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Legal regulation of social entrepreneurship focused on the integration of marginalised groups into society

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Abstract. The study aimed to compare legal approaches to support social entrepreneurship aimed at the integration of marginalised groups into society in several countries, including France, Italy, Great Britain, the United States of America and South Korea. The results demonstrated unique models of legislative support focused on social inclusion: from the social and solidarity economy model in France to public interest companies in Great Britain. Each of these models has its own characteristics, particularly in terms of tax incentives, grant support, and integration requirements. The results of the study emphasize the important role of social entrepreneurship in promoting social and economic integration. The comparison of legal frameworks showed that different levels of support can affect the stability and efficiency of social enterprises. For example, the Social and Solidarity Economy model in France and the cooperative system in Italy emphasise the reinvestment of profits in social projects, the Community Interest Companies in Great Britain ensures transparency, and in South Korea enterprises receive subsidies for the employment of vulnerable groups. This indicates the adaptation of approaches to the specific national context. Thus, the study found that a clear and structured legal framework significantly contributes to the development of social entrepreneurship, providing stable financial support and the opportunity to achieve social inclusion through job creation, skills development and increased financial stability among marginalised groups

Keywords: community inclusion; vulnerable populations; inclusive economy; rights protection; policy development

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Introduction

The increasing necessity to develop a sustainable social policy that guarantees equal opportunities for all citizens determines the applicability of researching the legal regulation of social entrepreneurship centered on the integration of marginalised groups. In the current climate, social entrepreneurship is emerging as a crucial instrument for lowering social inequality, expanding employment opportunities, and assisting those who are hampered by cultural, social, or financial constraints. An efficient legal framework for social companies can guarantee the long-term viability of their operations, improve their social impact, and establish support systems. The research holds significance for the advancement of institutional and regulatory tools designed to maximize the socio-economic assimilation of marginalised communities into the community.

G.N. Akramov (2024) examined discrimination based on class, gender, race, and orientation, Certain population groups were significantly marginalised, leading to social and economic isolation. Author finding that social workers played a key role in supporting these groups and planning their integration. However, he noted the need for further research to develop comprehensive strategies against marginalization. The challenge of conducting research to support marginalised groups and promote educational equity was studied by D. Beach and M.B. Vigo-Arrazola (2024). They found that combating educational hegemony requires close collaboration with communities to address marginalised groups' interests. However, they noted the need for strategies to ensure these groups have full access to study findings and are actively involved in the research process. The problem of limited legal frameworks for supporting social entrepreneurship and its integration into social policy has been considered by such authors as M. Snowden (2024). According to their research, social enterprises' growth and interactions with public and governmental entities are hampered by the absence of defined legal standards. Nonetheless, the authors emphasised that more research into ways to harmonize laws is required in order to establish favorable conditions for the expansion and societal importance of these businesses.

The lack of support for social entrepreneurship in the legal framework was studied by N.K. Singh and P. Kumar (2023). They found that broad legal norms, unclear terminology, and limited resources hindered social enterprise development. The authors proposed an adaptive regulatory approach (ARLD-CI) to create a flexible framework for social entrepreneurship. However, further research is needed to evaluate its effectiveness in ensuring long-term viability and adaptability of social enterprises. The problem of social exclusion and exclusion of vulnerable groups due to insufficient participation in public services was studied by M. Czuba (2019). He noted that social enterprises in this area contribute to increasing social security for workers belonging to groups at risk of exclusion by providing them with employment opportunities. This, in turn, has a positive impact on their self-esteem and sense of security, but the study does not include an analysis of the long-term effects on the well-being of these individuals.

The complexity of social enterprises in combining commercial activities with political advocacy to solve social problems was studied by J. Mair and N. Rathert (2024). They found that engaging in political advocacy contributes to the influence of social enterprises on social norms, policies and legislation aimed at solving problems in society. However, gaps remained in the study of factors that facilitate or limit such activities, including the difference between cultural and political approaches to advocacy. The problem of effective approaches to social entrepreneurship in difficult conditions has been studied by such authors as J.J. Baker and C. Weerakoon (2024). They found that the integration of a marketing logic focused on coordination and interaction between participants contributed to the creation of value through the sharing of resources. However, the studies pointed to the need for further research into the mechanisms of interaction and the long-term results of such coordination. The problem of underdeveloped legal frameworks to support social entrepreneurship was explored by an Organisation for Economic Co-operation and Development (OECD) (2022) who noted that countries with appropriate legislation were better able to support such organisations. However, social enterprises often acted as de facto organisations without legal recognition, which limited their access to support (Yatsiv *et al.*, 2024). Further research is needed on universal approaches to legal recognition and better evaluation of the effectiveness of existing frameworks.

This study is aimed at identifying effective legal approaches for promoting social initiatives aimed at involving marginalised groups in active public life. To achieve this goal, the following objectives were set: to analyse the existing legal frameworks for social entrepreneurship in different countries and identify key factors that affect its effectiveness; to explore tools and mechanisms that can help improve the integration of marginalised groups through social enterprises.

Materials and methods

This study conducted a comparative analysis of social entrepreneurship support models in five countries: France, Italy, Great Britain, the United States of America, and South Korea due to the diversity of their approaches to supporting social entrepreneurship, which represent different models of regulation and legal recognition of social enterprises. The study covered the period from 2018 to 2023, which allowed for a detailed cross-country review of approaches. Data were collected from official reports of government institutions, publications of international organisations, as well as academic research in the field of social entrepreneurship. The data collected covered legislative provisions, mechanisms for supporting social enterprises, tax incentives and other forms of financial assistance.

The research took place in three stages using methods of qualitative analysis. At the first stage, the main criteria were selected, according to which various legal models were evaluated, including financing opportunities, tax incentives, conditions for access to state programs, as well as ways of involving socially vulnerable groups in economic activity. This step involved applying a data systematization method to create a framework that allowed for the separation of commonalities and differences in each country's approaches to supporting social enterprises, providing key benchmarks for comparison. At the second stage, the method of comparative analysis was used to evaluate the data, allowing for the creation of a standardised comparative structure for analysing support models. The comparison covered key indicators, such as the legal status of social enterprises, access to public resources, tax incentives, and requirements for the integration of vulnerable groups. The study examined the laws governing social entrepreneurship in different countries. In particular, in France, the Law "On the Social and Solidarity Economy" (2014) (SSE) was analysed (Organisation for Economic Co-operation and Development, 2017). In Italy, the study covered Law of "Discipline of Social Cooperatives" (1991). In the United Kingdom, the Companies (Audit, Investigations and Community Enterprise) Act (2004) was considered. In the United States, the Delaware Public Benefit Corporations (2020), which is regulated at the level of individual states, such as Delaware, was reviewed. In South Korea, the Social Enterprise Promotion Act (2007) was examined.

At the third stage, the research results were were synthesised and presented in the form of a comparative table, which made it possible to visualize the main similarities and differences between the legal models of different countries. The method of structured visualization based on the collected data provided clarity in the presentation of the results and helped to summarize the key findings, highlighting the most successful strategies that promote social integration. The results of this stage helped not only to identify the main successful approaches, but also outlined directions for further research in the field of social entrepreneurship, in particular, taking into account the specific needs of each individual country.

Results

Different nations encourage and foster social entrepreneurship through distinctive legal frameworks that enable the inclusion of underrepresented groups in society and the economy. Every nation has a unique regulatory framework that establishes limitations and standards for businesses' operations as well as the chances for them to obtain tax breaks, funding, and investment. A thorough explanation of these strategies in South Korea, the United States, France, Italy, and the United Kingdom is provided below. The Social and Solidarity Economy (SSE), which was implemented in France in 2014, grants social enterprise a distinct legal character. According to this regulation, social entrepreneurs are required to follow specific guidelines regarding accountability and openness. Businesses that must reinvest at least 50% of their revenues in social projects and activities aimed at enhancing public welfare are covered by the SSE, including associations, mutuals, and cooperatives. SSE businesses can receive specific grant programs, financial aid, and tax perks from the French government (Organisation for Economic Co-operation and Development, 2017). This makes it possible for the state to provide steady funding and assistance to social enterprises that serve underserved populations, such the unemployed or those with impairments. Since the earnings made by these businesses are allocated to regional social projects like job programs, skill-training programs, or other social projects that raise the standard of living in the communities, SSE also helps to develop regional communities.

The social cooperative concept serves as the foundation for Italy's system of support for social entrepreneurship. The Italian government offers them tax breaks, soft credit funding, and the chance to take part in specific initiatives that improve working conditions and integrate vulnerable populations, including the unemployed, low-income individuals, and those with impairments. According to Law of Italy No. 381 (1991), social cooperatives are able to obtain funding from both the state and local governments, which greatly improves their stability and makes it easier for them to grow. In order to guarantee long-term sustainable development and assistance for socially vulnerable groups, cooperatives are required to reinvest the majority of their revenues back into social projects or the organization's growth (Kalyuzhna *et al.*, 2024). Additionally, by investing in infrastructure, generating employment, and implementing training and educational initiatives, this model enables social cooperatives to assist the areas in which they operate (Carrera *et al.*, 2007).

The legal status of Community Interest Companies (CICs) in the UK is primarily established under the Companies (Audit, Investigations and Community Enterprise) Act (2004) and further detailed in the Community Interest Company Regulations (2005). These laws set the framework that allows CICs to operate with public benefit, access certain government funding programs, and receive tax benefits while imposing restrictions on profit distribution to ensure that community interests remain a priority. With the potential for a restricted distribution of earnings to investors, CICs provide social entrepreneurs flexible circumstances that enable them to draw in investment. In addition to offering a financial opportunity, this fosters an environment that appeals to investors who wish to fund social projects. Because of the CIC's dedication to accountability and openness, businesses are required to submit reports on a regular basis about their operations, including the use of state or investor cash (Andreadakis, 2023). As a result, the public has more faith in the CIC, which enables social entrepreneurs to better interact with their communities and meet their social needs, including creating jobs, offering training, and supporting underserved populations.

The Delaware Public Benefit Corporations (2020) is the primary legislation that establishes the legal framework for B-Corporations in the United States. This law provides legal protection for companies that wish to combine commercial operations with a social purpose. It requires B-Corporations to adhere to high standards of accountability and transparency, including regular reporting to investors and the public on their social and environmental impact. Although B-Corporations do not receive direct tax benefits, this model allows them to attract socially conscious investors by ensuring public accountability and supporting social initiatives, thus contributing to long-term business sustainability.

The Social Enterprise Promotion Act (2007), is the key legislation in South Korea that provides financial assistance to social enterprises. This law offers a framework for social entrepreneurs to access government subsidies, rent discounts, and other financial incentives. It aims to support social enterprises in creating employment opportunities for underserved groups, including youth, low-income families, and individuals with disabilities. This legislation underscores the government's commitment to fostering a socially inclusive economy through targeted support for social entrepreneurship. In order to lower their expenses, social companies in Korea are also eligible for discounts on soft loans, rent, and other financial products (Kim & Moon, 2017). This promotes the economic and social stability of social enterprises by enabling them to actively incorporate marginalised populations into their operations. Furthermore, the Korean model envisions a close partnership between social entrepreneurs and local communities, helping to build social infrastructure that raises living standards. Different legal approaches, presented in Table 1, influence the development of social entrepreneurship by determining financial incentives, legal obligations, and the level of integration of vulnerable groups into society.

Table 1. Comparison of legal frameworks for social entrepreneurship in different countries

Country	Type of legal status	Benefits and support	Primary objective	Additional requirements
France	Social and Solidarity Economy (SSE)	Tax benefits, funding, grants	Integration of marginalised groups	Reinvestment of 50% of profits
Italy	Social Cooperatives	Tax relief, concessional loans	Support for vulnerable population groups	Profit reinvestment into community projects
United Kingdom	Community Interest Companies (CIC)	Tax benefits, limited profit distribution for investors	Support for social initiatives	Reporting and transparency
United States	B-Corporation	Public recognition, accountability	Combining profit-oriented activity with social mission	Accountability to the public
South Korea	Special Status for Social Enterprises	Subsidies, rent discounts, concessional loans	Employment for vulnerable groups	Connection with local communities

Source: compiled by the authors based on Organisation for Economic Co-operation and Development (2017), Law of Italy No. 381 (1991), the Companies (Audit, Investigations and Community Enterprise) Act (2004), the Delaware Public Benefit Corporations (2020), the Social Enterprise Promotion Act (2007)

The table 1 demonstrates a wide range of legal approaches to social entrepreneurship in France, Italy, the United Kingdom, the United States, and South Korea, each offering distinct frameworks and incentives. For example, Article 11 of Law of France No. 2014-856 "On the Social and Solidarity Economy" (2014) requires social enterprises to reinvest at least 50% of profits, aiming to reinforce their focus on societal contributions rather than profit distribution, in contrast to the UK's Community Interest Company Regulations (2005), which allows limited profit distribution to investors while maintaining a primary focus on public benefit. Similarly, Italy's Law of Italy No. 381 (1991), particularly Article 5, prioritizes the integration of marginalised groups and mandates profit reinvestment in community projects, aligning closely with France's model but differing in that it focuses heavily on workforce inclusion. In the United States, the Delaware Public Benefit Corporations (2020) establishes the B-Corporation model, mandating regular impact reporting to stakeholders without offering tax benefits, thus focusing on accountability over financial incentives. This contrasts with South Korea's Social Enterprise Promotion Act (2007), which provides direct government support through subsidies and preferential financing to promote employment for vulnerable populations, as stipulated in its provisions. These legal differences underscore how each country tailors its regulatory approach to promote social inclusion and economic stability through varying mechanisms and priorities in social entrepreneurship.

Through the provision of financial opportunities and assistance for effective social adaptation, social entrepreneurship plays a vital role in enhancing the social inclusion of excluded populations (Borshch, 2024). In actuality, this entails establishing employment that considers the requirements of marginalised communities and gives them access to financial security, education, and skill development. Overcoming social exclusion and promoting the financial independence of persons on the periphery of society are the objectives of social entrepreneurship (Terziev, 2017).

Social entrepreneurs employ a variety of models in many nations to assist marginalised populations. For instance, the social company Anchal Project (2024) in the US provides opportunity for women who have been exploited for profit to engage in the design and craft sectors. Additionally, the business gives these women access to educational materials and financial literacy, allowing them to invest in their children's future and build self-confidence in addition to earning a consistent income. Women's self-esteem and social integration are positively impacted by these activities because they help them feel appreciated and overcome social isolation. Another illustration is found in Jordan, where the social venture Sitti Soap assists Palestinian refugees in obtaining steady work in the natural soap-making industry (Sofia, 2018). In addition to hiring underrepresented groups, this business teaches them production and entrepreneurial skills. Supporting these programs gives refugees the opportunity to feel a part of society and earn money, which promotes stability and improves their degree of integration. Numerous effective social entrepreneurship initiatives that attempt to integrate underprivileged people may be found in Europe. For instance, the Dutch social firm Fairphone (Miquel, 2013), which manufactures ethical smartphones, collaborates with miners in the Democratic Republic of the Congo to give them better working conditions and fair wages. In addition to producing a sustainable product, this project aims to promote ethical supply chain methods and social responsibility. By giving workers, a steady salary and possibilities for growth, this company lowers their social vulnerability and raises their standard of living.

It's also important to remember that social entrepreneurs use circular business models to not only create jobs but also help the environment (Koshkinbaeva *et al.*, 2019). For instance, Goonj (2023) actively involves underprivileged communities in the collection, recycling, and reuse of things that would otherwise be considered rubbish in India. In addition to providing jobs for the unemployed, this also contributes to the region's environmental condition, which is a crucial component of social and environmental sustainability. This makes it easier for the communities taking part in these programs to integrate into the economy and society by giving them access to more resources and development opportunities. By collaborating with farmers' cooperatives in Africa, other social entrepreneurs, like Divine chocolate impact (Fairtrade America, 2024) in the UK, have shown success in fair trade. Through this program, African farmers are able to keep control over the production process and receive a fair wage for their labour. By giving farming communities access to European markets and a steady income, supporting these cooperatives substantially improves their financial status and helps them escape poverty. Through stability and growth, this fosters social integration and raises the standard of living for farmers and their families. The Indonesian business Greenhope (A world without…, 2024), which specializes in creating eco-friendly packaging from biodegradable materials, serves as another illustration. By working with underprivileged groups and interacting with local communities, the company offers them support and steady employment. In addition to encouraging social cohesion, this business improves the local environment by cutting waste and advancing sustainable development. It is worth considering how a social enterprise affects the integration of the population.

Insufficient legal regulation and inadequate government agency support are two of the structural barriers that social entrepreneurship must overcome (Gazilas, 2024). These limitations restrict social enterprises' ability to address social and economic challenges and keep them from reaching their full potential. The absence of a distinct legal position that would guarantee social entrepreneurs access to special tax incentives, subsidies, and preferences in public procurement is one of the biggest issues (Kovach *et al.*, 2024). In the United Kingdom, Italy, South Korea, and the United States, social entrepreneurs are compelled to decide whether to register as non-profit or for-profit businesses, which ignores their special dual purpose of accomplishing social objectives and financial security at the same time. The Community Interest Company (CIC) designation in the UK, under the Companies (Audit, Investigations and Community Enterprise) Act (2004) and the Community Interest Company Regulations (2005), offers certain benefits, such as access to tax reliefs and grants, along with limited profit distribution to investors. However, this framework also includes restrictions on dividend payments and asset locks, which limit returns to investors and make it challenging to attract large-scale private investment.

In the United States, B-Corporations are governed by state-specific legislation, such as the Delaware Public Benefit Corporations (2020). While B-Corporations benefit from public recognition and legal protection for their dual social and profit missions, they lack federal tax incentives and face restrictions on profit distribution similar to non-profits. In India, the absence of a clear legal framework for social enterprises restricts their ability to access government contracts and subsidies, as the concept of social entrepreneurship lacks formal recognition (Asian Development Bank, 2012). Social enterprises like Goonj (2023) often operate under non-profit or for-profit models, neither of which fully supports their dual mission of social impact and financial sustainability. Currently, Indian law does not provide a specific status for social enterprises, resulting in limited benefits such as tax breaks or funding incentives that would otherwise enhance their competitiveness with traditional for-profit entities. This limitation stems from India's lack of a regulatory structure for social enterprises, as highlighted in reports by the British Council (2016), which note the fragmented support system and limited policy focus on social entrepreneurship in India. The absence of standardised criteria for evaluating social impact is another significant issue that makes it challenging to gauge the effectiveness of social enterprises and prevents them from obtaining foreign investment. The implementation of standardized techniques for evaluating social enterprises' accomplishments will allow for a transparent presentation of their activities and increase investor confidence. In addition to making money easier to obtain, this will enhance social entrepreneurs' capacity to collaborate with major corporations globally and take part in international projects. It is crucial to create uniform metrics that show how well social entrepreneurs accomplish their goals, given the various impact evaluation techniques employed in various nations.

The growth of social enterprises is limited by a lack of tax benefits and financial incentives that are typically available to non-profits. For instance, in France, while non-profits benefit from tax exemptions, social enterprises operating under the Law of France No. 2014-856 "On the Social and Solidarity Economy" (2014) do not receive the same tax relief, despite their social objectives. Similarly, B-Corporations in the United States, recognised under the Delaware Public Benefit Corporations (2020), are ineligible for federal tax breaks, which creates financial challenges and restricts their expansion potential. This restricts the ability of social enterprises to innovate and grow, as they are often required to reinvest a substantial portion of their revenues into social projects without receiving tax relief. For example, Italy's Law of Italy No. 381 (1991) provides tax benefits for social cooperatives that reinvest profits in community projects, while South Korea's Social Enterprise Promotion Act (2007) offers subsidies for social enterprises involved in socially beneficial initiatives. Table 2 summarizes these legal gaps, providing recommendations such as tax incentives for enterprises actively reinvesting in social projects to enhance their development and sustainability.

Table 2. Key gaps in legal approaches for social enterprises and recommendations for improvement

Issue	Impact on Social Enterprises	Recommendations for Improvement
Lack of Clear Legal Status	Limited access to funding and tax incentives	Establish a legal status that acknowledges the dual mission
Lack of Standardised Social Impact Evaluation	Difficulty in attracting investments, lack of transparency	Develop standardised metrics for objective impact measurement
Limited Market Access	Reduced competitiveness compared to commercial enterprises	Provide preferences in government contracts and access to infrastructure

Source: compiled by the authors

This table highlights critical challenges faced by social enterprises due to gaps in the current legal and regulatory frameworks. The lack of a clear legal status limits social enterprises' access to vital funding and tax incentives, restricting their capacity to fulfill their social and financial goals. Similarly, the absence of standardised metrics for social impact evaluation creates challenges in transparency and investment attraction, as potential stakeholders struggle to assess the effectiveness of these enterprises objectively. To improve the legal framework for social enterprises, targeted amendments to existing laws could provide substantial support. For instance, in France, modifying Law of France No. 2014-856 (2014) could introduce tax benefits for social enterprises that reinvest profits, similar to non-profit advantages. In the United States, the Delaware Code (2023). Nonprofit nonstock corporations could be revised to include federal tax incentives, encouraging investment in B-Corporations that achieve specific social impact goals. To enhance the legal framework supporting social enterprises, several key measures are recommended to create a favorable environment for their growth. First, establishing a specialized legal status for social enterprises would provide a clear distinction from traditional commercial and nonprofit organizations, granting them access to specific government programs, tax incentives, subsidies, and funding essential for achieving social goals. For example, Article 11 of the France's Law of France No. 2014-856 (2014) requires reinvestment of profits but could extend this to include tax benefits similar to Law of Italy No. 381 (1991), which grants tax reductions for community-directed profits in social cooperatives. Furthermore, social enterprises often face challenges due to the lack of standardised methodologies for measuring social impact, complicating the assessment of their outcomes and limiting their ability to attract investments. Introducing universal standards for social impact evaluation would enable enterprises to demonstrate their achievements transparently and objectively, strengthening the trust of investors and government institutions. For instance, South Korea's Social Enterprise Promotion Act (2007) demonstrates how financial subsidies can support job creation for marginalised groups, highlighting the benefits of structured government support. An essential aspect of supporting social enterprises is granting preferences in public procurement and access to infrastructure. Social enterprises often compete with commercial companies that have substantially greater resources. Implementing procurement preferences, such as simplified participation conditions or designated quotas, would allow social enterprises to expand their market reach and increase their influence within communities. For example, CICs in the UK, governed by the Companies (Audit, Investigations, and Community Enterprise) Act (2004), demonstrate the value of transparency and accountability, yet their competitive standing remains limited due to the lack of specific tax incentives.

Finally, introducing tax incentives for social enterprises, especially for those that actively reinvest their profits in social programs, would significantly increase the financial resources available to them. Similar to the Delaware Code (2023), targeted tax incentives for B-Corporations could encourage reinvestment in social projects. These recommended measures would contribute to the development of social enterprises by supporting the achievement of social and economic goals and creating favorable conditions for the growth and effective operation of these organizations.

Discussion

The European Commission (2024) study and this study share a common vision of social entrepreneurship as an effective tool for the social integration of marginalised groups. Both studies emphasize the importance of a legal framework that provides social enterprises with access to stable financing, tax benefits, and other forms of government support that facilitate the integration of vulnerable groups into social and economic life. At the same time, there are some differences. This study focuses on the comparison of international models of social entrepreneurship support in countries such as France, Italy, the United Kingdom, and the United States, providing a comparative analysis of different approaches. The study by European Commission (2024) focuses on the national specifics of one country's legislation, examining in detail the specific legal and regulatory aspects that are unique to that jurisdiction.

The study by the Office of the United Nations High Commissioner for Human (2021) and this study have similarities in exploring the problems of discrimination and segregation in access to housing for marginalised groups. Both studies emphasize the importance of legal and policy instruments to ensure equal access to housing and social inclusion, especially for groups such as Roma, migrants and low-wage earners. However, there are significant differences in focus and approach. The study by the Office of the United Nations High Commissioner for Human focuses in detail on specific aspects of Italy's anti-discrimination policy, including specific mechanisms such as the National Office against Racial Discrimination (UNAR), which monitors discriminatory cases and works to improve access to housing through sustainable solutions projects. While this study takes a broader, comparative approach, analysing legislative models of support for social entrepreneurship in different countries to integrate vulnerable groups.

The study by C. van Lierop (2016) and the current research share a focus on supporting marginalised communities and the role of legal and financial mechanisms in their integration. Both studies highlight the importance of funding from the EU and national authorities to improve the living conditions of these groups, especially through access to housing, education, healthcare, and social services. They emphasize the need for collaboration between national governments and the European Union to ensure effective integration and stress the importance of active participation by marginalised groups in decision-making processes that affect them. However, the differences lie in their specific focus areas. C. van Lierop's (2016) study focuses on EU policies for integrating the Roma and other marginalised communities through coherent policy frameworks and structural funds, analysing EU efforts to combat discrimination, poverty, and social segregation. In contrast, the current research takes a broader approach by comparing various international models of support for social entrepreneurship in countries like France, Italy, the United Kingdom, and the United States, aiming at the integration of vulnerable groups.

The research by F. Petrella and N. Richez-Battesti (2014) and the current study both focus on the role of social entrepreneurship in promoting social change and integrating marginalised groups. Both emphasize the importance of innovative approaches aimed at meeting social needs and the role of the social entrepreneur as a change agent in society. In both works, the achievement of a social mission alongside economic efficiency is highlighted as an essential element for supporting marginalised groups. However, a key difference lies in their focus on specific aspects of social entrepreneurship. F. Petrella and N. Richez-Battesti's (2014) study addresses the semantics and theoretical contradictions within the definitions of social entrepreneurship, social innovation, and the social entrepreneur, analysing various approaches to these concepts, particularly in the context of the European Union. In contrast, the current study is more focused on practical legal and financial models supporting social entrepreneurship in different countries, offering a comparative overview of specific legislative approaches in countries such as France, Italy, the United Kingdom, and the United States.

The research by S. Kidd and K. McKenzie (2014) and the current study shares a focus on the role of social entrepreneurship in supporting marginalised groups. Both studies emphasize that social enterprises can play a transformative role by providing essential services and fostering social inclusion for vulnerable populations, such as immigrants, refugees, and those facing mental health disparities. Each study acknowledges the importance of embedding services within the communities they serve, ensuring that initiatives are tailored to the unique challenges of these populations. However, there are notable differences. S. Kidd and K. McKenzie's research primarily investigates the effectiveness of social entrepreneurship specifically within the mental health sector, examining how social enterprises address mental health inequities for groups like LGBTQ+ individuals, Indigenous communities, and the homeless in Canada. Their study focuses on mental health services and highlights core themes such as the personal investment of leaders, innovative approaches, and active community involvement as critical for success in this context. In contrast, the current study takes a broader, comparative approach by analysing legal and financial frameworks supporting social enterprises in various countries, including France, Italy, the UK, and the US. It evaluates how these frameworks foster the social and economic integration of marginalised groups more generally, beyond the scope of mental health.

Upon reviewing both studies, several similarities and differences emerge. Both J.S. Liptrap (2021) and the current research explore the impact of legal frameworks on social enterprise, highlighting the role of policy and regulation in shaping the operational landscape of these enterprises. Each study emphasizes how regulatory structures can empower or limit social enterprise growth and adaptation. However, J.S. Liptrap's (2021) research uniquely focuses on the UK's CIC model, analysing how the British welfare state's political economy influenced the development of CICs as a tool to fulfill social welfare objectives. This framework is specific to the UK and includes an in-depth examination of CIC governance structures and legal restrictions designed to promote public benefit through mandated capital retention within the social sector. In contrast, the current study encompasses multiple countries, comparing various legal models that support social enterprises beyond the UK context. It broadens the scope by examining the efficacy of legal statuses in different nations and how this support or restrict social missions in various regulatory environments. This broader, comparative approach contrasts with J.S. Liptrap's narrower focus on the UK's specific regulatory and political context for CICs.

The study by the European Center for Not-for-Profit Law (ECNL) (2015) and the current research share a common focus on understanding how legal frameworks can facilitate the development of social enterprises. Both studies emphasize the importance of a supportive legal environment that provides social enterprises with access to tax benefits, funding, and other resources necessary for growth. Both analyses also highlight how structured legal recognition can help social enterprises effectively address social issues and promote the integration of marginalised groups into society. However, the key difference lies in their scope. The ECNL study primarily provides a comprehensive overview of regulatory frameworks across various European countries, assessing their effectiveness in promoting social objectives and supporting disadvantaged groups within a European context. In contrast, the current research expands its comparative analysis to include not only European countries but also non-European ones, such as the United States, to provide a broader, global perspective on how different nations approach the legal support of social enterprises.

The similarities and differences between the research by C.V. Vasserot (2022) and the present study primarily focus on the regulation and development of social enterprises within different legal frameworks. Both studies investigate the legal structures that support social enterprises, emphasizing how the law can accommodate organizations that pursue both profit and social missions. In terms of similarities, both studies underscore the necessity of hybrid legal forms, such as benefit corporations and community interest companies, which allow social enterprises to fulfill their dual goals effectively. Each study highlights how these legal structures help balance financial viability with societal impact, aiming to provide stability and incentives for social enterprises through defined legal recognition and benefits. The primary difference lies in the geographic scope and specific legal nuances explored. While C.V. Vasserot's (2022) work focuses on a broader comparative analysis of social enterprise law across various European countries, the current study provides an in-depth examination of national-level adaptations, focusing on the localized implications of these regulations on social enterprise growth and sustainability. Additionally, C.V. Vasserot (2022) places more emphasis on the challenges posed by traditional corporate structures and their adaptation to social aims, whereas the current research delves into practical recommendations for bridging regulatory gaps specific to the regional needs of social enterprises.

The research by S. Adam *et al.* (2016) and the current study both examine regulatory frameworks that support social enterprises in achieving social impact. Both emphasize the need for adaptable legal structures, tax incentives, funding, and official recognition to empower social enterprises effectively. However, a key difference is the scope: S. Adam *et al.* (2016) focus on European countries' specific policies and adaptations, while the current study provides a broader, global comparison, including non-European contexts like the U.S. This approach allows for identifying both universal best practices and specific regulatory gaps that could impede social enterprise development. With an emphasis on how legal frameworks might assist social enterprise growth and their role in integrating excluded groups, the current research and the studies by A. Ciepielewska-Kowalik and M. Starnawska (2021) both examine the regulatory and historical evolution of social enterprises. These studies demonstrate how social enterprises can be used as instruments for vulnerable groups' economic and social inclusion through modified laws and support systems. They do, however, take somewhat different approaches. A. Ciepielewska-Kowalik and M. Starnawska's study offers a thorough analysis of Poland's social enterprise industry, emphasising the distinct institutional, historical, and social background that has influenced Polish social enterprises, such as cooperatives and non-profits. On the other hand, the current study adopts a more comprehensive, global comparative viewpoint, examining and contrasting different legislative regimes for social enterprises across multiple countries to identify best practices and highlight areas where the regulatory framework could be improved.

The study by A. Ciepielewska-Kowalik *et al.* (2015) and the current research both explore how institutional and regulatory frameworks shape the effectiveness of social enterprises, emphasising the influence of historical, economic, and political contexts on their ability to advance social welfare. Both studies underscore the importance of supportive legal environments that allow social enterprises to address the needs of marginalised communities. However, A. Ciepielewska-Kowalik *et al.* (2015) concentrate specifically on Poland, providing an in-depth look at social enterprise models unique to the Polish context, such as cooperatives and entrepreneurial non-profits, and examining the local challenges and opportunities these organizations face. In contrast, the current study adopts a broader, comparative approach, analyzing various legal frameworks across multiple countries and identifying gaps that may limit the development of social enterprises. This comparative perspective aims to offer more universally applicable recommendations, unlike the Poland-focused insights provided by A. Ciepielewska-Kowalik *et al.* (2015). Y. Stryjan's (2023) study and the current research examine how social enterprises support work integration for marginalised groups, highlighting the importance of policy support in creating sustainable environments that bridge economic and social goals. However, Y. Stryjan's (2023) focuses on Sweden's work integration social enterprises (WISEs) within a government-centered framework emphasizing full employment, noting limitations due to the state-managed nature of these initiatives. In contrast, the current research provides a broader international perspective, examining models like the British Community Interest Company (CIC) and critiquing its flexibility in attracting private investments for social aims.

In summary, the comparisons between the current study and other research works reveal both shared objectives and distinct focuses regarding social enterprise and its impact on integrating marginalised groups. Each comparative study acknowledges the role of supportive legal frameworks and policies, highlighting the need for tax benefits, financing, and inclusive strategies to empower social enterprises in their social missions. However, each work's approach varies, with some focusing on specific national contexts – such as the frameworks in Poland, Italy, or Sweden – while others, like the present research, adopt a broader, global perspective. This global approach enables the current study to identify universal best practices and recommendations for legislative improvements, while the national studies provide in-depth insights tailored to their unique institutional and regulatory landscapes.

Conclusions

The research findings emphasised the crucial role of social entrepreneurship in fostering the integration of marginalised groups into the socio-economic framework. A comparative analysis of international legal approaches demonstrated that each country utilizes distinct regulatory models, such as SSEs in France, CICs in Great Britain, and B-Corporations in the United States, to support social enterprises. These frameworks offer varying levels of legal recognition, financial support, and operational independence, contributing to the advancement of social integration and enhancing the corporate responsibility of enterprises in addressing critical social needs.

Results indicated that despite the differences in these frameworks, the overarching goal remains consistent: providing social enterprises with opportunities to thrive by offering legal structures that align social impact with economic sustainability. For instance, France's Law of France "On the Social and Solidarity Economy" mandates that 50% of profits from social enterprises be reinvested in community-focused initiatives. This approach prioritises the reinvestment of profits while maintaining operational independence. Similarly, Italy's Law "Discipline of Social Cooperatives" encourages social cooperatives to reinvest their profits by granting tax benefits, supporting social goals while allowing financial stability. South Korea's Social Enterprise Promotion Act offers additional direct financial support, including subsidies and preferential financing, especially for those creating employment opportunities for vulnerable populations, highlighting how legal frameworks can prioritize social stability and inclusion.

The analysis also revealed commonalities across these support models. All significant legal frameworks prioritize balancing social objectives with economic sustainability, enabling social enterprises to remain viable while providing meaningful assistance to marginalised groups. Critical factors for the successful development of social entrepreneurship include legal recognition, tax benefits, subsidies, and access to financing programs. These factors reduce the barriers that social enterprises face in accessing essential resources and markets. However, the study also identifies challenges that persist globally. One pressing issue is the absence of standardised metrics for measuring social impact, which complicates the ability of social enterprises to attract investments and demonstrate their effectiveness to stakeholders. This lack of metrics hinders transparent reporting and makes it difficult for investors to evaluate the social and economic benefits of these enterprises accurately. Furthermore, social enterprises encounter substantial challenges in competing with traditional commercial enterprises, which have greater access to financial resources and established markets. The limited market access and reduced visibility for social enterprises decrease their competitiveness. Additionally, gaps in legal recognition lower their attractiveness for investors and limit access to government incentives, which are essential for ensuring long-term sustainability.

A limitation of this study is its reliance on existing literature and comparative analysis, which, while helpful, does not fully capture cultural, political, or economic nuances specific to each region. For future research, empirical studies focused on social enterprises in various countries are recommended to explore practical challenges and successes. Developing standardised criteria for assessing social impact could also aid in harmonizing reporting and evaluating social enterprise performance internationally, ultimately promoting sustainability.

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Conflict of interest

None.

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Правове регулювання соціального підприємництва, спрямованого на інтеграцію маргіналізованих груп у суспільство

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Анотація. Дослідження мало на меті порівняти законодавчі підходи до підтримки соціального підприємництва, спрямованого на інтеграцію маргіналізованих груп у суспільство, у кількох країнах, зокрема у Франції, Італії, Великій Британії, Сполучених Штатах Америки та Південній Кореї. Результати продемонстрували унікальні моделі законодавчої підтримки, орієнтовані на соціальну інклюзію: від моделі соціальної та солідарної економіки у Франції до компаній суспільного інтересу у Великій Британії. Кожна з цих моделей має свої особливості, зокрема щодо податкових стимулів, грантової підтримки та вимог до інтеграції. Результати дослідження підкреслюють важливу роль соціального підприємництва у сприянні соціальній та економічній інтеграції. Порівняння законодавчих баз показало, що різні рівні підтримки можуть впливати на стабільність та ефективність соціальних підприємств. Наприклад, модель соціальної та солідарної економіки у Франції та кооперативна система в Італії наголошують на реінвестуванні прибутків у соціальні проекти, компанії суспільного інтересу у Великій Британії забезпечують прозорість, а в Південній Кореї підприємства отримують субсидії за працевлаштування вразливих груп населення. Це свідчить про адаптацію підходів до конкретного національного контексту. Таким чином, дослідження показало, що чітка та структурована законодавча база значно сприяє розвитку соціального підприємництва, надаючи стабільну фінансову підтримку та можливість досягти соціальної інтеграції через створення робочих місць, розвиток навичок та підвищення фінансової стабільності серед маргіналізованих груп населення

Ключові слова: інклюзія громади; вразливі верстви населення; інклюзивна економіка; захист прав; розробка політики