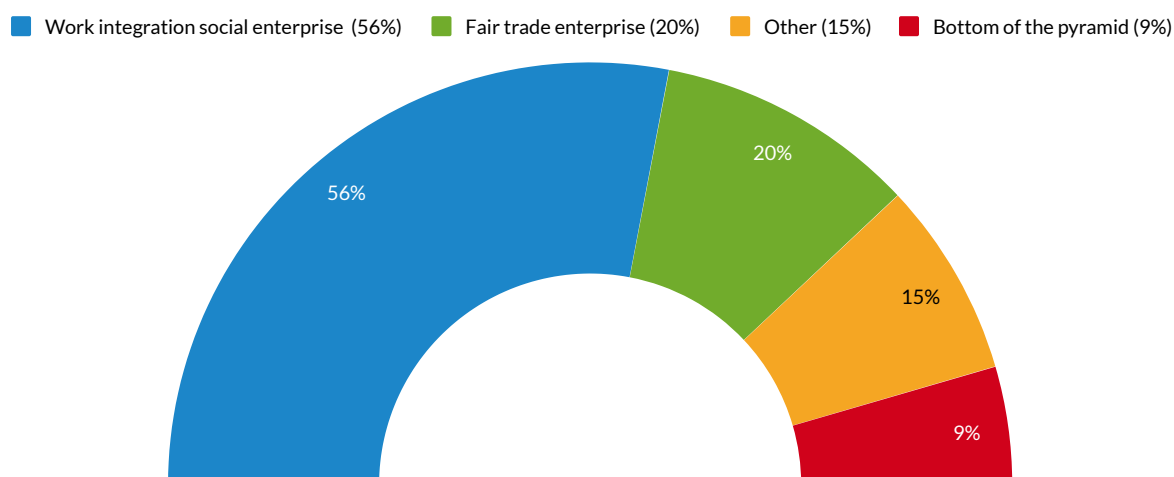
Most of the respondents (62%) declared that their entity pursues primarily the **social aim** rather than the economic one. There are 20% of SEs that are driven by the economic aim and 18% of them who have both aims at the same level. Compared with 2020, it is noticed a decrease in the percentage of those that pursue both social and economic aim (from 33% in 2020 to 18% in 2022), leading to an increase of percentage to the two other categories, respectively.

CHART 9: GOALS PURSUED BY THE SURVEYED SOCIAL ENTERPRISES ACCORDING TO THEIR LEGAL FORM (N=34)



There is a difference between the goals pursued by for-profit and non-for-profit organizations. It is noticed an obvious increased focus of for-profit companies toward social aim. Half of for-profit organizations pursue economic aim, compared to 71% in 2020, and 33.3% of them have both social and economic aims at the same level, compared to only 14% of them in 2020. The percentage of social enterprises established by non-for-profit organizations that have primarily social aim is increased from 63% in 2020 to 71.4% in 2022, and the percentage of those that pursue primarily the economic aim is increased from 0% in 2020 to 14.3% in 2022.

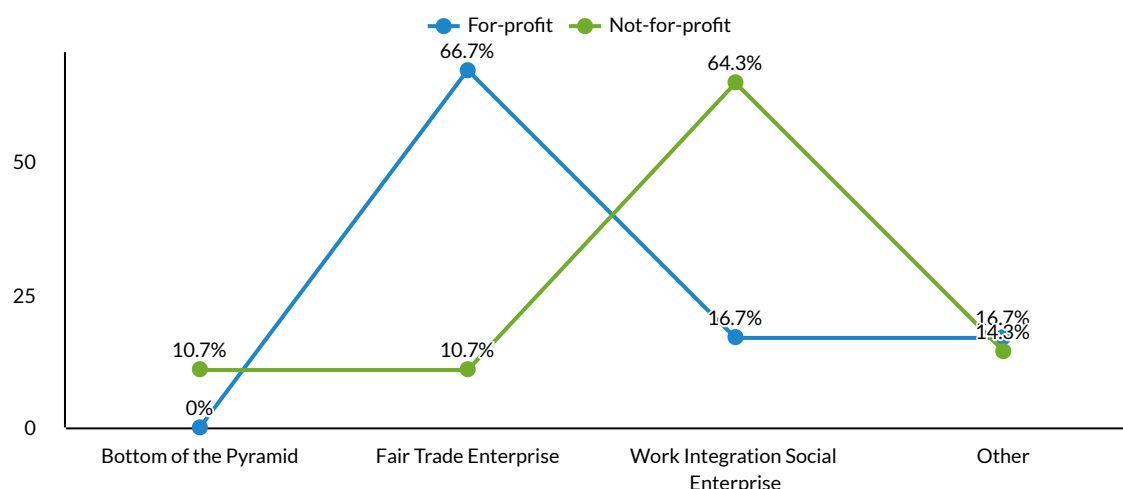
CHART 10: TYPE OF STRATEGIES THAT BETTER DESCRIBE SOCIAL ENTERPRISES (N=34)



Results show that **work integration** of marginalized groups remain the main strategy used by the SEs surveyed. The number of SEs that were using this strategy in 2020 represented 40% of the total SEs participating in the survey, while in 2022 there are 56% of them.

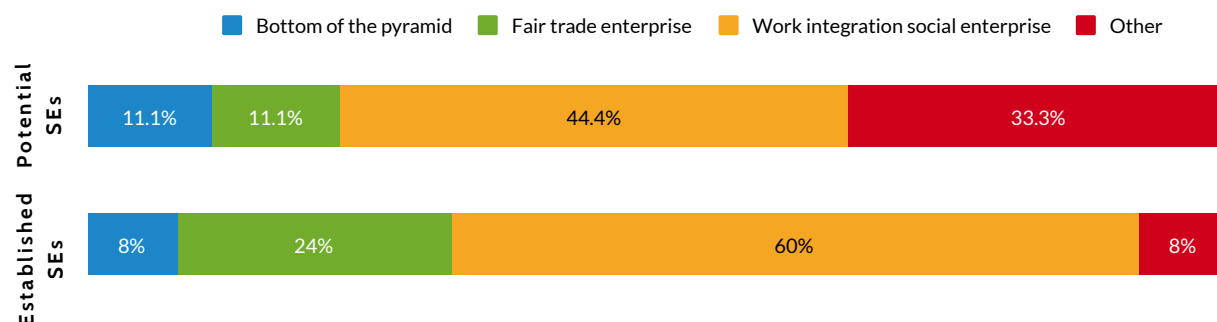
The second most used strategy is **fair trade enterprise** which puts the interest of local workers, farmers and artisans first and guarantees fair payments along the supply chain. While the bottom of the pyramid strategy which consists in social services delivered to a specific group of clients is being used less by SEs. Only 9% have selected it, compared to 24% in 2020. This could be explained by the changes on the sample, as well by the potential change of focus and orientation of some organizations.

CHART 11: TYPE OF STRATEGIES THAT BETTER DESCRIBE SOCIAL ENTERPRISES ACCORDING TO THEIR LEGAL FORM (N=34)



It is observed an increased correlation between non-for-profit organizations and work integration strategy on one hand, and an increased correlation between for-profit entities and fair trade strategy on the other hand. So, 66.7% of for-profit entities are focused on the fair trade strategy, compared with 57% from 2020, and 64.3% of Non-for-profit organizations are focused on work integration social strategy, compared to 44% in 2020.

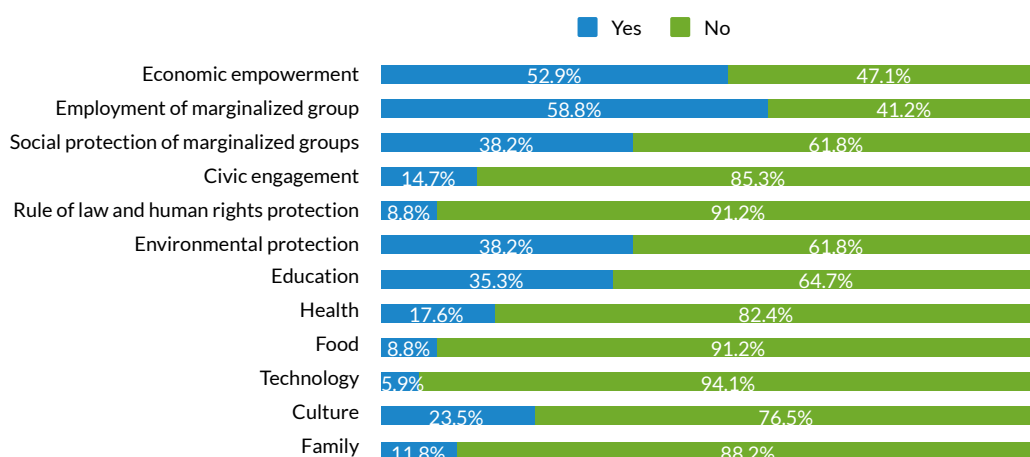
CHART 12: TYPE OF STRATEGIES THAT BETTER DESCRIBE THE ESTABLISHED AND POTENTIAL SOCIAL ENTERPRISES (N=34)



There is no difference between established SEs and potential ones when it comes to the main strategy used by them. Most of them are focused on **work integration** of marginalized groups. Established SEs choose fair trade as a second choice, while potential SEs try to find other different strategies.

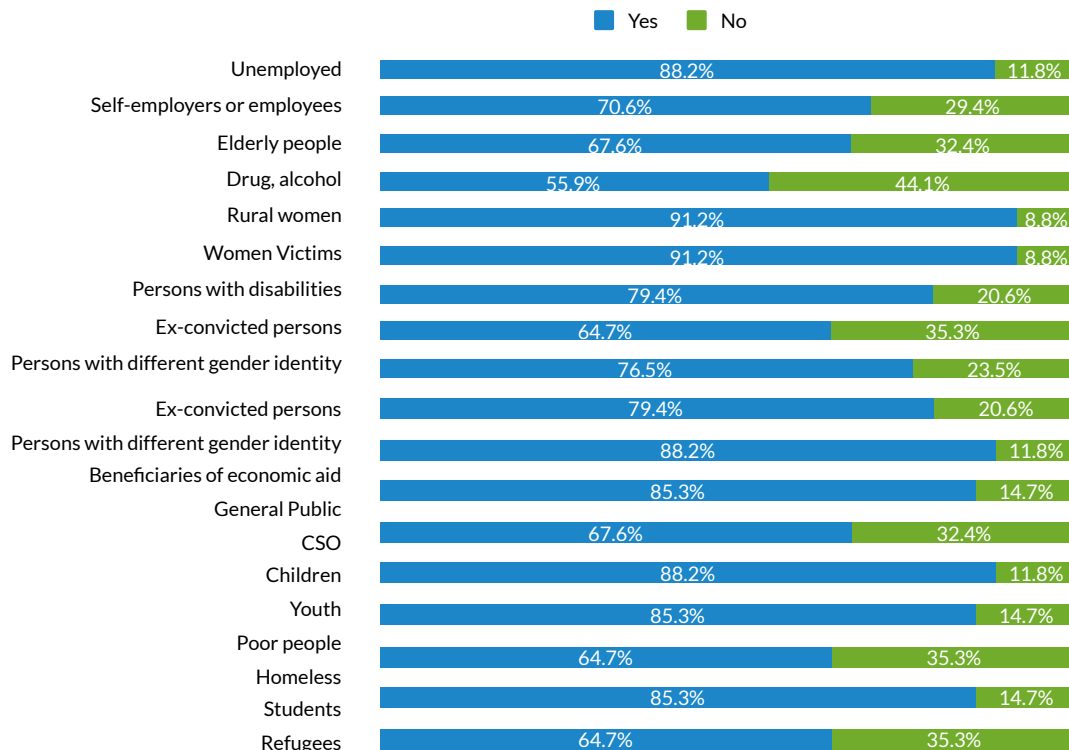
There are significant changes compared to 2020, especially for the potential SEs. Most of them selected the fair trade enterprise and bottom of the pyramid as the main strategy (37.5%, respectively), while the work integration was selected only by 12% of them

CHART 13: SOCIAL ISSUES ADDRESSED BY SOCIAL ENTERPRISES (N=34)



In line with the above, the most addressed issue by the social enterprises part of the sample is employment of marginalized groups (58.8%), followed by economic empowerment (52.9%), social protection of marginalized groups and environmental protection (38.2%). The trend is very similar with the results of 2 years ago. Again, it is noticed that social enterprises do not address issues such as rule of law and human rights, but there is an increased interest when it comes to civic engagement, environment protection and health.

CHART 14: MOST FREQUENT GROUP OF BENEFICIARIES' SOCIAL ENTERPRISES SERVE (N=34)

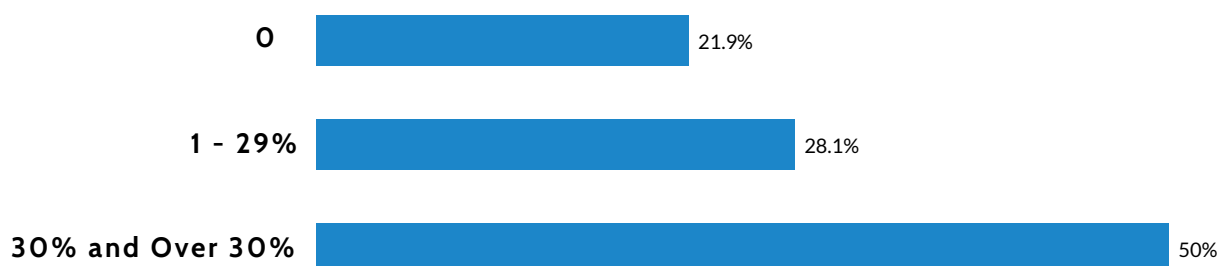


There is an expansion of focus regarding the beneficiaries of SEs from 2020 to 2022. The most frequent group of beneficiaries of the surveyed SEs in 2022 are: rural women (served by 91.2% of SEs), women victims or in risk of trafficking and domestic violence (served by 91.2% of SEs), youth (served by 88.2% of SEs), general public (served by 88.2% of SEs), unemployed (served by 88.2% of SEs), students (served by 85.3% of SEs), poor people (served by 85.3% of SEs), CSO (served by 85.3% of SEs).

The group of beneficiaries served less by SEs is the one of drug and alcohol users (served by 55.9% of SEs).

In 2020, the most frequent group of beneficiaries that social enterprises served were: unemployed people (served by 74% of SEs), youth (served by 74% of SEs), poor people (served by 69% of SEs) and students (served by 62% of SEs). The other groups of beneficiaries were served by 39% of SEs or less.

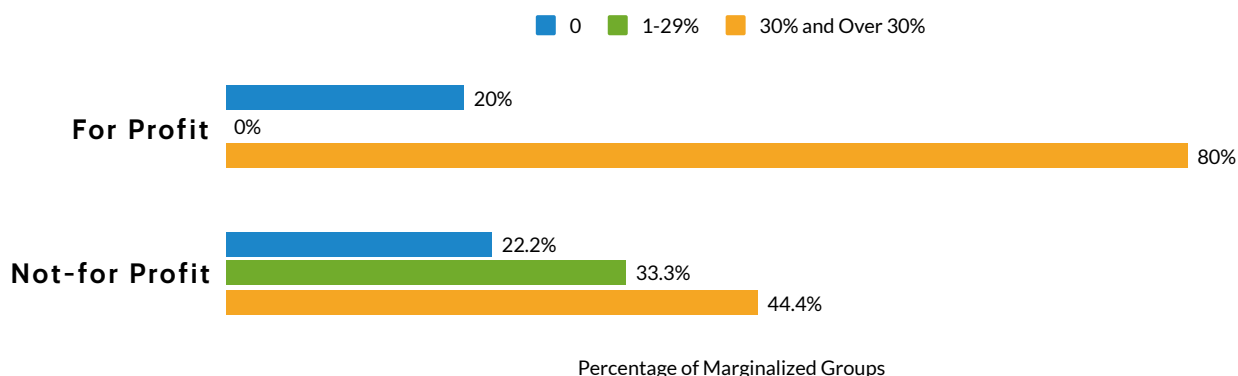
CHART 15: PERCENTAGE OF MARGINALIZED GROUPS EMPLOYED BY SOCIAL ENTERPRISES (N=32)



Data analysis show that half (**50%**) of social enterprises have 30% and over 30% of their total employees coming from marginalized groups, followed by 28.1% of SEs responding that up to 29% of their employees belong to marginalized groups, and 21.9% have not employed people from marginalized groups. The situation is similar with 2 years ago, with an increase of SEs that do not hire people from marginalized groups (from 17% in 2020 to 21.9% in 2022).

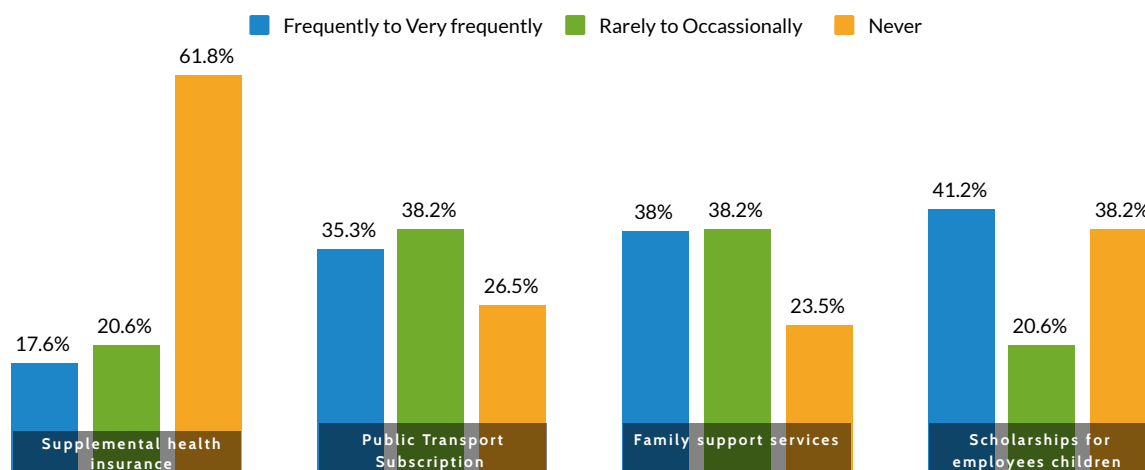
Social enterprises report to have integrated unemployed women and youth or those living in rural areas with scarce opportunities, Roma and Egyptian community, persons with a physical or mental disability, people with Down Syndrome, victims of trafficking and domestic violence.

CHART 16: PERCENTAGE OF MARGINALIZED GROUPS EMPLOYED BY SES ACCORDING TO THE LEGAL FORM (N=32)



The majority of for-profit entities (80%) respond that 30% and over 30% of their employees belong to marginalized groups, while 44.4% of non-for-profit organizations have 30% and over 30% employees from marginalized groups. These data show that there is an unused potential of for-profit organisations in WISEs or other SE forms with focus in the integration of marginalized groups. Even though these organisations meet the criteria of the Law No. 65/2016 “On Social Enterprises in Albania”, to have 30% of the employees belonging to marginalized groups, they are excluded from obtaining the Social Enterprise status, because of the law limitations, allowing only non-profit organisations to apply and get the SE status.

CHART 17: SPECIFIC WELFARE INITIATIVES TOWARDS EMPLOYEE WELLBEING (N=34)



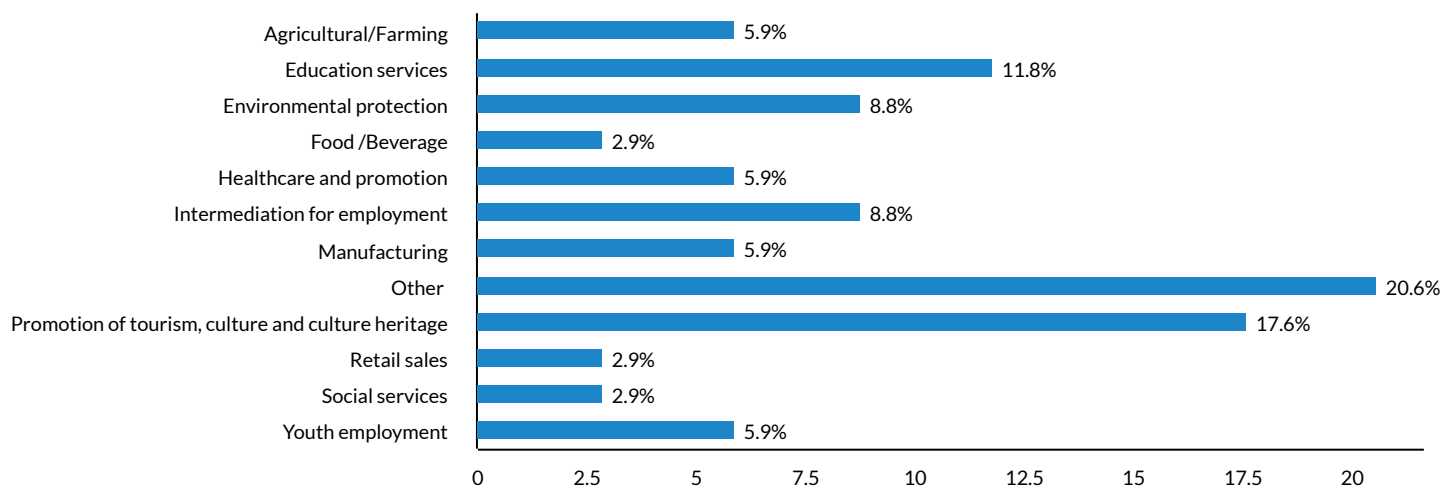
It is noticed that the welfare initiatives offered most frequently by SEs are supplemental health insurance (41,2% of SEs), family support services (38% of SEs), and public transport subscription fees (35,3% of SEs), while scholarships for employees' children is never applied by 61,8% of the participating SEs.

Compared to 2020, it is noticed a significant increase of SEs that frequently provide supplemental health insurance (from 19% to 41,2%), and public transport subscription fees (from 19% to 35.5%)

ECONOMIC DIMENSION

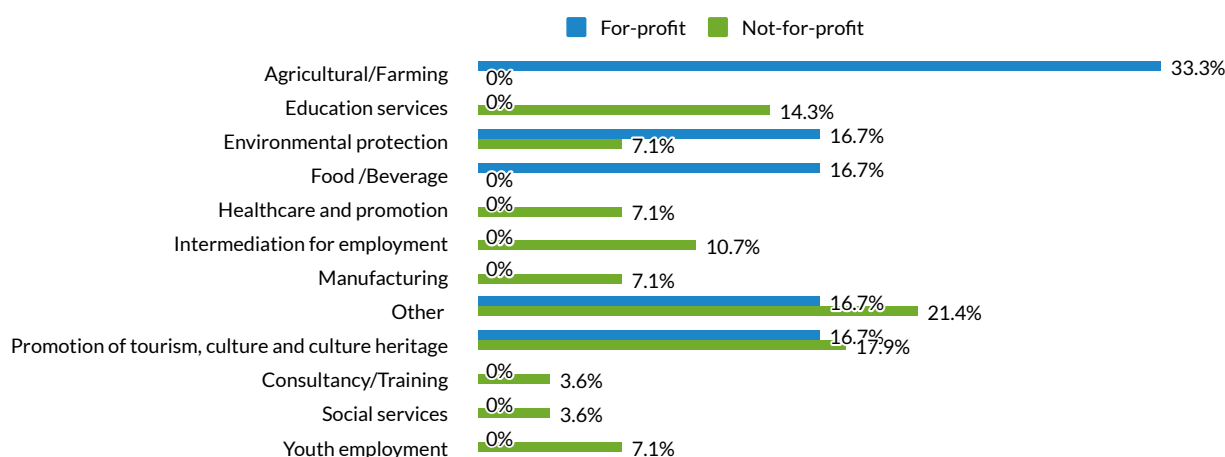
In this section, findings try to reveal economic-related characteristics of social enterprises in Albania. The main findings are focused on: products/services offered or planned, the level of efforts these SEs put in different activities, the sources of revenues used by different legal forms, production/service provision methods, and forms of profit reallocation.

CHART 18: THE INDUSTRY IN WHICH SOCIAL ENTERPRISES SURVEYED OPERATE OR WOULD LIKE TO OPERATE (N=34)



It is noticed that the social enterprises participating in the survey are not focused heavily on one specific industry. Most of them (20.6%) operate in different industries, other than the alternatives presented in the questionnaire, such as craft, fishing, vulnerable group employment, and catering service. From the alternatives provided, the most selected is promotion of tourism, culture and culture heritage (17.6% of SEs), followed by education services (11.8% of SEs), intermediation for employment and environmental protection selected by 8.8% of SEs.

CHART 19: THE INDUSTRY IN WHICH SOCIAL ENTERPRISES SURVEYED OPERATE OR WOULD LIKE TO OPERATE ACCORDING TO THEIR LEGAL FORM OF ENTITY (N=34)



Most of for-profit entities part of the sample operate in agricultural/farming (33.3%), followed by environmental protection (16.7%), food/ beverage (16.7%) and promotion of tourism, culture and culture heritage (16.7%) industries. The concentration in these industries is higher than in 2020. While, most of non-for-profit organizations operate in promotion of tourism, culture and culture heritage (17.9%), followed by education services (14.3%) and intermediation for employment (10.7%).

CHART 20: THE INDUSTRY IN WHICH SOCIAL ENTERPRISES SURVEYED OPERATE OR WOULD LIKE TO OPERATE ACCORDING TO THE TYPE OF STRATEGY USED (N=34)



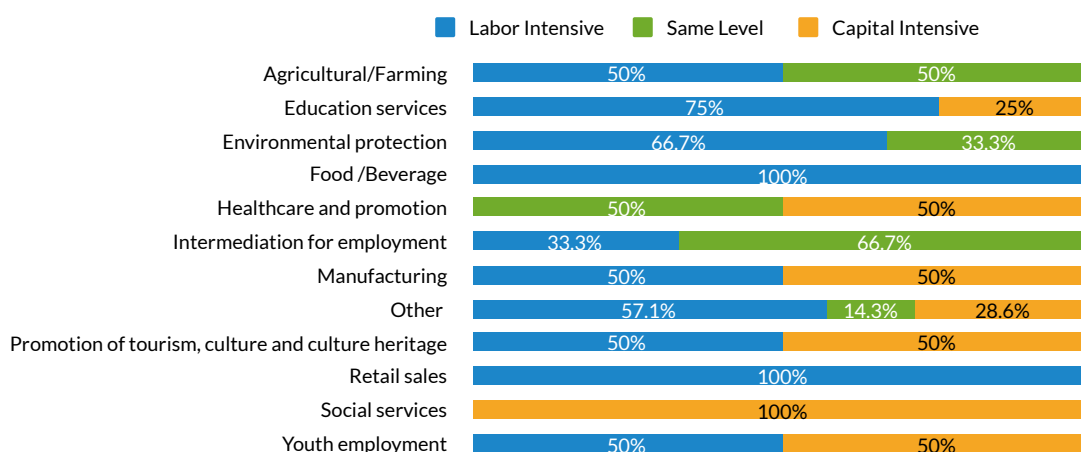
Social enterprises operating in industries, such as: youth employment, social services, retail sales and intermediation for employment are totally focused on **work integration** strategy. **Fair trade** is the focus of SEs operating in agriculture/ farming, and majority of manufacturing SEs. Social enterprises that are part of the education services, healthcare and promotion of tourism, culture and culture heritage in majority of cases have as their most favorite strategy the **bottom of the pyramid**. Compared with the results of 2020, the situation is similar and there are not major changes.

CHART 21: PRODUCTION AND SERVICE PROVISION METHODS USED BY SOCIAL ENTERPRISES ACCORDING TO THE LEGAL FORM OF ENTITY (N=34)



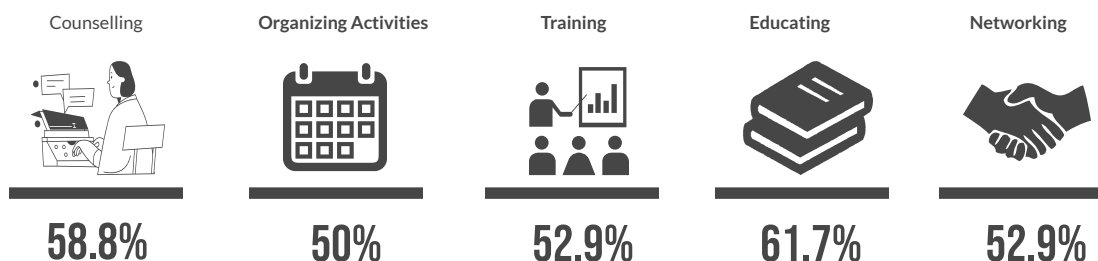
From the data analysis, it results that 83.3% of for-profit entities participating in the survey use labor intensive and none of them is using only capital intensive approach. While non-for-profit organizations are labor intensive oriented in 46.4% of cases and capital intensive oriented in 35.7% of cases. There is a considerable change for for-profit organizations compared with the previous study. In 2020, around half of them (47%) were considered as capital intensive.

CHART 22: PRODUCTION AND SERVICE PROVISION METHOD USED BY SOCIAL ENTERPRISES ACCORDING TO THE INDUSTRY (N=34)



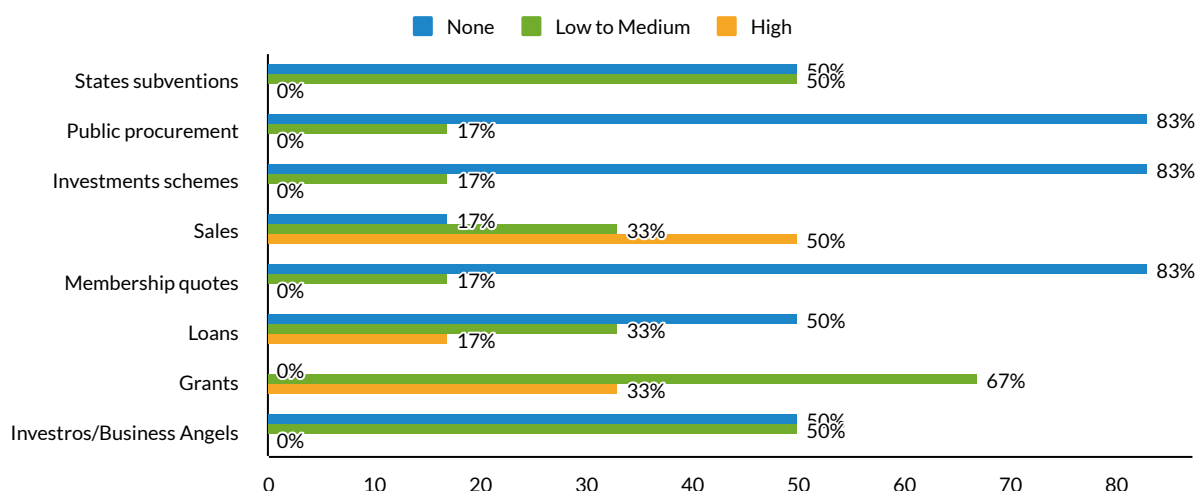
Social enterprises providing food / beverages, retail sales, education services, environmental protection and social services tend to use more labor intensive method. This is because the service industry relies mostly on labor force rather than automatization and investment in infrastructure. In tourism promotion, culture and culture heritage and manufacturing the usage of capital and labor intensive is equal.

FIGURE 7: ACTIVITIES IN WHICH SES PUT HIGH LEVEL OF EFFORTS (N=34)



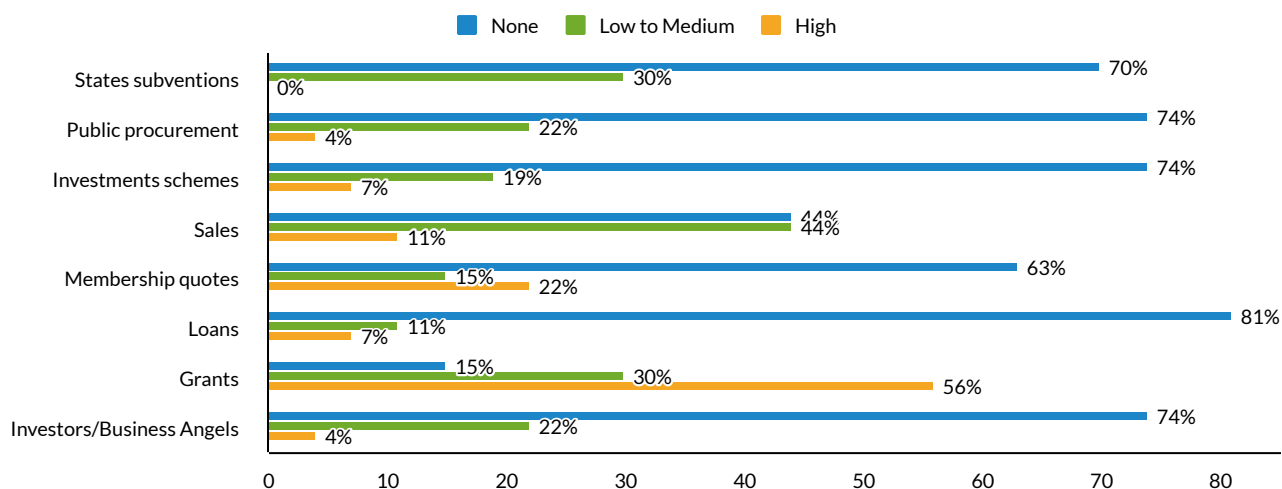
Results show that the five activities, in which social enterprises put high level of efforts during their operation are: education activities (61.76%), counselling (55.88%), networking (52.94%), training (52.94%) and organizing activities (50%). Compared to 2020, it is noticed that counselling has become an important activity for SEs (not included in the list of activities in which SEs put high level of efforts in 2020). The other activities remain the same.

CHART 23: REVENUE SOURCES OF FOR-PROFIT ENTITIES (N=6)



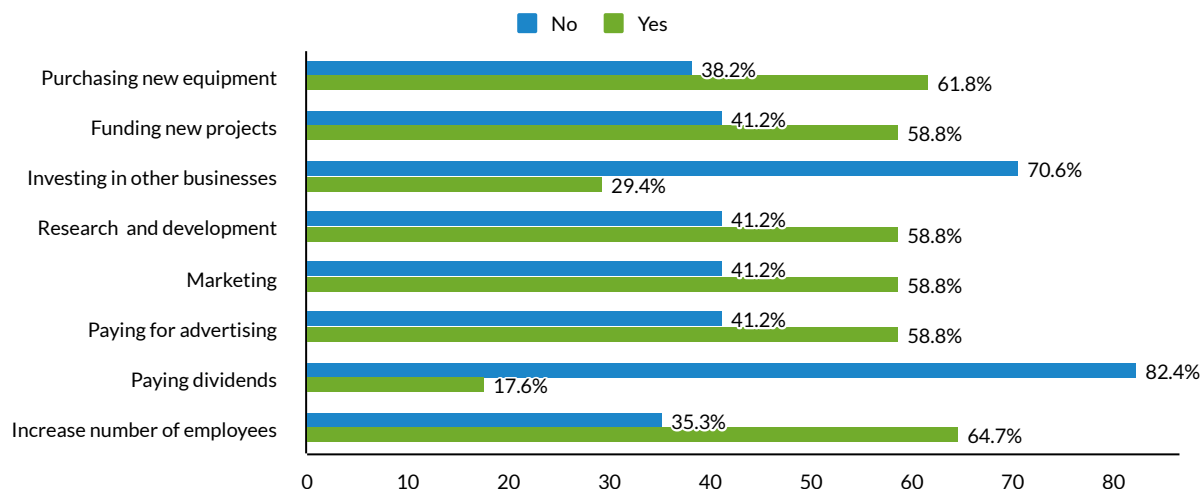
Only three of the alternatives provided have been selected as resources from which for-profit entities **highly** generate revenues, respectively sales (50% of for-profit SEs), grants (33% of for-profit SEs) and loans (17% of for-profit SEs). Membership quotes, investments schemes, and public procurements, are among the revenue sources from which most of the SEs do not generate any revenues. The situation is almost the same with state subventions and investors/business angels, from which half of participation SEs create low-medium revenues, and the other half none.

CHART 24: REVENUE SOURCES OF NON-FOR-PROFIT ORGANIZATIONS (N=27)



Non-for-profit organizations rely mostly on grants followed by membership quotes and sales. Most of them get almost nothing from loans, investors / business angels, investments schemes, public procurement and state subventions. This reconfirms the fact that non-for-profit organization continue to suffer from lack of diverse revenue sources.

CHART 25: FORMS OF PROFIT REALLOCATION (N=34)

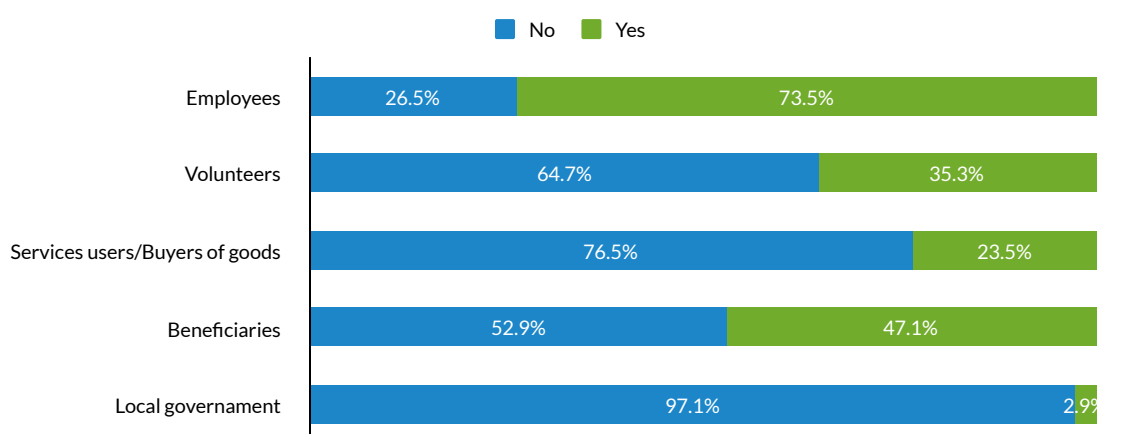


The top forms of profit reallocation are to increase the number of employees (64.7%), to purchase new equipment (61.8%), to fund new projects, to research and develop, to pay for advertising, and for marketing expenses (58.8%, respectively). Paying dividends continues to be the **least form** of profit distribution used by the social enterprises. This happens because their revenues are not significant enough, those who have social enterprise activity respect the non-distribution of profit principle, and the legal framework on non-profit organisations that represent the biggest number of SEs.

GOVERNANCE STRUCTURE

In this section the data show the decision-making structure of the sample.

CHART 26: COMPOSITION OF THE DECISION-MAKING STRUCTURE (N=34)

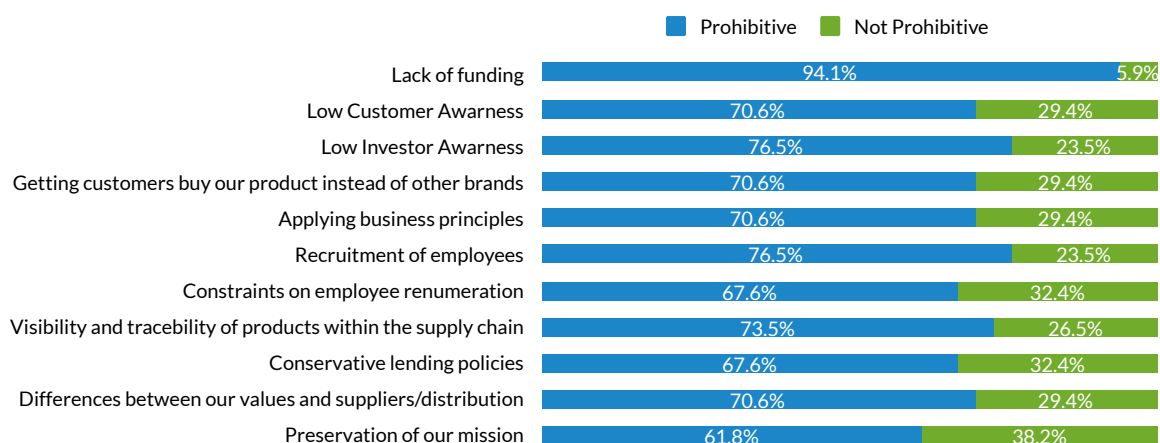


In terms of governance, most of social enterprises part of the sample report to have a participatory decision-making structure. About 73.5% of SEs involve employees as part of their decision-making structure, followed by 47.1% which involve their beneficiaries, 35.3% involve volunteers and 23.5% of SEs report to involve users and buyers of their products and/or service. Local government is not a significant stakeholder involved in the decision-making structures of social enterprises.

CHALLENGES AND NEEDS IDENTIFIED BY SOCIAL ENTERPRISES

In this section, there are presented the findings on the challenges faced by established and potential social enterprises, as well as the needs they have in order to grow steadily. Surveyed social enterprises expressed their opinion towards the current legal framework and tax treatment, which is presented under this section, too.

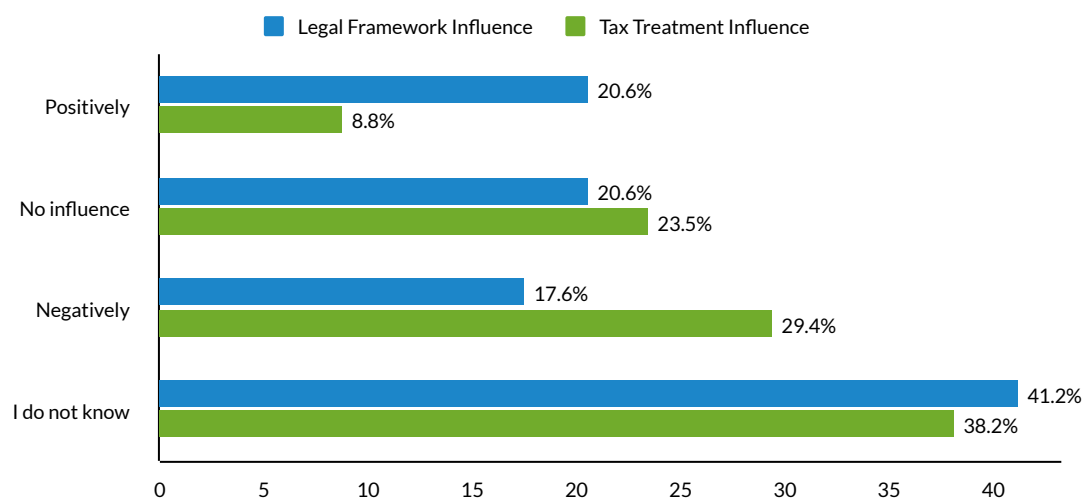
CHART 27: CHALLENGES INFLUENCING SOCIAL ENTERPRISES' GROWTH (N=34)



The SEs were asked whether certain challenges could prevent their growth. It was resulted that more than half of the sample considers all the challenges listed, as prohibitive for their growth. Almost all of them have selected lack of funding (94.1%) as the main challenge, followed by recruitment of employees (76.5%) and low investor awareness (76.5%). Compared to the study of 2020, there is a slight increased number of SEs that have selected the challenges listed as prohibitive in 2022.

For-profit organizations are specifically dealing mainly with lack of funding, getting customers buy their product instead of other brands and recruitment of employees, while non-for-profit entities mostly deal with: lack of funding and low investors awareness.

CHART 28: THE INFLUENCE OF THE CURRENT LEGAL FRAMEWORK AND TAX TREATMENT TO THE DEVELOPMENT OF SOCIAL ENTERPRISES (N=34)



It is to be noted, that the majority of the SEs participating in the study, are not aware about the influence that tax treatment and legal framework have to the development of their activity. Only **20.6%** of SEs consider that they are positively affected from the current legal framework, while 17.6% of them are negatively affected. On the other hand, less SEs, only **8.8%** of them consider that their development is affected positively from the tax treatment, while 29.4% of them consider that are negatively affected.

Meanwhile, 2 out of 3 social enterprises that participated in the survey and have obtained SE status, expressed that they don't know the influence of the legal framework in the development of their SE and none of them positively valued the influence of the tax treatment.

Some of the respondents' opinions on the legal framework are:

"There are no favorable policies, e.g. annual tax exemption"

"The legal framework does not provide sufficient support for the development of social enterprises"

"Corrupted state representatives are often asking money for new licenses' application and production, even when the products are on the highest standards."

"Legal fiscal system is the same for a normal business and a social enterprise (business with social impact). It does not stimulate or encourages SEs."

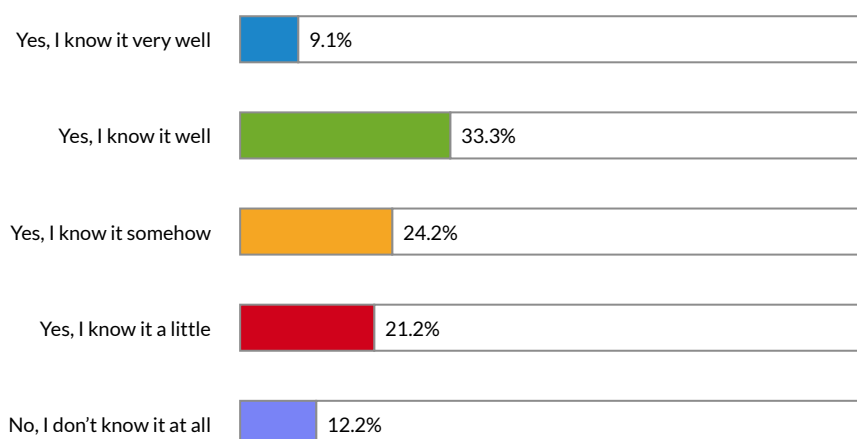
Some of the quotes related to the tax treatment are:

"The tax treatment decreases the incomes of social enterprises."

"Tax treatment should be more supportive and facilitating for SEs."

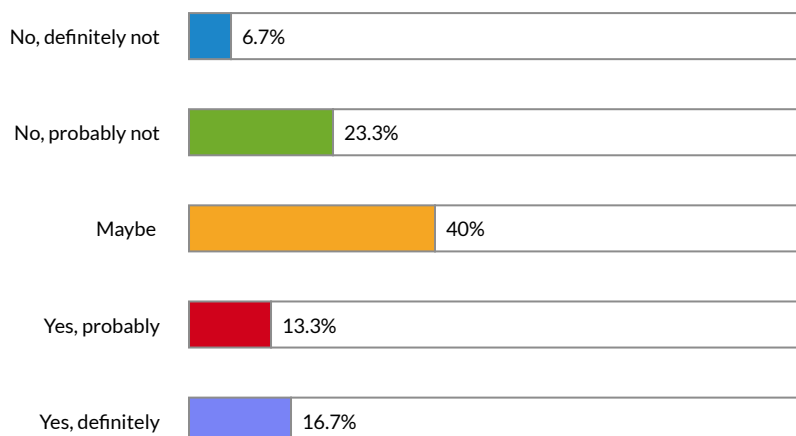
"The tax treatment for social enterprises does not offer different treatment from other organizations or commercial companies."

CHART 29: INFORMATION ON THE LEGAL FRAMEWORK ON SOCIAL ENTERPRISES (N=33)



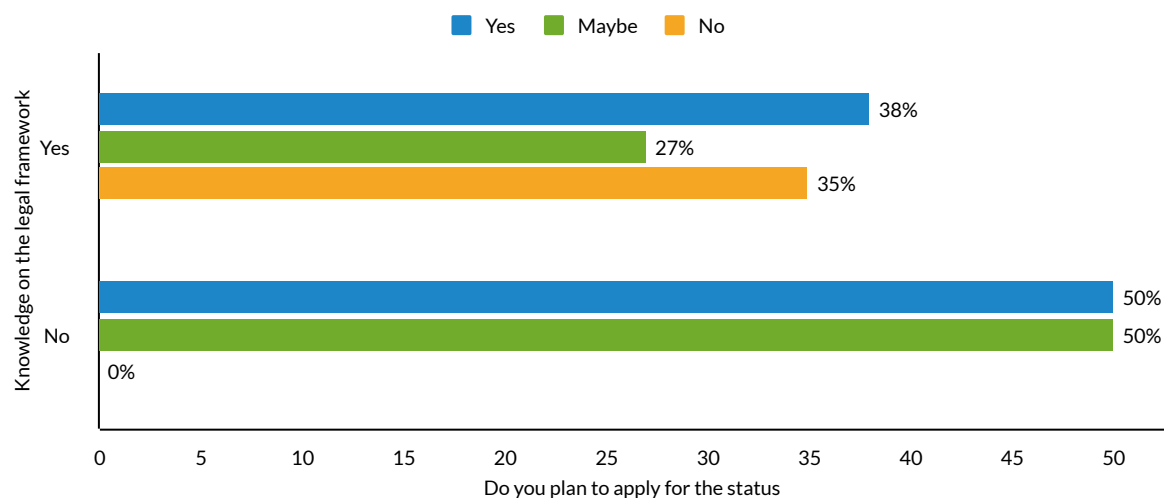
Respondents are asked whether they are informed and aware about the Law no. 65/2016 "On Social Enterprises in the Republic of Albania". It is positive that the majority of them know the law, even though in different depths of understanding. Most of respondents (42.4%) declare that they know the law either well or very well, 45.4% have a very fragmented knowledge of the law, while the rest are not aware of it. It is noticed a positive change compared with 2020, when 45% of respondents had low to no knowledge about the law. It seems that the efforts of the supporting organizations in the sector to raise the awareness have paid off.

CHART 30: PLAN OF SOCIAL ENTERPRISES TO APPLY FOR THE STATUS (N=30)



Most of the respondents (40%) are not sure if they will apply for the status of the social enterprise or not, while there is an equal percentage of those that plan to apply for the status of social enterprise and those that do not plan to apply (30%). The situation is almost the same with 2020, with a small decrease in the percentage of those that would apply for the status (37.5% in 2020).

CHART 31: APPLICATION FOR THE STATUS ACCORDING TO THE KNOWLEDGE ON THE LEGAL FRAMEWORK (N=30)



All of the SEs that are not aware of the legal framework feel positive about the application for the status (50% maybe and 50% yes). On the other hand, it is noticed that 35% of those who know the legal framework are not considering to apply for the status. This evidence shows that the consideration to apply for the status is lower among those SEs that do know the legal framework, and are aware of its problematic.

CONCLUSION

Below, there are presented the conclusions of the study based on the data analysis.

CHARACTERISTICS OF SOCIAL ENTERPRISES

- This study reinforces the findings of previous reports that the expansion of social enterprises in Albania is **relatively a new phenomenon** belonging to the last two decades. Most social enterprises have started their activity by registering as **non-for-profit organizations**, but the ecosystem comprises also other legal forms such as **for-profit** entities. The majority of social enterprises are established during the last decade and are located in the capital city of Albania, Tirana.
- The majority of social enterprises have **1-5 full-time employees**. This fact has not changed since from the study conducted 6 years ago (Partners Albania, 2016). It continues to be difficult for social enterprises to expand their human capacities and workforce, their income sources are not many and diverse and they operate in a business environment without fiscal incentives. The situation is deteriorated compared to 2020 and COVID-19 could have been another reason for preventing the growth of SEs. It is common for social enterprises in Albania to welcome volunteers and in most of cases they have **1-10 volunteers**.
- In Albania, social enterprises apply the four main strategies: work integration, fair trade, bottom of the pyramid and social innovation. The two main strategies applied are **work integration of marginalized groups** and **fair trade enterprise** strategy. There is a correlation between the strategy used by the social enterprise and the legal form. Among for-profit entities dominates the **fair trade enterprise** strategy, while among non-for-profit organizations prevails the **work integration** strategy.

SOCIAL DIMENSION OF SOCIAL ENTERPRISES

- Social enterprises pursue primarily the **social aim** rather than the economic one. However, there is a significant correlation between the goals pursued and the legal form. While the majority of for-profit entities pursue **primarily the economic aim**, non-for-profit organizations pursue **mainly the social aim**. Nevertheless, it is noticed an increased trend of for-profit entities orientation towards social aim alongside the economic aim.
- In most of social enterprises, **30% and over 30%** of the total employees come from different marginalized groups, being thus in compliance with the requirements of the law on social enterprises regarding employment of marginalized groups.
- Social enterprises are engaged in providing social incentives to their employees, mainly **supplemental health insurance** and **family support services**.
- The most frequent groups of beneficiaries that social enterprises serve are **women from rural areas, women that have been victims of trafficking or violence, youth, general public** and **unemployed people**. Social enterprises serve to these beneficiaries in different ways. Some of them get the services for free or at a lower price than the other customers. Meanwhile, there are social enterprises that use the profit-generated from the economic activity to **serve better and at a larger scale** to these beneficiaries as part of their mission, same as it happens in many EU countries.
- The most addressed social issues by social enterprises are **employment of marginalized groups, economic empowerment, social protection of marginalized groups, environmental protection** and **education**. Social enterprises do not address issues such as rule of law and human rights, but there is an increased interest when it comes to civic engagement.

ECONOMIC DIMENSION OF SOCIAL ENTERPRISES

- Social enterprises are operating in different industries, such as: **handcrafting, fishing, promotion of tourism, culture and culture heritage and education services.**
- In terms of production and service provision method, social enterprises use both methods, labor intensive and capital intensive. There is a distinction between the legal form and the type of production method. Most of for-profit entities use labor intense and none of them is using capital intensive apart from labor intensive. Non-for-profit organizations apply both methods, but are mainly oriented toward the labor intensive approach. All types of SEs have turned the focus into labour intensive method probably because of smaller investment compared to capital intensive method.
- Results show that the five activities, in which social enterprises put high level of efforts during their operation are: **education activities, counselling, networking, training and organizing activities.**
- Regarding the revenue sources, all types of SEs in Albania have few variations of resources, being limited only at sales, grants and membership quotes (applicable only for associations). **Sales** comprise the most common revenue source mainly for for-profit entities, whilst non-for-profit organizations rely mostly on **grants**. Alternative forms developed in other countries such as **business angels' investment, state subventions, investments' schemes and public procurement** are not widely used in Albanian ecosystem of social enterprises. Surviving in the market becomes very challenging for social enterprises if they do not diversify the sources of revenues, even though it would be difficult to diversify in case of state subventions and public procurement, if they are not provided by the relevant institutions.
- In terms of profit, **few** social enterprises manage to generate profit from the sales of their products/services. The most common forms where these social enterprises reallocate profits are: **increase number of employees; purchase new equipment; fund new projects; research and develop; pay for advertising; marketing expenses.** The Law No.65/2016 "On Social Enterprises in Albania" ¹ does not allow distributing any kind of profit, even though in other countries it is recognized by law that a certain percentage of profits could be distributed to the social entrepreneurs (Partners Albania, 2019).

GOVERNANCE STRUCTURE DIMENSION OF SOCIAL ENTERPRISES

- Social enterprises try to have a participatory governance structure through involving **employees, beneficiaries, volunteers, and service users/buyers.** **Employees** comprise a target group, which is involved mostly in the decision-making structures of non-for-profit organizations. While, local government is not a significant stakeholder involved in the decision-making structures of social enterprises.

CHALLENGES AND NEEDS IDENTIFIED BY SOCIAL ENTERPRISES

- Access to finance remains the most prominent challenging issue for the SE sector in Albania, followed by **recruitment of employees** and **low investors awareness** as the main challenges faced by SEs. These challenges of the sector are present in other European countries, too. Due to the sector's specific nature, beneficiaries they serve, and social mission, investors consider social enterprises as high-risk investments accompanied with a lower return rate.
- Most of the social enterprises consider tax treatment and the current legal framework as challenges, which are **negatively** affecting the development of the sector or are not having clear impact at all. The lack of fiscal incentives even for social enterprises employing marginalized groups, accompanied with the vagueness and the restrictions posed by the legal framework in place, put a big question mark on the future growth of social enterprises in the country.
- It is identified an **increased knowledge** of the legal framework in place from representatives of SEs, associated with an increased hesitation and decision not to apply for the status by this group of SEs.

MAIN CHANGES: 2020 VS 2022

- Overall, the situation of social entrepreneurship in Albania has not changed importantly from 2020 to 2022. Social enterprises continue to have the same problematics and challenges. They continue to have the same level of **belief** regarding the significant impact of social change provided by respondents. Also, the trust of Albanian social entrepreneurs to investors and community support has significantly decreased.
- The number of full time SE employees has declined but the number of the volunteers has increased. Also, the number of SEs that do not hire people from the marginalized groups has increased.
- Regarding the aim, almost all types of SEs have started to orient themselves to social aim, including a considerable number of for-profit entities. The strategy also has changed. More companies are focused on work integration and less to fair trade.
- It is noticed a significant increase in SEs that frequently provide supplemental health insurance and public transport subscription fees, as an initiative toward the well-being of their employees.
- Counselling is among the activities that SEs have put high level of effort in 2022.
- It is noticed a positive change regarding the level of SE's knowledge on the social enterprises law. But the number of SEs that would apply for the social enterprise status has slightly decreased.

RECOMMENDATIONS

Based on the results and findings generated by the research, the authors have suggested some implications and recommendations to be considered by the Albanian social enterprises and policymakers when designing and reviewing their strategies, policies and programs for social entrepreneurship. These recommendations and implications are listed below.

IMPROVING THE LEGAL AND POLICYMAKING ENVIRONMENT OF SES IN ALBANIA

- It is very important for the Government of Albania to identify the strategic priorities and to design clear coordinated cross-sectoral strategies that support organizations of different types, sizes and industries, including social enterprises.
- The Government of Albania should collaborate with supporting organizations of social enterprises in Albania and with representatives of SEs, by organizing continuous meetings, roundtables, working groups, informative sessions to raise further the awareness and design common policies and strategies, joint initiatives and programs.
- The Government of Albania has to reconsider the fiscal and taxation framework for social enterprises. Different taxation and tax incentives for new established social enterprises are recommended to be applied.
- The Albanian Law for social enterprises should be amended to address all challenges identified and presented to the relevant authorities. (Partners Albania, 2022)

IDENTIFICATION AND CREATION OF NEW VARIOUS FUNDING OPPORTUNITIES FOR SOCIAL ENTERPRISES IN ALBANIA

- The findings show that social enterprises have poor revenue resources, encounter challenges in accessing funds and register low levels of profits. Taking into consideration the international experience that SEs depend highly on public contracts and state support, the local government should procure social services through SEs and build direct partnerships for specific products/services.
- The state should stimulate all SEs and in particular work integration social enterprises with subsidies for the employees, VAT reduction, and profit tax exemption. International best practice does provide numerous fiscal incentives to stimulate social enterprises activity.
- The national financial and fiscal authorities should create dedicated packages and benefits for SEs, e.g. microloans, lower commissions, more access to investment schemes, etc.

- The new law for startups “Support and Development of Start-ups” (Assembly of the Republic of Albania, 2022) should consider social enterprises too, by having a dedicated focus and fund for startups that are oriented towards social innovation.
- The supportive organizations are advised to continue their work to building collaborative bridges with foreign organizations for experience sharing, networking and opportunities creation for funding of Albanian social enterprises.
- More awareness should be raised to local investors and business angels regarding the existence and potential of SEs.

CAPACITY BUILDING RAISE AND EDUCATING SOCIAL ENTERPRISES IN ALBANIA

- Considering the need for a relevant education of high quality, the training programs of supportive organizations of SEs should address in particular topics such as the agility to seize new opportunities in the market, market research, PR & communication, financial management, problem solving, business plan development, sales, risk management, social entrepreneurship, social innovation, SDGs and sustainability.
- Training programs should be designed as full packages delivered in an innovative way and including workshops, mentoring, practical assignment, coaching, networking and funding opportunities, projects, etc.
- More cross-sectoral activities among donors, social enterprises, businesses, and public institutions should be organized with the main purpose to expand the opportunities for concrete investments in SE sector.

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