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**Social Cooperatives' Ways of Operation Activity in Poland –
Some Features of Theory and Practice**

Abstract

The social cooperative is one the newest organizational-legal forms of social enterprise. Its growth is caused by many determinants. One of them is the necessity of the prevention of social exclusion. Social cooperatives' exceptionality is reflected in simultaneous realization of economic and social purposes but social goals owns the preference character.

The paper is composed of three parts. Its first part contains deliberations about the concept itself and objectives of the social cooperative. They are presented against a wider background of human and social capital creation by enterprises. The second part deals with social and economic characteristics of the social cooperative. Finally, the third part contains fragmentary findings of empirical studies focused on the operation of social cooperatives in Poland. These findings cannot be treated, however, as sufficient to consider them a satisfactory recapitulation, and for this reason they should be treated as a preliminary diagnosis of analyzed problems accompanying the operation of social cooperatives in Poland.

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1. Introduction

The main goal of this paper is presenting the most important and simultaneously specific objectives and features of the operation of social cooperatives in Poland, which similarly to other social economy enterprises are expected to accomplish a particularly important task.

The social cooperative is one of forms of micro and small enterprises. Socio-economic prerequisites for establishing and operation of the social cooperative arise from the necessity of creating and promoting organizational-legal, economic and social conditions allowing to counteract and reduce negative effects of social exclusion of individuals.

The present formal-legal basis for their establishing and operation is the Social Cooperatives Law of 27th April 2006 (Journal of Law of 5th June, 2006).

2. Concept and objectives of the social cooperative

The social cooperative can be defined as a separate organizational unit engaged in a definite activity aimed at accomplishing social goals on its own account, responsibility and at its risk basing on personal work of its members. The priority of social objectives in relation to economic objectives means, on the one hand, that economic goals are subordinated to social goals and, on the other hand, it means that economic goals are treated as a means allowing to accomplish social goals.

A distinctive organizational nature of the social cooperative is reflected in its ability to achieve objectives by a definite group of cooperative members in an independent way, the fact that it has a definite bank account, it has been entered to the Domestic Court Registry and it has its organs of power. Such definite group of cooperative members belonging to its founders can be unemployed, disabled and other persons classified as socially excluded persons.

The organizational distinction of a group of persons concerning a circle of, at least, five and, at most, fifty individuals being founders of the social cooperative does not rule out a possibility that the social cooperative can be set up through a transformation of an organization being a legal entity. However, such possibility is restricted to the transformation of cooperatives of disabled or blind persons into the social cooperative. The social cooperative established in such way can have not more than fifty members.

The founders and members of the cooperative can be persons having a full or a limited capacity to legal transactions. Moreover, its members can also be

persons not qualifying in the above categories. Justification of employing such persons is the fact that they possess special qualifications and competences not possessed by other members of the cooperative. They cannot represent, however, more than 20% of the total number of members.

Membership in the social cooperative can be also acquired by non-government organizations and legal persons belonging to the administrative district authorities, whose statutory goals include their obligations of promoting social and professional reintegration of local community inhabitants.

Establishment and operation of social cooperatives is a part of the undertaken and realized social entrepreneurship and an effect of revaluation of the 'welfare state' idea. Simultaneously, it is one of indices confirming a successful implementation of the *work instead of a social benefit* concept /workfare/.

The social cooperative is an organizational entity, which has characteristics typical of the social enterprise. It is an organized independent organizational entity, with its founders defining its main objectives and tasks to be accomplished and formulating means and ways of using these means ensuring also an effective control of specific activities. Its establishment and an economic, social and educational activity conducted by it in favour of its members and the local community is determined by several important organizational conditions¹. One of them is its ability to organize efficient and effective activities by a definite group of cooperative founders in the framework of social and professional reintegration of cooperative members, and the other one – a possibility of performing an effective control over the cooperative's operations by each member of the cooperative and all its members, as each member is obliged to work together with others in favour of the cooperative and participate in its management. Moreover, profits generated by its economic activity have to be socialized. It means that they have to be utilized by cooperatives themselves and reinvested by them for the benefit of its members. It should be noted, however, that a social character of the social cooperative is determined by the primacy of its social activity in relation to its economic activity.

¹ The social cooperative can also carry a socially useful activity in the field of public tasks specified in the public utility and voluntary work law of 24th April 2003 (Journal of Laws 2003, no. 96, item 873 with later amendments published, for example, in: Journal of Laws 2005, no. 155, item 1298; no. 169, item 1420; no. 175, item 1462; no. 249, item 2104).

The fact that the social cooperative is an organizationally distinguished unit is confirmed by its registration in the Domestic Court Registry. Entering it to this registry does not encumber the founders' capital, as it does not have to pay the court fee for its application to be entered to the Domestic Court Registry and it does not pay anything to have its entry announced in the Court and Business Gazette. The social cooperative is an independent organization belonging to one of third sector organization forms.

Being an organizationally independent unit is a basis for organizing and carrying its operations on its own account and at its risk. These are the account and the risk of a special kind, which finds reflection in its integrating an economic activity with a social activity, as the social cooperative is one of forms of the social enterprise, whose economic activity contributes to the strengthening and development of human and social capital. The human and social capital development is a prerequisite allowing to achieve a bigger efficiency and effectiveness in the cooperative's economic activity (Prusak, Cohen 2001, pp. 86–93 and Ford 1999, p. 293 ff).

When defining the concept of social cooperative as a form of the social enterprise it is also necessary to point at a peculiar character of this unit². What is meant here is not its size or an object of its organized and independent activity, but a special emphasis that should be laid on the unique character of its goal and mission. Following A. Mancino, A. Thomas (Mancino, Thomas 2005, p. 357), it can be said that the social cooperative represents a novel initiative, in which new challenges and needs of applying non-standard techniques and methods of solving social problems can be found.

Legal solutions in the field of the establishment and operation of social cooperatives adopted by the Polish Parliament are connected with implementation of recommendations made the International Labour Organization in 2002, which aim at promotion and development of the cooperative sector in the European Union's countries.

It can be said that the main goal of the cooperative is creation of the social value and the economic value. Creating the social value means creating economic opportunities for poor people, employment of disabled persons, protection of natural environment, enhancement of education standard, improved effectiveness and efficiency in human rights protection, promotion of civic society etc. Hence, it can be said that social cooperatives are expected to

² Main organizations operating within the social economy can be said to include social cooperatives and social firms, mutual benefit organizations, associations, foundations, employment development trusts, labour employment agencies, community businesses, charities' trading arms and so on (OECD 2003, p. 299).

accomplish an extremely important, big and difficult social mission. The weight and importance of this social mission is directly proportional to the growing complexity and difficulty in solving social exclusion problems and its negative effects.

Creation of the economic value is connected with generating incomes and allocating them to implementation of social values. This main objective of the social cooperative reflects a complex and also complementary character of both values distinguished above. The complexity and complementariness of these categories find expression, among other things, in the character of these values and relationships existing between them. It is enough to say that the cooperative's economic value cannot be a goal in itself and it has always a social character. And to implement social values it is necessary to create economic foundations and financial conditions favourable for consolidation and development of social values. This requirement can be easily found in a definition of the social cooperative formulated by the OECD.

The social enterprise and, thus, also the social cooperative are considered by the OECD to be an organized private activity serving the public good, which is carried out according to market strategies, but its main objective is not maximization of profit but achievement of definite economic and social goals. Moreover, such activity should be promoting innovative solutions for social exclusion and unemployment problems.

Accepting a view about focussing the social cooperative's activity on achievement of social and economic values, and, underlining in this way a dual character of its operation and development objectives makes it necessary to stress a leading character of its social goals and subordination of economic goals to them. It implies that the economic character of its activity is an indispensable basis for implementing internal and external social goals by it. The implementation of these social goals boils down, in turn, to the creation and development of human capital and social capital by social cooperatives.

The social capital includes such social values as trust, cooperation, and reciprocity, which are the basis for building positive relations between citizens and are a foundation for an effective operation of democracy and market economy (Backman, Smith 2000, pp. 357–360). It should be treated not only as a measurement instrument of the existing social potential of involvement and cooperation of the cooperative's members producing benefits for the local community but also as a set of main variables necessary in the process of building and maintaining social bonds in these communities (Walczak-Duraj 2008, p. 16).

It becomes necessary in these deliberations focused on the setting up and operation of social cooperatives to emphasize such variable of social capital as

people's readiness to associate in order to create and maintain social bonds (Coleman 1998, pp. 95–120) and to develop and upgrade democratization processes (Putman 1995, p. 289). However, it is not an exhaustive definition of social capital, as the concept of social capital is a complex and also an extremely vast theoretical perspective, which can hardly be described in one sentence. It is due to the fact that this capital is based on social involvement, trust, exchange of information and resources (Brower, Schoorman, Tan 2000, pp. 229–232). These variables facilitate cooperation and exchange of resources and they create organizational values, which in the case of the social cooperative find reflection in its more effective and fuller internal cooperation and in its more effective external relationships with the local community (King 2004, p. 473).

The social cooperative can be treated as a basic organizational unit independent of the State, which accomplishes social goals through using business incomes generated by it. It is a 'materialized' form of social entrepreneurship, in which social exclusion is fought against through employees' economic and social integration, because cooperative members are simultaneously employees of the social cooperative and as such they have the most important influence on its economic effects, and on directions and methods of its activity in the future. It is a task of social cooperatives to help as much as possible its members in getting independent, developing their entrepreneurial attitudes and their real co-responsibility for their fortune.

Management of the social cooperative and its activity should be based on such social values as: solidarity, partnership, participation and self-government. These values are, on the one hand, commonly considered to be of fundamental importance for development of human capital and social capital and, on the other hand, they determine the main strategies of the social cooperative's social and economic activity.

It can be accepted that an aggregated measure in the general evaluation system of this entity can be a coefficient of social benefits per one unit of economic income. A proposal of applying the coefficient of social benefits per one unit of economic income in the evaluation system of the social cooperative aims at linking its social and economic effects and showing a growth option of social values achieved by this entity, which is not an easy task. These options will be the more valuable the more social benefits are provided by a definite unit of economic income generated by the social cooperative.

3. Social and economic characteristics of the social cooperative

Social goals dominate in the hybrid and simultaneously complementary character of goals lying at the foundations of establishment and operation of social cooperatives. A dominant nature of these goals and also their priority role before economic goals find reflection in treating the cooperative's economic incomes as the means allowing to achieve social goals of this entity.

The social cooperative is set up and operates respecting and developing its activity on the basis of:

- a) its establishment initiative advanced by citizens,
- b) decision-making rights, which are not based on ownership of capital,
- c) restricted distribution of profit within the cooperative, and
- d) democratic style of management.

Social cooperatives are set up on the initiative of a definite group of citizens threatened with social exclusion and through transforming cooperatives of blind or disabled persons into the social cooperative. They operate in accordance with regulations stipulated in the cooperative law. Their goal is to facilitate finding jobs and starting work for: the unemployed and the homeless, who implement an individual programme of an exit from homelessness, are addicted to alcohol, and who have completed a psychotherapy programme at a psychotherapy centre. This group of people includes also persons addicted to drugs, who have completed successfully a therapy programme in a health care institution, mentally diseased persons, persons leaving penal institutions, persons finding it difficult to integrate with other people, displaced persons implementing an individual integration programme, and disabled persons.

An important characteristic stressing a social character of the social cooperative is that fact that power is not based on capital ownership but on the principle: *one man – one vote*. This solution being typical of every not commercial partnership makes all members of the cooperative equal in both their rights and duties.

Decision-making powers are distributed evenly among members, and their decisions are characterized by a high degree of autonomy irrespective of the extent to which the cooperative is supported financially by the State and local institutions. In accordance with the cooperative's statutes, its profits can be used by members according to decisions taken by them for: social activities, trips, training programmes, local milieu events of integrating character and so on. Activities of social cooperatives are connected with a support for and development of local communities, and promotion of social responsibility at the level of local authorities and other local institutions.

The social enterprise's cooperative model is synonymous with orienting its business activity at implementation of definite social programmes focused on sale of its products and services to its members and in commercial markets. They are economic entities with a market orientation, which simultaneously respect specific needs of persons with negligible chances of finding a job and with low qualifications.

Setting up the social cooperative involves the necessity of carrying on economic activity in a continuous and economically effective way. One of symptoms showing that the cooperative operates effectively is a budget surplus attained by it. The entire surplus is allocated to the cooperative's resources fund. This solution is of an obligatory nature for the members' general assembly and it was introduced to strengthen economic conditions allowing to accomplish social goals in operation of social cooperatives. The fund is created also from payments made by member and other sources specified in separate regulations. Social cooperatives establish also the equity fund from members' shares or other sources. The total sum of the resources fund and the equity fund adds up to the cooperative's own fund. Its increase signifies that the cooperative has growing possibilities of self-financing, as well as financing its social activities. It can be also used as a source for covering the company's financial loss. The loss is covered, first of all, from the resources fund, and from the equity fund in its part surpassing the resources fund.

The solution of this kind should strengthen the cooperative's economic standing so that a newly established cooperative can have a chance of its durable operation and fulfill effectively its statutory social goals. The earned profit is not distributed among its members, but the members' general assembly allocates it to the cooperative's resources fund. Resources from this fund are some kind of a financial safeguard of its operation and they can be used for its investments or projects connected with implementing important social objectives such as: development of human ties, social reintegration, keeping up professional skills primarily through training courses including those responding to demands of the labour market.

Activities of this kind are of a very great importance for cooperative members, as losing their professional skills represents one of the main causes of prolonged unemployment. Professional training courses are accompanied by courses allowing members to strengthen and consolidate their pro-social attitudes and social involvement.

Incomes earned by social cooperatives are allocated not only to the above mentioned goals. They can and should be involved in social and educational-cultural activities addressed to their members and their local community, as well as socially useful tasks in the field of public works.

In accordance with the Polish tax regulations, the social cooperative's incomes expended for the above mentioned purposes in a given tax year are exempt from taxation in their part belonging to costs of income. It is an expression of the fact that the State recognizes a significant role and importance of these incomes as an important condition and also a tool allowing to accomplish the cooperative's social goals.

Social cooperatives are also allowed to carry out their statutory activities in a commercial form. This solution concerns a statutory part of their activity covering such issues as:

- a) social and professional reintegration,
- b) social, educational and cultural activities organized for their members and the local community, as well as
- c) socially useful activities in the field of public tasks.

However, to perform its commercial activity by the cooperative in accordance with its statutes, it has to compile a separate profit and loss account.

The priority character of the cooperative's social goals in relation to economic ones is expressed also in the process of liquidating this unit and in its growth (Duraj 2008, pp. 241–248).

Following the liquidation proceedings its assets coming from public funds are transferred to the National Labour Fund. The situation looks a little different during liquidation of the social cooperative set up with participation of disabled persons. In such case its assets coming from public funds are transferred to the Labour Fund and the State Rehabilitation Fund of Disabled Persons after the liquidation proceedings proportionally to the index of disabled shareholders and employed disabled persons calculated according to principles laid out in this law. In this way, the assets of a liquidated social cooperative increase funds for other cooperatives and social economy institutions.

Social cooperatives can carry out many different and complex tasks also in cooperation with other enterprises. It is a specific characteristic of the social cooperative that it can join non-commercial and commercial companies, as well as other economic and social organizations including, in particular, cooperative audit and business associations. Such cooperation forms of social cooperatives with other entities allow them to diminish the risk and uncertainty of their operations, they ensure more durable conditions of their activity and, thus, their growth.

Another significant characteristic of social cooperatives is that they can merge only with another social cooperative, while a split of the cooperative can take place through separating its definite organized part. Its part separated in this way allows to set up a new social cooperative with new tasks, a new management board and even new members.

The setting up of a new social cooperative through separating a part of the already existing one can be interpreted both in categories of the institutional and the organizational company theory. In accordance with the institutional theory of company, establishing the social cooperative in a valid legal way is a solution by means of which this entity attains new and maintains its old resources – capital necessary for accomplishing its mission and goals (Dart 2004, pp. 417–418). In the organizational trend of the company theory the process of establishing a new independent entity on the basis of the already existing organization is an expression of the openness of the cooperative system to its economic and social environment, and it is simultaneously a search for organizational solutions and a pragmatic legitimization of this social entrepreneurship form.

4. Activity of social cooperatives in Poland

The first effects of their activity in Poland did not appear until 2005, when the main acts of law regulating their establishment and operation appeared.

Each founder of social cooperatives could expect to get the amount of 7,500 PLN in 2005 (that is, the amount equal to three average salaries in Poland at that time) from the National Labour Fund for starting up a business activity. Such financial support is still continued. Assistance of the State in the form of its policy of support for the process of setting up social cooperatives finds expression also in establishing five Regional Social Economy Funds by the Ministry of Social Policy in 2005. These funds were to accomplish one fundamental goal in the form of providing financial support through grants both for:

- a) non-government organizations, whose activity is focussed on training-promotion issues concerning the idea of social cooperative movement and its role and importance for persons wishing to create jobs and start social-cultural activities for themselves and for the local community, and
- b) groups of persons, who are founders of the social cooperative and plan to create new jobs not only for themselves.

Social cooperatives can apply for financial assistance from the public funds, which can take the form of: a non-returnable subsidy, contribution in money, tax exemption, exemption from court fees, and funds for new job creation. This assistance concerns also disabled persons and those seeking jobs, who can obtain money from the capital of another organization (such as the State Fund of Assistance for Disabled People) in order to make their contribution to an already existing social cooperative (even up to the amount equal to 15 average salaries in Poland).

Table 1. Main areas and types of activity of social cooperatives in Poland

Items		Number	Share [%]
1		2	3
SOCIAL SECURITY (N= 28)	social assistance including assistance for families and persons in difficult life situation, and equalization of opportunities for these families and persons	24	88.7
	assurance of organized care for former professional soldiers, war and army invalids, and ex-combatants	0	0.0
	charity	9	32.1
	health protection and promotion	6	21.4
	assistance for disabled persons	16	57.1
Total*		28	100.0
INTEGRATION AND PROMOTION OF SOCIAL INVOLVEMENT (N=156)	promotion of employment and professional activation of jobless persons and persons threatened with layoff	155	99.4
	activity promoting economic development including promotion of entrepreneurship	23	14.7
	activity promoting development of local communities	25	16.0
	activity promoting European integration and development of contacts and cooperation between societies	7	5
	promotion and organization of voluntary services	11	7.1
	activity supporting non-government organizations and organizations and units of Catholic church, other churches, and local self-government units	13	8.3
Total*		156	100.0
PERSONAL AND HUMAN RIGHTS (N=17)	assistance for ethnic minorities	6	35.3
	promotion and protection of women's rights and equalization of women's and men's rights	3	17.6
	promotion and protection of personal and human rights, and development of democracy	14	82.4
	dissemination and protection of consumer rights	2	11.8
Total*		17	100.0
1		2	3
SCIENCE, CULTURE, EDUCATION INCLUDING SOCIAL EDUCATION (N=24)	promotion of national traditions, national, civil and cultural awareness	5	20.8
	science, education including social education	20	83.3
	sightseeing, recreation of children and youth	7	29.2
	culture, arts, protection of cultural achievements and traditions	10	41.7
	promotion of physical culture and sport	10	41.7
	ecology and animal protection, protection of nature heritage	8	33.3

Total*		24	100.0
PUBLIC SAFETY AND NATIONAL DEFENCE (N=9)	public order and safety, counteraction of social pathologies	7	77.8
	dissemination of knowledge and skills serving national defence	0	0.0
	rescue and protection of population	3	33.3
	assistance for victims of catastrophes, natural disasters, armed conflicts and wars in Poland and abroad	2	22.2
Total*		9	100.0

* The number of cooperatives does not add up, because they were allowed to indicate more than one activity type

Source: www.bazy.ngo.pl

Operation of the Regional Social Economy Funds led to setting up 20 social cooperatives in 2005.

In 2006 the Ministry of Labour and Social Policy adopted a ministerial programme oriented at promotion of the cooperative system. Its implementation contributed to establishing 11 local Support Centres for Social Cooperatives. Alongside promotion of the social cooperative movement, these centres took over the task of working out, among other things, organizational regulations and forms of applications for grants, as well as guide-books for founders of social cooperatives. Moreover, they provide advisory and educational services both for potential and existing founders of cooperatives, and they organize competitions for financial grants allowing to start up businesses and secure technical equipment needed for manufacturing and service activities. They also offer loans to social cooperatives. Almost a half of social cooperatives operating in Poland have benefited from assistance provided by the Social Cooperatives Support Centres. Their assistance has contributed to imparting new dynamics to the process of setting up social cooperatives and broadening their field of economic-social activity (see: Table 1).

Figures in Table 1 show that all surveyed 147 social cooperatives carry out their statutory tasks. These tasks concern mainly the issue of integration and promotion of social involvement, social security, as well as science, culture and education including social education. They concern, to the smallest degree, such issues as public safety and national defence.

Major variations in types of tasks accomplished by social cooperatives can be observed within particular fields of their activity. For example, the following activities dominate in the field called social security: social assistance including assistance for families and persons in a difficult life situation, equalization of opportunities of these families and persons, and assistance for disabled persons. In the field of integration and promotion of social involvement there predominate tasks connected with promotion of employment and

professional activation of jobless persons and those threatened with layoffs (99.4% of indications).

Meanwhile, dominant types of activity in the field called personal and human rights are: promotion and protection of personal and human rights and civic liberties, as well as activities promoting development of democracy. It appears also that a considerable emphasis is laid in social cooperatives on science and education including social education. Public safety and national defence play the relatively smallest role in their activity. Only 9 social cooperatives concentrating their attention on legal order and public safety, and counteracting social pathologies pointed at this item.

It can be added that the analyzed social cooperatives did not launch any activities aimed at ensuring any organized care for former professional soldiers, war and army invalids and ex-combatants, or activities aiming at dissemination of knowledge and skills enhancing the country's defence. It can be due to the fact that launching such activities is not justified by the present safe and durable social equilibrium and peace in Poland.

Only one surveyed social cooperative was involved in dissemination and protection of consumer rights. Moreover, the cooperatives under analysis are relatively least interested in dissemination and protection of women's rights or in activities promoting equalization of women's and men's rights (3 indications), and in rescue and protection of population (3 indications).

Quite an important role in further development of social cooperatives in Poland can be played by the National Social Cooperatives Audit Association established in 2007. This association plays an active role in promoting social economy practices and consolidating the milieu of cooperative members.

Financial resources provided by the European Social Fund are an important source of financing for social cooperatives, as they can count on a financial support from such programmes as the Operational Human Capital and the Operational Civic Initiatives Fund.

Social cooperatives operating in Poland are also involved in programmes aimed at social integration of ethnic minorities with local communities. Most of their attention is focused on social cooperatives set up by gypsies, which offer tailoring services, carpentry services, and promote national culture and art.

A major barrier to the setting up and effective operation of social cooperatives in Poland proved to be: a low level of law-economic education of persons able to establish these organizational units and by persons affected by other forms of social exclusion.

It is interesting to note that a dual power system can be found in only some cooperatives. This system consists in introducing the supervisory board to their organs of power.

The accepted and implemented concept of corporate governance in social cooperatives should be oriented at application of the stewardship theory to a much bigger degree than in commercial (profit oriented) companies. The preference given to practical advantages and solutions ensuing from the stewardship theory in comparison with the agency theory is prompted by the main objectives and character of activities of social cooperatives.

In as much as the agency theory:

- a) has its roots in an economic approach to corporate governance and perceives the agent as homo-economicus, who acts individualistically, opportunistically and is self-serving,
- b) presents managers as agents, whose interests differ from owners' goals. In accordance with the agency theory, losses for the owner resulting from a divergence of interests can be reduced by imposing control structures on agents,
- c) points out that the main function of the supervisory board is controlling the management board's activity (Tosi, Brownlee, Silva, Katz 2003, pp. 2053–2071).

The stewardship theory shows that:

- a) stewards themselves are persons identifying themselves with owners' interests,
- b) managers identify themselves more strongly with their organizations and derive, moreover, a greater satisfaction from activities serving interests of organizations rather than activities serving their own interests (see for example: Davies, Schoorman, Donaldson 1997, p. 37).

Raising here the problem of role and importance of the corporate governance theory and practice should not be treated as a premature concern about ensuring appropriate conditions for an efficient and effective management of these organizational units, which belong to social enterprises. It seems to be justified by an increasingly important role and more and more important tasks being accomplished by social cooperatives in the process of creating and consolidating economic conditions for achieving their social objectives.

5. Conclusion

The social cooperative is one of the newest organizational-legal forms of the social enterprise. Its establishment and development are determined by many socio-economic causes. The main prerequisite behind setting up these organizational units should be considered the necessity of preventing social exclusion of individuals.

The social cooperative is a specific enterprise. Its unique nature is reflected in a simultaneous accomplishment of economic and social goals, with social goals being given priority. This priority of social goals in activities of social cooperatives in their activity means that they simultaneously treat economic goals as instruments allowing to accomplish their social mission.

Economic goals are connected with ensuring a continuous operation of the cooperative, a big autonomy of its activity, a high level of risk, and a minimum wage. Meanwhile, its social goals include primarily the development of local social entrepreneurship, allocation of earned profit to its internal and local social needs, and promotion of the democratic management style.

The research findings presented above show that all analyzed cooperatives launch and carry out activities promoting social integration and social involvement creating social capital mainly through promotion of employment and professional activation of jobless persons and persons threatened with layoffs, and activities supporting development of local communities, provision of social assistance for families and persons in a difficult life situation and equalization of opportunities for these families and persons.

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Streszczenie

WYBRANE KWESTIE Z TEORII I PRAKTYKI FUNKCJONOWANIA SPÓŁDZIELNI SOCJALNYCH W POLSCE

Spółdzielnia socjalna jest jedną z najnowszych form organizacyjno-prawnych przedsiębiorstw społecznych. Jej rozwój determinowany jest wieloma czynnikami. Jednym z nich jest konieczność przeciwdziałania wykluczeniu społecznemu. Wyjątkowość spółdzielni socjalnych znajduje odzwierciedlenie w jednoczesnej realizacji celów gospodarczych i społecznych. Podkreślić należy, iż kwestie społeczne posiadają charakter preferencyjny.

Opracowanie składa się z trzech części. Pierwsza zawiera rozważania na temat samego pojęcia i celów spółdzielni socjalnej. Są one przedstawione w szerszym kontekście zasobów ludzkich i tworzenia kapitału społecznego przez przedsiębiorstwa. Druga część poświęcona jest społecznej i gospodarczej roli spółdzielni socjalnych.

Ostatnia część zawiera fragmentaryczne wyniki badań empirycznych nad działalnością spółdzielni socjalnych w Polsce. Zaprezentowane rezultaty badań nie mogą być jednakże traktowane jako wystarczające. Należy traktować je jako wstępne rozpoznanie analizy problemów towarzyszących działalności spółdzielni socjalnych w Polsce.