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A bottom-up methodology for a national baseline data collection of the social enterprise sector: the experience of Ireland

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ABSTRACT: The launch of Ireland's National Social Enterprise Policy in 2019 represented a milestone for social enterprises in Ireland. However, the policy and previous reports stress the limited data about social enterprises at national level; against this background, the Irish Government commissioned in 2022 a research project to fill this gap. The aim of this paper is to discuss the process for establishing a methodology towards a baseline data collection exercise of social enterprises in Ireland, where official statistics do not account for this type of organisations. The methodology draws from conceptual frameworks and international experiences for building statistics of social and solidarity economy organisations, including social enterprises census and baseline exercises. Moreover, the methodology is informed by a consultation process with Irish stakeholders consisting of four focus groups (87 participants), 15 semi-structured interviews and three meetings with experts' committees. The methodology shows how baseline information on social enterprises in Ireland was built through intermediaries lists and an ad-hoc survey. The dependence on intermediaries and the lack of publicly available financial data on social enterprises in Ireland poses challenges, especially in terms of validity. However, using an official definition, data triangulation from different intermediaries, trust and engagement developed through the consultation process partially address the challenges. The methodology developed is context-sensitive, focusing on Ireland; however, it allows for some degree of international comparability and offers guidelines for building baseline information of social enterprises, especially in countries where these organisations are not captured by official statistics.

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RESUMEN: El lanzamiento de la Política Nacional de Empresas Sociales de Irlanda en 2019 representó un hito para este tipo de organizaciones. Sin embargo, informes oficiales resaltan la falta de datos sobre empresas sociales a nivel nacional. En este contexto, el Gobierno irlandés financió en 2022 una investigación para llenar este vacío. El objetivo del artículo es discutir el proceso mediante el cual se estableció una metodología para recolectar datos de línea base sobre empresas sociales en Irlanda, una jurisdicción representativa donde las estadísticas oficiales no dan cuenta de este tipo de organizaciones. La metodología se basa en marcos conceptuales y experiencias internacionales de producción de estadísticas de la economía social y solidaria, incluidos censos de empresas sociales. Adicionalmente, la metodología refleja un proceso de consulta con partes interesadas, mediante grupos focales (87 participantes), entrevistas semiestructuradas y reuniones con comités de expertos. La metodología implica el levantamiento de línea base a partir de listas de intermediarios y una encuesta *ad-hoc*. La dependencia de organizaciones intermedias y la falta de datos financieros públicos sobre empresas sociales en Irlanda plantea desafíos, especialmente en términos de validez de la información. Sin embargo, el uso de una definición oficial, la triangulación de distintas fuentes y el compromiso con los actores consultados permitieron enfrentar parcialmente estos desafíos. La metodología es sensible al contexto irlandés; sin embargo, esta permite cierto grado de comparabilidad internacional y ofrece guías para levantar una línea base de empresas sociales, principalmente en países donde estas organizaciones no aparecen en las estadísticas oficiales.

PALABRAS CLAVE: Empresas sociales, datos de línea base, metodología, estadísticas de la economía social y solidaria.

Resumen amplio

Una metodología 'de abajo hacia arriba' para para la recopilación de datos de referencia nacionales sobre el sector de las empresas sociales: la experiencia de Irlanda

Objetivos

La economía social y solidaria, y como parte de ella las empresas sociales, han sido reconocidas en los últimos años por organismos internacionales como las Naciones Unidas, la Organización Internacional del Trabajo y la Comisión Europea como actores relevantes para un desarrollo sostenible (social, económico y medioambiental). Sin embargo, son escasas las experiencias de recogida de datos estadísticos sobre empresas sociales que permitan describir las características de estas organizaciones a nivel nacional. En este contexto, el Gobierno irlandés financió en 2022 un proyecto para llenar este vacío en este país. El objetivo del artículo es desarrollar el proceso mediante el cual se estableció una metodología fundamentada en la teoría y la práctica para recolectar datos de línea base sobre empresas sociales en Irlanda, una jurisdicción representativa donde las estadísticas oficiales no dan cuenta de este tipo de organizaciones. A partir del caso irlandés, el artículo busca contribuir al debate sobre el desarrollo de metodologías de mapeo y recopilación de estadísticas de empresas sociales, principalmente en contextos que enfrentan desafíos en la cuantificación y comprensión de este tipo de organizaciones.

Metodología

La metodología desarrollada en este artículo toma como referencia marcos conceptuales (economía social y *non-profit*) relacionados con la producción de estadísticas de la economía social y solidaria, además de experiencias internacionales previas en la recopilación de datos estadísticos sobre empresas sociales a nivel nacional (por ejemplo, en Escocia, Australia, Canadá). El estudio adopta un diseño metodológico exploratorio-descriptivo con un enfoque participativo. Complementaria a la revisión de experiencias internacionales previas, un elemento clave de la metodología es su enfoque "de abajo hacia arriba" (*bottom-up*) que se tradujo en un proceso de consulta con múltiples actores del sector de empresas sociales irlandés. En este proceso participativo se desarrollaron cuatro grupos focales con 87 participantes de diversas entidades del sector, 15 entrevistas semiestructuradas con representantes de organizaciones de segundo nivel de la sociedad civil relacionadas con las empresas sociales, representantes de la academia, de instituciones de financiación social y representantes de instituciones públicas; así como tres reuniones con comités de expertos formados tanto por académicos como representantes de la administración pública. Este diseño participativo permitió una comprensión profunda del contexto

de las empresas sociales en Irlanda, crucial para desarrollar una metodología de recolección de datos en un campo con información oficial limitada y con límites no claramente demarcados.

La información de base sobre la población de empresas sociales en Irlanda se construyó mediante la combinación de listas de organizaciones proporcionadas por organizaciones intermedias (de segundo nivel), complementada con datos de una encuesta ad hoc diseñada específicamente para obtener información relevante sobre estas organizaciones (sector de actividad, forma legal, personas empleadas, voluntarias, volumen de negocios, fuentes de financiación, entre otros).

Resultados y limitaciones

Los resultados principales del artículo incluyen la propuesta de una metodología anclada y adaptada al contexto irlandés para la recopilación de datos de línea base sobre empresas sociales, el establecimiento de una población inicial de estas organizaciones y la obtención de datos primarios a nivel nacional sobre el sector. Se identificó asimismo aspectos clave para el éxito de estos ejercicios, tales como el rol de organizaciones intermediarias como potenciales fuentes de información y la importancia de esfuerzos de comunicación y sensibilización mediante diversos canales sobre el propósito y uso de los datos recopilados que permita fomentar la participación de las organizaciones.

En cuanto a las limitaciones, la metodología depende significativamente de listas de intermediarios para construir la población base, lo que plantea desafíos en términos de accesibilidad y validez de los datos. La falta de información financiera pública y exhaustiva sobre las empresas sociales en Irlanda presenta limitaciones en cuanto a la robustez del ejercicio en comparación con experiencias similares en otros países, por ejemplo Escocia. Además, persiste una posible falta de entendimiento común y compartido del concepto de empresa social en Irlanda, y en otros países, por parte de una diversidad de actores, a pesar de la existencia de una definición oficial a nivel nacional.

Conclusiones y valor original

La metodología participativa desarrollada permite establecer una línea base de datos sobre empresas sociales en Irlanda frente a la falta de estadísticas oficiales. El proceso de consulta con múltiples actores relacionados con empresas sociales fue fundamental para identificar fuentes de datos y generar confianza en el sector. La combinación de un enfoque 'de abajo hacia arriba' (*bottom-up*) con elementos 'de arriba hacia abajo' (*top-down*), como el uso de la definición oficial de empresa social, reforzó la validez de la metodología y por tanto de los datos. Aunque la metodología es sensible al contexto irlandés, ofrece cierto grado de comparabilidad internacional y sobre todo una guía para ejercicios similares en otros países. El valor original del estudio radica en el desarrollo de una metodología adaptable para la recopilación de datos de línea base sobre empresas sociales en contextos donde no existen estadísticas oficiales. Esta investigación contribuye al conocimiento sobre cómo establecer metodologías informadas por la teoría y la práctica para la recolección de datos de empresas sociales a nivel nacional. El estudio pone en evidencia la relevancia de un enfoque colaborativo, tanto a nivel metodológico como práctico, que involu-

cre a investigadores, formuladores de políticas y profesionales en la construcción de estadísticas relacionadas con empresas sociales y organizaciones de la economías social y solidaria.

1. Introduction

The social and solidarity economy[1] (SSE hereafter) is not a new phenomenon (Laville, 2023; Marcuello-Servós & Saz-Gil, 2008); however, the significant contribution of SSE organisations, including social enterprises, to address social, economic and environmental challenges is being officially recognised by international institutions such as the OECD, the International Labour Organisation, the European Commission and the United Nations Assembly in the last years (European Commission, 2021; International Labour Organisation, 2022; OECD, 2023; United Nations, 2023).

This international institutional recognition aligns with the increasing development of laws and policies related to the SSE, including social enterprises, at the national and regional levels within European countries (Borzaga et al., 2020; Borzaga & Galera, 2012). This is the case of Ireland, which launched its first-ever National Social Enterprise Policy in 2019 (Government of Ireland, 2019), representing a significant milestone for the institutionalisation of social enterprises within the Republic of Ireland (O'Shaughnessy & Olmedo, 2023). This policy places social enterprises as part of the wider social economy and establishes an official working definition of social enterprises as:

> *an enterprise whose objective is to achieve a social, societal or environmental impact, rather than maximising profit for its owners or shareholders. It pursues its objectives by trading on an ongoing basis through the provision of goods and/or services, and by reinvesting surpluses into achieving social objectives. It is governed in a fully accountable and transparent manner and is independent of the public sector. If dissolved, it should transfer its assets to another organisation with a similar mission*
>
> Government of Ireland, 2019, p. 8.

The policy acknowledges the contribution of social enterprises to the social and economic progress of the country, especially through the creation of jobs and the delivery of a broad range of services that address social, societal and/or environmental challenges (Government of Ireland, 2019: 5). However, the National policy and previous research reports on social enterprises in Ireland have pointed to the limited data about the Irish social enterprise sector at national level, with significant gaps remaining (Government of Ireland, 2019; Hynes, 2016). The need to gather more comprehensive, systematic and reliable data on SSE organisations, including social enterprises, goes beyond the borders of Ireland but is a challenge faced in many

1. In the article we mainly refer to social and solidarity economy rather than to the social economy as the first term is wider in scope. For a discussion between conceptual differences, history and origins of the terms see Laville (2023).

other countries where official statistics do not include this type of organisations (Borzaga et al., 2020; Bouchard & Salathé-Beaulieu, 2021).

Against this background, the Irish Government commissioned in 2022 a research project to gather statistics about the social enterprise sector in Ireland in line with measure 23 of Ireland's National Social Enterprise Policy, which calls for "improve data collection relating to the extent of Social Enterprise in Ireland" (Government of Ireland, 2019: 23)[2]. The aim of this paper is to explain and discuss the process for establishing a methodology towards a baseline data collection exercise of the Irish social enterprise sector. The goal of the paper goes beyond a descriptive account of the methodology developed for the case of Ireland but to contribute to discussions about the development of national methodologies to gather data on SSE organisations, and especially on social enterprises, in jurisdictions where official statistics do not account for this type of organisations. In this line, the research question that guided this paper is how can we establish a theory and practice informed methodology to conduct a national baseline data collection of social enterprises?

To reach this aim, this paper is structured as follows. We present in section two, conceptual frameworks and standards developed by previous studies related to building statistics on SSE organisations and social enterprises. Section three outlines previous mapping exercises and census on social enterprises at national level in different countries. Section four describes previous attempts to gather social enterprises statistical data in Ireland. Section five explains the consultation process conducted with diverse stakeholders of the Irish social enterprise sector to develop the methodology proposed in this article. Section six explains the main features of our bottom-up methodology for baseline data collection on social enterprises in Ireland. Finally, section seven presents a discussion of the methodology developed with other similar experiences and section eight, presents some conclusions, limitations, and suggestions for further research.

2. Conceptual frameworks related to building social and solidarity economy statistics

Significant efforts have been made to develop methodological approaches that gather the SSE's magnitude, size, and scope at the national and international levels (see, for example, Barea & Monzón Campos, 1995; Bouchard & Rousselière, 2015; Bouchard & Salathé-Beaulieu, 2021; Chaves Ávila et al., 2013; Compère et al., 2021; Monzón Campos, 2010; Monzón Campos et al.,

2. This paper has been carried out within the framework of a research project commissioned by the Irish Government to "Design and implement a baseline data collection exercise regarding the Social Enterprise Sector in Ireland" in which the authors have participated.

2023). These exercises have also reflected the SSE's historical evolution, diverse economic and political contexts, and different institutionalisation paths (Defourny & Nyssens, 2017, 2021).

In a paper for the UN Inter-Agency Task Force on Social and Solidarity Economy, Bouchard and Salathé-Beaulieu (2021) provide a comprehensive overview of the conceptual frameworks used in various geographical contexts for defining and measuring statistics related to the SSE. According to these authors, two main frameworks have been developed that carry an implicit conception of the SSE based on an ideal-type model (in the Weberian sense, as stated by Defourny & Nyssens, 2017).

First, the social economy approach focuses on democratic member-controlled organisations not distributing surpluses or distributing them for usage and not investments (Chaves Ávila et al., 2024; Monzón Campos et al., 2020; Monzón Campos & Chaves Ávila, 2012). This perspective encompasses cooperatives, mutual societies, non-profit organisations/associations, and, more recently, social enterprises (Bouchard & Salathé-Beaulieu, 2021). Second, the non-profit organisation (NPO) approach focuses on organisations that limit profit (or surplus) distribution and aim to address social issues (Johns Hopkins Center for Civil Society Studies, 2019; Perilleux et al., 2012). Each framework has been used to build statistical evidence about SSE organisations at the international level, for example, UN handbooks such as the Handbook on Non-Profit Institutions in the System of National Accounts developed in 2003 and the Handbook for Satellite Accounts on Non-profit Institutions and Related Institutions and Volunteer Work developed in 2018[3] adopted a non-profit approach. On the other hand, the ILO guidelines (International Labour Office, 2017) and the CIRIEC Manual (Barea & Monzón Campos, 2006) adopted a social economy perspective. Despite these distinctions, both approaches aim at facilitating international comparisons of the target organisations worldwide.

Besides these conceptual approaches, Bouchard and Salathé-Beaulieu (2021) and Chaves-Ávila (2021) stress the relevance of identifying data sources for building statistics about the SSE. According to these authors, registers, surveys, and censuses are valid sources since they can feed the statistical construction of the SSE population. Each of these sources has strengths and limitations regarding coverage, data availability, comparability, and sustainability (Bouchard et al., 2011). Moreover, in many cases, as Chaves-Ávila (2021) explains, practicality and availability considerations determine which sources of information to use for data collection. The best source of information to identify SSE should ideally cover the population of interest and provide data that is comparable and available in a sustainable way (Bouchard & Salathé-Beaulieu, 2021). In the absence of this type of source, triangulating various available sources may, however, improve the accuracy of the outcomes.

Furthermore, Bouchard and Salathé-Beaulieu (2021) point out the importance of organisations' classification according to specific standards e.g., based on industries categorisation to measure the weight of the SSE within the whole of the economy and/or a legal typology allowing to measure the weight of each form in the whole of the SSE. Additionally, the authors stress two main approaches to collecting SSE data: a top-down undertaking, i.e., data aggregated from satellite accounts with higher coverage and, a bottom-up endeavour, relying on surveys

3. Also called the UN TSE Handbook, in which TSE refers to "third or social economy" (United Nations, 2018).

of specific data, more tailored for SSE (e.g., observatories). However, as Artis, Bouchard and Rousselière (2015) explain, these approaches are not exclusive but complementary.

Data collection often involves a trade-off between quality and cost (Bouchard & Salathé-Beaulieu, 2021). Hence, international SSE mapping exercises are usually based on research projects, leaning on secondary data at the national level. Examples include the study on the Social Economy in the European Union, conducted by CIRIEC (Monzón Campos & Chaves Ávila, 2012, 2019), and the Social Enterprises and their Ecosystems in Europe mapping project coordinated by EMES and EURICSE (Borzaga et al., 2020; Defourny & Nyssens, 2017, 2021).

Although challenges persist in collecting statistical data of SSE organisations, including the conceptual delimitation of social enterprises, some relevant census and baseline data collection exercises have been carried out and provided international guidance to our methodology.

3. International experiences on social enterprises national census and baseline data collection exercises

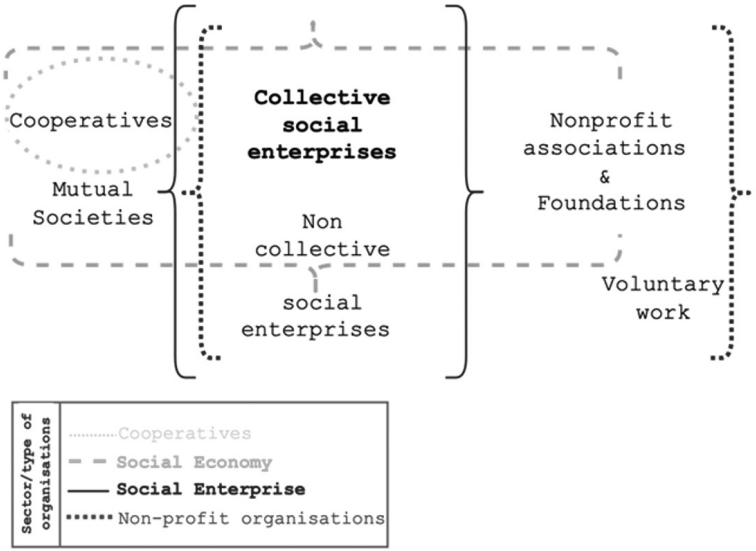
The conceptual frameworks to generate statistics on the SSE encompass the diversity of SSE organisations (Bouchard & Rousselière, 2015; Bouchard & Salathé-Beaulieu, 2021; Compère et al., 2021). Social enterprises represent a contested concept developed from and by different academic traditions (see Bacq & Janssen, 2011; Defourny & Nyssens, 2017 for an overview). The definition and understanding of the limits of what constitutes (and does not) a social enterprise is also context-sensitive (Galera & Borzaga, 2009). Within Europe, social enterprises are usually included as one type of organisation encompassed in the social economy (Borzaga et al., 2020); however, social enterprises are diverse and the boundaries with other SSE organisations are porous (see Figure 1). In broad terms, social enterprises are entities driven by market-oriented activities with restrictions regarding profit distribution. Their primary objective is to generate positive social impact, while their ownership structure aims to ensure the representation of the interests of all concerned stakeholders in decision-making processes (Borzaga et al., 2020).

International experiences of social enterprises' nationwide data collection and census exercises serve as an important frame of reference for how data inputs into policymaking. This section aims to review international experiences of social enterprises baseline data collection and census that inform our methodology (see Table 1).

Scotland's Social Enterprise Census results from a collective endeavour of the Government and social enterprise stakeholders on a shared interest in supporting the social enterprise sector nationwide and growing its impact. The last Census was conducted between 2021 and 2022 as the fourth iteration in a series of biennial studies since 2015. The Census provides a comprehensive picture of the social enterprise sector size, types of economic activity, regional

distribution, reach, and contribution to the national economy and employment. This exercise involved cross-matching, verifying and filtering data from national regulators to identify 6,047 organisations. The Census also delivered a complete financial review of data from publicly available accounts for 88% of all participants. A large-scale survey was set up online, and an invitation to participate was extended through social enterprise media and networks (CEIS et al., 2023).

Figure 1. Social Enterprises and the Social Economy



Source: Bouchard and Salathé-Beaulieu (2021).

Canada undertook a survey in 2014 to map social enterprise's location, purpose, and operations in most provinces and territories, excluding the Quebec region, where social enterprises participated in a survey conducted by the 'Comité sectorial de main d'œuvre de l'économie sociale et de l'action Communautaire' in 2015. Existing social enterprise networks provided member organisations' contact information for the survey sample frame and circulation. A total of 1,350 social enterprises participated in the mapping exercise. It provided indicators of the scope of market activity and social enterprise socio-economic contribution to the communities in which they were based or served (e.g., sales revenue, expenditures, employment, volunteer engagement) (Elson et al., 2016).

Australia undertook its last social enterprise census in 2021 (as an update of the FASES project in 2016) since its first iteration in 2010. The exercise consisted of applying an online survey, and the methodology also included secondary analysis from existing official data sets and

extensive desktop research for data validation. The baseline social enterprise population comes from raw data from the 'Map for Impact: The Victorian Social Enterprise Mapping Project' since it provides Australia's most up-to-date social enterprise estimates (Castellas et al., 2019). The scope of the census was to estimate the size and economic contribution of social enterprise in Australia, including the number of organisations spread by state, the total economic output, the contribution to gross domestic product (GDP), and the number of people employed by the sector. The mapping exercise estimated 12,033 Australian social enterprises (Gales & Khalil, 2022).

A baseline data collection of social enterprises has also been conducted in Hong Kong in 2020. Data was collected from a structured online questionnaire. Additionally, interviews and workshops with social enterprise stakeholders and academics were conducted to test the intended methodology and receive feedback on cultural and contextual nuances to be included in the data collection exercise (British Council & Social Enterprise UK, 2022).

Table 1. Summary of national social enterprises baseline/census experiences

Country	Type of exercise	Role of SE networks	Periodicity	Data collected
Scotland	Online survey + cross-matching, verifying, and filtering data from national regulators databases	Information dissemination and communication	Regularly updated every two years (since 2015) 2021, Fourth edition.	Size, sectors of activity, regional distribution, reach, contribution to economy and employment, financial review from publicly available accounts
Canada	Online survey focused on most, but not all, regions	Handing in member organisations' contact information and questionnaire circulation	Single exercise – 2016	Scope of market activity, sales revenue, expenditures, employment, volunteer engagement
Australia	Online survey + secondary analysis from existing official data sets	Participation in a purposive sample to tackle the low survey response rate	Not regularly updated: 2021: Third edition (since 2010)	SE sector size, geographical spread, total economic output, contribution to GDP, and contribution to employment.

Hong Kong	Online survey	Feedback on cultural and contextual nuances to be included in the data collection exercise	2020: First edition	Location and sphere of operations, revenue, profit generation and use, types of beneficiaries, sources of finance and funding.

Source: Authors' own elaboration based on CEIS et al. (2023); Gales & Khalil (2022); British Council & Social Enterprise UK (2022); Castellas et al. (2019); Elson et al. (2016).

These experiences show some relevant patterns, such as the preference for using (online) surveys to collect information from social enterprises, the significant role that social enterprises networks (intermediaries) play in these exercises, the use when available of official statistics to verify data and the utilisation of national social enterprise definitions for the data collection processes. The longer trajectory, regular periodicity, availability of secondary data to cross-check information and robust long-term partnership between policymakers and the social enterprise sector make the Scottish Census a significant example for developing our methodology, also seeking a certain level of comparability on an international level. However, as beforementioned social enterprises are context-sensitive; thus, it was important to adapt our methodology to the Irish context and understand the trajectory of social enterprises in Ireland.

4. Social Enterprises in Ireland

Social enterprises have been part of Irish policy discourse since the 1990s, usually as part of the broader social economy (Forde, 2022). Early policy discourse focused on the potential of social enterprises to provide goods and services to disadvantaged communities and enable local labour market integration (National Economic and Social Forum, 1995). By early 2000s, social enterprises were considered under the National Social Economy Programme, this programme identified social enterprises by their community ownership, a local-development focus and mostly by providing work-integration opportunities for the long-term unemployed (O'Hara & O'Shaughnessy, 2021). In 2012, social enterprises were included in Ireland's Action Plan for Jobs, as part of the response to the national recession and high unemployment, and in 2013, Forfás defined social enterprises as organisations driven by social objectives, separated from government, where at least part of the income generated is from trading activity, and the surplus (if any) is reinvested in social objectives (Forfás, 2013). This operational definition remained until the publication of the first National Social Enterprise Policy for Ireland in 2019, which represented a milestone for the recognition and institutionalisation of social enterprises in Ireland (Forde, 2022). This National policy establishes an official definition of social en-

terprises, which aims to reduce the ambiguity towards social enterprises within Irish social enterprises practitioners, policymakers and within the Irish academic discourse (O'Hara & O'Shaughnessy, 2021). Moreover, the National policy recognises, in line with previous research reports, the contribution of Irish social enterprises to deliver a wide range of goods and services and to the achievement of government policies related to labour market activation, health care, climate action, social cohesion and rural development (Hynes, 2016).

Despite this acknowledgement of the contributions of Irish social enterprises, there has not been a consensus about the form and size of the sector and social enterprises are not included in official statistics to date, nor is there a distinctive legal form or legal status for social enterprises in Ireland (Hofmayer, 2022). The National policy and research reports have pointed to the limited empirical evidence about the Irish social enterprise sector size, scope, geographical coverage, prevalence, and real economic and social contribution. Previous exercises have estimated the total number of social enterprises in Ireland based on non-profit databases or in studies and mapping exercises developed in a few Irish counties (Forfás, 2013). Within these attempts, a starting point to establish statistical information about the social enterprise sector was a mapping exercise developed in 2017 by the Department of Rural and Community Development and Social Finance Foundation (2018), in which registers of social enterprises were developed for 12 Irish counties and a questionnaire was returned by 307 social enterprises based in four Irish counties. Despite this exercise provided significant insights for the development of the National policy, it did not portray a reliable picture of the social enterprise sector country-wide (DRCD & SFF, 2018; Olmedo et al., 2021). Within this framework, the recent publication of the first national baseline data collection exercise of social enterprises in Ireland represents a significant step for building statistical information about the sector (McLoughlin et al., 2023)[4]. The following sections discuss the methodology developed to gather this baseline data.

5. A multistakeholder consultation process

An official working definition of social enterprises was established by the Government of Ireland in 2019. However, the absence of official statistics, registers and a distinctive legal form-status for social enterprises in Ireland calls for establishing a bottom-up and multistakeholder approach to developing a methodology that can rigorously and practically establish a baseline data collection of the Irish social enterprise sector (Bouchard & Salathé-Beaulieu, 2021). In this regard, a consultation process — consisting of four focus groups, 15 semi-structured interviews with diverse social enterprises stakeholders, and three meetings with ex-

4. The final report Social Enterprises in Ireland. A Baseline Data Collection Exercise is available at: https://www.gov.ie/en/publication/b30e5-social-enterprises-in-ireland-a-baseline-data-collection-exercise/

perts' committees — was implemented to gather rich and in-depth data from a multistakeholder perspective (Perri 6 & Bellamy, 2012). The consultations' primary purpose was to create cohesion and engagement amongst stakeholders, to leverage participants' knowledge and experience to assist in framing the methodology and, to promote awareness of the social enterprise baseline data collection exercise.

Four focus groups were carried out in April-May 2022. The focus groups targeted stakeholders with previous experience in similar exercises, e.g. mapping social enterprises projects, and/or with significant knowledge of the social enterprise sector in Ireland. The first focus group targeted stakeholders who have undertaken previous social enterprises mapping exercises. The second focus group targeted Social Enterprise/Economy officers within Local Development Companies[5]. The third and fourth focus groups targeted other social enterprise stakeholders, including representatives from networks and intermediary organisations. Potential participants were contacted by a team member via email, with a total of 87 stakeholders having participated in the focus groups (see Table 2).

Table 2. Focus groups participants

Participants category	Total Participants
Previous mapping social enterprises' stakeholders	11
Social enterprises/social economy officers LDCs	43
Social enterprise stakeholders – intermediaries	14
Social enterprise stakeholders – intermediaries	19

Source: Authors' own elaboration.

Each focus group lasted approximately 120 minutes and was facilitated by a member of the research team. They followed a similar structure, in which after an introduction by a team member, three key topics (previously shared with participants alongside the invitation to the focus group) were discussed: a) social enterprise data sources and process, b) guidelines for data collection, and c) dissemination and awareness. Participants were available to provide their perspectives either orally to the entire audience or in written form on the online platform chat, in which messages could be written to the entire audience and privately to one of the research team members. Participants were also allowed to share other thoughts/ideas about topics not previously included within the focus group's guidelines. Workshops were not recorded to encourage frank conversations (Booth et al., 2005); however, three research team members took notes to systematically gather oral feedback from participants. In addition, par-

5. Local Development Companies are multi-sectoral partnerships that deliver community and rural development, labour market activation, social inclusion, climate action and social enterprise services.

ticipants were asked to complete brief polling questions after each discussion topic. Fifty-one out of the 87 participants provided answers since the polling exercise was not mandatory. Results were shown on the spot to participants and briefly discussed to allow participants to extend some of their answers and to react to overall results.

Complementary, 15 semi-structured interviews were also conducted in April-May 2022. Interviewees were key informants working closely with social enterprises from diverse sectors such as academia, civil society intermediary organisations, social finance bodies and representatives of state agencies with direct implications in programmes related to social enterprises and social economy organisations (see Table 3).

Table 3. Interviews

Stakeholder	Numbers of interviewees
Academia	2
Intermediary organisations (civil society)	7
Social finance bodies	2
State agencies	4

Source: Authors' own elaboration.

Potential interviewees were contacted by e-mail or telephone. Interviews were conducted online and recorded upon oral consent of participants. The interviews followed a rather similar structure to the focus groups, with a brief introduction and a discussion of the three key topics abovementioned. However, in line with the semi-structured nature of the interviews, flexibility was given to discuss themes brought by the interviewees, which had not been previously considered in the interview guidelines. The interviews lasted 55 minutes on average. Interviews were transcribed and thematically analysed (Booth et al., 2005) by one of the research team members and later discussed with the rest of the team. Thematic analysis consisted of systematically identifying, interpreting and reporting patterns (themes) within the interview responses. Recurring ideas, concepts, and insights were organised within these themes, enabling a structured interpretation of the interview data.

In addition, the consultation process also included three feedback meetings with experts' committees. First, a session with an expert committee formed by two Irish academics with extensive expertise in social enterprises and an international expert on developing social enterprises census. Second, feedback was also sought from Irish public officials responsible for the social enterprise unit of the Irish Government. Third, feedback was sought in a meeting with the social enterprises technical advisory group (a group of experts on social enterprises from the public, private and civil society sectors) of the Department (Ministry) of Rural and

Community Development[6] of the Government of Ireland. In these meetings, the results from the analysis of focus groups and interviews were presented to these committees to seek their feedback, which was also included in the development of this methodology.

This comprehensive and systematic consultation process harnessed significant expertise from stakeholders to build a methodology for establishing a baseline data collection exercise of social enterprises in Ireland.

6. Towards a bottom-up methodology for a baseline data collection on Social Enterprises in Ireland

This section presents the findings from the thematic analysis of the data gathered from the consultation process. Based on this analysis and the review of previously presented experiences, the section presents the main features of our bottom-up methodology for gathering baseline data about social enterprises in Ireland.

6.1. Establishing inclusive boundaries in the delimitation of social enterprises

Setting clear boundaries for the inclusion and exclusion of social enterprises constitutes a significant challenge when gathering statistics about this sector, especially in a baseline data collection exercise (Bouchard & Salathé-Beaulieu, 2021).

This crucial topic was addressed during the consultation process. For this methodology, we have used the official definition of social enterprise established by the Irish National Policy on Social Enterprises. This definition is close to the definition provided by the European Commission (Forde, 2022), which acknowledges social enterprises as part of the wider social economy (European Commission, 2021). However, due to the contested nature of social enterprises definition, during the consultation process participants were asked if they thought any of the statements from the social enterprise definition would need further clarification for organisations to self-identified as a social enterprise and also for the research team to decide upon exclusion/inclusion.

The statements discussed from the Irish official working definition were the following:

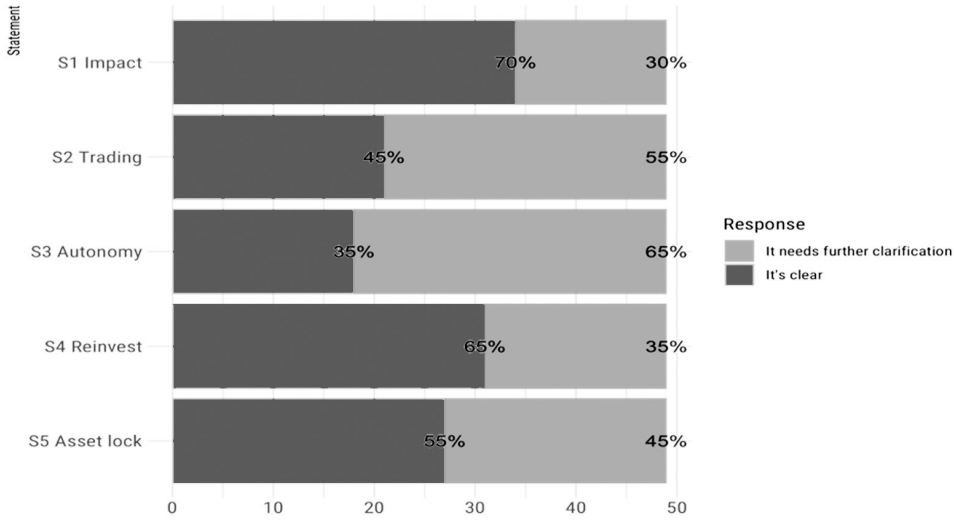
1. My organisation's objective is to achieve a social, societal or environmental impact rather than maximising profit for its owners or shareholders.

6. Responsibility on social enterprise policy and programme in Ireland lies within the Department (Ministry) of Rural and Community Development.

2. My organisation trades on an ongoing basis through the provision of goods and/or services.
3. My organisation is fully accountable and transparent governance and autonomy from the public sector.
4. My organisation's surpluses are reinvested into achieving social goals.
5. If dissolved, my organisation would transfer its assets to another organisation with a similar mission (asset lock).

Poll results show that over half of the respondents raised the need for further clarity on statements 2 'trading on an ongoing basis' and 3 'fully accountable and transparent governance and autonomy from the public sector'. Besides, almost half of the participants explicitly raised the need for further clarification about statement 5 'asset lock' (see Figure 2). These answers show how statements from the social enterprise definition are contested (Ó Broin & Doyle, 2022) and require further clarifications to encompass different organisations' realities.

Figure 2. Poll results. Statements requiring clarification



Source: Authors' own elaboration.

Interviewees stressed that social enterprises must gain at least part of their income through trading activities, but no threshold concerning the volume of traded income or periodicity of the activities carried out should be set up for the baseline data collection. They stress that rather aspects like the organisation's life cycle or the existence of a market-based relationship with clients should be the focus. For instance, some interviewees referred to organisations

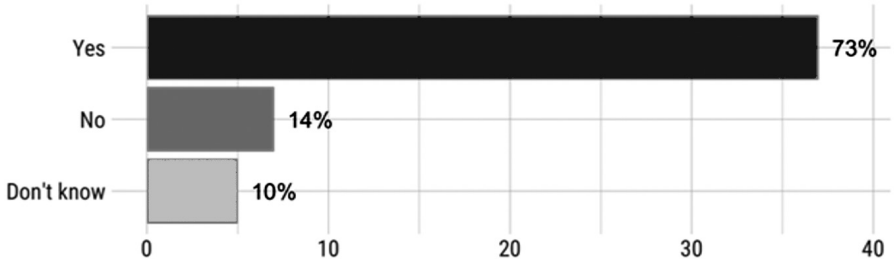
that may be starting to develop a trading arm of their charity, and others referred to non-profit organisations transitioning into social enterprises.

In terms of autonomy from the public sector, interviewees argued that this issue should be viewed from a governance approach (i.e., if the social enterprise is autonomous in its decision-making structure) rather than from income sources. Finally, in regard to the asset lock, stakeholders stressed that this issue is likely to be clear to particular organisational forms (e.g. Companies Limited by Guarantee[7]) and those with charitable status, whereas other organisations might not know what it means and its reach. Again, stakeholders stressed that aspects such as the organisation's life cycle should be considered while collecting data as more emergent organisations probably have not considered the theme of asset lock yet due to their development stage.

Findings from our consultation process show that for the delimitation of Irish social enterprises, these three dimensions need to be carefully addressed when assessing inclusion and exclusion parameters for social enterprises. In this regard, our questionnaire includes specific questions that address these issues. For example, questions about sources of income and year of establishment are included to address the 'trading' criteria of the definition and; questions about the 'subsidiarity', 'legal form' and 'specific types of organisations' are also included to address the 'autonomy' and 'asset lock' criteria. In addition, the questionnaire includes an initial self-identification question for participants in which they are asked if they are a social enterprise considering the criteria of the official definition set up by the National Policy.

In terms of assessing the inclusion and exclusion of social enterprises, a significant number of the poll's respondents (over 70%) stressed the importance of erring on the side of inclusivity when assessing organisations to be involved in the baseline data collection exercise (Figure 3).

Figure 3. Poll results. Err on inclusivity



Source: Authors' own elaboration.

7. Company Limited by Guarantee is the most common legal form used by social enterprises in Ireland.

This feedback presents implications regarding inclusion and exclusions of especially those 'borderline' social enterprises which present some 'grey areas' in terms of meeting certain criteria of the social enterprise definition.

6.2. Relevance of intermediaries for identifying social enterprises (data sources)

Consulted stakeholders stress the relevance of intermediary – second level – organisations for identifying social enterprises in the absence of official statistics and a public register of social enterprises. These second-level organisations include: social enterprise and social economy networks at local, regional and national levels (e.g. Waterford Social Enterprise Network, Social Enterprise Republic of Ireland, Ireland Social Enterprise Network, Irish Local Development Network – Social Economy Working Groups), representative organisations for the community and voluntary sector (e.g. The Wheel), international organisations supportive of social entrepreneurs that operate in Ireland (e.g. Social Entrepreneurs Ireland), social and community finance lenders (e.g. Clann Creedo, Community Finance Ireland), social innovation support organisations (e.g. ReThink Ireland) and national sectoral representative bodies with social enterprises among their membership (e.g. Community Enterprise Association Ireland, Community Radio Ireland). The relevance of these second-level organisations for the methodology lies in that they usually have their own (private) registers of social enterprises, which either are members of their networks/organisations and/or have participated in some of the support programmes that these intermediaries offer to social enterprises (Chatzichristos et al., 2023). Stakeholders also identified Irish semi-public agencies (e.g., Pobal[8]) and Government Departments (e.g., Department of Rural and Community Development), which deliver programmes related to social enterprises, as significant sources for identifying social enterprises.

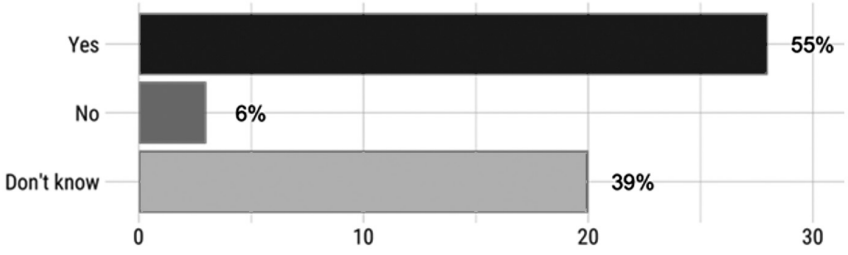
A total of 39 different intermediaries were identified by stakeholders through the consultation process as potential data sources to build an initial baseline population of social enterprises in Ireland. These intermediaries are embedded within a wide range of sectors where social enterprises operate and have great 'on the ground' networks and expertise working with social enterprises; thus, these represent a great source to identify *de facto* social enterprises which would be otherwise difficult to include within a data collection process (Borzaga et al., 2020). On the other hand, stakeholders manifest that the dynamic nature of the sector makes that not every social enterprise is 'under the radar' of intermediary organisations and state-public agencies. Thus, their social enterprises lists might not be sufficient to reach the entire population of social enterprises. Especially prone to not being identified are those emergent, small and/or less-resourced social enterprises which might not be part of any membership nor have participated in private and/or public programmes.

8. Pobal works on behalf of Government to support communities and local agencies toward achieving social inclusion and development.

An additional challenge is accessing the social enterprises list of intermediaries, which are generally of private nature. In this regard, when asked about their willingness to share their social enterprises lists, almost half of the respondents to workshop polls (45%) manifested reluctance and/or uncertainty to share their members lists containing basic information such as name, contact details, location/address, and sector of activity (see Figure 4).

The primary reason for this initial reluctance relates to uncertainty about GDPR[9] implications; despite basic information asked to stakeholders to potentially share is mainly publicly available information, therefore, not subject to GDPR restrictions. Analysis from the interviews also reveals a lack of trust and competing interests between some intermediary organisations as causes of this reluctance to share/disclose social enterprises lists. However, consulted stakeholders expressed the relevance of having comprehensive nationwide statistical information about social enterprises for the development of the sector and for developing evidence-based policies. Hence, they manifest their willingness to participate in the research project either by sharing their lists with basic information about social enterprises and/or as 'bridges' between the research team and the social enterprises by, for example, sharing a link within their networks/membership for their self-identification within a social enterprise register and disseminating and encouraging social enterprise participation in a survey.

Figure 4. Poll results. Willing to share SEs list



Source: Authors' own elaboration.

6.3. Developing an ad-hoc survey and the unavailability of satellite accounts

Reviewed international experiences show a clear preference for building ad-hoc surveys to gather statistical data about social enterprises, especially in countries where official statistics are missing (Bouchard & Salathé-Beaulieu, 2021; CEIS et al., 2019, 2023), such as the case of Ireland. Although stakeholders pointed towards the survey fatigue of the Irish social enterprise sector due to the increasing number of studies conducted in the last years (Kelleher et

9. General Data Protection Regulation

al., 2022; van Twuijver et al., 2020), they agreed on the importance of developing a fit-for-purpose survey for establishing baseline information about the social enterprise sector in Ireland. Stakeholders also stressed the impossibility of gathering only through publicly available data basic information needed for establishing a comprehensive picture of the social enterprise sector, such as levels of employment, income, and volunteering.

Following stakeholders' feedback and the review of international experiences, an ad-hoc questionnaire was developed. The challenge in building such a questionnaire was to balance, on the one hand, the coverage of critical themes to establish a comprehensive baseline picture of the social enterprise sector and, on the other hand, not posing an excessive burden for social enterprises in terms of time and complexity of information sought, which can mean a significant drop in response rates due to the usual time and resource constraints of these organisations (Compère et al., 2021). From the review of international experiences and discussions with stakeholders, an (online) questionnaire was built that covered the following themes: location, subsidiarity, (social) mission, sector of activity, year of establishment, reach of activity, employment, volunteering, governance (board composition), income, sources of funding and legal form. The questionnaire sought some degree of international comparability, e.g. list of sectors of activity mainly followed the categorisation of the Scottish social enterprise census. However, the questionnaire was adapted to Irish contextual characteristics, e.g. employment questions included specific Activation Labour Market Programmes implemented in Ireland. The questionnaire included 18 questions for all participants and 7 additional questions for some social enterprises depending on previous answers (McLoughlin et al., 2023)[10]. The majority of questions (19) allowed for single or multiple-choice answers, whereas a few questions (6) asked for (short) open answers. The questionnaire was reviewed by an expert committee and piloted with a purposive sample of 10 social enterprises. No substantive issues were reported within this pilot, and some minor amendments were introduced upon pilot feedback.

The lack of publicly available financial information on social enterprises in Ireland in form of satellite accounts and/or annual accounts, contrary to other experiences, such as the social enterprise census in Scotland, makes it challenging to accurately assess their financial situation.

6.4. Raising awareness and communication

During the consultation process, participants argued about the relevance of communication and awareness actions for successfully implementing a methodology that establishes a baseline data collection of social enterprises in Ireland. Consulted stakeholders were supportive of using their own communication channels and networks to promote awareness of the baseline data-gathering exercise; however, they stressed the need for a multi-faceted communication strategy to be implemented in line with the rollout of the methodology. In this line, con-

10. Full questionnaire can be accessed at:
https://www.gov.ie/en/publication/b30e5-social-enterprises-in-ireland-a-baseline-data-collection-exercise/

sulted stakeholders pointed out the usually limited attention that this type of data-gathering exercise pays to communication and awareness aspects.

Analysis from our consultation process shows the relevance given by stakeholders to the use of multiple communication channels for communication and raising awareness, including email, social media (Facebook, LinkedIn), (community) radio stations and newspapers. Consulted stakeholders also referred to other communication strategies to engage the sector's interest in the project; these include engaging well-known figures as ambassadors, short videos from social enterprises and policymakers calling to participation or disseminating the impact that such data collection exercises have had in the social enterprises of other countries such as Scotland.

In addition, stakeholders stressed the relevance of developing clear messages about the rationale of establishing a national baseline data collection of social enterprise, for example, the exercise's impact on developing evidence-based and tailor-made policies for the sector. Stakeholders pointed out that the political nature of social enterprises (Ó Broin & Doyle, 2022) can lead to some organisations being reluctant to provide data that the Government can use to make decisions, for example, regarding the inclusion/exclusion of social enterprises in specific public programmes. In this line, clear messages about the use and anonymisation of the data, establishing trust through intermediaries and raising awareness of the relevance of establishing baseline data for the sector are key elements of this bottom-up methodology.

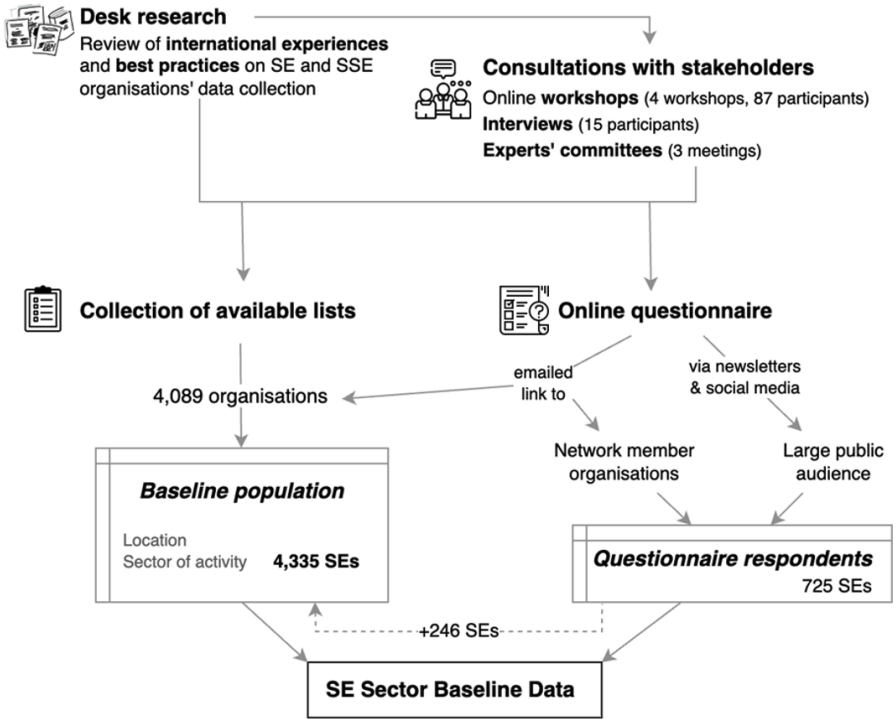
6.5. A brief note on the implementation of the methodology for the development of a national baseline data collection process of social enterprises

Based on the desk research of review of previous international experiences and best practices on social enterprises and SSE organisations data collection and the multistakeholder consultation process, we have developed a methodology for conducting a national baseline data collection exercise of social enterprises in Ireland (see Figure 5).

The combination of these processes has been crucial for developing a methodology that is conceptually sound, practical and contextualised. This methodology was implemented between June and October 2022 in two stages (McLoughlin et al., 2023). Due to the absence of official registers and nationwide available data for social enterprises, the first step consisted of building a baseline population of social enterprises from lists provided by intermediaries from the civil society and the private and public sectors, which are in close contact with social enterprises on the ground. The intermediaries identified through the consultation process as potential data sources for building the population of social enterprises were contacted via email and/or telephone. They were asked to share their social enterprises' lists with basic information such as organisation name, contact details, location/address and sector of activity. The compilation of lists from intermediaries was not an easy nor a straightforward task.

Challenges such as reluctance to share information, quality of the information and duplication were considered. To overcome these challenges, the consultation process meant an important exercise as it enhanced transparency and trust relationships with intermediaries as their voices and perspectives were heard and when possible incorporated into the methodology. In terms of information quality, 36 lists were received from intermediaries, and a quality check against the definition of social enterprises was conducted. From the lists received, 20 were included to form the baseline population of social enterprises. These lists contained mostly complete information about over 4,000 organisations. Information from 16 lists was not automatically included in the baseline population as data was incomplete and/or not specifically inherent to social enterprises. Organisations within all lists were contacted in the second stage to complete the ad-hoc questionnaire, and their inclusion or exclusion in the baseline population was decided upon the information provided within the questionnaire. This initial baseline population comprised 4,089 social enterprises.

Figure 5. Methodology for a baseline data collection of social enterprises in Ireland



Source: Adapted from McLoughlin et al. (2023, p. 2).

The second stage consisted of an *ad-hoc* questionnaire developed to gather more detailed information not publicly available about social enterprises. The questionnaire also aimed to complete the baseline population of social enterprises, reaching those not included within the intermediaries' lists, thus 'hard to reach'. To that end, the questionnaire was distributed through three complementary means: by email to those organisations with available contact details within the lists provided by intermediaries; through the own intermediaries, for example, via their newsletters, and through social media channels (e.g., LinkedIn and Facebook) to reach to a large public audience. Eight hundred twenty-four (824) questionnaires were returned, and after a data quality review and deduplication process, 99 surveys were removed, producing a final sample of 725 valid responses. This process added 246 social enterprises to the initial baseline population. The added social enterprises represent 5.6% of the final total population of social enterprises (4,335). This reinforces the relevance of the two-stage process followed to build the baseline population of social enterprises. Intermediaries played a critical role as, through their lists, over 90% of social enterprises of the total population of social enterprises were gathered. However, our methodology also shows the importance of complementing these intermediaries' lists with other means, such as public dissemination of the survey, to obtain the most accurate/realistic picture of the sector, including those 'hard to reach' organisations.

7. Discussion

This paper has explained how a methodology for establishing a baseline data collection of social enterprises in Ireland has been developed. The absence of previous official registers, census and comprehensive surveys that accommodate this type of organisations in Ireland called for a tailored bottom-up methodology to develop the baseline data collection exercise (Bouchard & Salathé-Beaulieu, 2021). To develop such a methodology, we complemented a desk review of previous experiences with a comprehensive consultation process with diverse stakeholders, the latter was key to identify potential data sources from organisations and institutions working with social enterprises nationwide. This approach allowed for establishing a baseline population of social enterprises, having the benefit of harnessing on-the-ground knowledge of intermediaries working closely with social enterprises and assuring a wide coverage of social enterprises (Bouchard et al., 2011). However, the complementary presence of an official working definition of social enterprises since 2019 in Ireland was also crucial to ensure a common understanding across the country of organisations to be considered social enterprises. Despite the bottom-up nature of our baseline population, the use of this definition established common ground concerning the boundaries around the organisations included in the baseline population, assuring comparability at least at the national level (as pointed out by Bouchard & Salathé-Beaulieu, 2021).

In this regard, Hofmayer (2022) argues that the development of legal status for social enterprises in Ireland can increase clarity about the boundaries and criteria that organisations

must meet to be considered social enterprises. However, experiences from other countries such as Finland and South Korea suggest that legal status for social enterprises can be restrictive, usually focusing only on Work Integration Social Enterprises and not being able to capture the diversity of this sector (Borzaga et al., 2020; Woo & Jung, 2023). The consultation process developed for this bottom-up methodology showed the great diversity of the sector and the preference of stakeholders for rather inclusive criteria for baseline data collection exercises in the sector, and the need to consider multiple sources and channels to gather and triangulate that information.

The multi-stakeholder consultation process also enhanced trust and transparency with stakeholders, representing key aspects to get access to otherwise non-available data such as social enterprises lists (Bouchard & Salathé-Beaulieu, 2021). However, our bottom-up methodology heavily depended on building a baseline population from intermediaries. This poses challenges in terms of data accessibility but also in terms of validity of the data gathered (Compère et al., 2021). To overcome these challenges, our methodology included questions in the survey to enhance the validity of our data, and we reached 39 sources to build our initial baseline population, having received numerous social enterprises that appeared in different lists, which also enhanced the validity of our baseline population (similar to the Australian experience reported by Gales & Khalil, 2022).

Following Artis et al. (2015), we have tried to complement our bottom-up approach with some top-down measures to enhance the validity of our methodology, the review of international experiences, in particular the Scottish census, and the use of the official working definition of social enterprises in Ireland are some measures adopted in this line. Nevertheless, the lack of a previous national baseline for social enterprises and the lack of publicly available information related to the full accounts of the organisations included within the baseline population make this baseline data collection exercise less robust in certain aspects than other similar exercises, for example, the Scottish social enterprises census. The Scottish census of social enterprises is currently in its fourth edition and conducts a review of financial accounts of social enterprises based on publicly available information (CEIS et al., 2023).

In terms of international comparability, the methodology presented has a clear national focus in line with its main aim; however, Bouchard and Salathé-Beaulieu (2021) showed how international SSE mapping exercises are usually based on research projects leaning on secondary data at the national level. In this regard, despite not seeking as its primary focus international comparability, our methodology resembles, in some aspects, previous experiences implemented in other countries, such as the above-mentioned Scottish census for social enterprises. More importantly, our methodology represents a robust and comprehensive exercise to gather primary data at the national level that can potentially be aggregated in subsequent international projects, which aim at building statistics about social enterprises.

8. Conclusions, limitations and further research

This paper has presented and discussed a bottom-up methodology developed to gather statistical information to establish a national baseline of social enterprises in Ireland. The methodology developed is academically informed by previously developed conceptual frameworks in building statistics for the SSE, but also built from the practical experience harnessed through a comprehensive stakeholder consultation process that has been a key aspect for developing the methodology. Our analysis confirmed some aspects considered in previous similar exercises, such as the relevance of developing an ad-hoc survey to gather non-publicly available data. However, it also pointed to some more hidden aspects, such as the relevance of a tailor-made and professional communication and awareness campaign associated with this kind of exercise for the organisations' engagement. It also stressed the key role of intermediaries, especially in baseline data collection exercises and in the absence of official and accessible registers.

Our methodology has meant a collective, collaborative and, in some aspects, innovative endeavour, engaging academics, practitioners and (to some extent) policymakers. However, this approach is not absent from challenges and limitations. A first limitation is that despite the use of an official working definition of social enterprises put forward by the Government of Ireland, there is still a lack of a shared understanding of social enterprises in Ireland, representing this a challenge in terms of comparability and access to information of organisations from intermediaries' lists. The second limitation lies in the unavailability of triangulating the information obtained with other sources, such as publicly available full accounts and/or obtaining some of this information directly from publicly available sources, which would reduce the ask to social enterprises to fill in this information for multiple purposes which are leading to an administrative and survey fatigue to the sector in Ireland.

Further research should look towards the periodicity of this kind of national exercises in a sustainable way to be able to establish a longitudinal perspective of the evolution and impact of social enterprises, also to avail of international comparison with greater availability of data at the national level. Finally, we suggest that further methodological aspects might be of interest to be discussed, for example, how to embed artificial intelligence in statistical data collection for the SSE.

Authors contributions: the authors were involved in all stages of the research process, including conceptualization, literature review, data collection, analysis, and manuscript preparation and writing.

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