

National Report FRANCE

BYPLS - POUR LA SOLIDARITÉ



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COOPILOT Project

Template/Guidelines Reference Countries (RC)
Belgium, France, Italy and Spain

Country: France

Report's author(s): PLS - POUR LA SOLIDARITÉ

PART 1: CO-OPERATIVES ECOSYSTEM

1.1 General statistics

Number of co-operatives: **22 517**¹ in 2014 excluding school co-operatives

(Different source: 23 860² by the end of 2012)

Industries- repartition of the number of co-operatives by industry:

Industry	Number of co-operatives
Agricultural*	14 295
Arts & crafts	424
Transport	23
Retailers	89
Fisheries**	134
Consumers	35
Housing	175
School	55 000
Scop - Worker co-operatives	2 222
Scic - Multi-stakeholder co-operatives	408
Financial services***	4 712

Source: COOPFR: Panorama sectoriel des entreprises coopératives édition 2016.

^{*:} including Cuma (agricultural material utilization co-operatives)

^{**:} Number from 2012

^{***:} including local banks (= "caisses locales")

¹ http://www.entreprises.coop/images/documents/outilscom/panorama2016/coopfr-panorama-2016-web.pdf

² https://www.insee.fr/fr/statistiques/1281365





Employment (full time equivalents): total and by industry:

Industry	Employment
Agricultural	160 000
Arts & crafts	130 000
Transport	1 500
Retailers	534 308
Fisheries*	1 800
Consumers	6 200
Housing	1 087
School	115
Scop - Worker co-operatives	47 508
Scic - Multi-stakeholder co-operatives	3 298
Financial services	333 671
TOTAL	1 217 466

Source: COOPFR: Panorama sectoriel des entreprises coopératives édition 2016.

Existing federation/network:

- **COOP FR**: is the main organization which represents the French Co-operatives movement and is the voice of approximately 23 000 Co-operatives entreprises (http://www.entreprises.coop/).
- Coop de France: is another organization which is only devoted to the farming sector (www.coopdefrance.coop/).
- **FNCC**: devoted to consumers (http://www.fncc.coop/)
- **Habicoop**: devoted to inhabitants (http://www.habicoop.fr/)
- **FFCGA**: devoted to crafts (http://www.ffcga.coop/)
- **FCA:** devoted to commerce (https://www.commerce-associe.fr/).
- **Co-opération maritime:** devoted to the fishermen (http://www.cooperationmaritime.com/).
- **France groupements**: devoted to transports (http://france-groupements.com/)
- **OCCE**: devoted to school (http://www2.occe.coop/)
- **Les Scoop**: devoted to worker co-operatives (http://www.les-scop.coop/sites/fr/)
- Les Scic: devoted to multi-stakeholder co-operatives (http://www.les-scic.coop/sites/fr/les-scic/)
- **Credit co-operatives**: Groupe BPCE (http://www.groupebpce.fr/), Fédération nationale banque populaire (http://www.fnbp.fr/), fédération caisse d'épargne (http://www.federation.caisse-epargne.fr/), crédit coopératif (http://www.credit mutuel (https://www.creditmutuel.com/fr), crédit agricole (http://www.creditagricole.info/fnca/j_5/accueil).





1.2 Historical background and recent evolutions

During the $19^{\rm th}$ century, workers started gathering among them in associations in order to fight against the capital of big industries. Both producer and consumer co-operatives boomed in the second half of the century. During the $20^{\rm th}$ century, other kinds of co-operatives appear such as credit or agricultural co-operatives, which are especially important for the modernization of the farming sector after the Second World War.

The first cooperative activities in France came from rural areas. However, the legal recognition of co-operatives in France happens between 1890 and 1920³. Since then, producer, consumer and credit co-operatives develop rapidly. Following the First World War, production co-operatives know a booming period, particularly in the building sector while public collectivities supported them by procuring them public market parts. At this time, co-operative banks and insurances start to grow.

The law of September the 10^{th} , 1947 sets general functioning and administrative rules for cooperatives, but preserves specificities such as agricultural co-operation. In 1983, the law $n^{\circ}83$ -657 of July 20^{th} implements specific rules for crafts. New kinds of co-operatives were born in the 2000' such as Scic (Multi-stakeholders co-operatives) created in 2001 or European co-operative societies in 2008, showing their capacity to adapt.

1.3 **Legal context**

The legal framework related to co-operatives in France is given by the law $n^{\circ}47-1775$ of September 10^{th} , 1947 relative to the status of cooperation. It has been modified by the law $n^{\circ}2014-856$ of July 31^{st} , 2014 relative to the social economy. The general law is completed by some other texts which provide some adjustments and exemptions.

The civil and commercial Codes are applied to co-operatives if they do not contradict the 1947 law, and the general law is applied when it does not contradict the specific texts related to specific types of co-operatives.

They can have different legal forms⁴:

- Société Anonyme SA (Limited Company): At least 2 members (for worker co-operatives 7 members) and a minimum capital of the half of what is required for a common SA (so 18 500 €).
- **Société par actions simplifiées SAS** (Simplified Joint Company): At least 2 members and no minimum capital or equity securities are required. An auditor can be necessary under specific conditions. An intermediate body can be defined in the statutes and they shall have a president.
- **Société à responsabilité limitée SARL** (Limited Liability Company): they can have from 2 to 100 associates, minimum capital is required only for crafts, fisheries and transport cooperatives, and they shall have a CEO. An auditor can be required under certain conditions.

³ http://docplayer.fr/2204737-Histoire-des-cooperatives.html

⁴ http://www.les-scic.coop/sites/fr/les-scic/FAQ/Formes_juridiques





- **Société cooperative européenne SCE**: It stands for "European co-operative society" and is designed for associates whose activities take place in different member states. In each state, the co-operative is treated as a national co-operative society.
- Agricultural co-operative: status sui generis.

Below are described the different kinds of co-operatives that exist in France:

- **User co-operatives**: associates are users of the goods and services they produce. They can be of different kinds: consumers co-operatives, school co-operatives,
- **Co-operative banks**: whose members are customers, savers or borrowers.
- **Business co-operatives**: where associates are entrepreneurs and have their own business. They can be farmers, fishermen, shop-owners, haulage contractors or small business-owners.
- **Worker co-operatives or Production Workers' Co-operative Societies** (from French: *Sociétés cooperatives et participatives de production SCOP*): are groups of workers gathering in order to produce goods or services. Employees represent the majority of associates, holding at least 51% of social capital and 65% of voting rights. A CEO is democratically elected by all the associates. The profit is fairly shared between the members: a part goes for employees, a part for associates and a part to the reserves of the entreprise.
- **Multi-stakeholders co-operatives or Collective Interest Co-operative Societies** (from French: *Sociétés cooperatives d'intérêt collectifs*): is another legal form which is more focused on social and collective dimension and projects that foster local development in sectors such as environment, health, culture or energy. Mechanisms are the same as those for a SCOP, but SCIC can associate every participant in a project: employees, volunteers, recipients, local authorities...
- **CAE or Activity and Employment Co-operatives** (from French: *Coopératives d'activité et d'emploi*): these co-operatives are intended to create sustainable jobs, economic and social wealth in a given territory. They help every project's holder to fulfill its objective by giving advice or professional training and by providing accounting and legal services. The activity is hosted by the CAE in fiscal and legal terms but the entrepreneur remains autonomous and responsible of the activity. A percentage of the turnover is required to the members of a CAE as financial participation.
- **European Co-operative Society** makes it possible to create a common co-operative across European borders.

The accreditation process is the same as for the non-co-operatives. A form⁵ has to be completed to declare the creation of a SA, SAS or SARL co-operative. When the treatment is finished, an official document proving the legal existence is delivered to the co-operative which will be needed for every administrative procedure.

⁵ https://www.service-public.fr/professionnels-entreprises/vosdroits/R15071





1.4 Public policy

Co-operatives can benefit from some special advantages.

Fiscal regime:

The fiscal regime for co-operatives is partially derogatory but it depends on the kind of co-operative. They can benefit from partial exonerations to the tax on societies if they redistribute their surpluses to their associates or they fill the legal reserve or the development fund. Fiscality varies depending on the type of co-operative. Only agricultural, fisheries, crafts, transport and workers co-operatives can benefit from fiscal advantages. For example, agricultural co-operatives are exempted from tax on societies if they respect conditions fixed in article 207 of the "Code general des impôts". Workers' co-operatives (Scop) benefit from a total exoneration of the territorial economic contribution tax, whereas multi-stakeholder co-operatives (Scic) do not⁶. Moreover, workers' co-operatives do not have to pay the professional tax.

Nevertheless, co-operatives are excluded from certain advantageous programmes such as the *crédit impôt emploi et compétitivité* (CICE). The value-added tax does not depend on the kind of co-operative but on the activity the structure leads.

Public funding:

Co-operatives can receive public funding from administration or local authorities in any form accordingly to European law relative to state aid.

Legal advantages:

Every associate is equal and has the same voting power. Associates' responsibility is limited to their own contributions.

There is a contractual flexibility: members can decide at any time to enter or quit the co-operative and it is simple to increase or reduce the capital.

⁶ http://www.les-scic.coop/sites/fr/les-scic/FAQ/Fiscalite





PART 2: INSPIRING PRACTICES

Name	CJS - Coopératives jeunesses de service
	http://www.projetcjs.coop/
Providers	Coopérer pour entreprendre, co-operative network established in 2000 (http://www.cooperer.coop/)
Target	Young people (from 16 to 18 years old) during the summer holiday in France (but the concept comes from Canada).
Modalities	Long, practical & face-to-face
Content	Young participants create a temporary cooperative entreprise
description	during the summer. They decide together what services they
	will offer and at the end they share the profits.
Objectives	Entrepreneurship, responsibility, teamwork
	mind-openness, sense of initiative
	management, & sectoral specific skills
Learning practices	Active & project-based learning
	Activity outside school
Additional useful	For further information:
information	http://www.cooperer.coop/les-cooperatives-jeunesse-de-
	services/

Name	Mon ESS à l'école
Providers	L'ESPER, association created in 2010 (http://lesper.fr/)
Target	Middle and high school students in France
Modalities	Long, practical & theoretical, face-to-face
Content description	The project consists in making young people responsible by letting them become the actors of a social and collective project. By creating their own SSE entreprise learns that an alternative way of doing business by cooperating. More than 30 entrepreneurial projects have been made thanks to the program (from collaborative newspapers to t-shirts, soap or food).
Objectives	Fostering responsibility, entrepreneurship, commitment Promoting SSE and its values of equality, cooperation and solidarity





	Making students discover the diversity of the professional world
Learning practices	Active & project based learning (entrepreneurial project)
	Linking students with the community or/and businesses
Additional useful	For further information:
information	http://www.ressourcess.fr/monessalecole/

Name	La semaine de l'ESS à l'école
Providers	L'ESPER, association created in 2010
	(http://lesper.fr/)
Target	From children in the nursering school to teenagers in high
Ü	school.
	France (+ 1 in Martinique and 1 in Morocco)
Modalities	Long, practical and face-to-face
Content	From November to March, students search information about
description	social and solidarity economy at school and in surrounding entreprises.
	Then, during a week in March, students and businesses can send their impressions and learnings to Twitter where they will be diffused and collected in order to create a numerical wall
	accessible for participants.
	Participants can then comment the common realization and
	keep it as a souvenir.
Objectives	Develop the economic culture of the citizen
	Participate to the creation of a common realization
	Foster sharing and meeting between students and local SSE professors
	Discover an alternative development model based on equality, solidarity and democracy
	Develop commitment for each one
Learning practices	It can be project-based learning (making reportage), activities outside the classroom (understanding the school co-operative) or outside school and linking students with local community (visiting a business or association), expositions about SSE
Additional useful	For further information:
information	https://semaineessecole.coop/
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Name	ESS'PACE
Providers	Solidarité étudiante, co-operative established in 2013





	(http://www.solidariteetudiante.fr/)
Target	University students having a cooperative project
Modalities	n.a.
Content description	ESS'PACE is a 430 m ² coworking space in Paris which is free for students who have a cooperative project. Without the pressure of location cost, they will be accompanied by experimented entrepreneurs or employees from a Parisian CAE (Employment and Activity Co-operative).
Objectives	Creation of jobs & foster student entrepreneurship Combine economic performance and social utility
Learning practices	Active learning Linking students with students & businesses
Additional useful	For further information:
information	http://www.solidariteetudiante.fr/actualite/90-le-18-02-2016- venez-decouvrir-ess-pace-le-nouveau-projet-de-solidarite- etudiante
intormation	venez-decouvrir-ess-pace-le-nouveau-projet-de-solidarite-

Name	Agendas coopératifs
	http://www.occe.coop/agenda/
Providers	OCCE, a federation created in 1928
	(http://www2.occe.coop/)
Target	School students from 6 to 16 years
Modalities	Long, practical, a posteriori
Content	It consists in an instrument which is intended to foster the sense
description	of cooperation in young children. By giving them a co-operative agenda, they will be working their self-esteem and self-confidence as well as cooperation thanks to the proposed collective activities and afterthoughts.
Objectives	Development of self-confidence, teamwork, organization Promoting co-operative values
Learning practices	The learning happens in the classroom every week with new activities and reflections.
Additional useful	An overview of an agenda of this kind:
information	http://fr.calameo.com/read/001509837433740492a6b





Name	Écoles fleuries (flowery schools)
Providers	OCCE (http://www2.occe.coop/) &
	DDEN (http://www.dden-fed.org/)
Target	Students in primary and middle school
Modalities	Long, practical and face-to-face.
Content	The measure is a departmental and national challenge on
description	gardening activities. Each school can participate and will have to submit its project of gardening activities which will have to be done by students. The evolution of the garden needs to be stated by pictures or a small video as well as explanations on the ongoing activities.
Objectives	Development of gardening skills and knowledge on vegetables and seasonality Commitment with green values and sustainable development Promotion of co-operative values, collective work, sense of initiative and autonomy.
Learning practices	Active & project-based learning, outside the classroom
Additional useful	To learn more:
information	http://www2.occe.coop/sites/default/files/fichiers-
	joints/apprendre_jardin-2017-2018-bdef.pdf

Name	Maison de lycéens (House of students)
Providers	OCCE (http://www2.occe.coop/) &
	MDL (http://federation-mdl.fr/)
Target	High school students
Modalities	Long, practical & face-to-face
Content	A house of students organizes projects related to culture, sports,
description	citizenship or even humanitarian issues. The OCCE is willing to encourage the formation of this kind of co-operatives by helping students with the creation procedure as well as the training to administrative organization. They put at their disposal accounting instruments, help for asking for subsidies or to open a bank account
Objectives	Management and organizational skills
	Teamwork and cooperation values
	Contact with the professional world
Learning practices	Active learning





	Linking students with local community
Additional useful	For further information:
information	http://www2.occe.coop/contenu/montez-et-faites-vivre-votre-
	<u>maison-des-lyceens</u>

Name	MOOC – Coopératives au service du territoire (co-operatives at
	the service of territory)
Providers	CGSCOP, a network established in 2011
	(http://www.les-scop.coop/sites/fr/)
Target	All kinds of public
Modalities	Punctual, theoretical, distance.
Content	The measure consists in an online open course about Scic
description	(Collective interest co-operative societies) where people can
	learn the base of the Scic, how to support and co-operate with
	them as well as how to get committed in a Scic.
Objectives	Fosters autodidact and organizational skills
	Deepens the knowledge on the co-operative sector
Learning practices	Self-learning
	Virtual community of learners
Additional useful	The course's website:
information	https://www.fun-mooc.fr/courses/course-
	v1:CNFPT+87012+session01/about

Name	MOOC – Coopération agricole (agricultural co-operation)
Providers	La cooperation agricole, established in 1900.
	(https://www.lacooperationagricole.coop/)
Target	All kinds of public
Modalities	Punctual, theoretical, distance.
Content	The MOOC on agricultural cooperation seeks to introduce the
description	public to agricultural co-operatives. It gives general principles and ways of governance, explains how co-operatives work and how they developed and finally proposes an overview of jobs in that specific sector.
Objectives	Fosters autodidact and organizational skills Deepens the knowledge on agricultural co-operatives and co- operatives in general





Learning practices	Self-learning
	Virtual community of students and actors
Additional useful	The course's website:
information	http://www.mooc.coop/ & https://www.fun-
	mooc.fr/courses/AgroParisTech/32002S02/session02/about

Name	Say Yess magazine
Providers	Avise, an association created in 2002
	(http://www.avise.org/)
	JEUN'ESS, a programme launched in 2011
	(http://www.jeun-ess.fr/)
Target	Young people
Modalities	Long, distance
Content	It is a magazine for young people wanting a more sustainable
description	and fair society. They propose inspiring initiatives every week,
	pieces of advice on how to find a job or start a new project in the field of SSE. It also shows portraits of young and motivated
	people and hints to act differently in the everyday life.
Objectives	Incentivize young people to get involved in SSE
Learning practices	Support for learning
Additional useful	For further information:
information	http://www.say-yess.com/

Name	Connecteur for change
Providers	Ticket for change, an association created in 2014
	(http://www.ticketforchange.org/)
Target	Young entrepreneurs in France
Modalities	Punctual, face-to-face, theoretical and practical.
Content	It is a programme that searches motivated young people to
description	become "Connecteurs". These people will then organize events
	at regional scale in order to disseminate pedagogies for as many
	people as possible and sensitize to "entrepreneurship for
	change" in all the territory.
Objectives	Organizational skills, entrepreneurship, self-confidence,





	speaking in public, teamwork, networking
Learning practices	Active learning, activities with local communities
Additional useful	For further information:
information	http://www.ticketforchange.org/wp-
	content/uploads/PROGRAMME-GUIDE_CONNECTEUR-FOR-
	CHANGE_VF-1-1.pdf

Name	La nuit des étudiants solidaires de France
Providers	CJDES, a network association founded in 1985
	(https://cjdes.org/)
Target	Students in master's degree
Modalities	punctual
Content	It is an event where students and professionals of the SSE sector
description	can exchange their point of views. There, professionals give
	speeches and students can participate to workshops in a
	friendly atmosphere. Animations and concerts take place
	afterwards which is ideal for networking.
Objectives	Reinforce social ties
	Transmit SSE values from one generation to another
	Help young students in their professional insertion
Learning practices	Activities outside the classroom
	Linking students and business / local communities
Additional useful	For further information:
information	http://nde.cjdes.org/
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Name	ESS'CAPADES
Providers	CRESS Auvergne-Rhône-Alpes, born from a fusion in 2017
	(http://www.cress-aura.org/)
Target	Open to everybody in the region Auvergne-Rhône-Alpes
Modalities	Punctual, practical, face-to-face
Content	For two days people are invited to participate in a guided tour of
description	SSE entreprises which open their doors in the agglomeration of
	Clermont-Ferrand. They are intended to present their structures
	and explain the benefits and values of social and solidarity
	economy. Citizens can also participate in workshops and
	activities to discover the SSE.
Objectives	Foster commitment in society
	Expand SSE values
	Networking
Learning practices	Activities outside school
	Linking people with local community and businesses





Additional useful	For further information:
information	http://www.cress-aura.org/les-esscapades

Name	CoopColoc
	https://www.coopcoloc.fr
Providers	Solidarité étudiante, co-operative established in 2013
	(http://www.solidariteetudiante.fr/)
Target	University students in Paris who are searching a flat
Modalities	Long, practical, face-to-face & distance
Content	CoopColoc is a project which puts economic flats at students'
description	disposal and in good conditions. It also proposes an
	accompaniment so that the student can learn how to become
	autonomous. It is managed by students who help the others
	with their administrative procedures or scholarship
	applications. They also organize meetings where every
	participant is invited.
Objectives	Learn to be autonomous, self-confidence, emancipate
	Networking
Learning practices	Active learning
	Linking students with students
Additional useful	For further information:
information	https://www.coopcoloc.fr/le-projet/





Name	Journées Nationales de la Coopération Étudiante
Providers	Solidarité étudiante, co-operative established in 2013
	(http://www.solidariteetudiante.fr/)
Target	University students from France
Modalities	Punctual, theoretical, face-to-face
Content	Some workshop are dedicated to SSE and in the event students
description	can meet other actors of the cooperative sector in France.
	Subjects are related to the promotion and perspectives of SSE,
	the role played by young people, the SSE as an instrument of
	social transformation and as an engine for growth. Important
	actors such as CGSCOP, UNEF, CJDES, ESPER, and more were
	present.
Objectives	Foster commitment in society
	Expand SSE values
	Networking
Learning practices	Activities outside classroom
	Linking students with businesses
Additional useful	For further information:
information	http://www.solidariteetudiante.fr/actualite/33-bilan-de-la-
	premiere-edition-des-jounee-nationales-de-la-cooperation-
	<u>etudiante</u>

Name	Gestions radieuses
Providers	Coopérer pour entreprendre, co-operative network established in 2000 (http://www.cooperer.coop/) Fonds pour l'amélioration des conditions de travail (Fact) which is a fund from the government http://travail-emploi.gouv.fr/IMG/pdf/FACT_ANACT.pdf
Target	Independents working in Employment and Activity Cooperatives (CAE)
Modalities	Punctual, practical, face-to-face & distance
Content description	Launched by the end of 2016, the aim of the project is to simplify administrative uses for independents and activity collectivities. First, a specialized team goes into 12 CAE for two days in order to identify the real uses that actors make from administrative instruments in the network. Second, the results are distributed to the whole network. Other CAE can react or enrich the results. Third, a co-conception workshop open to every CAE takes place and concrete propositions are made. Forth, these propositions are transformed into service prototypes which will be tested in





	participant CAE. Fifth, a forum takes place where all participants are invited to discuss the results of the method, the lessons that can be obtained from the experience as well as the evolution of
	the prototypes.
Objectives	Development of better services for independents
Learning practices	Project-based learning
	Linking businesses with businesses
Additional useful	For further information:
information	http://www.cooperer.coop/gestions-
	radieuses/##http://www.cooperer.coop/wp-
	content/uploads/2017/04/Expedition-Gestions-radieuses-
	V0.pdf



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The project aims to provide innovative responses to the youth employment challenge in the European Union, by stimulating cooperative entrepreneurial spirit through education and training.

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National school of political studies and public administration - Romania (http://www.snspa.ro)
Federazione trentina della cooperazione - Italy (http://www.cooperazionetrentina.it)

Fundacion Escuela Andaluza de Economia Social - Spain (http://escueladeeconomiasocial.es)
Mladinska zadruga Kreaktor, Z.B.O., Socialno podjetje - Slovenia

Social Economy Institute - Greece (http://www.social-economy.com)

Scuola Nazionale Servizi Foundation - Italy (http://www.scuolanazionaleservizi.it)

Association des agences de la démocratie locale, ALDA - France (http://www.alda-europe.eu)

Chamber of commerce and industry Vratsa sdruzhenie - Bulgaria (http://www.cci-vratsa.org)

Authority for Cooperative Societies - Cyprus (http://www.cssda.gov.cy)

For more information: http://www.coopilot-project.eu



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