

# SSE VALUE CREATION

## SUMMARY

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A prospective approach  
to social impact  
measurement

September 2019

Summary of the study conducted by Avise, La Fonda  
and Le Labo de l'ESS between January 2017 and June 2019.



## FOREWORD

Avise, La Fonda and Le Labo de l'ESS took the initiative in 2016 to launch an in-depth study on the subject of social impact measurement, bringing together ESS organisations, experts, assessment stakeholders, project leaders and funders, all of whom came together as part of workshops to promote collective intelligence.

Entitled "SSE & Value Creation", the study kicked off in January 2017 and drew to a close in June 2019. Its aim was to offer a fresh view of impact assessment and to pave the way for experimentation with these new approaches.

### A three-phase study

The "SSE & Value Creation" study is made up of three phases:

**Phase 1** - Social impact measurement: characteristics, benefits and limitations of existing approaches. Based on the documentation on the matter, the work already produced by our organisations on the topic and an analysis of the practices reported by the stakeholders in the field, this phase aims to establish the current situation and to put into perspective the impact measurement experiments currently being carried out.

**Phase 2** - Sources and emerging forms of social value creation: how can innovation be harnessed in relation to social impact measurement? This phase consists in involving and presenting to stakeholders recent analyses on the transformation of value chains, the measurement of externalities and the macroeconomic problems of investment drivers in order to build a creative vision of value measurement that takes into account the coordination of activities, cooperation, the pooling of resources and the development of a more cross-cutting approach to social needs. The aim is to put forward a mapping of these emerging methods of value creation and to identify the issues inherent to their measurement.

**Phase 3** - Action plans for the renewal of social impact measurement: this phase makes it possible, on the basis of previous work, to put forward a strategy based on pedagogical reasoning underpinned by seven prerequisites that facilitate the implementation of a continuous and progressive assessment process. By allowing a more effective ownership of the assessment process, this phase aims to demonstrate that social impact measurement is above all beneficial and useful to entities.

**This publication provides a summary of these three reports.**

### **The members of the steering committee:**

Françoise Bernon, Le Labo de l'ESS  
Yannick Blanc, La Fonda  
Charlotte Debray, La Fonda  
Etienne Dupuis, Avise  
Kanitha Kernem, Avise  
Cécile Leclair, Avise  
Vanessa Ly, Avise

Marie Morvan, Le Labo de l'ESS  
Jérôme Saddier, ESS France and Avise  
Hugues Sibille, Le Labo de l'ESS  
Camille Sultra, Le Labo de l'ESS  
Alexeï Tabet, La Fonda  
Jean-Denis Vaultier, Le Labo de l'ESS

### **The members of the review panel who kindly provided their expertise**

Ghislain Bregeot, IFAID Aquitaine  
François Cathelineau, Agence PHARE  
Isabelle De Baysier, Active RSE  
Henri Fraisse, FIDAREC  
Ozlem Kaya, Nexem  
Méryl Parisse, PTCE FigeActeurs

Marie-Louise Piereschi, CEETRUS  
Claire Piot, Act'ESSone  
Emeline Stievenart, KIMSO  
Christophe Vernier, Fondation Crédit Coopératif

### **The partners involved in the completion of this study, through their participation in the advisory committee and/or working meetings:**

Nicole Alix, La Coop des communs  
Jill Alpes, Anthropik  
Carla Altenburger, La fabrique des territoires innovants  
Tifenn Andre, Admical  
Michelle Arnaudies, Ministry of Social Cohesion  
Laurent Arnoult, Par le monde  
Octavie Baculard, KIMSO  
Adrien Baudet, KPMG  
Laurent Barbut, SFE  
Xavier Baron, UPSAY  
Anne Beauvillard, Inovane  
Patrick Beauvillard, Institut des territoires coopératifs  
Emmanuelle Besançon, Institut Godin  
Christophe Besson-Leaud, Alliance Sens & Economie  
Marion Boinot, Le Mouvement Associatif  
Floriant Bru, SOLIHA  
Emmanuel Buvat, IFAID Aquitaine

Charles-Aymeric Caffin, Djepva  
Cécile Campy, ANGC  
Suzanne Chami, IDEAS  
Emmanuel Chansou, ADESUS  
Yuna Chiffolleau, INRA  
Nicolas Chochoy, Institut Godin  
Delphine Chomiol, Fondation Crédit Coopératif  
Delphine Corteel, University of Reims  
Nicolas Da Silva, CEPN  
Sarah De Barthes, Freelance consultant  
Laurent Delcayrou, F3E  
Lucie Desarbres, Adessadomicile  
Hélène Duclos, TransFormation & GECES  
Charlotte Dudignac, Coopérer pour entreprendre  
Marie Fare, University of Lyon 2  
Anne-Laure Federici, RTES  
Joël André Ferron  
Julien Fortin, Caisse solidaire / VISES  
Joaquim Frager, F3E  
Philippe Fremeaux, Alternatives Economiques

Catherine Friedrich, CGSCOP  
Hervé Gbego, Compta Durable  
Caroline Gonthier, Loger Autrement  
Estelle Hedouin, Consultante indépendante  
Marylène Hochart, Par le monde  
Noémie Jeannin, Union bistrot mémoire  
Kanitha Kernem, Avise  
Xavier Kinderf, Coorace  
Anne Kunvari, IRI - Institut de recherche et d'innovation  
Ambroise Laidebeur, Association Ensemble Autrement  
Sébastien Lailheugue, Article 1  
Angelina Lamy, Fondation Accenture  
Marine Leenhardt, Fondation Crédit Coopératif  
Joseph Le Marchand, Fondation de l'Orangerie  
Alex Lemille, Wizeimpact  
Alain Loute, Lille catholic University  
Grégory Marlier, Region Hauts de France  
Sarah Mellier, Avise

Florence Montcourtois, Malakoff-Médéric  
Phoïba Monteiro, Favart  
Charlotte Moreau, Social Economy Centre at the Univeristy of Liège  
Chantal Nicole-Drancourt, Lise/ CNAM  
Bénédicte Pachod, CGET  
Sylvaine Parriaux, Admical  
Michèle Pasteur, ANSA  
Jean-Marc Pautras, Crédit Coopératif  
Thomas Podlewski, La fabrique des territoires innovants  
Patrick Ralet, University of Clermont-Ferrand  
Alexandre Rambaud, AgroParisTech / Paris Dauphine University  
Philippe Rolland, BPCE  
Gabriel Salathé-Beaulieu, TIESS  
Nathalie Senecal, Fondation de France  
Marion Studer, APES  
Pierre-François Szczech, MGEN



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## SSE & Value Creation: the challenges of the study

The players in the Social and Solidarity Economy (SSE) embody an alternative **vision of the economy, one that is socially useful and creates shared wealth**, and which is not reduced to financial consideration alone. SSE entities therefore put the desire to **create social value** at the centre of their social utility project. This value is **multi-faceted** (economic, social, societal, political and/or environmental) and benefits not only the project stakeholders, but also rejuvenates the local area.

An increasing number of project leaders are looking to measure their social impact with a view to accounting for and promoting value creation, particularly to public and private funders. The downward trend in public budgets, subsidies and the increasing importance of social impact in the decisions of private funders have created a favourable context for the rise of social impact assessment. In order to guide investment choices, social impact assessment is becoming a common practice among SSE entities.

Nevertheless, the dynamics of popularization of social impact assessment and the increasing accessibility of tools and methods are facing a number of obstacles in the implementation of social impact assessment approaches. As the first report of this study<sup>1</sup> points out, social impact assessment remains in many respects **a process perceived as complex**:

- Due to the multiple situations it covers;
- Due to the constraints and obstacles to its implementation (lack of resources, ethical issues, lack of knowledge of the subject, technical and organizational obstacles, etc.);
- Due to the wide range of existing assessment methods (relevance, effectiveness, efficiency, performance, net impact);
- Due to the impossibility of transposing an assessment approach from one project to another and, consequently, the need to adopt a specific approach adapted to each specific entity, specific missions, specific challenges and specific resources.

### ***A single framework for any assessment process***

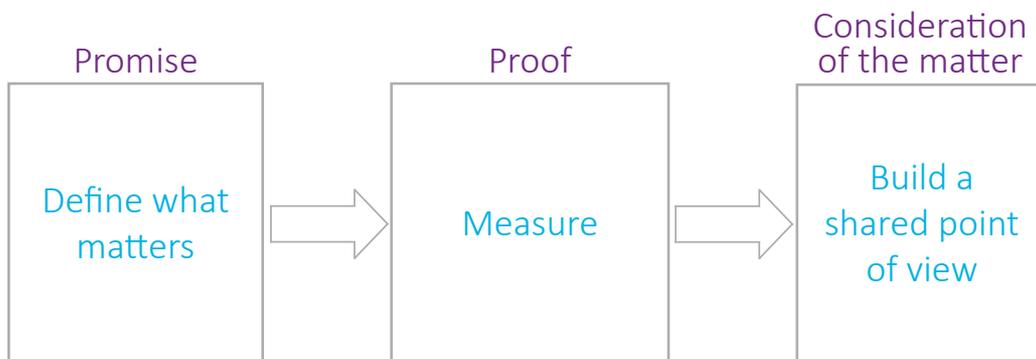
Report I states that while the purposes and practices of assessment are very varied, there are **three basic steps that are common** to any social impact assessment process<sup>2</sup>:

- **Promise:** this phase consists in defining "what matters", in other words the assessment criteria according to the purpose and the chosen scope.
- **Proof:** after having developed both quantitative and qualitative indicators, this phase consists in "measuring" the social impact, i.e. collecting the assessment data and making them objective.
- **Deliberation:** this last phase aims to promote the ownership of the assessment results by the project leader but also by all stakeholders, by drawing lessons from the results and developed a shared point of view.

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<sup>1</sup> Avise, La Fonda and Le Labo de l'ESS, "ESS & Création de valeur" Study, Report No. 1, December 2017

<sup>2</sup> Avise, La Fonda and Le Labo de l'ESS, "ESS & Création de valeur" Study, Report No. 1, December 2017, p.13-17



3 steps shared by all assessment approaches - Report I

### ***A re-establishment challenge for the Social and Solidarity Economy***

The challenge for SSE project leaders and organisations lies in their ability to re-establish the assessment process, adapting it to their values, resources, capacities for action and environment. This re-establishment involves a threefold challenge:

- **Incorporate social impact assessment into the organisation's strategy**, by integrating the approach with its management and project management open to different stakeholders
- **Make social impact assessment part of a long-term approach**, integrating the time of the assessment process, the time of implementation of actions and the time of possible observation of impacts;
- **Use social impact assessment as a tool for social innovation**, by harnessing it to identify new democratic, social and environmental needs and expectations, with the aim of unveiling and co-constructing innovative practices.

Approached in this way, it makes it possible to:

- **Give meaning to individual commitment and equip collectives with new tools and arguments** to impose a representation of social value tailored to the development of a sustainable world. In response to the transformations of the drivers and forms of engagement, as well as those of the modes of financial contracting, social impact assessment highlights the chain effects of activities and the way in which they are triggered.
- **Reiterate the political scope of the assessment, hence the usefulness of setting prerequisites before definitively opting for an approach.** The aim is to adopt the assessment system that is in line with the social project, for which the governance of SSE organisations is guaranteed.

In this study, Avise, La Fonda and Le Labo de l'ESS reiterate that the social impact assessment of a social utility project can become a strategic steering tool that is useful for the organisation and a driving force for social innovation. The assessment should make it possible to value all the tangible and intangible resources present and created within a local ecosystem, without limiting itself solely to the entity's operating indicators.

With this in mind, the work of the "ESS & Création de valeur" prospective study offers:

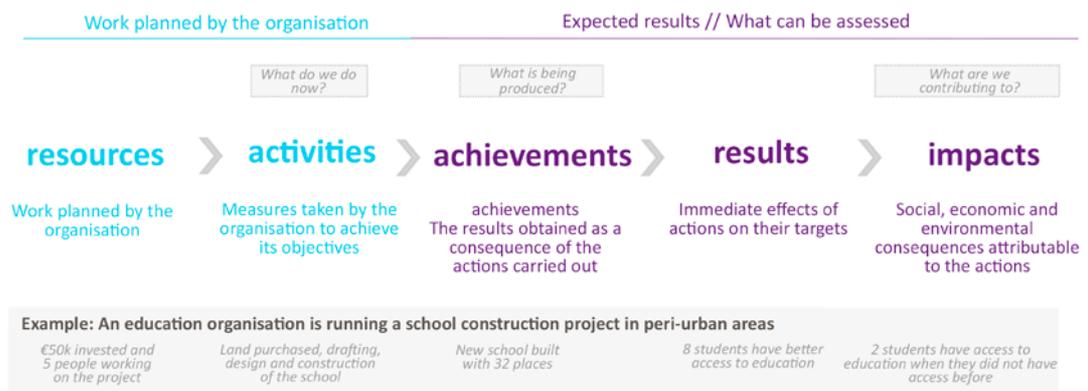
- Reflection on a renewed representation of the sources and methods of value creation through the analysis of an extended value chain;
- A progressive and pedagogical approach based on seven prerequisites, allowing this renewed representation of value creation to be approached in a simple and inclusive way.

## Rethinking social impact assessment with regard to the notion of "extended value chain"

### What are the limitations of existing approaches?

Social impact assessment is often carried out on an ad hoc basis, through the assessment of a situation at a given moment, in particular on the basis of quantitative indicators aimed at "measuring" everything about the impact of a project.

The social impact is also often represented in a value chain analysis, as shown in the diagram below.



© Avise, based on "Un guide pratique pour la mesure et la gestion de l'impact", EVPA, 2015

### The value chain – Report I

**This linear approach, even if it is still a benchmark today for understanding the social impact, tends to analyse the entity's activities in an isolated way.** It must therefore be supplemented in order to understand social impact assessment more broadly by integrating elements such as changes over time, constant interaction with the local ecosystem and the integration of the project into systems and dynamics that are constantly changing. Beyond activities, it is also essential to focus on how to proceed, as SSE has its own specific features to highlight: governance schemes, mobilisation of human resources, economic models, progress approach, etc.

Moreover, social impact assessment is most often perceived and experienced as a burden and criticised for its cost, complexity, or lack of adaptability. **The pitfalls of social impact assessment approaches exist and are not insignificant:** in some cases, assessment can negatively influence action by directing it towards visible results in the short term and by diverting it from complex problems that are difficult to measure in the long term.

Of the feedback provided by the study, that of the « Réseau de Groupement de Créateurs »<sup>3</sup> has shown, for example, the limits of a so-called "randomised" assessment approach and the relevance of supplementing this type of approach with qualitative information that is part of a sustainability approach. This example and the findings of the study as a whole tend to show that assessment is a learning process, which evolves and can be adapted over time.

SSE organisations therefore face common conceptual, methodological and organisational challenges in devising social impact assessment approaches **that make "sense" and produce positive effects**<sup>4</sup>. The three phases of the report highlight the importance of collectively clarifying, from the initial stages of the project, the purpose and scope of its assessment, and of designing a proactive approach that allows for the involvement of project stakeholders and its assessment process. **The "SSE & Value Creation" study underlines the iterative aspect of any assessment process and the need to include it in a long-term perspective**, which cannot be reduced to a one-off exercise.

These essential aspects show the relevance and potential of assessment, in view of the specific characteristics of SSE projects and organisations, effectively guiding them towards social innovation.

### ***A new approach to the value chain***

To meet these challenges, work is underway to clarify what is meant by **social value, particularly in the world of research**. The aim is to make it clear that the value created for society as a whole cannot be reduced to the sum of the benefits enjoyed by each of the stakeholders, and that it will also regenerate the majority. To this end, **the "SSE & Value Creation" study suggests reformulating social impact analysis from the notion of "extended value chain"**, "to take into account the multidimensional, co-constructed and localized aspects of the value created by a social innovation"<sup>5</sup>. Based on the analysis of different case studies, Report II of the study identifies four characteristics of value creation:

- **Value creation as re-creation:** very often, value already exists but in an untapped form. It is then a matter of revealing this value in the local areas, in the same way as the circular economy that recycles waste. The value chain is thus "extended" by this systemic vision.
- **Value creation as co-construction:** value is never created by a single actor but by numerous stakeholders throughout the value chain working together. It is therefore necessary to take into account all stakeholders and the complementarity of actions rooted in a local area.

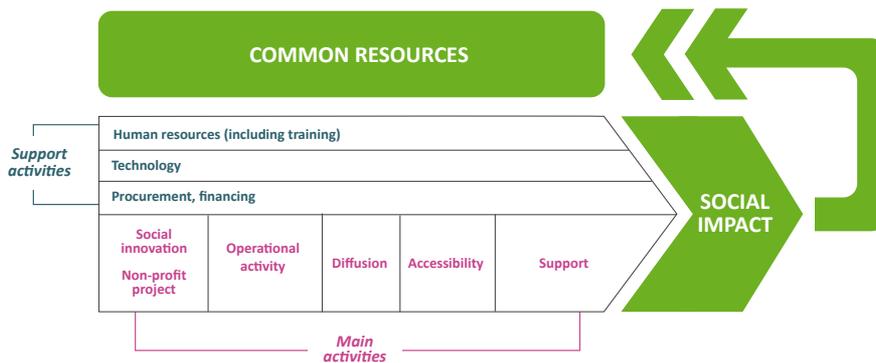
<sup>3</sup> Avise, La Fonda and Le Labo de l'ESS, "[ESS & Création de valeur](#)" Study, Report No. 1, December 2017, p.25

<sup>4</sup> Avise, La Fonda and Le Labo de l'ESS, "[ESS & Création de valeur](#)" Study, Report No. 1, December 2017, p.21-22

<sup>5</sup> Avise, La Fonda and Le Labo de l'ESS, "[ESS & Création de valeur](#)" Study, Report No. 2, June 2018, p.3

- **Value creation as a convention:** estimating the value of a resource or activity can only be done on the basis of an agreement and a common recognition between stakeholders of "what matters". On the basis of this convention, social value can be shared along the value chain.
- **Social investment** in value creation: value is multidimensional and must be understood beyond the financial aspect, even from a "social investment" perspective, i.e. the creation or renewal of social resources.

By taking all these characteristics into account, the extended value chain of a socially-useful project ultimately contributes to an increase in pooled resources, and their shared management.



### the extended value chain – Rapport II

The "value chain" analysis method consists in bringing together the different stakeholders of a project around shared impact objectives, analysing the strategy implemented to achieve them, and then measuring their effects. This method encourages and facilitates an assessment approach that supports the collective impact strategy, characterized by a **systemic reading and collaborative application**.

## Towards a continuous, progressive and strategic approach to social impact assessment

The work carried out by Avise, La Fonda and Le Labo de l'ESS aims to facilitate the construction of a **shared vision** of social impact assessment, by promoting a renewed representation of social value and by proposing collective and progressive approaches to assessment, integrated within an extended value chain.

**The third phase of this work<sup>6</sup> takes into account in its analysis Corporate Social Responsibility (CSR) practices**, which develop assessment frameworks to guide actions, relationships with all stakeholders and the valuation of impacts. The analysis of these approaches makes it possible to identify the drivers that can be applied to the SSE, to enhance the methods of the entities involved and to highlight their specific features and added value.

<sup>6</sup> Avise, La Fonda and Le Labo de l'ESS, "[ESS & Création de valeur](#)" Study, Report No. 3, April 2019

These approaches offer new possibilities for the integration of intangible capital into organisations' accounts and further enhance the economic image of the SSE, sometimes confined solely to the notion of "limited profitability".

During this third phase, priority was given to the drafting of an educational approach to help SSE stakeholders integrate this vision into their assessment process rather than creating yet another measurement tool. **It therefore suggests a educational approach to facilitate the implementation of an social impact assessment process.** This logic considers the assessment process above all as a structuring process, in which the work carried out with all stakeholders in the local area is just as important as the final result. Marking the progress made and the improvements to be achieved, the assessment process thus makes it possible to continually re-examine the community project in relation to the context of its local ecosystem.

### ***Seven prerequisites, the cornerstones of an assessment process***

As the time and resources devoted to each step vary from one organisation to another, Report III of the study<sup>7</sup> outlines **seven prerequisites** that can be used by an organisation and the stakeholders involved:

- 1.** The assessment process must be perceived as **accessible and useful**: it is a tool for understanding an organisation's activities and projects. Beyond any reporting aspects, it is above all a tool for the benefit of the entity and the community.
- 2.** It integrates the project into a **local ecosystem**: this approach makes it possible to align the needs and contributions of all stakeholders with those of the local area.
- 3.** The **stakeholders who are beneficiaries and contributors** are involved at the appropriate time in the assessment process for a given entity: involved in the governance and management of the projects, the stakeholders of the ecosystem concerned constitute a common baseline that facilitates the construction of a shared assessment process.
- 4.** The evaluation process is **inherent and an integral part of the entity's strategy** and management, from its inception: the entity's management team can thus develop a sustainable assessment culture for the benefit of its project. The assessment therefore remains open, conducive to anticipation and innovation.
- 5.** It takes into account **all the positive and negative effects** brought about by the entity's actions: the identification of all these effects allows the actions to be adjusted accordingly. The organisation is therefore in a better position to maximise the positive effects and minimise the negative effects detected.
- 6.** It is a **long-term** process: the social impact assessment process requires efficient time management. It requires time to become acquainted, to prepare and to build step by step.
- 7.** It can strengthen **bargaining power** and facilitate the implementation of value-creating actions: based on the recognition of the value it generates, an entity that is involved in its own assessment is able to make arguments for dialogue with its stakeholders (and funding stakeholders) and can thus consolidate its place and role.

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<sup>7</sup> Avise, La Fonda and Le Labo de l'ESS, "ESS & Création de valeur" Study, Rapport No. 3, April 2019

Report III outlines each prerequisite in an explanatory diagram. From prerequisites to prerequisites, the diagrams are supplemented with new information and recommended for the application of the renewed vision of impact measurement. As an example, below is one of the first models, that involving the integration of stakeholders into the assessment process, allowing the implementation of a shared strategy.

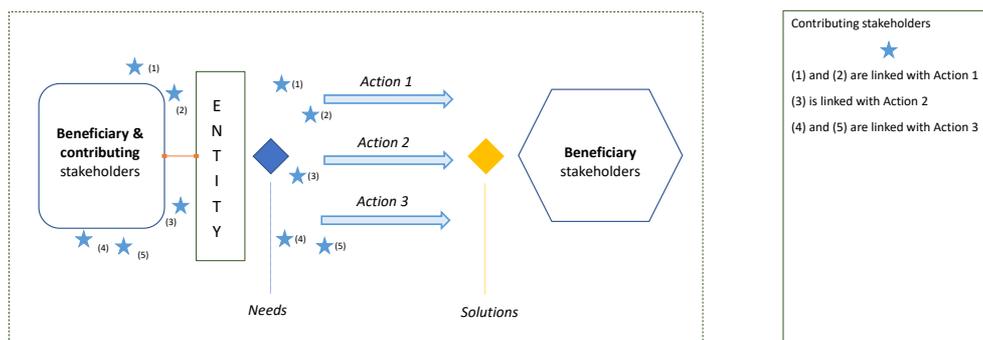
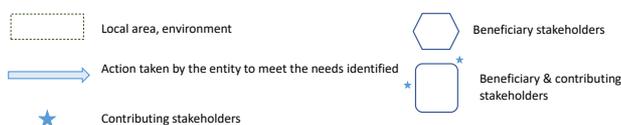


Fig 3b. Implementation of a shared strategy



### Implementing a shared strategy – Report III

Of the feedback provided by Report III, Bibliothèques Sans Frontières (BSF) offers an inspiring example of an association that has placed assessment at the centre of its strategy by involving its stakeholders and adapting the project to the needs and challenges of each territory concerned by BSF's actions. In this way, assessment is instilled as the common thread of its "IdeasBox" project and as a tool for dialogue between stakeholders, allowing the association to benefit from enriched and diversified exchanges. It is a matter of trying to understand in order to act more effectively, without a preconceived ideas, with a view to adapting one's offer to achieve maximum impact.

#### Assessment, a collective and long-term process

These seven prerequisites are intended to make evaluation part of a process of continuous improvement and assessment practices that are repeated over time, rather than a one-off exercise. The prerequisites can be used as steps to be followed leading to the development of a virtuous dynamic of impact measurement and, ultimately, to the development of the "dynamic framework of social impact measurement" characterised by:

- Including assessment over the **short, medium and long term**;
- Involving stakeholders in a co-construction process when it comes to putting together the assessment framework;
- Taking into account **changing needs** and **adapting solutions** in the light of the assessment results;
- Perceiving assessment as an **iterative process** and a structuring exercise for the project.

These steps facilitate the development and co-construction of interdependent dynamics between the organization and all stakeholders. They make it possible to establish a virtuous and collaborative cycle revolving around impact assessment.

The modelling presented below shows how assessment can be a collaborative exercise, as part of an interlinked whole as opposed to isolated approaches. **Impact assessment then makes it possible to look for ways to maximize positive impacts and reduce negative ones**, but also to develop a framework for evolving relationships with stakeholders.

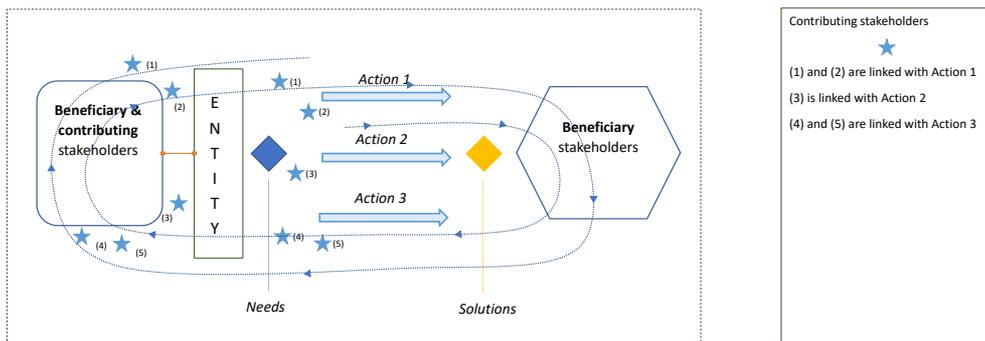
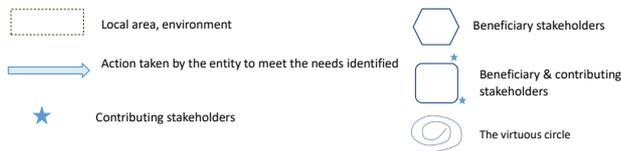


Fig 4. The virtuous circle



### The virtuous circle of impact measurement – Report III

Repeated over time and constituting a common baseline for the assessment process, these prerequisites and steps to facilitate impact measurement lead the community to **work together to build the most appropriate and open indicators for estimating the effects of the actions implemented**, in order to understand them, anticipate them and adapt to them. The development of a methodology adapted to the context, before, during and after the assessment is essential. Controlling the time element (a long time, consisting of recurrent sequences of assessing stakeholders' needs and the effects of actions) is a prerequisite for value creation opportunities.

The modelling in the diagram below of the "dynamic framework for impact measurement" clearly shows the repetitive and collective nature of adopting a fresh approach to impact measurement.

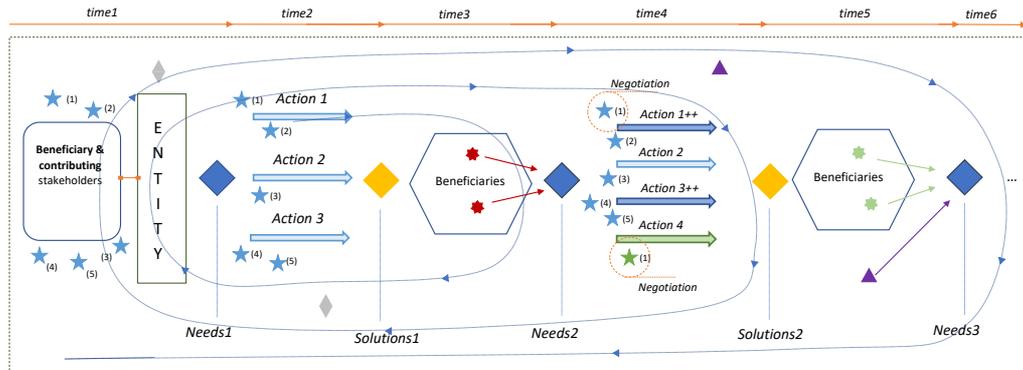


Fig 11. Dynamic framework for impact measurement



### The dynamic framework of impact measurement – Report III

This dynamic framework to impact measurement therefore complements the monitoring of the seven prerequisites. It is, above all, an "ideal standard" for the benefit of SSE entities and organisations. It is divided into several sequences and presents the different steps necessary to carry out a continuous and comprehensive assessment. This framework represents the ideal way in which an organisation can manage all their impacts in achieving their objectives and gives them all the tools they need to enhance their social impact.

Avise, La Fonda and Le Labo de l'ESS therefore encourage ESS project leaders to draw inspiration from the above-mentioned prerequisites, in order to work with stakeholders to draw up their own dynamic framework and work towards a continuous and progressive assessment, **which is integrated into the project as a strategic steering tool used for social innovation.**

## Conclusion

In conclusion, the **"SSE & Value Creation"** study offers project leaders and social utility organisations a thoughtful analysis and strategic approaches, enabling them to re-establish their own understanding of the issue of assessing their social impact.

It promotes assessment as an approach that is above all beneficial to the project leader, the entity or organisation that uses it and as a strategic steering tool that enables the development of new solutions to meet social needs that are not being met. Assessment then becomes a catalyst for social innovation.

Finally, this work is an opportunity to experiment with progressive assessment approaches that are co-constructed and promote dialogue between all stakeholders: funders, projects and SSE stakeholders, beneficiaries, etc. They regard assessment as a means of supporting the coherence of collective impact strategies and the continuous improvement of projects and public policies.

## The co-pilot partners of the study

**Avise.** Avise is tasked with developing the Social and Solidarity Economy (SSE) and social innovation by supporting project leaders and helping to shape an ecosystem that is favourable to their development. It leads action programmes covering all stages of the existence of an SSE company, from emergence to the maximisation of its social impact. Set up in 2002, Avise is an association that works with public institutions and private organisations seeking to contribute to the public interest. Avise wishes to contribute to the development of an economy that creates social, societal and environmental added value. In a world where the performance of economic stakeholders is mainly measured by their financial performance, making social impact assessment systematic will help to assert the value of another economic model that promotes sustainable and positive social transformation in addition to improving the social performance of social utility structures. To this end, it develops and runs a national resource centre on social impact assessment, which is dedicated to: - providing information on knowledge and progress related to social impact assessment - equipping social utility structures and their ecosystems with tools to improve their skills - experimenting with new assessment practices - coordinating stakeholders in their diversity in order to create convergences.

**La Fonda.** Laboratory of ideas from the non-profit sector. Established in 1981, La Fonda has actively contributed to the recognition of associations by the public authorities. Recognised as a non-profit organisation, it is now focused on its functions as a laboratory of ideas for the non-profit sector. La Fonda is dedicated to promoting the essential contribution of associations to value creation, democratic vitality and social cohesion, but also to helping associations to maintain and develop their abilities to take action. To this end, it has placed foresight at the heart of everything it does: from monitoring to strategy, it embraces participatory foresight as a tool for innovation. With its partners, it also conducts surveys and studies, organises working groups, workshops and panel discussions, produces publications and runs various online resource centres. By merging views and practices, by becoming a platform for collective intelligence, by shaking up conventional thinking, La Fonda wishes to pave the way for experimentation and political decision making.

**Le Labo de l'ESS .** A forum for discussion, reflection and action related to the SSE. Le Labo de l'ESS , an association created in 2010, promotes and recognises the Social and Solidarity Economy through its work, publications and events for the general public. It provides a forum for discussion, reflection and action for an economy that respects people and the environment. Le Labo de l'ESS offers practical solutions to promote the Social and Solidarity Economy, and to integrate it into the ongoing socio-economic and ecological transition. It models and supports innovative topics that are priorities for SSE, promotes their understanding by decision-makers in order to obtain real results and bring about a shift in scale. Le Labo de l'ESS is also a place of action whose uniqueness lies in its main lines of action: - Le Labo de l'ESS draws inspiration from experiments in the field to inform its proposals. Its ability to identify and promote key structuring practices for the territory enables it to be a real catalyst for innovative solutions. - its reflections are carried out with a wide network of actors, stakeholders of its different working groups. The interplay of ideas and knowledge to foster collegial reflection is a driving force of Le Labo de l'ESS . For this collective work, Le Labo de l'ESS has set itself the objective of responding to two challenges: the ability to organize itself to speak with a united voice and to create a new economic paradigm that is conducive to SSE and in touch with the ecosystem in the local areas.



**Avise** is tasked with supporting the emergence, consolidation and change of scale of social utility structures that create innovative activities and high-quality jobs.



avise.org



@avise\_org



@Aviseasso

**La Fonda** is dedicated to promoting the essential contribution of associations to value creation, democratic vitality and social cohesion, in addition to helping associations maintain and develop their capacity to take action.



fonda.asso.fr



@fonda2020



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**Le Labo de l'ESS** is a think tank that uses collaborative approaches to develop the structural pillars of the Social and Solidarity Economy, based on practical, innovative and inspiring initiatives from the local area.



lelabo-ess.org



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### This study was supported by:

