

# Social Enterprises in Poland in the Face of Recent Crises

Tomasz Gardziński

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**Abstract:** **Background:** The research problem addressed in this study concerns the activities of social enterprises (SEs) within the framework of the social market economy (SME) in Poland during the crises triggered by the COVID-19 pandemic and the war in Ukraine.

**Research objectives:** The article aims to verify the hypothesis that SEs situated within the SME can mitigate the negative effects of crises by undertaking additional actions for recipients during the pandemic and Ukrainian refugees.

**Research design and methods:** An interdisciplinary research model helped examine the stated problem. It synthesizes both the concepts of SME and SE. Moreover, part of the research was a nationwide quantitative study using the CAWI method supported by the CATI method and Dilman's prompting method (mixed mode).

**Results:** During the pandemic in Poland, 56% of SEs took additional actions for recipients, even though the situation worsened for 41% of them. During the war in Ukraine, 68% of SEs took action for refugees, while the situation worsened for 29% of SEs.

**Conclusions:** Social enterprises experiencing the consequences of crises are also able to minimize their effects. Simultaneously, to an equal extent, they support environmental issues and sustainable development.

**Keywords:** COVID-19; war in Ukraine; refugee crisis; social enterprise; economic order; social market economy

**JEL Codes:** L31; H12; I18

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## Suggested citation:

Gardziński, T. (2024). Social Enterprises in Poland in the Face of Recent Crises. *Social Entrepreneurship Review*, 1, 40–59. <https://doi.org/10.15678/SER.2024.1.03>

## Introduction

Among social enterprises (SE) in Poland, as well as in the EU and globally, we can observe new trends expanding engagement in solving social issues related to ecological matters aligned with the goals of sustainable development, such as climate change, decarbonization, circular economy, short food supply chains, and renewable energy. These appropriate directions of development are very important and necessary. However, particularly, and perhaps above all, in times of crisis, survival becomes the most crucial aspect. Especially since, for a market-oriented enterprise, this is the primary goal in management practice (Drucker, 2011, pp. 67–88). Furthermore, for a SE with a social mission ingrained in its DNA, reacting to pressing social problems should be the primary focus. By approaching these problems in a broader context defined as crises, I identified a research gap and a relatively limited knowledge on this subject in Poland. Hence, the justification for addressing this undoubtedly relevant topic

is the recent crises associated with the COVID-19 pandemic and the war in Ukraine. Despite a significant deterioration in their condition due to the aforementioned crises, SEs in Poland are taking additional actions to support recipients during the pandemic and refugees from Ukraine. While pursuing these priority goals, 68% of SE organizations in Poland simultaneously support actions for ecology, clearly indicating the need to investigate the impact of the crisis on SE and vice versa.

The motivation for undertaking this topic was also the existing research gap in the literature regarding the integration of the concepts of SE and social market economy in the context of evaluating how a social enterprise can complement the shortcomings of the social market economy in Poland (Gardziński, 2021a, pp. 97–152). Hence, this study continues considerations from the article “Social enterprises in Poland during the pandemic” (Gardziński, 2022, pp. 23–47) and the article “Social enterprises in Poland during the war in Ukraine” (Gardziński, 2023, pp. 92–126). I aimed to verify whether SEs located in the social market economy order can eliminate the negative effects of crises by taking additional actions for recipients during the pandemic and for refugees from Ukraine.

The research investigated the activity of social enterprises during the COVID-19 pandemic and the war in Ukraine, which I define with a broader American approach according to J. Brdulak and E. Florczak. This approach focuses on the criterion of directing profits towards social purposes while allowing for any institutional and legal form of such an enterprise. Therefore, we can define a social enterprise as an enterprise that pursues social goals<sup>1</sup> within its appropriate share of profit – significant due to the pursued goal (Brdulak, Florczak, & Gardziński, 2020, p. 34).

The European definition by the European Research Network EMES recognizes a social enterprise as an activity primarily oriented toward social goals, with profits intended to be reinvested in its objectives or the community, rather than for profit maximization or increasing the income of shareholders or owners (Gardziński, & Łabenda, 2020, p.18). They are defined by economic, social, and management criteria.

Currently in Poland, the legally binding definition of social economy and social enterprise stems from the Act of August 5, 2022 on the social economy. Consequently, I adopted this definition for the research. Social economy is the activity of social economy entities for the local community, encompassing social and vocational reintegration, job creation for those at risk of social exclusion, and the provision of social services. The entities conduct it in the form of economic activity, public benefit activity, and other paid activities. Social enterprises can have the status of a social enterprise, as specified in Article 2, points 5a and d–f, as well as a unit creating a social economy entity, engaging in 1) paid public benefit activity, as specified in Article 8, paragraph 1 of the Act of April 24, 2003, on public benefit activity and volunteering; 2) economic activity, as specified in Article 3 of the Act of March 6, 2018 – Entrepreneurs Law (Journal of Laws of 2021, item 162 and 2105, and of 2022, items 24 and 974); 3) other paid activity – provided they meet the conditions specified in Article 4, paragraph 2, Article 5–9 (Act on the social economy, 2022, Article 3, point 1). Social enterprises can also have the status of a social enterprise, as specified in Article 2, points 5a and d–f, as well as a unit creating a social economy entity, if the State Treasury, a territorial self-government unit, a state or self-government legal person, or a natural person do not exercise control over the social economy entity as defined

<sup>1</sup> Social goals reduced to five groups of goals: 1. Economic (enabling functioning in market conditions); 2. Human (quantitative, qualitative); 3. Environmental; 4. Scientific and technological progress; 5. Legal, constitutional, and international.

in Article 4, point 4 of the Act of February 16, 2007, on competition and consumer protection, except for social cooperatives founded by individuals specified in Article 4, paragraph 2, point 2 of the Act of April 27, 2006, on social cooperatives (Act on the social economy, 2022, Article 3, point 2). Chapter 2 of the law on social economy defines the rules for obtaining and losing the status of a social enterprise, as well as supervision over a social enterprise.

The following entities are eligible, to apply for the status of a social enterprise: social cooperatives, cooperatives for disabled and blind individuals, labor cooperatives, agricultural production cooperatives, non-governmental organizations, church legal entities, joint-stock companies, limited liability companies, and sports clubs operating in the form of companies – provided they do not operate for profit – and the unit creating a social economy entity. The activity of a social enterprise serves local development and aims at the social and vocational reintegration of individuals at risk of social exclusion or the provision of social services. A social enterprise must employ a minimum of three workers (under employment contracts or cooperative employment contracts). Moreover, at least 30% of employed individuals must be those facing the risk of social exclusion. However, this condition applies only to entities classified as conducting activities in the field of vocational and social reintegration. A social enterprise must have a consultative and advisory body composed of all employees. The profit or balance surplus generated by the social enterprise through economic and paid activities is not subject to distribution among members, shareholders, stockholders, and employees. In the case of employees at risk of social exclusion, the entity must have an individual reintegration plan, and the employment requires support through funds from the State Fund for Rehabilitation of Disabled Persons (PFRON), the Labor Fund, or actions taken by the Social Economy Support Center (OWES). There is also an obligation to inform employed individuals about the possibility of losing the right to special care allowance. Moreover, the law imposes certain limitations on social enterprises, such as the inability to provide loans. It also specifies detailed criteria and requirements.

Finally, through a survey, the study aimed to demonstrate that the activity of a social enterprise situated in the framework of a social market economy can mitigate the effects of crises, including the effects of the pandemic, by undertaking additional actions for recipients in connection with the pandemic, as well as the effects of the war in Ukraine by taking additional actions for refugees. The research questions also aim to assess how the COVID-19 pandemic and the war in Ukraine have affected the activity of social enterprises and their overall condition.

## Literature review

The existing research on social enterprises in Poland posed interpretative difficulties due to the lack of a legally adopted definition of social enterprises. However, on August 5, 2022, the authorities enacted a law on social economy providing a specific definition. Until then, among the reports on the COVID-19 pandemic and the war in Ukraine in the context of the social economy, we can distinguish the report "Non-Profit Organizations during the COVID-19 Epidemic (March–August 2020)," which I discussed in the article "Social Entrepreneurship in the Pandemic Economic Order." Statistics Poland (GUS) released information on the impact of the COVID-19 pandemic on social economy entities (SEEs) in a signal report: "Activity of associations and similar social organizations, foundations, social entities of religious denominations, as well as economic and professional self-government in 2020 – preliminary results." From this report, we learn that in 2020, organizations took additional measures in response to the COVID-

19 epidemic, benefiting 5.0 million individuals and providing financial and material support worth 850.0 million PLN. The COVID-19 epidemic affected the activities of 74.9% of non-profit organizations (GUS, 2020, pp. 1–4).

Regarding the activities of social economy entities (SEEs) following the onset of the war in Ukraine by Russia, GUS published a signal report “Involvement of Social Economy Entities in Aid Related to Military Actions on Ukrainian Territory (February 24 – March 31, 2022).” The report indicates that from February 24 to March 31, 2022, 28.8 thousand (29.6%) social economy entities engaged in providing aid related to military actions on Ukrainian territory. They provided tangible support to those in need, estimated at a value of 511 million PLN, as well as financial assistance amounting to 140 million PLN.

During the period between February 24 and March 31, 2022, 28.6 thousand non-profit organizations (29.8%) and 0.2 thousand cooperatives (16.9%), belonging to the social economy sector undertook additional actions to assist those in need due to the war in Ukraine. Among the 28.8 thousand engaged social economy entities, 98.1% operated within Poland, and 7.8% operated within Ukraine (GUS, 2022, pp. 1–5).

The primary beneficiaries of the aid provided by social economy entities in connection with the military actions on Ukrainian territory were individuals. The support extended to 67.1% of non-profit organizations and 99.1% of cooperatives declaring involvement in aid efforts. In total, social economy entities provided support to approximately 8.0 million recipients (the same individual could receive assistance multiple times), who were individuals. In total, over 7.9 million recipients benefited from the support of non-profit organizations (GUS, 2022, pp. 1–5). On average, a non-profit organization assisted 477 individuals with the primary forms being tangible aid and provision of meals.

In the context of the crisis caused by the COVID-19 pandemic, the most significant research from the state’s perspective is the study titled “Study of the condition of social enterprises, including social cooperatives, in the context of the effects of the COVID-19 pandemic.” These studies consist of two parts containing a summary of conclusions, namely “Analysis part I” with a qualitative study (Sowa-Kofta & Wróblewski, 2021a, pp. 4–7) and “Analysis part II” with a quantitative study (Sowa-Kofta & Wróblewski, 2021b, pp. 3–4). The Department of Social and Solidarity Economy (DES) of the Ministry of Family and Social Policy (MRiPS) ordered the research at the Institute of Labor and Social Affairs (IPISS).

Klon/Jawor Association, represented by B. Charycka and M. Gumkowska conducted the most comprehensive non-governmental research regarding the impact of the pandemic on social entrepreneurship. In three publications, they present the most significant facts. The first report is titled “2020. Non-governmental organizations in the face of the pandemic: Research Report” (Charycka & Gumkowska, 2020, pp. 6–7). The next publication is “Work during the pandemic: Research report on non-Governmental organizations 2020/2021.” The following publication by the Klon/Jawor Association was “A year in the pandemic: Research report on non-governmental organizations 2020/2021” (Charycka & Gumkowska, 2021, pp. 6–7).

In the context of the refugee crisis triggered by the war in Ukraine, one of the important reports from research is the report from the Chair of Social Policy at the Faculty of Political Science and International Studies at the University of Warsaw (WNPI SMUW) entitled “Russian invasion of Ukraine: Society and politics in the face of the refugee crisis in the first month of war – Working paper from the chair of social policy” (Firlit-Fesnak et al., 2022, p. 3). This report encompasses research conducted from the beginning of the Russian invasion of Ukraine on February 24, 2022, to the last days of March 2022.

Social market economy						
Type of order	Management – the result of decisions					Type of order
	Institutional governance entities	Planning	Steerage	Financing	Organization	
Established order (created law economic)	State	Decentralized EU strategy National development strategy Social policy strategy Centralized (socialism) Central planning	Price policy Pay policy Tax policy Monetary policy and currency Market open policy (export policy) Property policy private Employment policy Social policy Social economy social policy Ecological policy	Adoption of the budget Sustainable policy budget Role of the Central Bank Structural funds EU funds Government bonds	Competition policy (anti-monopoly policy) persistence of policy economic income policy Balance policy (2nd and 4th governing principle) freedom to conclude contracts Social dialogue promotion responsibility economic	Cooperation policy Competition policy Policy of order
	Local government	Strategic planning voivodeship development strategy County development strategy municipal development strategy	Own tasks Ordered tasks Tasks assigned	Task budget of LGU European funds	-	
Economic order						

Spontaneous order (behavior of business entities)	Social enterprise	Management by objectives strategic planning operational planning long-term planning short-term planning	Price policy Implementation of social services Democratic management Priority of work before capital Employee participation Limited distribution of profits innovation creation of jobs Social integration and professional of the local people	Commercial sources: Sales of products and services credits Sureties and guarantees Capital investments Noncommercial sources: Local government funds Government funds Structural funds Eu funds private sources foundations Business Sponsoring	Legal forms Permanent operation Autonomy of operation Bearing risk economical Minimum paid staff	Cooperation order
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**Figure 1. A Research Model of the Management Decision-Making Grid of SE and the Ordoliberal Governance of Social Market Economy**

Source: own elaboration.

The researchers examined the problem posed at the outset using an interdisciplinary research model, which is a synthesis of both SME and SE concepts. Pro-social concepts combine the macroeconomic dimension with the microeconomic dimension in which SEs can mitigate crises. The investigators created the research model of the decision-making grid<sup>2</sup> inspired by the work of the Polish economist P. Sulmicki (1978), in which there are couplings, i.e. flows of inter-sectoral interdependencies between the entities of the institutional order: the state, local government, market enterprise and social enterprise. For the purposes of examining pro-social issues, the author includes only social enterprises in the model and does not take into account households and individuals, which does not mean that it cannot be extended, including to an international organization such as the EU. The interdisciplinary decision-making grid is an institutional matrix, in which the author, in the theoretical-methodological layer, adopts the synthesis of the theory of economic order with institutional economics and considers the complementarity of the ordoliberal economic order of W. Eucken with the SME of L. Erhard (Mączyńska & Pysz, 2010, p. 66), as well as the proven hypothesis of the feedback loop between the statutory and spontaneous order in the approach of F. A. von Hayek (Pysz, Grabska, & Moszyński, 2014, pp. 14, 66) demonstrated by Polish researchers. The grid, along with its determinants, contains all the ordoliberal principles of the social market economy (Mączyńska & Pysz, 2003, pp. 73–103), namely: constitutive principles, where prices serve as an indicator of the scarcity of goods and resources, the second principle is a stable currency policy, the third is an open market for the “entry” and “exit” of economic entities, the fourth principle is private ownership of means of production, the fifth is freedom of contract, the next is material responsibility for the results of the conducted activity, the sixth is the stability of economic policy, and the last is the coherence of principles understood as their interdependence. The regulating principles are (Eucken, 2005, pp. 295–330): controlling monopolies to ensure competition order, income policy considering income redistribution when glaring differences arise between economic entities, economic accounting, where external effects of enterprises often transferred to society are taken into account, and counteracting abnormal behavior on the supply side.

Researchers conduct a study of the model at the detailed level of detail through reduction by the method of isolating abstraction, i.e. for interdependent sub-orders of the ideal type (e.g. services, industry, agriculture) in a specific place of the managerial decision-making grid. In a logical sense, the interpretation occurs based on the “euckenian” morphological approach, i.e. examining an isolated fragment of socio-economic reality. In the case of studying to solve the research problem posed at the beginning, I limited myself to the place in the grid where only the social enterprise exists, considering the general crisis situation in socio-economic terms. Consequently, I combined methodological individualism with methodological holism, which in the opinion of P. Pysz enables the theory of economic order.

Methodological individualism proves to be suitable for the analysis of horizontal interactions between market entities realizing individual interests in the process of exchange. On the other hand, the application of methodological holism becomes necessary in considerations related to existing and/or desired economic rules of the game, which together constitute the economic order. (Pysz, 2012, p. 14)

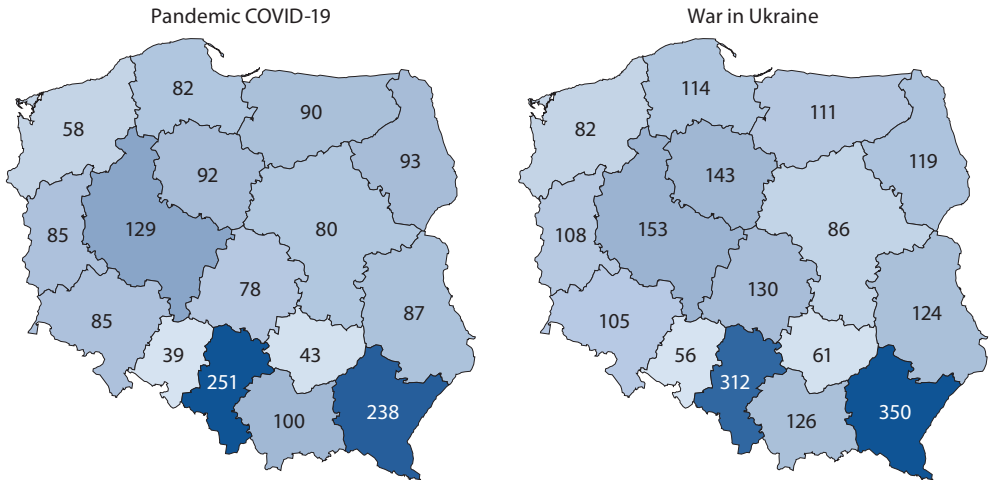
From this perspective, a social enterprise lies within the framework of the social market economy.

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<sup>2</sup> A broader description of the research model of the decision-making management grid in: “Methodology of the theory of socio-economic order in the management of a social enterprise” (Gardziński, 2021b).

## Research Method and Material

The study conducted from July 22, 2021, to October 29, 2021, focused on 379 entities out of 1630 social enterprises listed in the database of the Department of Social Economy. Figure 2 illustrates them on the left side, quantitatively divided by voivodeships. At that time, the statutory definition was not yet in force. Hence I adopted the definition outlined in the National Program for the Development of Social Economy (KPRES) – a government development program according to the Act of December 6, 2006, on the principles of development policy.



**Figure 2. The number of SE on the map of Poland during the pandemic and war in Ukraine**

Source: own elaboration based on the DES social enterprise database.

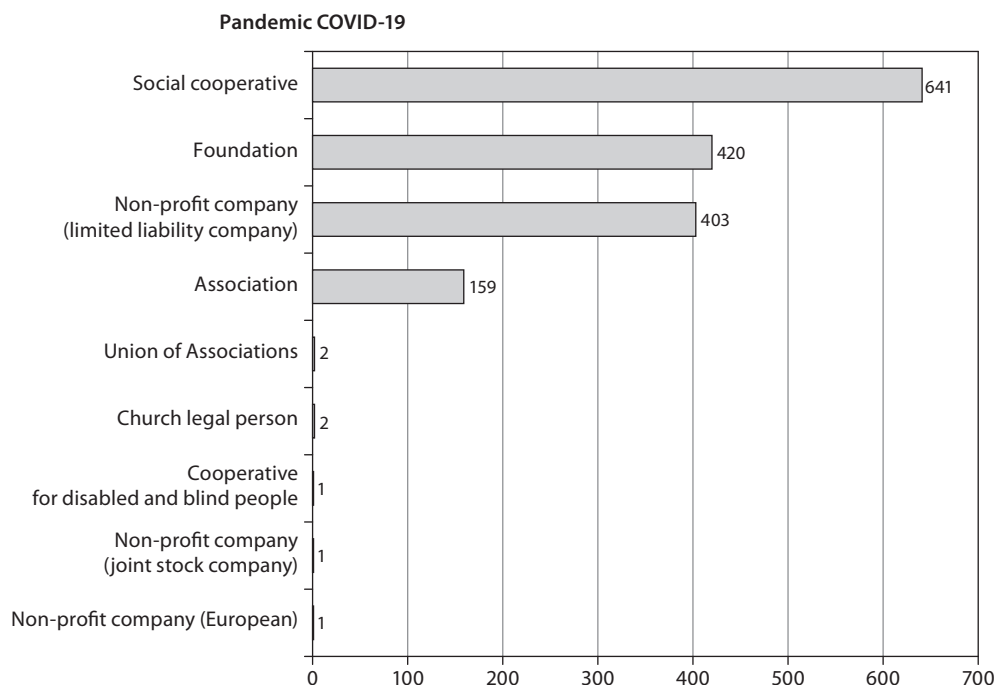
In 2019, the Council of Ministers adopted a document entitled the National Program for the Development of Social Economy until 2023, also known as the Solidarity Social Economy (KPRES until 2023). For the purposes of the study, I adopted the definition provided by the Ministry of Family and Social Policy, which states that non-governmental organizations, social cooperatives, and church entities can attain this status by meeting specific criteria. These criteria include, among others, allocating all profits to social or reintegration activities for employees, employing at least 30% of workers from socially excluded groups, and being managed in a participatory manner (MRiPS, 2021). As of July 22, 2021, the Silesian Voivodeship had the highest number of entities with SE status, with 251 SE, followed by the Podkarpackie Voivodeship with 238 SE. The Opole Voivodeship had the lowest number of SEs, with only 39 entities holding this status.

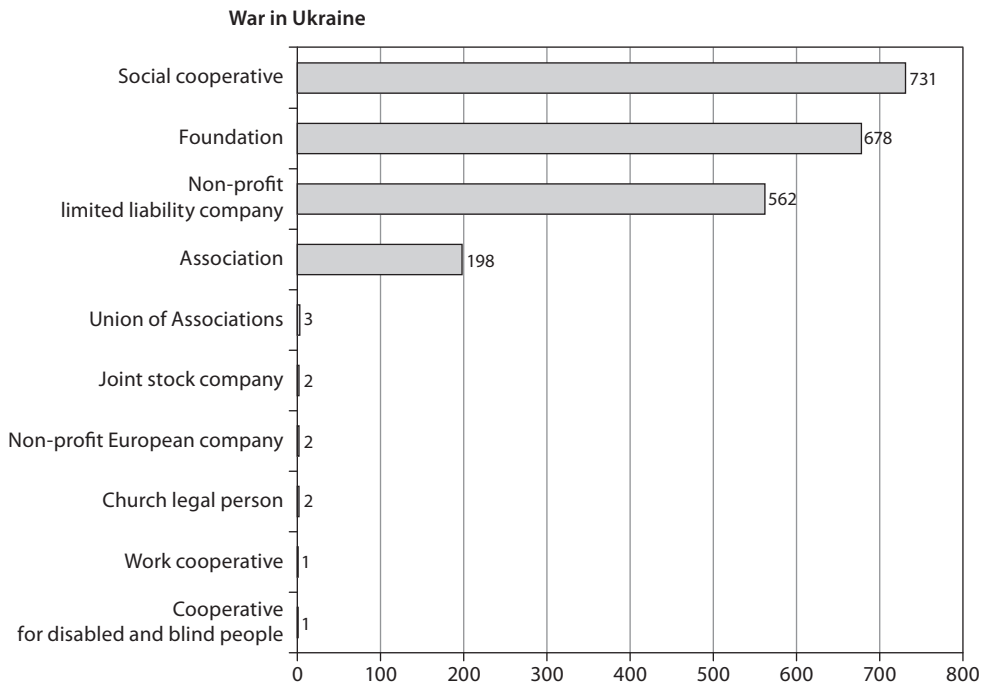
I conducted the study during the war in Ukraine. Therefore, since the list of Social Enterprises (SEs) – established according to the Act on the social economy – included 550 SEs, I could not include it in my research due to the obvious lack of comparability to the study on SEs during the pandemic, which involved 1630 entities. To address this research problem, I utilized a database of social enterprises containing data on entities operating based on CT9 Guidelines (<http://www.bazaps.ekonomiaspoleczna.gov.pl/>) active until the end of the project implementation period, i.e., until the end of 2023. The study conducted from April 2nd, 2023, to July 31st,



2023, focused on 378 entities from the database. Figure 2 illustrates this fact on the right side, quantitatively divided by voivodeships. Ultimately, I used the same database in both studies. Moreover, the SE database involved a drawback as authorities remove SEs from the list after the allotted time for their status expires. This does not necessarily mean they cease operations, but rather they choose not to undergo re-verification. This suggests that for some reason, they were not interested in renewing their SE status. For example, among entities that obtained SE status in 2017, 67% had already lost it, and for those that obtained it in 2018, 54% had lost it (Gajewski 2020, p. 35). In summary, between the crisis associated with the pandemic and the war in Ukraine, 550 new social enterprises entered the SE database – Register of Social Welfare Units ([https://rjps.mrips.gov.pl/RJPS/RU/start.do?id\\_menu=59](https://rjps.mrips.gov.pl/RJPS/RU/start.do?id_menu=59)).

Meanwhile, as we can observe in Figure 3, among all Social Enterprises (SEs), four legal forms dominate. The most popular is the social cooperative, with 641 entities during the pandemic on the right side, and 731 entities during the war in Ukraine. Next is the foundation, with 420 and 678 entities respectively. Non-profit company (limited liability company) follows with 403 and 562 entities, and then there are 159 versus 198 associations. The remaining five legal forms had marginal significance, as the quantities range from 1 to 3. This means that in Poland, with the statutory definition of a social enterprise already in place, they most commonly exist in practice in four legal forms: social cooperatives, foundations, non-profit companies (LLC), and in the form of associations.





**Figure 3. Number of SEs due to legal form during the pandemic and war in Ukraine**

Source: own elaboration based on the DES social enterprise database.

The description of the research methods pertains to the study conducted during both the COVID-19 pandemic and the war in Ukraine. I conducted the nationwide study knowing that it may not encompass all social enterprises operating in the economic reality, as some may not be listed in the database or may have been listed but did not return due to a lack of interest in re-verification. Despite this limitation, the research objectives and hypothesis validation justify the selection of the research sample, as well as the adoption of the legal definition and data from the database of social enterprises based on the CT9 Guidelines, due to the small number of social enterprises listed under the provisions of the Social Economy Act. I employed both quantitative and qualitative research methods. Due to the report's constraints, I narrowed down the presentation of results to the most significant outcomes of the quantitative research. I conducted the nationwide quantitative study using the CAWI<sup>3</sup> method, involving individual email invitations to complete an online survey supported by the CATI<sup>4</sup> method following a scripted conversation scenario, known as "mixed mode."<sup>5</sup> I also employed the prompting method by Dilman.<sup>6</sup> To avoid inaccurately filled questionnaires, I conducted preliminary pilot

<sup>3</sup> CAWI – Computer Assisted Web Interview. Method of collecting data among respondents using an online questionnaire.

<sup>4</sup> CATI – Computer Assisted Telephone Interviewing. Method of collecting data among respondents using a telephone interview. The author used the method in the case of the Podkarpackie and Lublin voivodeships due to the geographical location of the voivodeships near the front.

<sup>5</sup> Mixed-mode – using more than one method of collecting data among respondents in one study.

<sup>6</sup> By using Dilman's helping procedure through sample telephone interviews or sending follow-up emails, an average increase in surveys of around 74% can be achieved.

studies in both cases. These allowed for verification, correction, and supplementation of questions included in the survey. The research was multi-stage, beginning with the analysis of existing data through desk research, enabling the preparation of a research questionnaire to verify the research hypotheses. Furthermore, I applied a comparative method, comparing the research results during the war in Ukraine to those from the period of the pandemic. I also used the content analysis method in the case of legal acts regarding the social economy in Poland to assess the possibility of the functioning of the SE in the economic environment.

## **Complementarity of the Concepts of Social Enterprise and Social Market Economy**

In public discourse, scholars often use the words “modern world has derailed” or “jumped off the tracks” from the socio-economic order (Mączyńska & Pysz, 2021, p. 11). Undoubtedly, the event that triggered this after the pandemic was the war in Ukraine, which caused a series of negative macroeconomic phenomena mentioned at the beginning. The refugee crisis is affecting not only social entrepreneurship but also other entities. According to the Kiel Institute for the World Economy (2023, p. 1), the Polish government’s aid to Ukraine in January of this year amounted to 3.56 billion EUR, of which 2.4 billion EUR were in the form of military equipment. Meanwhile, Poland’s humanitarian aid for refugees from Ukraine, according to the OECD, ranks first among EU countries, with estimates for 2022 amounting to 8.36 billion EUR. Following Poland are Germany (6.8 billion EUR), the Czech Republic (1.96 billion EUR), Spain (1.36 billion EUR), and Romania (1 billion EUR) (OECD, 2022). Moreover, Poland received 700 million PLN from the EU to support Ukrainian refugees and has applied for another 200 million (MSWiA, 2023). Simultaneously, Poland hosts the largest number of Ukrainian refugees among European countries, with over 1.52 million refugees.<sup>7</sup> Germany follows with 1.02 million, the Czech Republic with 464,000, and Italy with 165,000 Ukrainian refugees.

The war in Ukraine and such large waves of refugees impact not only the economic order but primarily national security, upon which the latter is dependent. Despite many justified contemporary reservations from economists, especially regarding fiscal and monetary policies, it is more challenging to shape the economic order when there is a war happening in a neighboring country. However, this does not exempt us from efforts to build an economic order outlined in Article 20 of the Constitution of the Republic of Poland (1997), which states: “The social market economy, based on the freedom of economic activity, private ownership, as well as solidarity, dialogue, and cooperation of social partners, constitutes the foundation of the economic system of the Republic of Poland.”

In accordance with the principles of the social market economy and the subsidiarity principle, citizens should receive assistance from the state only when all possibilities of self-help have been exhausted (Dahl, 2015, p. 57). In the case of the war in Ukraine, incoming refugees received assistance and support from the non-governmental sector, local governments, and the Polish society faster than from the Polish state. However, the state created a framework for refugees to access social protections, such as the “500 plus” program, and provided small grants to Polish citizens who opened their homes to refugees.

In practice, all of this means that the concepts of social market economy and social entrepreneurship are complementary. Based on freedom, responsibility, social justice, human dig-

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<sup>7</sup> 95% of refugees in Poland are women and children

nity, competition, and the rule of law, the goals of the social market economy largely pertain to the functions of social enterprises operating both within and outside the classical framework of the social market economy (Florczak & Gardziński, 2019, p. 140).

The results of aid provided to recipients during the pandemic, as well as to refugees, indicate a relative leveling of social disparities, and thus a realization of social justice to some extent. In this context, within the framework of the research model being the decision-making grid, social enterprises (SE) in their micro-level functioning realize the macroeconomic goals of the social market economy, among which we can distinguish the following similarities (Brdulak, Florczak, & Gardziński, 2021, pp. 153–164):

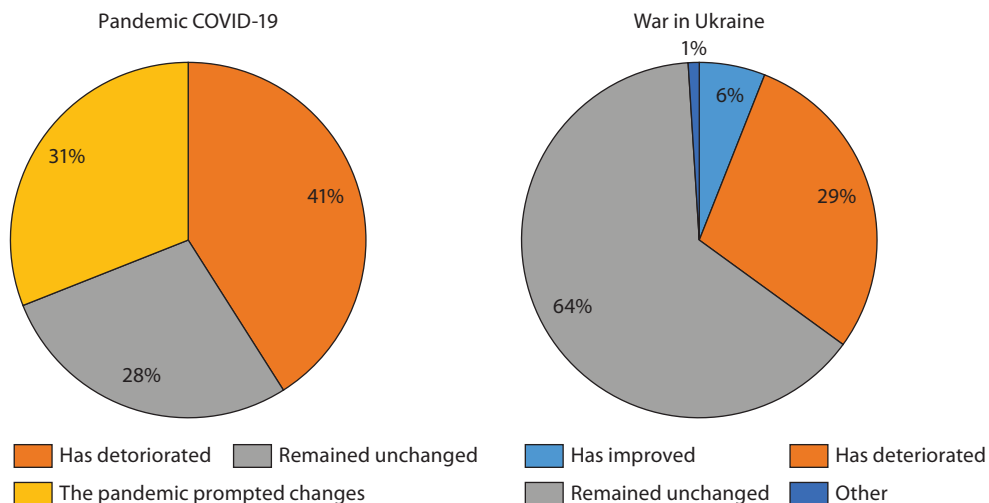
- Social aspect – emphasized both in social market economy and SE, with a particular focus on human subjectivity.
- Competitiveness – the social market economy operates within the pursuit of full (effective) competition, hence the importance of also considering the commercial aspect in the case of SE, which, to survive in the market, must maximize the profit necessary for their sustainability.
- Partnership and co-decision-making in SE, manifested in democratic management and cooperation, and in the social market economy understood as genuine partnerships in the workplace.
- The issue of social inequalities is equally emphasized in both the social market economy and SE.
- Subsidiarity and subsidiarity as the central axis uniting both concepts of social market economy and SE.<sup>8</sup>

## Results and Discussion

As shown in the figure below (Figure 4), in the overall situation of SEs in relation to the war in Ukraine, we can observe that 238 companies, accounting for 64% of respondents, believe that the situation has remained unchanged. However, for 107 companies, or 29% of SEs, the overall situation has worsened, while 21 companies, constituting 6% of respondents, reported an improvement in their situation. Considering the unfavorable macroeconomic indicators, the overall situation of SEs should be assessed relatively well, as 70% of these entities maintain their status quo. This is an improvement compared to the survey conducted during the pandemic, where 28% of respondents stated that their situation remained unchanged. However, 41% of respondents during the pandemic reported that their situation had worsened, compared to 29% during the war. Nevertheless, one-third of respondents still indicate a deterioration in their situation, driven by successive crises. This should serve as a clear signal to governmental institutions that this sector requires more support than currently provided.

In light of the overall situation of social enterprises in Poland, the outlook for future development appears pessimistic. As Table 1 shows, 58.9% have a more negative assessment compared to 41.1% who see no change or have a more optimistic outlook. Comparing this to the survey conducted during the pandemic, where 85.8% were either optimistic or saw no change, and only 14.1% had a more negative outlook, we can observe a 50% decrease in optimism and an over fourfold increase in pessimism. The crisis triggered by the war in Ukraine directly influenced this significant shift.

<sup>8</sup> A social enterprise is an entity of the “social economy,” which we should not identify with the social market economy.



**Figure 4. The general situation of SE depending on the period examined**

Source: own elaboration based on the results of the CAWI quantitative study.

**Table 1. Assessment of Development Opportunities in the Coming Years**

Rating	Pandemic COVID-19	War in Ukraine
Negatively	1.5%	13%
Rather bad	12.6%	45.9%
Without changes	13.2%	22.8%
Rather good	48.5%	12.2%
Optimistic	24.1%	6%

Source: own elaboration based on the results of the CAWI quantitative study.

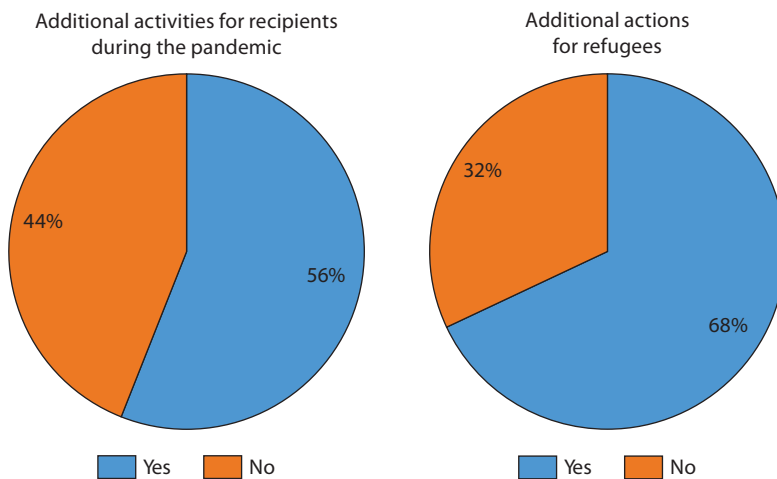
The research has shown that social enterprises took additional actions to support refugees in connection with the war in Ukraine. Figure 5 shows that when asked whether they undertook such actions, 68% of respondents answered affirmatively, while 32% responded negatively. Comparing this to the survey conducted during the pandemic, where 56% of social enterprises took additional actions for their beneficiaries, we observed an increase of 12% during the wartime crisis.

Noteworthy, the lack of engagement in additional activities for refugees by social enterprises primarily resulted from either limitations in their business model (34% of SEs) or insufficient resources (33% of SEs). Some social enterprises focused on social activities unrelated to the wartime events, deeming the assistance provided to be sufficient already (13% of SEs).

Comparing the reasons for not undertaking additional actions during the pandemic period, 43% of respondents did not consider taking actions for their beneficiaries in relation to the COVID-19 pandemic. Moreover, 21% pointed to a lack of sufficient resources and 14% cited insufficient external support. This indicates a significantly greater mobilization and involvement of social enterprises during the war in Ukraine.

However, it is important to note that not every social enterprise should necessarily address the refugee crisis during the war in Ukraine or undertake additional actions for their beneficiaries during the pandemic. Often, their activities focus on other pressing social issues. Social enterprises most commonly emerge in areas where (Florczak & Gardziński, 2020, p. 26):

- the unemployment rate is higher and the permanently unemployed have no chance of finding a job;
- faulty economic structures are unable to modernize on their own;
- defective demographic structures indicate difficulties in the labor market;
- degradation of the natural and cultural functions of the region's resources is recorded;
- poorly developed technical and social infrastructure blocks development processes.



**Figure 5. Social entities that took additional actions during crises**

Source: own elaboration based on the results of the CAWI quantitative study.

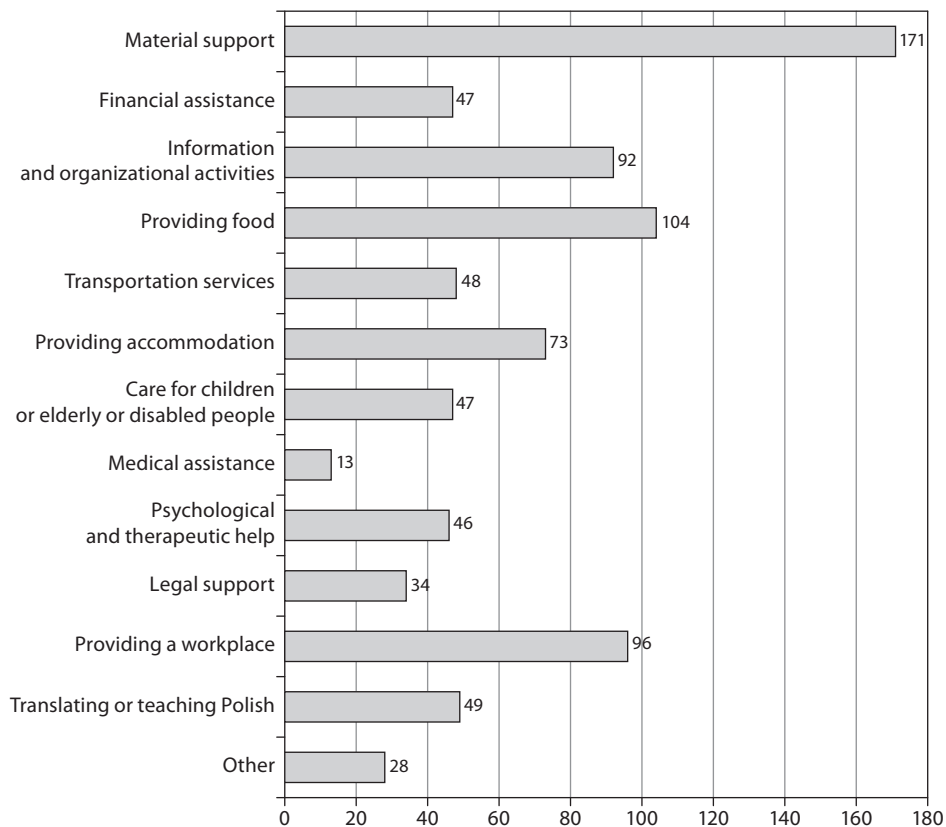
The distribution of entities that assisted refugees from Ukraine as a result of taking additional actions on their behalf is similar to the engagement of the entire society in helping refugees immediately after Russia's attack on Ukraine. Within the first three months of Russia's invasion of Ukraine, 70% of Poles got involved in assisting refugees (Baszczak et al., 2022). Major global media outlets described this as a worldwide phenomenon. This means that in the case of SEs situated in the research model within the spontaneous order, they phenomenally fulfill their social mission by acting to minimize the crisis of the influx of Ukrainian refugees to Poland due to the war instigated by Russia. This also confirms that by providing support to refugees during the war in Ukraine, SEs can assist in stabilizing the economic order in Poland, which has been disrupted by the war.

On the question of the financial support received by SEs, during the pandemic study, some entities declined to provide an answer. However, this time, 82 entities responded, resulting in an average value of 90,000 PLN<sup>9</sup> per social enterprise. From the study, it appears that on aver-

<sup>9</sup> Considering the number of SEs from the database (i.e. 2,180), this gives financial aid estimated at PLN 196 million. However, these estimates are subject to a high probability of error due to the small number of responses.

age, one social enterprise provided assistance to nearly 1000 refugees. The SEs listed in the database supported over 1200 other organizations in providing aid to refugees.

In the case of 81% of social enterprises, the assistance provided to refugees took place in Poland, for 17% of them, it was in both Poland and Ukraine, and 2% of social enterprises offered assistance exclusively in Ukraine. Figure 6 illustrates the type of support provided by social enterprises to refugees, showing that the majority of entities offered material support, followed by providing food, offering employment, and providing informational and organizational support.

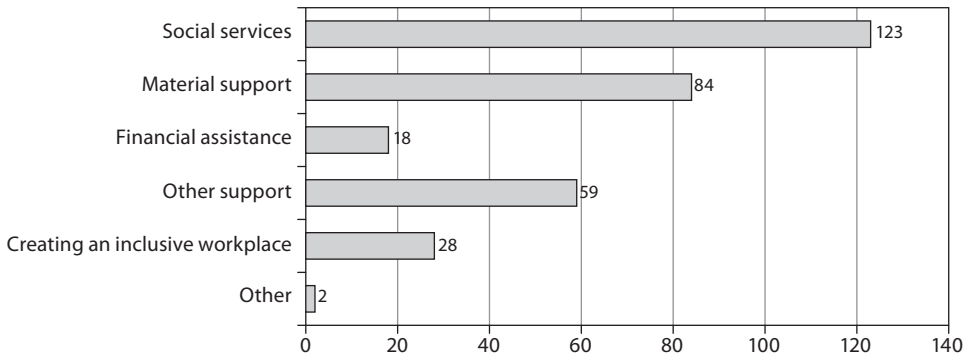


**Figure 6. The type of support provided by SEs to refugees**

Source: own elaboration based on the results of the CAWI quantitative study.

As shown in Figure 7, in comparison to the pandemic study, social enterprises most commonly indicated providing social services, followed by material support, creating job opportunities, and offering financial support. Noteworthy, both crises involve specific human expectations, and meeting these needs requires specific forms of support to sustain livelihoods.

Ultimately, 64% of respondents confirmed that SEs play an important role in mitigating crises in the modern economic order. This means that social entrepreneurs are aware of their activities that help alleviate crises. However, as the study showed, there is an urgent need for



**Figure 7. The type of support SE provided to recipients during the pandemic**

Source: own elaboration based on the results of the CAWI quantitative study.

further in-depth research on SE in Poland resulting from the growing number of SEs in the database defined in accordance with the Act on the social economy (2022). As of February 11, 2024, there are 862 SEs in the database in accordance with the requirements of the above Act, which is still a small amount compared to the number of the database according to the CT9 guidelines, which at the time of my research was 2,180. In fact, there are more SEs in Poland than in the case of both of the above numerical values meeting the criteria both under the definition adopted by law and under other definitions. The main implication of this is that there is a gap between the theory, practice, and reality of SEs in Poland. To overcome research limitations, we need a broader definition and more legislative work. Thus, research efforts should monitor progress in Poland's social economy sector.

## Conclusions

The examined problem constitutes a part of my larger research endeavor. I adopted the main hypothesis that SEs in the social economy sector can minimize the crises' effects. Unexpectedly, I first encountered the period of the pandemic, which began on March 4, 2022. Just when it seemed that the pandemic had caused the largest crisis to date, on February 24, 2022, Russia invaded Ukraine, triggering not only a refugee crisis but also an economic crisis characterized in Poland by an increase in the already high inflation rate, a decrease in GDP, a crisis in the energy market, and a crisis in the agricultural market, starting with grain and recently extending to the fruit market. The scale of the socio-economic crisis would be best captured by assessing the economic order in Poland using the indicator-based method of ordoliberal determinants of SME principles, as the author did in the publication: "Social Enterprise in the Fight Against the Impact of COVID-19 on the Economic Order" (Gardziński 2021a, pp. 246–307). However, due to the limitations of this work, I confined the description of the crisis to a general level. In connection with the stated hypothesis, I could not overlook the largest crisis after the pandemic and conducted another study, which extended the doctoral process but undoubtedly made a greater contribution to the science on this topic. Noteworthy, in the publication "Social Entrepreneurship in the Pandemic Social Market Economy," prior to the outbreak of the war, I warned that the only crisis worse than the pandemic could be war or high inflation (Gardziński, 2021c, pp. 54 and 66). One of the very serious symptoms exacerbating the crisis is



the dangerously evolving conflict in the Middle East. The world is once again threatened by another full-scale war involving “third” countries, and the crisis itself is already revealing its economic effects on the energy market, threatening global recession, and social effects in the form of a humanitarian crisis for the population.

Through the research results, I demonstrated that the situation of social enterprises in Poland during the COVID-19 pandemic, despite causing a deterioration in the overall situation for 41% of them, led to an additional involvement in actions for recipients, with 56% of them participating. During the war in Ukraine, 29% of social enterprises experienced a deterioration in their overall situation. Despite this state of affairs, social enterprises in Poland had a positive impact on minimizing the effects of the refugee crisis, as 68% of them took additional actions for refugees. Furthermore, 64% of respondents confirmed that social enterprises played an important role in mitigating crises in the modern economic order. The above data unequivocally confirms the hypothesis that social enterprises contribute to reducing the negative effects of the COVID-19 pandemic and the refugee crisis during the war in Ukraine. The social economy sector may be gaining increasing importance in the constantly evolving ordoliberal framework of the social market economy in Poland. In this way, supported by the state, commercial social enterprises may become an increasingly important factor in socializing capital and improving socio-economic quality of life. As a result, the effects of self-replicating capital accumulation may gradually undergo socialization (Brdulak, Florczak, & Gardziński, 2019, p. 78). The ecological aspect is also becoming an increasingly important issue (Brdulak, 2014, p. 223). Research shows that 68% support activities for ecology and the same number believe that SE is an element of sustainable development. The same percentage, i.e. 68%, participated in helping refugees from Ukraine, hence the conclusion that the issues of ecology and sustainable development for SE in Poland are equally important. Therefore, socially, economically, and ecologically sustainable social enterprises may be one of the remedies that alleviate crises in the modern economic order.

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### About the Author

**Tomasz Gardziński\***, MSc  
Faculty of Economics and Management  
Lazarski University  
ul. Świeradowska 43, 02-662 Warsaw, Poland  
e-mail: tomasz.gardzinski@lazarski.pl  
ORCID: 0000-0001-8491-187X  
\* Corresponding author.

### Acknowledgements and Financial Disclosure

None reported.

### Conflict of Interest

The authors declare that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest.

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Published by Krakow University of Economics – Krakow, Poland



Ministry of Education and Science  
Republic of Poland

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The journal is co-financed in the years 2022-2024 by the Ministry of Education and Science of the Republic of Poland in the framework of the ministerial programme "Development of Scientific Journals" (RCN) on the basis of agreement no. RCN/SP/0391/2021/1 concluded on December 9, 2022 and being in force until December 8, 2024.