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M.Sc. Thesis

# Forest and nature managing organisations as social enterprises: a case study of the Netherlands



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UNIVERSITY & RESEARCH

December 2020

## **Acknowledgements**

Firstly, I would like to thank my supervisor Marjanke Hoogstra for all her support, understanding and good advice. She was always available to help with issues I experienced, and I learned a lot from her throughout the writing process. I really appreciated her honesty and feedback.

Secondly, I wish to thank all the representatives from the forest and nature managing organisations who I interviewed. Their perceptions and experiences helped me to go more in-depth in the subject. I am very grateful for their time and help.

Thirdly, I wish to thank the thesis coordinator Jim van Laar, who I was in contact with. I valued his suggestions about the presentation content and his recommendations about forest and nature organisations who were accessible to be interviewed.

At last, I thank co-students and their supervisors who provided me with feedback during the thesis presentations. Their comments gave valuable insights.

December 6, 2020

Chanel Witting

## Abstract

Forest and nature managing organisations (FNMOs) in the Netherlands seem to operate as social enterprises (SEs), considering the two essential dimensions of a SE: the social and economic aspect. Firstly, there has been a shift in the last decades towards multifunctional forest management with a larger social role for recreation and the conservation of ecosystem services. Secondly, governmental changes since 2010 led to a decrease in subsidies, and consequently to more ambition for FNMOs to become less dependent on the government and more on the market.

Despite this development, preliminary research on SEs and FNMOs focused mainly on community-based forest enterprises outside of the Netherlands. Moreover, the advantages of being a social enterprise, in comparison to a usual enterprise, are not clearly identified yet. It seems to be that Dutch FNMOs operating as SEs is an explorative field to research.

The aim of this research is to address both these gaps by determining to what extent forest and nature managing organisations can be described as a social enterprise and the (dis)advantages such a label would provide, using Dutch forest and nature managing organisations as a case study. Therefore, the research questions are: *To what extent can Dutch forest and nature managing organisations be defined as (a form of) social enterprises?* and *How attractive is the status of being a social enterprise for these organisations?*

To answer the first research question, a literature review is done with the aim to score the organisations on acknowledged social enterprise criteria. Moreover, the organisations are clustered into social enterprise groups to capture diversity and hybridity. The results show that FNMOs in the Netherlands can be classified as social enterprises, because a majority pursues a social aim and makes use of market mechanisms. The organisations also fit the social enterprise criteria of the SE groups, and it seems to be that they follow three of the four models.

Regarding the second research question, semi-structured interviews are held with FNMOs in the Netherlands. The results show that SE as a business model is not attractive for the FNMOs yet, because of (societal) confusion about the term and the absence of legislation. Nonetheless, the term shows possibilities to increase a positive public image, to explore new forms of market mechanisms, and to position between the non-profit, public and business sector, which is helpful in advocating the need for both public subsidies and market incomes.

Based upon, it is expected that an unanimously adopted definition of a social enterprise in the Netherlands can help to decrease a variety of limited perceptions on SEs. Moreover, national legislation or certification with well-defined guidelines, regulation and monitoring can provide more clarity on the positive and negative consequences of being a social enterprise.

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# 1. Introduction and Problem statement

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## 1.1 The popularity of social enterprises in Europe

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To meet social needs worldwide, an international shift occurred from a strict division between charity organisations, for-profit corporations and the public provision of social services to more intertwined organisations. Social enterprises (SEs) form an important example of such hybrid business models. It is, for example, estimated that in the European Union 1 out of 4 enterprises set up every year is a social enterprise (European Commission, 2015).

Several authors have attempted to define a social enterprise but as yet there is no shared accepted definition. Generally, the term social enterprise is understood to mean an organisation operating as an enterprise with a social mission. This is not to be confused with corporate social responsibility (CSR), which is defined by Kotler (1991) as “doing business in a way that maintains or improves both the customer’s and society’s wellbeing”. The main difference between the two is that the latter describes enterprises whose practices benefit the society as a side-effect, whereas social enterprises have the primary aim to make a social impact and do business as a matter to achieve this mission.

The roots of the social enterprise date far back, but the term (*impresa sociale* in Italian) was, according to Defourny and Nyssens (2010), first used in the 1990s in Italy. The concept was created to form a legal basis for associations to undertake economic activities. Most of the social enterprises were created by public authorities to set up work integration programs, to increase inclusiveness in the labour market (Defourny & Nyssens, 2010). Nowadays, the term social enterprise is rising in popularity and is promoted by both the public and private sector. Many European countries established legislation and frameworks to support the rights of social enterprises.

In the Netherlands - the focus of this study - the legislative proposal for a *maatschappelijke onderneming* (social enterprise in Dutch) was submitted by the cabinet in 2009, but has not been adopted, partly due to a large criticism (Opstelten, 2013). The proposal was mainly focused on organisations operating in the semi-public sector, such as housing cooperatives, care institutions and schools. Especially the care sector did resist against the law. This is, because the legislative proposal agreed on for-profit motivations for social enterprises (including care institutions) in order to decrease the high care costs for the public sector. This raised concerns about the financial returns and the co-authority in the management of the institutions that investors demanded in particular, which was seen as a threat to the protection of the social mission (Helder, 2014). The rejection of the proposal for a legal form of the social enterprise does not mean that a social enterprise does not exist in the Netherlands at all. There are Dutch enterprises whose primary goal is to enhance a social mission. One well-known example is Tony’s Chocolonely, a company that is focused on producing and selling chocolate in a slave-free manner, and that is also advocating for the norm of all chocolate being 100% slave-free worldwide. To underline the social mission, the enterprise’s slogan is: “Crazy about chocolate, serious about people” (Tony’s Chocolonely, n.d.). Some Dutch companies are united in the

network Social Enterprise NL, that provides marketing and financial training to its members. Another example of a Dutch enterprise is FAIR Coffins that is participating in this network. This company produces affordable and ecological coffins, which are made of recycled materials. Moreover, the company says to employ people with a disability or distance to the labour market with the aim to make a social difference (Social Enterprise NL, n.d.-a).

The recent popularity of social enterprises can be related to two main developments. First of all, there is an increase of interest of European consumers in social impact. Mohr et al. (2001) state that the consumer group interested in enterprises working with a social responsibility is growing. Moreover, they found that consumers are more likely to boycott companies who are not socially responsible. Social organisations can, for example, make use of this trend by creating a secondary enterprise that sells goods that are being demanded on the market, circulating the profits back in the mother organisation (Mohr et al., 2001). Secondly, when focussing on the western part of Europe, it must be understood that these countries with a Bismarckian tradition have many non-profit private organisations operating in the field of social services, which received most of their income by public funding (Salamon & Sokolowski, 2004). A decrease of public funding and charity donations for the provision of social services resulted in the necessity to look for external funding. Hence, these non-profit organisations are nowadays more involved in the use of market mechanisms to obtain extra income (Young & Salamon, 2002). Child (2010) states that already since the 1980s, business practices captivate an abundant share of the revenues of non-profit organisations.

## **1.2 The entrepreneurial side of forest and nature managing organisations**

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Preliminary research on social enterprises focused primarily on enterprises offering work placement opportunities to disadvantaged groups, housing cooperatives and nursing homes. Nowadays, it has become a much broader field including companies such as the examples Tony's Chocolonely and FAIR coffins mentioned in the previous section. Considering the description of the social enterprise above, one could hypothesize that Dutch forest and nature managing organisations could also be viewed as a social enterprise when considering the combined dimensions *social* and *enterprise*.

Firstly, the social dimension is generally referred to as pursuing a social mission by providing social services. Traditionally, the primary function of Dutch forests and nature areas has been timber production. Since 1960, there has been a rapid shift from a main focus on timber production to multifunctional forest management, along with an increased governmental financial support for the latter. Wood sales only played a minimal role within multifunctional forest management in the last decade, and a larger role was set aside for the social aspect of nature areas. This development occurred because of more recreational possibilities, but also because of the increased interest in the conservation of biodiversity and other ecosystem services that have a major value to the society (Verbij, 2008; Hoogstra-Klein et al., 2017). These ecosystem services are also defined as public goods, which are "goods that are non-excludable and non-rivalrous". This means that the usage by non-paying individuals cannot be prevented and the usage by one person does not reduce the availability

to others (Varian, 1992). Hence, it can be said that nature organisations provide a social service to the general public. This statement is underlined by some of the largest Dutch nature managing organisations. The Dutch national forest service Staatsbosheer (SBB) (2020) claims to have as her mission “to manage nature areas in order to protect it and to provide its experience and usage to the community at the same time”. The nature managing organisation Natuurmonumenten (NM) (n.d.) describes her nature areas as a “playground where every individual could relax, play and enjoy”. In addition, the organisation offers goods and services to her members for a discounted rate, which could also be viewed as a social service (Defourny & Nijssens, 2006). Both examples exemplify the social nature of these organisations.

Secondly, forest and nature managing organisations could be viewed as social enterprises, exploring it from the enterprise or entrepreneurial dimension. For a long time, subsidies formed an important source of income to nature managing organisations, next to income generated via the market, such as timber sales and recreational benefits. However, the national elections in 2010 and the appointment of a new liberal-democrat government coalition were the beginning of a decade of change for Dutch nature conservation policies, which included a large decrease of governmental subsidies (Buijs et al., 2014). The low came when the decentralisation for nature conservation was adopted in 2013 by means of the Rural Development Law and the Nature Pact<sup>1</sup> (Planbureau voor de leefomgeving, 2017). On the background, critical discourses concerning Dutch nature policy emerged in society as well. The lack of acknowledgement of the interests of local stakeholders, the refraining of economic developments and nature policy operating as ‘an ivory tower with no place for citizens, resource-users and society’ were most mentioned points of critique (Buijs et al., 2014, p.679). Thus, the recently appointed government could use the unrest emerging in the civil society in order to support its new measures within the Dutch nature policy. As a result, other actors started to withdraw their collaborations with the nature managing organisations. With the aim to dispute the societal criticism on nature organisations being too elite, nature managing organisations started to dissociate themselves from the government and its policies. Furthermore, they placed more emphasis on their social mission - or even present themselves as a social movement (Natuurmonumenten, 2019) - and searched for the marketisation of new goods and services as a source of income (Buijs et al., 2014; Marijnissen, 2012). As can be seen, this development was not only shaped and approached by the new cabinet, but by a variety of actors such as governmental authorities, forest and nature managing organisations, companies and the civil society. Folkert et al. (2018) state that therefore the decentralisation of nature policies in the last decade can be viewed as a *wicked problem* - which is defined as a complex problem that is located on multiple domains, e.g. economic, environmental and social, and that not easily solved, above all because it is uncertain when or if it is solved (Jentoft & Chuenpagdee, 2009; Folkert, et al., 2018).

This change led to the ambition for Dutch forest and nature managing organisations to become less dependent on the government, in terms of subsidies, and more on the market. Recent annual reports of these organisations demonstrate a significant amount of their incomes generated by the market. The following table provides an overview of the percentages of income of the most prominent Dutch

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<sup>1</sup> The Nature Pact (Natuurpact in Dutch) has been adopted in 2013 as the final agreement of the negotiations between the central government and provinces about the decentralisation of Dutch nature policy. As a result, the provinces are made responsible for the design and implementation of their nature policies (De Wit et al., 2018).

forest and nature managing organisations through the market as an example (for an overview of the underlying calculations, see appendix 1).

**Table 1.** An overview of the nett income of an organisation via the market

The total amount of nett income via the market of a particular organisation	2018	2017	2010
Staatsbosbeheer	39,38%	40,80%	31,78%
Natuurmonumenten	25,05%	20,16%	14,64%
Private forest companies (>5 ha)	Data not available	65,68%	63,47%

Although governmental subsidies remain a major source of income for Staatsbosbeheer in 2018, a nett income of almost 40 percent is made up in recent years by 1) wood sales and biomass, 2) recreation including excursions, rental of accommodations and the sale of goods, and 3) sale of seeds, plant materials and other products, 4) ground lease, 5) sales from recreational authorities and 6) other revenues (Staatsbosbeheer, 2019). On the contrary, the total income of Staatsbosbeheer via the market in 2010 was only made up by 32 percent (Staatsbosbeheer, 2011). What is striking is that Staatsbosbeheer is working under the central government and is determining its priorities in line with governmental policy (Staatsbosbeheer, 2019). Hence, a larger amount of governmental subsidies would be expected, but instead Staatsbosbeheer (2019, p. 8) names “the professionalisation and commercialisation of her method of working, aligned with a public organisation working with the market and society” as one of her priorities.

As regards Natuurmonumenten, the share of income via the market is lower than that of Staatsbosbeheer, although the percentage increased significantly in the last decade. The income via the market for Natuurmonumenten is formed by of 1) wood sales, 2) recreation including excursions and rental of accommodations, 3) ground lease, 4) sales of other products, 5) provision of services to external parties and 6) other revenues which includes the sale of property and estate (Natuurmonumenten, 2019).

Furthermore, statistics of the income of private forest companies were reviewed. These do not entirely rely on market mechanisms, but also on subsidies. In the recent years, the amount of income generated via the market has been slightly increased. This income is made up by 1) wood sales and biomass, 2) rental of hunting rights, 3) recreation and 4) other revenues (Silvis & Voskuilen, 2019).

The organisations differ in the amount of income that is generated via the market mechanism, but they are either highly dependent on the market (private forest owner) or experienced a substantial increase in the last decade, which reflects the developments inspired by the societal unrest and the decentralisation of nature policy in the Netherlands.

Seeing these two dimensions - the social and entrepreneurial dimension - that are essential for a social enterprise, it seems to be that nature managing organisations can also be considered as social enterprises. This is also supported by IJsbrandij et al. (2017) in their article. The researchers identified three main entrepreneurial similarities between Dutch nature managing organisations and social enterprises: 1) competences on the level of entrepreneurship, 2) their impact on stakeholders and 3) having a strong entrepreneurial ambition. According to them, the social enterprise model seems to be applicable to Dutch nature organisations. However, no further research has been carried out so far on this topic, though, as IJsbrandij et al. (2017) also observed, it is needed to explore this in more detail.

In some other countries, in recent years research has already started exploring SEs in relation to forest management, though it is still limited. Social enterprise approaches are, for example, used in Great Britain (GB) to enhance community involvement in forest management (Thompson, 2011; Bailey, 2012; Ludvig et al., 2018). In addition, Ambrose-Oji et al. (2015) defined social enterprises in Britain to be a category of forest managing community-based enterprises. For Cameroon, Foundjem-Tita et al. (2018) found that community forest enterprises should be included as a category in the social enterprise sector, after concluding that such enterprise can run as a profitable business. In China, research has been done on the performance of community forest enterprises as a form of social enterprise (Yiwen et al., 2019).

Nonetheless, the research in those countries focused specifically on community-based forest enterprises, which operate in different circumstances than forest and nature managing organisations that are not being managed by the community. Hence, the exploration of Dutch forest and nature managing organisations would provide additional insights. Furthermore, the advantages of the status of a social enterprise, in comparison to a 'normal' enterprise, are not clearly identified in those articles yet in the studies carried out so far. This research addresses both these gaps.

## 2 Research objective and research questions

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This study, therefore, aims to determine to what extent forest and nature managing organisations can be described as a social enterprise and the (dis)advantages such a label would provide, using Dutch forest and nature managing organisations as a case study.

The following research questions will be explored to achieve the research objective.

1. To what extent can Dutch forest and nature managing organisations be defined as social enterprises or a form of a social enterprise?
2. How attractive is the status of being a social enterprise for Dutch forest and nature managing organisations?

## 3 Theoretical framework

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This chapter describes the theoretical framework underlying this research. It, first of all, starts in 3.1 with an overview of definitions of the key concepts - of social enterprises and associated notions. Moreover, it makes clear which definition will be applied in this research for those concepts. In 3.2, relevant theories about social enterprises will be evaluated and the theories applied to this research will be highlighted. Section 3.3 describes (dis)advantages of social enterprises.

### 3.1 Defining the concepts

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In order to define a nature organisation as a social enterprise, the key concept *social enterprise* (and associated concepts such as a (mutual interest or general interest) association, cooperative, business, non-profit organisation and for-profit organisation) must be understood. By defining a social enterprise, various researchers state that the form of a social enterprise can exist as an association, a business, a non-profit organisation or a for-profit organisation. These related concepts have differences and similarities to a great extent, and often operate in a different context with a relevant legislative structure. In order to understand what is meant by each of these concepts, the terms will be explained before discussing the term social enterprise.

#### *3.1.1 Defining associations, businesses, non-profit organisations and for-profit organisations*

At first, the concept association will be discussed. The following definition of an association presented by Ginsberg is widely adopted: “a group of social beings related to one another by the fact that they possess or have instituted in common an organisation with a view to securing a specific end or specific ends” (Singh, 2020). In addition, Eubank (1932) uses the term association to refer to “an organisation deliberately formed for the collective pursuit of some interest, which its members share”. Both definitions share large similarities. However, it is important to note that the organisation *itself* pursues an interest, which is supported by its members. Singh (2020) state that this specific end goal can refer to two types of interests: 1) the interest has an advantage to the members only, or 2) the interest is beneficial for the community or general public, including the members. Other studies referred to associations with one of these two missions as 1) the mutual benefit (Gui, 1991; Defourny & Nyssens, 2017) and 2) the general interest (Defourny & Nyssens, 2017) or public interest (Gui, 1991). Furthermore, Defourny and Nyssens (2017) observed that an association in general relies on a resource mix of public donations and the market. Thus, by considering above definitions, this study will define the term association as “an institutionalised organisation which has the primary aim to pursue or secure a specific - at times public - interest, which its members share, by relying on a resource mix for its income”.

Secondly, the concept cooperative will be discussed. Gui (1991) and Hansmann (2000) describe a cooperative as “an organisation in which its members are both (co)owners and users of the services and goods of the organisation”. Hence, a cooperative pursues an interest that is beneficial for her members; a mutual interest. In Defourny and Nyssens’ (2017) view, a traditional cooperative differs from a cooperative-behavioural social enterprise. In the latter case, the cooperative has a major mutual interest but also pursues (to a smaller extent) a general interest. Defourny and Nyssens (2017) state that the main difference with an association is in her dependence on market activities as an income, which is comparable to other for-profit organisations. Considering above definitions, this study will define the term cooperative as: “an organisation in which its members are both (co)owners and users of the services and goods of the organisation, which relies on market mechanisms for its income”.

Moreover, the concepts of non-profit organisations (NPOs) and for-profit organisations (FPOs) will be discussed by making use of the theory presented by Wolf (2012). Wolf concludes that the main difference between both notions focuses on the concept of mission and ownership. Wolf states that the ultimate mission of a for-profit organisation centers around profit making or monetary capital earnings for its owners. This ownership can exist in many forms, from an individual ownership to a shared ownership. Considering above statements, the following definition will be used: “A for-profit organisation engages in providing services or selling goods with the aim of generating profits for its owners”. In addition, a synonym for a for-profit organisation is a business, which is in general defined as: “The activity of making money by producing or buying and selling goods, or providing services” (Longman, n.d.). Kurtz and Boone (2008, p. 4) underline this definition in their own definition of a business: “Business comprises all profit seeking activities and enterprises that provided goods and services necessary to an economic system. It is the economic pulse to a nation striving to increase society’s standard of living. Profits are a mechanism for motivating these activities”. In accordance to the definition of a for-profit organisation, a business has the same characteristics. In this research, the concepts business and for-profit organisation will be used similarly.

For a non-profit organisation, this is different as in Wolf’s view ownership does not exist. That is because legislation prescribes that ownership is indissolubly connected to private gain, which is in opposite to the mission of a non-profit organisation, namely to serve a public purpose. This does not mean that only a for-profit enterprise can generate monetary earnings. Non-profit organisations can make money as well, as long as the surplus is directly used for pursuing the social mission. For instance, by donating the plus to another non-profit organisation with a similar social purpose or by keeping it in reserve (Wolf, 2012). Hence, the following definition will be used: “A non-profit organisation uses its profits to further achieve its social mission, without having ownership”.

### *3.1.2 Defining a social enterprise*

As stated in the introduction, the true definition of a social enterprise is still contested among researchers (Ridley-Duff, 2008) and as yet, there is no one accepted definition of a social enterprise. Previous work of researchers showed that the concept of social enterprise evolved to a large extent in Europe and the United States, but with few linkages between them. As a result, the concept has been applied in different contexts (Kerlin, 2006; Defourny & Nyssens, 2010; João et al., 2016). Defourny and Nyssens (2010) point out that in Europe, the notion of a social enterprise first arose in

the non-profit sector, mainly deriving in the form of a cooperative. On the contrary, Teasdale (2010) concludes that the concept of social enterprise in the United States is adopted much broader, since the substance revolves around “market-based approaches to address social issues” (Kerlin, 2006, p.247) that could be practiced by any type of organisation. Seeing that this research aims to analyse case studies in the Netherlands, this study focuses on analysing definitions that are applied to the European situation.

Table 2 provides an overview of definitions of a social enterprise given by academics in a European context. The definitions differ in the sense that some researchers characterise a social enterprise as a non-profit organisation, some as a business and others as a hybrid or non-specified organisation.

**Table 2.** Social enterprises defined as non-profit organisations, for-profit organisations and hybrid or non-specified organisations.

Non-profit organisations
EMES European Research Network, defined by Defourny & Nyssens (2010, p.13) on basis of its social enterprise criteria: “Social enterprises are not-for-profit organisations providing goods or services directly related to their explicit aim to benefit the community. They generally rely on a collective dynamics involving various types of stakeholders in their governing bodies, they place a high value on their autonomy and they bear economic risks related to their activity”.
Moizer & Tracey (2010): “Social enterprises are non-profit organisations that seek to achieve social goals through commercial activity”.
For-profit organisation
Social Enterprise Coalition (2003), also used by Hines (2005) and Ambrose-Oji et al (2015): “Social enterprises are businesses that trade and operate primarily to achieve social and environmental objectives, reinvesting surplus into the enterprise rather than providing returns to owners and share-holders”.
Hybrid or non-specified organisations
João et al. (2016): “A social enterprise is an autonomous organization, managed and created by and for the community, with a hard-to-define boundary, that strives to generate social wealth and for this, produces goods and/or services that guarantee its financial viability and, consequently, its continuity. It generates locally positive consequences guided by social, economic, and environmental goals”.
Mair & Marti (2006), Kerlin (2009) and Santos (2012): “Social enterprises are organisations whose purpose is to achieve a social mission through the use of market mechanisms”.
Ebrahim, Battilana & Mair (2014): “Social enterprises are neither typical charities nor typical businesses; rather they combine aspects of both. Their primary objective is to deliver social value to the beneficiaries of their social mission, and their primary revenue source is commercial, relying on markets instead of donations or grants to sustain themselves and to scale their operations. For these organizations, commercial activities are a means toward social end”.
Grenier (2003): “Social enterprises are organisations using innovative approaches to tackle social needs that are developed as businesses are fostered”, (Nicholls, 2005) “In addition, they do exist mainly in the form of a non-profit organisation but could also exist as a for-profit organisation”.
Galaskiewicz & Barringer (2012), Battilana & Lee (2014), Besharov & Smith (2014) and Mair, Mayer & Lutz (2014):

“Social enterprises are hybrid organizations that combine aspects of both charity and business at their core”.

Lane (2014): “A social enterprise could exist in the form of a profit- or a non profit organisation, of which the latter is more common, with a main purpose to promote, encourage, and make social change”.

What all definitions have in common, is that the social enterprises have a social mission as its main purpose. Furthermore, the use of market mechanisms is primarily explained as a means to an end. Within this commercialisation, a variety of undertaken practices can be seen. Grenier (2003), for example, states that social enterprises make specifically use of innovative approaches. João et al. (2016), on the other hand, indicate that the marketisation of social enterprises is specified by producing goods and services that guarantee its financial viability.

Although the first definition in table 2, based on the criteria given by the EMES European Research Network, has been widely adopted, it is one of the few that considers social enterprises only to be non-profit organisations. Moreover, the definition presented in the table that defines social enterprises by using a business framework as principle is the Social Enterprise Coalition (2003), established by the Department of Trade and Industry in the United Kingdom. Kerlin (2006) explains the latter by stating that social enterprises in the UK evolved differently than in mainland Europe. However, most researchers apply social enterprises in a broader sense. Some argue that social enterprises are located on the spectrum from non-profit organisations enhancing entrepreneurial practices to for-profit organisations pursuing a social mission (Nicholls, 2005; Lane, 2014). Defourny and Nyssens (2006) go step further by claiming social enterprises in general not to be one or the other but existing in a more hybrid form. Other studies show similar results (Galaskiewicz & Barringer, 2012; Battilana & Lee, 2014; Besharov & Smith, 2014; Ebrahim, Battilana & Mair, 2014; Mair, Mayer, & Lutz, 2014). For example, a social enterprise could be an association adopting a legal form other than that of an association.

This study will adopt the statement that social enterprises could exist in many forms, even if its heritage in Europe emerged in the non-profit sector. It is inevitable that transatlantic influences occurred, especially since the establishment of the world-wide University Network for Social Entrepreneurship. This network resulted in gatherings of European and North-American researchers in the field of social enterprises (Defourny & Nyssens, 2010). Therefore, it can be said that the form of a social enterprise could have been evolved over the years, with a variety of models as a result, including the hybrids.

This research will adopt the following definition of a social enterprise, derived from the definitions presented above: “A social enterprise is an organisation - existing in a non-profit, for-profit or a hybrid form - whose main purpose is to pursue or protect its social mission, by making use of market mechanisms to ensure its financial viability and continuity”.

### 3.2 Criteria for identifying a (type of) social enterprise

The first to create a conceptual framework to identify organisations as social enterprises was the EMES European Research Network (EMES), a large research project being carried out from 1996 until 2000. The network consisted of researchers coming from a variety of European member states. The framework presented a set of criteria that many researchers make use of until today in order to build the foundations for their own research. The set of criteria consisted of 4 indicators reflecting the economic/entrepreneurial dimension and 5 indicators for the social dimension (Defourny & Nyssens, 2010). However, Defourny and Nyssens (2017) concluded that a governance dimension must be added to protect the social mission. Hence, they reformed the indicators into the following subsets. The criteria for the social dimension are presented as follows: 1) an explicit aim to benefit the community; 2) an initiative launched by a group of citizens and; 3) a limited profit distribution. In addition, the criteria for the economic/entrepreneurial dimension were defined as follows: 4) a continuous activity producing goods and/or selling services; 5) a significant level of economic risk and; 6) a minimum amount of paid work. The governance dimension exists of the following criteria: 7) a high degree of autonomy; 8) a participatory nature, which involves various parties affected by the activity and; 9) a decision-making power not based on capital ownership. An explanation of these indicators (Defourny & Nyssens, 2012; Defourny & Nyssens, 2017) can be found in table 3.

**Table 3.** Explanation of the EMES indicators.

<b>Social dimension</b>	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is binded by a legal form/fiscal status or by internally decided rules.
<b>Entrepreneurial dimension</b>	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.
	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is

		significant but not extremely high because the enterprise does not necessarily rely on market resources.
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.
<b>Governance dimension</b>	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The organisation has the right to take up its own position and to end its activity.
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.

These criteria that are presented by the EMES network are based on an 'ideal-typical' social enterprise that considers multiple goals, multiple stakeholders and multiple resources.

However, Defourny and Nyssens (2017) claim that these criteria and the definition do not encompass the actual diversity of a social enterprise. They view the field of social enterprises as a 'galaxy', with individual social enterprises, 'stars', or groups of social enterprises, 'constellations', located inside, which can differ from each other. All 'constellations' and 'stars' refer to the social, economic and governance dimensions and their indicators, but with a variety in the extent and formation. Defourny and Nyssens (2017) identified four major models that operate as a 'constellation' within the social enterprise 'galaxy'. These models are A) the entrepreneurial non-profit (ENP) model, B) the social cooperative (SC) model, C) the social business (SB) model and D) the public-sector social enterprise (PSE) model. These models can be used to understand the characteristics of the type of social enterprise, including its (dis)advantages. Table 4 will describe how the major social enterprise models differ.

**Table 4.** Four major social enterprise models (derived from Defourny & Nyssens, 2017).

<b>A) The Entrepreneurial Non-Profit (ENP) Model</b>	
Type of organisation	All non-profit organisations or general interest (GI) associations developing any type of earned-income business in support of their social mission. They could evolve from a mutual interest association (MI) which aims to combine the interests of its members and an interest for the larger community.
Interest	They pursue or protect a general interest.
Economic model	Their business activities complement public grants and donations.

Ownership	No ownership.
Profit distribution	A legal form or self-imposed internal rules prohibit the distribution of any surplus or profit to its members, investors or other stakeholders.
Decision-making process	This organisation has a “democratic” governance type. Various types of stakeholders are involved in the governance of the organisation. The board of trustees holds the ultimate decision-making power and the ‘one person, one vote’ rule applies.

### B) The Social Cooperative (SC) Model

Type of organisation	Mutual interest organisations (single- or multi-stakeholder) that are shifting towards a behaviour giving more importance of the general interest. It is formally registered as a cooperative.
Interest	It combines the pursuit of the members’ interests with the pursuit of the whole community or a target group.
Economic model	A resource mix of sales of its products and services to its members as well as in commercial markets, private donations and government grants and contracts.
Ownership	It is owned by its members.
Profit distribution	Members can receive a limited profit distribution in the form of a rebate or discount on their transactions with the cooperative. Within a social cooperative, the rights of profit distribution to its members is often very limited or even prohibited.
Decision-making process	This organisation has a “democratic” governance type. Various types of stakeholders are involved in the governance of the organisation. Most of the time the ‘one member, one vote’ rule applies, if not then the decision-making power lies in the hands of the governing body and is not distributed according to capital shares.

### C) The Social Business (SB) Model

Type of organisation	Companies or for-profit organisations developing business activities for a social purpose.
Interest	A general interest.
Economic model	The company relies on business activities or takes a hybrid form, in which an increased proportion of non-market resources supporting, at least partially, goods or services provided for the public good.
Ownership	The ownership differs, from large investors to individual owners.
Profit distribution	The level of profit distribution is very diverse. One option is that the profit distribution towards owners is limited or even prohibited by a legal form. Another option is the absence of legislation that limits profit distribution. Internal rules concerning profit distribution can be imposed, but is to be determined by the business owner itself.

Decision-making process	This organisation has a “capitalist” or “independent” governance type. The “capitalist” type is most common, in which shareholders are involved in the governance of the organisation. Then, the decision-making power is distributed according to capital shares. In the “independent” governance type will the decision-making power be distributed according to internal rules - that give priority to the social mission over the capital shares - that the owner(s) impose.
<b>D) The Public-Sector Social Enterprise (PSE) Model</b>	
Type of organisation	A private organisation (community enterprise or other) providing social services.
Interest	A general interest.
Economic model	A resource mix of public grants or donations with a shift towards an increase of earned income of public services.
Ownership	The enterprise is wholly or partially owned by the state, and in the second case the enterprises are under public control or regulation.
Profit distribution	A legal form or self-imposed internal rules prohibit the distribution of any surplus or profit to its members, investors or other stakeholders.
Decision-making process	This organisation has a “bureaucratic” governance type. When the government is the most important shareholder, the governance will be significantly bureaucratic. When the public services are contracted out, the governance will still remain bureaucratic, although less than in the latter case. In this regard, the provider will also be involved in the decision-making process.

### 3.3 (Dis)advantages of social enterprises

The status of being defined as a social enterprise gives in most European countries access to legal structures that allow the organisation to operate and interact with the aim to protect the social mission, besides having the freedom to participate on the market. Some countries have developed *ad hoc* legal forms created for a social enterprise, such as Great Britain and Italy (Kerlin, 2006). CEC (2001) state that this often occurred in countries that have a legal limitation for an association to operate on the market. A social enterprise falls in other European countries under the legislation of either an association or a cooperative, depending on her freedom to operate on the market (Borzaga et Defourny, 2001). As described in section 1.1, West-European countries have a heritage of non-profit private organisations operating to provide social services (Salamon & Sokolowski, 2004). Borzaga and Defourny (2001) conclude that the legal forms for an association in these countries, allow these organisations to take part on the market by selling goods and services with the aim to protect their social missions. Moreover, in Western Europe a legal form for a social enterprise is lacking, which results in social enterprises taking the form of an association (Borzaga & Defourny, 2001). However, considering the diversity and hybridity of social enterprises described in the sections above, this

statement can be seen as partly incorrect for the Netherlands as more variation is to be found. For instance, the Dutch social enterprise FAIR coffins (Social Enterprise NL, n.d.-a) takes the legal form of a company and Helder (2014) points out that social enterprises in the care sector take the legal form of a foundation. Therefore, the term social enterprise in the Netherlands seems not to provide a (dis)advantage of an overall adopted legal framework.

Various researchers mention the confusion about the definition and about the level of importance given to the social and entrepreneurial dimension of a social enterprise as a disadvantage (Ridley-Duff, 2008; Dart et al., 2010; João et al., 2016). For example, Ambrose-Oji et al. (2015) found that most community forest enterprises, that are defined in Great Britain as social enterprises, are not actively taking part on the market. This is remarkable, because social enterprises are in GB defined as “businesses that trade and operate on the market with a social aim”, in which emphasis is placed on the entrepreneurial side (Social Enterprise Coalition, 2003). According to Ambrose-Oji et al. (2015), the confusion is even larger because of new forms of social enterprise models coming into legislation and regulation (Nicholls, 2010). Although this disadvantage is related to community forest enterprises in Great Britain, it can be applied to other circumstances as well. As stated in the paragraph above, various forms of social enterprises are developed in the Netherlands which can lead to confusion when you consider social enterprises to be ‘ideal-typical’. Hence, it is important to understand the major forms of social enterprises and the similarities and differences between them.

Moizer and Tracey (2010) indicate that social enterprises experience a tension between social action and commercial activity in times of resource scarcity, which can be seen as a disadvantage for the organisational sustainability of the social enterprise. They state that it is often unclear if the social and business activities operate in unity, or if they compete with each other for organisational resources. Other researchers (Oster et al., 2004; Pharoah et al., 2004; Foster & Bradach, 2005) conclude that the continuation of the SEs depend on the decision-maker’s understanding of the symbioses between the social and commercial side of the organisation. Unrealistic expectations of the decision-makers on financial revenues of participating in the market can lead to wrong decisions and a waste of organisational resources, and thus to less potential of meeting the social needs (Foster & Bradach, 2005).

Advisory support to help the SE’s decision-makers understand the symbiosis between both sides is therefore valuable. Hines (2005) carried out a research on this topic. He states that governments are nowadays ‘more understanding’ of the definition of a social enterprise, but that there is a gap in the availability of advisory support for SEs, which is difficult to obtain. Social enterprises pointed out that when support agencies are available, the agencies often lack knowledge about the principles that the social enterprise is built on. The characteristics of the social enterprise are misunderstood. It is important to note that this finding is mostly related to social enterprises in the care sector, while SEs in the refurbishment sector are more satisfied with the external business support. One can say that the social enterprises in the care and refurbishment sector belong to a different social enterprise group or ‘constellation’ and therefore also desire another type of advice. For instance, the social enterprises in the care sector are closer connected to the non-profit sector and were less familiar with market mechanisms than the SEs operating in the refurbishment sector (Hines, 2005). Once again, it is therefore important to actively understand the differences between social enterprise models in order to understand what type of knowledge the decision-makers of the SE are lacking.

When understanding the variety in social enterprises models, the potential of social enterprises becomes clearer. One advantage is its ability to form a bridge between the business, public and non-profit sector, or even creating a network. That is, because a social enterprise understands the core elements of the sectors, which may be innovative from one sector to another (João et al., 2016). Entrepreneurs are viewed to be strong networkers (Birley, 1985) and use their social capital to find opportunities (Granovetter, 1973; Chell & Baines, 2000). A social enterprise in particular is even more known to achieve her goal by means of a strong network (Kent & Anderson, 2003).

Park & Wilding (2014) found three main reasons that explain the potential of SEs to create a network. First of all, social enterprises can transfer business models to the governmental or non-profit sector with the aim of fostering interactions or even competitions with companies on the market. The authors conclude that, because of the entrepreneurial side of a SE without giving priority to fierce competition, social enterprises can form a buffer between the business sector and the two other sectors. Second, social enterprises can encourage the business and non-profit sector to participate in networks of the public sector. In general, the first two sectors are reluctant in fear of losing their autonomy. The relations between a SE and the business or non-profit sector can be created from the start, even if the social enterprise works closely together with the government. At third, social enterprises can encourage the business and public sector to consider social needs and the involvement of more actors in governance. The latter two are more open to take advice from SEs than non-profit organisations since these enterprises are similar in the search for efficiency and using market mechanisms (Park & Wilding, 2014). The status of a social enterprise gives also access to a network of other social enterprises, which is viewed as valuable in order to exchange knowledge (Hines, 2005).

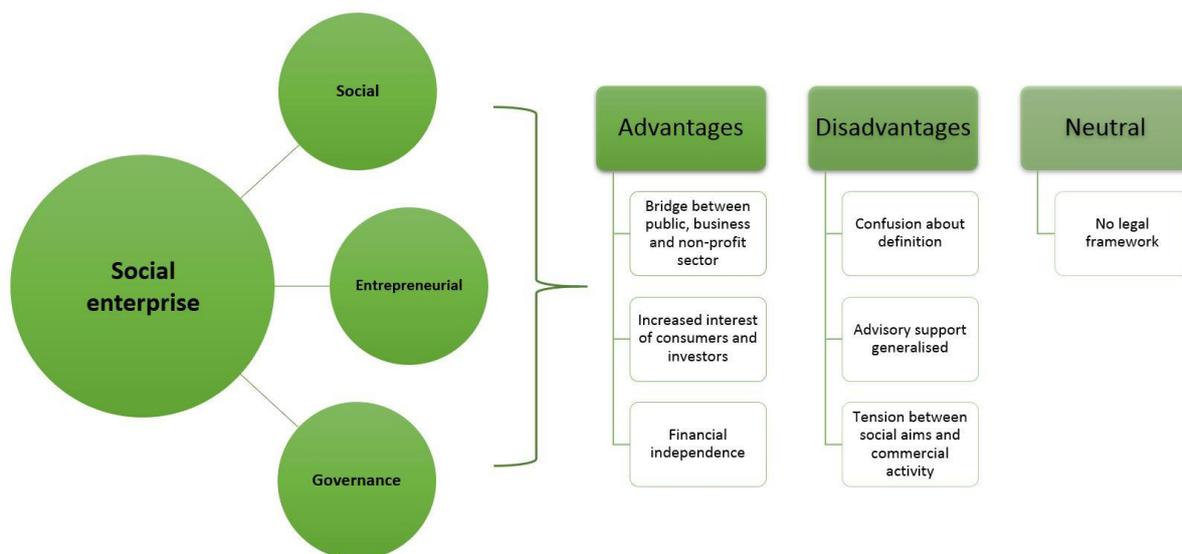
Moreover, there has been an increased interest of consumers and investors in social impact and social enterprises (Mohr, 2001; OECD, 2017). The interest of consumers participating in social impact activities is also displayed by platforms such as crowdfunding. Mohr (2001) found that consumers are also more likely to boycott companies who are not socially responsible. Although there has been an increased interest, in order to increase the actual purchase of its services and goods by consumers, the SEs must provide adequate information about their social mission and must provide ethical standards to create trust (Allen, 2005; Ferdousi & Sabah, 2017). That is, because consumers like to understand the impact of their choice (Allen, 2005). Nonetheless, for-profit companies that are active in corporate social responsibility activities also make a social impact. Allen (2005) found that the choice of a consumer to purchase from a social enterprise, rather than from a company with CSR, depends on the field of services and ownership. In some sectors, such as the health sector, consumers prefer a social enterprise over a for-profit organisation with private ownership that does not have a limitation on profit distribution.

At last, to be a social enterprise can have the potential for organisations operating in the social field to become financially independent (IJsbrandij, et al. 2017). This is important, because public subsidies and private grants are not guaranteed, as discussed above. Boons and Lüdeke-Freund (2012) conclude that it is of major importance that SEs have business models that cover all costs of the enterprise to maximize social benefits. Moreover, financial independence often leads to independence from the influence of external parties in the decision-making processes (Hasenfeld & Paton, 1983).

### 3.4 Graphical overview

Figure 1 provides an overview of the sections above. The concept social enterprise has three dimensions that must be considered: the social, entrepreneurial and governance dimension. Moreover, certain advantages and disadvantages of the status social enterprise are mentioned in relevant literature. The following advantages are mentioned: 1) a social enterprise can form a bridge between the public, business and non-profit sector, 2) the status gives access to a knowledge transferring network and 3) a social enterprise has the potential to be financially independent from external donors. In addition, the following disadvantages are presented: 1) the term social enterprise creates confusion among stakeholders, 2) advisory support for social enterprises are often generalised and not specialised and 3) tensions can arise between the commercial activities and social aims. Moreover, as a legal framework for a social enterprise in the Netherlands is non-existent, the legislative structure of the enterprise is flexible and the (dis)advantages are determined on the type that is chosen. Hence, the status of social enterprise does not pose any legislative benefits or drawbacks in the Netherlands.

**Figure 1.** An overview of the dimensions and (dis)advantages of a social enterprise.



## 4 Methodology

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This chapter describes the methodological framework used to carry out this research. Firstly, the research approach is explained in 4.1. Secondly, paragraph 4.2 discusses the method of data collection which includes the sample in 4.2.1 and the method of data collection in 4.2.2. At last, the analysis of the conducted data will be explained in 4.3.

### 4.1 Research approach

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“The research approach supports the researcher  
on how to come across the research result findings”  
- Sileyew (2019, p. 1)

To examine if a Dutch forest and nature managing organisation can be considered a social enterprise and what the (dis)advantages the term social enterprise brings for this organisation, an exploratory research will be carried out. This type of research is used to investigate a problem that has not or little been studied before (Kumar, 2014). This is the case, because the theory of social enterprises has - as far as the author knows, not yet been applied to Dutch forest and nature managing organisations.

Furthermore, the research will be approached qualitatively. This method captures perceptions and experiences and displays findings in a descriptive style, with an open and flexible approach by means of exploring diversity (Kumar, 2014). Within this study, exploring diversity is important as research showed that the perception of a social enterprise differs among stakeholders. Moreover, there is a knowledge gap about the (dis)advantages of the term social enterprise for forest and nature managing organisations, which means that perceptions and experiences of the particular organisations must be explored at first. Qualitative approaches are viewed highly suitable for carrying out an explorative research (Patton, 2002).

In addition, the research will be inductive, although some deductive elements are seen in the analysis of the data of (dis)advantages of social enterprises. Exploratory research is mostly inductive, as not much research about the topic has been done before. Inductive research searches for patterns by using observations and aims to develop explanations by creating hypotheses. Those hypothesis will be tested against more cases in order to confirm the hypotheses (Bernard, 2017).

The focus of this study is on forest and nature managing organisations in the Netherlands. The Netherlands forms an excellent case for this study as social functions, such as recreation and biodiversity, play an important role in the forest and nature management for a long time (Verbij, 2008). In most of the other European countries on the other hand, timber and wood production still execute a major role of the forest functioning (Wolf-Crowther et al., 2011). It seems that the social aspects of the forests and nature areas are less present.

“All data are the consequence of one person asking questions of someone else” -  
Jacob (1984, p. 43)

### 4.2.1 Sample

The case study in this research is on forest and nature managing organisations in the Netherlands, of which ten organisations are studied in particular. The case study is chosen by use of purposive sampling. Purposive sampling is used by means of researching people or organisations that are most likely to provide the best information in order to achieve your research objectives (Kumar, 2014). The ten organisations are chosen based on factors as size, ownership, legal entity and region with the aim of getting a diverse case within this field, in addition to the provision of open-access information about their organisations. Moreover, Morse (1994) states that at least six participants are needed in studies that aim to understand the essence of experience, which is the case in regards to the second objective: understanding the (dis)advantages of social enterprises for the studied organisations. Hence, more than six organisations will be studied and asked to participate in an interview session. These organisations are set out in table 5. The organisations are described anonymously. However, the author, supervisor and chair group know the names of the organisations.

**Table 5.** Studied forest and nature managing organisations.

Organisation	Form of legal entity	Description
Organisation A	Foundation	A provincial organisation that manages >10.000 ha forests and nature areas.
Organisation B	Foundation	A regional organisation that manages <3000 ha forests and nature areas.
Organisation C	Foundation (protected under the Nature Conservation Act)	A family estate, accessible for visitors by the purchase of an entrance fee. The estate castle is a national monument.
Organisation D	Company (protected under the Nature Conservation Act)	A private family estate managing >400 ha land.
Organisation E	Company (protected under the Nature Conservation Act)	A private family estate managing >300 ha land.
Organisation F	Company (protected under the Nature Conservation Act)	A private family estate managing >100 ha land.
Organisation G	Foundation	A regional private organisation that manages a large natural area (>5000 ha), which is open for the

		public by the payment of an admission fee.
Organisation H	Association	National private forest and nature organisation a large area of land
Organisation I	Legal person with a statutory task (in the form of independent administrative body of the national government)	National forest and nature organisation, which manages a large area of land and is commissioned by the national government.
Organisation J	Foundation	A provincial organisation that manages 4.500 ha forests and nature areas.

Moreover, some other organisations that are operating in the social enterprise field, and are participating in the Social Enterprise Network NL, will be asked to participate in sharing their experiences with regards to the (dis)advantages of social enterprises. The latter interviews are in addition to the interviews with the studied organisations, with the aim to go more-in depth in the topic and to hear from personal experiences.

#### *4.2.2 Methods used for data collection*

In this study, the research objective is to determine if a nature managing organisation in the Netherlands can be defined as a social enterprise and the (dis)advantages such as label would provide. In order to answer these questions, the research is split into two parts. Their methodology differs to a certain extent, for example in the methods of data collection or the data analysis. Therefore, to provide more structure in this chapter, the two parts of research will be referred to, when necessary, as: 1) defining social enterprise and 2) (dis)advantages of social enterprises.

##### *(1) "defining social enterprise"*

In order to collect data to define a studied organisation as (a sort of) social enterprise, secondary data sources will be collected. These types of sources can vary to a large extent, and they can be categorised into external, internal, numeric and non-numeric data. All of the forms will be used in this research.

Internal data come from an organisation itself and it exists in many forms. The internal sources used in this study will be annual reports or other data derived from the websites or booklets of the studied organisations with the aim to obtain financial data, marketing data and other data. External data sources such as scientific journals or mass media - which includes newspapers, magazines and social media (Kumar, 2004) - that mention the organisations can be used as a data source as well.

The validity of the secondary data must be ensured. Thus, data will be checked on instruments and accuracy. This involves checks on the year or period that the data is collected and the instruments (e.g. the type of questions during interviews or scale) used to collect the data. Moreover, the reliability

of data will be considered. Reliability means that the use of an instrument will always present the same answer. To secure reliability, the context of derived data will be considered as well. This means for example that when reviewing the nett income of organisations via the market, the type of market mechanisms must be similar in all of those organisations. If this is not the case, the context must be described during the collection of data. In addition, biases of authors must be considered as well by researching the author's background and its position in the (internal or external) organisation.

Reliability refers to whether or not you get the same answer by using an instrument to measure something more than once.

The data can be available as numeric or non-numeric data. Numeric data, or quantitative data, are measurable and exist in the form of numbers. They are derived by surveys or calculations. In addition, non-numeric data, or qualitative data, exist in the forms of words or photographs. They are derived by observations, semi-structured interviews, conversations, ethnographic accounts and documents (Smith & Smith, 2008).

Making use of secondary data has the benefit that this method allows researchers to "gain a second perspective on the data" (Smith & Smith, 2008, p. 42). This means that the data can be examined from a different theoretical or analytical perspective than the original authors had in mind. Moreover, Hakim (1982) states that using another person's data does not mean that this must be done in a non-theoretical or descriptive manner. Instead, it has potential for theory development, because the researchers can "think more closely about the theoretical aims and substantive issues of the study rather than the practical and methodological problems of collecting new data" (Hakim, 1982, p. 16). That is to say, collecting primary data sources costs more time, which also often lead to more costs and wasted data (Sørensen et al., 1996). At last, secondary data are often viewed to be more representative, larger scaled and of better quality than data produced by using interviewing as a method (Sørensen et al., 1996; Smith & Smith, 2008).

The use of secondary data poses disadvantages as well. First of all, the quality, availability, the methods of their collection and the format is determined and influenced by the original author, and is sometimes difficult to validate. The data is often presented without a specific research purpose in mind (Sørensen et al., 1996). Therefore, it is likely that the data source from a specific organisation doesn't cover all the areas of interest of the researcher. Moreover, Smith and Smith (2008) conclude that secondary sources provide data that can be used to understand what is happening, but not why it is happening. An example of this is a table in the annual report of an organisation that shows that timber sales are increased in comparison to the year before, without providing an additional explanation of the cause of this increase. However, a lack of description of the cause is often the case in numeric data. Hence, this study collects non-numeric data as well.

## *(2) “(dis)advantages of social enterprises”*

The data used to understand the (dis)advantages that the term social enterprise poses for the organisation, will be conducted from interviews. The interviews will be held with the representatives of the studied organisations and with representatives of organisations already operating in the social enterprise field and participating in the Social Enterprise Network NL (see 4.2.2 for an overview of these organisations).

Interviewing is described by Burns (1997) as “a verbal interaction, in which the interviewer conducts information, perceptions and opinions of the interviewee”. This can be done in a fully structured, semi-structured or unstructured manner (Bernard, 2017). In the latter method, the interviewer has a minimum of control over the person’s responses. This type is most suitable if time is not limited and if a structured set of questions will be perceived odd in the situation, for example when holding an interview with a survivor of a civil war. On the contrary, another type of interview is the fully structured one which is similar to a questionnaire, although the latter differs in the sense that personal contact is not available. The interviewer needs to follow a strict structure in asking the set of questions (Bernard, 2017). This type of interview is suitable to get a large response. However, both the questionnaire and structured interview leave no room for personal input from the interviewed person, which can lead to important information or experiences being overlooked.

In this study, the semi-structured interview will be used as a method. According to Bernard (2017), this type of interview is most suitable in situations where only one time of interviewing is planned. The interviewer makes use of a written list of open-ended questions that will be asked in a particular order. At the same time, the method leaves space for both the interviewer and interviewee to bring in new topics and lead in a new direction (Bernard, 2017). Due to national circumstances, face-to-face interviews will not be feasible and therefore is chosen to have the interviews over skype or another online communication tool.

The validity of the secondary data must be ensured. Thus, data will be checked on instruments and accuracy. The accuracy will be ensured by asking questions that are related to the current situation and not to the situation of 20 years ago, which is something that the interviewee will not remember. Reliability is also an important factor. The instruments, questions asked in interviews in this case, used to collect the data must always present the same answer. To assure this, the questions must be structured and clear. The biases of interviewees will be considered by checking their backgrounds and positions in the organisation.

The main advantage of a semi-structured interview compared to the other methods, is that the interviewer remains control over the conversation, which is beneficial for covering the areas of interest when the time is limited (Bernard, 2017). A semi-structured nature also allows the interviewee and interviewer to bring in new, relevant information or ask for an explanation when the question or response is misunderstood. The order of the questions can also be changed by the researcher during the interview. However, the extensive character of an interview is a disadvantage for obtaining a large sample size of the data in comparison to a questionnaire, which is prone to receive more respondents.

The questions of a semi-structured interview are formed in order to provide data. These data are formed by variables that give a value to the answers, a level of measurement. In this study, the

variables used are nominal. Other common types are ordinal, interval and ratio. Nominal variables provide qualitative data in the form of a list of names. This qualitative information can not be summed up in order to get an average outcome, but the variables can be connected to a number in order to operationalise the interview, which makes it easier to analyse the data (Bernard, 2017). For example, questions that are asked are “Do you identify your organisation with a social enterprise, and why?”, which could be answered by “yes” or “no” and “On which aspect does the term social enterprise provide most benefits, and why?” which could be answered by “social”, “entrepreneurial”, “governance” or “other”, followed by an explanation of the answer. Hence, these questions can be numbered and there is also space for an explanation of views and perceptions.

The semi-structured interview is made up by categories of questions. The first part is the introductory section, in which questions are asked about the interviewee’s position and activities inside the organisation. The second part consists questions about the view of the interviewee on social enterprises, also in relation to their own organisation. At last, the third part is made up of questions about the organisation’s experiences regarding (dis)advantages of the term social enterprise.

### 4.3 Data analysis

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*“A data analysis is the search for patterns in data and for ideas that help explain why those patterns are there in the first place”  
- Bernard (2017, p.338)*

In Howitt and Cramer’s (2007) view is the aim of a data analysis to transform complex data into structured data. The data obtained from a qualitative approach exists mainly of words and descriptions and therefore, it requires another type of analysis than that of statistical data (Thompson & Walker, 1998). However, this does not mean that qualitative data can only be analysed in a qualitative manner. Indeed, it can also be analysed with a quantitative approach (Bernard, 2017). This section will discuss how the data in this study will be analysed.

Like the data gathering, the data analyses is split up in two parts: (1) analysis of data defining social enterprise and (2) (dis)advantages of social enterprises.

#### *(1) analysis of data “defining social enterprise”*

In this part, the secondary data sources will be analysed, which is defined by Glaser (1963, p.11) as “the study of specific problems through analysis of existing data which were originally collected for another purpose”.

The data analysis of the first part of the research, “defining social enterprises” exists of four steps: 1) scoring 2) qualitative cluster analysis 3) meaningful display of the results and 4) interpretation of the analysis as a whole.

First of all, the organisations will be scored according to their compatibility with the indicators set out in the theoretical framework. These criteria can be used to determine if an organisation is a (type of) social enterprise. The organisations will all be reviewed individually. Bernard (2017) advises to be as specific as possible by researching the smallest unit to secure the validity of the research, which makes it easier to aggregate into larger units. Moreover, social enterprises can differ a lot in practice and many hybrid forms can be found. Therefore, the organisations will be ranked on a scale from 0 to 9 (low-high) in order to be entitled as a social enterprise. For every criterion that they don't meet, they will rank a point higher. If the organisation meets all of the nine criteria, they will be considered as an ideal-typical social enterprise. However, two criteria will receive special importance: 1) "an explicit aim to benefit the community" and 4) "a continuous activity producing goods and/or selling services". If one of the latter two are not met, and even if the organisation ranks high on the graph, the organisation cannot be considered as a social enterprise. That is, considering the definition of a social enterprise, because the focus is on the social mission (which is entailed by criteria 1) and the participation on the market (which is displayed by criteria 4).

**Figure 2.** The scale of compatibility with social enterprise criteria.



At second, will be examined if the organisations are a form of social enterprise and if the individuals can be aggregated into a larger analyse unit. Qualitative cluster analysis will be used as a method. Clustering is determined by the researcher's ability to divide studied organisations into groups, based upon identified characteristics (Kumar, 2014). An important factor is that within a group, observations must be as similar as possible, and observations between different groups must be as different as possible (Camm et al., 2014). In this study, four is the fixed number of groups, namely the four major social enterprise models concluded by Defourny and Nyssens (2017). A statistical cluster analysis will not be feasible, because of the small scale of the sample size. Instead, on the basis of scoring the organisations on predetermined criteria, will be aimed to do a qualitative cluster analysis.

The third step consists of choosing a framework, which displays the results in a meaningful manner. Examples are grouping the results per organisation (within-case) or per theme amongst multiple organisations (cross-case) (Plochg & van Zwieten, 2007).

At last, step 4 aims at analysing the results as a whole, in regards to the original problem statement, the objective and studied literature (Plochg & van Zwieten, 2007).

## *(2) analysis of data “(dis)advantages of social enterprises”*

To analyse the data for the second part of the research, a qualitative content analysis will be used. This is a classical type of an analysis that is used to explore meanings in text (Bernard, 2017). The method exists of five parts of the analysis: 1) sampling, 2) coding, 3) deepening of the analysis, 4) meaningful display of the results and 5) interpretation of the analysis as a whole.

First of all, the analysis starts with sampling. This is to determine what is the ‘body’ of the text. When a smaller amount of data is available, which is in this study around 15 interviews, then all the data must be analysed. This means that all of the interviews will be transcribed which gives the researcher an interpretation of the data (Bernard, 2017). After transcribing the interviews, they will be sorted according to the social enterprises models that the organisations are clustered in during the analysis of defining a social enterprise. Hence, ‘keywords’ can be determined, that describe the sampled data in the most inclusive way. Then, the units of analysis must be analysed, also called unitizing (Krippendorf, 2004) which can be the entire text (e.g. the transcript representing one organisation) or segments of this text. The unit of analysis that will be used in this study are segments of the text, which will be coded in the next step.

At second, the analysis will continue with a combination of inductive and deductive coding. Coding is the process in which raw data are categorised, usually in those that have descriptive nature (Howitt & Cramer, 2007). In this study, the coding starts with descriptive base codes, which are derived from the section in the theoretical framework that describes (dis)advantages of social enterprises. This is viewed as coding with a deductive approach. Deductive research begins from a theoretical background and then confirms or denies the hypothesis by making use of observations (Bernard, 2017). Besides, the coding starts with ‘open coding’, which means that the transcripts will be written through and segments of texts receive descriptive codes that show the main theme of the segment. This is done in an inductive manner, which is the search for patterns by making use of observations, in order to develop new explanations or theories (Bernard, 2017). Then, ‘axial coding’ will be done, which is breaking down the codes that are relating to each other into core themes. Since the transcripts are categorized by the four major models, the core themes can differ per model. For example, this means that some themes can be derived from transcripts from organisations that fit the social business model, whereas they cannot be derived from the social cooperative model. At last, ‘selective coding’ takes place. All data will be connected to the core themes (Dingemanse, 2017).

In step three follows a deepening of the detailed analysis. After all the segments are coded, the codes will be set out below one another in an external document to create some distance from the contexts shaped the interviewees. Then, the codes will be defined, re-grouped and categorised. The codes can be looked at again, in order to interpret the connections between the codes and create a hierarchy (Plochg & van Zwieten, 2007).

Step four consists of choosing a framework which displays the results in a meaningful manner. Examples are grouping the results per organisation (within-case) or per theme amongst multiple organisations (cross-case) (Plochg & van Zwieten, 2007).

At last, step five aims at analysing the results as a whole, in regards to the original problem statement, the objective and studied literature (Plochg & van Zwieten, 2007).

## 5 Results

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This chapter presents the results of the research. Section 5.1 shows the results from the literature review. This includes an analysis of the organisation in terms of the social enterprise criteria, the score of each individual organisation and the social enterprise groups. Moreover, the section provides an overview of the organisations, the models and their scores. Section 5.2 describes the results from the interviews with forest and nature managing organisations and enterprises participating in the Social Enterprise Network NL. In this section, the perceptions of the organisations on the term social enterprise are discussed, in addition to their views on the dis- and advantages of a social enterprise.

### 5.1 Do the organisations match the social enterprise criteria?

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This section starts in 5.1.1 with an analysis of the individual organisations and their compatibility to the social enterprise criteria. In the second part (5.1.2), the individual organisations will be clustered into the four social enterprise model groups.

#### *5.1.1 Overall scoring of the organisations*

The studied forest and nature managing organisations are reviewed in order to score their compatibility with the nine criteria based on the EMES indicators, as described in section 3.2. The criteria are scored with yes, partly and no. An explanation of these scores can be found in appendix 4. The results are processed anonymously, and are derived from the websites, statutes and annual plans of the organisations. Table 6 presents the organisations and their scores on the different criteria., which is indicated by “yes”, “no” or “partly”.

**Table 6.** Compatibility of the social enterprise criteria and the organisations.

		Criteria								
		Social			Entrepreneurial			Governance		
		1 = an explicit aim to benefit the community	2 = an initiative launched by a group of citizens or civil society organisations	3 = a limited profit distribution	4 = a continuous activity producing goods and/or selling services	5 = a significant level of economic risk	6 = a minimum amount of paid work	7 = a high degree of autonomy	8 = a participatory nature, which involves various parties affected by the activity	9 = a decision-making power not based on capital ownership
Organisations	A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	B	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
	C	Partly	No	Yes	Yes	Yes	Yes	Partly	Yes	Yes
	D	Yes	No	No	Yes	Yes	Yes	Partly	Partly	Yes
	E	Yes	No	No	Yes	Partly	Yes	Partly	Partly	Yes
	F	Yes	No	No	Yes	Yes	Yes	Partly	Partly	Yes
	G	Yes	Yes	Yes	Yes	No	Yes	Yes	Partly	Yes
	H	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	I	Yes	No	Yes	Yes	Yes	Yes	No	Partly	Yes
	J	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Table 6 shows that three organizations fulfil all nine criteria. Two organisations score positive for seven of the nine criteria and two organisations for six. Three of the organisations tick ‘yes’ for four or five of the criteria. Hence, all the organisations score at least positive for half of the criteria and have some similarities to a social enterprise. An oversight of the number of criteria that score sufficiently is displayed in figure 3.

**Figure 3.** The scale of compatibility with the social enterprise criteria for the organisations.

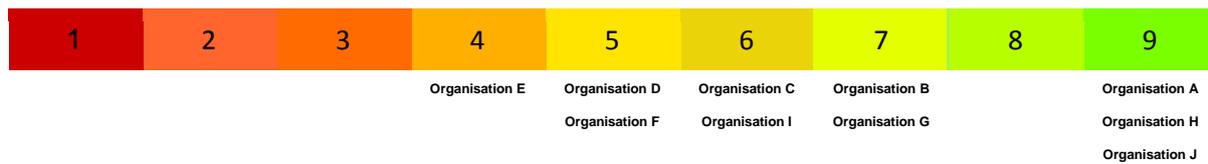


Figure 3 clearly shows that, following the nine criteria, three organisations (A, H and J) fulfil all criteria and can, hence, be qualified as social enterprise. The question is to what extent the other organisations, who have no full scores on all criteria, classify as social enterprise.

This study assumes that at least two criteria have to be met by an organisation in order to be considered a SE. These are criteria 1: “An explicit aim to benefit the community” and criteria 4: “A continuous activity producing goods and/or selling services”. Those criteria encompass the two most important dimensions of a social enterprise, which are the entrepreneurial and social dimension. Table 6 clearly shows that two of the criteria are met by all the organizations, which are criteria 4 and 6. This means that all organisations fulfil criterion 4 (“a continuous activity producing goods and/or selling services”), considered to be one of the two most important dimensions of a social enterprise, and considered essential for a social enterprise. As table 6 shows, one organisation does not fully comply with this criterion. The reason is that the organisation is established with the predominant aim to preserve the estate as a living cultural and natural monument. Opening the estate to the public for recreational purposes plays an important role in the preservation but this is not the main objective. Therefore, this compliance scores “partly” on this criterion. Before drawing any conclusion on if the other organisations can be viewed as social enterprise, a further analysis will be done on all the dimensions.

### 5.1.2 Scores per dimension

Criterion 1 (“An explicit aim to benefit the community”), together with criteria 2 and 3 form the social dimension of a SE. Criteria 2 (“The organisation started as an initiative launched by a group of citizens or civil society organisations”) is not met by all organisations, seeing that estates have a long history of family ownership. In some circumstances, the family decides to reform the estate into a foundation, which is also the case for organisation C. Furthermore, organisation I is established by the national government in order to manage and restore the forests in the Netherlands. Criteria 3 (“A limited profit distribution”) is not met by three out of nine organisations, which are estates in this case.

Concerning the entrepreneurial dimension (which encompasses criteria 4, 5 and 6), only one of the criteria is not completely met, which is criteria 5 (“A significant level of economic risk”). This means that the risk is significant, but not extremely high because the organisation does not necessarily rely on market mechanisms. This is not the case for the organisation G, which almost entirely relies on market resources in the tourism sector. The other two criteria 4 (“A continuous activity producing goods and/or selling services”) and 6 (“A minimum amount of paid work”) are fully met.

In regard to the governance dimension (composed of criteria 7, 8 and 9), there are more organisations that do not meet these criteria. The table 6 shows that criteria 7 (“A high degree of autonomy”) is fully

met by four of the organisations. The organisations B and I do not have a high degree of autonomy, because they are highly affiliated with the central or municipal governments. This is not only in the form of subsidies, but also in decision-making. Moreover, some estates have autonomy but they still need to follow the regulations of the Nature Conservation Act and/or they have many shareholders involved. Criteria 8 (“A participatory nature, which involves various parties affected by the activity”) is partly met by half of the organisations as they make the decisions themselves but have many co-operations with enterprises in the surrounding area. They also often tend to work with the public sector and other nature managing organisations. Criteria 9 (“A decision-making power not based on capital ownership”) is a tick in the box for all organisations except for organisation B. Organisations B’s voting system is based on the capital shares of municipalities.

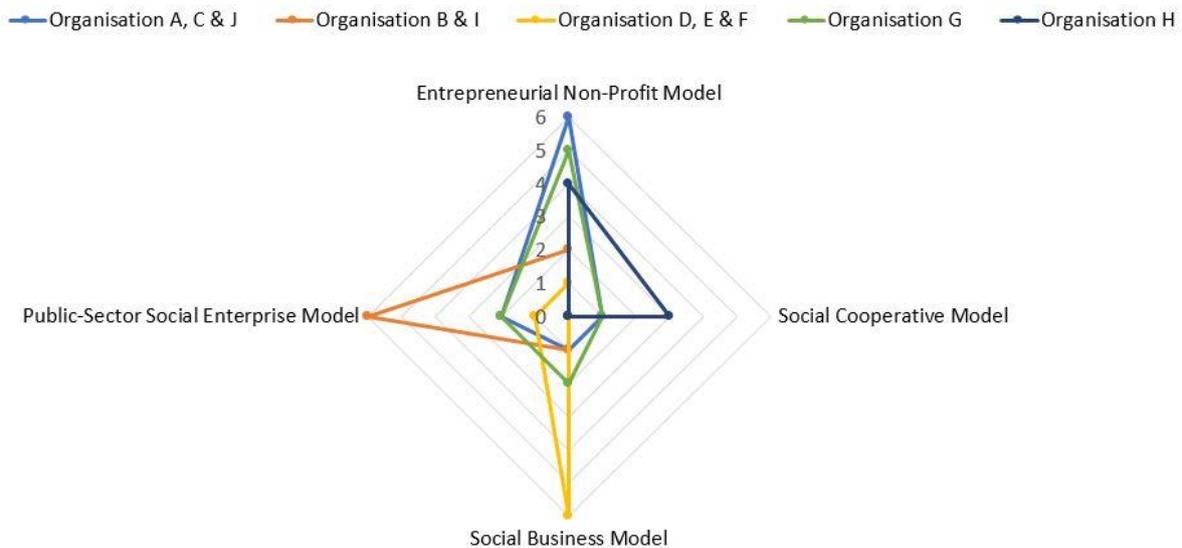
Summarising, the level of the organisations’ matching with the criteria differs largely per dimension. The results show that many organisations clearly do not meet all of the social dimension, except for the one essential criterium. As discussed above, the main reason is that some organisations inherited from family ownership and slightly evolved over the years towards a social mission. On the other hand, almost all organisations meet the criteria in the economic dimension. This means that they almost all employ people, produce goods and services and experience a significant level of economic risk. The dimension which is more deviated is the governance dimension. Many of the organisations miss a ‘tick-in-the-box’ on the scoring because they do not fully, but partly, meet the criteria. One of the reasons is that the criteria are vaguely described, with the consequence that the researcher must decide for themselves to what extent the organisation has a ‘participatory nature’ and does involve other governing activities.

### *5.1.2 Clustering of organisations*

Beside the nine social enterprise criteria from the EMES framework, this paragraph also aims to cluster the organisations in the four social enterprise models by Defourny and Nyssens (2017), in order to determine what sort of social enterprise the organisations would be if they are a social enterprise and if they fit the indicators of one of the models. The four models are the Entrepreneurial Non-Profit (ENP) Model, the Social Cooperative (SC) Model, the Social Business (SB) Model and the Public-Sector Social Enterprise (PSE) Model. The organisations that do not fully match the EMES social enterprise criteria, will still be taken into account in this paragraph for the reason that the EMES framework only confirms which organisations are ‘ideal-typical’, but does not exclude other organisations from being a social enterprise. Moreover, the indicators that characterise the models, which are the type of organisation, the organisation’s interest, its economic model, its ownership, its profit distribution and its decision-making process (set out in section 3.2), are based on social enterprise characteristics. Hence, if the organisations score low on the EMES social enterprise criteria and if they are not meeting the social enterprise model group indicators, it is more reasonable to determine that the organisations are no social enterprises. The information to check if the organisations meet the indicators is available for each organisation and can be derived from the websites, statutes and annual plans of the organisations. An explanation of the scores of the individual organisation on the characteristics can be found in Appendix 5. The appendix is processed anonymously and the actual data is known by the researcher, supervisor and chair group.

Figure 4 shows the scores of each organisation on the six characteristics of the social enterprise model. Note, these scores stand apart from the scores on being a social enterprise. An organisation can score more than six points, because some indicators are similar in multiple models. The ENP and SC model, for example, both have a democratic decision-making process.

**Figure 4.** Clustering of organisations in social enterprise model groups.



Graph 4 shows that most organisations match most characteristics of one particular model. Organisations A, C and J score predominantly high on the ENP characteristics, organisations D, E and F on the SB characteristics and organisations B and I on the PSE characteristics.

From the graph, it seems odd that Organisation G is almost similar to the scores on the light blue line, but scores one bit higher on the Social Business characteristics. As is explained in Appendix 5, this is for the reason that this organisation has an economic model similar to the Social Business Model. The organisation is mostly dependent on market mechanisms for its income and the amount of public grants and donations make up a small part of its income. Nonetheless, with a score of 5 on the ENP characteristics, this group also follows the Entrepreneurial Non-Profit Model.

Furthermore, graph 4 shows that Organisation H matches three characteristics of the SC Model and four of the ENP Model. Beside the four major social enterprise models, Defourny and Nyssens (2017) discuss that hybrid forms also appear to a smaller extent. It seems that Organisation H follows a hybrid form of a SE model, because it has characteristics of both the SC Model and the ENP Model. In addition, the two models are similar in their decision-making process, so Organisation H scores a point for both models in that regard. For the reason that the legal form of this organisation (an association) matches the one of the ENP Model and that Organisation H has more characteristics of the ENP Model, this organisation will follow the Entrepreneurial Non-Profit Model with keeping in mind that it has more

similarities to an Social Cooperative Model than the other organisations do. Hence, no forest and nature managing organisations follow the SC Model in this study.

In conclusion, all the organisations match at least one model for each indicator. The indicators are specifically described for social enterprises. For example, all models demand that the organisation has a general interest, which is an interest for all citizens, or a combination of pursuing its members' interests and the interests of the whole community or a target group. Organisations that would have another type of interest do not fit in any of the four SE models. On the other hand, some indicators can be applicable for non-social enterprises as well, such as the ownership of the organisation or the type of the decision-making process. This does not mean that all organisations are a social enterprise for the reason that they can be shared under one SE model. Still, it does indicate that all of the organisations have at least characteristics of a social enterprise group and what type of SE they would be if they are determined to be a social enterprise. As researched by Defourny and Nyssens (2017), social enterprises are diverse and hybrid. One of the reasons why the diversity must be taken into account is that a literature review (see chapter 3.3) has shown that advisory support for social enterprises is often generalised (Hines, 2005), which is seen as a disadvantage. Understanding the social enterprise models can help to give specific advice and to examine which (dis)advantages for social enterprises are general and which are SE model specific.

### 5.1.3 Comparing individual scores and types of SEs

Table 7 provides an overview of the scores on the individual criteria and the type of SE each organisation follows. For example, score 9 out of 9 (see graph 3) means that the organisation complies to all of the nine social enterprise criteria. The organisations are colored according to the scale in graph 3 (from green to red), thus the color ‘green’ means a high social enterprise score, ‘yellow’ slightly high and more.

**Table 7.** An overview of the organisations, their models and their social enterprise scores.

Organisation	Social Enterprise Model	Yes score on 9 criteria
Organisation A	Entrepreneurial Non-Profit Model	9 out of 9
Organisation J	Entrepreneurial Non-Profit Model	9 out of 9
Organisation H	Entrepreneurial Non-Profit Model	9 out of 9
Organisation G	Entrepreneurial Non-Profit Model	7 out of 9
Organisation C	Entrepreneurial Non-Profit Model	6 out of 9
Organisation B	Public-Sector Social Enterprise Model	7 out of 9
Organisation I	Public-Sector Social Enterprise Model	6 out of 9
Organisation D	Social Business Model	5 out of 9
Organisation F	Social Business Model	5 out of 9
Organisation E	Social Business Model	4 out of 9

Table 7 clearly shows that the organisations following the Entrepreneurial Non-Profit Model, if they are considered to be social enterprises, score high on the nine social enterprise criteria (between 6-9 points). The organisations that would fit into the Public-Sector Social Enterprise Model score slightly lower (6 or 7 points) and the organisations following the Social Business Model score much lower (4 or 5 points).

The theory to score the organisations on the social enterprise criteria and the theory to cluster them into groups operates from a different perspective. The first method “scoring the organisations on the social enterprise criteria” is based on an ideal-typical social enterprise. These criteria were determined by the EMES European Research Network and were shaped by the European heritage of social enterprises originating from the non-profit sector. The criteria are widely adopted, although many scholars (Galaskiewicz & Barringer, 2012; Battilana & Lee, 2014; Besharov & Smith, 2014; Ebrahim,

Battilana & Mair, 2014; Mair, Mayer, & Lutz, 2014) criticize the non-hybridity of this version. This study used the theory formed by Defourny and Nyssens (2012), which is based on the criteria of the EMES European Research Network, but which aimed to make the criteria more comprehensive by adding governance indicators. The theory of Defourny and Nyssens (2017) which provides a framework to cluster social enterprises into social enterprise groups has a much larger background. This theory gives 'space' to more forms of enterprises beside non-profit organisations, such as businesses, cooperatives and governmentally-owned organisations.

Looking back at table 6, the organisations that match the Social Business Model all score 'no' on the criteria "An initiative launched by a group of citizens or civil society organisations" and on "A limited profit distribution", which are typical for a non-profit organisation. Hence, according to the social enterprise criteria typology, these organisations do not meet these two criteria and are therefore a less 'ideal-typical' social enterprise. Considering the narrow-minded background of the SE criteria, those criteria leave no space for new types of social enterprises. On the other hand, all organisations except for Organisation C, score a 'yes' on the two most important criteria, which are criterium 1 ("An explicit aim to benefit the community") and criterium 4 ("A continuous activity producing goods and/or selling services").

## 5.2 What do the organisations mention as (dis)advantages of a social enterprise?

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This chapter presents the results from the interviews with the ten forest and nature managing organisations and three other enterprises, joined in the Social Enterprise Network NL. Section 5.2.1. describes the perspectives of the forest and nature managing organisations on being a social enterprise. The section 5.2.2 discusses the disadvantages and advantages that the organisations point out.

### 5.2.1 Perspectives on being a social enterprise

Three out of the ten interviewed forest and nature managing organisations agree with being a social enterprise (organisation A, G and J). Organisation J states that they see a social enterprise as a hybrid organisation which is located somewhere between the business and public sector. This means that the organisation takes the form of a foundation and has a social mission, under which the increase of biodiversity. On the other hand, the organisation becomes more dependent on market resources and donations. As the representative of organisation J stated: *“If you look at how we participate in society and how our finances are managed, I think it is fair to say that we are a social enterprise”*. Moreover, the representative of Organisation G recognises the aspects of a social enterprise in their organisation as well, by saying: *“being classified as a social enterprise would be nice and a logical consequence of how we operate”*. The representative of Organisation A looked at the definition of a social enterprise as presented by the Chamber of Commerce beforehand the interview. Hereby, the representative concludes that *“I believe our organisation is a social enterprise, at least if I consider these KvK criteria, because we tick most of the boxes”*.

Moreover, three out of ten organisations are more hesitant and conclude that their organisation can be a social enterprise depending on the definition that is used (Organisations B, D and F). Organisation D, for example, stated that it depends on how to interpret the social aspect. If the social aspect is seen as the offer of working places and the involvement of people with a distance to the labour market, the organisation is not social enough. However, if the social aspect is viewed as giving communities the opportunity to relax or do voluntary work in nature, then the organisation complies. On the other hand, Organisation D fully complies with the economic aspect and pointed out the importance of entrepreneurship by saying: *“When you fully depend on your own goodwill, you will soon be dried up”*. In contrary, the representative of Organisation B agrees with the social aspect, but connotes the economic aspect of a SE with a profit objective. But, as the representative concludes, *“it all comes down to how you define a social enterprise”*. Moreover, Organisation F states that they have thought of their organisation as a social enterprise, without using the term ‘social enterprise’.

The remaining organisations (organisations C, E, H and I) indicated that they cannot be seen as a social enterprise. However, the reasons for their opinions differ. For example, organisations I and H are more in disagreement with the entrepreneurial aspect, whereas C and E do not recognize the social aspect. For instance, the representative of Organisation E agrees that *“We have similar characteristics as a social enterprise but that the main difference lies in the fact that we are an enterprise with social aspects of which the entrepreneurial part is more important”*. And, the representative of Organisation

C concludes: *“I view a social enterprise as an institution that accommodates people with mental or physical issues. Nonetheless, I find it difficult to determine what a social enterprise actually is”*. On the other hand, organisations H and I see similarities with the social aspect but not in particular with the entrepreneurial dimension. The representative of Organisation I thinks that *“Enterprise sounds very business-like, which does not fit the public task that we carry out”*. Moreover, there is fear that the connotation to profit-making harms the connections with the public sector. At last, some organisations view their entrepreneurial activities as insignificant. The representative of Organisation H states this as *“Our incomes from the market are very minimum, such as excursions - although we do not see them internally as a market activity - and other activities such as the rental of vacation homes”*. This is interesting, as this organisation’s total share of incomes via the market is quite large, especially if memberships also count as a market activity.

### 5.2.2 (Dis)advantages of the status of a social enterprise

#### Advantages of the status of a social enterprise

To begin with, several advantages of a social enterprise were pointed out in the theoretical framework that were derived from scientific research (see 4.3). These advantages were used as a key theme in the analysis of the interviews with the forest and nature managing organisations. On the other hand, the organisations mentioned other perceived advantages as well. These advantages were coded and categorised into additional key themes. The following table shows those key themes of advantages and the numbers of organisations that have mentioned these advantages. Moreover, to view the differences in advantages between the social enterprise groups, the number of organisations of a particular group that mention the advantage is included in the table as well.

**Table 8.** Advantages of the status of a social enterprise.

Advantages	Total number of organisations (N=10)	Number of organisations in ENP group (N=5)	Number of organisations in SB group (N=3)	Number of organisations in PSE group (N=2)
<ul style="list-style-type: none"> <li>• More attention for the social activities of the organisation, resulting in a better image</li> </ul>	6	3	2	1
<ul style="list-style-type: none"> <li>• Financial independence</li> </ul>	3	1	1	1
<ul style="list-style-type: none"> <li>• Positioning between the public, business and non-profit sector</li> </ul>	2	2	0	0
<ul style="list-style-type: none"> <li>• Financial value to common goods</li> </ul>	2	2	0	0
<ul style="list-style-type: none"> <li>• Structural possibilities to participate on the market</li> </ul>	2	1	0	1
<ul style="list-style-type: none"> <li>• Increased interest of consumers and investors</li> </ul>	1	1	0	0

Table 8 shows that many new advantages, and little of the benefits found in the literature, were mentioned by the organisations. The most important advantage (mentioned by six organisations) is “more attention for the social activities of the organisation, resulting in a better image”. This advantage can lead to more appreciation by the public of the social dimension of the organisations. The representative of Organisation D, which follows the Social Business Model, noticed that “A *strong social and sustainable image of the organisation is important in receiving support by municipalities and the local community*”. In this regard, the respondent thinks that the status of a social enterprise could help small and less known estates to strengthen their positive image. This is also important for

Organisation I. According to the representative, *“their social activities are underexposed”*. Hence, they mention that more attention for the social aspect can lead to a better image of the organisation.

“Financial independence” has been mentioned by three of the organisations as a benefit. The representative of Organisation F concludes that although *“their regional area is well-visited because of the estates and nature surrounding it, their organisation reaps little of the financial rewards”*. Therefore, they sell products from the vegetable garden to restaurants and consumers with the aim to maintain the vegetable garden and all that is involved, which is involving volunteers, inviting school children and having a nature inclusive manner of farming. The respondent of Organisation B sees possibilities in SE for financial independence as well, by saying: *“If governments need to cut down, it is likely that they decrease subsidies for nature conservation. In that case, it is beneficial to look at other types of business models, such as a social enterprise”*.

As a third advantage, the representative of Organisation J states that a social enterprise can help to clarify *“the positioning of the organisation between the public, business and non-profit sector”*, as *“There is no current form available for an organisation as such”*. The representative of Organisation A underlines the difficulties in this matter, as they are often seen as a public authority due to the social activities that they carry out. This leads to unrealistic expectations of the society about the amount of public subsidies that they receive. *“People often say that they already pay taxes and that donations to our organisations are therefore unnecessary”*. The related advantage that was found in the literature, *“social enterprises can form a bridge between the public, business and non-profit sector”*, has not been mentioned by the interviewed organisations.

To have a *“financial value to common goods”* is thought of by two of the organisations as a possible advantage in light of free access to visitors who are unaware of high management costs. The representative of Organisation H believes *“It is only fair if every visitor would contribute financially to the management of the nature areas that they visit”*. Therefore, they currently enacted paid parking. In addition, the representative of Organisation A concludes that *“The social benefits that we offer in terms of CO2 sequestration, recreational experiences and clean air and water are not in balance with the financial compensation that we receive from public subsidies”*. Hence, the representative states that if being a social enterprise could give a monetary value to those benefits, it would definitely be an added value.

The advantage *“structural possibilities to participate on the market”* is also mentioned by two of the organisations. The representative of Organisation H describes this as *“an advantage can be that you implement possibilities in your structure to participate on the market, but - because you are a social enterprise - profits will be returned to the enterprise. This could lead to exemption from VAT taxes or profit taxes and no classification as a ‘typical’ enterprise”*. This advantage is highly linked to the presence or absence of a legal form, which will be discussed in 3) neutral characteristics of the status of a social enterprise.

The *“increased interest of consumers and investors”* is seen by Organisation A as a benefit. The representative said that *“One of our investors specifically asked for the positive social impact of our activities”*, which is an important aspect of a social enterprise. Hence, to comply with international standards, the organisation made their impact explicit and measurable. This advantage has also been

discussed in the theoretical framework, as has been found that consumers are also more likely to boycott companies who are not socially responsible.

Social Enterprise 1, 2 and 3 also shared their experiences about the advantages of the status of a social enterprise. It must be noted that these organisations are not forest and nature managing organisations and that they follow the Social Business Model. Nonetheless, their experiences can be compared to the situation of the nature managing organisations. First of all, the representative of Social Enterprise 2 mentions the advantage of “more attention for the social activities of the organisation, resulting in a better image”. The respondent states that *“Being a social enterprise points out that the enterprise is undoubtedly focused on its social aim and that the social activities are no marketing story, which can be the case with Social Corporate Responsibility”*. The explanation of this benefit is different from how the forest and nature managing organisations viewed it. They experience little attention to their social activities at all, and are less cautious of their activities being viewed as a marketing story.

Social Enterprise 1 also mentions an advantage which is discussed before, namely the “increased interest of consumers and investors”. The representative concludes that *“Without having the status of a social enterprise, consumers would never be willing to spend more than average on the goods that we offer to secure our social mission”*. In comparison to the forest and nature managing organisations, those are not seen as ‘general businesses’, and therefore do not feel the need to invalidate this status. However, it is feasible that consumers and investors are more interested in organisations that are ‘doing good’, such as forest and nature managing organisations.

Social Enterprise 3 brings up a new advantage, which is “feeling good about the work that you do”. The representative states that *“Working in a social enterprise can create a feeling of meaningfulness, which we experience as important especially for the younger type of employee”*. This advantage clearly refers more to the activities of the organisation than the status itself. However, without having a social image - which is mentioned by many organisations as an advantage of the status of social enterprise - it is unlikely to attract new employees solely for this reason. The forest and nature managing organisations already have a clear social aim, such as the conservation of common goods, and employees probably view this as a benefit of working in the organisation, also without being a social enterprise.

### Disadvantages of the status of a social enterprise

The following list presents the key themes that categorise the disadvantages of the status of a social enterprise.

**Table 9.** Disadvantages of the status of a social enterprise

Disadvantages	Total number of organisations (N=10)	Number of organisations in ENP group (N=5)	Number of organisations in SB group (N=3)	Number of organisations in PSE group (N=2)
<ul style="list-style-type: none"> <li>Confusion about the definition</li> </ul>	6	3	2	1
<ul style="list-style-type: none"> <li>Negative societal connotation to the term enterprise or entrepreneurship</li> </ul>	4	2	0	2
<ul style="list-style-type: none"> <li>Tension between social aims and commercial activity</li> </ul>	4	1	1	2
<ul style="list-style-type: none"> <li>Negative societal connotation to quality standards and professionalism</li> </ul>	2	0	2	0
<ul style="list-style-type: none"> <li>The participatory nature of a SE hinders the activities</li> </ul>	2	0	2	0
<ul style="list-style-type: none"> <li>Economic risks</li> </ul>	1	1	0	0
<ul style="list-style-type: none"> <li>Certificate agencies pose barriers to keep the status or label</li> </ul>	1	1	0	0
<ul style="list-style-type: none"> <li>Possibility of exclusion of organisations that do not participate in a social enterprise status</li> </ul>	1	1	0	0

In total, eight disadvantages were mentioned by the organisations, of which “confusion about the definition” of a social enterprise is seen as the most important (mentioned by six organisations). Most of the organisations have enterprises that enable people with a distance to the labor market to be employed as their first thought about social enterprises. For instance, the representative of Organisation C says that *“regarding a social enterprise I think about accommodations for people that cannot take care of themselves but I find it hard to determine what a social enterprise exactly is”*. In addition, more organisations say to become more interested in social entrepreneurship if clearly is defined what it is exactly and what it entails. The representative of Organisation E thinks the model probably needs to redevelop and become a common concept in the Netherlands, because *“it is a little bit out of my depth at the moment”*.

Moreover, four organisations from the Entrepreneurial Non-Profit Sector Model and the Public-Sector Social Enterprise Model mentioned that they see the “negative societal connotation to the term enterprise or entrepreneurship” as a disadvantage of a social enterprise. The representative of Organisation I illustrates this by saying: *“We are busy with market activities and raising incomes. Sometimes there is understanding because of the decrease of subsidies, but I think in general that the public does not like it”*. However, this disadvantage has not been mentioned by organisations from the Social Business Model group. Hence, this disadvantage seems to be group-specific.

Four out of ten organisations mention “tension between social aims and commercial activity” as a disadvantage of a social enterprise. To give an example, the social mission in the form of nature conservation is seen as most important by Organisation G. The representative concludes, *“it remains a natural area in which you like to recreate instead of being a recreational area in nature”*. However, they are almost fully relying on market mechanisms in the form of paid visitors which can pose a conflict with their social aims.

A “connotation of lower quality standards and less professionalism to the public” is also seen as a downside of a SE (mentioned by two organisations). The representative of the estate Organisation F is of the opinion that *“A social enterprise has a geitenwollensokken (tree-hugging) or social worker type of image”*. If this is the case, the absence of any audits or examinations on the organisation’s practices can strengthen the public’s doubt of its professionalism. This disadvantage seems to be Social Business Model group specific, as the organisations from the other SE groups did not mention this.

Another disadvantage that seems social enterprise group specific is “the participatory nature of a SE hinders the activities”. The participatory nature, which involves various parties affected by the activity is one of the criteria of a social enterprise. The representative of Organisation E experienced from other nature managing organisations that *“It can be challenging if multiple stakeholders are involved in the decision-making and it can eventually lead to disintegration of the area”*. Moreover, the Organisation D thinks transparency is very important to increase support but has little faith in involving multiple actors. As the representative concludes, *“nature conservation asks for expertise and a long-term vision. You cannot constantly upend the long-term vision, because that makes it impossible to do nature conservation right. Moreover, I have little trust in what the average Dutch citizen knows about nature conservation. They enjoy nature, but conservation is far removed from their own lives”*.

Moreover, the representative of Organisation H views “economic risks” as a disadvantage of a SE. The respondent uses hospitality as an example to explain the point of view: *“Our core business is nature management and conservation of heritage and not the catering industry. Besides, this business is very risky, as you could see in the COVID-19 crisis. Many restaurant owners went bankrupt, because they did not receive any income during a couple of months”*.

Two organisations mention “certificate agencies pose barriers to keep the status or label” as a disadvantage. Organisation G is negative about the agency’s behind such labels or terms. The organisation’s experiences showed that *“In order to have enough work, the agencies often determine new regulations. This makes it expensive and time-consuming for the organisation to maintain the label or certificate”*.

At last, the “possibility of exclusion of organisations that do not participate in a social enterprise status” is seen as a downside by Organisation G. The representative thinks that smaller organisations can have the feeling to be obliged to participate, even if they do not have the time to deal with the regulations, for the reason that *“people may exclude organisations without the social enterprise status from making use of particular subsidies”*.

The social enterprises 1, 2 and 3 that are interviewed also share their experiences of disadvantages of the status of a social enterprise. The representative of SE1 views the *“Energy and resource input to be and remain a social enterprise to be an investment”*. In relation to the forest and nature managing organisations, this can be an issue as well. Many organisations, especially smaller ones, pointed out that they do not have the resources to change their current manner of working.

Social enterprise 2 mentions that they do not know “what quality checks are being done and how difficult it was to obtain the status of social enterprise”, which can be seen as a downside. *“It may be easy to participate in a social network and place emphasis on this, but it is hard to prove towards the public that it adds something to your organisation”*. The representative of Social Enterprise 3 supports this by stating that *“Not all of the organisations involved have an identical level of commitment to their social mission”*. Nonetheless, they have the same status and therefore a similar image to the public. With respect to the organisations, some were afraid that the adaptation to a social enterprise can lead to a loss of resources. Hence, this is not experienced by SE2, but if it is true that no quality checks are being done, the value towards forest and nature managing organisations in terms of improving the social image will be small.

The third social enterprise does personally not experience any disadvantages. However, the representative heard from other SEs that *“Many lay the focus too much on the social dimension, which leads to missing to follow the business model”*. This is an issue that some of the forest and nature managing organisations were afraid of as well, namely the tension between the social and economic aim.

### Neutral characteristics of the status of a social enterprise

In the theoretical framework it was discussed that there are characteristics of a social enterprise that can have both a positive or negative aspect. The following list presents the characteristics that have been mentioned by the organisations as an aspect that can be positive or negative, depending on circumstances.

**Table 10.** Neutral aspects of the status of a social enterprise

Neutral characteristics	Total number of organisations (N=10)	Number of organisations in ENP group (N=5)	Number of organisations in SB group (N=3)	Number of organisations in PSE group (N=2)
• No legal framework	6	4	1	1

Table 10 shows that “no legal form” is mentioned as a neutral characteristic of a social enterprise in the Netherlands, which is also discussed in the theoretical framework. The organisations see both positive and negative aspects of a legal framework and the current absence leads to insecurity.

As a positive, the representative of Organisation E points out that “*A legal form of social enterprises can lead to extra cash flows for some organisations, which can be an advantage*”. In addition, Organisation J names the ongoing lawsuit about the subsidies that some Dutch forest and nature managing organisations received with the aim to make it feasible to buy natural areas. The representative states, “*The European Commission did not know what to do with the case, because these types of organisations do not fit any box. A combination between the business sector and the public sector is very uncommon in many European countries*”. Hence, a new form such as a social enterprise can help in this matter.

However, some organisations are more concerned about the legal form of a social enterprise. The representative of Organisation H names the organisation’s dependence on public subsidies as both a risk and the reason why the status of a social enterprise can be interesting, “*if we do business activities with a property or terrain for which we receive subsidies, it can be possible that you need to return the whole grant. However, it is not feasible to financially earn as much as you would get in subsidies*”. Moreover, some organisations add that their own legal form already allows them to operate on the market (Organisation B) or to receive public subsidies from social entrepreneurship (Organisation E). For this reason, they see a new type of legal form as unnecessary.

## 6 Discussion

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This chapter discusses three parts of the research. Firstly, the results are discussed (6.1), also in comparison to recent literature. Secondly, the theoretical framework of this study is discussed (6.2). At last, the methodology of the research will be discussed (6.3).

### 6.1 Reflection on results

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#### 6.1.1 Social enterprises

This study, first of all, shows that, based on the EMES social enterprise framework, three of the ten organisations analysed can be classified in terms of an 'ideal-typical' social enterprise. The other organisations score 4 to 7 times 'yes' on the criteria. It is difficult to judge to what extent the other organisations can be classified as a social enterprise as they do not fulfil all the criteria of this framework. However, based on the fact that almost all organisations score on the two essential criteria, reflecting the social and entrepreneurial dimension, might be an indication that all organisations, except one, can be considered a (type) of social enterprise. The results support the suggestion of IJstrand et al. (2017) that forest and nature managing organisations which are 'successful' - in terms of being to a great extent financially independent from subsidies - possess certain qualities that can be related to social entrepreneurship. Those factors are having an enterprising ambition, having the right competences and having an external focus with an impact on stakeholders. Although the level of financial independence in this research is not measured, the results show that all the organisations use market mechanisms as a means to make a social impact.

This outcome is also supported by the results of this study in relation to the approach of Defourny and Nyssens (2017) which gives a framework to cluster the organisations into social enterprise model groups. All of the ten forest and nature managing organisations met those indicators. This study found four different types of models, of which the Entrepreneurial Non-Profit Model is dominating. This is explicable, because many of the interviewed forest and nature managing organisations take the form of a foundation or association with compatible characteristics. In comparison, only two organisations were following the Public-Sector Social Enterprise Model. If more public-sector managed forest and nature managing organisations were to be interviewed, it is likely that they would match the benchmarks of the Public-Sector Social Enterprise Model, however on the conditions that they do business activities, pursue a social aim and meet more social enterprise criteria. Hence, these outcomes seem to be shaped by the type of forest and nature managing organisation that is interviewed, which is to be expected. On the contrary, when comparing the results of the EMES social enterprise criteria and the group clustering, it is an interesting outcome that one group, the ENP model group, scores higher on the SE criteria than the other groups, the PSE model group and, even a bit lower, the SB model group. These results can be related to the fact that the EMES SE criteria are based on an 'ideal-typical' social enterprise. It is not defined what an ideal-typical social enterprise is, only

that it considers multiple goals, multiple stakeholders and multiple resources. It is disputable how diverse this ideal-type is, as this school of thought considers social enterprises to be third-sector organisations that carry out entrepreneurial activities, shaped by its European heritage. In this aspect, it is most comparable to enterprises in the Entrepreneurial Non-Profit Model. The EMES criteria do not consider for-profit organisations carrying out social activities or public institutions as social enterprises (Galera & Borzaga, 2009). Young and Lecy (2014, p.1312) also argue that, because of the emphasis on social benefit over profit-making, “the EMES approach tends to exclude certain forms that others would consider part of the social enterprise field”.

Although not all respondents from the organisations considered their organisation to be a SE at initial thought, most recognised that their organisation consists of at least some of the characteristics of a SE. This might be due to the novelty of, and therefore the lack of knowledge about, the social enterprise field. Granados et al. (2011) stated that between 1991 and 2010, 83 percent of papers on social enterprises were published in the last years. Other researchers found similar results of increasing publications about SE between 2003-2015 (Rey-Martí et al., 2016). In the Netherlands, social enterprise is a concept that received more attention in the last years as well. Social Enterprise NL (n.d.-b) stated that social entrepreneurship became more well-known in the Netherlands after the start of the network in 2012. The market research institute McKinsey & Company (2016) also concludes that the social enterprise sector in the Netherlands has grown ten percent each year since 2010. This indicates that being a social enterprise in general is a recently growing model. In comparison, it is since the last decade that subsidies allocated to the forest and nature managing sector decreased. Hence, forest and nature managers were forced to find a new way to become less dependent from public subsidies (IJsbrandij et al, 2017). To this regard, forest and nature managing organisations are nowadays clearly more interested in new financial mechanisms, but as many of the interviewed organisations pointed out themselves, are unaware of social enterprise developments. Several respondents could see their organisations as a SE when the interviews further progressed, which raises the question if it would also be interesting to present the organisations as a SE. This relates to the second part of the results of this research, which will be described in the following section.

### *6.1.2 (Dis)advantages of a social enterprise*

One of the main disadvantages of being classified as an SE is its conceptual vagueness, which leads to confusion. The results of this study show that several of the respondents initially think of SEs in terms of the employment of people with a distance to the labour market as the main purpose of a social enterprise. This view on SEs is reflected in many countries (Pestoff and Hulgård, 2016). Work integration social enterprises (WISEs) became dominant in European public debate and these WISEs were, therefore, even adopted as the national definition of a social enterprise in some European countries. As a result, other types of organisations that match academic criteria about social enterprises, such as the EMES framework, were excluded. This image of a social enterprise seems still to be present in the Netherlands, despite the fact that the definition of the European Commission - which is also the definition that the Social Enterprise Network NL adopted - does not only focus on work integration, but more on societal value in general. Because of these different definitions, some of the forest and nature managing organisations were confused to know if societal benefits, such as

the conservation of common goods and the offer of recreational services, are also seen as the social dimension of a SE. Moreover, many of the organisations worked with volunteers, schools and social workers although to a small extent. More knowledge must be gathered about the diversity and importance of social aims to address (or exclude) non-work integration organisations such as forest and nature managing organisations.

Some of the other disadvantages mentioned in this research are shaped by connotations that are social enterprise model specific. Some disadvantages are only mentioned by a specific social enterprise model group, such as that the society sees 'social enterprises as businesses which aim to make profits' (by the PSE and ENP model group) or as 'charity organisations which are less professional and do not maintain a high quality' (by the SB model group). The organisations are afraid that the term social enterprise places too much emphasis on an aspect that the organisation does not want to identify with. The organisations that follow the PSE and ENP model are wary of the entrepreneurial dimension of a social enterprise, whereas the organisations following the SB model are afraid that the social aspect gives too much of a charity-feeling. In this regard, when approaching all types of forest and nature organisations that have the potential to be a social enterprise, must be noted that different organisations have one specific connotation to a SE, although many forms exist. An overall and widely adopted definition can help to shape these connotations to a SE. The results in this study show that the term social enterprise becomes more attractive if it is clearly defined that social enterprises are not allowed to distribute profits and are professional organisations that are not fully dependent on donations and subsidies for their incomes.

Only a small majority of the organisations sees the potential for a social enterprise to generate more attention to the social activities, which would result in a better societal image. To validate the social aspect and strengthen this advantage, a quality control must be done. One of the social enterprises participating in the Social Enterprise Network NL stated that the main issue they experienced was that the organisation is unaware of the difficulties to receive the social enterprise status or to what extent is being monitored. This enterprise fears that, because of the lack of quality controls, many organisations can identify as a SE. Relatable, Pestoff (2013) argues that because of the unclarity and diversification of the social enterprise definitions, and without a legal framework or transparent academic guidelines, many organisations can qualify for the SE status. The Social Enterprise Network NL published guidelines based on the EMES definition. In addition, the concept helps to position the organisations between the non-profit, public and business sector, which is in particular interesting in light of the legal proceedings for some of the interviewed forest and nature managing organisations. They received subsidies for the purchase of nature areas, which led, according to private nature managing organisations or forest enterprises, to unfair competition (NOS, 2020). The European Commission stated that these organisations were mainly pursuing a non-economic aim while carrying out market activities, also called 'secondary activities'. For this reason, the European Commission decided that these forest and nature managing organisations can be considered enterprises (InfoCuria, 2020). Hereof, the term social enterprise can underline the social aim of the organisation and position the organisation outside the business sector.

As this study held interviews with ten forest and nature managing organisations, some disadvantages are only mentioned one or two times. Hence, it is impossible to determine if those (dis)advantages

apply to the specific organisation, to more organisations in general or to organisations following a specific model. A larger study can shed more light on this.

## 6.2 Reflection on theoretical framework

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This study made use of the EMES framework to determine if organisations can be classified as social enterprises. This framework is generally acknowledged in the academic field. However, as this research clearly illustrates, the framework does not offer “clear boundaries to separate social enterprise from non-social enterprise forms” (Young & Lecy, 2014). It is, therefore, important to note that in this research the EMES criteria provided an interesting basis for analysing different features of organisations in terms of social enterprises and comparing the different organisations. It could, however, not be used to provide an answer to the main research question. Even with the additional two main criteria, it is difficult to determine to what extent the organisations are social enterprises. Next to that it is important to note that the criteria underlying the EMES framework can also be criticized. The governance criteria are still considerably vague and need further specification (Pestoff, 2014), and the criteria are based on social enterprises from the non-profit sector (Defourny & Nyssens, 2010), whereas social enterprises nowadays also take the form of a company or public-sector organisations (Social Enterprise NL, n.d.-a). Further research on the EMES framework should take both issues carefully into consideration when applying the framework.

This research used the four social enterprise models as distinguished by Defourny and Nyssens (2017) in addition to the EMES framework, which gives more room for diversity within social enterprises. All ten organisations matched the criteria for one or more models, and nine out of ten even followed one model. Only one organisation was able to match the criteria of two social enterprise model groups to a great extent, as it had similarities with the other organisations following the ENP model group - that all have the legal form of a foundation - and with the characteristics of the Social Cooperative Model. Interesting to note, is that this organisation is the only organisation in the case study that has the legal form of an association. Because of the small scale of the case study, it can not be said with certainty that this is the reason it takes a hybrid form.

However as Doherty et al. (2014) also observed, social enterprises might not follow exactly one of these models, *id est* other models may also exist. Considering that all organisations followed one or a combined (hybrid) form of one of the models, makes that in this research it can be concluded that the organisations can be classified as SEs. However, if one of the organisations would not have fit one or more models, the question would have been if these organisations could not have been classified as a SE. Finally, the conclusion of this study, which is that a large majority of the forest and nature managing organisations can be considered social enterprises, is based on the combination of the results of both frameworks.

In comparison, hybridity and diversity in social enterprises do not always make it easier to define the terminology of social enterprises, as it can lead to more confusion (Grassl, 2012) and a lack of partnerships, and therefore a less sustainable sector (Lawrence, Wong and Molteno, 2020). Instead of using the social enterprise model group theory to determine if an organisation is a social enterprise, which is actually the other way around, diversity must be embedded in the initial social enterprise

criteria framework. Some criteria can be reformed or replaced in order to include cooperative, public-sector and business organisations as well. In essence, the effective usage and transforming of social enterprise frameworks all come down to the understanding of the hybrid character of a social enterprise. The social enterprise field is still strongly in development and it is feasible that the ongoing process of new research on SEs shape long-established frameworks, such as the EMES criteria, into an adapted format.

### **6.3 Reflection on methodology**

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Ten forest and nature managing organisations were studied and interviewed. The organisations were diverse and ranged from private forest owners to national public-sector authorised organisations. To be able to give a thorough answer to the research questions, more research must be done. However, the fact that the large majority of the very diverse (and therefore chosen) organisations seem to be a social enterprise, gives a first indication of the interesting nature of a SE as a model for the sector. Withal, if more forest and nature managing organisations were included in social enterprise research, attention must be paid to the clustering of the organisations in order to give more insights in the types of social enterprises in the sector and the significance of this.

Furthermore, other forms of exploring the opinions and discourses of the forest and nature managing organisations can be used. In this study, the results of the second data collection are based on interviews with one respondent per organisation, whereas the results made clear that the perceptions on a SE are limited. The respondents were not informed about the definition of a social enterprise that is used in order not to influence their own connotations, feelings and perceptions. As a consequence, the results gave a large diversity in perceptions; but most of the interviewees found it difficult to determine the definition of a social enterprise. Workshops or group discussions with active participation of the researcher, for instance, can help to foster interaction and exchange various perspectives on SE terminology and its (dis)advantages among group members (which can be within an organisation or between organisations).

## 7 Conclusion

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This study carries out an explorative research on forest and nature managing organisations in the Netherlands in relation to social enterprises, by researching if these organisations can be considered a (form of) social enterprise and if the model is attractive for the organisations.

First of all, the research question “To what extent can Dutch forest and nature managing organisations be defined as social enterprises or a form of a social enterprise?” shows that it seems to be that Dutch forest and nature managing organisations can be classified as social enterprises. Although only ten organisations were interviewed, one can say that a large majority satisfies the combination of pursuing a social aim by making use of market mechanisms, which is eventually the core of a social enterprise. However, this is not experienced by all of the organisations, what mostly is relatable to the confusion about and limited perspectives on what a social enterprise is. Moreover, the results show that the organisations seem to follow different social enterprise model groups. Hence, the organisations seem to be not only to be classified as a social enterprise, but also as a sort of social enterprise. As the organisations from one group clearly tick more of the EMES social enterprise boxes than the other groups, they can be seen as more ‘ideal-typical’.

As regards the second research question, “How attractive is the status of being a social enterprise for Dutch forest and nature managing organisations?”, this shows that the status of social enterprise is not very attractive yet. Many of the organisations are not interested to be viewed as a social enterprise, mainly due to the negative connotations that the public can have. Moreover, the absence of legislation leads to concern about the need for adaptive measures if legislation is adopted. On the other hand, the social enterprise model also shows possibilities, at which the combination of professionalism and social aims gives benefits in increasing a positive public image and positioning the organisations between the non-profit, public and business sector, which is helpful in advocating the need for both public subsidies and market incomes.

All-in-all, there are chances for the exploration of social entrepreneurship as a business model for forest and nature managing organisations. Nowadays, the organisations’ need to explore other forms of income (instead of fully relying on governmental subsidies) and the public acceptance of this are not inline. Being a social enterprise gives more possibilities to organisations to explore new forms of market mechanisms, while securing their social aim, which is to open up, manage and conserve the nature areas and forests that many Dutch citizens enjoy. However, it is essential that more research in the relatively new field of social entrepreneurship is done in order to capture the diversity and hybridity of social enterprises - to the same extent as there is diversity in forest and nature managing organisations - and in this regard, be able to inform and advice about group-specific (dis)advantages. Moreover, a more narrowed, unanimously adopted definition of a social enterprise in the Netherlands can help to tackle connotations and confusion. Hereof, national legislation or certification with well-defined guidelines, regulation and monitoring can provide more clarity on the positive and negative consequences of being a social enterprise.

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## Appendixes

### Appendix 1

The calculations of the percentage of income of nature managing organisations via the market, derived from annual reports.

<p><b>Staatsbosbeheer in 2010 (Staatsbosbeheer, 2011, p. )</b></p>	<p>Amounts in x €1000</p> <p>Turnover recreation + turnover lease of grounds + turnover wood sales + turnover sales of other products + other revenues = income via market  <b>4737 + 14787 + 21916 + 1145 + 5416 = 48001</b></p> <p>100 x income via market : total income = percentage of income via market  <b>100 x 48001 : 151071 = 31,78 %</b></p>
<p><b>Staatsbosbeheer in 2017 (Staatsbosbeheer, 2019)</b></p>	<p>Amounts in x €1000</p> <p>Turnover recreation + turnover lease of grounds + turnover wood sales and biomass + turnover sales of other products + turnover recreation authorities + other revenues = income via market  <b>7936 + 19686 + 25901 + 13119 + 2964 + 7034 = 76640</b></p> <p>100 x income via market : total income = percentage of income via market  <b>100 x 76640 : 187827 = 40,80%</b></p>
<p><b>Staatsbosbeheer in 2018 (Staatsbosbeheer, 2019)</b></p>	<p>Amounts in x €1000</p> <p>Turnover recreation + turnover lease of grounds + turnover wood sales and biomass + turnover sales of other products + turnover recreation authorities + other revenues = income via market  <b>8119 + 20796 + 27445 + 11421 + 2333 + 7730 = 77844</b></p> <p>100 x income via market : total income = percentage of income via market  <b>100 x 77844 : 197642 = 39,38%</b></p>
<p><b>Natuurmonumenten in 2010 (Natuurmonumenten, 2011)</b></p>	<p>Amounts in x €1000000</p> <p>Turnover grounds keeping + other revenues = income via market  <b>10,9 + 5,5 = 16,4</b></p> <p>100 x income via market : total income = percentage of income via market  <b>100 x 16,4 : 112,0 = 14,64%</b></p>
<p><b>Natuurmonumenten in 2017 (Natuurmonumenten,</b></p>	<p>Amounts in x €1000000</p>

2019)	<p>Turnover sale of services and goods + turnover grounds keeping + excursions and permits + other revenues = income via market</p> $1,122 + 16,232 + 1,196 + 1,505 = 20,055$ <p>100 x income via market : total income = percentage of income via market</p> $100 \times 20,055 : 99,5 = 20,16\%$
Natuurmonumenten in 2018 (Natuurmonumenten, 2019)	<p>Amounts in x €1000000</p> <p>Turnover sale of services and goods + turnover grounds keeping + excursions and permits + other revenues = income via market</p> $1,157 + 20,141 + 1,213 + 3,145 = 25,657$ <p>100 x income via market : total income = percentage of income via market</p> $100 \times 25,657 : 102,4 = 25,05\%$
Private forest companies in 2010 (Luijt & Voskuilen, 2012)	<p>Amounts in € per ha forest</p> <p>Wood sales + yacht rental + recreation + other revenues = income via market</p> $113 + 12 + 29 + 18 = 172$ <p>100 x income via market : total income =</p> $100 \times 172 : 271 = 63,47 \%$
Private forest companies in 2017 (Silvis & Voskuilen, 2019)	<p>Amounts in € per ha forest</p> <p>Wood sales + yacht rental + recreation + other revenues = income via market</p> $112 + 15 + 30 + 21 = 178$ <p>100 x income via market : total income =</p> $100 \times 178 : 271 = 65,68 \%$

## Appendix 2

Complete list of questions of semi-structured interview for the studied organisations

<p><b>Introductie</b></p> <p>Het thesisonderwerp gaat over de vraag of bos en natuurbeherende organisaties opererend zijn als maatschappelijke ondernemingen en de voor- en nadelen dat de status maatschappelijke onderneming met zich meebrengt. De semi-gestructureerde interviews zullen gebruikt worden als databron voor het onderzoek voor dit deel van het onderzoek: het bepalen van voor- en nadelen van maatschappelijke ondernemingen voor bos en natuurbeherende organisaties. Bovendien heeft leerstoelgroep FNP de copyright over de data. De groep mag de data gebruiken voor verder onderzoek en publicaties. Verder zijn de transcripts niet openbaar. De data zal worden opgeslagen met betrekking tot de FNP data management plan. De data zal anoniem worden gebruikt. Uit de interviews kunnen citaten worden gebruikt. en deze zullen altijd anoniem zijn.</p> <p>De vragen zijn een opvolgend, tenzij anders aangegeven.</p> <p><b>Deel 1: Introductie</b></p> <ol style="list-style-type: none"><li>1. Zou u iets willen vertellen over uw positie en achtergrond in de organisatie?</li><li>2. Wat zijn voor u de belangrijkste taken en activiteiten in de organisatie?</li></ol> <p><b>Ga naar deel 2.</b></p> <p><b>Deel 2: Maatschappelijke onderneming</b></p> <ol style="list-style-type: none"><li>3. Heeft u weleens gedacht aan de organisatie waarvoor u werkt als een maatschappelijke onderneming? <b>Zo ja, ga naar vraag 4. Zo nee, ga naar vraag 6.</b></li><li>4. Waarom ziet of zag u de organisatie als maatschappelijke onderneming?</li><li>5. Wat is voor u verder bepalend voor een maatschappelijke onderneming? <b>Ga naar deel 3.</b></li><li>6. Waarom ziet of zag u de organisatie niet als maatschappelijke onderneming? <b>Indien het antwoord is dat er nooit over is nagedacht, ga naar vraag 7. Indien het antwoord is dat het</b></li></ol>	<p><b>Introduction</b></p> <p>This study is about the question if forest and nature managing organisations can be classified as a social enterprise and the (dis)advantages that the status would provide. The semi-structured interviews will be used as a data source for this part of the resource: determining the (dis)advantages of social enterprises for forest and nature managing organisations. Moreover, FNP holds the copyright of the data. The FNP group can use these data for further research and publications. The data will be stored regarding the FNP data management plan. The data will be used anonymously. Citings can be used from the interviews.</p> <p>The questions are sequentially, unless prescribed differently.</p> <p><b>Part 1: Introduction</b></p> <ol style="list-style-type: none"><li>1. Would you like to tell something about your position and background in the organisation?</li><li>2. Which tasks and activities are most important to you in the organisation?</li></ol> <p><b>Go to part 2.</b></p> <p><b>Part 2: Social enterprise</b></p> <ol style="list-style-type: none"><li>3. Did you ever view your organisation as a social enterprise? <b>If yes, go to question 4. If no, go to question 6.</b></li><li>4. Why do or did you view your organisation as a social enterprise?</li><li>5. What else is crucial in a social enterprise? <b>Go to part 3.</b></li><li>6. Why don't or didn't you view your organisation as a social enterprise? <b>When the answer is that they never considered it before,</b></li></ol>
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**niet wordt beschouwd als maatschappelijke onderneming, ga naar vraag 8.**

7. Als u er nu over na zou denken, zou u dan uw organisatie beschouwen als maatschappelijke onderneming en waarom wel of niet? **Ga naar deel 3.**

8. Wat zijn de redenen dat u uw organisatie niet beschouwd als maatschappelijke organisatie? **Ga naar deel 3.**

#### Deel 3: Voor- en nadelen

9. Indien uw organisatie geclassificeerd zou worden als maatschappelijke onderneming, denkt u dat dat interessant zou zijn voor uw organisatie? Waarom wel of waarom niet?

10. Welke voordelen ziet u hierin?

11. Welke nadelen ziet u hierin?

12. Wat zou volgens u de interesse van de organisatie hierin kunnen vergroten?

13. Indien uw organisatie geclassificeerd zou worden als maatschappelijke onderneming, denkt u dat het interessant zou zijn om aan te sluiten bij voor netwerk voor maatschappelijke ondernemingen? Waarom wel of waarom niet?

**Ga naar deel 4.**

#### Deel 4. Overig

14. Wilt u nog iets toevoegen over het onderwerp maatschappelijke ondernemingen?

De geïnterviewde persoon wordt bedankt voor zijn tijd. Het interview wordt uitgeschreven en ter controle opgestuurd. Het interview zal pas als data worden gebruikt, nadat de geïnterviewde het uitgeschreven interview heeft goedgekeurd. Indien de geïnterviewde (organisatie) geïnteresseerd is in het hele onderzoek, zal het onderzoek na afloop worden toegestuurd in overeenstemming met de begeleider. Goedkeuring van de transcript wordt bevestigd door een handtekening of een schriftelijke mail van de geïnterviewde persoon.

**go to question 7. When the answer is that the organisation can not be seen as a social enterprise, go to question 8.**

7. If you would think about it right now, would you consider your organisation a social enterprise and why is or is not this the case? **Go to part 3.**

8. What are the reasons that you do not consider your organisation as a social enterprise? **Go to part 3.**

#### Part 3: (Dis)advantages

9. If your organisation would be classified as a social enterprise, do you think this would be interesting for your organisation? Why or why not?

10. What advantages do you see?

11. What disadvantages do you see?

12. What could increase the interest of the organisation?

13. When your organisation would be classified as a social enterprise, do you think it would be interesting to participate in a social enterprise network? Why?

**Go to part 4.**

#### Part 4. Other

14. Is there anything else you would like to add about the subject of social enterprises?

The interviewed person would be thanked for their time. The interview would be transcribed and sent to be checked. The interview will only be used as data once the interviewee agrees to the transcript. In case that the interviewed organisation is interested in the whole research, the research will be sent at the end in accordance with the supervisor. Agreement to the transcript will be confirmed by receiving a signature or written email by the interviewed person.

### Appendix 3

Complete list of questions of a semi-structured interview for enterprises participating in the social enterprise network.

Dutch	English
<p><b>Introductie</b></p> <p>Het thesisonderwerp gaat over de vraag of bos en natuurbeherende organisaties opererend zijn als maatschappelijke ondernemingen en de voor- en nadelen dat de status maatschappelijke onderneming met zich meebrengt. De semi-structureerde interviews zullen gebruikt worden als databron voor het onderzoek voor dit deel van het onderzoek: het bepalen van voor- en nadelen van maatschappelijke ondernemingen voor bos en natuurbeherende organisaties. Bovendien heeft leerstoelgroep FNP de copyright over de data. De groep mag de data gebruiken voor verder onderzoek en publicaties. Verder zijn de transcripts niet openbaar. De data zal worden opgeslagen met betrekking tot de FNP data management plan. De data zal anoniem worden gebruikt. Uit de interviews kunnen citaten worden gebruikt en deze zullen altijd anoniem zijn.</p>	<p><b>Introduction</b></p> <p>This study is about the question if forest and nature managing organisations can be classified as a social enterprise and the (dis)advantages that the status would provide. The semi-structured interviews will be used as a data source for this part of the resource: determining the (dis)advantages of social enterprises for forest and nature managing organisations. Moreover, FNP holds the copyright of the data. The FNP group can use these data for further research and publications. The data will be stored regarding the FNP data management plan. The data will be used anonymously. Citings can be used from the interviews.</p>
<p>De vragen zijn een opvolgend, tenzij anders aangegeven.</p>	<p>The questions are sequentially, unless prescribed differently.</p>
<p><b>Deel 1: Introductie</b></p> <ol style="list-style-type: none"><li>1. Zou u kort willen vertellen wat uw organisatie is en waar het voor staat?</li><li>2. Kunt u vertellen wat voor legale structuur uw organisatie heeft (bijv. besloten vennootschap, coöperatie, vereniging, stichting)? Deze vraag wordt gesteld om te zien of de voor- en nadelen voor verschillende soorten organisaties verschillen.</li><li>3. Zou u iets willen vertellen over uw positie en achtergrond in de organisatie?</li><li>4. Wat zijn voor u de belangrijkste taken en activiteiten in de organisatie?</li></ol>	<p><b>Part 1: Introduction</b></p> <ol style="list-style-type: none"><li>1. Could you give an introduction to your organisation and its objective?</li><li>2. Would you like to explain what type of legal structure your organisation has (e.g. private limited company, cooperative, association, foundation)? This question will be asked to understand if the dis- and advantages are different for multiple types of organisations.</li><li>3. Would you like to tell something about your position and background in the organisation?</li><li>4. What are your main tasks and activities?</li></ol>
<p><b>Deel 2: Maatschappelijke onderneming</b></p> <ol style="list-style-type: none"><li>5. Uw organisatie profileert zich als social enterprise of maatschappelijke onderneming.</li></ol>	<p><b>Part 2: Social enterprise</b></p> <ol style="list-style-type: none"><li>5. Your organisation is profiling itself as a social enterprise. What is, according to you, a social</li></ol>

Wat is volgens u een maatschappelijke onderneming en hoe past uw organisatie hierin?

6. Waarom koos u ervoor om een maatschappelijke onderneming te zijn?

7. Is er weleens overwogen om geen maatschappelijke onderneming te zijn, en zo ja, waarom dan?

8. Is uw organisatie een maatschappelijke onderneming sinds het begin? Zo niet, sinds wanneer dan?

9. Welke andere organisaties komen in u op bij het denken aan een maatschappelijke onderneming?

### Part 3: Voor- en nadelen

10. Wat zijn of waren de voordelen van het zijn van een maatschappelijke onderneming voor uw organisatie?

11. Wat zijn of waren de voordelen van het zijn van een maatschappelijke onderneming voor uw organisatie?

12. In veel landen worden bos en natuurbeherende organisaties nu ook gezien als maatschappelijke onderneming. Vind u ook dat deze organisaties in Nederland kunnen worden gezien als maatschappelijke onderneming en waarom wel of niet?

13. Waar zouden deze organisaties aan moeten voldoen om te worden beschouwd als maatschappelijke onderneming?

14. Sinds wanneer en waarom is uw organisatie lid van de Social Enterprise Network NL?

15. Wat ziet u als de voordelen van aangesloten zijn bij een netwerk van maatschappelijke ondernemingen?

16. Wat ziet u als de nadelen van aangesloten zijn bij een netwerk van maatschappelijke ondernemingen?

### Deel 4: Overig

17. Heeft u nog verdere aanvullingen op dit interview of wilt u nog andere zaken benoemen die goed zijn om te weten voor dit onderzoek?

De geïnterviewde persoon wordt bedankt voor zijn tijd. Het interview wordt uitgeschreven en ter controle opgestuurd. Het interview zal pas als data worden gebruikt, nadat de geïnterviewde het uitgeschreven interview heeft goedgekeurd. Indien de geïnterviewde (organisatie) geïnteresseerd is in het hele onderzoek, zal het

enterprise and how does your organisation fit into this?

6. Why did you choose to be or become a social enterprise?

7. Is ever been considered not to be a social enterprise? If so, why?

8. Is your organisation classified as a social enterprise since the establishment? If not, since when?

9. Which other organisations come to mind when mentioning a social enterprise?

### Part 3: (Dis)advantages

10. What are or have been the advantages of being a social enterprise for your organisation?

11. What are or have been the disadvantages of being a social enterprise for your organisation?

12. In many countries forest and nature managing organisations are nowadays considered as social enterprises. Do you think that these organisations in the Netherlands can also be considered as social enterprise and why or why not?

13. What aspects should these organisations meet to be considered as a social enterprise?

14. Since when and why did your organisation become part of the Social Enterprise Network NL?

15. What do you view as the advantages of participating in a social enterprise network?

16. What do you view as the disadvantages of participating in a social enterprise network?

### Part 4: Other

17. Do you have further additions or are there any other businesses valuable to be considered in this research?

The interviewed person would be thanked for their time. The interview would be transcribed and sent to be checked. The interview will only be used as data once the interviewee agrees to the transcript. In case that the interviewed

onderzoek na afloop worden toegestuurd in overeenstemming met de begeleider. Goedkeuring van de transcript wordt bevestigd door een handtekening of een schriftelijke mail van de geïnterviewde persoon.

organisation is interested in the whole research, the research will be sent at the end in accordance with the supervisor. Agreement to the transcript will be confirmed by receiving a signature or written email by the interviewed person.

## Appendix 4

The scoring of the organisations on the social enterprise criteria.

### Organisation A

Social dimension	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	Yes, they state, on their website, that their aim to manage and exploit their heritage in order to let every citizen enjoy their nature areas.
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.	Yes, two prominent men established this foundation to conserve nature and landscapes.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is bound by a legal form/fiscal status or by internally decided rules.	Yes, the wage of the director and other employees is determined via the settlement for charity organisations.
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, the organisations sales wood, offers guided tours and so on
	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	Yes, they receive subsidies and market revenues
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, the organisation has over 100 employees
Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The	Yes, the organisation is private and is registered as a charity. It is autonomous.

		organisation has the right to take up its own position and to end its activity.	
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Yes, citizen participation plays a large role. They work together with the direct surroundings of their nature areas. Active participation from citizens is seen as support and leads to better management of the areas. Moreover, they work together with partners.
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	Yes, voting is based on one vote per direction board member and per member of the supervisory board. Everyone receives one vote and a majority of the votes count.

#### Organisation B

Social dimension	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	Yes, the organisation has the aim to preserve the nature areas in this region and to secure citizens that they can enjoy these nature areas.
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.	Yes, a civil society organisation made a sales deal to manage and protect the natural areas in this region.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is binded by a legal form/fiscal status or by internally decided rules.	Yes, profits will be deposit on a fund that will be used for the foundation in times of financial charcity. The salaries of all employees are bounded by regulation.
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, they have a webshop and a continuous rental of property

	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	Yes, they make use of market mechanisms, but mostly of subsidies and donations.
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, they have >30 employees.
Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The organisation has the right to take up its own position and to end its activity.	No, the majority of the board of the organisation exists of councilors of the involved municipalities and province.
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Yes, there are public participation possibilities, where everyone can state their opinion about agenda points in public board meetings.
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	No, decisions will be made by a majority of votes. Some members have more votes than others, based on capital ownership.

### Organisation C

Social dimension	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	Partly, this estate receives visitors and is open to the public. However, conserving the castle is the most important aim.
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that	No, the estate is accommodated in a foundation by the nobel family

		shares a well-defined need or aim.	
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is binded by a legal form/fiscal status or by internally decided rules.	Yes, the board does not receive remuneration. Moreover, exploitation surpluses will be deposited in the own capital of the foundation.
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, throughout the year they sell firewood and sell entrance tickets.
	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	Yes, partly market incomes and partly subsidies and funds.
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, at least six employees.
Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The organisation has the right to take up its own position and to end its activity.	Yes, the board is in the position to change their statutes and does not exist of public persons. When private parties offer financing, the social aims of the foundation will remain central.
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Yes, the organisation thouroughly considers various interests from stakeholders.
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	Yes, the votes within the board count with a majority and every members has one vote.

#### Organisation D

Social dimension	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of	Yes, the owners have explicitly the aim to conserve the estate while as much people as possible can enjoy it. Neighbouring school children receive guided tours.
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		one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.	No, it is a family estate.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is binded by a legal form/fiscal status or by internally decided rules.	No, the estate has no profit objective. It is not clearly feasible how much allowance goes to the owners.
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, they offer the rental of buildings and event locations and the sale of local products and more.
	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	Yes, the estate is very entrepreneurial but has regulations with the municipality and province to conserve and restore the estate
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, there are some employees
Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The organisation has the right to take up its own position and to end its activity.	Partly, estate is in own property but needs to open up to visitors in order to receive fiscal benefits. Moreover, the owners can not quit the NSW subsidies whenever they decide.
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Partly, decisions are made by the family but many partnerships with the province, other organisations and municipalities.

	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	Yes, decisions are made in the family
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## Organisation E

Social dimension	hooi 1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	Yes, the estate wants to offer serenity to visitors and to nature. Moreover, increasing knowledge, participation and respect from visitors towards the nature area is a social aim.
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.	No, it is a family estate.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is binded by a legal form/fiscal status or by internally decided rules.	No, the estate has no profit objective. It is not clearly feasible how much allowance goes to the owners.
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, they offer education to visitors and products such as wood, hay and home-made furniture.
	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	Partly, the incomes are generated by rental of agricultural lands and housing. Moreover, the estate receives some subsidies
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, there are seven employees.

Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The organisation has the right to take up its own position and to end its activity.	Partly, estate is in own property but needs to open up to visitors in order to receive fiscal benefits. Moreover, the owners can not quit the NSW subsidies whenever they decide.
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Partly, the estate makes its own decisions but often meets with the government and other estates to work on partnerships (e.g. a common nature area).
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	Yes, decision-making happens in the family and together with surrounding estates.

#### Organisation F

Social dimension	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	Yes, to preserve the estate and to open up to visitors. Moreover, many volunteers work at the estate.
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.	No, the estate is managed by the family.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is bound by a legal form/fiscal status or by internally decided rules.	No, the estate has no profit objective. It is not clearly feasible how much allowance goes to the owners.
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, they offer hiking routes, meat and other products, rental of vacation housing, wood sales and more.
	5) A significant level of economic risk	The financial viability depends on the efforts of their	Yes, part of the projects is paid by subsidies and the rest is

		members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	paid by own income.
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, they have employees.
Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The organisation has the right to take up its own position and to end its activity.	Partly, landgoed is in eigen beheer maar om aangemerkt te worden als NSW-landgoed moet het wel aan bepaalde voorwaarden voldoen. Dan vervallen de fiscale faciliteiten. De Belastingdienst kan een gedeelte van het belastingvoordeel dat u in het verleden heeft genoten, met terugwerkende kracht alsnog invorderen of naheffen. U kunt bovendien tien jaar lang geen nieuwe aanvraag meer doen. Ook kun je niet zomaar stoppen met de NSW regeling <a href="https://www.rvo.nl/sites/default/files/2015/05/brochure-landgoed-als-natuurschoon.pdf">https://www.rvo.nl/sites/default/files/2015/05/brochure-landgoed-als-natuurschoon.pdf</a>
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Partly, the estate makes its own decisions, but has many partnerships with the surrounding organisations and hospitality.
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	Yes, decisions are made by the family.

#### Organisation G

Social dimension	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet	YES, the organisation views the organisation as a 'social park' and tries to let a group as possible enjoy, for example by creating pathways accessible for disabled persons. The organisation has a large societal value.
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		unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.	Yes, the foundation made it possible to let the public access and was set up by a group of citizens.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is binded by a legal form/fiscal status or by internally decided rules.	Yes, the foundation has no profit objective. The exploitation surplus is re-invested in the organisation.
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, the nature area is always open for visitors and is offering and organising a range of facilities and services.
	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	No, partly market resources (entree tickets) and partly 'supporting' privates, companies, funds and governments. However, high risk because it says it is almost entirely relying on tourism (95%).
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, 150 employees.
Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The organisation has the right to take up its own position and to end its activity.	Yes, takes up its own position and manages the nature areas in independence.
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Partly, they manage their own areas but they are open to commit to public requests.
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	Yes, voting is not being done by capital shares.

## Organisation H

Social dimension	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	Yes, the aim is to have nature for all Dutch citizens and to connect people with nature.
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.	Yes, set up by concerned citizens.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is binded by a legal form/fiscal status or by internally decided rules.	Yes, profits are distributed to members in the form of discounts and the salary of the direction is regulated internally.
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, such as rental of property, activities, a webshop and more.
	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	Yes, memberships, donations and market revenues.
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, they have employees.
Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external	Yes, the organisation is managed as an association. Members choose regional representatives who form the

		organisations. The organisation has the right to take up its own position and to end its activity.	associationboard and so on. The organisation is not managed by other organisations or public authorities.
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Yes, many stakeholders have a voice and their opinions are taken into account but the board makes the final decisions.
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	Yes, the representatives that form the association board are chosen by the members.

### Organisation I

Social dimension	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	Yes, the organisations aims to connect people with nature.
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.	No, the organisation is founded by the central government.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A non-existing or limited profit distribution is binded by a legal form/fiscal status or by internally decided rules.	Yes, this is being controlled by public authorities.
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, the organisation offers excursions and sells products.
	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading	Yes, beside subsidies, the organisation earns income via recreation, wood and biomass and rental.

		activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, the organisation has employees.
Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The organisation has the right to take up its own position and to end its activity.	No, it is affiliated to the public authorities.
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Partly, sometimes the decision-making is criticized by local neighbourhoods or stakeholder groups, but in general they are open to have a participatory nature.
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	Yes, decision-making is not based on capital.

#### Organisation J

Social dimension	1) An explicit aim to benefit the community	The organisation explicitly promotes their social mission by mentioning this in its annual reports or on its website. The mission will be defined as social because of one of the three characteristics: 1) goods or services are provided to meet unsatisfied needs 2) the mission is to form (uncommon) relations between social actors 3) the mission focuses on promoting societal values.	Yes, the aim is that the public can enjoy and connect with people, beside the protection of nature.
	2) An initiative launched by a group of citizens or civil society organisations	The organisation is set up and maintained by people belonging to a group that shares a well-defined need or aim.	Yes, a group of citizens set up the organisation.
	3) A limited profit distribution	Profits will not be distributed or only to a limited extent. A	Yes, the organisation does not have a profit objective.

		non-existing or limited profit distribution is binded by a legal form/fiscal status or by internally decided rules.	
Entrepreneurial dimension	4) A continuous activity producing goods and/or selling services	The organisation provides services to people or is producing goods on a continuous basis.	Yes, they organise excursions and sell products.
	5) A significant level of economic risk	The financial viability depends on the efforts of their members and workers to secure adequate resources, for instance from trading activities, public subsidies or from voluntary resources. The level is significant but not extremely high because the enterprise does not necessarily rely on market resources.	Yes, employees look for funding and other income comes from the sale of products.
	6) A minimum amount of paid work	The organisation employs one or more paid worker(s). Voluntary workers cannot be counted as paid workers.	Yes, the organisation has employees.
Governance dimension	7) A high degree of autonomy	The organisation is not managed, directly or indirectly, by public authorities or other external organisations. The organisation has the right to take up its own position and to end its activity.	Yes, the organisation is not managed by others but needs to meet some regulations in order to receive subsidies.
	8) A participatory nature, which involves various parties affected by the activity	The organisation has various types of stakeholders involved in the decision-making.	Yes, the organisation has many meetings with governments, consultation networks and more.
	9) A decision-making power not based on capital ownership	The members of the governing body of the organisation vote according to the 'one member, one vote' principle or vote at least not according to capital shares.	Yes, a decision is made if 2/3 of votes are received, not based on capital ownership.

## Appendix 5

### Organisation A

This is a non-profit organisation pursuing the general interest of managing and protecting heritage in a province for all citizens to enjoy. It has the form of a foundation and has therefore no owner. The profit distribution of the organisation is limited by its remuneration policy. Its economic model relies on public subsidies and market revenues, such as timber sales and guided tours. The members of the direction and the board of supervision vote according to the 'one member, one vote' principle, which is a democratic governance type.

The above characteristics are compatible with the **Entrepreneurial Non-Profit Model**.

### Organisation B

This is a non-profit organisation pursuing a general interest, which is the protection, conservation and accessibility of nature areas in a regional area. Public subsidies are a substantial part of its economic model, but also private donations and rent and lease activities make an abundant share. Its profit distribution is limited by the remuneration policy for the provincial sector. The organisation has a bureaucratic governance type for the reason that the government is an important shareholder and is involved in the decision-making process. The organisation is under public control and councillors of the involved municipalities and the province are members of the board.

The above characteristics are compatible with the **Public-Sector Social Enterprise Model**.

### Organisation C

This estate is an organisation in the form of a foundation which aims to conserve its castle and estate. Its economic model exists partly of subsidies and funds and partly of market mechanisms, such as entrance fees. Board members vote for decisions according to the 'one member, one vote' principle. The organisation has no owner. Profit distribution is limited and bounded in the board- and direction regulation.

The above characteristics are compatible with the **Entrepreneurial Non-Profit Model**.

### Organisation D

The estate takes the form of a for-profit organisation that develops business activities for a social purpose. Its interest is general, considering the opening of the estate to cyclists and walkers. The ownership exists of individual owners or a family. The decision-making is also regulated by internal rules imposed by the owners. Moreover, profit distribution is not bounded by a legal form. It is possible that the profit distribution is regulated internally.

The above characteristics are compatible with the **Social Business Model**.

### Organisation E

The estate develops business activities for a social purpose and has no boundaries on profit-making. The area is for the most part accessible to the public to enjoy. The ownership exists of individual owners or a family and profit distribution is not limited by a legal form. There is a possibility that the

profit distribution is regulated by the owners. In addition, the decision-making is also regulated by internal rules imposed by the owners.

The above characteristics are compatible with the **Social Business Model**.

#### Organisation F

The estate takes the form of a for-profit organisation that develops business activities for a social purpose. Moreover, it has a general interest, as the estate is accessible for the larger community. The ownership exists of individual owners or a family. Profit distribution is not limited by a legal form. There is a possibility that the profit distribution is regulated internally. In addition, the decision-making is also regulated by internal rules imposed by the owners.

The above characteristics are compatible with the **Social Business Model**.

#### Organisation G

The organisation takes the form of a foundation and has a general societal and natural interest. The organisation developed an earned-income business in support of their social mission. Almost all of its income is generated by market mechanisms in the tourism sector. Profit distribution is prohibited by internal rules. The organisation has a democratic governance type and multiple stakeholders are involved in the decision-making in the form of a board of advice and a board of trustees.

Almost all characteristics comply with the ENP model, except for its sources of income, which fits most in the SB model considering that the share of public grants and donations is very small compared to the share of market mechanisms.

Therefore, the above characteristics are mostly compatible with the **Entrepreneurial Non-Profit Model**.

#### Organisation H

This is a mutual interest association that aims to combine its members interests with the interest of the general public. The organisation was originally established to pursue its members interest, which was the protection of the Dutch natural landscape. Beside the organised activities and participation meetings for members, also the general interest receives attention. The nature areas are freely accessible for all citizens and local residents can state their opinions about neighbouring nature areas and associated tourism. Regarding its economic model, the organisation complements public grants with donations, membership fees and business activities, besides selling goods and services to its members. Its governance type is democratic, as various types of stakeholders are involved in the governance of the organisation. The profit distribution is limited by internal rules and bounded by a remuneration policy. Members receive profits in the form of discounts on activities and products. The organisation has no owner.

The above characteristics are compatible with the **Entrepreneurial Non-Profit Model**.

#### Organisation I

This organisation operates as an independent governmental administrative body with the public duty to manage the entrusted natural areas in the Netherlands, which is a general interest. Its economic model mainly consists of public subsidies, but also of market mechanisms such as timber and biomass sales, ground lease and recreation. Profit distribution is limited by its fiscal status. The organisation is affiliated to and controlled by the public authorities, which leads to a bureaucratic governance type.

The above characteristics are compatible with the **Public-Sector Social Enterprise Model**.

### **Organisation J**

This is a non-profit organisation which has the aim to protect nature and landscapes for everyone to enjoy. For that reason, it pursues a general interest. The organisation has no owner, because it takes the form of a foundation. Most of its income comes from subsidies. Sequential are the sale of products and the receiving of donations. Profit distribution is limited by internal regulations captured in the statutes. Furthermore, the organisation has a democratic type of governance with a 'one person, one vote' principle.

The above characteristics are compatible with the **Entrepreneurial Non-Profit Model**.