

Creating social value and community impact in the Third Sector: A case study of the O.D.V. Stella Cometa

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Abstract

Despite growing academic interest in Third Sector Organizations (TSOs), objective difficulties remain in assessing the social value these organizations create. This research explores how small TSOs can generate social value within local communities, focusing on a small volunteer-based organization (O.D.V.), *Stella Cometa*, based in Cosenza, Southern Italy. Using a qualitative case study methodology, we collected primary data (semi-structured interviews administered to board members) and secondary data (official documents, social and financial reports, and journalistic sources) to examine the organization's activities and programs. The findings show that *Stella Cometa* creates social value in four main areas: education, healthcare, disability support, and women's economic empowerment. However, critical challenges persist, particularly concerning impact measurement and stakeholder collaboration. This study offers both practical and theoretical insights into the multidimensional contribution of small TSOs in local contexts.

Keywords: Social value; Third Sector Organizations; Volunteer Organization; Third Sector; Case study.

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1. Introduction

In recent decades, Third Sector Organisations (TSOs) have been gaining considerable importance in the national and international landscape, mainly due to their nature as providers of public, social and care-related services (Bach Mortensen et al., 2018). TSOs include non-governmental organisations (NGOs), social enterprises, charities, voluntary organisations, donor organisations, non-profit organisations, membership organisations (e.g. cooperatives, sports and arts clubs) and professional associations (Cordery & Sinclair, 2013).

Among the many functions attributed to TSOs, the most important concern the protection of human rights, the promotion of social development, and environmental sustainability (Bendell, 2005). Moreover, particularly in countries like Italy, the importance of collaboration between these entities and public sector organizations (PSOs) has been widely acknowledged (Biancone et al., 2014; Orlandini & Amelio, 2020). For this reason, TSOs are expected to adhere to the same accountability standards often required of private companies and public sector organizations (Simaens & Koester, 2013), and the significance attributed to these issues in academic and political debates is steadily and considerably increasing (Brusca et al., 2022).

TSOs are especially known for their ability to generate social value. Social value is created when resources, inputs, processes, or policies are combined to bring about improvements in the lives of individuals or in society as a whole (Zappalà & Lyons, 2009). However, substantial challenges remain in measuring the social impact of TSOs, particularly when attempts to quantify social value result in a misleading or distorted representation of the value generated (Gibbon & Dey, 2011). Although numerous approaches have been developed in recent years to try to quantify the social value created by TSOs (see, for example, Zappalà & Lyons, 2009; Zamagni et al., 2022), this value has not been adequately investigated using qualitative research methods and, as a result, is still not fully understood (Lyth et al., 2016). Moreover, to the best of our knowledge, no studies have thoroughly explored how small TSOs create tangible value within the local communities in which they operate.

With the aim of addressing this existing gap, this study seeks to analyze the social value created by *Stella Cometa*, a volunteer organization (O.D.V.) based in Cosenza, Southern Italy. Founded in 2004, Stella Cometa has launched numerous projects inspired by peace, the appreciation of diversity, solidarity, and service to the most disadvantaged. Through a qualitative methodology based on a case study approach, this article aims to understand how this organization generates social value in the local communities where it operates

Findings reveal that Stella Cometa represents a virtuous example of local social value creation, combining faith-based motivations with concrete interventions in health, education, disability, and women's empowerment, all of which are strongly aligned with the needs of the local and international communities it serves.

This research provides relevant insights for researchers interested in understanding how social value is generated in TSOs and offers a contextual contribution to the ongoing debate by exploring how a local O.D.V. contributes to its generation within the community.

This study is structured as follows. Section 2 presents the theoretical background on TSOs and social value creation, highlighting the initial attempts made in the literature to measure such value. Section 3 presents the research design and the methodology adopted, with a presentation of the O.D.V. selected for our case study. Section 4 discusses the key findings and their discussion, analyzing the social value created by Stella Cometa within the local community where it operates. Finally, Section 5 contains the conclusions, which include the practical and theoretical implications of the study, its limitations, and future research directions.

2. Theoretical Background

2.1 Third Sector Organizations (TSOs)

In recent years, the Third Sector has been gaining increasing importance, as evidenced by numerous interdisciplinary studies focused on nonprofit organizations (Brusca et al., 2022). In Italy, the Third Sector Code defines TSOs as *“volunteer organizations, social promotion associations, philanthropic entities, social enterprises (including social cooperatives), associative networks, mutual and aid societies, legal business and voluntary (recognized or unrecognized) associations, foundations and private non-profit entities other than firms that are set up to carry out non-profit activities for civic, solidarity and social purposes, through the exclusive or main pursuit of one or more general interest activities in the form of voluntary action or provision of money, goods or services free of charge, or mutual assistance or production or exchange of goods or services.”*

More generically, Pestoff (1998) defines TSOs as a set of entities existing at the intersection of the market, the state, and the community. This interdisciplinary nature makes the definition of TSOs complex, and scholars often find it difficult to categorically determine what is or is not a TSO (Helmig et al., 2004).

The economic significance of TSOs is also widely acknowledged. A study by Gazzola et al. (2021) estimates that the Italian Third Sector generates over 60 billion euros annually. Furthermore, with the increasing prominence of sustainability at both the national and international levels, TSOs play a fundamental role in pursuing sustainable development goals. Previous studies (see, for example, Bendell, 2005; Dumay et al., 2010) have demonstrated that, thanks to their collaboration with businesses, policymakers, and communities, and their direct engagement in activities that affect people's lives, the Third Sector plays a key role in advancing the Sustainable Development Goals (SDGs). For this reason, although these entities are not currently subject to mandatory non-financial reporting, it is desirable that they voluntarily adopt sustainability reporting practices to enhance transparency, reputation, legitimacy, and stakeholder engagement (Brescia & Campra, 2023).

2.2 Social Value and TSOs

In recent years, there has been renewed interest in defining and measuring the contribution of organizations within the Third Sector. This interest was especially driven by the rise of venture philanthropy in the 1990s, which introduced the idea that philanthropy should be treated like a social investment—one that, like financial investments, requires a measurable return (Zappalà & Lyons, 2009). However, it is important to emphasise that the specific functions of TSOs cannot be measured using business information tools, as these tools fail to fully capture the social nature of all the elements that constitute these entities (Gazzola et al., 2021). It is evident that the full contribution of TSOs is not yet fully understood (Lyth et al., 2016). To address these challenges, Zappalà & Lyons (2009) outline four main indicators used by the Global Civil Society Index (GCSI) to assess the impact of civil society organizations:

- Added value to GDP, calculated based on the salaries paid to employees of civil society organizations and imputed wages of volunteers, as a percentage of national GDP.
- Contribution to personal services, measured as a percentage of total employment in the fields of healthcare, education, social services, culture, and leisure.
- Contribution to advocacy and civic expression, measured by the number of employees and volunteers involved in advocacy activities (e.g., lobbying groups, professional associations, unions, environmental and cultural protection) relative to the adult population.
- Popular engagement, measured as the percentage of the adult population who report being members of a volunteer organization, based on World Values Survey data.

In addition to these indicators, several approaches have been developed in recent years to measure the social value created by the Third Sector, and many of these are used and applied internationally (Zappalà & Lyons, 2009; Zamagni et al., 2022). Among the most significant approaches are:

- Social Accounting and Auditing (SAA): A participatory process where the organization accounts for its social, environmental, and economic impact by directly involving stakeholders, and demonstrates alignment with its mission and responsiveness to community needs;
- Social Return on Investment (SROI): A structured approach that aims to understand, determine, and manage the value of social, economic, and environmental outcomes generated by an activity or organization. Its goal is to monetize the social value created, using a ratio between the benefits produced and the initial investments.

Despite these concrete efforts, significant challenges remain in measuring the social impact of TSOs. Most of the studies in the literature (see, for example, Zappalà & Lyons, 2009; Tirado-Valencia et al., 2021; Zamagni et al., 2022) attempt to quantify the social value generated by the Third Sector, and this leads to several issues. One major issue is the recognition that attempting to measure social impact may result in potentially insignificant or even misleading information that does not comprehensively reflect the actual social value created (Gibbon & Dey, 2011). This challenge particularly affects smaller TSOs, which often struggle to demonstrate the positive impact they generate in society, especially when it comes to assessing the marginal contribution of a project or organization, or assigning value to non-market outcomes such as health and well-being (Courtney, 2018). Moreover, to the best of our knowledge, there are very few studies in the literature (see, for example, Haskel and Graham, 2014; Slater and Aiken, 2015) that investigate the value created by these organizations using qualitative research methods, and none of them focus on the creation of social value within the local communities they serve, especially in the Italian context.

Building on this premise, this study aims to help bridge this gap by exploring the operations and activities of a specific TSO, Stella Cometa, which is based in Cosenza, Southern Italy. The objective of this work is to answer the following research question (*RQ*):

RQ: How does the O.D.V. Stella Cometa contribute to the creation of social value in the community?

3. Research Design and Methodology

This case study analysis applies a qualitative methodology based on data triangulation (Zohrabi, 2013) to ensure a multidimensional assessment of the organisation's capacity to generate social value in the community. The social value generated by TSOs is a central theme in the academic literature (Haskel & Graham, 2014; Slater & Aiken, 2015), but the Italian context still remains little explored. To fill this gap, this study examines how Stella Cometa, an O.D.V. founded in 2004 in Cosenza, Italy, contributes to the creation of social value through programmes based on solidarity, faith and gratuitousness. In order to ensure a holistic understanding of the association's impact, the methodology adopted follows the case study approach (Stake, 1995; Yin, 2018), combining primary data, secondary data and documentary sources.

The choice to use a case study analysis stems from the fact that the case study is useful for investigating complex and relatively unexplored phenomena (Yin, 2009). A case study is defined as *“an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident (Yin, 2018). It is an in-depth investigation of a specific case, aiming to understand the complexity and internal dynamics of the phenomenon under analysis (Stake, 1995). This involves a detailed analysis of a single unit, which may be a person, a group, or an institution, through an iterative process of data collection, analysis, and interpretation (Merriam, 1998)”*.

In particular, the use of the case study methodology allows for an accurate response to the "how" and "why" specific phenomena occur within a given context (Yin, 2018), and it represents a research activity aimed at thoroughly examining real-life events within organizations (Merriam & Tisdell, 2016).

Consistent with the methodology used by other researchers (see, for example, Zebryte & Jorquera, 2017; Ciolelli et al., 2024), we used information from different sources to support data triangulation and enhance the credibility of the results and their interpretation (Zohrabi, 2013).

The data collection process was carried out using both primary and secondary sources. Primary data was collected through a semi-structured questionnaire administered to the members of the seven-person board of directors, with the aim of exploring internal perceptions of the association's impact and its operational challenges. Board of directors include the president, vice president, secretary, treasurer, and board members. The choice to use a semi-structured questionnaire was driven by the intention to avoid influencing the responses by providing only closed-ended questions.

Secondary data came from the analysis of social and financial balance sheets, the organization's official website and journalistic sources, with the aim of verifying the consistency between internal statements and objective evidence. The literature supports the use of secondary data,

as they can offer valuable insights into actions, events, and underlying reasons that would otherwise be difficult to access quickly (Stake, 1995). The analysis of documentary sources allowed the case study to be contextualised within the literature on the Third Sector, comparing the governance and social impact models with those of other Italian NGOs (ONLUS) (Cifoletti et al., 2024).

In particular, case studies combine various data collection methods, including the use of archives, interviews, questionnaires, and observations (Eisenhardt, 1989). The different data sources were collected to ensure effective triangulation and to obtain results that are reliable, accurate, and valid for the research (Miles, 1994).

Data collection was carried out from April 2025 to March 2025. The choice of a short time frame is justified by the intention to avoid potential anomalies that may occur when administering questionnaires over extended periods (Raimo et al., 2023).

The questionnaire was divided into six sections: (1) General Information, (2) Mission and Values, (3) Activities and Projects, (4) Social Impact and Value, (5) Collaborations and Governance, and (6) Challenges and Future.

3.1 Case study selection: Stella Cometa ODV

Stella Cometa¹ is an O.D.V. based in Cosenza, founded on December 21, 2004 by Don Battista Cimino in collaboration with Don Antonio Abruzzini, Don Giacomo Tuoto, and other laypeople. The idea of establishing a non-profit organization emerged following Don Cimino's missionary experience in Africa during the Burundi civil war (1993–2005), with the goal of addressing the difficulties faced by local communities and initiating projects inspired by peace, solidarity, the conviviality of differences, and service to the most vulnerable.

Its mission is structured around three main pillars: Christian values (mission), services for the most vulnerable (solidarity), and the promotion of peace (conviviality). Central to its work is the promotion of human dignity according to Gospel principles, fostering reconciliation and solidarity among people, and offering concrete support to those in need.

Stella Cometa operates both internationally, particularly in Africa, and locally, where it primarily provides health and social services to people living in poverty.

¹ Website: <https://www.stellacometa.org/>

4. Results and Discussion

Findings reveal a strong convergence among sources in recognising the positive impact of the association: 100% of respondents stated that Stella Cometa had generated significant or transformative change, a result confirmed by official documents attesting to the increase in the number of beneficiaries served over the years. In addition, the organization's activities have evolved towards greater specialisation, with targeted programmes such as the strengthening of the medical clinic in Italy, support for populations affected by natural disasters and the goat project in Kenya to promote the economic independence of vulnerable families.

The O.D.V. has developed a series of concrete interventions that demonstrate its social impact in several key areas. Among the initiatives conducted, on the education front, the organization supports 150 young people in their education, guaranteeing access to education from kindergarten to university. The literature confirms the fundamental role of education and the investments linked to it, it is considered, in fact, as one of the most effective tools for promoting social inclusion and economic progress (Haskel & Graham, 2014).

Similarly, the organization has created value within the community by using the health sector. The latter represents, together with education, another pillar of the social value generated by the O.D.V., with over 300 people under medical care and programmes aimed at combating malnutrition and HIV/AIDS. Internal documentation and the official website confirm that Stella Cometa provides not only medical care but also psychological and social support for vulnerable groups, including women with AIDS through the Mama Smile project. This multidimensional approach reflects best practices in the literature on non-profit health organisations, which emphasise the importance of an integrated intervention to ensure sustainable impacts (Slater & Aiken, 2015). Another significant area of intervention is assistance to people with disabilities, with more than 60 children per year involved in mobile physiotherapy programmes, orthopaedic surgeries, wheelchair distribution and school training. The literature confirms that support for people with disabilities must be multidisciplinary and based on social inclusion programmes (Zebryte & Jorquera, 2017), a principle fully applied by Stella Cometa through the active involvement of families and the local community.

Finally, the O.D.V. has demonstrated a strong commitment to the promotion of women's economic independence, with over 1,000 women involved in SHG Groups, self-help groups that provide access to small loans to finance autonomous economic activities. The growing demand for participation in these groups confirms the validity of the approach, which is recognised in the

literature as one of the most effective tools for economic empowerment and the strengthening of women's roles in vulnerable communities (Cifoletti et al., 2024).

Despite these positive results, the triangulation highlighted some critical issues that represent strategic challenges for the organization's future. The main one concerns the measurement of social impact, which is still under development. Without standardised tools, the association risks losing funding opportunities and institutional recognition (Raimo et al., 2023). Furthermore, although the network of collaboration with other NGOs is solid, involvement with public bodies and private companies remains limited, reducing the possibilities for growth and expansion of initiatives (Slater & Aiken, 2015).

In summary, Stella Cometa represents a virtuous model of integrated social value generation, combining interventions in education, health, disability and economic empowerment. The triangulation of data confirmed the positive impact of the organization, while identifying opportunities for improvement to strengthen its sustainability and future growth.

5. Conclusion

This research investigated the creation of social value by an O.D.V. operating in the community of Cosenza, in Southern Italy. Stella Cometa is an organization that contributes to the fields of education, health, support for people with disabilities, and women's empowerment. These findings demonstrate that even small TSOs can engage in creating social value in the communities in which they operate and provide direct benefits to the individuals who use their services.

From a theoretical perspective, this study contributes to the ongoing debate on social value in the Third Sector by offering an in-depth analysis of an O.D.V. operating in a fragile socio-economic context. This research enriches the existing literature by adopting a qualitative research method that explores in detail the activities and programs undertaken by the organization.

From a practical point of view, our case study highlights several success factors for TSOs. Defining a clear and well-structured mission and action plan is the first step toward increasing the trust that the community places in the organization. Moreover, TSOs, often operating in close contact with individuals and directly influencing their lives, can more easily intervene in areas of the community facing critical issues.

However, this research is not exempt from limitations. First of all, the analysis is based on a single case study and, although this allows for an in-depth exploration of specific dynamics, the

generalizability of the results is limited. Furthermore, the research focuses on a TSO in a very small context such as Cosenza, which restricts the possibility of extrapolating the findings to other international settings. Additionally, the data used for the analysis were collected over a relatively short period, which may not reflect the organization's long-term development. Finally, only the organization's perspective was considered.

Future research could incorporate the community's point of view through ethnographic studies. In addition, the long-term social impact of Stella Cometa could be assessed by conducting longitudinal studies to monitor the effects of its activities on the target communities. Lastly, a comparative analysis could be carried out to evaluate Stella Cometa's model in relation to other Italian and international non-profit organizations, highlighting the differences and similarities in the creation of social value.

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