



National Report ITALY

BY Federazione Trentina della Cooperazione
& Scuola Nazionale Servizi Foundation



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COOPILOT Project

Template/Guidelines Reference Countries (RC)

Belgium, France, Italy and Spain

Country: Italy

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PART 1: COOPERATIVES ECOSYSTEM

1.1 General statistics

Number of cooperatives: 70,000¹

Value of production²:

- *Cooperatives: 90.7 € billion*
- *Consortia: 17.6 € billion*
- *Estimated value: 136.5 € billion*

Industries- repartition of the number of cooperatives by industry:

<i>Industries</i>	<i>Cooperatives</i>	
	<i>Number</i>	<i>%</i>
<i>Agriculture</i>	<i>3,935</i>	<i>5,7</i>
<i>Industry</i>	<i>4,274</i>	<i>6,1</i>

¹ It is quite difficult to declare a clear number of cooperative in Italy, due to the lack of a unique source of data. Generally speaking, 114,629 is the total number of Italian Cooperatives as registered to the **Cooperative Society Register**, governed by the Decree of the Minister for Economic Development of 23rd, June 2004 and subsequent amendments. The data is up-to-date at 10th, July 2017. However, the data base is still experimental and does not allow to estimate the number of active cooperatives, as well as to verify the value of production and other key features (source: <http://dati.mise.gov.it/index.php/lista-cooperative?resetfilters=0&clearordering=0&clearfilters=0>). There are other available data regarding the number of active cooperative in Italy at 31st, December 2016 - 80,363, according to the Confcooperative data released in February, 2017. However, this estimate is not officially recognized (source: https://www.google.it/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0ahUKEwihyt208v7UAhXIIMAKHeC_DGkQFggNMAA&url=http%3A%2F%2Fwww.reggioemilia.confcooperative.it%2FDesktopModules%2FEasyDNNNews%2FDocumentDownload.ashx%3Fportalid%3D0%26moduleid%3D482%26articleid%3D2141%26documentid%3D331&usq=AFQjCNFCKOFcXfZTd6CplZWqoZiExodLXA) Thus, for the present research, the Third Report about Cooperatives in Italy (EURICSE, 2015) is taken into account; confirming a total amount of active cooperatives of about 70,000 and analyzing data updated to December, 2013 (source: <http://www.euricse.eu/wp-content/uploads/2015/09/00-ECONOMIA-COOPERATIVA.pdf>)

² The value of production is an under estimation, both because the data does not include the economic value created by the cooperative credit banks, and because at the time of the data extraction it was not available the budget for all the cooperatives.

<i>Buildings</i>	<i>9,249</i>	<i>13,2</i>
<i>Services</i>	<i>43,940</i>	<i>62,8</i>
<i>Missing data</i>	<i>8,602</i>	<i>12,2</i>
Total	70,000	100%

Employment (full time equivalents)- total and by industry:
1,746,369³

Industry	Total amount of employees
<i>Agriculture</i>	<i>124,417</i>
<i>Industry</i>	<i>112,880</i>
<i>Building</i>	<i>78,286</i>
<i>Commerce</i>	<i>99,412</i>
<i>Transport</i>	<i>336,066</i>
<i>Other services</i>	<i>968,219</i>
<i>Missing data</i>	<i>27,089</i>
Total amount	1,746,369

Existing federation/network:

Italian cooperatives are represented by:

1. **Confcooperative – Italian Cooperative Confederation.** It counts nearly 20,000 cooperative societies, involving more than 3 million members and 400,000 employees. Under Confcooperative confederation, it is included an annual turnover of over 42 million euros, divided into 22 regional, 8 provincial and 5 interprovincial units. Confcooperative is structured in 8 national industry federations.
2. **Legacoop – National Cooperative League.** As far today, Legacoop counts more than 6 million members and about 400,000 workers in associated cooperative companies, with a turnover of over 45 million euros per year. Legacoop aims to the active participation of members and to the development of the equity and self-help principles. In recent years, it has seen the growth of the number of social- health and socio-assistance cooperatives alongside traditional sectors.
3. **Italian National Cooperative Union.** It is articulated throughout the national territory in 18 regional Federations, 29 Provincial Federations, 4 Provincial offices, 6 Provincial Coordination Offices and 6 Industry Associations. It carries out

³ This number takes into account not only the workers employed at the end of 2013, but also the contracts activated during the 2013, including both seasonal workers and cases where the same job was covered during the year by different workers (such as, when a worker left for resignation/retirement and replaced by a new worker). We take into account this number also because, contrary to what is often thought, it is mainly stable jobs: more than 60% of this contracts were typical (employee – full time). Source: <http://www.euricse.eu/wp-content/uploads/2015/03/2-rapporto-italia.pdf>

information, promotion, training, assistance and advice for the strengthening of the cooperative movement, depending on the growth of employment and overall development of the country through the information and Services Desk, located in the territory.

4. **A.G.C.I. - General Association of Italian Cooperatives.** It was officially founded in 1952, when a group of republican, social democratic and liberal cooperative groups emerged from the National League of Mutual Cooperatives and to create a third 'central' cooperative movement. In implementing the statutory principles, AGCI contributes to a general development project based on the market economy and the free movement of ideas, people and goods. With the contribution of the Ministry of Labor, branches in all regions have been set up to promote the company and the cooperative enterprise in general.

1.2 Historical background and recent evolutions

Since the creation of the first cooperative in 1854, the Italian cooperative movement has experienced long periods of fast growth, as well as some phases of stagnation, and remains today a major component of the national economy. The founders were inspired by the various experiences that were taking hold throughout Europe in the mid-1800s. The emergence and diffusion of business models varied significantly across Italian regions, partly due to the different levels of economic organization and development in different parts of the country, and partly as a response to the different needs of local markets.

The first Italian cooperative was founded in 1854 in Turin, where the workers' mutual assistance society gave rise to a *consumer cooperative* with the purpose of mitigating high living costs. Over the following years, this kind of cooperative spread throughout both cities and rural areas.

Cooperation in financial services began to grow a few decades later, towards the end of the 1870s, in the dual form of the Banca Popolare (a limited liability bank whose members belonged to the small urban bourgeoisie), and the Social credit banks (later named Rural Banks and then Cooperative Credit Banks), which were characterized by unlimited liability and had memberships mainly made up of small-scale farmers. Both of these forms of credit cooperation were meant to facilitate their members' access to credit in a context where credit markets were not very developed and generally uninterested in serving small entrepreneurs.

During the last two decades of the eighteenth century, other forms of cooperation emerged. At the beginning, the *farmers' cooperative* (especially vineyards and dairies) was born, based on the shared purchase of goods and tools and on the collective sale of produce, aimed at combating both monopolistic and monopsonistic situations. Then, *worker cooperation* began to take hold in this period as well, especially among construction workers and farmhands.

The first years of the twentieth century were growth years both for the Italian economy and for the cooperative movement. Thanks to the government and to the social engagement of Catholics, Italian cooperation grew in all of its components, and in 1910 there were 7,400 cooperatives with over one million members. This growth continued in the aftermath of

World War I and through the first half of the 1920s, when cooperatives amounted to 15,000 plus.

The rapid development of Italian cooperatives was interrupted (starting in 1922) with the rise of fascism. The fascist regime was ideologically opposed to any form of organization that could come between the state and its citizens, and was particularly opposed to all movements that had any socialist inspiration, so fought cooperation and eventually eliminated all representative bodies, finally assigning all assistance, development and coordination functions to one organization under the direct control of the state: the National Fascist Organism of Cooperation. This aversion resulted more in a slower growth of cooperation and a change in its sectorial composition (with a significant growth of cooperatives in agriculture and food processing and sales) than in an eradication of the movement (as in the case of the union movement). Indeed, at the end of the regime (which coincided with the end of World War II), the number of cooperatives was higher than it was in the early 1930s.

In the aftermath of World War II, with the constitution of the Italian Republic, the attitude of the government turned once again in favour of cooperation. In fact, the Italian Constitution (approved in 1947) includes a direct reference to cooperation, stressing in particular both the mutual and the social aim of cooperatives and the exclusion of private speculation purposes. By 1951 cooperatives reached approximately 25,000 (double what they were in 1930), due primarily to the creation of many *construction and housing cooperatives* engaged in the reconstruction of buildings destroyed during the war.

The following two decades (1951-1971) witnessed the biggest boom in the Italian economy, largely driven by the development of the manufacturing sector, with the migration of the labour force from agriculture to factories and the related migration of the population from the countryside to the cities. Growth was driven at the beginning (until the mid-1960s) by large private firms and large publicly-owned companies, and later by local systems of small enterprises – the so called industrial districts. The contribution of cooperation to this phase of development was very limited, and the economic relevance of cooperation did not change significantly. Nevertheless, cooperatives began to grow in size if not in numbers, as the total number of workers employed by cooperatives increased by 50.5% over this period.

The cooperative movement began to grow again in the following years, which were characterized by the oil crises, the first difficulties of the manufacturing sector, lower GDP growth, and high inflation and unemployment rates. This growth increased over the years and manifested itself in an increase both in the number of cooperatives and in their average size, and thus in an increase in the number of people employed in this sector. New cooperatives were also set up to provide *social, health and educational services* and to create *jobs for disadvantaged people*. These new cooperatives were spontaneously created by groups of people in the 1980s, mainly on a volunteer basis, and were recognized with a special law in 1991 with the name of “social cooperatives”.

In the case of *social cooperatives*, the law requires the cooperative to pursue the interests of the community and not just the interests of its members. Moreover, legislators established two types of social cooperatives: social cooperatives that provide social, health and educational services (type A); and social cooperatives that can engage in any kind of activity, but are required to employ at least 30% of workers with low employability (type B).

These new cooperatives were immediately met with a growing demand for their services, due in particular to the outsourcing policies of local governments. As a consequence, they registered a very high growth rate: in 2005 there were 8,000 social coops that employed around 250,000 people (including 30,000 disadvantaged workers), serving nearly 4 million customers with a turnover of 7 billion euros. These cooperatives are now estimated to account for 60% of the total supply of social services in the country.

Starting from the 1970s, the number of cooperatives increased both progressively and significantly, with a growth rate of about 40% per decade. This trend in the cooperative movement was also accompanied by an increase in its share of total enterprises (from 2% in the 1960s to 5.8% at the end of the century).

The growth of cooperatives was also accompanied by an increase in their average size. The number of cooperatives with more than 50 employees rose from about 790 cooperatives in 1971 to more than 2,300 in 2001. At the same time, the number of cooperatives with less than 5 employees also increased significantly (from 6,000 cooperatives in 1971 to close to 25,000 in 2001).

This growth of the cooperative movement over the past thirty years was driven by three factors: (a) the maturation of a modern enterprise culture and the related organizational innovations, both at an individual company level (including mergers between small cooperatives and significant investments in management) and among enterprises with the creation of consortia; (b) the formation of cooperative groups, i.e. groups of cooperative and capitalist firms that could operate on a larger scale and have access to the stock and bond markets; (c) the impressive growth of social cooperatives engaged in the production of health, education and social services, which created a whole new sector within the cooperative movement. These strategies were complemented by a set of changes in the legislation that favoured the economic and patrimonial growth of cooperatives, and the creation of workers' cooperatives by workers of traditional enterprises that suffered from inadequacies in their management.

In more recent years, cooperatives in Italy have been especially opening up to enterprises reinstated by workers and formed by local communities for a collective management of shared goods, proving to resist the current economic crisis. Such evolution has shown that enterprises formed by people who get together to answer needs, instead of just operating for profit, continue to represent a major player in managing activities where human capital, and especially their qualities and motivations, have taken on greater importance. This has further been reinforced by the proven capacity of cooperatives to respond to emerging needs through change, not only in the sectors in which they operate, but also in their objectives and models of governance.

In Italy, cooperatives have truly reacted to the crisis in a way that is very different from other forms of enterprise, given especially their unique form of ownership and governance, and their characteristic united and inter-sectorial model of organization. Cooperatives are not in fact obliged to safeguard or protect the value of capital invested, but are instead required to satisfy the needs of their members as close as possible, whether they are consumer, labour, or managing segments of entrepreneurial activity.

As a consequence, in response to a fall in demand and/or of members' incomes, the cooperatives throughout Italy have tried to increase the services offered or have sought to maintain the same, in order to keep the same levels of production and employment, by reducing instead the margins of management. This means that the cooperatives have managed the crisis from within, without weighing upon local government funding and without claiming from the welfare state, but managing to save and create jobs instead.

In fact, on the contrary to that generally sustained by the majority of economists and media, all this has been possible thanks to a specific organization of production using the correct technological support, with levels of capitalization generally not lower than the average of the same sector. There has been no evidence of public support or financial benefits to the advantage of cooperatives. On the contrary, cooperatives have contributed even more to increasing the public balance sheet, whilst that of the joint stock/limited company has fallen, which further shows that cooperation, today more than ever, represents one of the biggest players able to contribute towards overcoming a crisis, and especially in creating an economic system truly able to respond to the concrete needs of the people.

The Trentino cooperative district

In the Italian panorama, a specific cooperative case is represented by the Trentino Cooperative Movement. In fact, the Province of Trento (or Trentino) is one of the European regions with the highest density of cooperative enterprises, some of which have been active since the end of the 19th century. Cooperative members amount to 270,000 people out of a population of 500,000 counting 210,000 family units. Trentino is also one of the regions with cooperatives in the greatest variety of economic sectors. Over the years, the cooperative experience in Trentino has expanded from the traditional areas of credit, agriculture and consumers, to now encompass social services, environmental management, energy production, culture and education, with the ever important role sustained by the one unique Federation engaged in innovative cooperative training and education activities for both adults and schools.

It is in this way that Trentino represents a case worthy of study, a real "cooperative district", a strong cooperative rooting in the local territory with its presence in almost all economic sectors, and a kind of enclave that has withstood 120 years of history without ever experiencing fatal crises or events that have substantially changed its nature and values. It shows how local cooperative systems, each with their own original characteristics, have been durable driving forces behind economic and social development.

The system stands out particularly for the presence of consortiums: inter-cooperative societies which coordinate and integrate cooperative activities, creating a second-level organisational system.

The Trentino model is therefore of interest to anyone studying social economics because it encapsulates many of the transformations undergone by cooperation in Italy and in Europe. The experience of Trentino does not claim to be unique nor exemplary compared to other

models, yet some of its characteristics can help reflection, especially when seeking new strategies to contrast the difficult times in which our societies are currently living.

AA.VV., *The Co-operative model in Trentino (Italy). A case study*, Report OECD LEED, Trento 2014.

Salvatori, G. (2012), *The flexibility of the cooperative model as a development tool: The case of the metamorphosis of an Italian region*, Euricse Working Paper, N.025 | 12

C. Borzaga (2010), S. Depedri, R. Bodini, *Cooperatives: The Italian Experience*

1.3 Legal context

The Italian legislation stresses the social functions of cooperatives which is explicitly recognized by Article 45 of the Italian Constitution, which states: “The Republic recognises the social function of cooperation with mutual character and without private speculation purposes,” and promotes and favours its growth. This general indication is at the base of a more detailed Italian cooperative law which has undergone different changes over time and which mainly establishes the requirements needed for cooperatives to be recognized as having social purposes: i.e. the requirement of conducting at least half of its business with members; the obligation to choose between two regimens (“predominant mutuality” that is a regimen with limitation to distribute their profits and mutual obligation, or “non-predominant mutuality” that is a regimen characterized by the same obligations, but in a lighter form); and the restriction for the distribution of profit.

Further specific laws are foreseen in the Italian legal framework according to the typology of cooperative (i.e. production, worker, consumer, credit banks and social cooperatives -types A and B) as follows:

- **Social cooperation** is governed by **Law 381/1991**, promulgated by the Italian State, which regulates the constitution process and the specific activities.
- **Cooperative credit banks** are based on 1993 Testo Unico Bancario (Consolidated Law on Banking) and on the instructions provided by **Banca d'Italia** (Bank of Italy), which are fully-fledged laws.
- **Production and worker cooperatives** relate to Law 142 April 4th 2001, which regulates the position of worker members.
- **Agricultural cooperatives** are managed through the regulations of both the legislative decree no.228 May 18th 2001, and of no.99 on professional agricultural entrepreneurship March 29th 2004.

The Italian legal system foresees specific regulations for social enterprises (SE). Accordingly, an SE is a private juridical subject, autonomous from public administration, which carries out production activities according to entrepreneurship criteria (continuity, sustainability, quality). However, unlike conventional companies, social enterprises act according to an **explicit social aim**: their main purpose is not to generate financial gains and profits but to

provide goods and services either to their members, to the community at large, or to disadvantaged sectors of the society, i.e. pursuing goals other than profit, establishing a balance between a fair remuneration and the possible benefits to those using the services/products.

SEs involve different types of stakeholders (from volunteers to financial supporters), both in terms of property and management; maintain strong bonds with the local community in which they operate; and get the resources they need from a plurality of sources (public administration, charitable donations of money and work, from the market and private sources).

Law 155/2005 regulates the areas of interest and the legal forms SEs may adopt which may take the form of cooperative, private limited company, or joint-stock company. The majority of social cooperatives adopt the S.P.A. (joint-stock company) governance model. The most common SE form is the s.r.l. (private limited company).

Typical areas of competence (Law Decree n. 155/2006) are: research and supply of cultural services; environmental and cooperative education; environmental protection; promotion of public assets and cultural heritage; social tourism; supply of development services for enterprises with social purpose.

Tax law

Generally, tax relief regulations relate to Law no.311 (December 30th 2004) paragraphs 460 - 463. The general principle is to remove duties on assets if these are stocked in an indivisible reserve fund, in which some specific regulations concern:

- Agricultural cooperatives - article 10 no.601/1973.
- Production and worker cooperatives - article 11 no.601/1973
- Social cooperatives - law 311/2004.

In addition, in the Province of Trento, registered social cooperatives are automatically considered non-profit organisations and can therefore benefit from tax relief.

There have been some important developments concerning the promotion and regulation of cooperatives and SE in recent years, such as banking sector regulations which have undergone rapid development with the Basel Accords and with the beginning of the BCE supervision on the banking system. In production-worker and agricultural cooperatives, the last relevant change occurred in 2004, with Law n.311/2004. In SE, the VAT regime has been changed recently, moving from 4% to 5% for healthcare and social assistance services (whereby rules for SE are set by the Financial Law promulgated by the government).

There are not many differences between the taxation of cooperatives and non-social-enterprises, except for the taxation on profit for cooperatives is more favourable. In the Province of Trento, social and agricultural cooperatives have tax relief for IRAP (a regional income tax) and labour cost, respectively. Social cooperative taxes are controlled by specific norms. SEs are submitted to the same norms as profit companies.

Registration provision

There are specific procedures and requirements for the registration of cooperatives in Italy. These requirements are: a basic capital and a minimum of 9 members, who are required to be competent in the main field of activity of the cooperative (social services and care).

In the Province of Trento (which is an autonomous province – that means a province that has legislative autonomy in various sectors) SE and cooperatives are registered at the Chamber of Commerce and in the public registry of the Province of Trento in order to provide an overview of the cooperatives that can operate locally so they do not need to provide further information to keep the registration which is revoked if the cooperatives have relevant issues or are closed.

1.4 Public policy

IRES – corporate income tax. Cooperatives are among the legal entities subject to IRES tax (corporate income tax). Criteria similar to those applied to other companies/enterprises determine the cooperatives' income. However, the IRES tax applies only to a part of that income. In the cooperative's most favorable hypothesis, IRES is applied on the 30% of cooperative's net profits and on the so-called 'fiscal repayments' – i.e. the variations that emerge when declaring the income, applying fiscal provisions to the statutory financial statements. The percentage of 30% decreases to 20% for agricultural cooperatives that meet certain conditions, while social cooperatives enjoy further facilitations. Finally, the cooperative banks (which must allocate the 70% of their profits as legal reserve) pay tax on 27% of their profits⁴.

IRAP – added value tax. IRAP is the tax on added value, deriving from the exercise of a business or a professional activity (when managed in an organized manner) in relation to the production area/territory. In Italy, IRAP is a Regional competence tax. Cooperatives pay IRAP to the same extent and according to the same rules set for other subject. Facilitations are provided in case of:

- Social cooperatives aimed to the employment of 'disadvantaged' people that detract the cost of these employees from their tax base
- Building cooperatives *a proprietà indivisa*⁵ for which the tax base is determined according to particular rules.

SOCIAL LOANS. If certain conditions are met, a 12.5% tax on the interest paid by the cooperatives for the lending of members is applied – the held on bank deposit is 27%. The cooperative can deduct from the income the corresponding amount until reaching a limit value.

⁴ EUROCONFERENCE News, "Società cooperative: tassazione IRES complessa e assetto variabile", March 2016.

⁵ The individual real estate units built by the building cooperative are assigned to the members in enjoyment, without transferring ownership to them. Thus, the owner remains the cooperative.

DIVIDEND. The sums paid by the cooperatives to the members⁶ are subject to a special scheme. Such sums are deductible from income (except for some limitation in case of labor and production cooperatives) and, therefore, do not contribute to the tax base calculation for IRES tax. In case of cooperative's members, the sums are taxed only if constitute an income – i.e. in the case of an increased remuneration recognized to the working members. However, if the dividends are distributed by capital increase, the taxation of members is deferred at the time of repayment of the capital itself. In this case, a tax deduction of 12.5% is applied to the reimbursed part of the capital corresponding to dividends.

INDIRECT TAXES. Regarding indirect taxes (i.e. VAT, stamp duty, register, mortgage tax etc.) the benefits for the cooperatives are quite numerous. However, it is worth mentioning that the mentioned benefits are justified on the basis of the activity carried out, rather than the social nature of the entity⁷.

PUBLIC POLICIES TOWARDS SOCIAL ECONOMY ENTITIES

In order to promote the dissemination and the strengthening of the social economy, a Ministerial decree of 3rd, July 2015 established an aid scheme designed to support the birth and growth of Italian business operating for the pursuit of general interests and social purposes. The beneficiaries of the benefits are:

- Social enterprises constituted in the form of companies, as for the legislative decree 155/2006;
- Social cooperatives and related consortium, as for the law n. 381/1991
- Cooperative societies with the ONLUS status as for the legislative decree 460/1997.

The related Ministerial Decree envisages the granting of aid under the *de minimis* EU regulations, to be granted in the form of soft loans for investment programs of the aforementioned companies in any sector, provided that they are consistent with their institutional purpose.

Allowances are granted on the basis of a valuation procedure. The law 311/2004 established the 'Revolving Fund for the Business and Research Investment Support' (FRI) that covers financially the intervention.

Inter-ministerial Decree 14th, February 2017 established the conditions for granting. At this stage, the procedure for submitting the granting requests is not yet open⁸.

⁶ As a refund of part of the price of the goods/services they have acquired or as increased remuneration of the work/contribution they make.

⁷ Included in this category are, for example, the facilitations for social cooperatives or building cooperatives.

⁸ Ministry of Economic Development – MISE, Facilitations to businesses for the spread and strengthening of the social economy. Source and legal framework available here:

<http://www.sviluppoeconomico.gov.it/index.php/it/incentivi/impresa/impresa-sociali>

PART 2: INSPIRING PRACTICES

1

Name Website, Contact information, ...	Cooperative identity and active membership http://www.cooperazionetrentina.it/Cultura-Cooperativa/Formazione-Permanente/Proposte-formative/Apprendimento-partecipativo
Providers Name, type (private/public), year of establishment,...	Federazione Trentina della Cooperazione Cooperative enterprise 1895
Target Audience (age, gender, social environment...), geographical coverage, industries,...	Cooperative members and board members; Regional and national coverage
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a</i> <i>posteriori</i> (e.g. award), residential format or not,...	Participatory learning Practical exercises On line modules
Content description	Cooperative principles and values Putting into action cooperative principle and values Active making membership Cooperative economic context
Objectives (development of skills ⁹ , attitude ¹⁰ , knowledge ¹¹ and/or others)	Strengthening cooperativistic learning outcomes Achieving learning outcomes foreseen in the professional standard for cooperative board members
Learning practices (active learning, project- based learning, experiential learning, activities outside the classroom/school linking students with the local community or businesses...)	Laboratorial learning Coop-tours/study visits Workshops On line modules
Additional useful information	Assessment and validation of the learning units is foreseen to be included in this training pathway.

⁹ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

¹⁰ Self-confidence, sense of initiative, problem solving mind,...

¹¹ Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...

	Each module lasts from 3 to 12 hours
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2

Name Website, Contact information, ...	Cooperative enterprises/culture http://www.cooperazionetrentina.it/Cultura-Cooperativa/Formazione-Permanente/Proposte-formative/Apprendimento-partecipativo
Providers Name, type (private/public), year of establishment,...	Federazione Trentina della Cooperazione Private: cooperative enterprise 1895
Target Audience (age, gender, social environment...), geographical coverage, industries,...	International delegations within cooperative and no-profit fields International coverage
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a</i> <i>priori</i> versus <i>a</i> <i>posteriori</i> (e.g. award), residential format or not,...	Participatory learning. Case study analysis
Content description	Cooperative economic context Cooperative case studies Cooperative principles and values Cooperative system and network Cooperative culture
Objectives (development of skills ¹² , attitude ¹³ , knowledge ¹⁴ and/or others)	Strengthening cooperativistic knowledge
Learning practices (active learning, project-based learning, experiential learning, activities outside the	Laboratorial learning Itinerant workshop

¹² Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

¹³ Self-confidence, sense of initiative, problem solving mind,...

¹⁴ Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...

classroom/school linking students with the local community or businesses...)	
Additional useful information	Assessment and validation of the learning units is foreseen to be included for this training pathway The training programme can last 1 day- 5 days

3

Name Website, Contact information, ...	Cooperative enterprises in third countries http://www.cooperazionetrentina.it/Cultura-Cooperativa/Formazione-Permanente/Proposte-formative/Apprendimento-partecipativo
Providers Name, type (private/public), year of establishment,...	Federazione Trentina della Cooperazione Private: cooperative enterprise 1895
Target Audience (age, gender, social environment...), geographical coverage, industries,...	People /young people in disadvantaged areas/countries Facilitators International coverage
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a posteriori</i> (e.g. award), residential format or not,...	Participatory learning. Practical exercises Experiential in simulated coop enterprises
Content description	Cooperative characteristics Cooperative principles and values Cooperative culture Local economic and legal cooperative framework Cooperative case studies Starting up coop- developing a business plan, technical issues
Objectives (development of skills ¹⁵ , attitude ¹⁶ , knowledge ¹⁷ and/or others)	Acquiring competences and abilities for establishing coops in poor rural areas of developing countries
Learning practices (active learning, project- based learning, experiential)	Laboratorial learning Experiential learning

¹⁵ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

¹⁶ Self-confidence, sense of initiative, problem solving mind,...

¹⁷ Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...

learning, activities outside the classroom/school linking students with the local community or businesses...)	
Additional useful information	The training programme can run from 6 months to 24 months

4

Name Website, Contact information, ...	Crea Impresa coop http://www.creaimpresacoop.it/
Providers Name, type (private/public), year of establishment,...	Federazione Trentina della Cooperazione Private: cooperative enterprise 1895
Target Audience (age, gender, social environment...), geographical coverage, industries,...	People interested in starting-up a coop
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a posteriori</i> (e.g. award), residential format or not,...	Theoretical modular training pathway
Content description	Cooperative characteristics Main steps for setting up a cooperative
Objectives (development of skills ¹⁸ , attitude ¹⁹ , knowledge ²⁰ and/or others)	Basic introduction of the cooperative framework
Learning practices (active learning, project-based learning, experiential learning, activities outside the classroom/school linking students with the local community or businesses...)	Classroom lessons, case studies analysis

¹⁸ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

¹⁹ Self-confidence, sense of initiative, problem solving mind,...

²⁰ Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...

Additional useful information	
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5

Name Website, Contact information, ...	Associazioni Cooperative Scolastiche (Scholastic cooperative associations) http://www.coopeduca.it/ACS
Providers Name, type (private/public), year of establishment,...	Federazione Trentina della Cooperazione Private: cooperative enterprise 1895
Target Audience (age, gender, social environment...), geographical coverage, industries,...	High school pupils Teachers Regional coverage for students National coverage for teachers
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a posteriori</i> (e.g. award), residential format or not,...	Laboratorial activities carried out in classroom
Content description	Establishing cooperative associations (ACS) for managing classroom activities: basic knowledge about the cooperative enterprise characteristics Designing the ACS How to write the statute of the ACS; election of the government bodies Constitution of the ACS; carrying out activities in a collaborative form
Objectives (development of skills ²¹ , attitude ²² , knowledge ²³ and/or others)	Developing key competences as spirit of entrepreneurship, learning to learn, social and citizen skills, collaborative abilities
Learning practices (active learning, project-based learning, experiential learning, activities outside the classroom/school linking students with the local community or	Participatory learning in classroom; Study visits to cooperative enterprises

²¹ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

²² Self-confidence, sense of initiative, problem solving mind,...

²³ Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...

businesses...)	
Additional useful information	

6

Name Website, Contact information, ...	Coop Campus Young http://www.coopcampusyoung.eu/ info@coopcampusyoung.eu
Providers Name, type (private/public), year of establishment,...	Federazione Trentina della Cooperazione Private: cooperative enterprise 1895
Target Audience (age, gender, social environment...), geographical coverage, industries,...	Young people; students aged 14-18 Regional, national and international coverage
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a posteriori</i> (e.g. award), residential format or not,...	Classroom activity is combined with cooperative workshops in local cooperative enterprises, alongside coop-tours
Content description	Cooperative enterprise model and experience of cooperative entrepreneurship Cooperative film forum events Guided visits to the Unesco Heritage of the Dolomites
Objectives (development of skills ²⁴ , attitude ²⁵ , knowledge ²⁶ and/or others)	Increasing knowledge regarding the cooperative enterprise model Promote cooperative culture
Learning practices (active learning, project-based learning, experiential learning, activities outside the classroom/school linking students with the local community or businesses...)	Learning by doing Activities outside the classroom
Additional useful	1 to 2 week campus

²⁴ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

²⁵ Self-confidence, sense of initiative, problem solving mind,...

²⁶ Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...

information	The Federazione Trentina della Cooperazione is recognized authority for the validation of cooperative competences acquired in non-formal and informal contexts, accredited by the Autonomous Province of Trento for alternating school-work programmes.
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7

Name Website, Contact information, ...	Un nuovo patto di sistema per le imprese cooperative trentine (A new training system pact for the coops in the Province of Trento) http://formazione-lavoro.net/ info@formazione-lavoro.net
Providers Name, type (private/public), year of establishment,...	Formazione Lavoro Private: non-profit consortium company 2000
Target Audience (age, gender, social environment...), geographical coverage, industries,...	Members, board members and managers of cooperatives in all economic sectors Regional and national coverage
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a posteriori</i> (e.g. award), residential format or not,...	Modular training pathways mainly based on theoretical approach, testimonials, class lessons, seminars
Content description	Cooperative culture: the role of the cooperatives in the development of the Trento Province; The Trentino cooperative system –characteristics; Cooperative principles and values; The relation between coops and community; Cooperative ethics; The risks for cooperative enterprises; The youngsters and the cooperatives; economic theory and cooperative enterprises Cooperative strategy: mission and vision Cooperative management: The cooperative manager; Cooperative governance and management; human resources development in the cooperative enterprises. Cooperative regulations: Juridical issues; Government bodies in cooperatives – roles and responsibilities, cooperative member's roles, duties and rights; Auditing in cooperatives

	Accounting and taxation system Communication and cooperatives
Objectives (development of skills ²⁷ , attitude ²⁸ , knowledge ²⁹ and/or others)	Acquiring learning outcomes needed for an active and aware cooperative membership and leadership for the development of the cooperatives in line with the professional standards codified by the Trentino cooperative system
Learning practices (active learning, project-based learning, experiential learning, activities outside the classroom/school linking students with the local community or businesses...)	Classroom, seminar, workshop study visits in other countries
Additional useful information	FTC is the founder member of Formazione Lavoro Each module lasts from 3h to 12 h. Assessment and validation of the learning units is foreseen to be included for these training pathways alongside credits.

8

Name Website, Contact information, ...	Start-up di imprese sociali (start-up of social enterprises) http://www.trentinosocialtank.it/
Providers Name, type (private/public), year of establishment,...	Trentino Social Tank Private: cooperatives 2014
Target Audience (age, gender, social environment...), geographical coverage, industries,...	Unemployed, young people who want to start-up a social enterprise
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a</i> <i>posteriori</i> (e.g. award), residential format or not,...	Theoretical and practical approach Modular training pathway

²⁷ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

²⁸ Self-confidence, sense of initiative, problem solving mind,...

²⁹ Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...

Content description	Social enterprise model How to elaborate a business plan, Networking, marketing and communication. Social and welfare innovation
Objectives (development of skills ³⁰ , attitude ³¹ , knowledge ³² and/or others)	Acquiring main competences for establishing a social enterprise
Learning practices (active learning, project- based learning, experiential learning, activities outside the classroom/school linking students with the local community or businesses...)	Active learning, project based learning
Additional useful information	

9

Name Website, Contact information, ...	Social keys for social entrepreneurship web site http://www.socialkeys.eu/en/ Mail info@socialkeys.eu
Providers Name, type (private/public), year of establishment,...	Hellenic Management Association is a not-for-profit organisation with a mission to contribute to the promotion, dissemination and promulgation of modern management principles, methods and practices. Scuola Nazionale Servizi Foundation main areas of intervention are research and innovation, management consulting, teaching and training and developing of studies and publications. CARITAS Archidiecezji Gdańskiej is charity organization of Catholic Church, help disadvantaged people who are at risk of social exclusion – handicapped, long unemployment, to get in or back to work. Year of establishment:3/11/2014
Target Audience (age, gender, social environment...), geographical coverage, industries,...	Target group is represented by : Students /Unemployed (Adult) Wannabe social entrepreneurs no gender criteria

³⁰ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

³¹ Self-confidence, sense of initiative, problem solving mind,...

³² Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...

	nationalities of the partner countries Italian, Polish, Greek B2 minimum English level required
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a posteriori</i> (e.g. award), residential format or not,...	Mixed modalities combining prior distance learning activities with a self assessment at the end of each modules and a punctual face to face modalities during the mobility week of training. There are practical exercises in the course to complete the theoretical parts. Follow-up activities are foreseen. Once the course is completed, participants will be issued a certificate of attendance.
Content description	The modular structure of the course includes both theoretical and practical exercises and references to deepen some themes. <ul style="list-style-type: none"> • Workbook • Slides • References • Self-assessment module • 9 modules (1 for the Entrepreneur, 8 common for the two professional profiles): Set up and start up, Human resource management, Finance, Production and operation management essential, Marketing essential, Customer relations management, Health and safety, Environmental management essential, Quality management essential
Objectives (development of skills ³³ , attitude ³⁴ , knowledge ³⁵ and/or others)	The aim of the project is the development of common competence standards in 4 different European countries (utilising the competences/skills/knowledge approach established by the EQF – European Qualification Framework), in the sector of Social Entrepreneurship. The outcomes of the project are: a Memorandum of Understanding (ECVET), coherent common VET curricula and courses (to be supported through transnational learning activities, open educational resources and virtual laboratories/workplaces adapted to

³³ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

³⁴ Self-confidence, sense of initiative, problem solving mind,...

³⁵ Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...

	labour market needs, for the qualifications in the social economy sector.
Learning practices (active learning, project-based learning, experiential learning, activities outside the classroom/school linking students with the local community or businesses...)	Blended training approach Consisting of theory and detailed insights on some topics, as well as exercises and ideas of practical reflection on the sector. e-learning: 1 month mobility activities: 9 days (classroom and study visit in social enterprises)
Additional useful information	

10

Name Website, Contact information, ...	10 steps and Go- Sharing cooperative knowledge http://elearning.scuolanazionaleservizi.it/ mail info@cuolanazionaleservizi.it
Providers Name, type (private/public), year of establishment,...	Scuola Nazionale Servizi Foundation main areas of intervention are research and innovation, management consulting, teaching and training and developing of studies and publications. Informa - The National Institute for Business Training is the training and consulting company. It is the school for executives and professionals in the various areas of security and prevention, corporate organization, personnel management and quality, construction and design with an offer characterized by constant attention to content and the latest teaching methodologies. Innovacoop is the company of the Legacoop Emilia-Romagna system, founded to support the growth and development of companies represented on the territory through the promotion of innovation and internationalization. Innovacoop supports businesses in growth projects, with the aim of enhancing the resources and competences within the company to make it more competitive on the market. Year of establishment: 2014-ongoing
Target	Target group:

<p>Audience (age, gender, social environment...), geographical coverage, industries,...</p>	<p>Wannabe co-operators Adult Employed and Unemployed people No gender criteria</p>
<p>Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a posteriori</i> (e.g. award), residential format or not,...</p>	<p>Distance learning activities with a theoretical part and self-assessment at the end of each modules. Certification of attendance at the end of the course Follow up activities are organized at the end of the course.</p>
<p>Content description</p>	<p>It's a modular course developing step by step all the different moment to developing a cooperative starting from the idea to the last phase of the set up. Modules:</p> <ul style="list-style-type: none"> • The Idea • Verify the entrepreneurial attitude • Build the promoting team • Work plan • Choosing the cooperative • Entrepreneurial project • Enlarging the team with new members • Involve partners and stakeholders • Financing the cooperative • How to set up the cooperative
<p>Objectives (development of skills ³⁶, attitude ³⁷, knowledge ³⁸ and/or others)</p>	<p>This project was born with the desire to provide, through modern learning and e-learning techniques, an information and educational pathway for those who want to start a cooperative startup. Developing skills, knowledge and competences for each modules. Furthermore enhancing the cooperative spirit, especially for young people, to create new cooperatives in different sectors.</p>
<p>Learning practices (active learning, project-based learning, experiential)</p>	<p>The course mixed different practices: e learning activities, videos-lectures, slides, self evaluation. Through practical exercises, the course aims to maintain an interactive</p>

³⁶ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

³⁷ Self-confidence, sense of initiative, problem solving mind,...

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learning, activities outside the classroom/school linking students with the local community or businesses...)	relationship with the learners. The problematization of some experiences leads to high participation.
Additional useful information	

11

Name Website, information, ...	Contact Be coop- Work, values, system http://elearning.scuolanazionale.servizi.it/ mail: info@scuolanazionale.servizi.it
Providers Name, type (private/public), year of establishment,...	Scola Nazionale Servizi Foundation main areas of intervention are research and innovation, management consulting, teaching and training and developing of studies and publications. Barberini Foundation: is a place of historical, economic and social research production on the importance of cooperative enterprise form to meet the needs of contemporary society development. To this end, the Foundation will promote relations with the most advanced expressions of the national and international scientific world. Year of establishment : 2015-ongoing
Target Audience (age, gender, social environment...), geographical coverage, industries,...	Cooperative's Managers, supervisor, members of the cooperative sector
Modalities Punctual versus long, theoretical versus practical, face-to-face versus distance, <i>a priori</i> versus <i>a posteriori</i> (e.g. award), residential format or not,...	BeCoop it's a blended training course to support the implementation of cooperation movement. The modalities of the course mixed theoretical lesson delivered in e-learning and dvd lesson. In addition provide also a list of follow up activities.
Content description	The design of the course is composed by 3 modules with 12 lessons Workbook DVD with all the materials References This mixed approach involve the participation of students, who are supported by experienced teachers that can provide new ideas for reflection on the subjects of the course.
Objectives	

(development of skills ³⁹ , attitude ⁴⁰ , knowledge ⁴¹ and/or others)	The aims are not only in develop new skill but also in reskill people working in the sectors for many years. Giving them an innovative and informative framework on the new tools and opportunities in the cooperative sectors. Each modules is designed to increase the background of the participants in term of knowledge, skills and competences.
Learning practices (active learning, project-based learning, experiential learning, activities outside the classroom/school linking students with the local community or businesses...)	The course provides a real connection with the cooperative world through the choice of teachers who have a strong link and professional experience in the field. Activities have references and practical exercises in addition to lessons.
Additional useful information	

³⁹ Creativity, planning, financial literacy, managing resources, uncertainty, risk, teamwork...

⁴⁰ Self-confidence, sense of initiative, problem solving mind,...

⁴¹ Ability to assess opportunities, role of entrepreneurs in society, entrepreneurial career options...



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(<http://www.pourlasolidarite.eu>)

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National school of political studies and public administration - Romania (<http://www.snspe.ro>)

Federazione trentina della cooperazione - Italy (<http://www.cooperazionetrentina.it>)

Fundacion Escuela Andaluza de Economia Social - Spain (<http://escueladeeconomiasocial.es>)

Mladinska zadruga Krektor, Z.B.O., Socialno podjetje - Slovenia

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

Scuola Nazionale Servizi Foundation - Italy (<http://www.scuolanazionale.servizi.it>)

Association des agences de la démocratie locale, ALDA - France (<http://www.ald-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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