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Social Cooperatives in Poland as an Instrument of Social Policy

Spółdzielnie socjalne w Polsce jako instrument polityki społecznej

Keywords: public policies, social policy, social economy

Słowa kluczowe: polityki publiczne, polityka społeczna, ekonomia społeczna

Abstract

The aim of the article is to present the place of the social and solidarity economy in the state policy aimed at reducing social exclusion in Poland. The analysis focuses in particular on social cooperatives and the conditions for their functioning, which are one of the tools of active social policy. The activities of social cooperatives are aimed at supporting people at risk of social exclusion and at their social inclusion.

Streszczenie

Celem artykułu jest przedstawienie miejsca ekonomii społecznej i solidarnościowej w polityce państwa na rzecz ograniczenia wykluczenia społecznego w Polsce. Analiza skupia się w szczególności na spółdzielniach socjalnych i warunkach ich funkcjonowania, które są jednym z narzędzi aktywnej polityki społecznej. Działalność spółdzielni socjalnych ma na celu wspieranie osób zagrożonych wykluczeniem społecznym i ich integracji społecznej.

Introduction

Reforms introduced in the social policy of many European countries are generally based on increasing the mobilisation of people to work and the degree of their own foresight and responsibility in the area of social security. Therefore, for many years now, strategies for solving social problems have been designed to take measures aimed at activating and developing social entrepreneurship. Thus, social economy entities are expected to play a more significant role in solving social problems, including those related to employment. This type of policy is to contribute to fostering social solidarity, and social inclusion as its goal is to be achieved primarily through being active on the labour market – if not on the open one, then in the social economy sector¹. We are well aware of the fact that there are many people who will not be able to be professionally active in the free market (e.g. due to their health, qualifications or addiction problems). In this respect, social economy entities can play a useful role by creating conditions. They already contribute significantly to reducing the risk of social exclusion, and at the same time strengthen communities, as by using human resources they complement the activities of the private and public sectors.

The study presents the problem of solving the issue of social and professional activation in Poland on the basis of social economy entities, with particular emphasis on social cooperatives. The analysis focuses on answering the question about the role played by the support system in the formation of social cooperatives in the context of state policy aimed at the social economy.

Characteristics and conditions of the social and solidarity economy sector

The principle of the primacy of acting for the benefit of people over profit maximisation is one of the most important principles in the social economy. Mainly social values matter here, and the profit is allocated, for example, to counteracting social exclusion. The activation of people at risk of social exclusion and the inclusion of those already excluded into life in the community are some of the goals of the social economy. As for the labour market and counter-

¹ M. Kubiak, *Ekonomia społeczna jako sposób przeciwdziałania wykluczeniu społecznemu osób niepełnosprawnych*, [in:] *Przemoc w rodzinie. Analiza zjawiska na tle wybranych problemów*, ed. M. Czerwińska-Jaśkiewicz, Świdwin 2013, pp. 107–128.

acting social exclusion, social enterprises deal, among others, with increasing opportunities on the labour market, as well as supporting and creating jobs for specific categories of people who are not able to find their feet on the open labour market and function on it, whose employment requires support. The social economy encompasses various types of economic activity conducted mainly by cooperatives, associations and mutual benefit societies, which are based on social values and ethical standards, respecting certain rules². It can be said that it is a certain plane of activities taking different forms in individual countries, but in principle everywhere they focus on professional integration and counteracting social exclusion³.

It should also be remembered that taking into account the components of the social economy sector, it is worth noting that next to public benefit organisations and reintegration entities and typical non-profit social organisations, this sector also includes non-governmental (social) organisations conducting business activity and allocating profit to statutory purposes and social enterprises with registered business activity. Therefore, we do not equate the social economy with the narrower concept of non-governmental and non-profit organisations – even though it often happens, as we observe a tendency to expand the activities of economic entities also to include social aspects⁴. So far in Poland, social economy entities have operated (both in terms of the number of employed people and profits) on a relatively smaller scale than in many Western European countries. However, they successively prove that this sector has the potential to solve many social problems and is able to create jobs.

In the years 2003–2006, a number of acts and documents were adopted in Poland which take into account wider development of the social economy on the national scale⁵. In the policy of the state one of the most important strategic

² K. Głębicka, *Ekonomia społeczna. Podmioty i instrumenty*, Warszawa 2009, pp. 21–43.

³ A. Steiner, S. Steinerowska, *Przedsiębiorstwa społeczne w Wielkiej Brytanii – potencjał i możliwości działania*, „Ekonomia Społeczna” 2013, No. 2, pp. 44–57; M. Mańkowska, *Dobre praktyki działań władz regionalnych na rzecz rozwoju ekonomii społecznej w wybranych regionach Belgii, Włoch i Szkocji*, „Ekonomia Społeczna na Warmii i Mazurach” 2020, pp. 34–36.

⁴ K. Górka, M. Łuszczuk, A. Thier, *Rola ekonomii społecznej we wzroście zatrudnienia i demokratyzacji zarządzania gospodarką*, *Ekonomia społeczna między rynkiem, państwem a obywatelem*, eds. D. Murzyn, J. Pach, Warszawa 2018, p. 373.

⁵ The Act of 24 April 2003 on public benefit activities and voluntary service (The Act of 22 January 2010 amending the Act on public benefit activities and voluntary service, Journal of Laws of 2010, No. 28, item 146); the Act on social employment of 13 June 2003, Journal of Laws of 2003, No. 122, item 1143, the Act on social assistance of 12 March 2004, Journal of Laws of 2004, No. 64, item 593;

documents in this regard turned out to be the *National Programme for the Development of the Social Economy*⁶ (NPDSE) (adopted in September 2014 – on the basis of the provision of the *Social Capital Development Strategy*⁷ containing the action “Supporting the development of social entrepreneurship and other forms of counteracting social and professional exclusion, including various forms of self-help”⁸). It should be emphasised that it contains a Polish definition of the area of the social economy, according to which it is “the sphere of civic activity, which through economic and public benefit activities serves: professional and social integration of people at risk of social marginalisation, creating jobs, providing social services of general interest and local development”⁹. On the other hand, four main groups of entities operating in the sphere of the social economy were distinguished¹⁰. It can be said that the NPDSE outlined the key directions of public intervention aimed at shaping the appropriate conditions for the development of the social economy and social enterprises. It was addressed primarily

the Act on employment promotion and labour market institutions of 20 April 2004, Journal of Laws of 2004, No. 99, item 1001, the Act on social cooperatives of 27 April 2006, Journal of Laws of 2006, No. 94, item 651.

⁶ Attachment to the Resolution No. 164 of the Council of Ministers of 12 August 2014 on the adoption of the *National Programme for the Development of the Social Economy*, Polish Monitor Official Journal of the Republic of Poland, Warszawa 24 September 2014, item 811, (NPDSE).

⁷ *The Social Capital Development Strategy*, the Resolution No. 61 of the Council of Ministers of 26 March 2013 on the adoption of *the Social Capital Development Strategy 2020* (Polish Monitor item 378).

⁸ It recognised that the social economy is an innovative instrument contributing to increasing the social and professional integration of socially excluded people and strengthening social capital. Social economy entities meet not only the need to employ people who are in a disadvantaged life situation, but can also complement the provision of goods and services by the market and the state, and solve various social problems in many areas of public life.

⁹ NPDSE, p. 15.

¹⁰ 1) social enterprises (foundation of the social economy); 2) entities supporting social and professional reintegration of people at risk of social exclusion (occupational activity centres, occupational therapy workshops, social integration centres, social integration clubs); 3) entities operating in the field of public benefit (they conduct economic activity and employ employees, although their activity is not based on economic risk – non-governmental organisations conducting paid and unpaid public benefit activities – may become social enterprises, provided that they undertake economic activity to a certain extent, and statutory obligations regarding profit distribution); 4) entities of the economic sphere which were created in connection with the pursuance of a social goal, or for which a social goal of common interest is the *raison d'être* of commercial activity. These are entities that do not have all the features of a social enterprise (non-governmental organisations conducting economic activity, the profits of which support the achievement of statutory goals; cooperatives aimed at employment; other cooperatives of a consumer and mutual nature, NPDSE, p. 15.

to public institutions that create and implement specific policies, as well as to people operating in the social economy sector. It was assumed that by 2020 the entities of this sector would become the key support for people in a difficult situation and would provide public utility services. It was accomplished mainly by strengthening the role of such entities in self-governmental communities and creating and maintaining new jobs in social enterprises. Other measures included, among others, a change in the regulations to facilitate the establishment of new associations, the adoption of standards for public consultations, loans and subsidies, as well as activities promoting the social economy. The resulting financial resources related to the implementation of the programme for 2014–2020 were estimated at almost PLN 3 milliard (taking into account both expenditure from the state budget and the EU as well as local government funds).

At the beginning of 2019, the Council of Ministers adopted a resolution changing the NPDSE into to *the National Social Economy Development Programme till 2023. Social Solidarity Economy*¹¹ [NSEDP23SSE]. This document adopts the definitions of the social economy¹² (its area is indicated as non-governmental organisations and entities referred to in art. 3 para. 3 of the Act of 24 April 2003 on public benefit activities and voluntary service¹³; country housewives associations (if they are legal persons); labour cooperatives; solidarity economy entities). The solidarity economy¹⁴ was assigned the meaning of reintegration activities and its subset includes: social enterprises (social economy entities which

¹¹ Attachment to the Resolution No. 11 of the Council of Ministers of 31 January 2019 *the National Social Economy Development Programme till 2023. Social Solidarity Economy*, Warszawa 27 February 2019, item 214.

¹² The social economy is the sphere of civic and social activity, which serves through economic and public benefit activities a purpose of: vocational and social integration of people at risk of social marginalisation, creation of jobs, provision of social public utility services (for the public welfare) and local development.

¹³ That is: corporate entities and entities acting pursuant to provisions on relations between the State and the Catholic Church in the Republic of Poland, on relations between the State and other churches and religious unions, and on the guaranteed freedom of conscience and religion, should their statutory objectives encompass public benefit work, unions of local self-government units, social cooperatives, joint stock companies, limited liability companies, and sport clubs operating as companies under the provisions of the Act of 18 January 1996 on physical culture, which: do not operate for profit and allocate all of their profit to attain their statutory objectives, and they do not divide their profit between their members, shareholders, stockholders or employees.

¹⁴ The solidarity economy is a part of the social economy, whose primary objective is professional activation and social integration, including vocational and social reintegration of people at risk of social exclusion, as well as social and vocational rehabilitation of people with disabilities.

conduct business or payable public benefit activities, professionally activate hard-to-employ people, do not privatise the profit or excess balance and are managed in a participatory manner, may obtain the status of a social enterprise), social cooperatives and disabled and blind workers cooperatives, supported employment enterprises, reintegration units, including: Occupational Therapy Workshops, Vocational Development Centres, social employment entities activating socially excluded people: Social Integration Centres, Social Integration Clubs.

The long-term strategic goal of the *National Social Economy Development Programme till 2023. Social Solidarity Economy* is for the social and solidarity economy to become an important instrument of active social policy, support for social and local development. The detailed objectives and proposed indicators to be achieved by 2023 include:

1. supporting long-lasting partnership of social and solidarity economy entities with local self-government in the provision of public utility services and fulfilling public tasks in the field of local development (local government units are to allocate at least 2% of the budget for the provision of social and public utility services);
2. increase in the number of high-quality jobs in social enterprises for people at risk of social exclusion (35 thousand new, high-quality posts in social enterprises are to be created for people at risk of social exclusion);
3. increase in competitiveness of social and solidarity economy entities on the market (the number of social and solidarity economy entities conducting business or paid public benefit activities is to raise by at least 5 thousand and the share of young people aged 16–34 in these entities is to increase by 28%);
4. promoting positive attitudes towards the social and solidarity economy.

As a result of the main goal: increasing the range of influence of the social and solidarity economy, it was assumed that by 2023 the number of people taking up work after having completed their participation in reintegration units will increase to 40%. The quantity of young people in social and solidarity economy entities will increase by 50 thousand and 75 thousand new jobs in social economy enterprises will be created.

A key role in coordinating activities for the social and solidarity economy sector is assigned to the voivodship self-government. Its tasks include, among others: preparation, implementation and monitoring of the Regional Programme for the Development of the Social Economy, adopted by the Voivodship Board, taking into account regional specificity and conditions, as well as directions of

development of the social economy set out at the national level. The issues of the social and solidarity economy are to be correlated with other public policies implemented at the voivodship level (in particular regarding the labour market, social integration, entrepreneurship and innovation development, and the development of social and public utility services). In the institutional sphere, a key role is played by the Regional Centres of Social Policy which participate in the process of framing regional public policies, coordinate current activities related to the social economy, and also have knowledge about the conditions determining the shape of social policy in the region and know the specific potential and barriers affecting the development of the social economy sector.

Conditions of operation and practical nature of social cooperatives

According to NSEDP23SSE, the social and solidarity economy is responsible for 2.3% of employment in the Polish economy and 1.2% of GDP, while its potential in 2015 amounted to approx. 94 thousand entities employing approx. 345 thousand people. In addition, country housewives' associations were also included in this sector (estimating their number at approx. 26 thousand)¹⁵. In 2019, 89.4 thousand associations and similar social organisations, foundations, social religious entities as well as economic and professional self-governments were in business. 81.2% of the organisations cooperated with the central and local government administration or its subordinate units (in 74.5% of cases the main goal of this cooperation was obtaining funds). The second most frequently indicated group of entities with which cooperation was started by the organisations were other non-profit entities (54.8%), and business contacts with enterprises were established the least frequently (34.0%) – almost half (49.6%) of entities cooperating with the commercial sector indicated obtaining funds as a goal, and 43.2% – material support (including 14.9% using the premises)¹⁶. 44.2% of the organisations had paid staff, and if non-profit organisations remunerated their employees, then more often on the basis of civil law contracts than employment contracts. In 2018, 28.6% of all organisations hired staff only under civil law contracts (an

¹⁵ NSEDP23SSE, p. 12.

¹⁶ *Współpraca organizacji non-profit z innymi podmiotami w 2019 r.*, GUS, 29.12.2020, pp. 1–3, <https://stat.gov.pl/obszary-tematyczne/gospodarka-spoleczna-wolontariat/gospodarka-spoleczna-trzeci-sektor/wspolpraca-organizacji-non-profit-z-innymi-podmiotami-w-2019-r-wyniki-wstepne,9,4.html> [accessed: 24.03.2021].

increase by 6.4 percentage points compared to 2010), while 15.6% of organisations employed personnel on the basis of employment contracts¹⁷.

On the basis of research and analyses, it can be concluded that the social economy sector, including the solidarity economy, is developing at a varied pace throughout the country. The activity of its entities, the bottom-up nature and the ability and possibilities to involve local communities in solving local problems contribute to increasing social cohesion (regional and local conditions are particularly important in this context).

It should be emphasised that the number of socio-professional reintegration entities aimed at the activation of people with disabilities and providing services to other people at risk of social exclusion is systematically growing – 1,289 such entities operated in 2019. Among them there were 720 Occupational Therapy Workshops (OTW), 123 Occupational Activity Facilities (OAF), 186 Social Integration Centres (SIC), 260 Social Integration Clubs (SIC)¹⁸. Their organisers are most often associations, foundations and religious entities (jointly they created 2/3 – 65.7% of the total number of the above-mentioned entities of social and professional reintegration). It is worth adding that after completing their participation in SICs and OTWs and employment in OAFs, 37% of people found a job (43.1% participants of SICs, 23.2% participants of OTWs and 26.2% of those employed in OAFs respectively)¹⁹. Therefore, we are dealing with a significant added value in this respect and it turns out that increasing the effectiveness of this type of entities in the field of professional and social reintegration, as well as the inclusion of social enterprises in this process are beneficial.

¹⁷ 173.5 thousand of people were employed on the basis of an employment contract and for 142.2 thousand of these people this job was the main work place (in 2010 it was 132.0 thousand and 111.3 thousand, respectively), in 2018, 441.1 thousand people worked in the organisations on the basis of civil law contracts, and for 34.4 thousand (i.e. 7.8%) it was the main source of income (in 2010, 388.8 thousand and 23.7 thousand, respectively – i.e. 6.1%), *Działalność stowarzyszeń i podobnych organizacji społecznych, fundacji, społecznych podmiotów wyznaniowych, oraz samorządu gospodarczego w 2018 r. – wyniki wstępne, Informacja sygnalna*, GUS, 23.12.2019, pp. 4–5 [accessed: 24.03.2021].

¹⁸ *Centra integracji społecznej, kluby integracji społecznej, zakłady aktywności zawodowej, warsztaty terapii zajęciowej w 2019 r., Informacja sygnalna*, GUS, 17.12.2020, p. 1, <https://stat.gov.pl/obszary-tematyczne/gospodarka-spoeczna-wolontariat/gospodarka-spoeczna-trzeci-sektor/centra-integracji-spoecznej-kluby-integracji-spoecznej-zaklady-aktywnosci-zawodowej-warsztaty-terapii-zajeciowej-w-2019-r-,6,8.html> [accessed: 24.03.2021].

¹⁹ Attachment to the Resolution No. 11 of the Council of Ministers of 31 January 2019 *the National Social Economy Development Programme till 2023. Social Solidarity Economy*, Warszawa 27 February 2019, item 214, p. 16.

Social cooperatives are entities that are especially important for the development of the social and solidarity economy, considered to be some kind of its core. They can be set up both by natural persons – at least three, and by at least two legal persons (especially non-governmental organisations, local government units, church legal persons). When we look at the founding data, social cooperatives vary widely as far as their founders are concerned, that is 60.8% of them were established by natural persons, approx. 25.0% – with the participation of a non-governmental or church organisation, and 20.0% – with the participation of local government units²⁰.

On the last day of March 2018, the expected amendment to the Act of 27 April 2006 on social cooperatives entered into force²¹. Among several most important changes pertaining to the social cooperative, the following can be distinguished:

- it conducts activity on the basis of not only on the work of its members (as before), but also employees (adaptation to the situation in which the majority of employees are not members of a cooperative – this applies, for example, to a social cooperative established by legal persons);
- it acts for the professional and social reintegration of not only cooperative members, but also disadvantaged workers (activities aimed at rebuilding and maintaining the ability to participate in the life of the local community and perform social roles at the place of work, residence or stay);
- it can conduct social, educational and cultural activities for the benefit of its members, employees and their local environment, as well as socially useful activity;
- it can use the abbreviation “Spn.s” in business transactions, and not the full name “Spółdzielnia Społeczna...” (rather pejoratively perceived by people).

To the list of persons entitled to establish a social cooperative (listed in Article 4 (1) of the Act, i.e. the unemployed, those referred to in the Act on social employment, the disabled, people up to 30 and over 50, without employment and with the status of a jobseeker) the amendment added new categories of people, such as jobseekers who are not in employment or do not carry out any other paid work (e.g. on the basis of civil law contracts); guardians of a disabled person (excluding guardians receiving care allowance); people who are becoming self-dependent, who, having *reached the age of majority, are leaving* a foster family,

²⁰ *Spółdzielczość sprzyjająca włączeniu społecznemu i zawodowemu. Raport końcowy*, GUS, Warszawa 2018, p. 29.

²¹ Act of 15 December 2017 amending the act on social cooperatives and certain other acts, Journal of Laws item. 2494.

a family orphanage, a care and educational facility, a regional care and therapy facility.

An important change is also the reduction in the number of founders to three people in the case of a social cooperative established by natural persons – important e.g. for cooperatives starting their activity in rural areas (in the previous shape, the need to gather five people and provide work for all of them made it difficult to set up a company). However, within 12 months from the date of entry of a social cooperative into the National Court Register, it is required to admit and employ at least two disadvantaged people. A social cooperative established by legal persons may grant security for loans, credits or the return of a refund received or funds for starting a business, establishing or joining a social cooperative. An important issue is also the introduction of the possibility of creating consortia by social cooperatives – in the form of a target agreement (e.g. for the purpose of jointly applying for a public contract and submitting RFQs). Such a consortium can be joined by a non-governmental organisation if it runs OTWs, OAFs, SICs or SICs, and the participants of the OTW can serve apprenticeship with an employer, including a social cooperative.

The data show that over the years more and more social cooperatives have appeared on the map of the country (Table 1) – according to the data of the National Court Register, at the end of 2019, there were 1,709 social cooperatives operating in Poland (active ones and those being liquidated were included)²². However, it is worth taking into account the fact that of those social cooperatives existing in the register at the end of 2016, less than 2/3 were active (900), while the remaining 300 had no income or employment (therefore they were considered inactive entities), and 200 were in liquidation²³.

Among the cooperatives that operated in 2019, around 30% of social cooperatives had existed on the market for 5 to 6 years, 13% – 2 years, and 21% – from 7 to 9 years, while the number of those operating for more than 10 years was relatively small²⁴.

²² For example, in 2018, 145 entities were in liquidation, and in 2019 this number increased to 162, *Informacja o funkcjonowaniu spółdzielni socjalnych działających na podstawie ustawy z dnia 27 kwietnia 2006 r. o spółdzielniach socjalnych za okres 2018–2019*, MRPiPS, Warszawa, June 2020, p. 19.

²³ *Spółdzielnie socjalne w 2016 r.*, *Informacja sygnalna*, GUS, 21.02.2018, pp. 1–2, <https://stat.gov.pl/obszary-tematyczne/gospodarka-spoeczna-wolontariat/gospodarka-spoeczna-trzeci-sektor/spoldzielnie-socjalne-w-2016-r-,15,1.html> [accessed: 24.03.2021].

²⁴ *Informacja o funkcjonowaniu spółdzielni socjalnych działających na podstawie ustawy z dnia 27 kwietnia 2006 r. o spółdzielniach socjalnych za okres 2018–2019*, MRPiPS, Warszawa, June 2020, p. 42.

Table 1.
The number of social cooperatives in 2009–2019

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Number	187	276	425	615	936	1,226	1,266	1,283	1,449	1,547	1,709

Source: *Spółdzielnie socjalne w 2016 r. Informacja sygnałna*, GUS, 2018, p. 1; *Informacja o funkcjonowaniu spółdzielni socjalnych za lata 2016–2017*, Warszawa 2018; *Informacja o funkcjonowaniu spółdzielni socjalnych działających na podstawie ustawy z dnia 27 kwietnia 2006 r. o spółdzielniach socjalnych za okres 2018–2019*, MRPiPS, Warszawa 2020, p. 17.

Taking into account the profile of activity: 17.2% of social cooperatives declared activities related to industrial processing (including production of food products), as well as 14% retail, wholesale and repair of motor vehicles and construction 9.2%. A relatively large number of cooperatives registered activities in the field of administration services and supporting activities (12.9%) related to, inter alia, the development of green areas. In addition, 7.2% of them conducted activities related to gastronomy and accommodation, as well as various activities in the field of health care and social assistance (4.7%) – including support without accommodation for the elderly and disabled, while 4.6% operated in culture, entertainment and recreation, and 4.5% in education²⁵. However, due to the fact that social cooperatives registered more than one type of economic activity, their profile is often focused on several related activities. It can be concluded that over 60% of cooperatives mainly base their activities on five sections: industrial processing, wholesale and retail trade; repair of motor vehicles; business administration and support activities; construction and activities related to accommodation and catering services.

In 2016, 4.2 thousand people were employed in social cooperatives on the basis of an employment contract (in this more than half – 58% of employees were women), and for 4.1 thousand of employees, this entity was the main place of work²⁶. In the following year, the number of employees increased to 5,200 people (on average 7 people per cooperative), and approx. 3 thousand people

²⁵ *Informacja o funkcjonowaniu spółdzielni socjalnych działających na podstawie ustawy z dnia 27 kwietnia 2006 r. o spółdzielniach socjalnych za okres 2018–2019*, MRPiPS, Warszawa 2020, pp. 36–37.

²⁶ *Spółdzielnie socjalne w 2016 r. Informacja sygnałna*, GUS, 21.02.2018, pp. 3–4, <https://stat.gov.pl/obszary-tematyczne/gospodarka-spooleczna-wolontariat/gospodarka-spooleczna-trzeci-sektor/spoldzielnie-socjalne-w-2016-r-,15,1.html> [accessed: 24.03.2021].

were hired on the basis of civil law contracts²⁷. In turn, at the end of 2019, 8,355 people were employed (87 more than in the previous year), of which 67% were women²⁸. It is worth adding that people with a certified disability accounted for 20% of all people working in social cooperatives.

Almost 4 out of 10 social cooperatives achieved a break-even point at the end of 2016 (39%), i.e. they obtained revenues at the level of costs incurred. A similar percentage of entities, however, declared that the revenues did not cover the operating costs (37%), while the positive financial result – a surplus of revenues over costs was achieved by 24% of social cooperatives. In the light of the available data from tax declarations (CIT-8) for the years 2015-2016, it turns out that the annual revenues of social cooperatives did not remain at a similar level year-over-year, but grew by 17%²⁹. Thus, it can be concluded that these are entities showing development potential in terms of revenues.

Support instruments for social cooperatives

Social cooperatives can use a number of support instruments from public funds, both at the stage of their creation and at later stages of activity. For example, they are not subject to the court fee for entry into the National Court Register, and their income – spent on social and professional reintegration of its members – is exempt from corporate income tax (CIT). Social cooperatives can also benefit from the help of volunteers (as part of their public benefit activities) and prisoners' unpaid work.

One of the forms of support at the stage of creation is the possibility of obtaining a subsidy for joining a social cooperative from the Labour Fund (LF)³⁰ and the State Fund for the Rehabilitation of the Disabled (SFRD)³¹. An unemployed person with a disability may receive once funds to start a business in the

²⁷ *Spółdzielczość sprzyjająca włączeniu społecznemu i zawodowemu. Raport końcowy*, GUS, Warszawa 2018, pp. 44, 46.

²⁸ *Informacja o funkcjonowaniu spółdzielni socjalnych działających na podstawie ustawy z dnia 27 kwietnia 2006 r. o spółdzielniach socjalnych za okres 2018–2019*, MRPIPS, Warszawa 2020, pp. 25–26.

²⁹ *Spółdzielczość sprzyjająca włączeniu społecznemu i zawodowemu. Raport końcowy*, GUS, Warszawa 2018, p. 61.

³⁰ The Act on employment promotion and labour market institutions of 20 April 2004 (Journal of Laws of 2004, No. 99, item 1001 as amended) art. 46, point 2.

³¹ On the basis of art. 12a of the Act of 27 August 1997 on vocational and social rehabilitation and employment of disabled persons (Journal of Laws of 2020, items 426, 568, 875).

form of a social cooperative in the amount of up to 15 times the average monthly salary (the decision is made by the county alderman), and moreover premiums can be *reimbursed* by the LF in the initial stage of the cooperative's operation. In turn, unemployed people, jobseekers, carers of the disabled, graduates of Social Integration Centres (SIC) and Social Integration Clubs (SIC) can apply for funds from the Labour Fund for establishing or joining a social cooperative³². In 2016, the total public expenditure on this form of backup amounted to over PLN 0.5 million, and the average value of the subsidy granted was approx. PLN 14 thousand. The largest amounts of subsidies were granted in the Masovian voivodship (PLN 247.1 thousand), then in Lesser Poland (53.4 thousand) and Podlaskie (PLN 47.6 thousand). On the national scale, however, a decrease in interest in this form of activation should be noted, as over the years 2014–2016 the number of people covered by this type of support decreased more than 5 times³³. The downward trend in terms of the number of applicants can also be seen in the following years, despite the increase in outlays. In 2018, the LF allocated PLN 149.5 thousand and in 2019 – 157.1 thousand for setting up a social cooperative or joining it to 16 people, while in 2016–2017 such support was provided to 70 people, and the sum of funds in these years oscillated around PLN 1 million.

Another form of support makes it possible for employees of a social cooperative (in the initial phase of its operation) to apply for financing from the LF funds of a part of the remuneration corresponding to the premium due from the employee, inter alia, for retirement, disability and illness insurance. The reimbursement is possible on the basis of an agreement concluded with the alderman competent for the seat of the social cooperative. In this regard, some premiums may be financed in full by the LF funds for a period of 24 months from the date of employment and half of the amount for the next 12 months, up to the amount corresponding to the monthly premium, the basis of which is the amount of the minimum wage.

³² This type of one-off support is provided for setting up a cooperative, including the costs of legal aid, consultations and advisory services related to starting this activity, or for joining an already existing entity in the amount up to 6 times the average salary. Detailed conditions for applying for funds are regulated by Regulation of the Minister of Family, Labour and Social Policy of 14 July 2017 on the reimbursement of the costs of equipping or retrofitting of a workplace from the Labour Fund and awarding funds for starting a business (Journal of Laws of 2017 item 1380).

³³ In 2014–2016, 396 people received funds from the LF and 36 people from the State Fund for Rehabilitation of the Disabled to start economic activity in social cooperatives, *Spółdzielnie socjalne w 2016 r., Informacja sygnalna*, GUS, 21.02.2018, pp. 5–6, <https://stat.gov.pl/obszary-tematyczne/gospodarka-spoleczna-wolontariat/gospodarka-spoleczna-trzeci-sektor/spoldzielnie-socjalne-w-2016-r-,15,1.html> [accessed: 24.03.2021].

Expenses related to the reimbursement of part of the salaries and premiums in 2018 amounted to PLN 919.8 thousand, and in 2019 the funds expended on social cooperatives amounted to PLN 1041.2 thousand. The increase in refunds related to the paid social security premiums is, on the one hand, related to the increase in employment, but on the other hand, it is also a consequence of the higher minimum wage in 2019.

Moreover, within the framework of instruments aimed at the development of the social economy, social cooperatives may use funds from the European Union. The European Social Fund (ESF) plays a particularly important role here³⁴. Thanks to ESF funds, a financing programme was created for social and solidarity economy entities, based on preferential loans distributed regionally³⁵. The leaders in this respect are Marshal Offices, Voivodship Labour Offices and other local government units (within the framework of Regional Operational Programmes). They offer unrepayable loans for the creation of new social cooperatives as well for the creation of jobs in existing social cooperatives.

Regional Social Policy Centres (RSPC) are responsible for the process of devising regional development plans for the social and solidarity economy sector in most voivodeships. On the other hand, Social Economy Support Centres (SESC), are most often involved in the preparation and their role concentrates on developing the concept of a support network for social and solidarity economy enterprises. The priority is to define common standards of services and improve the quality of services rendered by them through education and counselling, as well as advocacy of interests. They comprehensively assist social economy entities, as well as people and local government units interested in setting up a venture in this area. Support activities carried out by SESC also include the provision of

³⁴ In the financial perspective 2014–2020 both existing and newly created social enterprises, including social cooperatives were supported. Both financial and non-financial support was offered primarily as part of projects implemented by Social Economy Support Centres (SESC). Unrepayable financial support granted to cover the expenses necessary to start or run a business, create a job in a cooperative, as well as to cover the basic operating costs of a social enterprise in the initial period of operation (the so-called bridge support). In selected regions, non-financial support for social cooperatives is also offered by Regional Social Policy Centres, which, as part of their projects, carry out activities, e.g., in the field of networking social enterprises.

³⁵ In the years 2014–2015 on the basis of the Human Capital Operational Program (HCOP), under the ESF support, 408 social cooperatives were set up in Poland, in which a total of 2,480 jobs were created, *Informacja o funkcjonowaniu spółdzielni socjalnych działających na podstawie ustawy z dnia 27 kwietnia 2006 r., o spółdzielniach socjalnych za okres 2014–2015*, MRPiPS, Warszawa 2016, pp. 28–30.

legal, accounting and marketing services. In addition, they integrate local social economy centres by disseminating and publishing information about performed actions as well as building and promoting a social economy brand.

In 2019, as part of the projects related to the social economy carried out by SESCs and RSPCs 871 jobs were created on the basis of regional operational programmes (1,028 in the previous year). At that time, financial and non-financial support covered 393 social cooperatives (in 2018 – 493), while the value of subsidies, depending on the nature of the allocation, amounted to over PLN 17.3 million for job creation, and almost PLN 10.1 million for bridge support.

Among the support instruments co-financed from European funds, there are also preferential loans offered by Bank Gospodarstwa Krajowego (BGK)³⁶. Under the Knowledge Education Development Operational Programme (OP KED) 2014–2020, BGK chose financial intermediaries, i.e. the Social and Economic Investment Company TISE S.A. (TISE S.A.) and the Foundation for the Development of Entrepreneurship in Suwałki. In 2018–2019, over PLN 32 million of funds were launched for social economy enterprises (including social cooperatives). The mentioned TISE S.A. granted cooperatives preferential loans financed by the European Union (from the 2014-2020 budget perspective), and the funds allocated for this purpose came mainly from the OP KED, but also from the organisation's own contribution³⁷. Both persons who intended to set up a social enterprise and existing entities were eligible for the loans. The essence of this type of solutions should be stressed, because providing social economy entities with access to debt capital, on the one hand, allows for the expansion of the conducted activity, on the other – for increasing the financial autonomy of these entities and independence from the subsidy system³⁸.

The contemporary social and solidarity economy should, at least to some extent, be based on public funds, in particular those for the development of infrastructure (e.g. for support institutions), financial instruments (credits, loans,

³⁶ Activities carried out as part of the project “Support of financial engineering for the development of the social economy” Bank Gospodarstwa Krajowego (BGK) in cooperation with a financial intermediary the Social and Economic Investment Company TISE S.A (TISE S.A.) under the Human Capital Operational Programme.

³⁷ D. Jóźwiak, *Możliwości finansowania ekonomii społecznej. Dotacje, poręczenia, pożyczki*, „Ekonomia Społeczna na Warmii i Mazurach” 2017, s. 35–36, https://es.warmia.mazury.pl/images/Biuletyn_2017.PDF.

³⁸ D. Murzyn, *Ekonomia społeczna jako przykład działań na rzecz rozwoju inkluzywnego*, [in:] *Ekonomia społeczna między rynkiem, państwem a obywatelem*, eds. D. Murzyn, J. Pach, Warszawa 2018, p. 361.

securities) for starting and running a business, as well as providing equal opportunities for enterprises in connection with the employment of specific groups of people (e.g. subsidising jobs for disabled people).

Conclusion

According to strategic assumptions, social and solidarity economy entities (including social cooperatives) are to gradually become an increasingly important partner of public authorities in the formulation and implementation of social policy in Poland. There is no doubt that the former require support at the stage of their creation and a friendly institutional environment that helps them to build and maintain their potential on the market of products and (above all) services. Thanks to the possibility of co-financing the social economy sector from the European Union funds, institutions and undertakings are created, often based on projects to support specific entities. In addition to promoting the idea itself, they also play the role of incubating new initiatives and comprehensively support their activities.

A chance to support entities such as social cooperatives may be commissioning of public tasks on the basis of social clauses. These types of instruments are strongly supported and promoted by the European Union because they contribute to the achievement of social policy goals, and actions in this field are referred to as responsible public procurement. Social clauses mean, for example, restricting the possibility of participating in a public procurement procedure only to certain types of entities, in principle limiting competition only to the social economy sector (which allows SEE to obtain orders). However, in practice, as Dorota Moroń claims on the basis of research, e.g. local government units have rarely used social clauses so far, and on the other hand, the interested parties also rather rarely (although they gradually intensify their activities) take advantage of this opportunity when participating in procurement procedures³⁹.

Of course, there is also the other side of the coin related to the difficulties of everyday operation of social and solidarity economy entities in the economic environment – which especially concerns social cooperatives. Among many systemic problems they are fraught with, they indicate, first of all, a high degree of bureaucracy, high taxes and difficulties in financing activities. On the other

³⁹ See more in: D. Moroń, *Klauzule społeczne w zamówieniach publicznych jako forma wsparcia podmiotów ekonomii społecznej*, „*Studia Oeconomica Posnaniensia*” 2019, Vol. 7, No. 1, pp. 88–92.

hand, from an individual perspective – an enterprise operating in the vicinity of other business entities encounters too much competition, low market recognition, lack of qualified employees and/or general problems with staff⁴⁰. The point is that it is sometimes difficult to exact, for example, systematic and diligent work from people at risk of social exclusion. Some of them, when starting work in a cooperative, have to grasp how to function in society, learn responsibility, personal finance management or how to take care of everyday matters. However, we should agree at this point with Michał J. Sobczak that “cooperatives can also change the attitudes of people at risk of social exclusion from passively waiting for help ‘due’ from the state to the attitudes of active people, taking responsibility for their future”⁴¹. In the social and solidarity economy, the mission carried out by its entities is the most important. Thus, social benefits in this regard include integrating people who would otherwise have limited contact with others and function without work, often on social benefits. Working in social cooperatives (or other entities) is a chance for them to change their fate and rebuild their lives, it should be moreover assumed that it is also a value for them.

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⁴⁰ Informacja o funkcjonowaniu spółdzielni socjalnych działających na podstawie ustawy z dnia 27 kwietnia 2006 r. o spółdzielniach socjalnych za okres 2018–2019, MRPiPS, Warszawa, June 2020, p. 43.

⁴¹ M.J. Sobczak, *Przebieg reintegracji zawodowej w spółdzielniach socjalnych w województwie łódzkim*, „Folia Oeconomica. Acta Universitatis Lodzensis” 2017, No. 6 (332), p. 35.

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