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Cooperative Principles in the Concepts of Social Economy and Social Enterprise in Polish Law

Abstract

When a cooperative acquires the status of a social enterprise, the scope of its activities changes, extending beyond economic activity to include the social and professional reintegration of people at risk of social exclusion or the provision of social services. The introduction of a consultative and advisory body also changes the structure of the cooperative. A cooperative that is a social enterprise cannot distribute its balance sheet surplus (profit) among its members. There is also a requirement for a cooperative social enterprise to be independent of the state and local government. It should be examined whether these requirements for cooperatives are in line with the Cooperative Principles, which the International Cooperative Alliance considers to be fundamental for determining the cooperative nature of a legal entity, and how they change the nature of cooperatives in Polish law.

KEYWORDS: cooperative, social economy, social enterprise, Poland

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1 | Introduction: justification of the purpose and research thesis of the article

The Act of August 5, 2022 on the Social Economy^[1] introduced into Polish law definitions of the social economy (Art. 2 pt. 1 of the s.e.) and the concept of social enterprise (Art. 3 para. 1 and Art. 4 para. 1 – 2 of the s.e.), and normatively placed cooperatives within the concepts of the social economy and social enterprise, defining some types of cooperatives as social economy entities (Art. 2 pt. 5 lit. a and d of the s.e.).

According to Article 2(1) of the of the s.e., the social economy is the activity of social economy entities for the benefit of the local community in the field of social and professional reintegration, job creation for people at risk of social exclusion and the provision of social services, implemented in the form of economic activity, non-profit activity and other paid activity.

Prior to the entry into force of the Act, the concept of the social economy existed in Polish law, its tasks were defined, but there was no single normative act regulating the areas of implementation of the social economy by civil law entities and public administration bodies^[2]. The social economy was regulated by legal norms addressed to public administration bodies. The Act on the Social Economy also contains such legal norms, but it also applies to the implementation of the social economy by private legal entities, which can obtain the status of a social enterprise (Art. 3, para. 1 of the s.e.).

The concept of social economy appeared in Article 21, point 4a of the Act of March 12, 2004 on social assistance^[3] as a result of the amendment from the Act of February 22, 2013 amending the act on social assistance and some other acts^[4]. According to the Article 21 point 4a of the s.a., one of the tasks of the local government is to coordinate the activities of the social economy sector in the region. The Act of February 22, 2013, also added Article 21a to the s.a., which specifies the activities of the voivodeship in carrying out the task of coordinating activities for the social economy sector. These activities include:

¹ Journal of Laws 2024, item 113 t.j., hereinafter: s.e.

² See Magdalena Małecka-Łyszczyk, Radosław Mędrzycki in: *Ustawa o ekonomii społecznej. Komentarz*, ed. Magdalena Małecka-Łyszczyk, Radosław Mędrzycki (Warsaw: Wolters Kluwer, 2023), 21.

³ Journal of Laws 2023, item 901 t.j., as amended, hereinafter: s.a.

⁴ Journal of Laws 2013, item 509.

1. Development of the infrastructure of activation, integration and social and professional reintegration services for individuals and families at risk of social exclusion;
2. Inspiration and promotion of new methods of activities in the field of activation, integration and social and professional reintegration of individuals and families at risk of social exclusion;
3. Supporting the development of partnership cooperation between local governments and entities providing services of activation, integration and social and professional reintegration of individuals and families at risk of social exclusion;
4. Monitor the development of local social entrepreneurship to increase the social and professional activity of individuals and families at risk of social exclusion;
5. Increasing the competence of services dealing with the activation, integration and social and professional reintegration of individuals and families at risk of social exclusion.

On the other hand, the s.e. introduced an amendment to the s.a. in Article 16b(2), which in the current state of the law states that the strategy for solving social problems developed by the municipality and the county and the strategy for social policy developed by the voivodeship government contain, in particular, a diagnosis of the social situation, including the determination of the capacity of social economy entities to provide social services within the scope specified in Article 2(1) p.1-14 of the Act of July 19, 2019 on the implementation of social services by the center for social services^[5]. This scope refers to the types of social services that are undertaken by the municipality to meet the needs of the municipal community and are provided in a non-material form directly to individuals, families, social groups, groups of residents with specific needs, or the general population (Article 2(1) *in fine* of the Act on the implementation of social services by the center for social services).

In turn, Article 31(1)(6a) of the Act of September 4, 1997 on departments of government administration^[6] stipulates that among the departments of government administration, the department of social security includes matters of social economy and social entrepreneurship, including social cooperatives. The provision of Article 31(1) p. 6a was added to the

⁵ Journal of Laws 2019, item 1818.

⁶ Journal of Laws 2022, item 2512, as amended.

Act of September 4, 1997 on departments of government administration by the Act of December 15, 2017 amending the Law on Social Cooperatives and certain other laws^[7]. Thus, this provision was also introduced before the s.e.^[8].

Social cooperatives were seen as social economy entities before the s.e.^[9] A comparative interpretation confirms the validity of this assumption. In French law, cooperatives are complementarily linked to the social economy^[10]. The characteristics of cooperatives correspond to the objectives of the social economy^[11]. Article 1(II)(1) of Loi n° 2014-856 du 31 juillet 2014 relative à l'économie sociale et solidaire^[12] states that the social and solidarity economy consists, inter alia, of the activities of cooperatives. In Western Europe, cooperatives played a fundamental role in the reinvention of the concept of the social economy in the 1970s^[13]. In fact, the origins of this concept can be traced to the views of late 19th and early 20th century economists^[14]. However, in French law, a cooperative is not a separate type of legal entity. The legal form of a cooperative can be adopted by a company (Article 1 and Article 19-5 of Loi n° 47-1775 portant statut de la coopération of 9.10.1947), that is, the adoption of the legal form of a cooperative leads to the recognition of the company as an entity of the social economy. In Polish law, the achievement of such a goal would be achieved by introducing a legal norm stipulating that cooperatives (of any type) carry out social economy activities. Such a solution is in force in French law. Loi n° 2014-856 du 31 juillet 2014 relative à l'économie sociale et solidaire sets the conditions for carrying out social economy activities (Article 1, para. 1, p. 1-3). In turn, it

⁷ Journal of Laws 2017, item 2494.

⁸ See Małecką-Lyszczek, Mędrzycki, in *Ustawa o ekonomii społecznej. Komentarz*, 21.

⁹ Martyna Jedlińska, „Spółdzielnia socjalna”, [in:] *System Prawa Prywatnego*, Vol. XXI, *Prawo Spółdzielcze*, ed. Krzysztof Pietrzykowski (Warsaw: C.H. Beck, 2020), 794.

¹⁰ Caroline Naett, „The Making of the Social and Solidarity Act from the Cooperative Perspective” *Revue internationale de l'économie sociale*, No. 335 (2015): 11.

¹¹ Naett, „The Making of the Social and Solidarity Act from the Cooperative Perspective”, 11.

¹² <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000029313296> [accessed August 4, 2024].

¹³ Naett, „The Making of the Social and Solidarity Act from the Cooperative Perspective”, 11.

¹⁴ Social economics was understood as the science that studies the relationships that people have voluntarily created among themselves for the betterment of their existence. Thus: Charles Gide, *Zasady ekonomii społecznej* (Warsaw: Kasa Przeworności i pomocy warszawskich pomocników księgarskich, 1914), 3.

also stipulates that cooperatives carry out activities in the field of social economy (Article 1, para. 2, p. 1). However, the Polish law decided to adopt a sectoral model of the social economy, in which social economy entities are defined by the purpose of their activity, rather than being associated with a specific type of legal entity. At the same time, social economy entities were enumerated without linking social economy activities to the legal status of such an entity. It is only when they obtain the status of a social enterprise that cooperatives provide social services or carry out social or professional reintegration, and thus operate in the field of the social economy^[15].

Despite the fact that the above-mentioned legal norms of the s.a. and the Act of September 4, 1997 on departments of government administration are addressed to public administration bodies, prior to the entry into force of the s.e., those civil law entities were recognized as social enterprises that had as their objective the realization of socially useful objectives, were based on a democratic model of governance and did not distribute profits among their members^[16]. These entities included cooperatives, associations, foundations and non-profit capital companies^[17]. It should be recognized that the implementation of the social economy by civil law entities in the form of a social enterprise resulted from the principle of autonomy of will, in particular its form of the principle of freedom of contract. The founders (members, partners) voluntarily undertook to carry out certain activities of the social enterprise in the sphere of civil law relations and accepted the restrictions that define the social economy. Although before the entry into force of the s.e., in 2019 it was estimated that there are 29,535 social

¹⁵ The concept of social enterprise developed in the 1990s and early 2000s. See Henry Hagen, Manuele Cusa, Ifigeneia Douvitsa, David Hiez, *European Action Plan for Social Economy. Better Regulation for Social Economy: the Fruitful Inspiration of the Experience of Cooperative Law*, 1. <https://iuscooperativum.org/category/library/> [accessed August 7, 2024]; Carlos Vargas Vasserot, „Social Enterprises in the European Union: Gradual Recognition of Their Importance and Models of Legal Regulation”, [in:] *The International Handbook of Social Enterprise Law. Benefit Corporations and Other Purpose-Driven Companies*, ed. Henry Peter, Carlos Vargas Vasserot, Jaime Alcalde Silva (Cham: Springer Nature, 2023), 27-28.

¹⁶ Podręcznik „Jak założyć i prowadzić Przedsiębiorstwo Społeczne” (Łódź: Stowarzyszenie Wsparcie Społeczne “Ja-Ty-My”, 2020), 9.

¹⁷ Ibidem, 13-29.

enterprises^[18], and the register of social enterprises includes only 1037 entities as of August 4, 2024^[19].

The Act on the Social Economy introduced an enumerative catalogue of social economy entities (Art. 2 pt. 5 of the s.e.), which includes not only civil law entities: but also budgetary units of local government units. Private-law entities of the social economy, which include social cooperatives, worker cooperatives and agricultural production cooperatives (Art. 2 pt. 5a and d of the s.e.), can obtain the status of a social enterprise (Art. 3 para. 1 s.e.). The regulation of a social enterprise presupposes that a cooperative that has obtained the status of a social enterprise carries out a non-profit economic activity (consisting in generating a profit and allocating it entirely to further activities of the entrepreneur, without the possibility of distribution) and social and professional reintegration or the provision of social services (Article 4, para. 1, items 1-2 s.e.)^[20].

The purpose of the article is to determine whether the consequences of a cooperative obtaining the status of a social enterprise are consistent with the characteristics of cooperatives under Polish law and the Cooperative Principles contained in the 1995 Declaration of Cooperative Identity, which is now Appendix A to the Statute of the International Cooperative Union^[21]? The Cooperative Principles are as follows: 1) voluntary and open membership, 2) democratic control by members, 3) economic participation by members, 4) autonomy and independence, 5) education, training, and information, 6) cooperation among cooperatives, and 7) concern for community. However, the characteristics of cooperatives in Polish law include voluntary membership, economic participation of members, carrying out economic activities together with members and in their interest (Article 1

¹⁸ *Rozwój przedsiębiorczości w Polsce i wybranych krajach Unii Europejskiej - raport tematyczny*, 8. <https://www.parp.gov.pl/component/publications/publication/rozwoj-przedsiębiorczości-społecznej-w-polsce-i-wybranych-krajach-unii-europejskiej> [accessed 4.08.2024].

¹⁹ https://rjps.mrips.gov.pl/RJPS/RU/start.do?id_menu=59 [accessed August 4, 2024].

²⁰ See Dominik Bierecki, „Konsekwencje prawne uzyskania przez spółdzielnię statusu przedsiębiorstwa społecznego” *Krytyka Prawa. Niezależne studia nad prawem*, No. 3 (2023): 195-202.

²¹ <https://ica.coop/en/about-us/our-structure/alliance-rules-and-laws> [accessed August 4, 2024].

para. 1 of the Law of September 16, 1982 – Cooperative Law; c.l.^[22]), democratic control of members (Article 36 para. 2 of the c.l.)^[23].

The research thesis of the article is that as a result of obtaining the statute of a social enterprise, the nature of cooperatives in Polish law changes, but this is in accordance with the Cooperative Principles.

2 | Features of a cooperative social enterprise

It is worth starting the discussion by asking why it is important to compare the Cooperative Principles with existing cooperative regulations. Like social enterprises, cooperatives were first established under the principle of freedom of contract^[24]. It was only later that specific cooperative legislation was introduced. The Rochdale Principles were the basis for the establishment of consumer cooperatives in Rochdale, England in 1844^[25]. On the other hand, the first law regulating cooperatives – the *Industrial and Provident Societies Act* – was passed in 1852^[26]. In addition, cooperatives existed before the Rochdale Principles, in Poland the first one was founded in 1816 in Hrubieszów^[27]. According to sources, this cooperative, called the Society of Farmers Saving Together in Misfortune, survived until 1952^[28]. Thus, in these two cases: cooperative and social enterprise, we have a situation in which legislation is intended to meet social needs, which led to the creation of cooperatives and social enterprises by implementing the principle of freedom of contract (autonomy of will).

²² Journal of Laws of 2024, item 593 t.j., hereinafter: c.l..

²³ Dominik Bierecki in: *Prawo spółdzielcze. Komentarz* (Warsaw: C.H. Beck, 2024), 6-24.

²⁴ Dominik Bierecki, *Zasada swobody umów w prawie spółdzielczym* (Warsaw: C.H. Beck, 2021), 5-14.

²⁵ Rita Rhodes, *Empire and Co-operation. How the British Empire Used Co-Operatives in its Development Strategies 1900-1970* (Edinburgh: Birlinn Ltd, 2012), 25 – 30.

²⁶ Stanisław Thugutt, *Porównawcze ustawodawstwo spółdzielcze* (Warsaw: Spółdzielczy Instytut Naukowy, 1931), 12.

²⁷ Jack Shaffer, *Historical Dictionary of the Cooperative Movement* (Lanham, Maryland: Scarecrow Press, Inc., 1999), 337.

²⁸ Zofia Chyra-Rolicz, „Nowoczesność w majątkach ziemiańskich na Podlasiu w XIX-XX w.” *Studia z historii społeczno-gospodarczej*, 8 (2010): 170.

The acquisition of the status of a social enterprise by a cooperative is linked to the appearance in its structure of the characteristics associated with the status of this type of enterprise. These are the following characteristics:

1. Conducting activities involving the social and professional reintegration of persons at risk of social exclusion and the implementation of social services (Article 4 s.e.);
2. Prohibition to distribute profits (balance sheet surplus) – Article 9 s.e.;
3. The functioning of a consultative and advisory body within the cooperative structure (Article 7 s.e.);
4. the validity of the requirement of independence from the control of the State Treasury, a local government unit or a state legal person or a local government legal person (Article 3(2) s.e.).

First, the activity of social and professional reintegration of persons at risk of social exclusion is not included in the economic activity of a social enterprise (Article 4(2) of the s.e.). In cooperative social enterprises, this means that the reintegration of persons who perform work on the basis of a cooperative employment relationship (labor cooperatives – Article 182 § 1 of the c.l.; social cooperatives – Article 12(1) of the Act of April 27, 2006 on social cooperatives^[29]) or a membership relationship (agricultural production cooperatives – Article 155 § 1 of the c.l.) is not an economic activity of the cooperative. This reintegration is a consequence of the participation of these persons in the common economic activity of the cooperative. That is, the occurrence of a constitutive feature of a cooperative, resulting from its definition in Article 1 para. 1 of the c.l. The participation of members in the joint economic activity of a social cooperative, a workers' cooperative and an agricultural production cooperative consists in the provision of work^[30]. The question arises as to whether this also applies to those who provide work on the basis of a civil law relationship for a worker cooperative or a social cooperative (Article 201 para. 1 of the c.l.)? It seems that it does, since in a worker cooperative the employment of members is an alternative to the cooperative employment relationship. It also seems that the possibility of reintegration on the basis of a civil law relationship should not be excluded for persons other than members of the cooperative who

²⁹ Journal of Laws 2023, item 802 t.j.

³⁰ Dominik Bierecki, in: *Prawo spółdzielcze. Komentarz*, 19.

are employed in the cooperative on the basis of a civil law relationship (Article 157 of the c.l., Article 12(1a) of the Law on Social Cooperatives). The Law on Social Economy does not express such a limitation.

On the other hand, the performance of social services is another area of cooperative activity, occurring in addition to business and optional educational and cultural activities (Article 1 para. 2 of the c.l.), if the cooperative acquires the status of a social enterprise. The social services provided by a social enterprise performs are defined by reference to Article 2(1) of the Act on the implementation of social services by the center for social services. This provision includes as social services activities in the field of:

1. family-friendly policies,
2. family support,
3. foster care system,
4. social assistance,
5. health promotion and protection,
6. supporting people with disabilities,
7. public education,
8. countering unemployment,
9. culture,
10. physical culture and tourism,
11. stimulating civic activity,
12. housing,
13. environmental protection,
14. professional and social reintegration.

According to Article 2(1) *in fine* of the Act on the implementation of social services by the center for social services, social services are provided in non-material form, directly to individuals, families, social groups, groups of residents with special needs or the general population. This justifies extending the status of social enterprise to social cooperatives, workers' cooperatives and agricultural production cooperatives. It is obligatory for the members of these cooperatives to provide work, which in a social enterprise is the provision of social services.

As a result, the cooperative no longer acts exclusively in the interest of its members and for the benefit of their environment (Article 1 para. 1 – 2 of the c.l.), but extends its activities to the social interest, which includes the public interest (e.g., public education). As a result of the adoption of the status of a social enterprise, there is a change in the characteristics

of a cooperative compared to its definition in Article 1 para. 1 of the c.l. However, this modification is in line with the content of the 7th principle of cooperatives, according to which work for the sustainable development of their communities (concern for community). It is also in line with the existing trend in the world to allow cooperatives to operate in the general and public interest^[31].

Second, the prohibition of distribution of the balance sheet surplus applied to social cooperatives even before the introduction of the legal institution of the social enterprise (Article 10(2) of the Law on Social Cooperatives). Thus, it seems that such a prohibition can be considered to apply to the essence of the social economy in general. Thus, the essence lies in *not-for-profit* activities, as social enterprises make a profit, but allocate it entirely to the realization of their goals, which are not directly related to profit^[32]. On the other hand, the Cooperative Principles require that part of the profit be retained in the cooperative. The development of the 3rd Cooperative Principle states that reserves are established in the cooperative, some of which are indivisible (“Members allocate surpluses for any or all of the following purposes: developing their cooperative, possibly by setting up reserves, part of which at least would be indivisible...”).

Third, there is a consultative and advisory body in a cooperative social enterprise. It is composed of all the employees of the social enterprise (Article 7 (1) of the s.e.). This includes employees who are not members of the cooperative. However, this does not violate the principle of democratic control of the members over the cooperative, i.e. the 2nd Cooperative Principle. This is because the consultative and advisory body is not an organ

³¹ David Hiez, „The General Interest Cooperatives: a Challenge for Cooperative Law” *International Journal of Cooperative Law*, 1 (2018): 93-110; Deolinda Meira, „The Portuguese Social Solidarity Cooperative Versus The PEGOL General Interest Cooperative” *International Journal of Cooperative Law*, 2 (2019): 57-71; Dominik Bierecki, „The Legal Nature of the Cooperative’s Activity in the Interests of Its Members – Remarks Under Polish Law” *International Association of Cooperative Law Journal*, No. 61 (2022): 190-192.

³² There is a similar regulation in French law. According to Article 1(I)(3)(a) of Loi n° 2014-856 du 31 juillet 2014 relative à l’économie sociale et solidaire, profits are mostly allocated to the maintenance and development of the company’s activities in the social and solidarity economy. However, David Hiez recognizes that this standard does not meet the definition of a cooperative, since the members do not consider the development of the cooperative as the purpose of its activities. See David Hiez, „What does the social and solidarity economy (SSE) mean in French law?” *Revue internationale de l’économie sociale*, No. 3 (2019): 94-95.

of the cooperative within the meaning of the Cooperative Law or the Civil Code^[33]. The cooperative does not act through this body (Article 38 of the Civil Code). The consultative and advisory body performs only opinion functions. It does not represent the social enterprise, nor does it pass resolutions binding on other bodies of the enterprise. It can be compared to the credit committee in a cooperative savings and credit unions (SKOK), which also has an advisory character and does not have the authority to represent the SKOK or adopt resolutions binding on other bodies of this type of cooperative^[34].

Fourth, the Polish definition of a cooperative does not include the feature of autonomy and independence from state activities in the sphere of *dominion*. On the basis of Article 3(2) of the soc.econ., the independence of a social enterprise from the State Treasury and local government units or their legal entities is understood as the absence of control by these civil law entities within the meaning of Article 4(4) of the Act of February 16, 2007 on competition and consumer protection^[35]. Such control may also occur as the State Treasury, a local government unit or their legal entities are members of a cooperative social enterprise. The Cooperative Principles allow for the participation of these entities in the cooperative, whose membership is then determined according to democratic principles. On the other hand, according to the 4th Cooperative Principle, it is not allowed to conclude agreements with representatives of public authorities, including the state in the sphere of *dominion*, which would lead to a violation of the democratic control of members. Thus, such a form of control is not acceptable under the s.e. or the Cooperative Principles. The obligation to maintain independence does not apply to social cooperatives established by local government units that have been granted the status of a social enterprise (Article 3(2) of the s.e.).

³³ Law of April 23, 1964. – Civil Code, Journal of Laws of 2024, item 1061 t.j.

³⁴ Dominik Bierecki, „Organy spółdzielczej kasy oszczędnościowo – kredytowej”, [in:] *System Prawa Prywatnego*, t. XXI, *Prawo Spółdzielcze*, red. Krzysztof Pietrzykowski (Warszawa: C.H. Beck, 2020), 962-965.

³⁵ Journal of Laws 2024, item 594 t.j.

3 | Applications

As a result of obtaining the status of a social enterprise, the characteristics of a cooperative under Polish law change in the form of conducting activities exclusively in the interest of its members and for the benefit of their environment. The cooperative begins to pursue social and public interests. It becomes a so-called “general or public interest cooperative”. The Act on social Economy introduced the institution of “general or public interest cooperative” into Polish law. According to foreign literature: French and Portuguese, such a cooperative corresponds to the Cooperative Principles.

Other characteristics of a social enterprise in the form of conducting *not-for-profit* activities, the existence of a consultative and advisory body and the obligation of independence from the state in the sphere of *dominion* do not change the essence of cooperatives and are in accordance with the Cooperative Principles.

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