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# SOCIAL ENTERPRISES AND THEIR ECOSYSTEMS IN EUROPE

Country report  
**THE NETHERLANDS**  
Niels Bosma

This report is part of the study “Social enterprises and their ecosystems in Europe” and it provides an overview of the social enterprise landscape in the Netherlands based on available information as of December 2018. It describes the roots and drivers of social enterprises in the country as well as their conceptual, fiscal and legal framework. It includes an estimate of the number of organisations and outlines the ecosystem as well as some perspectives for the future of social enterprises in the country.

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**THE NETHERLANDS**

Niels Bosma

This report provides an overview of the social enterprise landscape in the Netherlands based on available information as of December 2018. The report updates a previous version, submitted by ICF Consulting Services to the European Commission in 2014. The current report has been prepared as part of a contract commissioned by the European Commission to the European Research Institute on Cooperative and Social Enterprises ([Euricse](#)) and the EMES International Research Network ([EMES](#)). Niels Bosma from Utrecht University School of Economics was responsible for the revision of the report.

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

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

## TABLE OF CONTENTS

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List of acronyms	9
List of illustrations and tables	10
Executive summary	11
<b>1. BACKGROUND: SOCIAL ENTERPRISE ROOTS AND DRIVERS</b>	<b>15</b>
<b>2. CONCEPT, LEGAL EVOLUTION AND FISCAL FRAMEWORK</b>	<b>21</b>
2.1. Defining social enterprise borders	22
2.1.1. The EU operational definition of social enterprise	22
2.1.2. Application of the EU operational definition of social enterprise in the Netherlands	22
2.2. Legal evolution	26
2.3. Fiscal framework	27
<b>3. MAPPING</b>	<b>31</b>
3.1. Measuring social enterprises	32
3.2. Social enterprise characteristics	35
3.2.1. Fields of activity	35
3.2.2. Labour characteristics	36
3.2.3. Regional differences	36
3.2.4. Governance models	37
3.2.5. Impact measurement and management	38

<b>4. ECOSYSTEM</b>	<b>39</b>
4.1. Key actors	40
4.2. Policy schemes and support measures for social enterprises	41
4.2.1. Support measures addressed to all enterprises that fulfil specific criteria	41
4.2.2. Support measures specifically addressed to social enterprises	43
4.2.3. The role of EU funds	45
4.3. Public procurement framework	47
4.4. Networks and mutual support mechanisms	52
4.4.1. Network organisations	52
4.4.2. Representative bodies	53
4.4.3. Collaborative approach/consortium	54
4.5. Research, education and skills development	55
4.5.1. Academic research and education	55
4.5.2. Training and education programmes	58
4.5.3. Advice, consultancy, skills development and incubators	59
4.5.4. Knowledge exchange and facilitation	60
4.5.5. Prizes and awards	61
4.6. Financing	62
4.6.1. Demand for finance	63
4.6.2. Supply of finance	64
4.6.3. Market gaps and deficiencies	68

<b>5. PERSPECTIVES</b>	<b>69</b>
5.1. Overview of the social enterprise at the national level	70
5.2. Constraining factors and opportunities	72
5.2.1. Constraining factors	72
5.2.2. Opportunities	73
5.3. Trends and future challenges	74
<b>6. APPENDICES</b>	<b>76</b>
Appendix 1. The EU operational definition of social enterprise	77
Appendix 2. Reference list	80
Appendix 3. List of stakeholders engaged at national level	85



## List of acronyms

- > **ANBI (status)** An organisation with an ANBI status is an institution that has a 90% public benefit (*Algemeen nut beogende instelling*)
- > **AFD** Academics for Development
- > **AFM** Netherlands Authority for the Financial Markets
- > **AJF** Anton Jurgens Fund
- > **DGGF** Dutch Good Growth Fund
- > **EaSI** The European Commission's Programme for Employment and Social Innovation
- > **EFESEIIS** Enabling the Flourishing and Evolution of Social Entrepreneurship for Innovative and Inclusive Societies
- > **ERDF** The European Regional Development Fund
- > **ESF** The European Social Fund
- > **Euricse** European Research Institute on Cooperative and Social Enterprises
- > **G40** A partnership of 40 medium-sized municipalities
- > **GO-ETFF** Guarantee Corporate Financing Energy Transition Financing Facility (*Garantie Ondernemingsfinanciering Energietransitie Financierings Faciliteit*)
- > **IRIS** International Research in Innovation Cooperation (*Internationale Research en Innovatie Samenwerking*)
- > **ISDE** Investment subsidy renewable energy (*Investeringssubsidie duurzame energie*)
- > **KNHM** Koninklijke Nederlandsche Heidemaatschappij
- > **MVI** Social Responsible Procurement (*Maatschappelijk Verantwoord Inkopen*)
- > **MVO** Corporate Social Responsibility (*Maatschappelijk Verantwoord Ondernemen*)
- > **NCR** Dutch Cooperatives Council (*Nationale Coöperatieve Raad*)
- > **NPO** Non-profit organisation
- > **NSOB** Dutch School of Public Governance
- > **PSO** Performance Ladder for Social Entrepreneurship (*Prestatieladder Sociaal Ondernemen*)

## 10 | List of acronyms, illustrations and tables

- > **RVO** Netherlands National Enterprise Agency (*Rijksdienst voor Ondernemend Nederland*)
- > **SBI** Social Business Initiative
- > **SBIR** Small Business Innovation Research
- > **SEI** Social Entrepreneurship Initiative
- > **SER** Social and Economic Council of the Netherlands
- > **SIB** Social Impact Bonds
- > **SME** Small and medium-size enterprises
- > **SROI** Social Return on Investment
- > **VAT** Value Added Tax
- > **WBSO** The Law Promotion Detect- and Development Work (*Wet Bevordering Speur- en Ontwikkingswerk*)
- > **WISE** Work integration social enterprise

## List of illustrations and tables

- > **Illustration 1.** Ctaste/Ctalents/CtheCity
- > **Illustration 2.** Van Hulleys
- > **Illustration 3.** Herenboeren
- > **Illustration 4.** Syr
- > **Illustration 5.** Cedris
- > **Illustration 6.** Buzinezzclub
- > **Illustration 7.** Kromkommer
- > **Illustration 8.** Fairphone
  
- > **Table 1.** Estimates of the number of social enterprises and main characteristics
- > **Table 2.** Overview of some key actors in the Dutch ecosystem of social enterprise
- > **Table 3.** Overview of policy support measures
- > **Table 4.** Overview of some key network organisations in the Netherlands
- > **Table 5.** Overview of relevant educational programmes at Dutch universities

## Executive summary

### Background

**This report discusses the presence of social enterprises in the Netherlands, as well as the forces that shape, enable or limit the development of social enterprises.** For this report, as well as other reports in the “Mapping of Social Enterprises and their Ecosystems in Europe” series, social enterprises are understood to be enterprises that pursue the explicit social aim of serving the community or a specific group of people that shares a specific need. The term “social” includes the provision of cultural, health, educational and environmental services. Social enterprises require ownership structures and governance models that limit the profit distribution and enhance at various extents the participation of stakeholders affected by the enterprise. **This report concludes overall that, at its core, the Netherlands provides a largely conducive ecosystem towards social enterprises.** This can be traced back to historical and cultural roots (e.g. emphasis on volunteering, companies taking societal responsibility) that have led to a society where business and societal value have been intertwined.

### Concept legal evolution and fiscal framework

This background provides a fertile ground for social enterprises in the Netherlands, even though **the concept of social enterprises was only really introduced in the Netherlands around 2010**, and platform organisation Social Enterprise NL began in 2012. Indeed, significant growth in the number of social enterprises has occurred over the past five years. Though debate on the definition of social enterprises and different related terms exists, stakeholders now understand the terminology better due to the official advice on social enterprises by Social and Economic Council of the Netherlands (SER) in 2015.

**The Netherlands does not have a dedicated legal form for social enterprises.** In its most recent Government Agreement, **the Dutch Government aims to stimulate social enterprises with appropriate regulation, while safeguarding an equal level playing field for all enterprises.** This characterises the view of the Dutch government so far; it stimulates ambitious entrepreneurial initiatives without singling out one particular type.

## 12 | Executive summary

### Mapping

One of the implications of the absence of a legal form or dedicated national level policy is **the very scarce availability of quantitative information considering the size and scope of social enterprises**. Some reports estimate the number of social enterprises in the Netherlands and suggest a significant increase of the number of social enterprises since 2011. **Currently most social enterprises focus their activities on work integration and circular economy, while companies addressing problems in global value chains such as Fairphone and Tony's Chocolonely are frontrunners in terms of growth and impact**, and serve as role models for other social enterprises as well as mainstream companies.

A lack of structural data collection, however, makes it difficult for policy makers and other stakeholders to make decisions aimed at contributing to societal challenges via supporting social entrepreneurship. An extensive and encompassing baseline study that considers social enterprises as defined by the EU operational definition as well as other types that aim at both social and financial value could be initiated and preferably replicated over time. It would help provide answers on how to deal with two key dilemmas. The first dilemma deals with the space social enterprises can (and/or should) take to preserve social values in the Netherlands, given its traditions and challenges. The second dilemma discusses the degree to which the current lack of dedicated, direct (legal) support for social enterprises at the national level can be seen as a virtue and/or barrier given the same context.

### Ecosystem

**The Netherlands builds on a longstanding tradition of combining entrepreneurship with impact, involving (amongst others) a healthy philanthropic sector.** As such, many parts of the ecosystem already existed when the term “social enterprise” set foot in the Netherlands about a decade ago. Since then, **the number of knowledge institutions providing educational programmes has particularly risen substantially, as well as the number of organisations that provide networks and financial support.**

Furthermore, the apparent rise of social enterprises witnessed in the Netherlands and the interest herein accompanies the **recent shift in a number of public tasks from the national government to the local governments**. Hence, local governments increasingly see the value of collaborating with social enterprises in order to achieve their public tasks. Importantly, these local governments need to reevaluate their role in achieving those tasks. Depending on the task at hand, they can take the role of initiator, orchestrator, improviser, connector and collaborator. Distinct ecosystems can be identified at the local level, rather than one overarching Dutch ecosystem. In this

regard, it would be valuable to map out characteristics of regional and local ecosystems for social enterprises.

## Perspectives

**The Dutch public procurement law provides opportunities to stimulate social enterprises**, both in terms of including specific criteria in the tenders and in the possibility to award contracts to social enterprises (with specific characteristics, following the EU directives set out in 2014). The latter, however, has not come into widespread use as of yet.

Currently most policy and network activities aimed at stimulating social enterprises appear to take place in the four biggest cities (Amsterdam, Rotterdam, Utrecht, Den Haag). However, medium-size municipalities also collaborate to stimulate social entrepreneurship and smaller municipalities increasingly follow suit. **At the moment, about 40% of the Dutch municipalities have developed some kind of support policy targeted at social entrepreneurship.**

Instruments that force governments to improvise, such as the “right to challenge” implemented in several municipalities, may mobilise entrepreneurial talent in the local society, possibly leading to new and innovative social enterprises in due course. Instruments where governments orchestrate and collaborate, such as Social Impact Bonds, can more effectively reduce unemployment under segments of workers with restrictions. **Increasingly, the Dutch Parliament is receptive to opinions voiced by social enterprises, for instance via round table sessions.** Finally, even though social enterprises appear to emerge partly due to the pressure on the Dutch welfare state, it remains unclear how and to what extent social enterprises can take a role in safeguarding the current state of the Dutch welfare. **It is clear that the era of “nice to have” has passed when it comes to social enterprises in the Netherlands. At this point, professionalism and adaptation to the existing ecosystem should result in measurable and manageable social value created by social enterprises.**



THE NETHERLANDS

# 1


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## BACKGROUND: SOCIAL ENTERPRISE ROOTS AND DRIVERS

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The predominant traditions in the Netherlands mirror some of the key elements of the concepts of social enterprises. For example, cooperatives have been prevalent in the Dutch economy from the 19th century. In addition, Dutch inhabitants have always been involved in socially orientated initiatives to large extent, including civic engagement and voluntary activities. As such, many of the underlying principles of social entrepreneurship have been applied by businesses in the Netherlands for decades without coining the term social enterprise. The documented recent upsurge of social enterprises is thought to consist of a combination of new, distinct types of social enterprises and social enterprises that can be seen as an evolution of the organisations that have characterised the Dutch landscape at the intersection of public value and private economic activities.

The Dutch government acknowledged the value of social enterprises in response to an official advice by the Social and Economic Council of the Netherlands on Social Entrepreneurship in 2015 and expressed in 2017 the aim to provide ‘appropriate regulations for organisations with societal goals in an equal level playing field’. Local governments are more explicit in their support for social entrepreneurship and have initiated roadmaps and action plans. For the near future, it can be expected that, increasingly, a coalition of the public sector (mainly at the local level), the private sector (with a clear representation of social enterprises) and citizens will join forces in trying to tackle societal challenges.



## 16 | Background: Social enterprise roots and drivers

This report discusses the presence of social enterprises in the Netherlands, as well as the forces that shape, enable or limit the development of social enterprises. For this report, as well as other reports in the “Mapping of Social Enterprises and their Ecosystems in Europe” series, social enterprises are understood to be enterprises that pursue the explicit social aim of serving the community or a specific group of people that shares a specific need. The term “social” includes the provision of cultural, health, educational and environmental services. Social enterprises require ownership structures and governance models that limit the profit distribution and enhance at various extents the participation of stakeholders affected by the enterprise.<sup>1</sup>

**The predominant traditions in the Netherlands mirror some elements of the concepts of social enterprises. In particular, cooperatives have long prevailed in the Dutch economy.** However, the term “social economy”, a concept of which social enterprises and cooperatives can be seen as key elements, has not established itself in the Netherlands in comparison to countries such as Belgium and France. In addition, **Dutch inhabitants have always been involved in socially oriented initiatives to large extent, including civic engagement and voluntary activities** (Pape and Brandsen 2016). Salamon and Sokolowski (2001) demonstrated that the Dutch citizens’ involvement in volunteering activities is high in an international comparison. Also in terms of philanthropy, the Netherlands can be found in the top of the European country rankings in most indicators (Observatoire de la Fondation de France / CERPhi 2015). The emphasis that the Dutch royal family has put on voluntary activities over the years has facilitated this even more and has led to significant funds such as the Oranjefonds (During *et al.* 2014).

**From the historical business perspective, many of the underlying principles of social entrepreneurship have been applied by businesses in the Netherlands for decades,** in the sense that businesses have explicitly paid attention towards social, inclusive goals (see e.g. in’t Veld 2005, Brandsen et al. 2006, Karré 2011). Family firms have always had a strong presence in the Netherlands (Flören 1998) and have been important for local societies. However, some multinationals such as Philips, Van Marken (a part of which developed into DSM) and Stork, already provided social services to its employees (health care, recreation, sports) beyond the requirements set out in the law. The Netherlands could be characterised by “a consociational state” (Karré 2011, quoting Lijphart 1975) where internal divisions along religious and ideological lines paired with cooperation at the elite level. Important pillars that learned to coexist included Protestant, Catholic, Social Democratic and Liberal movements.

**These developments, over and above legal and regulatory obligations, have formed a backbone of Corporate Social Responsibility (CSR) in the Netherlands**

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(1) For a more detailed assessment of the definition of social enterprises adopted in this report, please refer to Appendix 1.



(in Dutch *Maatschappelijk Verantwoord Ondernemen*, MVO). After World War II, the Dutch government took over social services and developed the welfare state. In the meantime, CSR practices remained part of the Dutch business culture, reflected amongst others by the founding of the social bank, ASN bank in 1960, though developments accelerated in the late 1980s and 1990s. In 2000 a network “society & enterprise” (*Samenleving & Bedrijf*) developed out of projects to stimulate volunteering among employees in sectors such as banking and consultancy. In 2004, this led to the Ministry of Economic Affairs founding “MVO Nederland”, the national knowledge centre and network organisation for CSR.

Because of this foundation of voluntarism, philanthropy as well as responsible and inclusive business, the increased attention to the concept of social enterprises and social entrepreneurship in recent years has resulted in quite an apparent upsurge of social enterprises, as well as an increasing interest among entrepreneurs and stakeholders (McKinsey & Company 2016).

To clarify the distinction between social entrepreneurship and social enterprise, social entrepreneurship deals with the social entrepreneurial *behaviour* of identifying and pursuing opportunities to solve a specific social problem or challenge, adopting a business model and serving the interest of all stakeholders involved (see e.g. Zahra *et al.* 2009, Santos 2012). Social entrepreneurship may be carried out in social enterprises as an organisational *entity*, or lead to creating new social enterprises. However, given that many entrepreneurial initiatives will cease to exist and hence not make it into any new entity (as with mainstream companies), this is not always the case. This report focuses on social enterprise, however it also considers social entrepreneurship, particularly when relevant for certain elements of the ecosystem for social enterprises. For example, most relevant educational programmes focus on social or sustainable entrepreneurship, rather than enterprises.

**The upsurge of social enterprises is thought to consist of a combination of ex novo social enterprises (emerging independent of the existing traditions) and social enterprises that can be seen as an evolution of the organisations that have characterised the Dutch landscape at the intersection of public value and private economic activities.<sup>2</sup>** Trends can suggest further development of the number of social enterprises and an increased awareness for social impact. Main elements include a growing environmental consciousness from the consumer side, growing support networks and incubators as well as a stronger focus on social enterprises from the governmental side, in particular by municipalities. Furthermore, advances in the infrastructure have led to an expansion of social enterprises. Additionally, schools and higher education systems incorporate social entrepreneurship courses and insights into

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(2) At called the same time, so “social washing”, in the sense that organisations brand themselves as social enterprises in times where this term receives a positive connotation, cannot be ruled out.

## 18 | Background: Social enterprise roots and drivers

their curricula and therefore create awareness in the academic sector, and indirectly in society at large.

**Looking back, social entrepreneurship has become increasingly important after the financial crisis that started in 2007 and hit the Netherlands around 2010.**

Due to forced budget cuts by the government, the need for privatisation of the welfare state increased and the government became aware of the fact that financing the welfare society had become too costly. Combining this with shifts in responsibilities from the national to local governments in 2015 (known as the “decentralisation operation”), this led to a shift towards a “participation society”, enhancing social innovation and potentially resulting in fast growing number of social enterprises (During *et al.* 2014).

**The Dutch national government sticks to the overarching view that social enterprises do not require special legal structures or regulations.** The official document outlining the plans for the current government for the period 2017-2021 does underline the value of social enterprises and expresses the aim to support them with “appropriate regulation”, while safeguarding an equal playing field for all enterprises.<sup>3</sup> The underlying thought of having no special treatment is that social entrepreneurs are entitled to support packages and tax reliefs just like other entrepreneurs. In 2014, for example, an introduced action plan supports ambitious entrepreneurs in their early stages of their business. At the same time, **the Dutch government acknowledged the value of social enterprises in response to an official advice by the Social and Economic Council of the Netherlands on Social Entrepreneurship** (Sociaal Economische Raad 2014) in 2015. In particular, the need for more awareness and increased knowledge on impact measurement were signalled as the key areas in which the Dutch Government should contribute. The Dutch government also expressed the important spillover effect that social enterprises may exert on mainstream enterprises in terms of targeting social impact through their business operations. **Local governments express their support for social entrepreneurship more explicitly**—large cities such as Amsterdam, Rotterdam, The Hague and Utrecht, and a network of mid-sized municipalities called the G40, have presented dedicated policies or action plans.

At present, Social Enterprise NL, the most prominent platform and lobbying organisation for social enterprises in the Netherlands, is developing and testing a common code of conduct/governance that aims at helping social enterprises to position themselves and more easily managing their impact. A peer review system is instrumental in this code of conduct.

**For the near future, one can expect an increasing coalition between the public sector (mainly at the local level), the private sector (with a clear representation**

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(3) <https://www.kabinetsformatie2017.nl/documenten/publicaties/2017/10/10/regeerakkoord-vertrouwen-in-de-toekomst>

**of social enterprises) and citizens joining forces to confront societal challenges.**

At the same time, bottlenecks that have been flagged include the wide variety of ways in which governments deal with social enterprises. In addition, the lack of information when it comes to the number and scope of social enterprises limits a common understanding of the concept, and therefore presents a barrier for its further development.

## Illustration 1. Ctaste/Ctalents/CtheCity

Ctaste is an Ltd that operates as a work integration social enterprise (WISE). It provides blind and visually impaired people job opportunities. Established in 2007 by Sandra Balij and Bas de Ruiters, it works with Start Foundation and Horecavakpunt as key partners. Ctaste's financial structure consists mainly of impact investment and market revenues. The main areas of interest are economics and entrepreneurship, employment and social affairs. Ctaste started as a restaurant and led to interesting spin-offs. At Ctaste, the 'experts from the dark' serve patrons in the dark. Ctaste has successfully run the restaurant without subsidies or grants.

Ctalents, the training and talent agency—and also the secondment agency—for people with a sensory challenge (blind, visually impaired, deaf and hearing impaired) was then founded on the need to make the talents of sensitively challenged people visible to employers. One of its more recent activities develops various sign language coffee bars, in which patrons order coffee using sign language.

CtheCity, a sensory tour through Amsterdam, presents another spin-off. The initiative has provided jobs for over 150 people. It demonstrates that many more opportunities can be offered to the deaf and visually impaired, of which currently 70% are stuck at home without work.

<http://ctaste.nl>

News articles in the key Dutch newspapers:

<https://www.volkskrant.nl/economie/in-deze-koffietent-bestelt-u-een-cappuccino-in-gebarentaal~ba1d7730/>

<https://www.ad.nl/amsterdam/blinde-ober-jeroen-laat-zich-door-niets-meer-tegenhouden~add3718a/>



# 2

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## CONCEPT, LEGAL EVOLUTION AND FISCAL FRAMEWORK

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Even though some convergence towards the EU definition (also adopted by the platform organisation Social Enterprise NL) seems to be taking place, there is no official or widely accepted definition of social enterprise in the Netherlands. A study commissioned by the Social and Economic Council of the Netherlands (*"Sociaal Economische Raad"*, SER) in 2014 has spurred more debate on the concept of social enterprise. The advice has led to more awareness of social enterprises and a study aimed at creating a tool that facilitates impact measurement and management.

Social entrepreneurs, including work integration social enterprises (WISEs), most frequently adopt the entities of a private limited liability (in particular those focused on entrepreneurship and engagement in the market), a foundation (which is mostly adopted by those focused on the 'public good'), or a combination of these two. In terms of stakeholder involvement, the Netherlands has a relatively long tradition of recognizing not only shareholders but also other stakeholders in corporate law.

Since there is no distinctive legal framework that applies to social enterprises, there are no particular fiscal treatments, exemptions or advantages that apply.



## 2.1. Defining social enterprise borders

### 2.1.1. The EU operational definition of social enterprise

This report draws on the organisational definition included in the Social Business Initiative (SBI) of 2011. According to the SBI, a social enterprise is an undertaking:

- > whose primary objective seeks to achieve social impact rather than generating profit for owners and shareholders;
- > which uses its surpluses mainly to achieve these social goals;
- > which is managed in an accountable, transparent and innovative way, in particular by involving workers, customers and stakeholders affected by its business activity.

This definition arranges social enterprise key features along three dimensions:

- > an entrepreneurial dimension,
- > a social dimension,
- > a dimension relative to the governance structure.

Provided that the pursuit of explicit social aims is prioritised through economic activities, these three dimensions can be combined in different ways and it is their balanced combination that matters when identifying the boundaries of the social enterprise.

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

### 2.1.2. Application of the EU operational definition of social enterprise in the Netherlands

Even though some convergence towards the EU definition (also adopted by Social Enterprise NL) seems to be taking place, **no official or widely accepted definition of social enterprise exists in the Netherlands**. In academic, professional and policy discussions a plurality of terms circulates such as “*sociale ondernemingen*” (social enterprises), “*sociale firma’s*” (social firms, relating more closely to WISEs) and, to a much lesser extent, social cooperatives. The concepts of societal organisations (“*maatschappelijke organisaties*”) and “*betekenisvolle ondernemingen*” (purpose-economy firms) are also used, but tend to refer to a very broad set of organisations, including social enterprises. The mixed terminology is partly rooted in the historical development of the nexus of entrepreneurship and social impact in the Netherlands.

Discussion on the concepts and ideas of social enterprise mainly takes place among networks of social enterprises and among academics and other experts. **A study commissioned by the Social and Economic Council of the Netherlands (*Sociaal Economische Raad* or SER) in 2014 has spurred more debate on the concept of social enterprise (SER Report 2014).** The advice has led to more awareness of social enterprises and a study aimed at creating a tool that facilitates impact measurement and management. The OECD carried out an in-depth country review in summer 2018 as part of its cooperation with the European Commission.<sup>4</sup> The outcomes may further enhance discussions and common understanding about the concept. It may also provide pointers on how to stimulate social entrepreneurship and increase awareness, which in turn is expected to positively affect the number of social enterprises.

Given the discussion set out above, at present one can identify two archetypes of social enterprises. One strand of social enterprises matches more closely with the Anglo-Saxon tradition and focuses on entrepreneurship and engagement in the market. Typical examples include organisations aiming to improve value chains and organisations in the circular economy with primarily environmental goals. Other “*maatschappelijke organisaties*” (societal organisations) focus on the “public good,” constituting a larger group of organisations that – provided they fit with the EU operational definition stated above – can also be seen as social enterprises. These include e.g., public benefit companies, WISEs, and health and educational institutions.

## Illustration 2. Van Hulleys

Van Hulleys is an Ltd that operates as a WISE. Founded in 2012 by Jolijn Creutzberg, it counts on Municipality of Groningen, Stichting DOEN, Anton Jurgends Fund, Multicutureel Vrouwencentrum Jasmijn, Ars Donandi + W.J.O. de Vriesfonds as main partners.

The idea started with an every-day kind of experience. Jolijn Creutzberg decided to create a boxer short out of her man’s shirt that was damaged only at the collar. It turned out into a social enterprise and Jolijn also travels the country to share her experiences and enthusiasm. The boxer shorts are made by women who want to work, but do not yet have the necessary papers for their ambition in the labour market. At Van Hulley they gain work experience and follow a training course. They go to school a day and a half per week to get their admission ticket for the vocational school. Van Hulley and the municipality intensively supervise the participants. Its workforce consists of around 11 working employees (seamstresses), 4 staff employees, 4 volunteers and 4 support

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(4) The report is available at <https://doi.org/10.1787/4e8501b8-en>

## 24 | Concept, legal evolution and fiscal framework

staff (assistants, interns). Van Hulleys receives financial support from grants, subsidies and market revenues.

<https://www.vanhulley.nl/over-ons/>

More information:

<https://dekleurvangelid.nl/nieuw-leven-oud-overhemd/>

<https://fd.nl/morgen/1247062/van-schaap-tot-leasepak>

**Due to the non-existence of a dedicated legal statute or legal form, social enterprises must choose one of the existing legal forms under which to operate.**

The available legal forms for social enterprises include:

- > Association (*Vereniging*)
- > Foundation (*Stichting*)
- > Cooperative (*Cooperatie*)
- > Private company with limited liability (*Besloten Vennootschap*; BV)
- > Public limited company / stock corporation (*Naamloze Vennootschap*; NV)<sup>5</sup>

In some less relevant cases for most social enterprises, entities can choose sole proprietorship. Here, all income will be paid via income tax rather than corporation tax. Advantages that sole proprietorships offer, such as access to start-up and self-employment deductions, tend to be outweighed by disadvantages in tax payments and liability once the activities become more structural in nature. Another form that is applicable to start-ups in particular is a general partnership (*Vennootschap onder Firma* or *VOF*).

**Social enterprises, including WISEs, most frequently adopt the entities of a private limited liability (in particular those focused on entrepreneurship and engagement in the market), a foundation (which is mostly adopted by those focused on the “public good”), or a combination of these two.** Foundations and associations are allowed to conduct business operations and exhibit surpluses under Dutch law. WISEs may, for example, operate their core business activities within the limited liability and education, training and mentoring activities within a foundation. The sections below outline some key aspects of foundations, limited liability private companies and cooperatives—the main legal forms used by social enterprises in the Netherlands.

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(5) There is no direct equivalent of this legal form in English, and mainly exists in the Netherlands, Belgium, Surinam and Indonesia.



## Foundations and associations

For foundations and associations, it should be clear from the statutes, regulations or policy plans, as well as from the actual activities, that the organisation does not have a for-profit motive. They may achieve incidental operating surplus as long as it contributes to societal benefit. For social enterprises, foundations play a more relevant role than even associations with high member accountability. For example, a foundation can carry out commercial activities (if the revenues realised through these activities fully benefit the dedicated public interest within a reasonable period of time), and their board members have a stronger majority control than that of associations.

A foundation may not hold more capital than is reasonably necessary for the continuity of the planned work for the purpose of that institution. It must effectively dedicate its assets to its objectives in accordance with the statutory objective; however, a strict asset lock does not exist. The board or court can dissolve a foundation if, for example, it seems highly unlikely that the foundation can achieve its set goals.

The board members of a foundation that determine the policy do not receive any remuneration other than a reimbursement for expenses incurred and a non-excessive attendance fee (Article 1a, first paragraph, part e, of the UR AWR 1994). They are not accountable to shareholders or members, nor do they have to comply with particular governance structures, though they can be fired due to maladministration at the request of public officials or a stakeholder.

## Limited liability

Since October 1<sup>st</sup>, 2012, the so-called “Flex-bv” (flexible limited liability company) came into force, making it easier to start a limited liability company. Some of the key characteristics establish that the projects do not require a minimum amount of capital (previously 18,000 EUR), nor do the start-ups require a statement from the accountant or a bank, and they allow multiple types of shares (such as shares without voting rights, profit rights, or meeting rights). Some disadvantages have also surfaced: because the creditors receive less protection due to the abolition of a minimum capital, the director of the limited liability has more responsibilities. The director can, for example, be held liable if a limited liability company can no longer fulfil its obligations within one year of paying dividends.

**In terms of stakeholder involvement, the Netherlands has a relatively long tradition of recognising not only shareholders but also other stakeholders in corporate law.** These are summarised in the following principles and separate the “European (Rhineland) Model” from the “Anglo-Saxon Model” (Goodijk 2011):

1. The company is a partnership;
2. The corporate interest and longer-term perspective become central;

## 26 | Concept, legal evolution and fiscal framework

3. Important networks and mutual relationships exist between companies and others, making companies more embedded in society;
4. Weighing various interests and involvement of (several) parties;
5. A balanced control relationship, in which parties with control often consult with one another and aim to create mutual relationships;
6. The power is limited to a certain extent, a “countervailing power” exists; and
7. It is based on trust, consensus and commitment.

Additionally, **organisations can safeguard protection of their social purpose in bylaws** via restrictions on distributions to shareholder(s) and on the sale of shares, or provide a motivated statement if the company does not apply such statutory restrictions; they can also include other governance models in such a statement, e.g. remuneration policies. Supervisory Boards can be installed to ensure its enforcement.

### Cooperatives

From a legal perspective, the cooperative constitutes as a special form of an association. The cooperative provides “the material needs of its members.” A specific feature of a cooperative (different from associations) is that it can distribute the profits to its members. Membership of a cooperative does not easily transfer. The members of a cooperative are not liable for the cooperative’s agreements or commitments.

## 2.2. Legal evolution

As mentioned above, the Netherlands does not have a separate legal statute or a specific legal form for social enterprises. In 2008, the government proposed a legal form of “societal” enterprises to be included in the framework of private law. The proposal aimed to provide a (formal) structure for mainly the sectors of education, health care and social housing (so-called housing corporations), aiming to stimulate increased private participation in these semi-public organisations. After wide criticism from stakeholders and some political parties, the government formed in 2011 withdrew the proposal.<sup>6</sup> In September 2018, the Dutch political party ChristenUnie (Christian Union) took the initiative to propose a ‘societal’ label that can be attached to any legal form, to be reviewed by the Dutch parliament.<sup>7</sup>

(6) <http://www.duurzameoverheden.nl/onderwerpenindex/recht/nieuws/wet-maatschappelijke-onderneming-van-de-baan>

(7) <https://www.christenunie.nl/library/download/1227578>

In the late 1990s the Working Group Market and Government (Werkgroep Markt en Overheid), launched a proposal suggesting to prohibit publicly owned entities to carry out commercial activities.<sup>8</sup> Significant opposition prohibited this suggestion from taking root. The new Law on Market and Government, part of the Competition Law, entered into force in July 2014 and lays down a code of conduct for government parties and public utility partners when conducting commercial activities.<sup>9</sup> This exemplifies the possibilities for interaction in the intersection of the public domain and the market.

## 2.3. Fiscal framework

**Since no distinctive legal framework applies to social enterprises, no particular fiscal treatments, exemptions or advantages apply.** Below, the report lists the main aspects that relate to the most common entities (associations and foundations, limited liabilities and cooperatives).

### Associations and foundations

In order for eligibility of tax deductions such as corporation tax, VAT, inheritance tax or gift tax, associations and foundations need to meet the requirements for a public benefit status (ANBI status). They are also eligible for getting their energy tax repaid. Donations to organisations that have an ANBI status can be deducted from income tax, over and above a threshold of 1% of the total income reported to the tax authorities (and at least 60 EUR). The maximum deduction is 10% of this income. In order to be designated as an ANBI, the aim and the actual activities of the organisation must serve 90% or more of a public interest. An organisation may therefore not serve a private or individual interest. Sports clubs, staff associations and commercial institutions are not ANBI. The law explicitly excludes limited liability enterprises and cooperatives from the ANBI status. The ANBI status, next to associations, also applies to unions, clubs and churches. An ANBI status, though, seems limitedly relevant for social enterprises operating on the market since practically all operations must directly serve the goal of the organisation.

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(8) [http://www.ser.nl/~media/db\\_adviezen/1990\\_1999/1999/b17823%20pdf.ashx](http://www.ser.nl/~media/db_adviezen/1990_1999/1999/b17823%20pdf.ashx)

(9) <http://www.rijksoverheid.nl/onderwerpen/mededinging/markt-en-overheid>

### Sole proprietorships and limited liability companies

An owner of a sole proprietorship is entitled to a self-employed tax deduction under certain conditions. The self-employed deduction is an amount (of max 7,280 EUR in 2018) that can be deducted from the profit tax provided that the entrepreneur meets the so-called “hours-criterion:” at least 1,225 hours are spent on the company in the calendar year, and more time has been spent on the company than on other activities (such as salaried employment).

For start-ups, additional starters deductions may apply. The self-employed increases with a start-up allowance of 2,123 EUR in case the applicant was not an entrepreneur in one or more of the previous five calendar years and did not apply more than two times for self-employed allowance during this period.

Entrepreneurs who pay income tax can use the SME profit exemption. The SME profit exemption comprises a percentage of the profit realised in one or more companies. In 2016, 2017 and 2018, the SME profit exemption amounted to 14% of the profit, after applying the self-employed tax deduction.

Whereas the sole proprietorship offers tax benefits at lower profits, a limited liability company is more attractive for higher turnover and profits, because the tariff advantage will exceed the additional deductibility of the sole proprietorship.

### Cooperatives

The Dutch tax authorities see the cooperative as a legal entity similar to the limited liability company when it comes to e.g. corporation tax and VAT. A few exceptions in tax legislation for the cooperative exist, such as the extension gain and the cooperative's exemption from paying dividend tax. Extension gain is the profit made by the cooperative, caused by the joint activities of its members. The profit received through the cooperative becomes the “extension” of its regular entrepreneurial activities. This part (a percentage) is determined by dividing the costs of the performance of the members by the total costs of the cooperative. Another 2,269 EUR can be added, as long as this does not exceed the original profit. The performance of the members only includes what they have produced in their own organisation.

In contrast to a BV, a cooperative is not obliged to pay dividend tax. This is especially useful for profit distributions to members in the Netherlands from an administrative perspective, since the dividend tax is a withholding tax and can be set out against other taxes, such as corporation tax or the capital gain tax.

## Illustration 3. Herenboeren

Herenboeren is an example of Dutch cooperative, founded in 2016 by Geert van der Veer, operating in the agricultural sector. Herenboeren is an interesting example of the re-appreciation of the cooperative. This example combines the cooperative structure with the goal of producing local, sustainable food and brings together people around food.

The local community (joined in the cooperative) hires a farmer and determines how the farmer should operate in a sustainable way, as well as what kind of food should be produced.

The workforce consists of five employees and one volunteer. One farm includes 200 households (cooperative members) per farm; at present one farm is operational (Boxtel, Brabant). A foundation has been raised for six farms and another four new initiatives have been started. The operational area is the province of Brabant and the rest of the Netherlands.

Herenboeren is funded partly by grants, Impact Investments and revenues from farms.

<https://www.herenboeren.nl/de-herenboerderij/>



# 3


## MAPPING

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Given that attention to social enterprises have been given only in recent years, and the absence of any legal framework for them (see Sections 1 and 2), data on the numbers and activities of social enterprises in the Netherlands are rather limited. In fact, it is not possible to provide a proper estimate for the number of social enterprises based on the EU operational definition. Concerning estimates and characteristics of Dutch social enterprises, the two most relevant sources are (1) a study by McKinsey & Company (2016) aimed at estimating the number of social enterprises in the Netherlands; and (2) The Social Enterprise Monitor, a regular surveys conducted by Social Enterprise NL.

The McKinsey & Company study estimated that in 2016 there were 5,000 to 6,000 social enterprises, employing between 65,000 and 80,000 people with a joint turnover of around 3.5 billion EUR. However, it should be noted that the definition adopted for this report does not fully coincide with the EU operational definition. For example, it does not set limits on profit distribution, nor does it explicitly apply the EU governance criteria.

The Social Enterprise Monitor revealed that most of the social enterprises surveyed operated in business-to-business activities. The 2018 Social Enterprise Monitor grouped their activities into four main fields: most social enterprises could be classified as work integration social enterprises (WISEs: 44%). Other categories included climate (circular economy, food, environmental waste: 24%), wellbeing (neighbourhood/cohesion, health, other: 26%) and international development (value chain interventions, other: 6%).



### 3.1. Measuring social enterprises

Given only the recent attention directed to social enterprises, and the absence of any legal framework for social enterprises (see Sections 1 and 2), **data on the numbers and activities of social enterprises in the Netherlands remain rather limited**. In fact, it is not possible to provide a proper estimate for the number of social enterprises based on this report's definition. The same holds for reliable estimates concerning the share of each of the types of organisations that can be considered as a social enterprise. Concerning estimates and characteristics of Dutch social enterprises, the two most relevant sources include:

1. A study by McKinsey & Company (2016) aimed at estimating the number of social enterprises in the Netherlands. The report's point of departure is the EU definition that considers organisations aiming to make more than 50% of their revenues from commercial activities. It excludes those owned by traditional commercial companies and public organisations. It does not set limits on profit distribution, nor does it explicitly apply the EU governance criteria, because "while transparency, fairness and balanced roles are important, they are hard to measure objectively" (McKinsey & Company 2016: 3).
2. The Social Enterprise Monitor: regular surveys held by Social Enterprise NL (the Dutch platform organisation for social enterprises) among its members. Social Enterprise NL adopts the EU definition of social enterprises for accepting an organisation as one of its members. Currently, there are about 350 members of Social Enterprise NL.<sup>10</sup>

**Regions are starting to explore and map social entrepreneurship and social enterprises.** For instance, Buro Bries (2018) has developed an explorative study for the Northern part of the Netherlands (focusing on the area surrounding the cities of Groningen and Assen), including initial recommendations for developing a strong local ecosystem for social enterprises. Adopting an initial list, the authors arrived at a number of 22 social enterprises (without taking into account the profit redistribution and governance dimensions of the definition used in this report) and reported a genuine interest in social entrepreneurship. More than half of these firms were WISEs, though this cannot be seen as an overall outcome since the list likely remains incomplete. Issues that need improvement according to the researchers include awareness and engagement, knowledge development in various areas (as regards the ecosystem, relationships between social entrepreneurs and local governments, as well as social entrepreneurship itself). The outcomes of this study may be indicative for the situation of more rural areas in the Netherlands.

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(10) See <https://www.social-enterprise.nl>



According to Dutch Statistics, currently close to 1.7 million enterprises operate in the Netherlands, of which 400,000 are limited liability companies.

The number of cooperatives that registered at the Dutch Chambers of Commerce ranks at about 8,000, of which an estimated 2,500 carry out economic activity. Research issued by (NCR), the Dutch Cooperatives Council shows that cooperatives are active in many industries, most of them (28%) in professional services. Particularly interesting for social enterprises as defined in this report, a growing share participates in energy—concerning e.g. cooperative initiatives in solar and wind energy.

**The McKinsey & Company (2016) study calculated that in 2016 between 5,000 and 6,000 social enterprises existed, employing between 65,000 and 80,000 people with joint turnover of around 3.5 billion EUR.** The same study also assessed that the 10-year potential would fall near 10,000 social enterprises, with 100,000 employed and a turnover of 5.4 billion EUR.

These numbers are based on calibrating two methodologies. First, in 2011 a sample of the Dutch Chambers of Commerce was used to estimate the number of social enterprises in the Netherlands, while a list of “known” social enterprises was compiled at the same time. The number estimated for 2016 was derived by (i) adjusting for a stricter definition; (ii) monitoring entry and exit of the known social enterprises. Second, a new list was compiled by drawing from various stakeholders such as Social Enterprise NL, Social Impact Factory and Stichting DOEN. By examining the extent to which these lists were (non) overlapping, the number of social enterprises was adjusted upwards (see McKinsey & Company 2016). Both methodologies led to the estimated number of 5,000 to 6,000 social enterprises.

Table 1 provides some key figures from the McKinsey & Company (2016) study. It should be stressed that these numbers reflect estimates that only partially coincide with the EU operational definition as described in detail in Appendix 1. Since the definition adopted by McKinsey & Company (2016) is in some aspects broader and in other aspects narrower in comparison to the EU operational definition, it is not possible to indicate whether the reported numbers are expected to be below or above those that would meet the EU operational definition. Hence, even though these figures are very valuable, as they basically represent the only indication of the significance of social enterprises in the Netherlands, it is clear that knowledge gaps remain. More detailed knowledge on the size and scope of social enterprises in the Netherlands is required.

**Table 1. Estimates of the number of social enterprises and main characteristics**

Year	No of SE	No of Employees	Annual Turnover (EUR)	Growth rates	Workforce characteristics	Net Entry rates	Turnover of SE, as % of GDP
2016	5,000 – 6,000	–	–	60% growth in jobs between 2010-2015	No details available	Social enterprises constitute 0.9% of the growth in enterprises between 2010 and 2015	–
2015	–	65,000 – 80,000	~ 3.5 bil.				0.3%
2011	–	–	–				–
2010	3,000 – 3,5000	40,000 – 50,000	~ 2 bil.				–

Source: McKinsey & Company (2016).

All figures included in table 1 are estimates based on the methodology adopted by McKinsey & Company, for an important part driven by existing lists of social enterprises retrieved from network organisations. Compared to the EU operational definition (see Appendix 1), McKinsey & Company (2016) (i) applies a 50 % market income rule, which is higher than in the EU operational definition; (ii) excludes enterprises owned by traditional companies; (iii) does not apply the profit distribution rule; and does not apply the governance rule. This implies that some cases that would not meet the EU criteria are captured in the number reported in this table, while other cases that are not captured in the numbers reported in the table would fall within the EU operational definition.

From a dedicated survey, also issued by McKinsey & Company (2016) and completed by 182 organisations, one can derive some additional information. Social enterprises included in the survey appeared to cover a wide array of industries. The most prominent **industries among the social enterprises surveyed included healthcare & wellbeing, energy supply and saving, and financial and business services**. The Social Enterprise Monitor in 2016 revealed that most of their members operated in business-to-business activities. On average, 11% of the turnover came from government (Social Enterprise NL 2016).

The results from the Social Enterprise Monitor show that social enterprises—those responding to the survey—do not usually undertake the cooperative statute for their organisation (4% in the most recent survey in 2018). The private limited liability presents the most popular legal form (46%), whereas another 10% applies a combination of limited liability and association/foundation (Social Enterprise NL, 2018). Foundations take up 21%, sole-proprietorships 10% and cooperatives 4%. WISEs represent 41% of the responses in this survey.

The results of the surveys from consecutive rounds of the Social Enterprise Monitor suggest a stable average growth of social enterprises: 36% between 2013-2015 and 24% between 2014-2016 (Social Enterprise NL, 2016). However, one must account for the potential response bias in these statistics, as it only includes members of Social Enterprise NL.

Young social enterprises tend to rely heavily on subsidies, donations and grants, with 41% at least partly relying on general subsidies, 31% on donations and 29% on dedicated labour market participation schemes (McKinsey & Company 2016). 42% of enterprises surveyed are not profitable, with 27% not even after five years (McKinsey & Company 2016).

## 3.2. Social enterprise characteristics

### 3.2.1. Fields of activity

As mentioned above, the definition of social enterprises adopted in the McKinsey & Company (2016) study is broader than the EU operational definition and this becomes apparent when examining the emerging pattern in terms of field of activity. The majority of social enterprises identified in the study by McKinsey & Company (2016) are active in “health and well-being” industry (31%), followed by “energy” (17%) and “financial and business services” (16%). Other sectors of social enterprise activity vary from education, culture/arts/sports, retail, hotels and restaurants, facility management, waste processing, information & communication, agriculture, forestry and fishery, and transport to tourism and housing. More than 41% of the identified social enterprises are active in two or more industries.

The 2013 Social Enterprise Monitor (Social Enterprise NL 2013) showed that a quarter of all social enterprises surveyed produce goods directly aimed at consumers (such as sustainable fashion products, textile, food and products such as bicycles, books or gifts), while one fifth operate in the services sector (IT, facility management). The semi-public societal organisations mainly contribute to healthcare, education and housing. **The 2018 Social Enterprise Monitor grouped the activities into four main fields. The social enterprises included in this report categorised as work integration (WISEs: 44%), climate (circular economy, food, environmental waste: 24%), wellbeing (neighbourhood/cohesion, health, other: 26%) and international development (value chain interventions, other: 6%).**

## Illustration 4. Syr

Syr is a Ltd organisation that operates as a WISE. Gijs Werschull founded it in 2016. Key partners feature GYS and an engaged local community.

Syr encourages the participation of refugees in Utrecht and the wider society, by offering educational and career opportunities. Such opportunities extend beyond the social enterprise's restaurant. The profit Syr generated in its first year was donated to the start-up venture of the Foundation for Refugee Students UAF and is also used for the further development of the initiative of Syr. Syr illustrates a good example of a collaboration between a social entrepreneur and the public. On February 25<sup>th</sup>, 2016 the Syr team started a crowdfunding campaign. Never before has platform CrowdAboutNow received investments by so many people on their crowdfunding platform CrowdAboutNow in such a short time. Within three weeks Syr reached the financial threshold and could start developing the restaurant. Since the beginning they have attracted many customers and organised events to create awareness of the situation of refugees in a city like Utrecht.

Its workforce varies, aiming to employ 40 refugees between 2016-2019. Syr's main areas of interest include entrepreneurship, social affairs and interior affairs.

<http://restaurantsyr.nl/over-syr/>

More information:

<https://www.ad.nl/buitenland/utrecht-heeft-nu-een-vluchtelingenrestaurant~a40277cf/>

<https://www.volkskrant.nl/nieuws-achtergrond/culinair-stukje-syrie-in-utrecht~babd1b6d/>

### 3.2.2. Labour characteristics

No available sources show the composition of the labour force among social enterprises in the Netherlands, though some information on job creation by social enterprises exists. McKinsey & Company (2016) surveyed social enterprises and reported an average employment size of 38 jobs (workers) for social enterprises involved in labour market participation (WISEs) and 22 for social enterprises involved in the food chain. For all other impact areas, the average number of jobs ranged between 6 and 10.

### 3.2.3. Regional differences

Little information exists on the regional breakdown of social enterprises. In general, the existent evidence suggests that social enterprises are mostly visible in the biggest Dutch

cities, hence in the western part of the Netherlands. Several support organisations in these cities may compose the source of increased visibility, such as Social Enterprise NL (Amsterdam), Social Impact Factory (Utrecht), Impact Hub (Amsterdam and Rotterdam) and the Social Club (The Hague), as well as active local policies in support of social enterprises in the same cities. These elements of the social enterprise ecosystem (see Section 5) are so far less prominently visible in the regions in the northern, eastern and southern parts of the Netherlands. However, these regions tend to have a strong legacy of family firms deeply embedded in the local society. Conceivably, some *de facto* social enterprises may exist among these organisations without needing to advertise themselves as such. Therefore, a more encompassing study could shed more light on the existence of various hybrid organisational forms (see Battilana *et al.* 2015), including social enterprises, across regions in the Netherlands.

### 3.2.4. Governance models

**The lack of dedicated legal forms or statutes for social enterprises in the Netherlands implies that it is not possible to assess legal tailor-made participatory governance models for social enterprises.** Argyrou (2018) empirically assessed governance practices among roughly 70 Dutch social enterprises (selected from a list, most of them being a limited liability or a combination of limited liability and association) by means of a survey, in an exploratory design. Her results suggest that the input from key stakeholder groups is generally well implemented in the decision-making processes of social enterprises. The implementation seems rather informal, direct and ad hoc; regular or structural characteristics are lacking. Informal cooperation and integration is channelled by means of participatory stakeholder mechanisms, such as stakeholder consultation processes, digital interactions (newsletters, websites, and social media), stakeholder thematic events and evaluation forms and satisfaction surveys.<sup>11</sup>

As mentioned in Section 1, Social Enterprise NL, the main platform organisation for social enterprises in the Netherlands, currently aims to develop and test a common code of conduct and governance to help social enterprises to position themselves and ease impact management. A peer review system plays an instrumental role in this code of conduct.

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(11) Beyond the Netherlands, Argyrou (2018) showed in the context of Belgium, Greece and the United Kingdom that, while in tailor-made laws the participation of stakeholders in decision-making is stimulated in the expectation that they contribute to the pursuit and scrutiny of the social enterprise's social purpose, formal legally prescribed participatory governance is not always fully implemented in its practice. She concludes that informal, direct but regular processes are more frequently developed in the governance of social enterprises.

### 3.2.5. Impact measurement and management

The McKinsey & Company and Social Enterprise Monitor studies suggest that about half of social enterprises do not measure social impact (McKinsey & Company 2016, Social Enterprise Monitor 2018). Those social enterprises that do measure social impact mostly use specific impact indicators and/or use the reach of their organisation as a proxy for social impact. A typical indicator of reach indeed comes with an output measure: the number of people supported. Typical methods to attempt to measure social impact include the number of people employed (in case of labour participation), or a measurement of CO2 reduction (mostly applicable in Cleantech). Only a small share of respondents used methodologies that aim to capture impact in financial numbers such as Social Return on Investment (SROI). The number of B Corporation certified companies in the Netherlands is rising, even though the number remains limited—the social enterprises among them that fulfil the EU operational definition tend to be young but growing and internationally oriented social enterprises.

Most WISEs measure their impact through the people they employ. Social impact is also measured through the certification tool of Performance Ladder for Social Entrepreneurship (*Prestatieladder Sociaal Ondernemen* or *PSO*). A few social enterprises responding to the Social Enterprise Monitor have indicated to use this PSO label.

In the national study by the Social and Economic Council of the Netherlands (SER Report 2014), adopting a definition of social enterprises that coincides with the EU operational definition, **impact measurement surfaced as a key issue hindering the development (and scaling) of social enterprises**. As a result, the Dutch Ministries of Social Affairs and Employment, Economic Affairs and Foreign Affairs issued a study to both provide more knowledge and develop a “hands-on” tool for social enterprises that aims to measure and manage their impact.<sup>12</sup>

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(12) The study was developed by Impact Centre Erasmus (Erasmus University Rotterdam) Avance and Social Enterprise NL, the mentioned tool was released in June 2018 and is publicly available at <http://impactpad.nl>

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## ECOSYSTEM

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The ecosystem for social enterprises in the Netherlands is fairly well developed and consists of a wide variety of relevant actors who all contribute from a different perspective. The Dutch national government is shifting its policies and subsidy programs to adopt impact themes such as social inclusion and sustainability. Local investment funds and the national government enable access to funds provided by the European Union to stimulate social entrepreneurship in member countries. In April 2018, the European Investment Bank and Triodos signed the first Social Entrepreneurship guarantee agreement in the Netherlands under the EaSI programme, providing a total of 65 million EUR to 430 social entrepreneurs over five years in the Netherlands, Belgium, France and Spain. Dedicated impact funds and financial instruments have increased and the amount of capital available to social enterprises has tripled since 2010.

The Dutch government spends more than 73 billion EUR annually on procurement, i.e. buying goods and contracting services from private companies. Local authorities account for one third of this amount. As part of the decentralization of governmental tasks in 2015, municipalities have become responsible for activities that require a closer connection to the actual citizens in order to be more effective. The Dutch Public Procurement Act 2012 (*Aanbestedingswet 2012*), firmly rooted in EU legislation, offers opportunities for stimulating social enterprises, in particular since the European directives on public procurement in 2014 were transposed into the Dutch Public Procurement Act 2012.

Educators generally perceive an increase in the students' willingness to contribute to a better, sustainable and more social world via entrepreneurship. Universities in the Netherlands have acknowledged this trend and are initiating several programs specifically focused on social entrepreneurship.



## 4.1. Key actors

**The ecosystem for social enterprises in the Netherlands consists of a wide variety of relevant actors who all contribute from a different perspective.**

Table 2 provides a non-exhaustive list of key actors within the Dutch ecosystem. They are listed in alphabetic order and do not suggest any order of importance. It is worth mentioning that local governments tend to be very active in developing policies to stimulate social enterprises.

**Table 2. Overview of some key actors in the Dutch ecosystem of social enterprise**

Actor category	Key actors
Policy makers	<ul style="list-style-type: none"> <li>&gt; Ministry of Economics and Climate</li> <li>&gt; Ministry of Education, Culture and Science</li> <li>&gt; Ministry of Foreign Affairs</li> <li>&gt; Ministry of the Interior and Kingdom Relations</li> <li>&gt; Ministry of Social Affairs and Employment</li> <li>&gt; Local authorities—various municipalities</li> </ul>
Research institutes & observatories	<ul style="list-style-type: none"> <li>&gt; Amsterdam University of Applied Science</li> <li>&gt; Erasmus University Rotterdam</li> <li>&gt; Free University Amsterdam</li> <li>&gt; InHolland University of Applied Sciences Rotterdam</li> <li>&gt; Open University</li> <li>&gt; Saxion University of Applied Sciences</li> <li>&gt; Social Enterprise Lab</li> <li>&gt; Social Enterprises NL</li> <li>&gt; Social Powerhouse</li> <li>&gt; Maastricht University</li> <li>&gt; Utrecht University</li> <li>&gt; University of Amsterdam</li> </ul>
Networks	<ul style="list-style-type: none"> <li>&gt; Ashoka</li> <li>&gt; B Corporation</li> <li>&gt; Impact HUB Amsterdam + Rotterdam</li> <li>&gt; Platform Sociale Firma's Amsterdam</li> <li>&gt; PSO Nederland</li> <li>&gt; Social Club Den Haag</li> <li>&gt; Social Enterprises NL</li> <li>&gt; Social Impact Factory</li> <li>&gt; Social Impact Lab (PwC)</li> <li>&gt; Social Powerhouse</li> <li>&gt; Startup Bootcamp</li> </ul>



Actor category	Key actors
Financial intermediaries	<ul style="list-style-type: none"> <li>&gt; ABN AMRO Impact Fonds</li> <li>&gt; Anton Jurgens Fund</li> <li>&gt; ASN Groenprojectenfonds</li> <li>&gt; De Noaber Foundation</li> <li>&gt; DOB Foundation</li> <li>&gt; Impact Ventures NL</li> <li>&gt; Oneplanetcrowd</li> <li>&gt; Oranje Fonds</li> <li>&gt; PYMWYMIC</li> <li>&gt; Rabobank Foundation</li> <li>&gt; Skan Fonds</li> <li>&gt; Start Foundation</li> <li>&gt; Stichting DOEN</li> <li>&gt; Stichting Instituut GAK</li> <li>&gt; Triodos</li> </ul>

## 4.2. Policy schemes and support measures for social enterprises

Policy makers involved with social enterprises include government departments or institutions designing or implementing policy, support instruments and measures for social enterprises and infrastructures, as well as local authorities.

A number of selected examples of public policy schemes are provided below. In the absence of a specific legal form for social enterprises, the Dutch national policy measures for general enterprises apply also to social enterprises. At the regional level, some of the policy support schemes that have emerged recently are discussed.

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

**The Dutch government focuses on supporting enterprises at different stages of their life cycle.** Since 2014, the government has introduced the Action Programme for Ambitious Entrepreneurship to support (starting) entrepreneurs. The goal is to support them to gain better access to capital, knowledge, innovation and the world market. The government set aside a budget of 75 million EUR. Besides, the government stimulates innovative SMEs—including social enterprises—through tax benefits, innovation credit and subsidies. The RVO (*Rijksdienst voor Ondernemend Nederland*) coordinates policies. A few examples of their active policy schemes (2018) are provided below.

**Dutch Good Growth Fund (DGGF)**

By providing finance and insurance through the DGGF-programme, the Dutch Ministry of Foreign Affairs creates the conditions to development related trade and investment in 68 countries. DGGF targets Dutch SMEs that do business abroad and Intermediary Funds that invest in local SMEs.

**GO-ETFF: Guarantee Corporate Financing Energy Transition Financing Facility (*Garantie Ondernemingsfinanciering Energietransitie Financierings Faciliteit*)**

The GO-ETFF intends to support the ambitions for the energy transition. If this transition requires risk-bearing funding, the GO-ETFF can provide the guarantee for the supporting loan. Through this program banks can obtain a state guarantee of 80% for loans ranging from 750,000 to 25 million EUR. The program is available to every entrepreneur with substantial business in the Netherlands considering the criteria that the program focuses on energy projects stimulating energy efficiency, the use of renewable energy sources and efficient urban heating and cooling.

**Innovation Credit (*Innovatiekrediet*)**

In order to fill the gap in the financing market where entrepreneurs have a working product but do not generate revenues yet the government has introduced the innovation credit. The budget of the program for 2018 is 60 million EUR in total (20 million EUR for clinical development, 40 million EUR for tech development). The program is available to every project that complies with certain criteria. Essential criteria are: technological innovation, excellent business perspective, contribution to the Dutch economy, minimum of 150.000 EUR in project costs and the project must be finished within 5 years. The available credit is risk-bearing and all funding must be paid back.

**ISDE: Investment subsidy renewable energy (*Investeringssubsidie duurzame energie*)**

Originating from the Energy Agreement of 2013 and “warmtevisie 2015” the ISDE program specifically aims at supporting individuals and businesses at producing their own sustainable energy. The government stimulates households and companies to use less gas and more sustainable heating in order to minimize CO2 emissions. For 2017 the budget for business and individuals consisted of 90 million EUR with an increase to 100 million EUR for 2018. The subsidy is available to individuals, foreign individuals with a house in NL, entrepreneurs and companies, foreign installers of energy appliances within the Dutch market, municipalities and provinces.

*SBIR innovatie in opdracht*

SBIR (Small Business Innovation Research—although open to large enterprises) challenges entrepreneurs to develop new products and bring them to the market. Even though the SBIR initiative is not restricted to social enterprises, it calls for using the creativity of the entrepreneurs to solve societal problems. The program consists of multiple phases and resembles a competition funnel where based on a feasibility study enterprises that apply are selected to develop their product. After the first phase (selection) companies can apply and develop their products before going into the last phase, market entry. All enterprises from the EU and having operations in the Netherlands are eligible to apply for the support scheme. Furthermore, all ministries and other procurement services can organise a SBIR challenge around a particular topic or industry.

**Tax scheme for research and development (*fiscale regeling voor research en development*)**

The Law Promotion Detect and Development Work (*Wet Bevordering Speur- en Ontwikkelingswerk* or WBSO), support measure focuses on Dutch companies executing research and development projects. The cabinet annually determines the budget for the WBSO scheme, with 1.163 million EUR for 2018. This measure also provides attractive tax deductions for both individuals and companies. Freelancers who spend a minimum of 500 hours per year on R&D qualify for a fixed deduction of 12,623 EUR before income tax. New companies even receive an extra deduction of 6,315 EUR. Private companies too, can qualify for tax benefits based on their hours and salary spent on R&D. WBSO applications are only valid if covering a period of 3-12 months per year and applicants require an eRecognition (*eHerkenningmiddel*). This scheme might become more relevant for social enterprises if it would explicitly invite research and development aimed at social innovation.

**4.2.2. Support measures specifically addressed to social enterprises**

Despite the absence of a separate legal identity for social enterprises and a lack of dedicated national policy support, support measures specifically addressed to social enterprises do exist. **The recognition of the concept of social enterprises by municipalities, including those of the largest Dutch cities, proves of particular interest.** This recognition, partly achieved by publications of the Dutch Association of Municipalities (VNG 2014) and cities network G40 (a collaboration between the largest municipalities; Stedennetwerk G40 2018) has led to a certain level of support at local levels. A study by PwC (2018) shows that about four in every ten municipalities is currently developing policies to stimulate social enterprises. The following policy initiatives targeting social enterprises and similar organisations therefore provide some current but perhaps incomplete examples.

### Support for social enterprises in Amsterdam (*Ondersteuning voor sociale firma's*) (local level - Amsterdam)

Social enterprises in this support scheme concern WISEs: enterprises that support the employment of people with a work limitation and provide daytime activities for vulnerable groups, which provides one of the biggest challenges for the municipality of Amsterdam. In return for the social support the municipality has initiated a support program, consisting of the following activities: investment fund, promoting social firms, promoting social return using social firms towards suppliers, as well as providing guidance and advice. The fund has 1.1 million EUR available and provides loans depending on the number of social work places created. The maximum loan ranks at 150,000 EUR for nine or more places with an interest rate of 2% and a maximum duration of 60 months. Apart from financial support, social firms essentially value the promotion toward both public procurement/contracting parties and suppliers.

### Subsidy for sustainable initiatives (*Subsidie voor duurzame initiatieven*) (local level - Amsterdam)

This measure in Amsterdam is called the “Project preparation Subsidy Sustainable Initiatives.” The support scheme is intended for residents, companies and societal organisations initiating a sustainable project. For the year 2017 the budget measured 300,000 EUR with a distinction between small (<5,000 EUR) and large (<15,000 EUR) applications. All projects must fit within the criteria of the themes of the Sustainability Agenda Amsterdam: sustainable energy and energy saving, circular economy, smart and clean transport and climate-proof cities.

### Working together for work (*Samen werken aan werk*) (local level - Utrecht)

As one of the few municipalities in NL, Utrecht recognised the social enterprise and initiated specific support measures such as advice, providing information and networking. Social entrepreneurship particularly relates to job creation for people excluded from the labour market. With the program “*samen werken aan werk*” the government aims to collaborate with social entrepreneurs, provide funding (Local Economic Fund) and income tax benefits. Additionally, the Utrecht municipality has initiated several platforms in order to inform and connect social entrepreneurs, such as the Social Impact Factory (SIF).

### 4.2.3. The role of EU funds

Rather than targeting social enterprises directly, the Dutch government now alters its policies and subsidy programs to adopt impact themes such as social inclusion and sustainability. **Local investment funds and the national government enable access to funds provided by the European Union to stimulate social entrepreneurship in member countries.** One can question if the Netherlands has made optimal use of these EU-specific resources.

#### ESF (European Social Fund)

The ESF is the main European tool to support employment, to help people find work and to ensure fairer job opportunities for all EU citizens. The European Union distributes ESF subsidies across all EU Member States. During 2014-2020, the budget allocated to the Netherlands equals 507 million EUR. The Netherlands targets ESF funds on the following themes:

- > Active inclusion: reintegration of people distanced from the labour market
- > Active and healthy aging: promoting sustainable employment of workers

The ESF actively encourages the start-up of new social enterprises as a source of employment, especially for groups of people who experience difficulties in finding work for various reasons. The European ESF project database does not reveal one single ESF project funded from the Netherlands in the category “social entrepreneurship.” In the category “sustainable employability companies and institutions,” over 7,500 projects have obtained funding—mostly around 10,000 EUR each—during 2014-2016.<sup>13</sup> The project description does not clearly illustrate how many of these grants have been awarded to social enterprises, even though the scheme is clearly relevant for those active in work integration and healthy ageing.

#### EaSI (European Commission's Programme for Employment and Social Innovation)

The EaSI surfaced to support the EU's objective of high level employment, adequate social protection, fighting social exclusion and poverty and improving working conditions. The EaSI programme also provides support to financial intermediaries that offer microloans to entrepreneurs or finance to social enterprises. In April 2018, the first Social Entrepreneurship guarantee agreement in the Netherlands under the EaSI programme was signed by the European Investment Bank and Triodos, providing a total of EUR 65 million to 430 social entrepreneurs over five years in the Netherlands, Belgium, Spain and France. In this scheme, social enterprises will benefit from loans at

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(13) <https://www.uitvoeringvanbeleidszw.nl/projecten/documenten/publicaties/subsidies/overzicht-verleende-subsidies/publicatielijst-arbeidsmarktregios-esf-2014-2020/publicatielijst-duurzame-inzetbaarheid-bedrijven-en-instellingen-esf-2014-2020>

a reduced interest rate with lower collateral requirements. Triodos Bank will provide financing to a vast range of social enterprises, targeting innovative, socially-oriented start-ups, companies in the organic food supply chain, sustainable fashion, labour exclusion, as well as organic and sustainable hotels, and restaurants.

### Horizon 2020 – Research and Innovation

The creation of the Horizon 2020 program by the European Commission intends to stimulate European research and innovation with a budget of 80 EUR billion for the period of 2014-2020. Both individual researchers and any organisation focused on research, technological development and innovation may participate. The program proves highly relevant for social enterprise since one of the main goals aims to stimulate collaborative solutions for societal problems relevant to Europe such as: climate change, ageing populations, food safety and sustainable energy. For the period of 2018-2020 the European Commission has introduced a specific work plan. The RVO coordinating agency for the Netherlands partners with a specialised IRIS-team for participation guidance.

**Table 3. Overview of policy support measures**

Support measures addressed to all enterprises that fulfil specific criteria

Policy	National /Local / EU	Source of funding
Dutch Good Growth Fund	National	Government
Garantie Ondernemingsfinanciering Energietransitie Financierings Faciliteit	National	Government
Innovatiekrediet	National	Government
Investeringsubsidie duurzame energie ISDE	National	Government
SBIR: Small Business Innovation Research	National	Government
WBSO: fiscale regeling voor research en development	National	Government

## Support measures specifically addressed to SEs

Policy	National /Local / EU	Source of funding
Ondersteuning voor sociale firmas	Local	Municipality
Subsidie voor duurzame initiatieven	Local	Municipality
Samen werken aan werk	Local	Municipality

## EU funds available to (social) enterprises

Policy	National /Local / EU	Source of funding
ESF: European Structural Funds	EU	European Commission
ERDF: European Regional Development Fund	EU	European Commission
EaSI: Employment and Social Innovation	EU	European Commission
Horizon 2020: Research & Innovation	EU	European Commission
Eureka: program for market-oriented R&D	EU	European Commission

### 4.3. Public procurement framework

The Dutch government spends more than 73 billion EUR annually on procurement, i.e. buying goods and contracting services from private companies. Local authorities account for one third of this amount. **The *Aanbestedingswet 2012* (Dutch Public Procurement Act 2012), firmly rooted in EU legislation, offers opportunities for stimulating social enterprises.** For example, organisations with employees facing barriers to the labour market are rewarded with a higher ranking in a tender (the so-called “social return”), providing a frequently used opportunity to stimulate social enterprises. Other incentives include rewarding organisations for environmentally friendly products and services. Setting such social and sustainability requirements ensures that the strength of social enterprises can compete with commercial enterprises. Certain social services that are below a 750,000 EUR threshold can adopt a light procedure. In addition, it is possible within the law to admit only social enterprises to a particular tender, in which they compete for an assignment. In addition, the Dutch guide aimed at proportionality and reserves the right to allocate units to residents from their own social.

### Public procurement law

The European directives on public procurement in 2014 were transposed as of July 1st 2016 into the Dutch Public Procurement Act 2012. Some of these changes entail benefits for social enterprises. The procedures of the preceding public procurement act already prescribed that enterprises where more than 50% of the employees with a work limitation can receive a contract without any procurement rounds. The current articles 2.82 and 2.82a state:

- > Enterprises with a main focus on social and professional integration for those with disabilities or disadvantages and work shelters can be awarded a contract without going through a regular procurement procedure (article 2.82).<sup>14</sup> Here, the minimum requirement of having 50% employment of employees with a work limitation has lowered to 30%. In addition, the group of “disabled” has extended to “disadvantaged.” This also includes people covered by the Dutch Job Appointment Act (*Wet Banenafspraak*) and Quotum Work Restrictions (*Quotum arbeidsbeperkten*).
- > Other organisations are also eligible for a “reserved contract,” a contract without the need to go through a procurement procedure (new article 2.82a).<sup>15</sup> These organisations need to meet the following conditions:
  - a. A mission to fulfil a societally relevant task and directly related to the services procured.
  - b. Profits are re-invested with the aim of representing the organisation's mission or being paid out or redistributed and benefit or redistribution of profits on the basis of participative considerations,
  - c. The organisation's management or ownership structures operate based on employee share ownership, participation principles, or require the active participation of employees, users or stakeholders, and
  - d. The contracting authority has not awarded the contract to the organisation for the services in the contract to be awarded in the three years prior to the award decision.

Furthermore, these contracts cannot extend a period of three years and the announcement of the contract should explicitly mention the reserved contract towards these types of organisations.

Articles 2.82 and 2.82a are included in chapter 2 of the Dutch Public Procurement Act, which means they are only relevant for public contracts that exceed the EU thresholds, which are currently set for services at 144,000 EUR for the central

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(14) This article concerns an implementation of article 20 - 2014/24/EU

(15) This article concerns an implementation of article 77 - 2014/24/EU



government and 221,000 EUR for decentralised governments. They provide for a more positive comparative advantage for social enterprises that already focus on work integration in relation to traditional companies. At the same time, it stimulates other organisations within the market to focus on social work integration in order to benefit from the new criteria. However, organisations also experience difficulties in areas such as accommodating secondments quite frequently used in the Netherlands. In that case, individuals with work limitations attempting integration in the labour market via secondments are technically not considered employees of the organisation. Another relevant issue lies in the need for policy makers to make many choices in procurement law. The abovementioned article 2.82a illustrates just one of these cases and runs the risk of disregard because of its optional nature (Manunza 2017).

### **Policy Guide on Proportionality**

In tendering, contracting authorities must respect the principle of proportionality. The principle of proportionality means that the choices that a procurement authority makes and the requirements and conditions it imposes in a tendering procedure must lie in reasonable proportion to the nature and scope of the contract to be awarded. The Dutch Guide on Proportionality details this. It is a mandatory guideline, applying to European tenders, national tenders and multiple negotiated procedures.

In the Dutch Guide on Proportionality, recommendations and prescriptions are provided for the entire purchasing process from preliminary phase to contract conditions. For instance, this includes the applied procedure, selection requirements and security. Deviations from the regulations have to be motivated.

The guide includes a section on social and environmental requirements and discusses some of the opportunities and rules in this area. For instance, when it comes to social conditions aimed at sustainable procurement, items of importance deal with the social situation in the (global) value chain. This may include compliance with the universal declaration of human rights including trade union freedom, bans on child labour, forced labour and discrimination. It also includes how to deal with referrals to labels (under certain requirements) and the obligation to include reporting procedures on social and/or environmental outcomes in the tendering documents.

### **Policy guide on social responsible procurement**

Themes such as social inclusion, international social (trade) conditions, environmentally friendly purchasing, bio-based purchasing, circular purchasing, innovation-oriented procurement and SME-friendly procurement are important spearheads in the Social Responsible Procurement (*Maatschappelijk Verantwoord Inkopen or MVI*) policy of (semi-) governments. This aim can be found in virtually every procurement and procurement policy of contracting authorities and is strongly encouraged by the central government (as in the Guide to Corporate Social Responsibility in 2016-2020 and

recently in the Action Agenda ‘Better Public Procurement’ (Beter Aanbesteden; Dutch Ministry of Economic Affairs and Climate, 2018).<sup>16</sup> Despite the overall acknowledgement of MVI, and the rise of social enterprises responding to this, many opportunities remain untapped in this field in tenders. This is partly due to the existent *modus operandi* in which tenders are clustered and MVI only takes shape through a prescribed percentage of Social Return: a percentage of the contract sum that the contractor is obliged to use to create employment for people with a limitation or distance to the labour market.

**As part of the decentralisation of governmental tasks in 2015, municipalities have become responsible for activities that require a closer connection to the actual citizens in order to be more effective.** The most important change in the context of social enterprises is the municipalities taking responsibility for tasks concerning Healthcare, Youth and Work & Income. This means that from 2015 onward, the municipalities control practically all procurement and contracting for these themes. A local increase in the demand for collaboration with e.g. healthcare providers and social organisations has resulted, and therefore also with social enterprises. The limited budgets that municipalities face have only reinforced local governments reaching out to social enterprises.

As far as the representation of administrative levels in the public procurement process goes, this primarily constitutes a local phenomenon. Regional barriers lie at the province levels, including such issues as regional connectivity (including motorways) and economic policy extending beyond the boundaries of municipalities (local level).

### Opportunities and challenges

**Procurement procedures in the Netherlands allow for opportunities to strengthen the position of social enterprises, with the aim to reinforce social impact.** This pairs with the increasing attention of municipalities for local and citizen initiatives, the decentralisation operation that transferred many public tasks from the national to the local level and the general desire to reduce plain subsidies not directly connected to the outlined public tasks. **At the same time, it appears that many opportunities remain untapped. Article 2.82 appears operational, but so far 2.82a does not seem to provide additional opportunities for Dutch practice.** One likely cause may stem from unfamiliarity as well as the optional nature of most of the rules and procedures. From the side of social enterprises, it is useful to inform procurement officers on the products and services they provide and to get involved in the consultation phase, before the criteria are outlined and the procurement is issued. In the Netherlands, the initiative Buy Social was set up in order to facilitate matchmaking.

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(16) See <https://www.rijksoverheid.nl/documenten/rapporten/2018/02/16/actieagenda-beter-aanbesteden> and <https://www.buy-social.nl/nieuws/blogs/aanbesteden-en-maatschappelijk-verantwoord-inkopen-mogelijkheden-te-over>

In addition, improving the visibility of guidelines and exchanges of good practices may help to further strengthen social enterprises' role in the public procurement framework.

**A relatively new policy instrument is the 'Right to Challenge.' A collective of citizens may pursue designated tasks of the municipality in case this collective is reasonably equipped to carry out tasks in a better, more intelligent or cost effective manner.** This way, services related to care and support better align with citizens' needs. The Right to Challenge operates in a very similar way to social procurement procedures. The main difference is the starting point: under public procurement, the initiative comes from the municipality and, accordingly, a government task is outlined in the contract. Instead, in the case of a Right to Challenge, the initiative lies with the local society. Even though this instrument is not directly linked to social enterprises, it may well provide a stepping-stone leading to the formation of social enterprises. The next few years may bring evidence leaning in this direction.

## Illustration 5. Cedris

Cedris, founded in 1979, acts as an association aiming for social employment and reintegration. It operates as a WISE. The members of Cedris ensure a good match between employers and people facing barriers to the labour market. Members include shelter workshops, work-study companies, social enterprises and municipalities.

In the context of the changes taking place in the Dutch landscape, as described in the report, Cedris is gradually moving from a primarily government-centred foundation to a genuine public-private collaboration including an increasing role of social enterprises. It emerged from public sector initiatives and incorporates local governments, social enterprises and employers as main partners.

Given their size and reach, they are in a good position to represent their members and help develop the social ecosystem for social enterprises in the Netherlands, when it comes to the topic of inclusion and work integration.

Website Cedris: <https://cedris.nl/>

## 4.4. Networks and mutual support mechanisms

### 4.4.1. Network organisations

To indicate the overall importance of network organisations in the ecosystem it is valuable to refer to the results of the McKinsey Social Enterprise survey (McKinsey & Company 2016), where 35% of the respondents indicate to be a member of one platform, 21% a member of two platforms and 7% a member of three platforms. A non-exhaustive overview of key network organisations is provided in table 4. The value that these different parties offer differs. Examples include (1) representation and lobbying, such as Social Enterprise NL lobbying for more recognition; (2) networking and stimulating collaborations, such as Social Impact Factory that facilitates networking activities between social enterprises and other organisations; and (3) providing guidance and information, such as the Social Impact Lab that offers various workshop and training programmes.

**Comparable to the behaviour of traditional companies, social enterprises have the tendency to unite and to join networks with members with similar values and preferences.** The diverse motives for joining these networks range from representation to obtaining (shared) working space and accessing support programs. Two kinds of networks currently exist: representative networks and supporting/facilitating bodies. These will be discussed briefly and illustrated by leading examples.

Several networking organisations offer more than just a network. They provide business-oriented services like accelerator programs and physical working facilities. Some, for example Rockstart and Startup Bootcamp, do not primarily focus on social entrepreneurs but tend to attract them due to their business expertise. In comparison to CSR networks such as MVO, which focus mainly on mature companies, platforms such as incubators and accelerators target early- and seed-stage growth enterprises. Apart from programs and guidance, the offered facilities provide a physical working space. These facilities have two specific benefits for the social entrepreneur: First of all, they serve as flexible and relatively cheap (pay-per-day) office space. Secondly, the social office spaces resemble small ecosystems where entrepreneurs can meet, collaborate and share ideas. The fees paid for the office space often also offer access to a wide variety of workshops and events. The Impact HUBs in Amsterdam and Rotterdam and the Social Impact Factory in Utrecht offer well-known and growing examples.

In relation to the motives of social entrepreneurs it is valuable to discuss the motives behind the founding of such networks. Within the Netherlands some networks stem from a collaborative approach between parties with diverse public and private backgrounds. These parties combine their forces to initiate support mechanisms that benefit the ecosystem of social enterprises. Since no specific form exists in which these networks

are established, one can define this relationship as a “collaborative approach.” Some may refer to these networks as consortia since they show resemblance in principles like shared risk and funding.

**An interesting recent collaboration by Social Enterprise NL and the Social Impact Factory concerns the “Buy Social” platform**, which serves as a market place for matching demand and supply when it comes to products and services under social return or procurement activities.<sup>17</sup>

**Table 4. Overview of some key network organisations in the Netherlands**

Network / Group	Network / Group	Size / scope
Ashoka	Representation + Network	10 Enterprises
B Corporation	Certification + Networking	48 Enterprises (NL)
Impact HUB (Amsterdam & Rotterdam)	Collaboration + Physical hub	N/A
MVO Nederland	Informing + Networking	6100+ members
Rockstart	Accelerator + Community	N/A (Primarily not social)
Social Club Den Haag	Platform + Network	83 Members
Social Enterprise NL	Representation	350+ Enterprises
Social Impact Factory	Physical hub + Networking	115+ (McKinsey&Company, 2016)
Starters 4 Communities	Networking + Training	667 members
Startup Bootcamp	Accelerator	N/A (Primarily not social)

#### 4.4.2. Representative bodies

**The novel concept of social entrepreneurship has increased the demand for knowledge and information on the concept and social entrepreneurs’ activities.** The networks recognise this demand and offer the entrepreneurs representation, and supply relevant information in exchange for memberships. Social Enterprise NL, the largest representative organisation in The Netherlands, states that their main purpose is to connect entrepreneurs who do things differently. They offer a community with like-

(17) <https://www.buy-social.nl>

minded entrepreneurs, different support programs and strive for more acknowledgement and recognition of SEs and a favourable business environment. They also partner with organisations like PwC, ABN AMRO, Stichting DOEN and the Anton Jurgens Fund. MVO Nederland, the largest representative of companies who pursue CSR, uses a different approach. With over 6,100 members MVO provides a network of branch organisations, companies, NGOs, educational institutions and governments. Besides this network MVO offers certification for members that meet strict CSR criteria and practical information on methods for CSR. Apart from these larger representing bodies several international (B Corps, Ashoka) and smaller, more local (Social Club Den Haag, The HUB A'dam & R'dam) initiatives are active and growing within the Dutch ecosystem.

#### 4.4.3. Collaborative approach/consortium

Some of the divergent examples from the Dutch ecosystem illustrate how networks originate from cross-sector collaboration. The earlier mentioned Social Impact Factory in Utrecht provides a clear example. This network came to fruition through four founders with different backgrounds; Kirkman Company (consulting firm), Seats2meet (office space management), BvdV (law firm), Utrecht Municipality. All parties collaborate because of their shared vision and ambition for the project but focus on different aspect of the hub. Kirkman Company is the executing partner, Seats2meet manages the office space and subscriptions, while the municipality is solely a financial sponsor. Such a shareholder construction is not typical within the Dutch ecosystem.

Many of the networks discussed consist of sponsorship constructions where “partners” or “sponsors” financially make the concept of an entrepreneur possible. The supporting organisations recognise the importance of the social entrepreneurship trend and are willing to support it but do not actively participate in the organisational activities. The Social Club Den Haag is a clear example where the network receives funding from the Rabobank and the municipality while the initiative stems from local parties as Wilkohaag, Lola bikes & Coffee and more. MVO Nederland provides a specific scenario where the Ministry of Economic Affairs, which ended up being the founding party, recognised the importance of the CSR initiative early in the process. Later in the process financial resources from private companies were acquired through a partnership construction. Lastly, privately founded and funded initiatives remain available for social enterprises like Rockstart and Startup Bootcamp. In comparison to the Social Club and MVO, these private initiatives are based on a for-profit model.

## 4.5. Research, education and skills development

### 4.5.1. Academic research and education

**Social entrepreneurship presents a relatively new phenomenon in the Netherlands. For this reason, many parties consider more research in this particular field highly relevant in order to match the preferences of both the students and the social enterprises as future employers.** Recent years have seen an upsurge of the number of PhD students involved in social entrepreneurship and Utrecht University has taken the initiative to start a community of Dutch PhD students conducting research on this topic.

**Educators generally perceive an increase in the student's willingness to contribute to a better, sustainable and more social world. Universities in the Netherlands have acknowledged this trend and are initiating several programs specifically focused on social entrepreneurship.** The programs at academic universities and universities of applied sciences are presented in Table 6. Apparently most of these programs focus on social (and/or sustainable) entrepreneurship, rather than social enterprise. Here, a social enterprise may present a possible tool through which to channel social entrepreneurship. Some of these knowledge institutions also host entrepreneurial centres that work with and provide incubator access to social enterprises.

Many of the academic universities mentioned in Table 6 conduct research on social enterprises and social entrepreneurship. Recently, Utrecht University extended its Social Entrepreneurship Initiative (SEI) to become a University-wide initiative on social entrepreneurship via support of one of the university's four main research themes (Institutions for Open Societies). The SEI brings together researchers from multiple faculties, social entrepreneurs and key actors in the ecosystem, in order to spur multidisciplinary research on social entrepreneurship, focusing on real-world challenges faced by social entrepreneurs.<sup>18</sup>

EFESEIIS is a project funded from the European Union's Seventh Framework Program and performs research on the social entrepreneurship environment in eleven European countries, providing knowledge of Social Entrepreneurship through data analysis. In the Netherlands, the Research Institute Wageningen Environmental Research (Alterra) focuses on research about innovations for societal change in the long-term. EFESEIIS has released a report about 'Social Enterprise, Social Innovation and Social Entrepreneurship in the Netherlands: A National Report' in November 2014 (see During *et al.* 2014).

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(18) See <https://www.uu.nl/en/research/institutions-for-open-societies/hubs/entrepreneurship-for-societal-challenges>

The report analyses the stakeholder perspective, the role of main institutions and the impact of regional governments on social entrepreneurship.

**Table 5. Overview of relevant educational programmes at Dutch universities**

Academic Universities	Program	Type
Erasmus University Rotterdam	> New economic thinking & social entrepreneurship	> Broadening minor (15 ECTS)
Free University Amsterdam + University of Amsterdam	> Social entrepreneurship and civil learning: From theory to practice	> Bachelor elective course (6 ECTS)
Leiden University	> Social and Business Entrepreneurship > Entrepreneurship for Society	> Minor (30 ECTS) - Faculty of Governance and Global Affairs (30 ECTS) > Minor designed to help students develop ideas with global impact
Tilburg University	> Sustainable and Social Entrepreneurship: Triple Business models	> Summer Course (2 ECTS)
University College Maastricht	> Social and Environmental Entrepreneurship	> Bachelor course (5 ECTS)
University of Groningen	> Master's program Sustainable Entrepreneurship	> One-year master's track (60 ECTS)
University of Amsterdam	> Social entrepreneurship	> Honours module (9 ECTS)
Utrecht University	> Social entrepreneurship as a challenge > Social Entrepreneurship: Solving societal problems using innovative business models > Sustainable entrepreneurship > Social entrepreneurship	> Bachelor elective course (7.5 ECTS) > Summer course (2 ECTS),  > Master elective course (5 ECTS), > Minor bachelor program (30 ECTS)



Universities of applied sciences	Program	Type
Haagse Hogeschool	<ul style="list-style-type: none"> <li>&gt; Social entrepreneurship</li> <li>&gt; Entrepreneurship and social impact</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Modules in social work and European studies</li> <li>&gt; Module in business finance management</li> </ul>
Hogeschool Groningen	<ul style="list-style-type: none"> <li>&gt; Impact measurement for social enterprises</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Project in minor on sustainable organisations</li> </ul>
Hogeschool Utrecht	<ul style="list-style-type: none"> <li>&gt; Social entrepreneurship and innovation</li> <li>&gt; Social Business</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Course in economics</li> <li>&gt; Module in social work</li> </ul>
Hogeschool van Amsterdam	<ul style="list-style-type: none"> <li>&gt; Social entrepreneurship.</li> <li>&gt; 'Life long learning', focusing on social entrepreneurship</li> <li>&gt; Social entrepreneurship lab</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Minor</li> <li>&gt; Post experience programme in collaboration with Starters 4 Communities</li> <li>&gt; Option to graduate via a project</li> </ul>
Inholland Rotterdam	<ul style="list-style-type: none"> <li>&gt; Social entrepreneurship</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Module in social work</li> </ul>
Rotterdam University of Applied Sciences	<ul style="list-style-type: none"> <li>&gt; Marketing of Social Business</li> </ul>	-
Saxion University of Applied Science	<ul style="list-style-type: none"> <li>&gt; SROI for start-ups</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Module in social work</li> </ul>

### Social Enterprise Thesis Award

Due to the increase of social entrepreneurship as a field of university research, more students have devoted their theses to the subject. In order to encourage this trend Social Enterprise NL and the Social Entrepreneurship Initiative of Utrecht University have initiated the annual Social Enterprise Thesis Awards. The competition is held at a national level and students from all Dutch universities (including the universities of applied sciences) can participate.

#### 4.5.2. Training and education programmes

In the past few years, educational institutions have also started focusing on social entrepreneurship. As mentioned above, social entrepreneurship emphasises the process of recognising and pursuing opportunities to tackle societal challenges in an entrepreneurial and innovative way. This is particularly relevant to education and training programmes, as students need introductory background before initiating a social enterprise. Indeed, social entrepreneurship has become visible in classrooms, in neighbourhoods and even mainstream enterprises' work environments. All these initiatives may lead to social enterprises, though this is certainly not guaranteed.

Social responsibility has become a subject being included more and more within preschools, primary-elementary schools and secondary-high schools, and in line with this trend some schools are involved in programmes dedicated to social enterprises – for example through the programme offered by Jong Ondernemen (the Dutch chapter of Junior Achievement) in collaboration with NN Social Innovation Relay. At the same time, higher education at universities (both academic and applied science universities) focuses on social entrepreneurship in order to form the leaders of tomorrow. Recently, social entrepreneurship educators at various Dutch universities have organised themselves in an expert group that convenes every three months to discuss topical issues around social entrepreneurship education and research.

Next to universities, various student and youth led non-profit organisations (NPOs) have been established to create a better global living standard by involving students in projects and activities, aiming at global social improvement.

AIESEC is headquartered in Rotterdam and is a global network supporting youth leadership in order to shape the future in a better way, providing leadership development, cross-cultural global internships and voluntary exchanges.

Enactus Netherlands is a non-profit student network consisting of 16 local teams in the Netherlands. The network encourages students to develop projects that have a positive impact on society. Enactus works together with partner corporations such as Rabobank and Unilever and 16 higher educational institutions all over the Netherlands.

SOLVE is a student consulting group, giving advice to social enterprises as well as NPOs in terms of operational efficiency and effectiveness. Partner companies include consulting groups such as Deloitte and Consultancy.nl. Present in Amsterdam, Rotterdam and Utrecht, SOLVE has built a network of 86 student consultants having completed about 108 projects and as such completing a “training-by-doing.”

The NPO Academics for Development (AFD) is a student organisation located in Utrecht, giving students the possibility to create social impact by participating in social projects all over the world. Recent projects include a project in Cambodia where students had

to conduct market research in order to measure the social impact of training and loans provided to SMEs by the Lendahand foundation.

Finally, an educational programme for policy makers has been set up as a collaboration between NSOB (Dutch School of Public Governance) and Social Enterprise NL. This programme equips local policy makers with relevant knowledge and practical tools to implement policies aimed at stimulating social enterprises.

#### 4.5.3. Advice, consultancy, skills development and incubators

Social Enterprise NL is a national membership body offering business support programs while boosting programs for social start-ups, operating under the European definition of social enterprises. Founded in 2012 by the partners PwC, ABN Amro, CMS, Stichting DOEN and Anton Jurgens Fonds, Social Enterprise NL works on establishing an environment favouring the success of social enterprises while encouraging education and research about social entrepreneurship.

Ashoka Netherlands forms part of the Ashoka European Hub established in 2014, creating a large network of social entrepreneurs worldwide and operating in 93 countries. Ashoka aims to enhance social problem solving and make “Everyone a Change-maker.” To follow this aim, the network provides professional support services as well as a network in the business and social sector.

Another advice structure is the Impact Hub, a global community situated in over 90 locations worldwide and which has established two hubs in the Netherlands: the Impact Hub Amsterdam and the Impact Hub Rotterdam. The Impact Hubs function as innovation labs, business incubators and social enterprise community centres, focused on making a positive impact in the world by connecting enterprises.

Other social entrepreneurship empowering programs include the Ateneo Leadership and Social Entrepreneurship (LSE) Training Programs, which encourages Filipino workers in the Netherlands to engage or create businesses that are of societal value.

Impact Business Leaders is a program established in partnership with the Rotterdam School of Management, Erasmus University, in order to develop talented social entrepreneurs by providing leadership development programs and career coaching.

Many of the above-mentioned structures play an incubator role for social enterprises. Enactus NL, SOLVE, Social Enterprise NL as well as the Impact Hubs in Amsterdam and Rotterdam offer support in training and networking for on-going social entrepreneurs. The Impact Hub Amsterdam offers a three-month Business Model Challenge incubation programme, consisting of three training days, four master classes, one personal mentor and one pitch battle.

Furthermore, Village Capital NL offers a three-month funding program for entrepreneurs supported by the partners DOEN Foundation, Rabobank and several others. The first program was introduced to the Netherlands in 2013. Entrepreneurs such as Studio Jux and Rural Spark were selected by peers to participate in the program and received amounts of 50,000 EUR each.

Social Impact Lab is another initiative by PwC, created for social start-ups that follow a social objective but for designed for entrepreneurs that have been active no longer than three years. After selection, the three winners receive intensive guidance for two years, office space provided by PwC, as well as financial support of 5,000 EUR.

Social Impact Ventures NL is an impact investment partner for social enterprises that provides financial as well as active support. The main topics Social Impact Ventures NL focuses on are Health & Wellbeing, Circular Economy and People Power. Partners that supported Social Impact Ventures NL to start the initiative include among others, PwC, Van Doorne, EY, McKinsey&Company and Social Enterprise NL. The investment budget consists of 500,000 to 3 million EUR for profitable start-ups aimed at changing society.

In terms of supporting social enterprises with the measurement and management of their social impact, Avance and Sinzer offer dedicated tools and support. In 2018, Avance also delivered an educational programme on impact management.

HeldCare supports social enterprises with an intensive development process in such a way that they can increase and accelerate their positive impact. The participants have developed innovative products or services in care and welfare and thus have an impact on vulnerable people.

#### 4.5.4. Knowledge exchange and facilitation

Organisations such as Ashoka, Social Enterprise NL as well as the Impact Hubs mentioned previously also function as knowledge exchange facilities between social enterprises.

Moreover, the NPO Social Impact Factory, located in Utrecht and founded by Kirkman Company and the Municipality of Utrecht, created a platform that allows organisations to connect and thus to create an enabling environment for social enterprises.

Another approach used to create awareness of social entrepreneurship and to empower knowledge exchange is the establishment of regular events hosted by different actors. The Gemeente Utrecht and Utrecht University organised the Social Entrepreneurship Festival in 2016. Kirkman Company first introduced the Social Enterprise Days in 2014. Since then, the Gemeente Utrecht and Utrecht University became partners and organised follow-up events in 2016 and a two-day event in 2017. The events are organised in order to connect different stakeholders such as social enterprises, investors and policy makers but also students.

In September 2017, the city The Hague hosted the “Impact Start-up Fest – Innovations for a better world.” The event has been organised in collaboration with Sankalp Forum. The main goal of the event was to create national as well as international matches between social star-ups and scale-ups.

The Dutch Social Entrepreneurs Innovation Mission took place in October 2017. The Netherlands Consulate General in San Francisco, Enviu, Social Enterprise NL and Social Impact Ventures NL all collaborated in organising the mission. It aimed at connecting Dutch social enterprises with international enterprises. Twelve outstanding Dutch social entrepreneurs such as Tony’s Chocolonely, Landlife Company, Energy Floors and the Impact Hub had the opportunity to attend the event in the San Francisco Bay area.

Several online platforms also aim to support knowledge exchange. For example ImpactCity The Hague is an online community of social entrepreneurs of any kind that wish to share their stories online. ImpactCity also organises informative events addressing topics that are socially relevant.

Some of the organisations and platforms mentioned above also pursue the goal to facilitate knowledge exchange and connection between social entrepreneurs and conventional entrepreneurs. Ashoka especially focuses on co-creation between classical and social entrepreneurs.

However, the focus within the Netherlands lies more on connecting social enterprises with each other in order to stimulate social entrepreneurship to increase to a larger scale. Connections between businesses and social enterprises remain open for future exploration.

#### 4.5.5. Prices and awards

Prizes and awards have been established in the Netherlands in order to reward social enterprises for their impact on society while also motivating enterprises to engage in social entrepreneurship.

The impact HUB in Amsterdam and Rotterdam hosts a wide variety of challenges and competitions in the domain of societal challenges, in which social enterprises can participate. The same holds for the Social Impact Factory and the Social Powerhouse in The Hague. In 2016, a Social Impact Fest was held in Groningen—including hand-outs of social impact awards.

The Social Enterprise Award consists of two awards, the Start-up Award and the Transformation Award. During the Social Enterprise Days in 2017, mentioned in the previous section, DSM won the Transformation Award and Moyee Coffee won the Start-up award. In the previous three years Tesla, Interface and Unilever won the

Transformation Award, whereas Fairphone, WakaWaka and De Correspondent won the Start-up Award.

Chivas Venture, an international competition for social entrepreneurs initiated by whiskey brand Chivas Regal, chose the Netherlands as the location for its worldwide finale in 2018. The Dutch Chivas competition was organised in 2017 for the first time in the Netherlands.

From 2015, Social Enterprise NL and Utrecht University's Social Entrepreneurship Initiative worked in cooperation to reward Master students of the Utrecht University who wrote their theses on social entrepreneurship topics with the Social Enterprise Thesis Award.

## 4.6. Financing

**Due to the relatively novel concept of social enterprise in the Netherlands, the financial market has taken some time to adapt to the forms of growth and principles of blended value creation that characterise social enterprises. Increasingly, monitored returns must have a social as well as financial aspect. Reportedly, dedicated funds and financial instruments have increased and the amount of capital available to social enterprises has tripled since 2010.<sup>19</sup>**

Before elaborating on the demand and supply for finance, it is worth noting that Triodos Bank and the European Investment Fund have recently signed an agreement enabling a fund of 65 million EUR earmarked for 430 social enterprises in the Netherlands, Spain and Belgium under the EaSI scheme.<sup>20</sup>

Invest-NL is a new initiative of the Dutch Government supporting financing for investments in the Netherlands—especially in social transitions—as well as for expanding their activities in foreign markets. This institution becomes a private-law legal entity with its own investment capital of 2.5 billion EUR. Invest-NL will contribute to financing societal transitions through investments in areas such as energy, sustainability, mobility and food and social domains such as healthcare, safety and education. Invest-NL also facilitates access to European funds.

In the area of crowdfunding, organisations that operate a crowdfunding platform might have to comply with stipulations with the Law on financial oversight (*Wet op het Financieel Toezicht*). This applies in particular to equity-based and loan-based

(19) Scaling the impact of the social enterprise sector, McKinsey & Company, 2016

(20) <https://www.triodos.nl/nl/over-triodos-bank/nieuws/actueel/triodos-en-europees-investeringsfonds-tekenen-garantieovereenkomst-voor-sociale-ondernemingen/>

crowdfunding. While there no specific legal framework for crowdfunding exists as such, the National Bank of the Netherlands and the Netherlands Authority for the Financial Markets (AFM) have stipulated in a so-called interpretation that crowdfunding platforms are mediators and if their products are financial in nature they require AFM supervision.<sup>21</sup> Whether these platforms provide loans, shares or bonds has a bearing on whether they need specific permits.<sup>22</sup>

#### 4.6.1. Demand for finance

For the past four years both employment and sales of social enterprises have increasingly grown. In 2016, 60% of the social enterprises included in the Social Enterprise Monitor survey operated without any external subsidies or donations.<sup>23</sup>

**The dependency on financial support like subsidies, donations and other funds provided for social enterprises mainly persists during the start-up phase when the business is still being developed.** Though the Social Enterprise Monitor (2016) states that the majority of social enterprises were able to get the financial capital they required (83% of the social enterprises in 2015; presumably mainly for covering operational costs), the majority of social enterprises still relies on funds provided by friends and family during their start-up phase. Sixty to seventy per cent of the social enterprises younger than three years record losses and need financial and managerial support during this phase.<sup>24</sup>

**Demand-oriented financing for social enterprises in the start-up and growth phase remains difficult, though overall finances have become less of an obstacle.** During the start-up phase, social enterprises need support while formulating a clear vision of their social impact and financial goals. They also require assistance in establishing an investor-ready business case in order to get financial support in case they need investment for scaling their impact (McKinsey & Company 2016).

The type of financing varies widely and over time, as other means of finance begin to replace subsidies. **Crowdfunding and different types of funds like impact and investment funds have become increasingly available, via new platforms as well as new initiatives of existing players in the financial sector** (see section 4.6.2). Over the past five years, the infrastructure in support of social enterprises has therefore expanded. New network platforms were established and various competitions, accelerators and incubators have started.

(21) <http://www.afm.nl/~media/Files/crowdfunding/interpretatie-dnb-afm.ashx>

(22) <http://www.afm.nl/nl/professionals/diensten/starters/wet-regelgeving/crowdfunding.aspx>

(23) Social Enterprise NL, Social Enterprise Monitor 2016, p.6

(24) McKinsey, Scaling the impact of the social enterprise sector 2016, p.38

### 4.6.2. Supply of finance

In the past, financing has consistently presented a hindrance to growth. This issue does not restrict to social enterprises, however due to the value attached to social impact next to financial impact, traditional suppliers of financial capital feel particularly reluctant to invest in social enterprises. **Since 2015 more and more new forms of financing and financial sources have become available to social enterprises.** Since 2010 the amount of financial capital available to social enterprises has tripled according to the recent McKinsey & Company (2016) report. At the same time, the majority of social enterprises still relies on funds provided by friends and family to get started.<sup>25</sup> Most of these tend to be smaller initiatives for which own capital and/or that of family and friends is deemed sufficient. Below, brief descriptions of different types of investors are provided and signal a broad landscape of financial institutions. They can be grouped into informal investors, general investment funds, impact funds, crowdfunding platforms and collaborative platforms and social impact bonds.

#### Informal investors:

Now more than ever, an increasing number of angel investors and entrepreneurial philanthropists have expressed interest in socially driven companies:

- > The [Anton Jurgens Fund](#) (AJF) supports initiatives that focus on labour participation of vulnerable groups within society. The AJF works together with socially enthusiastic pioneers on social impact from an entrepreneurial vision.
- > The [Start Foundation](#) is an independent social investor who aims to create, maintain and make accessible work for people with a vulnerable position on the labour market. Start Foundation invests in projects and companies that bring the desired perspective—a job—closer.
- > The [VSB Fund](#) supports projects that increase the individual development of people and their contribution to society through money, knowledge and networks.
- > The [Skan Fund](#) supports initiatives with opportunities for people in vulnerable situations, with funding and expertise. While focusing on poverty reduction, Skan Fund also makes social investments in some cases.
- > The [Oranje Fonds](#) supports initiatives that increase involvement and social cohesion in society.
- > The Rabobank Foundation financially supports social enterprises that cannot attract regular types of finance, via donations and loans.
- > [DOEN](#) supports companies and enterprising organisations that: a) strongly focus on devising, developing and implementing innovative initiatives in clear connection

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(25) McKinsey, Scaling the impact of the social enterprise sector 2016, p.18



with their environment; b) can tap into different sources of financing; and c) are willing and able to adapt their methods if it turns out that something else works better.

### General investment funds:

- > [ASN Groenprojectenfonds](#) (possibly in combination with a regular loan).
- > [The Noaber Foundation](#) stimulates and finances activities that realise social impact with a special focus on health and care.
- > [DOB Foundation](#) offers an investment fund for SMEs in East Africa.

### Impact funds:

- > [Social Impact Ventures](#), a social impact fund of 30 million EUR, offers growth capital and venture assistance to Dutch social enterprises that want to scale up: companies that offer market-oriented solutions for social and / or environmental issues and thus combine sustainable social impact with a healthy business model.
- > [ABN AMRO Social Impact Fund](#) invests in social enterprises in the scale-up phase. With a budget of 10 million EUR, and investments that vary between 250,000 and 1.5 million EUR, ABN AMRO aims at supporting social enterprises with an innovative and scalable business model to make an innovative and significant contribution to the market and society. The social impact must be clearly demonstrable and, like the financial results, measurable.
- > [SI<sup>2</sup> Fund](#), a 15 million EUR fund that emerged after merging the Shaerpa Fund and the Belgian SI<sup>2</sup> Fund, offers risk capital and support to social enterprises in the start-up and growth phase, that aim to strengthen and / or scale up their social added value. These are companies that tackle social problems and integrate that approach into their business model, thereby combining a demonstrable social added value with a fair financial return. The network of which SI<sup>2</sup> Fund is a part guarantees adequate and professional support from seed-stage to complete independence.

### Crowdfunding platforms

Crowdfunding is becoming an increasingly serious alternative. In total 128 million EUR have been raised in financing via crowdfunding in 2015 (McKinsey & Company 2016). One Planet Crowd presents a dedicated impact crowdfunding platform, though this type of financing portrays still a small source of funds.<sup>26</sup>

- > [Oneplanetcrowd](#) is a crowdfunding platform for sustainable projects, with an explicit link to the United Nations' Sustainable Development Goals. In April 2018, the total amount of loans and interest (paid out and pending) measured nearly 11

(26) Social Enterprise NL, Social Enterprise Monitor 2016, p.10

million EUR, convertible loans amounted to nearly 28 million EUR and pre-selling and donations totalled nearly two million EUR.

- > We'll get there (*We komen er wel*) is a crowdfunding platform bringing together investors and entrepreneurs with good ideas (not necessarily focused on social impact). This platform was the first crowdfunding platform in the Netherlands. It started in 2009 and ceased to exist in 2017.
- > [For your neighbourhood](#) (*Voor je buurt*) is a crowdfunding tool focusing on civic crowdfunding, facilitating initiatives from neighbourhoods and collaborations with local governments.
- > The Onepercentclub is a crowdfunding platform for entrepreneurial initiatives focusing on social impact. It has supported over 1,000 initiatives and raised over 3 million EUR to date. It has received an investment from impact investor Social Ventures NL and since then it focuses more on collaborations with (social) enterprises and local governments.

### Collaborative Platforms and Social Impact Bonds

**Several coordinative-type platforms support social enterprises. They link companies, banks, philanthropists and the government and focus on innovative entrepreneurial solutions for societal challenges.** One of these platforms is Society Impact.<sup>27</sup> The Social Economic Council (SER), advising the government and parliament with regard to social-economic policy, suggests further strengthening these platforms for cooperation and financing purposes.

One of the suggestions of the SER is to learn from, and possibly expand, financing by issuing Social Impact Bonds (SIB) instead of state benefits. SIBs make use of private capital that used for a social purpose. They shift the risk from the public to the private domain, offering investors an opportunity to support social projects and to achieve a financial return. A municipality, a private investor and a social enterprise conclude a social performance contract. If the entrepreneur reaches the social goals targeted by the municipality, the municipality expects to save money (for example in terms of unemployment benefits and costs related to healthcare) pays the investor back. This way, the interests of all parties that conclude the contract are aligned. One platform that aims to establish SIBs for funding social entrepreneurs in the Netherlands is Social Impact Finance.<sup>28</sup>

**Up to date, ten SIBs have been active in the Netherlands, mainly invested in by banks like ABN AMRO and Rabobank, and independent social investors such as the Start Foundation and Oranjefonds.** Two examples of social enterprises that have been able to scale up by getting involved in SIBs are Colour Kitchen and

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(27) [www.societyimpact.nl](http://www.societyimpact.nl)

(28) [www.socialimpactfinance.nl](http://www.socialimpactfinance.nl)

Buzinezzclub. Both social enterprises offer dedicated programs for integrating people with a distance to the labour market into meaningful work. The Netherlands has also seen a SIB dealing with cross-border collaboration (*Enschede*), as well as an impact involving the national government (Ministry of Justice).

## Illustration 6. Buzinezzclub

The Buzinezzclub adopts a combination of a limited liability company and a foundation and operates as a WISE. It provides dedicated training to young individuals (up to 17 years), identifying their talents and use these as a starting point. The young individuals participating in the program are treated as members. Leo van Loon first established the organisation.

The Buzinezzclub targets young talents growing up in an environment with limited opportunities. Its workforce (including volunteers) is composed of 23 staff members and 200 volunteers acting as coach for the members.

It was founded in 2009 and financed by means of Social Impact Bonds (SIBs). Key partners in the SIBs are Start Foundation, ABN AMRO, Oranje Fonds, Municipalities of Eindhoven, Rotterdam and Utrecht.

The main policy areas of interest are employment and education. The Buzinezzclub was established with the objective of giving young talented people the opportunity to develop themselves. The goal intends not only for participants to find a job (or start a business) quickly, but also sustain their involvement in the labour market. The Buzinezzclub represents one of the key examples in the Dutch SIB landscape. Leo van Loon, an energetic social entrepreneur, convinced local governments and financial institutions to collaborate in order to provide more opportunities for young individuals who grew up in an environment that provided them with very little opportunities and many (social) problems. Up to now, about 30% of the participating young people (over 1,000) have found a job, 20% have started training and 10% started their own company.

<https://buzinezzclub.nl>

More information:

<https://www.ed.nl/eindhoven/jongeren-aan-werk-of-bedrijf-met-buzinezzclub-eindhoven~a4caf716/>

<http://destadutrecht.nl/economie/buzinezzclub-utrecht-geopend/>

Talk with Queen Maxima (launch in Utrecht)

Testimonials: <https://buzinezzclub.nl/testimonials/>

### 4.6.3. Market gaps and deficiencies

Despite sufficient available capital for reaching sustainable goals including those of social enterprises, much remains limitedly allocated to environmental themes such as renewable energy, agriculture and now circularity. Social enterprises within other business segments encounter difficulties in securing the required financing.

**Difficulties remain for many social enterprises to secure enough capital during their start-up and early growth stages.** For all social entrepreneurs combined, the demand for capital in the short and medium term, according to an ABN AMRO study, measures approximately 1 to 1.5 billion EUR (ABN AMRO 2017). In the long term, an estimated 4.5 to 5 billion EUR are necessary. According to the same study, the supply of capital is sufficient in the short term, but investors seem to be skewed towards the early growth phase and hence funding for the next phase may lack. Financing means alone are not enough to accelerate the social enterprise sector. Though some initiatives both provide access to capital and offer extensive business support, they need further development and expansion such as with further diligence cooperation, and counselling to access already available capital.

The lack of impact measurement due to the absence of established standards, an impact measurement infrastructure, and the high cost of measurement for individual enterprises all create obstacles for social enterprises and their stakeholders in the ecosystem (SER Report 2014). **Establishing standards and a measurement infrastructure would allow social enterprises to become more visible and attract more financing, talent and government funding.** In 2017, the national government has funded research to address these issues and to provide an easy-to-use tool for social enterprises, whether they find themselves in an early or established stage.<sup>29</sup>

**A broader approach of allocating funds as well as a clear focus and specialisation on specific business areas could also help to close the gap.** In this respect, professor in social entrepreneurship Harry Hummels (Utrecht University) called for a nation-wide investment fund (Hummels 2017). The fund-in-gestation Invest NL, expected to kick off in 2019, appears to address this call.

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(29) This project has recently been completed and the tool has been made available on <http://impactpad.nl>.

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## PERSPECTIVES

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The Netherlands is one of the countries that do not have any legal framework in place that is dedicated to social enterprises. This aligns with the Dutch government having so far chosen to support social entrepreneurship as an approach (in a similar way to other ambitious types of entrepreneurship) rather than social enterprises as types of organisations. Therefore, support by the government is available through channels available for all enterprises. Considering the recent take up of the number of social enterprises, as well as the increasing attention among stakeholders, it may be argued that apparently there is no need for such a legal framework and the current ecosystem can make it work. At the same time, critical reflection may also lead to a conclusion that by introducing a legal form that fits with the Dutch context even more can be achieved. This process of reflection is currently underway in the country.

Even though recent evidence and responses from experts suggests that the availability of finance becomes less of a problem for social enterprises (Social Enterprise NL, 2018), there may still be a misalignment between banks and social entrepreneurs concerning the concept of 'return' and the balance between value capture and value creation. Another constraint for the Netherlands is that there is little quantitative information available when it comes to the size and scope of social enterprises. This makes it more difficult for policy makers and other stakeholders to make decisions aimed at contributing to societal challenges via supporting social entrepreneurship.



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

### **A well-developed welfare system under pressure: new space for social enterprises?**

The combination of social enterprise principles and the comprehensive Dutch social security system, aligned with a Social Democrat welfare system (Hall and Soskice 2001, Esping-Andersen 2013), does not appear obvious at first. Within the Anglo-Saxon model, the seemingly smaller governmental role—or, in the terms of Mair and Marti, “a higher institutional void”—appears to create more room for social entrepreneurial initiatives (2009). The discussion about the contribution of social enterprises looks different within the Netherlands where both the government and private sector have occupied very large roles in providing (social) services. That is to say, private actors have historically played a key role in pursuing public tasks, even though governments always bore responsibility of the public tasks and administered the financial budget accordingly. Next to this, although composing a minority in terms of the number of social enterprises involved, quite a few social enterprises go beyond the national boundaries and tackle international challenges, addressing issues such as plastic waste and food waste, as well as problems in global value chains.

## Illustration 7. Kromkommer

Kromkommer is an Ltd. and foundation that operates in the food waste industry. Founded in 2013 by Chantal Engelen, Lisanne van Zwol and Jente de Vries, it counts on a.o. Consumers, Rechtstreeks van de Boer, De Verspillingsfabriek, MVO Nederland, Stichting DOEN as main partners of Kromkommer.

Kromkommer directs attention to the tremendous amount of food-waste (while over 1 billion people face food shortages). They do so by making soup from ‘ill-shaped’ vegetables that would otherwise have been wasted. At the same time, they grow community (krommunity) with consumers and relevant stakeholders and feed the debate on food-waste. This has led to awareness among consumers and policy makers: responding to Kromkommer’s initiatives, the Dutch parliament has recently stated that the Dutch government should commit itself in Europe to enable the removal of cosmetic requirements in marketing standards; it also calls on the government to enter into dialogue with supermarket organisations to stop banning products solely because of their appearance and to inform the House of Parliament on its progress. Indeed, some Dutch supermarkets have already started selling differently shaped vegetables and fruits.

Its workforce consists of four staff people, one volunteer, three interns and a large 'kromcommunity.' Its geographical area is Utrecht (Netherlands). While grants and investments from Stichting DOEN made Kromkommer's first steps possible, over time they have managed to increase market revenues.

<https://www.kromkommer.com/english/>

Furthermore, the apparent rise of social enterprises and the interest herein accompanies the recent shift in a number of public tasks from the national government to the local governments. This shift is mainly driven from the collective urge to move towards a more activating social system, fuelled by several pressures such as: fiercer budget constraints on local governments due to wider financial and economic crisis, and pressure on the welfare system due to an ageing society. Hence, local governments increasingly see the value of collaborating with social enterprises in order to achieve their public tasks. Importantly, these local governments need to reevaluate their role in achieving those tasks. Depending on the task at hand, they can take the role of initiator, orchestrator, improviser, connector and collaborator. Instruments that force governments to improvise, such as the "right to challenge" may mobilise entrepreneurial talent in the local society, possibly leading to new and innovative social enterprises in due course. Instruments where governments orchestrate and collaborate, such as SIBs, can be used to be more effective in reducing unemployment under segments of workers with restrictions. Increasingly, the Dutch Parliament is receptive to opinions voiced by social enterprises, for instance via round table sessions.<sup>30</sup>

### **Absence of dedicated legal frameworks for social enterprises**

The Netherlands represents one of the countries that does not employ any legal framework dedicated to social enterprises. This aligns with the Dutch government having so far chosen to support social entrepreneurship as an approach (in a similar way to other ambitious types of entrepreneurship) rather than social enterprises as types of organisations and similarly chosen to make the support available through channels available for all enterprises.

Considering the recent take up of the number of social enterprises, as well as the increasing attention among stakeholders, one may argue that apparently no need for such a legal framework exists and the current ecosystem can make it work. At the same time, critical reflection may also lead to the conclusion that introducing an appropriate legal form for the Dutch context can help achieve even more. This process of reflection is currently developing in the Netherlands.

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(30) <https://www.social-enterprise.nl/actueel/blogs/-terugblik-rondetafel-sociale-ondernemingen-912>

The popularity of the concept has also attracted opportunistic organisations that profile themselves as social enterprises whereas arguably they do not fulfil the requirements associated with social enterprises as presented in Appendix 1. This has led to Social Enterprise NL exploring and testing the feasibility of a code of governance for social enterprises. A peer review system provides an important element of this code of governance. This code will present valuable signals to stakeholders as to whether an enterprise can be considered as a social enterprise. At the same time, it intends to help the entrepreneurs to develop their organisations and strategies in such way that they abide by the principles associated with social enterprises. The next few years will illustrate the extent of this model's effectiveness without strict enforcement rules.

## 5.2. Constraining factors and opportunities

### 5.2.1. Constraining factors

The factors constraining the number of social enterprises do not necessarily limit the impact these social enterprises aim to embody. After all, social enterprises aim to present a means to a certain end and not the end itself. With this in mind, the following list explores the constraining factors that have come to the fore in earlier discussions (notably around the SER 2014 study) as well as in current discussions and reports from experts as part of this study.

- > The SER Report (2014) underlined a (mis)fit with the financial market. **Even though recent evidence and responses from experts suggest that financial availability poses less of a problem for social enterprises (Social Enterprise NL 2018), banks and social entrepreneurs may still not align when confronting the concept of “return.”**<sup>31</sup> Banks still invest largely based on the projected financial return. This works for regular enterprises where the main focus is financial return. Social enterprises do not have financial return as their primary goal but focus on social return or social impact. The regular banks have not yet adapted to the principal of social return as an outcome. A related problem stems from the general difficulty of measuring social impact and return (though some exceptions exist. This makes it difficult for banks and other financial institutions to create a stable investment strategy.
- > Data limitations. **As this report has argued, little quantitative information illustrates the size and scope of social enterprises.** This makes it more difficult

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(31) Stedennetwerk G40 – Roadmap Sociaal ondernemerschap (2017).



for policy makers and other stakeholders to make decisions aimed at contributing to societal challenges via supporting social entrepreneurship.

### 5.2.2. Opportunities

- > Interviewees observed an **increase in social entrepreneurial initiatives from regular companies and entrepreneurs**. While this does not necessarily affect social enterprises as defined in this study, it signals an interest in the role social enterprises occupy in the Dutch landscape. The larger part of the social enterprise initiatives comes from the ‘social-side’ of the spectrum. From the perspective of one of the interviewees, successful social enterprises tend to come from the “business/entrepreneur-side” of the spectrum that positions social enterprises in the middle between not-for-profit and for-profit organisations.
- > **Impact measurement seems to become increasingly feasible for social enterprises**. They can tap into newly available instruments, such as PSO in the Dutch context and various other generic tools on impact measurement and impact management. With the increasing involvement of educational institutes and the opportunities that big data (including blockchain technologies) bring, one can expect that progress will come in the near future, benefitting social enterprises as well as other organisations aiming for social and environmental goals.
- > Awareness of social enterprises. **In comparison to roughly five years ago, social enterprises have attracted much more visibility**. Dutch social enterprises such as Fairphone (see illustration 9 below), Snappcar and Tony’s Chocolonely act as frontrunners in terms of growth, impact and recognition, and serve as role models for the younger generations. Paired with this, actors in the ecosystem for social enterprises have grown in numbers and offer much more available advice and support.
- > **The philanthropic culture of the Netherlands presents a strength** according to the consulted experts: this base allows for risk-based investments in the social domain and hence proves positive for social enterprise development. Family-owned funds play an important role in this respect. The top 30 family funds were responsible for donations of around 250,000 EUR in 2015 and most of them focus on societal challenges.<sup>32</sup> In addition, a very positive stimulus comes from the initiation announcement of Invest NL, a 2.5 billion EUR fund from the Dutch government towards societal goals.<sup>33</sup>

(32) This was concluded in a Dutch news article: <https://www.nrc.nl/nieuws/2017/05/04/het-doel-een-betere-wereld-a1557149>

(33) Whereas the announcement of this fund was made in 2017, the Dutch parliament is only expected to discuss this in fall 2018, leading to an expected start in the first half of 2019.

## Illustration 8. Fairphone

Fairphone is an Ltd. that grew out of an initiative aiming for more awareness of what it takes to produce a phone and how this affects people active in the value chain, particularly those in developing countries. Established by Bas van Abel, it acted as an awareness initiative in 2010 and became independent in 2013. Main partners include, amongst others, Waag Society, Ministry of Foreign Affairs (both key in the start-up phase), Impact Ventures and a large community of interested followers.

Fairphone aims to create positive social and environmental impact from the beginning to the end of a phone's life cycle. By showing that things can be done differently in terms of design, use of fair materials, working conditions and reuse & recycling, Fairphone aims to set an example (selling over 100,000 phones so far) and to make a positive impact in how phones are made, used and recycled. It aims to produce the world's first ethical, modular smartphone.

Fairphone's fields of activity include value chains and circular economy. Its financial structure is a revenue model, sourced by impact investments and crowdfunding.

Fairphone and founder/CEO Bas van Abel have won various awards, among others [The Global Economy Prize 2018](#), together with prof. Robert Schiller (Nobel Prize-winner) and prof. Klaus Schwab (founder of the World Economic Forum)

<https://www.fairphone.com/en/>

More information: This documentary shows the drive of Bas van Abel as Fairphone's founder and CEO, but also the dilemma's he faced as a social entrepreneur in balancing social and economic value.

Various news clips can be found [here](#).

## 5.3. Trends and future challenges

The Decentralisation operation in 2015 shifted responsibility of social programmes towards the local level. This has led to **policy measures and support at the municipal level, and therefore multiple ecosystems at the local level, rather than one overarching Dutch ecosystem**. In this regard, mapping out regional ecosystems provides a valuable tool. In essence, entrepreneurial ecosystems are very much a regional phenomenon (Stam 2015).

**Currently, most policy and network activities aimed at stimulating social enterprises appear in the four biggest cities (Amsterdam, Rotterdam, Utrecht, Den Haag). Medium-size municipalities are working together (G40) to stimulate social entrepreneurship.** The smaller municipalities recognise this activity and want to follow: for example, they can reach out to the Social Impact Factory based in Utrecht

but which aims to extend its activities nationwide. It is important to highlight that in rural areas, social enterprises thrive whether or not active support policies exist. A recent research by PwC (2018) indicates that 40% of the Dutch municipalities has some kind of support policy targeted at social entrepreneurship.

**The Netherlands builds on a longstanding tradition of combining entrepreneurship and societal value creation.** As such, many parts of the ecosystem already functioned in place once the term “social enterprise” set foot in the Netherlands. A potential scenario that a few experts mentioned could arise where social enterprises would not need such nomenclature, and could provide the new norm for all enterprises. Currently a lot of attention goes out to work integration and circular economy, while companies such as Fairphone and Tony’s Chocolonely act as leaders in growth and impact, further serving as role models in their aims to improve global value chains.

**Ten SBIs have appeared in the Netherlands over the past five years,** involving various governments, financial institutions and social entrepreneurs. This number may seem small, but it ranks relatively high in an international perspective. However, the impacts and effects of a SBI structure (rather than other existing structures), remain unclear just like in most other countries.

As mentioned above, many businesses observe the increasing popularity (which may just form part of a trend, as one expert noted) and try to jump on the bandwagon. For some this demonstrates an honest effort of good development. However, **some also express concerns that companies apply “social washing;”** as there appear to be low-threshold labels of social benefit, for example. This is also one of the reasons that Social Enterprise NL is introducing a code of governance for social enterprises, as described earlier in the report. Again, this stresses the need for social enterprises to demonstrate their outputs, outcomes and (where possible) impacts; it is difficult (if not impossible) to judge the “socialness” of enterprises based on intentions only. These developments have led the Dutch Government to commission research on the possibility of different types of legal forms within the Dutch context, bearing in mind that the national government aims at stimulating social enterprises while adhering to an equal level playing field.<sup>34</sup>

Finally, even though social enterprises appear to emerge partly due to the pressure on the Dutch welfare state, **it remains unclear how and to what extent social enterprises can take a role in safeguarding the current state of Dutch welfare.** It is clear that the era of “nice to have” has passed when it comes to social enterprises in the Netherlands. At this point, professionalism and an adaptation to the existing ecosystem should result in measurable and manageable creation of social value created by social enterprises.

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(34) The report by Utrecht University (in Dutch) is available at <https://www.rijksoverheid.nl/documenten/rapporten/2019/02/18/versnelling-en-verbreding-van-sociaal-ondernemerschap>

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## APPENDICES

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## Appendix 1. The EU operational definition of social enterprise

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

Main dimension	General definition	Relevant Indicators ( <i>not exhaustive list</i> ) (yes/no or range from low up to very high)	Initial minimum requirements (yes or no)	Examples/boundary cases comments
<b>Entrepreneurial/ economic dimension</b>	Social enterprises (SEs) are engaged in the carrying out of stable and continuous economic activities, and hence show the typical characteristics that are shared by all enterprises. <sup>35</sup>	<ul style="list-style-type: none"> <li>&gt; Whether the organisation is or is not incorporated (it is included in specific registers).</li> <li>&gt; Whether the organisation is or is not autonomous (it is controlled or not by public authorities or other for-profit/non-profits) and the degree of such autonomy (total or partial).</li> <li>&gt; Whether members/owners contribute with risk capital (how much) and whether the enterprise relies on paid workers.</li> <li>&gt; Whether there is an established procedure in case of SE bankruptcy.</li> <li>&gt; Incidence of income generated by private demand, public contracting, and grants (incidence over total sources of income).</li> <li>&gt; Whether and to what extent SEs contribute to delivering new products and/or services that are not delivered by any other provider.</li> <li>&gt; Whether and to what extent SEs contribute to developing new processes for producing or delivering products and/or services.</li> </ul>	SEs must be market-oriented (incidence of trading should be ideally above 25%).	<ul style="list-style-type: none"> <li>&gt; We suggest that attention is paid to the development dynamic of SEs (i.e. SEs at an embryonic stage of development may rely only on volunteers and mainly on grants).</li> </ul>

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

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

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

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## Appendix 3. List of stakeholders engaged at national level

The set of 21 Country Reports updated in 2018 and 2019 included a “stakeholders engagement strategy” to ensure that key input from national stakeholders was incorporated. Four categories of stakeholders were set up: academic (ACA), policymaker (POL), practitioner (PRAC) and supporter (SUP). The stakeholders’ engagement strategy followed a structured approach consisting of a questionnaire, one or two stakeholders’ meeting (depending on the country) and one core follow-up group. Such structure enabled a sustained, diverse and committed participation of stakeholders throughout the mapping update process. The full names, organisations and positions of key stakeholders who accepted to have their names published are included in the table below.

Full name	Organisation	Role	Stakeholder category
Manon Becher	Starters4Communities	Entrepreneur / consultant	PRAC
Krispijn Bertoen	Social Impact Factory	Director	SUP / PRAC
Peter Brouwer	Start Foundation	Research consultant	SUP
Freerk Jan Bruins	Bureau Bries	Research consultant	SUP
Roel During	Wageningen University	Researcher EFESIIS & Member Advisory Committee	ACA
Willem Janssen	Utrecht University	Expert Public Procurement	ACA
Matthijs de Jong	The Hague Municipality	Policy officer	POL
Sabina Gietema	Platform31	Project leader	SUP
Maarten Hogenstijn	HvA	Researcher	ACA
Philip Karré	Inholland Rotterdam University of Applied Sciences	Researcher	ACA
Kim Kiszelnik	Social Entrepreneurship Consultant	Consultant	PRAC
Ruben Koekoek	Social Finance NL	Cofounder	SUP / PRAC
Ineke Lemmen	Dutch Ministry of Economic Affairs & Climate	Member Advisory Committee	POL

Full name	Organisation	Role	Stakeholder category
Robin Molenaar	Dutch Ministry of Social Affairs	Member Advisory Committee	POL
Stefan Panhuijsen	Social Enterprise NL	Director & Member Advisory Committee	SUP / PRAC
Daphne van Ree	Utrecht Municipality	Policy officer	POL
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Marloes Tap	PwC	Consultant	SUP
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