

Welcome to the next newsletter of IDEA project. The overall objective of the project is to "Improve cross border capacity to support entrepreneurship, business survival and competitiveness" regarding the social entrepreneurship sector.



After the steering committee meeting, IDEA partners decided to approve the business ideas presented by the candidates who took part in the application with their business ideas. The steering committee decided that for Albanian part to approve 5 ideas.

Through this newsletter edition we are going to present shortly this ideas of potential Social Enterprises.

Social integration of children through play

In Vlora many children have few opportunities to spend their leisure time effectively. Parents try to take children outdoors, but the environments is very poor lacking efficient places when children can play safely. School is a very good place for them to socialize , but when the school ends , they are forced to stay home for hours at a time, in front of a television or computer, as parents have their own work commitments.

Even non-working parents do not have the opportunity to follow their child every day finding alternatives to the day. There is also a large group of parents who, as a result of economic conditions, cannot invest their child's spare time.

Above all, the main reason is: child care. Nowadays parents are very concerned about their child. They do not have child-friendly places to grow up, but are forced to take them to coffee, restaurants and bars. These are limited in time and not always suitable for the child.



Specific purpose and objectives of the project

The primary goal of the project is to develop a greater opportunity for PLM School for Children with Special Needs during summer breaks so that they can organize their free time at the end of the school year as they are children with special needs.

In general, this project aims to promote social interaction between children of different social contexts by integrating them as much as possible through play activities. Our program is based on the development of all of the child's abilities: social, emotional and cognitive from 6 to 12 years old, involving from first grade students to the sixth grade. The practical goal of this project is to alternately balance play and learning to each child to his or her maximum potential. Otherwise, through summer school, children will continue to be in touch with classmates and more importantly they will be able to make friends with children in other classes as well. Students will spend a long time in the company of their peers, not locked up in front of the TV or computer.

This aims for the 8.30am - 1.00pm Monday to Friday time, which is also convenient for parents of children to be free in their work and family commitments. The extension period is June 15 - August 15.

Lastly, the project aims to bring an European experience where summer school is not only educational, but above all entertaining and parallel to the development of the child capacities.

- 1. **Fun and school** at the same time, through work centers divided into activities with the most diverse topics.
- 2. **Development according to the age of the child**, through the design and implementation of activities according to the age groups of the children.
- 3. **Effective time for children and free time for parents**,
- 4. **Alternative community of learners to develop social interactions**
- 5. **Service from a qualified and experienced staff in this field**,

Fiscal framework Tax exemptions / advantages / benefits of SE-s in Greece

Typology of de facto and ex lege social enterprises identified:

- a. KoiSPEs were exempt from paying corporate taxes until 2013. However, a circular published by the Ministry of Finance in 2015 clarified the content of Law 4172/201316 and KoiSPEs lost these benefits. They are currently being taxed as regular civil cooperatives.
- b. SCEs, according to Tax Laws 3986/2011 and 4172/2013, are exempt from paying business tax. Furthermore, SCEs are exempt from the taxation of profits distributed to employees.



c. Business tax exemption is valid also for agricultural cooperatives that are not regarded as ex lege but de facto social enterprises in Greece if they fulfil the operational criteria of Law 4430/2016.

Non-distributed profits, No tax exemption is foreseen in relation to non-distributed profits (social enterprises pay the same taxes on profits as all other enterprises).

VAT rate No distinct VAT rate is foreseen for any Greek social enterprise. Indirect taxes SCEs are exempt from registration taxes according to the Ministry of Labour's Ministerial Decision 61621. Likewise, no registration or annual tax should be paid by any entity, irrespective of its legal form, in line with Law 4430/2016's criteria regarding SSE legal status and can be consequently registered in the Ministry of Labour's Greek SSE Registry.

Benefits from exemptions from the payment of indirect labour costs No benefits are foreseen for the majority of social enterprises apart from the following exceptions—according to Law 2716/1999 and Law 4430/2016, employees of both KoiSPEs and SCEs who come from vulnerable groups can keep receiving their social benefits alongside their salary. Tax / fiscal benefits granted to donors for donations made to a social enterprise.

No tax or fiscal benefit is granted for donations made specifically to social enterprises. If social enterprises accept donations, they must follow all the provisions that exist for other companies. Tax / fiscal benefits granted to start-up activities Social enterprises receive no tax or fiscal benefits granted to start-up activities. Possibility that taxpayers allocate a percentage of their taxes owed to the state to a social enterprise.

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PARTNERS



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