TRAVERSES

No. 55

July 2026

Supporting the emergence and growth of social and solidarity economy organisations

Practices and challenges

Coordinated by Martin Adjaho and Eugénie Constancias (Entrepreneurs du Monde) and Claire Kaboré and Thierry Rabarijaona (GRET)



Les éditions du Groupe *initiatives*

Groupe initiatives

This work and this Traverses issue received financial support from the Agence Française de Développement (French Development Agency - AFD)

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The aim of the Traverses publications is to learn critical lessons from the practices of the member organisations of the "Groupe *initiatives*" in order to contribute to strategic and methodological debate within the international solidarity sector. The approach is based on exchanges of practices within the G*i* and on study days open to stakeholders from the associative, public, academic and corporate sectors. **Drawing on the hands-on experience of members and their partners on the ground, this work leads to the issuance of recommendations and collective positions.**

Acknowledgements

Coordination: GRET and Entrepreneurs du Monde

With valuable contributions from the following Steering Committee members: Claire Kaboré and Thierry Rabarijaona (GRET), Eugénie Constancias and Martin Adjaho (Entrepreneurs du Monde), Guillaume Parizet (AVSF), Romain Cres (Geres).

With valuable contributions from:

- As part of the study days: Célia Fernandez (Cerise+SPTF), Marie Forget (Entrepreneurs du Monde), Arouna Ba (Senegal), Gabrielle Orliange (SIDI), Mandresy Randriamiharisoa (Nutri'zaza), Jacques Raveloarison (RCCE Madagascar), Pierre Jacquemot ("Groupe *initiatives*"), Quentin Coquillaud (Xylm). For their support during the study days, we extend our sincere thanks to: Volasoa Rose de Lima Rakotovao (GRET), Sandratra Heliarimanantsoa (GRET) and the GRET logistics team.
- As part of the case studies: Crédoh Ayi Ayayi Gah (Assilassimé Solidarité), Amal Alassan (Auréole Monde Innovation), Fitia Andiamanalina (AVSF), Serge Marohavana (Coopérative agricole Fanohana), Abdoulaye Cissé (Emergence Net), Diéry Sène (Fansoto), Bourama Keita (Green Biz Africa), Mandresy Randriamiharisoa (Nutri'zaza), Mihajasoa Faly Andriamiadana (Madacompost), Evà Sahondralalaina (SM3E), Jacques Raveloarison (Union Magneva and RCCE).
- As part of the interviews: Baudouin Kola (ACI), Norohanitra Nalison (ANKA), Dr Nicolas Andriamboavonjy and Hantanirina Ony Andria (Support Directorate for the Promotion of the Green and Blue Economy / Ministry of Environment and Sustainable Development), Tohnny Andriantiana Ratsimba (Diotontolo), Christine Tiàray Fanorena (Green N Kool), Olivier Bruyeron (GRET), Laure Boutteau (Groupe SOS), Aude Saldana (GSEF), Fadel Tchagouni (GSEF Togo), Isabelle Hillenkamp (IRD), Lucas Richard (Nanoe), Marie Christina Kolo (PPI), Gaëlle Randriamanana-Pless (STCV).

For the proofreading of the document, we warmly thank: Romain Cres (Geres), Cécile Roy (Entrepreneurs du Monde) and Nicolas Heeren ("Groupe *initiatives*").

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Cover photo: Fansoto member group meeting, Senegal (© Entrepreneurs du Monde)

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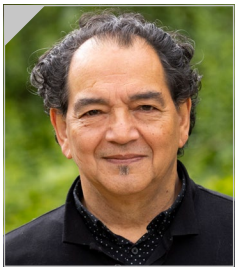
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The "Groupe *initiatives*" brings together international solidarity organisations that share the same desire to work for a habitable world respecting the economic, social and cultural rights of all. Seven of these organisations are present in Madagascar (Agrisud International, APDRA, AVSF, GRET, Initiative Développement, Inter Aide and Iram). They meet regularly to share experiences and discuss current topics.

As they do elsewhere, some of them have contributed to the creation of and provide support to social and solidarity enterprises in Madagascar. Current official development assistance guidelines encourage NGOs to shift towards more sustainable intervention models and develop stronger partnerships with the private sector while preserving their commitment to the values and principles of the approaches adopted by international solidarity organisations. Social and solidarity entrepreneurship is therefore an important topic to discuss in order to share our practices and discuss the factors that are hindering the development of this sector.

Knowledge management has been at the heart of the work carried out by the "Groupe *initiatives*" since it was founded in 1993, in the form of publications. This issue of Traverses, which is the Group's 55th knowledge management publication, questioning our role in supporting the emergence and growth of social and solidarity economy organisations, as well as the challenges facing this sector, is a further example of this.

The process started in Madagascar, but other countries (Togo, Mali, Burkina Faso, Senegal and France) joined in on the work, as did other members of the G*i* not present in Madagascar (Entrepreneurs du Monde and Geres).

Around 10 case studies and 30 interviews (with businesses, NGOs, researchers, financial partners, etc.) fuelled the debates, which were discussed and further explored during the study days held on 10 and 11 March 2026 in Antananarivo. These brought together (in hybrid mode) field teams, social and solidarity enterprises, impact investors, financial partners and public institutions.

This knowledge management process has led to actionable recommendations, both for the members of the G*i* that support the emergence and growth of social and solidarity enterprises, and for the financial partners and public institutions that can create favourable conditions for the development of this sector.

Nicolas Heeren,
President of the "Groupe initiatives"

Introduction

I. SIGNIFICANCE OF THE THEME AND ASSOCIATED CHALLENGES FOR THE "GROUPE *INITIATIVES*"

In recent years, several international dynamics (rise of nationalism and conservatism, weakening of democracies, decline of multilateralism and humanitarian law, budget cuts) **have upset the work of international solidarity organisations.** These developments are undermining international solidarity and weakening capacities to cope with global crises. They are also profoundly questioning the role, legitimacy and stance of international solidarity organisations as highlighted in the recent study commissioned by Coordination Sud entitled "Poursuivre, s'adapter ou se réinventer face à des vents contraires" (Persevere, adapt or reinvent oneself in the face of adversity)[1].

At the same time, the **social and solidarity economy (SSE) is becoming increasingly important in international discourse**, particularly within the UN system. The resolution[2] adopted by the United Nations in December 2024 officially promotes the SSE as a driver for the implementation of the Sustainable Development Goals (SDGs).

A recent article[3] signed by members of the G*i* underlines the importance of investing in long-term and empowering solutions. **Social enterprises appear to be a promising way forward**: they do not replace local dynamics but rather support them by adopting sustainable and participatory approaches.

Over the past 30 years, **many French international solidarity organisations have developed social enterprise projects** combining social/environmental impact and economic viability. Unlike traditional development models based mainly on one-off grants, these initiatives rely on sustainable business models. They are now enjoying growing interest and recognition from funders, foundations and public stakeholders. These approaches are rooted in ancient and local practices, such as agricultural cooperatives, which reinforces their legitimacy.

However, **a gap still persists between funder rhetoric and reality**. Funders often remain cautious when it comes to directly supporting social enterprises, and financial instruments tailored to limited-profit social enterprises in partner countries are insufficient, as denounced by several organisations, members of the G*i* (AVSF, EdM, GRET, Geres) and SIDI.

What practices and challenges are involved in supporting the emergence and growth of SSE organisations? In attempting to answer this question, the G*i* sought to explore different concepts, capitalise on experiences from the regions where it operates and highlight practices in order to mobilise governments and funders.

II. METHOD

This exercise was conducted based on **interviews** with some 30 stakeholders in international solidarity and the social and solidarity economy. It also drew on the experiences of G*i* member organisations through an analysis of **10 case studies**. The practices of the social enterprises supported by these organisations and discussed during the study days were very formative.

The local dynamics of the social and solidarity economy, the social, environmental and economic results that social enterprises achieve and their cross-analysis are allowing organisations to advance their **collective understanding** of the **issues** and **challenges** facing social enterprises and identify **levers for action and advocacy** supporting their emergence and growth.

This publication capitalises on the practices and results of the social enterprises studied in terms of purpose, impact management, governance and business models. It also draws on the testimonies and experiences shared during the study days, which explored internal and external ways to strengthen the support available to these enterprises. This publication led the G*i* to produce a joint analysis on this issue taking into account the wide variety of cases and approaches.

III. FRAME OF REFERENCE

After these introductory points, it is appropriate to **clarify the subject of our study**. This clarification is all the more necessary since the concepts of the social and solidarity economy, social enterprises and social entrepreneurship are increasingly being used, sometimes simply as a result of a passing trend, without being rooted in genuine practices. Yet, it would be futile to seek a universal and fixed definition of the SSE or social enterprises: the emergence and definition of these sectors depend on the cultural, social and historical context of a region or nation. Our ambition here is more modest: **to offer a frame of reference**.

> *"Preconceived definitions of the SSE can be exclusionary. An approach based on values and solidarity practices provides a more complete understanding of this protean category, while minimising the chance of perpetuating a relationship of conceptual domination over less institutionalised forms of SSE organisations".*
>
> **Xylm**[4]

1. https://www.coordinationsud.org/wp-content/uploads/Rapport-final_version-web-1.pdf
2. https://documents.un.org/doc/undoc/ltd/n24/357/64/pdf/n2435764.pdf
3. https://www.lopinion.fr/economie/abandonner-laide-publique-au-developpement-serait-une-erreur-la-tribune-dun-collectif-de-dirigeants
4. Coquillaud Q, Behra M, Cordrie B, Glemain P, Havas E, Renault M et al.; Qu'est-ce que l'ESS ? Étude de cas d'une coopération entre acteurs ESS bretons et togolais; 2026; https://xylm-asso.fr/documents/publications-xylm/



The 1st study day allowed in-person and online participants to exchange information and engage in discussions through different activities (walking debate, exercise, workshop)

Social innovation is a first angle of entry: it is a process that fuels the SSE. The work of Jean-Louis Laville – in particular in the collective book entitled "Du social business à l'économie solidaire : Critique de l'innovation sociale" (From social business to the solidarity economy: Critique of social innovation) (2020)[5] – sheds light on the different meanings of this concept. **"Weak" social innovation** adapts the dominant business model, placing emphasis on market-based testing and the ability of private enterprises, disconnected from public authorities and civil society, to find new solutions to societal problems. Having a corrective aim, it is the most widespread and the one that dominates rhetoric. **"Strong" social innovation**, which is more radical and less visible, aims not to correct but to transform the economy: in response to the excesses of commodity capitalism, it advocates a link between public authorities and civil society to meet ecological and social challenges. During the study days, a walking debate allowed the participants to become aware that social innovation covers different realities, which can be positioned on a continuum from its strong version to its weak version.

On such a basis, how can we understand the SSE itself? According to the **ILO definition adopted by the United Nations, the SSE** "encompasses enterprises, organizations and other entities that are engaged in economic, social, and environmental activities to serve the collective and/or general interest, which are based on the principles of voluntary cooperation and mutual aid, democratic and/or participatory governance, autonomy and independence, and the primacy of people and social purpose over capital in the distribution and use of surpluses and/or profits as well as assets".

During the study days, to explore the concepts of the social economy, solidarity economy, social enterprises and social entrepreneurship, we referred to a publication[6] of the Organisation for Economic Co-operation and Development (OECD).

We will explore the components of the following figure by drawing on the established definitions.

According to the "EMergence de l'Entreprise Sociale en Europe" (EMES) network[7], the **social economy** (represented more in the centre of the figure) aims to produce goods or services according to a sometimes collective, non-profit or limited-profit management approach. It is part of the market economy, but with specific rules (democracy, solidarity), and promotes democratic governance. Social economy organisations are separate from the for-profit private sector: their primary focus is on meeting the needs of their members or a broader public interest, rather than maximising and distributing profits. They are also separate from the public sector, even though they can receive public subsidies to fulfil their mission.

According to Jean-Louis Laville[8], the **solidarity economy** (represented more to the left) focuses on citizen participation, social transformation and the plurality of economic principles (not only the market, but also

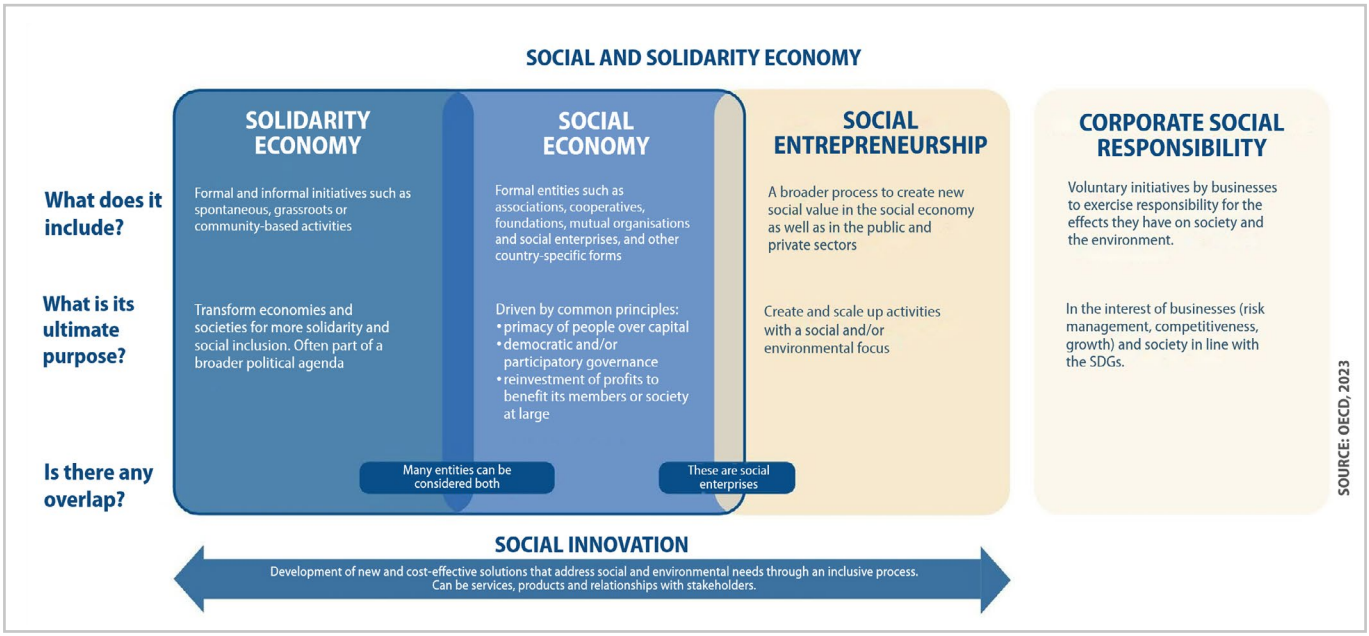


Figure of SSE concepts, adapted from an OECD publication (2023)

5. Juan, M., Laville, J.-L. and Subirats, J. (eds.) (2020). Du social business à l'économie solidaire : Critique de l'innovation sociale. érès. https://doi.org/10.3917/eres.lavil.2020.01

6. OCED (2023), "What is the social and solidarity economy? A review of concepts", OECD Local Economic and Employment Development (LEED) Papers, No. 2023/13, OECD Publishing, Paris, https://doi.org/10.1787/dbc7878d-en.

7. https://emes.net/focus-areas/social-economy/

8. https://www.jeanlouislaville.fr/index.php/economie-solidaire/

redistribution and reciprocity). It aims to address unmet social needs and transform economic and social relations, as part of a broader democratic vision involving users, residents and local stakeholders. It considers these activities not only from the point of view of their legal form (associations, cooperatives, mutual organisations, social enterprises where this status exists, etc.), but also through their dual economic and political dimension. It mainly differs from the social economy in that it falls in the public domain: these are not private organisations, but rather citizen initiatives demanding public action.

A related concept appears further to the right. **Social entrepreneurship**, which emerged as a concept in the 1990s, refers to a form of entrepreneurship, in the public or private sector, aimed at creating and developing activities with a social and/or environmental objective.

The **corporate social responsibility** (CSR) that we have added to the far right of the figure, without overlapping with the SSE, refers to voluntary initiatives by which businesses assume responsibility for their effects on society and the environment (production of waste, pollution, etc.). It is an approach in the interests of both the business (risk management, competitiveness, growth) and society, with businesses committed to CSR claiming to improve their contribution to the Sustainable Development Goals.

Beyond the OECD figure, which seems close to the Anglo-Saxon tradition of social enterprises emphasising the entrepreneurial process and social purpose, a **social enterprise** can be defined as an organisation that combines three legacies: an entrepreneurial dynamic borrowed from social entrepreneurship (economic activity, risk-taking, innovation), operating principles derived from the social economy (democratic governance, primacy of the social purpose over capital, limited profitability) and, in its most demanding sense, a transformative scope inherited from the solidarity economy (democratisation of the economy, civic involvement). The relative weight of these three dimensions varies between organisations, which is why there is not a closed definition but rather an "ideal type" as termed by Weber, enabling each structure to be situated in the "galaxy" of social enterprises (Defourny & Nyssens, 2012).

Following these conceptual framing elements, the case studies analysed in the following section will allow us to get to the heart of practices.



Green Biz Africa, Mali

A. Case studies

This work was based on 10 case studies of social enterprises supported by one of the member organisations of the G*i*, in Madagascar or West Africa (Burkina Faso, Mali, Senegal and Togo). This sample was not intended to be representative, but it included a wide variety of businesses at different stages of maturity, which helped identify trends and above all initiate a debate on conditions conducive to the emergence and growth of these organisations.

I. METHODOLOGY

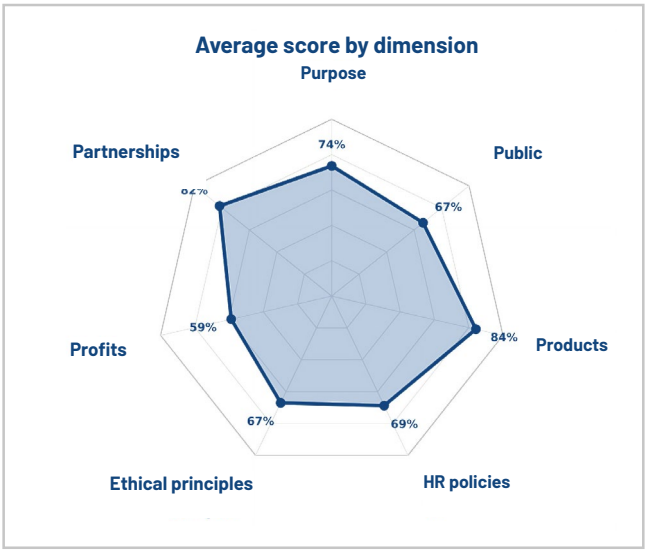
Each of the 10 case studies was the subject of a guided self-assessment using the Cerise+SPTF "Social Business Scorecard" tool[9].

Data were collected by one of the members of the G*i* (AVSF, Entrepreneurs du Monde, Geres and GRET) – a partner of the social enterprise – based on interviews with the organisation's management team and the available documentation (policy documents, financial statements, social reports, activity reports, etc.).

Following completion of the grid, each case study was described in a summary report, highlighting the strengths and weaknesses of each dimension, developed jointly between the social enterprise and the supporting organisation of the G*i*.

An analysis of the results of these 10 case studies enabled some trends to be identified.

The graph below shows the average results of the 10 case studies for each of the seven dimensions of the analysis. These averages reflect very encouraging results although they mask the heterogeneity of cases and practices as we set out below.



Average score by dimension, Social Business Scorecard, Cerise+SPTF

Box 1

The Social Business Scorecard tool

Cerise+SPTF is an international initiative led by two organisations that work together to promote responsible and inclusive finance. Their mission is to define standards, tools and resources at the service of a responsible, inclusive economy that works to reduce inequalities.

The **Social Performance Indicators (SPI)** tool was created in 2004 to assess microfinance performance. It is the standard tool for social assessment and due diligence in microfinance. In 2015, Cerise's vision was broadened to include other areas, in particular social entrepreneurship through the **Social Business Scorecard (SBS)** tool, helping formalise the social dimension of businesses and boost the efficiency of social enterprises.

SBS is a simple, Excel-based tool. The self-assessment provides for a gap analysis against 50 good managerial practices. Seven principles considered fundamental for a social enterprise, describing the practices and procedures in place, are assessed:

- Purpose: a clear and shared vision of social and economic objectives
- Public: a vulnerable, poor/excluded target (customers, suppliers, employees)
- Products and services: adapted to meet basic needs and reduce inequalities
- HR Policies: ensuring that key service providers and employees are treated responsibly
- Ethical Principles: responsibility to the environment and the community, and integrity in the conduct of the organisation
- Profits: transparent and regulated, for the benefit of the social mission
- Partnerships: essential technical support that guarantees the solidity of the model

The assessment of these practices is reflected in visual dashboards.

9. https://cerise-sptf.org/

The social enterprises studied were very different in terms of:

- Status: cooperative, association, public limited company (SA), private limited company (SARL), single-member simplified joint-stock company (SASU), simplified joint-stock company (SAS),
- Field of activity: microfinance, agriculture, energy, waste, nutrition, housekeeping and maintenance, production of washable menstrual towels,
- Age: between one and 17 years, with an average of nine years,
- Annual turnover: between €1,100 and €7 million, with an average of €930,000.

Given this diversity and the small sample of case studies, **this analysis** is not intended to be exhaustive. As part of an exploratory approach, it **aims** instead **to identify practices and raise issues for debate between social enterprises and the NGOs** that support them, in order to enhance our practices and the performance and showcasing of SSE organisations.

II. SOCIAL PURPOSE AND IMPACT MANAGEMENT: A STRONG FOCUS OF SSE ORGANISATIONS

Scores for the "Purpose, Public and Product" dimensions were high overall (often above 70%, with several scores above 90%).

The **social missions** of the social enterprises studied were **clearly expressed and explained** in the statutory documents (articles of association, shareholders' agreements, etc.). Some combined several objectives (social and/or environmental), as illustrated in Box 2. There was a clear commitment to vulnerable groups as well as strong consistency between an identified social problem and the proposed solution.

Social enterprises are innovating in terms of products and services. To put their social mission into practice while being sustainable, they are setting up action research mechanisms to develop the best product or service at an acceptable price for vulnerable target groups. They also have to constantly adapt to market developments, which requires them to innovate.

Social enterprises generally implement awareness-raising and training activities: they educate or train their members or users in relation to various topics (nutrition, hygiene/sanitation, agroecology, environment, management, etc.), without any direct economic gain for the SSE. For example, Fansoto, a microfinance institution in Senegal, offers training at monthly meetings on various topics (management of an income-generating activity, disease prevention, gender equality), at no additional cost.

Therefore, **the pillar of the social project constitutes the most robust foundation for the sample** studied. This confirms that these organisations are fully part of the SSE: primacy of social utility over profit maximisation.

On the other hand, the "Ethical principles" dimension showed high variability (from 47% to 100%). The social enterprises studied comply with all international rules of integrity as well as the tax rules in force. Their accounts are transparent and regularly audited.

Social enterprises typically have **strong ties to local communities**. In particular, they have partnership agreements with the municipalities where they operate, in which they sometimes reinvest some of their resources.

Box 2

Social enterprises typically combine several social or environmental objectives

This is the case, for example, of **Aureole Monde Innovation**, a Togolese social enterprise created in 2025, which offers healthy, economical and high-quality alternatives for people experiencing period poverty. It produces and markets low-cost menstrual and maternal health products.

In addition, it employs young people who are excluded from the workplace and provides them with vocational training. It offers a daycare service for mothers, as well as menstrual leave for employees who experience moments of discomfort during their menstrual period.

Therefore, its social mission focuses, on the one hand, on its target customers (downstream target group) and, on the other, on its employees (upstream target group).



Auréole Monde Innovation

Madacompost is a Malagasy social enterprise created in 2011. It has set up a composting unit that converts urban waste into compost, biogas and self-locking paving stones and also recycles slaughterhouse waste and plastic bags.

In addition to this environmental mission, it also has a social mission: it employs former informal landfill workers, including many single mothers, providing them with a stable and decent job.



Preparing green waste by cutting it to optimise its conversion into high-quality compost

madacompost

Some social enterprises have an environmental strategy and an action plan validated by their Board of Directors. For others, this **environmental dimension** represents the heart of their mission (promotion of renewable energies or waste treatment). However, for some of them, their environmental policy is insufficiently documented. In addition, some have difficulty managing this environmental dimension due to the nature of their activity (use of plastic packaging to market their products, promotional gadgets, sometimes toxic household products).

The **main areas for improvement regarding impact management** are:

- The formal and systematic monitoring and evaluation of the achievement of social and environmental objectives. In particular, some social enterprises have difficulty monitoring the satisfaction and socio-economic profile of their members or users;
- The ability of social enterprises to reach the most vulnerable or isolated populations in a financially sustainable way.

To overcome these limitations, some **good practices** should be highlighted:

- **Governance mechanisms** support and safeguard associations' projects. For example, the annual social report might be presented to the Board of Directors. Some social enterprises have set up a structure responsible for ensuring the achievement of social objectives and integrating people outside the company: Social and Environmental Supervisory Committee, or Ethics and Supervisory Committee.
- In order to **reach the most vulnerable population groups**, some social enterprises offer different services depending on the target public, enabling them to adapt the product/service and its price according to the target, with an equalisation system at enterprise level.

III. INCLUSIVE AND PARTICIPATORY GOVERNANCE

The social enterprises studied have a **wide variety of legal statuses** (SA, SARL, SAS, cooperative, association, etc.). The choice of this status depends on the purpose of the SSE organisation, as well as the legislation of the country.

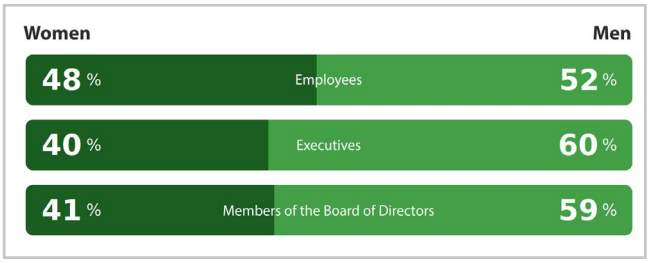
Governance bodies are functional in all the social enterprises studied. According to the articles of association of the social enterprises studied, mechanisms are in place to ensure transparent governance. The "democratic" dimension is encouraged in the articles of association of cooperatives and associations. It is translated into practice in the operations of the agricultural cooperatives studied where their beneficiaries are their members.

Some companies include **service users in the governance** of the enterprise or service.

Profitability and the payment of dividends to shareholders are clearly regulated in articles of association according to several models. Most of the social enterprises studied have articles of association that do not provide for the redistribution of dividends (either because their articles of association do not allow it, or because the shareholders' agreement stipulates that dividends will not be distributed). For those that could have done so, their financial results did not allow them to pay dividends to shareholders.

The "HR Policies" dimension showed high variability (from 50% to 92%). **Employment contracts are always formalised** and include social benefits (usually going beyond legal obligations): health insurance, training, internal promotion, etc. However, some social enterprises do not have a formalised HR policy or a systematic analysis of employee satisfaction, and provider practices are often not monitored.

In terms of the **gender distribution of human resources, parity has almost been reached** among employees (48%). The gap is slightly larger among executives (40%) and within Boards of Directors (41%).



Graph: Distribution of women and men in teams and Boards of Directors

Box 3

Social enterprises are equipping themselves with tools to manage their social performance

This is particularly true for **Assilassimé Solidarité**, a Togolese social enterprise created in 2012 that offers sustainable access to adapted social microfinance services for people in situations of exclusion or extreme poverty, with limited access to the traditional microfinance system, to enable them to carry out income-generating activities and improve their living conditions. In addition to credit and savings services, it offers non-financial products, including training and awareness-raising on economic, health, social and environmental issues.

It has set up a Social and Environmental Performance Management Committee that reports to the Board of Directors and ensures that practices and decisions are aligned with the mission and principles of a social enterprise.

It produces a social report every year, carries out a satisfaction study among beneficiaries and staff every two years and conducts customer protection compliance audits. Learn more and watch the interview with Credoh Ayi Ayayi Gah[10].

10. https://youtu.be/pMYkuWNLXvo

Box 4

Social enterprises are building transparent and inclusive governance models

The **Fanohana agricultural cooperative** and **Union Magneva** have been developing a cooperative model in Madagascar since 2008 and 2016 respectively. These co-operatives finance local development initiatives through the use of their fair trade premiums, in accordance with the General Assembly's decision. These funds have helped carry out social and community activities such as the construction of a bridge and the rehabilitation of buildings for regional authorities.



Union Magneva

SM3E is a Malagasy social enterprise created in 2012, while **Green Biz Africa** is a Malian social enterprise founded in 2022. They both work to develop rural electrification as well as productive activities related to the arrival of electricity. They **involve service users** in the governance of the enterprise or service. For example, SM3E has a hybrid organisational model involving shareholders-experts, community operating agents and a user association (ASURE). Green Biz Africa has signed agreements with each municipality where it operates, and local monitoring committees meet every month to analyse results and actions to be carried out.

Governance therefore appears to be the most heterogeneous pillar. It constitutes a space of tension between an entrepreneurial logic and an inclusive, participatory and environmentally friendly logic. The age of the social enterprise seems to be an important factor for this dimension: organisational youth (1-3 years) is often correlated with governance that is still being consolidated.

IV. A PROVEN BUSINESS MODEL THAT IS CONSOLIDATED THROUGHOUT THE LIFE OF THE SSE ORGANISATION

The Profits dimension was the most contrasted (from 28% to almost 90%).

The social enterprises studied are all **growing**. Some have economic results at or near breakeven, but others show more fragile profitability.

Young structures have lower economic viability scores, which tends to show that **social enterprises need time to achieve breakeven**. Similarly, the scale of social enterprise intervention is an important factor: once a service has proven its worth, businesses that manage to scale up are more robust.

The business model is therefore the main point of vulnerability. This reflects structural tension specific to social enterprises: How can social accessibility be reconciled with financial breakeven? Achieving social objectives requires testing services or products in remote areas or with vulnerable population groups, and the development of these services or products incorporates an action research approach that takes time.

Profitability is regulated and limited both in articles of association and by special provisions (charter, shareholders' agreement). In the cases studied, the stabilisation of the business model tends to be a key challenge. This highlights the importance of financial (with tools tailored to the needs of social enterprises) and technical support.

> *"**The path isn't always easy**. Social and solidarity economy concepts are still little known in Burkina Faso. **It's a long journey, and at times a challenging one – but it's worth the effort!** We're a young business, with a close-knit and committed team. Our goal is to become sustainable within the next three years. To achieve this, we need to convince new businesses and local authorities to use our services and enter this virtuous circle because these organisations have access to well-trained, stable and well-supported professionals and staff have access to legal, stable and fairly paid employment, coupled with health coverage".*
>
> **Abdoulaye Cissé,**
> **Executive Director of Emergence Net, Burkina Faso**



Housekeepers and maintenance workers employed by Emergence Net, Burkina Faso

Box 5

How can social accessibility be reconciled with financial breakeven? Social enterprises are developing innovative mechanisms

Nutri'zaza, a Malagasy social enterprise established in 2013, markets fortified food products, including local infant flours, tailored to the nutritional needs of young children. It sells its products through three distribution networks: retail sales, institutional sales and a door-to-door network that sells ready-to-eat porridge in vulnerable neighbourhoods at very affordable prices. The equalisation of margins between these three networks enables the enterprise to maintain its economic breakeven.



Nutri'zaza, Madgascar

The business model of **Madacompost**, a Malagasy social enterprise specialising in the collection and transformation of urban waste, is based on three pillars: the sale of products (compost, self-locking paving stones, fuel briquettes, fertilisers), revenue from collection and sanitation services for urban municipalities, and the reduction of greenhouse gas emissions via carbon standards.



Madacompost, Madagascar

Assilassimé Solidarité (Togo) and **Fansoto** (Senegal) are two microfinance institutions that have set up zero-interest "kick start" loans targeting the poorest individuals with no prior economic activity, to allow them to initiate income-generating activities. The margin generated by other products allows them to finance this service.



Loan disbursement, Assilassimé Solidarité, Togo

SM3E and **Green Biz Africa**, which are respectively Malagasy and Malian social enterprises working in the energy sector, have adopted tiered pricing (allowing the most vulnerable households to access electricity) as well as an inter-site equalisation mechanism (enabling the most remote sites to access electricity at affordable rates). They support very small businesses by training them in entrepreneurship and helping them access suitable equipment and financial solutions.



Green Biz Africa, Mali

B. Impact management: an essential driving force for the management of social enterprises

This part summarises the content of a session dedicated to the management of societal impacts during the study days.

The case studies provided an opportunity to measure, using the Social Business Scorecard, the strength of the social projects pursued by the social enterprises studied. However, they did not cover all the aspects of impact management, which cannot be reduced to a score or a report given to the funder at the end of the year. Impact management appears less as a peripheral process than as a component driving the very identity of social enterprises, as summarised by the director of Nutri'zaza: "The more our enterprise works, the more of an impact we have". This equivalence stems from the fact that, for these enterprises, their economic activity itself embodies their social purpose. Every ration sold by Nutri'zaza means one more nutritional serving made available to a child, distinguishing it from a conventional business, where growth in itself does not necessarily translate into social impact. The testimonies of Assilassimé Solidarité (Togo), SIDI, Nutri'zaza and the Réseau des Coopératives du Commerce Équitable (Madagascar) collected during the study days helped clarify the mechanisms underlying these dynamics.

> *"A social enterprise can't simply post a mission statement on a wall or rely on final assessments alone. It has to plan, monitor, analyse and act continuously".*
>
> **Eugénie Constancias, Entrepreneurs du Monde**

I. A CONTINUOUS MANAGEMENT CYCLE, FROM MISSION TO RESULTS

Directly inspired by the proven practices of the microfinance sector, the proposed framework structures **impact management as a four-stage cycle**. Planning breaks the mission down into operational objectives. Monitoring allows indicators to be regularly collected. Analysis interprets the results achieved. The final step, action, derives corrective measures from this. The strength of this cycle lies in its continuity. It transforms a societal intention, which is abstract by nature, into a series of concrete and revisable decisions.

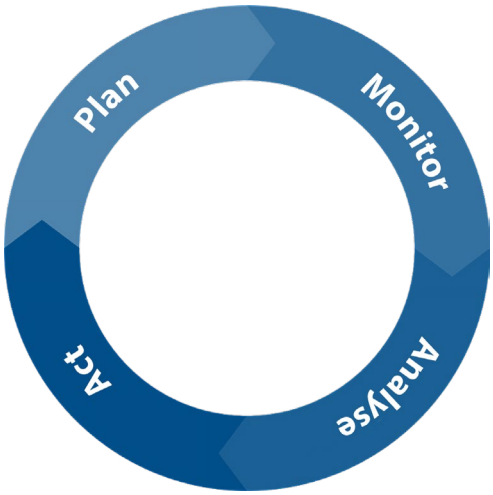
Planning consists in operationalising the mission. At Assilassimé Solidarité (Togo), as expressed by Martin Adjaho, a member of the Social and Environmental Performance Management Committee, the strategy is broken down into three questions: "who?" (target populations), "what?" (services offered) and "how?" (intended changes). The answers to these three questions are formalised and summarised in a "theory of change tree" that links the corporate purpose to the targets, services and expected outcomes (see illustration on the next page). Distributed internally, a strategic document establishes a common framework for all teams. It sets out four levels of analysis. The first focuses on targets and verifies that the vulnerable people targeted are actually being reached in order to prevent mission drift. The second measures the results achieved for users of the services. The third concerns the accountability of practices with regard to stakeholders, while the fourth deals with the management of environmental performance.

Box 6

The social and environmental performance management cycle

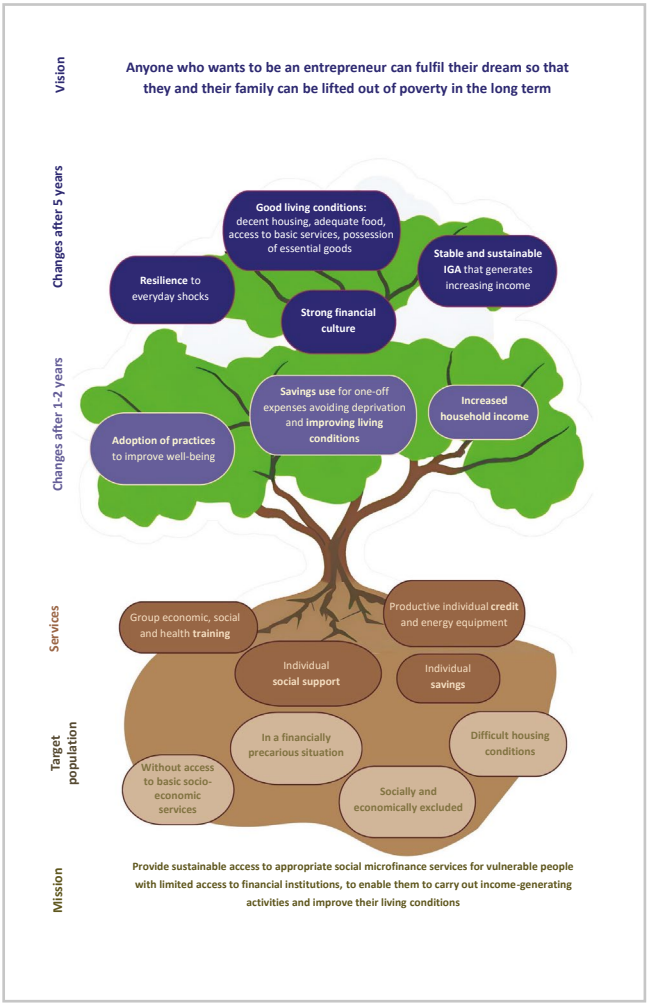
Inspired by microfinance standards, the impact management cycle presented during the study days is based on four interconnected stages.

- Planning breaks the mission down into targets, services and expected changes.
- Monitoring regularly collects simple indicators that are integrated into management.
- Analysis interprets the results in the light of a changing context, without presuming an automatic positive impact.
- Action corrects, reallocates and adapts the services being offered.



Three conditions guarantee its usefulness: integration into internal systems, simplicity of the framework and dedicated governance capable of demanding accountability for the mission.

Monitoring assumes accurately defined and regularly informed indicators. The Togolese institution monitors the percentage of vulnerable people reached, the schooling of children and the increase in revenue from income-generating activities. Nutri'zaza, for its part, favours simple indicators that are integrated into daily management. Every day, it monitors the number of children reached, the volumes distributed, the network's coverage and attendance at the points of sale, alongside gross margin and payroll.



Assilassimé Solidarité (Togo) theory of change tree

For the Réseau des Coopératives du Commerce Équitable, the organic certification and fair trade specifications serve as a monitoring system, requiring continuous monitoring of the compliance of practices.

Analysis and action close the cycle. One point is worth highlighting here. The context in which the social enterprise operates is not static, which means that all indicators should periodically be revised. Above all, one must be careful not to assume an automatic positive impact, because negative effects can emerge and impact management should also be used to detect them. That is precisely the role of the satisfaction surveys and the complaints management mechanism described by Crédoh Ayi Ayayi Gah, in charge of the social performance of Assilassimé Solidarité. These schemes detect potential abuses and identify recurring complaints, enabling preventive measures to be taken upstream.

II. INTEGRATING, SIMPLIFYING, REPORTING: CONDITIONS FOR USEFUL IMPACT MANAGEMENT

Beyond the cycle, the testimonies collected agree on three conditions for effectiveness:

- **integration with the organisation's internal systems**. Whether it is part of the information system, governance (Assilassimé Solidarité, Nutri'zaza) or certification procedures (Réseau des Coopératives du Commerce Équitable), impact management is all the more effective and all the less expensive as it feeds into daily operations rather than being treated as a separate exercise.
- **simplicity**. Gabrielle Orliange, investment manager at SIDI, defends the idea that a one-page social report with four well-monitored indicators is better than a sophisticated report comprising dozens of pages. As she points out, the first step in providing support is simply to check that there is a formalised social intention and objective. The conclusion she draws is enlightening. Smaller cooperatives with higher social added value are not necessarily those that best formalise their performance. In this sense, sectoral guidelines play an accelerating role, providing an already proven structuring framework. As universal social and environmental performance management standards apply to microfinance, organic and fair trade certifications apply to agricultural cooperatives.
- **governance, guaranteeing fidelity to the mission**. Several models were presented. Assilassimé Solidarité has a Social and Environmental Performance Management Committee that reports to the Board of Directors. Nutri'zaza has an Ethics and Social Monitoring Committee that brings together representatives from the Ministries of Health, Population and National Education, nutrition researchers, mayors and beneficiary representatives. Lastly, the Réseau des Coopératives du Commerce Équitable relies on the general meetings of cooperatives and their internal monitoring boards. However, these bodies must be more than a mere formality. This distinction was central to the discussions. The enterprise should not simply report to the committee as a matter of routine, but rather the committee should have the real authority to hold the enterprise accountable for staying true to its social purpose. Accountability is only valid if it is embodied in an institutional balance of power, not in simple top-down reporting.

There remains the more difficult challenge of measuring long-term impact. Scientific impact studies, based on causal attribution, are expensive, requiring two to three years of work. They depend on external funding and specialised partnerships such as the study underway at Nutri'zaza. They should not be confused with routine performance management. It is to remove this ambiguity that SIDI and Entrepreneurs du Monde prefer the term "social and environmental performance management", which covers the entire process, from planning to results. The cross-cutting lesson is clear. The effectiveness of impact management does not depend on the sophistication of the tool, but on its regular use and its usefulness for decision-making. This requirement of simplicity does not mean the absence of investment. Establishing and mastering a monitoring and management system – even a simple one – requires time, skills and resources.

C. Enhancing financing tools to better support social enterprises

To sustain and consolidate impacts and support social enterprises from their emergence through to a change of scale, appropriate financing mechanisms are needed, along with collective efforts to put forward concrete proposals.

Since 2022, the international solidarity organisations **AVSF, Entrepreneurs du Monde, GRET, Geres and CCFD-Terre Solidaire/SIDI** have been coming together within the **working group[11] hosted by CSUD on the financing of limited-profit social enterprises**. We are sharing their work here to amplify the scope of their advocacy.

I. ORGANISING TO ADVOCATE FOR ADEQUATE FUNDING

This group was set up in 2022 with international solidarity organisations that decided to work on the subject of social enterprise financing after having created limited-profit social enterprises. These organisations reported positive social and environmental impacts and sustainable business models, while noting that they had to overcome significant challenges in the absence of appropriate financial instruments.

The objective of the working group is to issue recommendations and engage in advocacy with the AFD group and the Ministry for Europe and Foreign Affairs in France to ensure that limited-profit social enterprises are better taken into account in development assistance policies and financing tools.

Since its creation, the group has contributed to:

- France's roadmap on the internationalisation of the SSE,
- Two[12] articles[13] written jointly with Groupe SOS International,
- The production of several documents on the financing needs of limited-profit social enterprises.

There are platforms for influence that can help amplify the reach of this advocacy work. One example is the **SSE College of France's National Council for Development and International Solidarity**[14] (CNDSI), which serves as a consultative body bringing together the government and non-governmental stakeholders to discuss the objectives and means of our development policy. This **body is composed of 80 members divided into 10 colleges** representing the different components of civil society. Entrepreneurs du Monde was appointed alongside Groupe SOS International to the college of SSE stakeholders.

II. PROPOSALS FOR MECHANISMS SUITED TO LIMITED-PROFIT SOCIAL ENTERPRISES

Since 2025, **the group has been working in a context that has changed considerably**. Official development assistance is being strongly questioned as a whole, and efforts must therefore be made to defend it. At the same time, the SSE could also play a greater role in the future of assistance.

The working group made some concrete proposals tailored to limited-profit social enterprises:

- **A single point of contact within the AFD group**: create or designate, within the AFD group and directly reporting to its Executive Management, a department and a point of contact dedicated to the limited-profit segment of the SSE, in order to strengthen cross-functional coordination and guide any partner seeking appropriate support.
- **A range of dedicated and tailored tools**: limited-profit social enterprises have specific financing and support needs depending on their stage of development (innovation, start-up, change of scale) and require continuous technical assistance. A "toolbox" approach would allow financing instruments to be selected and combined to fit each project as closely as possible, whether for the social enterprises themselves or for the institutions that fund them. Access to these funds must be conditional on an ambitious social and environmental purpose backed by performance management systems.



Products offered by Nutri'zaza in Madagascar

Table (on the next page) - Summary taken from the working group's memo[15]: SUPPORTING THE EMERGENCE OR STRENGTHENING OF THE LIMITED-PROFIT SOCIAL AND SOLIDARITY ECONOMY (LP-SSE) IN DEVELOPMENT PARTNER COUNTRIES: TOWARDS TAILORED MECHANISMS (AVSF, Entrepreneurs du Monde, GRET, Geres, SIDI), 24 June 2025.

11. https://www.coordinationsud.org/coordination-sud-2/espaces-de-travail/groupe-economie-sociale-et-solidaire/
12. https://www.entrepreneursdumonde.org/press/lopinion-abandonner-laide-publique-au-developpement-serait-une-erreur/
13. https://www.entrepreneursdumonde.org/press/la-tribune-du-dimanche-la-solidarite-internationale-ne-peut-pas-disparaitre-dans-le-silence/
14. https://www.diplomatie.gouv.fr/fr/le-ministere-en-action/contribuer-a-une-mondialisation-durable-et-equilibree/travailler-avec-les-ong-et-la-societe-civile/le-conseil-national-pour-le-developpement-et-la-solidarite-internationale-cndsi
15. www.entrepreneursdumonde.org/app/uploads/2026/01/note_travail_ong_pour-des-dispositifs-adaptes-a-less_25juin2025.pdf

Funding type	Development phase	Amounts (tickets)	Duration
Grants	Innovation / pilot	≥ €300 k/year	≥ 3 years
	Creation / start-up	≥ €300 k/year	≥ 3 years
	Change of scale	≥ €500 k/year	3–5 years
	Technical support (ongoing)	≥ €150 k/year	≥ 3 years
Loans	Creation / start-up	≥ €100 k	3–5 years
	Change of scale	≥ €300 k	3–5 years
Repayable advances	Creation / start-up	≥ €100 k	3–5 years
Guarantees (foreign exchange, co-financing, country risk)	Creation / start-up	≥ €500 k	5 years
	Change of scale	≥ €1 M	10 years
First-loss financing / allocations to cover certain risks	Creation / start-up	≥ €500 k	5 years
	Change of scale	≥ €1 M	10 years
Patient capital (very low / no return)	Creation / start-up	€100–300 k	5–10 years
Patient development capital (low return)	Change of scale	€300–500 k	7–10 years (ideally 15 years beyond €1.5–2 M)
Blended finance (riskiest tranches to leverage the attraction of private capital)	Change of scale	€3-4 M/investor (target of €10-20 M)	7–10 years (ideally 15 years)

Box 7

The case of Nutri'zaza in Madagascar

Created in 2013 by GRET and its partners, Nutri'zaza received €900,000 in support from the AFD (2013 value) – €370,000 for the start-up phase and €530,000 in technical assistance from GRET – supplemented by a capital contribution from shareholders (€465,000). However, because no dedicated instrument was available, it took more than three years to process the funding request, which was ultimately approved thanks to the commitment of a handful of individuals within the AFD. This ad hoc and non-replicable process highlights the need for financial mechanisms tailored to the emergence of limited-profit social enterprises.

Subsequently, Nutri'zaza also benefited from EU and AFD funding, focused on developing and rolling out new products or services, and expanding into new regions.

> *"Limited-profit social enterprises take up very little space in the thinking of international solidarity organisations and official development assistance funders, which are ill-equipped to support such organisations.*
>
> *It should be remembered that the emergence of microfinance institutions was possible thanks to financial instruments combining funding for technical assistance, grants (for start-up, testing, etc.), long-term loans, equity and other forms of financing. These resources no longer exist. Yet the same path needs to be pursued in other sectors. Nutri'zaza is the product of a miracle. The funding wasn't designed for such an organisation".*
>
> **Olivier Bruyeron,**
> **President of Coordination Sud and Nutri'zaza**

D. Promoting regulatory frameworks favourable to social enterprises

A legal framework is not a mere administrative formality. By delimiting the scope of the social and solidarity economy and describing its forms and principles, it determines, for example, whether stakeholders have access to financing, tax incentives and public procurement. It also helps distinguish between organisations that are genuinely committed to a social purpose and those that only claim the label for opportunistic reasons. And yet there is no universal definition of the SSE, and national contexts shape its contours. To date, only about 30 countries have a dedicated framework law. Madagascar is not yet one of them, while Senegal took this step in 2021. Looking at the trajectories of these two countries in turn highlights both the progress made in Madagascar and the avenues for further action that remain.

I. MADAGASCAR: A FIRMLY ROOTED SECTOR WITH A STILL-INCOMPLETE FRAMEWORK

In Madagascar, the **social and solidarity economy** is not a recent import. It **is rooted in a long-standing cooperative and mutualist tradition** that the legislature has gradually consolidated. Law No. 99-004 of 21 April 1999 on cooperatives marked a first break with the state-controlled approach of previous decades by recognising cooperatives as real enterprises and limiting state interference in their internal operations. This framework was modernised by Law No. 2023-016 governing cooperative societies. This new law aimed to strengthen the autonomy and professionalisation of the movement and organise its entire architecture, from basic cooperative societies to unions, federations and confederations.

The **structuring of a movement explicitly dedicated to the SSE owes a great deal to civil society and first and foremost to the Afaka association**[16], created in Mahajanga in 2006. Originally focused on youth entrepreneurship, the association made a decisive shift towards promoting the SSE around 2014. It organised the first Malagasy SSE Forum in Toamasina in 2014, bringing together 87 participants, and then the first "SSE Month" in Antananarivo that same year. A second forum was held in the capital in 2015, followed by a third in Fianarantsoa in September 2016, dedicated to the SSE and sustainable development. These traveling events, financed by the stakeholders themselves, attracted pioneering organisations such as Le Relais Madagascar, an Emmaüs-affiliated cooperative operating in the country since 2008, and the Lazan'i Betsileo cheese-making cooperative. Afaka also launched an SSE Academy and a geo-referenced collaborative portal[17], "Tahala Bemiray", to map stakeholders in the sector.

A second impetus came from the field of conservation. Between 2018 and 2023, the Hay Tao ("know-how") programme, funded by USAID and implemented by the international NGO Pact, supported the community-based management of natural resources and the protection of biodiversity. In collaboration with the Ministry of Industrialisation, Trade and Consumption (MICC), it helped bring the concept of conservation social entrepreneurship to the fore. The end of funding, however, interrupted this dynamic, illustrating the fragility of a process dependent on successive programmes.

From 2023, the structuring of the SSE in Madagascar entered a new period of acceleration. It built on momentum generated by civil society stakeholders throughout the 2010s, which was gradually taken up by public authorities. Since then, several studies have focused on the development of a legal framework. For example, the Pact for Impact alliance devoted its first case study[18] to Madagascar, exploring how the United Nations resolution on the SSE was being translated into national contexts. It was carried out from February to April 2024 with Groupe SOS and People Power Inclusion (PPI). The institutional backing provided by the MICC was subsequently underpinned by the strong mobilisation of the Ministry of Environment and Sustainable Development (MEDD), until the process was temporarily stalled by the change of government in late 2025.

In the field, this momentum is being reinforced by the SEEED (Support for the Entrepreneurial Ecosystem and Decent Employment in Madagascar) project, a component of the IncuBoost programme funded by the European Union. Implemented by PPI together with the Centre of Excellence in Entrepreneurship (CEENTRE), it is scheduled to run from October 2023 to October 2026 and is targeting 20 entrepreneurship support structures. PPI has also hosted the main mobilisation and advocacy events in favour of a dedicated legal framework, including the National SSE Forum, held in Antananarivo from 17 to 19 September 2024, and an online forum at the end of 2025. This is in line with Resolution A/RES/77/281, adopted by the United Nations General Assembly on 18 April 2023, which encourages Member States to promote the SSE, including through specific legal frameworks.

However, a crucial gap remains. **There is still no framework law specifically dedicated to the SSE itself.** The cooperative movement is now well regulated, but the broader sphere of limited-profit social enterprises still lacks a unified status, along with the recognition and incentive mechanisms that would accompany it. **The obstacles to achieving this have been clearly identified:**

- The very concept of the SSE remains imperfectly understood, and it is frequently confused with corporate social responsibility.
- The frequent turnover of ministerial officials also undermines the educational work undertaken, since the departure of trained staff means that the process has to start again from scratch.
- The lack of reliable data on the economic weight of the sector weakens both its recognition and advocacy efforts.

16. https://afakamadagascar.wordpress.com/

17. "Bemiray", the collaborative portal for the social and solidarity economy in Madagascar initiated by Afaka. Project overview: https://fr.ulule.com/bemiray-portail-collaboratif/.

18. https://web.archive.org/web/20241203004945/https://pact-for-impact.org/wp-content/uploads/2024/09/Etude-compl%C3%A8te.pdf

- Tax arrangements remain inadequate. In addition, parts of the business community have at times perceived the SSE as unfair competition, adding another barrier to the establishment of a dedicated legal framework.

The latest developments nevertheless offer cause for hope, as civil society, business associations and institutional leaders appear increasingly aligned in their efforts. It should be noted that several institutions attended the study days on 10 and 11 March 2026 (MEDD, MICC, Ministry of Labour, Employment and Civil Service (MTEFOP), the Prime Minister's Office (General Secretariat of the Government) and the National Inclusive Finance Coordination Unit (CNFI)). Their contributions reflected a shared willingness to move this process forward. The MEDD also reaffirmed the importance of partnerships to promote the environmental dimension in the monitoring of social enterprises.

II. SENEGAL: A POLICY LAW AND ITS ECOSYSTEM

Presented during the study days by Arouna Ba, an SSE specialist and former technical advisor to the Senegalese Ministry of Microfinance and the Social and Solidarity Economy, **Senegal's system reflects a well-established framework**. It is based on Policy Law No. 2021-28 of 15 June 2021, supplemented by its Implementing Decree No. 2022-1057 of 3 May 2022. The law defines the SSE as a set of economic activities based on a human-centred approach and aimed at a social or environmental purpose. It enshrines its founding principles, i.e. solidarity and cooperation, democratic and participatory governance, the reinvestment of profits and local anchoring. It aims to institutionalise economic activities with high social utility and consolidate social inclusion.

Its **main contribution has been to clarify the different types of stakeholders**. It distinguishes between cooperative and mutual societies, "entrepreneurial and responsible" associations (i.e. associations that are authorised, unlike those governed by the 1982 law, to carry out income-generating activities), social enterprises and stakeholders of the popular economy, considered a Senegalese specificity. The **most notable innovation has been the legal recognition of social enterprises**, previously absent from national law. The law defines them as enterprises whose main objective is to have a social impact rather than generate profit for their owners, thus limiting their profitability.

The legislative framework links recognition to **concrete benefits**. SSE accreditation is issued based on the social or environmental purpose of the activity, regardless of the legal form of the organisation. It opens up access to a dedicated support fund (FAESS) and tax facilities, which are still being developed as part of the ongoing tax law reform. Public procurement represents the most readily available policy lever. The Public Procurement Code reserves 5% of contracts for SSE stakeholders and SMEs, including 2% for female-led entities. This obligation applies to all contracting authorities, from the State to local authorities.

This framework is based on an institutional architecture. It includes a dedicated ministry in place since 2018, a National SSE Council still in the process of being set up and a recently established consultation framework for stakeholders. This momentum accelerated with the inter-ministerial council of 23 May 2025, chaired by the Prime Minister, which adopted 17 strategic measures to structure the sector. It is now being extended with a view to decentralisation, with the aim of transferring responsibility for the SSE to local authorities and integrating it into local development plans.

What about **key success factors?** When asked about "where to start" and the conditions for success, Arouna Ba identified institutional backing as the starting point of Senegal's progress. It all started, he recalled, with the creation in 2018 of a dedicated ministry, responsible for drawing up a sectoral policy letter and then the policy law and its decree. This backing was fuelled by diagnostic assessments, decentralised workshops bringing together grassroots stakeholders and international benchmarking activities, with the scientific support of the ARTES laboratory. Lastly, it relied on a long-standing network of committed stakeholders and the mobilisation of local authorities, with the City of Dakar playing a leading role as its Municipal Solidarity and Development Fund supported an economic empowerment programme as well as the first local SSE development plan for a Senegalese community. The hosting of the Global SSE Forum in Dakar in 2023 further consolidated this sector's visibility.

III. LESSONS LEARNED BY COMPARING THE TWO COUNTRIES

Comparing the two trajectories provides valuable insights. Madagascar and Senegal share a common foundation. Both have a long-established cooperative sector, active civil society engagement, and momentum generated through international recognition of the SSE. But while Senegal has been able to convert this momentum into a framework law, Madagascar remains at a crossroads, with a wealth of intentions and isolated initiatives but limited capacity to build on them. The Senegalese experience suggests an answer to the recurring question of "where do we start?". The first step is to establish institutional leadership and a shared diagnosis. Next, stakeholders should be brought together around a jointly developed text. Madagascar already has some of the necessary foundations in place, with a cooperative framework renovated in 2023 and strong associative sector. The missing piece is therefore less a matter of substance than of institutional backing and coordination. This is, moreover, the strong recommendation that emerged from the study days. The government's political will and the collective advocacy of SSE organisations need to converge to establish a favourable legislative framework in Madagascar.



Fansoto team in Ziguinchor, Senegal

Box 8

Togo: a legal framework under construction

On 9 July 2025 in Lomé, Entrepreneurs du Monde organised a round-table discussion entitled "The social and solidarity economy: what contributions from committed microfinance institutions?" to provide input for reflections on the structuring of the SSE sector and strengthen connections between SSE stakeholders in Togo. It also aimed to learn lessons from the experiences of social microfinance institutions.

The exchanges reiterated that the **SSE has long been anchored on the continent**, based on community economic models pre-dating the colonial period. In Togo, forms of collective entrepreneurship and financial cooperatives have developed since the 1990s. However, due to a lack of appropriate tools, these initiatives remain fragile. On the legal front, international conferences on social enterprises and corporate social responsibility have enhanced dialogue with the government, and an inter-ministerial committee has initiated a draft law that still needs to be further developed. As in Madagascar, institutional recognition of the SSE is thus progressing more slowly than field practices. The regulation of microfinance, on the other hand, is already based on the strict regulatory framework of the Central Bank of West African States and the Universal Standards for Social and Environmental Performance Management. Togo nevertheless reached an important **turning point in October 2025, when the Ministry of Grassroots Development was expanded to include the SSE**. Also, in May 2026, a census of SSE economic entities was launched.



Round-table discussion held in Lomé, Togo in July 2025

Learn more:

- Entrepreneurs du Monde, "70 people gathered in Lome, Togo to discuss the social and solidarity economy and committed microfinance institutions"[19].
- Interview with Baudouin Kola, President of the Maison des Coopératives du Togo and Regional Delegate of the International Cooperative Alliance Africa. **Watch the interview[20].**

Box 9

France and the Hamon Law (2014)

In France, it was Law No. 2014-856 of 31 July 2014 on the social and solidarity economy (known as the "Hamon Law") that legally structured the sector. It recognises organisations pursuing a sustainable development objective in the broad sense (energy transition, international solidarity, territorial cohesion, etc.) as falling within the scope of the SSE and sets four cumulative criteria: a social purpose other than the sole sharing of profits, democratic and participatory governance, limited profitability with the majority of surpluses allocated to the maintenance and development of the organisation's activity, and the establishment of mandatory indivisible reserves. **To learn more, see the legal text[21].**

19. https://www.entrepreneursdumonde.org/en/70-people-gathered-in-lome-togo-to-discuss-the-social-and-solidarity-economy-and-committed-microfinance-institutions/
20. https://www.youtube.com/watch?v=piunqsV5bz0
21. https://www.legifrance.gouv.fr/loda/id/JORFTEXT000029313296

E. Spotlight on...

In this section, we will summarise the reflections and exchanges resulting from the interviews, case studies and study days relating to gender equality, youth empowerment and the links between the SSE and international solidarity.

I. GENDER EQUALITY: FOR SOCIAL, SOLIDARITY AND EGALITARIAN ENTERPRISES

The SSE and gender equality movements are driven by shared ambitions for social justice. That being said, have social enterprises invested in the cause of gender equality? Gender equality is attracting **growing interest among the social enterprises studied**. They are not escaping the social dynamics at play in our largely patriarchal societies. Although social enterprises carry risks of perpetuating inequalities between women and men, they also have emancipatory potential.

Ambitions and practices were fairly heterogeneous among the 10 cases analysed. The case studies showed that strategic leadership, with dedicated resources, promotes the integration of a gender perspective. Otherwise, it is a fairly uneven process, which depends on individual commitments (especially from members of governance bodies or management) or external injunctions and requirements (especially from funders).

Among the **inspirational practices** studied, we can mention:

At strategic level:

- Auréole Monde Innovation and Assilassimé Solidarité in Togo are formally committed to gender equality. For Auréole Monde Innovation, this commitment reflects the convictions and values passed down by the founder as well as the vision of the organisation, which identifies the fight against period poverty as a way to build a more egalitarian world. At Assilassimé Solidarité, efforts have focused on finding ways to remove the barriers faced by the most vulnerable people (women in particular) in the conduct of their income-generating activities in the microfinance sector, where negative effects such as over-indebtedness and household tensions can occur.

At organisational level:

i.e. in relation to the management of human resources, equal access to decision-making bodies, the organisation of work and the prevention and management of gender-based and sexual violence:

- Nutri'zaza in Madagascar recently developed a gender-responsive human resource management policy, as well as a commitment charter that lays the foundation for gender equality, inclusion and equity in all dimensions of its organisation and operation and promotes an environment free of harassment and discrimination. It has identified gender focal points in its team who are responsible for promoting gender and reporting cases of discrimination.

At operational level:

i.e. in terms of the design and characteristics of the products and services provided:

- Fansoto in Senegal designs its credit, savings, training and support services to remove the barriers faced by women in terms of mobility, level of education, and access to home ownership and land. Its work extends from selecting the facilitators who engage with beneficiaries every day and identifying relevant awareness-raising topics (marital relations, prevention of diseases affecting women in particular, etc.) to streamlining administrative procedures and providing individual loans without requiring collateral.

The limitations of approaches focusing solely on the inclusion of women were highlighted during the discussions. A social, solidarity and egalitarian enterprise cannot simply work to include women to become users of goods and services to which they had no prior access or to hold responsibilities in management or governance bodies. This approach corresponds to organisations that, while aiming to improve women's access to services and decision-making bodies, do not question the structural relations of inequality that are embedded in our societies. There is a risk of confusion between the targeting of women, the feminisation of the workforce in social enterprises and their truly emancipatory nature.

The **work[22] of the socio-economist Isabelle Hillenkamp** and other researchers in the field of the solidarity economy sheds considerable light on issues of gender equality in terms of the reproduction of dominant social relations and transformative potential. Inspired by Polanyi's substantive economy and feminist research, it seeks to reintegrate economic processes into social relations and institutional norms so as not to reduce them to market mechanisms alone. This **takes into account processes of redistribution, reciprocity and the reproduction of life, where women are the main stakeholders**. Hillenkamp shows that the separation between the economy and the domestic sphere is historically and culturally contingent. This separation obscures socio-economic realities where women combine domestic work, productive activities and political commitments on a daily basis. Rather than considering social enterprises as businesses with an added social and environmental dimension, Hillenkamp suggests viewing women's economic initiatives – which are often an integral part of informal, community-based networks of solidarity – as genuine forms of social enterprises.

Together with Isabelle Guérin and Christine Verschuur, Hillenkamp shows that the **solidarity economy**, when **analysed through a gender lens**, reveals **significant tensions between practices that are reproducing dominant social relations and transformative potential** that is reconfiguring economic and social relations towards greater equality. Their article[23] underlines the strong feminisation of many solidarity economy initiatives. This over-representation is not neutral. It reflects the sexual division of labour, where women are both at the

22. Hillenkamp I., Dos Santos L. (2019), "The domestic domain within a post-colonial, feminist reading of social enterprise: towards a substantive, gender-based concept of solidarity enterprise", in Eynaud P., Laville J.L., Dos Santos L.L.., Banerjee S., Hulgard H., Avelino F. (2019), Theory of social enterprise and pluralism: Social Movements, Solidarity Economy, and Global South, Routledge Publisher, Oxfordshire, June, pages 90-115. https://ird.hal.science/ird-02302207

heart of social reproduction and often on the margins of the dominant economic and decision-making spheres. The article therefore examines whether the importance of women in the solidarity economy is simply a continuation of feminised (and often undervalued) tasks or whether it can serve as a transformative force towards egalitarian social relations. The article highlights the existence of interstices within the solidarity economy where real changes can emerge, especially when the role of women as stakeholders and not merely as implementers of solidarity practices is recognised.

Box 10

Solidarity economy, agroecology and gender equality

Isabelle Hillenkamp's most recent work takes the analysis even further, exploring agroecology and our relationship with nature.

> *"Not because women are inherently closer to nature, but because they are socially assigned to care for their families and their environment. They are therefore often the first to perceive the deadly effects of large-scale extractive farming".*

Isabelle Hillenkamp, a socio-economist at the IRD within the CESSMA joint research unit.

To learn more, please visit the website[24].

The workshops held during the study days provided an opportunity to:

- Draw on the concepts of **practical needs and strategic interests** to identify ways of transforming gender relations in a sustainable way. Caroline Moser (1989) explains that meeting the practical needs of women means facilitating their reproductive, productive and community roles but does not aim to change their subordinate position (rights, decision-making power, education). Addressing women's strategic interests means advancing their social status and equal rights and opportunities. These strategic interests are linked to the political, cultural, social and economic contexts that give rise to unequal situations. Progress towards meeting women's strategic needs – such as access to and control over economic resources, participation in decision-making, non-discrimination in pay and the reduction of violence against women – is likely to reduce gender inequalities.
- **Look beyond the broad category of "women"**. Women are indeed a heterogeneous group. As Kimberlé Crenshaw, a US lawyer, highlighted in the late 1980s through the concept of intersectionality, there are different forms of inequality depending on gender as well as ethnic background, place of residence, social class and disability status. It is necessary to be mindful of the multiple sources of discrimination that people may experience, as they can intersect and compound one another.
- Highlight the **mobilisation of men.** Equal rights and opportunities is not a topic reserved for women. This equality will not be achieved without men and boys, nor by working against them; their active involvement is essential. They can engage out of solidarity and a desire for equality, but also to challenge the social roles and stereotypes that weigh on them (expectations that they should be breadwinners, invulnerable, violent, etc.).

Box 11

Learning from experience: taking account of gender equality and women's involvement

During the study days, some of the practices discussed echoed the eight lessons learned by the organisations supported by Entrepreneurs du Monde to improve the consideration of gender equality in social enterprises, i.e.:

- internal impetus accelerated by external expertise
- collective and strategic leadership
- feedback from the team
- a formal position
- the engagement of women and men
- a common foundation and dedicated focal points
- regular training and discussions
- gender mainstreaming in organisational assessments

For more information, please refer to the online document[25].

23. Guérin, Isabelle; Hillenkamp, Isabelle; Verschuur, Christine. L'économie solidaire sous le prisme du genre : une analyse critique et possibiliste. Revue française de socio-économie, n. 22, p. 105-122, 2019.

24. https://lemag.ird.fr/fr/agroecologie-la-resistance-souterraine-menee-par-les-femmes

25. https://www.entrepreneursdumonde.org/app/uploads/2025/10/edm-rapportcapitalisation-genre-2025_fr.pdf

II. EMPOWERING YOUTH IN ALL ITS DIVERSITY

Issue 48[26] of Traverses entitled "Jeunes acteurs et actrices du changement. Enjeux et pratiques" (Young agents of change. Challenges and practices) resulted in a position paper published in 2020 entitled "Pour une approche systémique et volontariste d'accompagnement des trajectoires d'autonomisation des jeunes" (Towards a systemic and proactive approach aimed at supporting youth empowerment). The box below summarises the advocacy messages from this knowledge management work.

The Global Forum for Social and Solidarity Economy (GSEF) is a global organisation of local governments and civil society networks operating on a local, national or international scale. It was founded in 2013 in Seoul, South Korea. All its members are committed to promoting the values and principles of the SSE as a means of achieving human-centred and environmentally responsible local development. GSEF members, present in 37 countries, represent the SSE in its various forms – social enterprises, cooperatives, foundations, mutual organisations, local authorities and solidarity groups – putting people before profit and advocating a collective, viable and innovative economy.

To recognise young people as central agents of change within the SSE, the creation of an SSE Youth Hub was voted at the GSEF2023 General Assembly in Dakar, Senegal.

Box 12

Extract from the position paper[27] of the G*i* on youth, 2020

1. The figure of the "young person": deconstructing preconceived ideas

Whether viewed and experienced as vectors of disruption of public order or, on the contrary, as carriers of change and modernity, young people attract considerable attention, particularly when major transformations are underway in society. The circulation of normative narratives about them (idleness and lack of purpose, migration, the appeal of easy money and modernity, participation in armed violence, etc.) contrasts with the limited data and empirical knowledge available on their trajectories. It also prevents the development of appropriate strategies.

2. Supporting ambitious strategies and policies for young people

Current socio-demographic changes are prompting us to urgently support ambitious and proactive public policies for young people, not only taking into account the challenge posed by their growing numbers but also addressing the underlying problems facing societies. And this is true at different levels (local, national, sub-regional and international).

3. Developing ways of doing things tailored to the profiles and constraints of young people

There is no single experience of youth, but many different youth experiences. The corollary of taking this diversity into account is the inability to propose "turnkey" solutions, requiring a detailed analysis of contexts, life trajectories and social dynamics in order to adapt strategies and methods of support based on the specific needs and interests of each individual.



Credits: Soithis ©Gaël Turine/Agence MAPS

26. https://groupe-initiatives.org/La-renovation-de-la-politique-francaise-de-developpement-232

27. https://groupe-initiatives.org/IMG/pdf/tn-trave-48-positionnement-2020-05_bis-2.pdf

Box 13

International Youth Declaration for SSE[28] – GSEF Global Forum, Bordeaux, 2025

The result of collective work by the GSEF's SSE Youth Hub, the declaration serves as a mouthpiece for young people from Latin America, Africa, Asia, Europe and North America. It affirms that the social and solidarity economy (SSE) is a key framework for tackling ecological, economic and democratic crises, and for achieving the SDGs of the 2030 Agenda.

THE SIX ADVOCACY PRIORITIES:

1. Living with dignity:

strengthen universal social protection, fight discrimination, re-distribute wealth equitably and guarantee gender equality.

2. Working differently:

create funds for youth-led SSE initiatives, support cooperatives and social enterprises, integrate mental health and quality of life into employment policies.

3. Learning and sharing:

integrate SSE values into educational programmes, develop youth incubators and promote culture as a transmission tool.

4. Protecting life:

support agroecology, food sovereignty and circular economies, and involve young people in climate policies.

5. Governing differently:

move from consultation to co-decision, create permanent institutional mechanisms for youth participation and guarantee transparency.

6. Building peace:

develop local employment to prevent forced migration, promote solidarity mobility and intercultural dialogue.

Fadel Tchagouni is the SSE Youth Hub focal point for the GSEF in Togo. He coordinated the participation of the Togolese delegation in the Global Social and Solidarity Economy Forum, which was organised in Bordeaux, France in 2025 and focused on the themes of sustainable development, social innovation and solidarity between regions.

> *"Our participation doesn't stop in Bordeaux. It's part of a long-term effort focused on concrete action to support regions across Togo. We want to build national momentum around the social and solidarity economy. The aims are to unite stakeholders, mobilise partners and promote high-impact projects for our local communities".*

An analysis of the 10 cases through the lens of youth revealed:

- An **economic inclusion effect** generated by certain social enterprises **through the provision of paid employment**,
- **Virtually no strategic integration**,
- **Very limited explicit targeting** of downstream target groups, i.e. users of products and services (except for Nutri'zaza, which distributes fortified food for very young children).



Fadel Tchagouni - GSEF SSE Youth Hub focal point in Togo

The challenge for social enterprises, particularly in demographically young contexts, is therefore to move from implicit inclusion to the definition of an approach to include young people as stakeholders.

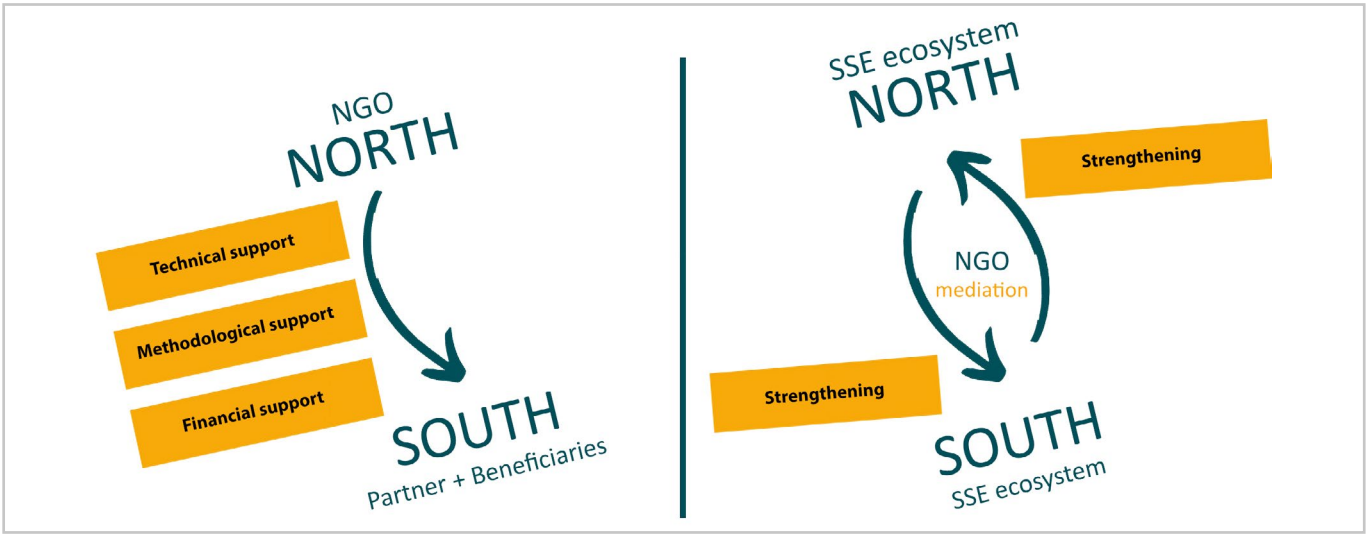
For the **Malagasy cooperatives** studied, young people under the age of 30 represent less than 5% of their members and none sit on their Boards of Directors. This situation is due to the gradual ageing of the formerly young founding members and the lack of succession.

It is prompting reflections on the participation of young people in cooperatives.

III. SOCIAL AND SOLIDARITY ECONOMY AND INTERNATIONAL SOLIDARITY

This part is inspired by an interview with Quentin Coquillaud, co-coordinator and co-founder of the **Xylm association**, and his testimony during the study days. The purpose of Xylm is to support the dynamics of economic, solidarity and sustainable transitions by promoting synergies and the mutual capacity-building of stakeholders in France and around the world.

28. https://bordeauxgsef2025.org/wp-content/uploads/2025/11/FR_Declaration_internationale_de_la_jeunesse_pour_l_ESS_BordeauxGSEF2025.pdf



An alternative model to bridge the gap between international solidarity and the social and solidarity economy, Xylm

The initial **observation** is that **traditional forms of international cooperation are losing momentum**, i.e. those that are based on the transfer of technical, methodological and financial resources from countries of the "Global North" to those of the "Global South". There are several reasons for this:

- local partner organisations have the skills to manage their projects,
- the "aid provider-recipient" relationship is increasingly criticised as a form of coloniality (asymmetry of power and information, disconnection from communities, paternalism),
- official development assistance is collapsing globally, and
- mobilisation is declining among young people in particular.

In this context, Xylm has **connected two families of stakeholders that share the same values** but rarely engage with one another: **international solidarity associations** and the rest of the **social and solidarity economy** operating locally in France. International solidarity associations are, by virtue of their status, part of the SSE without really feeling like they belong to it.

To move towards mutually supportive regions, it is necessary to build bridges between international solidarity and the SSE, by fostering cooperation between these local solidarity structures in the "Global North" and "Global South", with a view to strengthening one another and moving beyond a top-down approach to development support.

Four questions, four courses of action:

What new approaches are needed for international solidarity? The focus should be on bottom-up methods and horizontal, "region to region" partnerships. This means abandoning the role of the "expert" who knows best, working on long-term processes rather than short-term projects, and acting as a "bridge" between local solidarity organisations in the "Global North" and "Global South" to facilitate knowledge-sharing. The main obstacle remains financial asymmetry. As funds almost always come from Western funders, "Northern" associations become the "guarantors" of their use, which can discourage partners from speaking openly for fear that funding will not be renewed.

Box 14

Cooperation between SSE stakeholders in Brittany and Togo

A project aimed at structuring modes of dialogue and partnerships between French and Togolese SSE stakeholders for balanced international cooperation on issues common to these regions, to help achieve the Sustainable Development Goals.

Eight Togolese and six Breton structures united around common themes (sustainable nutrition, integration, circular economy).

The Xylm association plays the role of facilitator. The cross-sectoral approach and income-generating activities of Togolese organisations have prompted their Breton counterparts to question their own socioeconomic models. Conversely, Breton arguments on public policies to support the SSE have been used by Togolese partners with their local authorities.

> *"In this project, the 'SSE' category was a starting point – a generic term that helped bring us together and led us to establish other connections, which emerged through the reflections carried out as part of the action research. The SSE must not be dismissed as a category in this type of project but rather considered as a fertile starting point in an intercultural approach, provided that we are able to detach ourselves from it".*
>
> **Xylm**

Learn more: Common framework[29] from the project.

29. https://xylm-asso.fr/wp-content/uploads/2025/12/document.pdf

Why should international solidarity organisations be rooted in their local communities? A better understanding of "here" helps inform and support action "there": recognised thematic expertise within one's region (for example, expertise in drinking water) adds credibility and helps identify common challenges across the two contexts. A strong local presence also enables organisations to mobilise networks on both sides, providing a tangible foundation for reciprocal cooperation.

Why should local solidarity organisations engage internationally? Meeting counterparts from another context can drive innovation and encourage organisations to question their own practices. An outside perspective can play a "revelatory role". There is also an advocacy dimension: at a time of increasing retrenchment, joining forces gives greater legitimacy to all forms of solidarity.

What is the best way to carry out multi-stakeholder and multi-level projects? This requires mobilising stakeholders beyond international solidarity organisations (including local authorities, universities, citizens, other SSE stakeholders), building on existing connections and network leaders (CRESS, RRMA, sectoral networks). The priority is to "build the collective first", by defining a shared purpose before designing activities and establishing genuinely shared governance at every stage.

Learn more: Advocacy booklet[30] entitled "ESS et Solidarité Internationale : Vers des territoires solidaires en réciprocité" (The SSE and international solidarity: Towards mutually supportive regions), Xylm.



Union Magneva, Madagascar

30. https://xylm-asso.fr/documents/publications-xylm/

Conclusion

The case studies, interviews and study days were opportunities to learn some lessons in terms of practices and recommendations that can promote the strengthening of social enterprises.

First of all, the SSE is not an abstract concept. It is embodied in old and local concrete practices – agricultural cooperatives, mutual organisations, tontines – that largely precede institutional definitions. Currently, social enterprises take a wide variety of legal forms and pursue different social purposes. Their experiences show that they are essential instruments for sustainably providing high-quality products and services to very vulnerable or very isolated populations. However, they are not sufficiently supported.

The social mission is a strong priority for the social enterprises studied. It is written into the DNA of organisations, through their articles of association, charters, shareholders' agreements, etc. Social enterprises put into place procedures for monitoring and controlling this social purpose, including Social and Environmental Supervisory Committees, Ethics and Supervisory Committees, monitoring indicators and audits. However, the formal and systematic monitoring and evaluation of the achievement of social and environmental objectives needs to be strengthened in some organisations. The framework can be simple, but a social performance report and a few carefully monitored key indicators provide an essential foundation for establishing the legitimacy of a social enterprise.

The business model is undoubtedly the most critical dimension. Balancing social accessibility with economic viability remains an ongoing challenge. Some social enterprises show economic results at or near breakeven, while others post more fragile profitability. Young structures have lower economic viability results, which tends to show that social enterprises need time to achieve breakeven. Similarly, the scale of social enterprise intervention is an important factor: once a service has proven its worth, businesses that manage to scale up are more robust. Achieving social objectives requires testing services or products in remote areas or with vulnerable population groups, and the development of these services or products incorporates an action research approach that takes time.

Inclusive governance is a strong point for social enterprises. Some have a cooperative mode of operation, or include service beneficiaries and local communities in decision-making bodies, even without equity participation. This strengthens the legitimacy and coherence of the social enterprise.

Gender and youth require transformation, not just inclusion. Among the organisations studied, the enterprise's social purpose is generally inclusive, and gender parity in the distribution of human resources is almost achieved. Yet more needs to be done to foster transformative change towards more equal social relations. Youth is often overlooked by the organisations studied. In cooperatives, the gradual ageing of the formerly young founding members and the lack of succession raise questions. This situation is prompting reflections on young people's participation within the SSE.

The legislative framework constitutes a powerful accelerator for the emergence and strengthening of social enterprises. The Senegalese experience shows that a dedicated ministry, a policy law and concrete measures – such as public contracts reserved for social enterprises and accreditations – are profoundly transforming the sector. In Madagascar, this issue has been under discussion for several years, but has yet to be translated into concrete action. In Togo, significant progress has recently been made with the extension of the Ministry of Grassroots Development to the SSE and a census of SSE economic entities launched in May 2026.

Lastly, the financing of social enterprises is an essential dimension to promote their development. The emergence and growth of social enterprises require appropriate financial instruments. Since 2022, the international solidarity organisations AVSF, Entrepreneurs du Monde, GRET, Geres and CCFD/SIDI have been coming together in the working group hosted by Coordination Sud on the financing of limited-profit social enterprises. The conclusion of their work is that there are currently few adequate financial instruments (patient capital, guarantees, long grants, etc.). This working group made concrete proposals tailored to limited-profit social enterprises, including the establishment of a single point of contact within the AFD group on the subject of the SSE, and a range of dedicated and appropriate tools. These measures are urgent in a context where official development assistance is shrinking, and where SSE organisations represent one of the ways of providing market-based and sustainable responses to social challenges.

NOTES

SUMMARY

While the work of international solidarity organisations is being disrupted by current geopolitical and budgetary reconfigurations, the social and solidarity economy (SSE) is emerging as a promising pathway – recognised even within the UN system – to sustainably support local dynamics. It was in this context that the "Groupe *initiatives*" wanted to capitalise on the practices and challenges involved in supporting the emergence and growth of social enterprises, in order to learn from them and call on governments and funders to take action. The result of collective work that began in Madagascar and was subsequently extended to Togo, Mali, Burkina Faso, Senegal and France, this publication draws on 10 case studies and around 30 interviews, which were discussed during the Antananarivo study days (March 2026), attended by more than 90 participants. After establishing a conceptual framework for the SSE, it explores the social purpose and impact management, governance and business models of the enterprises studied. It then identifies ways of developing tailored financing mechanisms and an appropriate regulatory framework, before shedding light on cross-cutting issues such as gender equality, youth empowerment and the links between the SSE and international solidarity.

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Since 1998, the international solidarity association "Entrepreneurs du Monde" has been supporting people in highly precarious situations around the world. It helps them pursue entrepreneurship, gain access to clean energy and adapt to climate change, so they can build lasting independence. To carry out its mission, Entrepreneurs du Monde creates local organisations and incubates them until they achieve self-sufficiency.

Entrepreneurs du Monde acts in five main areas to meet the essential needs of populations in precarious situations: economic integration, clean energy, sustainable agriculture, gender equality and climate adaptation. These actions contribute directly to the Sustainable Development Goals (SDGs).

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GRET is an international solidarity organisation that aims to improve vulnerable populations' living conditions, promote social justice and preserve our planet. Since 1976, its teams have been putting in place the most locally appropriate solutions and partnerships to improve the living conditions of the most vulnerable populations while preserving our planet.

GRET works in around 30 countries at the service of the most vulnerable. Its activities are carried out both locally – where it listens to communities at regional level – and internationally, through advocacy and knowledge-sharing. GRET innovates by capitalising on its experiences, through an ongoing process of action research, by highlighting local approaches, and by creating links between various stakeholders, over a sufficiently long period of time to have a significant impact.

THE GROUPE *INITIATIVES*

Created in 1993, the "Groupe *initiatives*" (G*i*) is a collective of professional international solidarity associations that have come to the conclusion "that [they] would make more progress together than separately and that [they] can overcome [their] differences and [their] competition by setting common challenges and shared goals" (see the G*i* Manifesto). It currently consists of 16 member organisations.

The dynamics of rapprochement within the collective express the will of the members to better assert their values and their specific approaches to combating inequalities for a habitable world, for economic, social and cultural rights and for international solidarity. The "Groupe *initiatives*" is a forum for exchange as well as for sharing experiences and practices in order to fuel the thinking of international solidarity stakeholders and to formulate recommendations in the field of public policies.

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Graphic design: Terre Nourricière - 150 copies - October 2026