



# Social Enterprises: Italian and Polish Experience





# Social Enterprises: Italian and Polish Experience

## Social Enterprises: Italian and Polish Experience

This publication is one of the outcomes of the transnational project Transnational Cooperation for Social Enterprises Development (TCSED), created by the partnerships CRESCENDO (Liguria, Italy) and MUFLON (Lower Silesia, Poland).



Project is implemented with co-financing of European Social Fund  
within Common Initiative EQUAL

Projekt realizowany przy udziale środków Europejskiego Funduszu Społecznego  
w ramach Inicjatywy Wspólnotowej EQUAL

Progetto cofinanziato dal Fondo Sociale Europeo nell'ambito  
dell'Iniziativa Comunitaria EQUAL



Unione europea  
Fondo sociale europeo



# Content

I.	Introduction	7
II.	Description of Social Economy	9
	Social Cooperation in Liguria	9
	Social Economy and Non-Governmental Sector Situation in Poland and Lower Silesia	12
III.	Legal Framework	15
	Legal Framework for Social Cooperatives in Italy	15
	Polish Legal Framework Connected with Social Economy	19
IV.	Best Practices	21
	Best Practices in Liguria:	21
	Social Cooperative "Jurodivy"	21
	Social Cooperative "Agriellera"	22
	Social Cooperative "Il Cammino"	23
	Social Cooperative "Il Girasole"	24
	Best Practices in Poland:	25
	Social Service-Trade-Production Cooperative in Byczyna	25
	Social Cooperative "The Gardens of Tastes"	26
	Local Community Integration Center Piatkowo – Branch of Integration Center "School "Barka"	27
V.	Support to Social Economy	29
	Organizations and Instruments Supporting Social Cooperation in Liguria	29
	Support to Social Economy in Poland	32
VI.	Summary of Transnational Cooperation CRESCENDO-MUFLON	35
VII.	Contacts	37
VIII.	Summary of the Handbook in Italian: SINTESI	39
IX.	Summary of the Handbook in Polish: STRESZCZENIE	43



This publication is one of the results of work of transnational project TCSED: Transnational Cooperation for Social Enterprise Development, implemented by two Development Partnerships (DPs): CRESCENDO from Liguria Region (Italy) and MUFLON from Lower Silesia Region (Poland). The project was based on the DPs work aimed at applying social economy in disadvantaged areas in Italy and Poland. Both DPs dealt with social and professional exclusion of disadvantaged groups of people and with necessity to improve the quality of services offered to them. It was connected with the fact that both regions had a high unemployment rate and looked for ideas of new job opportunities after the great industrial reconversion occurred before the 80-ies. DPs recognized that the development of social economy can help people to find working places, to run a new business, to get new skills to fill the gap for future work in innovative sectors.

Since 2006, the transnational activities implemented in the project had been particularly intensive and useful and included transnational meetings and study visits in both countries, a web-site design [www.tcsed.org](http://www.tcsed.org), a final event of the project conducted in Poland with representatives of regional authorities, institutions and

social enterprises of both Regions and a handbook issuing on common experience of both Partnerships.

This handbook:

- describes social economy context and its legal framework in Italy and Poland, paying specific attention to Regions;
- presents the best practices from Liguria and Poland, demonstrating vocational and social integration of disadvantaged groups;
- specifies types of organizations and instruments that support social economy in both countries and Regions;
- summarizes activities and results of the transnational cooperation between CRESCENDO and MUFLON.

The brief statements of the handbook are translated into Polish and Italian as well as additional information can be found at our web-site [www.tcsed.org](http://www.tcsed.org).

We hope that our common experience will inspire people and institutions to understand, support or create social enterprises employing disadvantaged groups.





# Description of Social Economy

## 1 Social Cooperation in Liguria

Social cooperation began in Liguria, exactly as in whole Italy, after the issuing of Law no. 381/91 in order to make up for the lack of replies to the needs of the weakest social sectors by the State, as a consequence of budget cut-offs, and by profit-oriented enterprises.

Law no. 381/91 institutionalizes its profile and promotes its role: "The aim of social cooperatives is to pursue the community's general interest to citizens' human promotion and social integration by:

- a) managing social, health care and training services;
- b) carrying out different services, such as agricultural, industrial, commercial, or services ones, aiming to work integration of disadvantaged people" (Art. 1).

Social cooperation in Liguria deals nowadays with:

### A-TYPE SOCIAL COOPERATIVES:

#### Children and Youth Services

- educational fostering
- rehabilitation therapeutic psychiatric assistance
- residential centers for holidays
- educational and assistance communities
- management of aggregation, entertainment, and summer centers
- management of lodging communities for drug addicts and juveniles
- management of complementary services for nurseries
- management of social and health care structures of a social and rehabilitation kind for differently disabled people
- guidance and support for immigrants
- home assistance services
- family support and social mediation services
- spare time management services for children and teen-agers (before and after school)

#### Services for the Elderly

- entertainment for the elderly
- management of lodging communities and daily centers for the elderly
- management of nursing and motorial rehabilitation assistance services
- social and assistance personal management



Transnational meeting in FILSE, Genoa

- management of residential and semi-residential services at a municipal level in favour of elderly and disabled people
- elderly information toll-free number
- elderly domiciliary assistance and local hospital services
- tele-aid

### Services for Disabled People

- home assistance for severely disabled people
- support training for disabled people against social out isolation and discomfort
- management of summer centers and resorts for handicapped people
- management of daily centers for handicapped people
- management of residential centers for handicapped people
- management of residential centers for psychiatric subjects
- management of nursing and rehabilitation services
- management of educational and nursing complexes for handicapped people
- management of health care and rehabilitation centers
- transport services of handicapped people to memorial training centers
- nursing services for handicapped young people
- working support for disabled people
- social and training assistance services for disabled people also inside schools

### Planning and Training

- assistance to write plans and projects to access to regional, national and European financing sources on their own or on the third parties' account
- working training centers
- counseling
- professional training for young people and adults
- research and development
- recruitment of information counters' staff for young and adult people

### B-TYPE SOCIAL COOPERATIVES:

#### Tourism and Culture

- tourist reception services
- events, meetings, and environmental workshops promotion
- management of hostels, holiday houses, and in the hotel field
- management of gifts shops in museums and tourist places, ticket counters, and custody of museums and tourist places
- management of information counters, for example, one – on tourism of the province of Genoa named "Genova Informa" and another – for disabled people "Terre di Mare"
- management of the tourism website of Santa Margherita Ligure and the region Liguria
- management of catering establishments
- management of horse farms
- cataloguing and archive-keeping services

#### Environment and Ecology

- environmental interventions
- environmental training
- building renovation works
- maintenance of waterworks and drainage systems
- design and management of urban green and ornamental areas
- separate waste collection
- ordinary and extraordinary cleanings, sanitization and disinfection in offices, companies, buildings, big surfaces, sport structures, schools, hospitals, and malls
- street signalization and door numbering
- maintenance services of green areas, parks, foot-paths, and natural areas

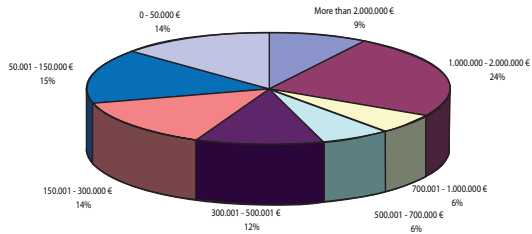
#### B2B SERVICES

- fair stand layout
- assembling, production, and packaging of products on third parties' behalf
- electrical household appliances' assistance and repair

- boarding assistance at the ferryboat terminal, port and check-in services, and management of procedures
  - typesetting and bookbinding services
  - call centers
  - management of food and gastronomy stores
  - mediation on work integration of disadvantaged people
  - repair and regeneration of aids for motorial handicapped people
  - watch repair and selling
  - catering for schools, public bodies, and private companies
  - managing, administration, and computer consulting services
  - logistics, handling of goods, and porterage services
  - secretariat, reception, business telephone operators, and help desk services
  - transportation and moving
  - selling of used clothes and small tailoring works
  - web designing and graphics, data entry
- All social cooperatives in Liguria must be registered in the Regional Roll of Social Cooperatives.
- In the following chart the number of social cooperatives in Liguria is shown by type (A, B, A/B, Consortia) and by Province.
- A-type cooperatives are most common in all Provinces of Liguria: their percentage is included between 13% in Imperia and 57% in Genoa. The second place is held by B-type cooperatives; they are about 21% of the total number in La Spezia, 46% in Genoa, 14% approx. in Imperia and 18% in Savona.

	Tipo A		Tipo B		Tipo A/B		Consorti		Totale	
	v.a	v.%	v.a	v.%	v.a	v.%	v.a	v.%	v.a	v.%
La Spezia	37	20,9%	27	21,4%	1	12,5%	6	40%	71	21,8%
Genova	88	49,7%	58	46%	3	37,5%	5	33,3%	154	47,2%
Savona	29	16,4%	23	18,3%	1	12,5%	2	13,3%	55	16,9%
Imperia	23	13,0%	18	14,3%	3	37,5%	2	13,3%	46	14,1%
Liguria	177	100,0%	126	100,0%	8	100,0%	15	100,0%	326	100,0%

It is worth analyzing the distribution of social cooperatives regarding their turnover, mainly between 1.000.001 euro and 2.000.000 euro (24,5%), among the four provinces: Genoa 24%, La Spezia 18%, Savona 25% and Imperia 32%, most of them are A-type cooperatives.



Turnover distribution - year 2005

## 2

Social Economy and Non-Governmental Sector  
Situation in Poland and Lower Silesia

Currently, there is a discussion in Poland regarding form and character of the non-governmental sector: on the one hand, there are non-governmental organizations (foundations and associations); on the other hand, there is an idea of social economy with social enterprises as key players.

The identity of the non-governmental sector has been shaping since the beginning of 1990-ies. It has started with a handful of big organizations such as the Polish Red Cross (PCK), the Polish Committee of Social Help (PKPS), MONAR and ill-associated slogan of community work. It has been arisen on political and economical changes and the "spirit of solidarity". The beginning of 90-ies broke out in creation of non-governmental organizations (NGOs) and civil initiatives as well as replaced the slogan of community work into volunteering. Now we have not only a definition for a non-profit organization together with the Law on the non-governmental sector within Polish legal framework, but also the number of organizations included into this sector has increased greatly – over 63.000 foundations and associations registered. The meaning of volunteering and non-governmental organizations got absorbed into society mind mainly due to the activities of the largest organizations like Polish Humanity Act (Polska Akcja Humanitarna), CARITAS, the Great Orchestra of Christmas Charity (Wielka Orkiestra Świątecznej Pomocy) and public relations activities of the foundations esta-

lished under the private TV channels such as POLSAT Foundation and TVN Foundation. The important step in developing public awareness was to introduce 1% mechanism, which has provided each citizen with the opportunity to give 1% of own taxes for any organization of public profit.

Therefore can we say that the non-profit sector is developing well and presents an important, strong and everlasting element of our state and democracy established after 1989? Unfortunately, we cannot. The surrounding of the non-profit sector has changed also, so it looks poorly against the background of public administration sector, not mentioning the business one. It hasn't become a real partner that has equivalent influence on Poland's growth. It lacks not only strength of capital, which will always be its weakest point, but also strength of community activity such as when people take everything in their own hands, such as it was at the beginning of 90-ies.

When evaluating development of the non-governmental sector since 1989, we see a lot of successes and challenges in different spheres when dealing with professionalism, standards and ethics of activities, as well as when building relations with public and business sectors. In the sphere of professionalism NGOs constantly improve qualifications of specialists engaged in activities and management competences, which is also tightly related to requirements for project applications for EU Funds. As for the sphere of relations with public administration, the main success was the joint work over the Law on public profit organizations and volunteer activity. Consequently, it obliged local authorities to prepare annual plans on cooperation with NGOs. The process of uniting organizations into federations on national and regional levels also contributed to relations with governmental structures. Federations work on and then present their joint position and opinions. For example, during consultations on the new period of EU funds programming, NGOs actively participated together with government representatives. The sphere of cooperation between non-profit and bu-



*Crescendo in children community center, Walbrzych*

business sectors has some good cases to share, thus it still stays as a challenge. Additionally, a new term "social economy" has appeared in Poland recently. Basing on experience of the countries of the Western Europe, Poland is establishing own model of social economy. This new concept has evolved a lot of discussions, conferences and publications. Such a fuss around social economy led to the idea that everything that has been earlier connected to non-governmental sector is indeed the social economy. It makes NGOs start thinking about economical measure of own activities. Do they really think so or is it only an easier access to EU funds for them? Anyway, new popular concept brings up again the question on identity of the non-profit sector, after 17 years it has been shaping, drawing problems and challenges: what the definition will be and how NGOs will differ from public administration and business sectors.

In this case, not going too deep in discussions, let's identify social economy as "science" about institutions that perform activities not for profit. This definition is so broad that covers not only non-governmental sector, but also public administration (for example, Community Integration Centers and Clubs, established within public institutions) and business sector (for example, cooperative banks). The most visual and realistic form of social economy is social entrepreneurship as an activity conducted not for profit, related to service and products trade and accompanied with a social mission. In Poland it has been associated mostly with social enterprises, although their legal forms can vary. Now social entrepreneurship is all for employment and social integration of people that have difficulties with finding a job and social problems, who are generally at risk of marginalization. Many non-governmental organizations help such people in different ways. Additionally, these people can be offered assistance in organizing own working places in a co-established social enterprise. Thus NGOs may economize own activity and improve own competences in financial management through supporting development of social entrepreneurship, tight collaboration with business and delivering services at free market. However,

presently, economization of the non-profit sector is connected not with the course of social entrepreneurship, but mainly with applying EU funds.

NGOs pay too little attention to economization of own activities, mostly because of non-for-profit goals – on the one hand, and lack of concern and competences in financial management – on the other hand. Those organizations that managed to prepare and establish administrative and financial resources for funds from EU (which are incredibly huge comparing to previously available funds for NGOs) are now at risk of losing non-profit and social character. They rarely involve vo-



*Crescendo in the hospice named after Jan Paweł II, Walbrzych*

lunteers and local communities in own activities, thus transforming into institutions for task implementing. They have to create and maintain a too little flexible structure in order to fulfill bureaucratic requirements when financed from EU funds. These all lead an NGO to losing the mission and its social character.

However, it's not only NGOs that produce risk tendency, but the community itself. Community activity is the root of non-governmental identity, the activity for common good over individual interests. Unfortunately, after breakdowns in the 80-ies and 90-ies, the Poles ran for own individual, mainly material future. They barely get involved in dealing with problems within their community, only if the problem is their own, they are more active. Common actions like building a playground for children or painting the entryway walls are very rare, not speaking of such actions as monitoring and evaluation

of programs implementation by local authorities. The Poles willingly participate in occasional events such as The Great Orchestra of Christmas Charity or pre-holiday food-rising for poor people, but their everyday social activity is quite low. A socially active person is not very popular, therefore it is important to promote and create a positive image of such activity. Elements of civil education have been introduced in the Polish schools and they should be spread to reach different community and age groups.

There are over 4.700 non-governmental organizations (NGOs) in Lower Silesia, what makes this region be among those that have the biggest amount of NGOs considering to region's population: 16 organizations for 10.000 citizens (to compare: in Mazovia region, where Warsaw is the capital – 19 organizations).

There are 11 social cooperatives in Lower Silesia, specialized in gastronomy, farm-tourism, computer graphics, construction and building, landscaping and care for aged people.

### Statistics on Social Economy and Non-governmental Organization Sector in Poland and Lower Silesia<sup>1</sup>

Institution	Number (approximate)	Number of employees (full time)	Number of members
Foundations and Associations	60 000	about 65 000	7-8 000 000
Institutions of Economic Council	5 500	33 000	1 100 000
Cooperatives	12 800	490 000	10-11 000 000
Among them: cooperatives of disabled	350	55 000	30 000
Mutual Insurance Societies	9	500	-
Other mutual assistance organizations	880	-	-
Social cooperatives	140		400
Employment Promotion Institutions	48	1700	-
Community Integration Centers	55	500	-
Community Integration Clubs	300	-	-
Totally:	over 80 000	about 600 000	about 20-21 mln.

<sup>1</sup> Prezentacja w ramach programu PROMES [www.ekonomiaspoleczna.pl](http://www.ekonomiaspoleczna.pl)

# Legal Framework

## 1

## Legal Framework For Social Cooperatives In Italy

Social cooperatives have been undertaking in Italy in the last decades a primary role among organizations committed to provide general interest services; since their development in the 80-ies, they now represent a main component in the social service sector. They are indeed able to provide those services in a more complying way to the real needs of local communities and above all of disadvantaged people.

The basis for this development is to be found:

- a) within the welfare public model crisis, in the general growth of solidarity activities on a community basis;
- b) in the chance made available by this formulation to manage services with a relevant organizational complexity, in an entrepreneurial, democratic, and transparent way, by means of an ad-hoc created legal status. Cooperatives are indeed ruled by administrative obligations and a guarantee system towards third parties that is similar to incorporations. They moreover are subject to inspections by the Department for Work; these circumstances are ruled by Law 381/91 and are even tougher for social cooperatives;
- c) those innovations existing within the cooperative movement and aiming to rediscover and understand in a new way its historical

dimension: the social enterprise cannot actually be limited to satisfy its members' needs, but shall aim to extend its benefits also outside;

- d) in the stopping of new recruitment in the Civil Service, carried out in the 80s, in order to choose a delegated service management;
- e) in the self-awareness, felt particularly in the 90s, of the welfare state limits, that led to consider with great attention the social cooperation as an interesting and trustworthy way to carry out politics on community services privatization, more balanced in favour of intermediate social organizations. In this context appeared



*Transnational meeting in Sviluppo Italia Liguria, Genoa*

in 1991 the Law no. 381, the first reception and codification in Italy of a new entrepreneurial model, naturally born out of the government fabric: the social enterprise.

The new cooperatives could be created in that way on the basis of a certain legal framework, without the problems that complicated experiences before 1991, also considering that, since then, a wider applicative and severe set of rules has been developed, allowing those cooperatives to work with more linearity and tranquillity.

**Law no. 381,  
dated November 8th, 1991  
Regulations for Social Cooperatives**

The Law no. 381, dated November 8th, 1991 regulates establishment and operation of social cooperatives, formerly known as "Solidarity Cooperatives". Their aim is to pursue the community's general interest to citizens' human promotion and social integration. In this sense the mutual aid, the typical aim for social cooperatives, is extended also to their members' social and cultural improvement.

Through social cooperatives the mutual aid takes form of solidarity pursue among partners and other subjects (the community). According to this law there are two main kinds of social cooperatives, each of them with own operating regulations:

- 1) deals with managing social, health care and training services carried out by employed members and volunteers, in addition to the users of the same services (**A-type Social Cooperative**);
- 2) deals with economical services in industrial, agricultural, and services sectors aiming to the integration and recovery of disadvantaged people (**B-type Social Cooperative**). In the latter, the users of the Cooperative's services are the same disabled people among its members. It is compulsory that the disadvantaged people integrated in the Cooperative are at least 30% of its workers and, according to

their own subjective condition, are qualified as members.

In social cooperatives are foreseen following main member categories:

- ordinary members, who carry out paid services,
- user members, who avail themselves of company's services,
- working members "disadvantaged people", who shall be at least 30% of Cooperative's workers (both members and non-members),
- volunteer members, who carry out their services receiving expense refund and insurance for it, but no salary.

Social cooperatives shall compulsory choose some clauses defining the company's mutual aid characteristic for tax relief.

What follows is particularly provided for:

- a) the prohibition to distribute reserves to members during the company duration;
- b) the prohibition to distribute benefits to members more than the fixed limits, corresponding to company loans profitability;
- c) the assignment of company assets to public interest goals in case of its winding up, not including its stock capital but including mutual aid funds.

Adopting these mutual aid clauses is compulsory for social cooperatives; relating to the social services that they carry out, any profit must be excluded. Social cooperatives profiting from tax breaks must be entered into the Prefecture Register. Regions must create social cooperatives Regional Registers, in order to simplify controlling activities. Each Social Cooperative is due to be controlled at least once a year in order to remain in the Regional Register.

**Law no. 381,  
dated November 8th, 1991  
Social Security Relieves**

For B-type social cooperatives, given their double aim to introduce in the work market disadvantaged



people and produce goods and services, some facilitation is provided for:

- departing from provisions on contracts with the Civil Service, public bodies may enter into contracts with social cooperatives for supplying goods and service, different than social, health care, and training ones;
- the total percentage due for compulsory social security on salaries paid to disadvantaged people is set to zero.

Law no. 381 indeed recognizes the social security exoneration, regarding also the amount at the worker's expense, for social cooperatives whose aim is the work integration of disadvantaged people, both for members and other disadvantaged employed workers. Volunteer members and members of the other type provided for by Law no. 381/1991, i.e. B-type cooperatives, whose aim is managing social, health care, and training services, are excluded.

### **Tax Breaks for Social Cooperatives regarding indirect taxes, duties and local taxes (C.M. 168/E dated June 26th, 1998)**

Exemption from stamp tax on acts, documents, instances, contracts (and their copies, also if certified), abstracts, certifications, declarations, and statements issued or required by non-profit companies. Foregoing listing is to be considered as exhaustive, not being included in the exemption any document not listed.

Exemption from government license taxes on documents and measures regarding non-profit companies.

Exemption from taxes on inheritances and donations in favour of non-profit companies, also extending to mortgage and cadastral taxes regarding those transfers.

Exemption from local taxes: Municipalities, Provinces, Regions and the Autonomous Provinces of Trento and Bolzano have the discretionary power to deliberate in favour of non-profit companies reduc-

tions or exemptions from paying taxes, falling within their own competence, and from executing related fulfillments.

Facilitations on register taxes: for non-profit companies the fixed tax on incorporation deeds and company modifications for the amount of Lire 250.000 is to be applied. In case of goods transferring, the reduced amount is to be applied, provided that the non-profit company declares in the deed its will to use directly those good to carry out its own services and that the real use is made within 2 years from its purchase.

Exemption from taxes on shows carried out occasionally by a non-profit company, provided that: 1) the service is carried out occasionally; 2) the service is carried out in concurrence with celebrations, festivities, or public opinion awakening campaigns; 3) a communication is sent before the beginning of each event to the public body having jurisdiction on the territory.

Facilitations on lotteries, bingos, and charity bazaars: complying with some pregnant conditions and some rigid limits, and after obtaining a specific authorization by the Revenue Office, these events are only subject to a withholding tax proportionally to the amount of prizes.

After this close examination it shall be pointed out that, even if those tax breaks alone are not sufficient to promote the Third Sector, they aren't in general known by the enterprises and private people who would like to contribute in different ways to not-for-profit sector development and financing:

### **Regional Law of the Region of Liguria n. 23, dated June 1st, 1993**

The following sections are the most interesting.

#### Section 2: Register establishment

The Regional Roll of social cooperatives is established at the Regional Board Presidency. The Roll is divided into following sections:

- A) cooperatives that manage social, health care, and education services;

- B) cooperatives that carry out different services (agricultural, industrial, commercial, or services ones) aiming to work integration of disadvantaged people;
- C) consortia provided for by section 8 of Law n. 381 of November 8th, 1991.



*Transnational meeting in Sviluppo Italia Liguria, Genoa*

#### Section 9: Agreements

1. The Region, within 60 days from the effective date of this Law, adopts agreement schemas by means of a Regional Board deliberation respectively for:
  - a) the management of social, health care, and training services;
  - b) the supply of goods and services provided for by section 5 of the Law, no. 381 dated November 8th, 1991 according to the regulations stated in this Law.
2. The agreement is entered into as a licensing, provided that this is permitted by the characteristics of the service, according to section 22 of the Law n. 142 dated June 8th, 1990.
3. In order to enter into agreements according to this Law, cooperatives and consortia must have been entered at least since 90 days in the Regional Roll according to section 2.
4. The Cooperative's cancellation from the Regional Roll implies the agreement cancellation.

## 2

## Polish Legal Framework Connected With Social Economy

In 1989 there were political changes in Poland towards democracy, which led to breakout of Third sector development. The spirit of changes and civil activity favored that process as well as reformation of legislature did allowing establishment of non-governmental organizations. In 1989 the Law on Associations was passed and in 1991 the Law on Foundations was adjusted. So, in 1990-ies we could observe on the one hand – rapid development of non-governmental sector, and on the other hand – prolonged discussion about its role, relations with other sectors and its legal framework.

Only in 2004, the Law on Public Benefit Organizations and Volunteering was passed. In this legal act we see for the first time the definition of non-governmental organizations and regulations of relations between public administration and non-governmental sector. As soon as Poland enters the European Union, the discussion on social economy starts. In 2006, the Law on Social Cooperatives was passed.

### Associations

Everyone can establish an association.

It takes a minimum of 15 people to establish an association in Poland. All Polish citizens of age, as well as foreigners living in Poland are allowed to establish or join existing organizations. The foreigners living abroad are only allowed to join existing associations, where the charters of these associations allow such a possibility. Juveniles aged 16-18 may join associations with their parents' consent. **Associations are self-governing and independent.** Polish law puts a stress to associations' independence. Citizens' right to associate can be limited only exceptionally on the basis of Parliament Act and only in order to secure national safety or public order. Nobody should be forced to become a member of any association. All citizens have a right to associate.

Associations are registered by the Court.

People wishing to establish an association in Poland should:

- make a formal decision to establish an association,
- draw up and pass a statute,
- apply for the Court registration.

### Sources of financing for Associations

Associations with legal entity can profit from different sources of financing:

- public collections,
- donations from companies and individuals, legacies,
- subsidies from public administration,
- incomes from real property, endowment or other capital revenues,
- economic activity.

### Foundations

Foundations in Poland operate according to the Law on Foundations, which came into force in 1984. Any individual and legal person (including an association) can establish a foundation. In order to operate, foundations need to be registered in the Court. From the legal perspective, there is only one type of foundation, but referring to their function - only few are grant making (and even fewer are endowed) and most of them are operational ones (which means that they don't possess any significant capital and have to fundraise, constantly competing with associations).

The most common are foundations with initial capital equivalent to 250 Euro.

### Basic characteristics of foundation are:

- Court registration,
- legal entity,
- lack of legal requirement for the minimal initial capital,
- possibility of conducting economic activity.

### The Law on Public Benefit Organizations and Volunteering

This Law is the latest regulation, introduced in 2003. The new law addresses a number of key issues: including a new legal status for NGOs carrying out public benefit activities, incentives to encourage public philanthropy,



*Transnational meeting in Foundation "Merkury", Walbrzych*

issues linked to volunteering, more transparent rules for co-operation between public authorities and NGOs and other issues important for the NGO sector linked to taxation and investments.

This Law provides for creation a new category of NGO - a Public Benefit Organization, which shall be given special privileges, but simultaneously will be subjected to detailed public control. Apart from various tax exemptions, public benefit organizations have been given the possibility to collect 1% of individual income tax. Every citizen is given the right to donate 1% of his or her income tax to a selected NGO. That provides NGOs with additional source of financing.

### Social Cooperatives

A social cooperative is a new entity in Polish legal framework. Its objective is not related to running mutual commercial activity for the sake of its members like ordinary cooperative does, but it focuses on running mutual enterprise basing on individual work of the members for the benefit of vocational and social integration. Social cooperative is an example of social enterprise –

non-profit company. The definition of social entrepreneurship has not yet been established in Poland.

Social cooperatives have a legal status. They conduct activities for disadvantaged groups, for people at risk of social isolation, with low-level professional qualifications and disabled people.

Social cooperative can be established by:

- unemployed people,
- disabled people,
- homeless people,
- ex-addicts (alcohol, drug or other psychoactive substances) after psychotherapeutic treatment in special clinics,
- people with mental disorders according to the law on protection of mental health,
- ex-prisoners,
- refugees being under individual integration program,
- people with specific qualifications, which members of social cooperatives do not have, but are very necessary in cooperative's activities (the number of such people cannot overcome 20% of all members of social cooperative).

Social cooperatives can be founded by 5 people and the number of members can be up to maximum 50 people.

### Legal Framework for Social Cooperatives

- 1) Law on Cooperative Right as of September 16, 1982.
- 2) Law on Foundations as of April 6, 1984.
- 3) Law on Associations as of April 7, 1989.
- 4) Law on Public Benefit Organizations and Volunteering as of April 24, 2003.
- 5) Law on Social Employment as of June 13, 2003.
- 6) Law on Employment Promotion and Labor Market Institutions as of April 20, 2004.
- 7) Law on Freedom of Profit Activity as of July 2, 2004.
- 8) Law on Social Cooperatives as of April 27, 2006.

## IV

## Best Practices

## 1

## Best Practices in Liguria

### SOCIAL COOPERATIVE "JURODIVY" Jurodivy Società Cooperativa Sociale

#### Contact Info:

Passo Ponte Carrega, 60R, Genova

Tel: +(39.010) 8352566

Fax: +(39.010) 8357057

E-mail: [info@jurodivy.it](mailto:info@jurodivy.it)

[www.jurodivy.it](http://www.jurodivy.it)

#### Background

The cooperative was created in 1999 on the basis of the experience made by the social cooperative L'Altro Sole, whose main activity is transporting disadvantaged people on behalf of the Municipality of Genoa and its relationship with the cooperative Solidarietà based in Milan.

The work has been initially developed thanks to the cooperative Solidarietà, based in Milan that supported us in beginning with toner cartridges disposal, then many new customers were won by means of a detailed commercial activity.

In this work the cooperative integrates disadvantaged people by taking over tertiary jobs and through the disposal of printer toner cartridges which, according to the Ronchi Act, must be handled as special waste. Our cooperative is also supporting Training Services for Autonomies activity, allowing disabled people to be integrated into the productive fabric in particular activities under specialists' supervision.

#### Description of the activities

- discharge of printer toners,
- assembling and packaging scuba diving accessories,
- labeling and logistics of clothes and knitwear,
- assembling components for the industry.



*Social cooperative "L'Altro Sole", Genoa*

#### Organizational Model//Stakeholders, partnerships, networks.

The cooperative supports the Compagnia delle Opere and is tied to similar cooperatives operating in Lombardy.

**Target** (disadvantaged workers) and their roles and position

2 drug addicts (and former ones) and 1 convict that are involved in everyday work.

### Critical Aspects

- lacking knowledge and respect of provisions on special waste,
- competition by the Eastern markets, therefore many companies find more profitable to place their orders there,
- lack of will or resources by local public bodies to recognize the social value of our cooperative.

### Innovative Value

Not mentioned.

### Financial Data

Production value: 200.000 euro

Cost for raw materials and services: 12.000 euro

Salaries: 80.000 euro

## SOCIAL COOPERATIVE "AGRIELLERA" Inserimento Lavorativo Agriellera

### Contact info

Strada Praellera 17, 17014 Cairo Montenotte (SV)

Tel: +(39.019) 505377

Fax: +(39.019) 5091863

E-mail: [amministrazione@praellera.it](mailto:amministrazione@praellera.it)

[www.agriellera.it](http://www.agriellera.it)

### Background

The cooperative has worked, since its beginning (1994), on the basis of two preexisting organizations. On January 1st, 1997 two contracts were signed with:

- 1) the cooperative Servizi Sociali Agriellera based in Cairo Montenotte for keeping, cleaning, catering and small maintenance services at the Protected Psychiatric Community RSA located in Fontanette near Montezemolo;
- 2) the Protected Residence Pra Ellera located in Cairo Montenotte for the same service. The Protected Residence Pra Ellera takes in 60 psychiatric patients. The discharge of a patient and their coming back into their family is often connected to different problems. Our cooperative offers these disadvantaged people the chance to live,

also for a long time, in a friendly community with the chance to get in touch with the work world.

### Description of the activities

- keeping, cleaning, catering and small maintenance services at the Protected Psychiatric Community RSA located in Fontanette near Montezemolo;
- social and vocational integration of psychiatric patients;
- gardening for the alimentary autonomy (fruit and vegetables) with the help of a farm worker and under the supervision of an agronomist.

### Organizational Model//Stakeholders, partnerships, networks

Not mentioned.

**Target** (disadvantaged workers) and their roles and position

This is a B-type social cooperative for integration of people with psychological, physical, and socio-environmental problems (physically and mentally disabled), former in-patients of psychiatric institutions, people under psychiatric treatment, alcoholics, convicts who profit from alternative to jail measures, and single mothers, working in different sectors, particularly in the farming one.

8 disadvantaged people are involved at present. Each patient works accordingly to their own capability, committing themselves to work on the days and hours they can.

### Critical Aspects

The main problem is the prescriptive assignment of a psychotherapist:

- the chance to work accordingly to the time and ways allowed by their psycho-pathological state;
- wages not dependant on the working time.

### Innovative Value

Not mentioned.

### Financial Data

Production value: 250.000 euro  
 Cost for raw materials and services: 85.000 euro  
 Salaries: 126.000 euro

### SOCIAL COOPERATIVE "IL CAMMINO" Il Cammino Società Cooperativa Sociale

#### Contact Info:

Via Goethe, 148 - 18038 Sanremo (IM)  
 Tel/Fax: +(39.0184) 510001, 516043  
 E-mail: info@ilcammino.coop

#### Background

In 1994 the cooperative has begun a series of services, including ordinary and extraordinary maintenance of green areas, cleaning services, door-to-door waste separation, keeping and maintenance of cemetery areas, public bathrooms management, and cleaning of communal and provincial roads. This activity has proven to be very successful in the last years, thus allowing the cooperative to be one of the most effective companies on the market, also thanks to the excellent agro-technical knowledge, the commitment and the passion of our working members for plants and flowers in general.

#### Description of the activities

The cooperative's core business is although keeping, managing, maintaining and creating green areas. The cooperative manages the maintenance of green areas in most Municipalities in the Western part of Liguria: Sanremo, Imperia, Savona, Ventimiglia, Taggia, Riva Ligure, Ceriale, Diano Arentino, Diano Marina, Laigueglia, Bordighera, and San Bartolomeo al Mare, besides mowing on roads in the Province of Imperia and many other green areas recovering and managing services.

Il Cammino has established continuous and systematic relationships with almost all public bodies in the Provinces of Imperia and Savona, built up over the last years and based on projects related to the work integration of disadvantaged people. We work particularly with and for the Municipalities of Ventimiglia, Bordighera, Ospedalet-

ti, Sanremo, Taggia, Riva, Imperia, Diano Marina, San Bartolomeo, Laigueglia, Albenga, Savona, and Albissola.

We also work for the Province of Imperia and collaborate with the Region of Liguria, Councilor's Office for Active Employment Politics, on vocational integration as well as with the following training bodies: @esseffe, Iripa, Scuola Edile, and Parasio for staff training.

#### Organizational Model//Stakeholders, partnerships, networks

The cooperatives participate in the Regional Consortium of B-type social cooperatives named "Progetto Liguria Lavoro"; its participation has been until now more formal than substantial, without any operative benefits.



Mulion in "Il Cammino", Sanremo

**Target** (disadvantaged workers) and their roles and position

65 people – drug addicts (and former ones);  
 15 people – convicts (and former ones);  
 14 people – physically disabled;  
 12 people – other types of disadvantage;  
 28 people – no disadvantages.

#### Critical Aspects

- lack of financial resources, because of late payments by public bodies;
- lack of knowledge by public bodies officers and managers of the Law no. 381/91 and the

Regional Law no. 23/93, and thus of the chance to directly procure services in case of a project about work integration;

- lack of an assessment politics on work integrations;
- insufficient coordination capacity of social cooperatives and management capacity of the “social market” by cooperatives’ associations in Imperia.

### Innovative Value

Not mentioned.

### Financial Data

Production value: over 4 million euro  
 Cost for raw materials and services: 1,25 million euro  
 Salaries: about 2,5 million euro

### SOCIAL COOPERATIVE “IL GIRASOLE”

#### Contact Info:

Via XX Settembre, 119, 19100 La Spezia (SP)  
 Tel: +(39.0187) 735392  
 Fax: +(39.0187) 1873519

### Background

The cooperative aims to carry out suitable operations that may allow it to be a partner for local public bodies, also from the point of view of investments for the welfare growth.

### Description of the activities

The cooperative provides assistance and surveillance services, in addition to entertaining activities addressed to young and elderly people, and disadvantaged categories: elderly, disabled people, psychological patients.

### Organizational Model//Stakeholders, partnerships, networks

It is an A-type cooperative.  
 95% are public partners, 5% are private partners.

**Target** (disadvantaged workers) and their roles and position

The beneficiaries of the cooperative’s services are elderly, disabled people, psychological patients.

### Critical Aspects

Most of the turnover is due to domiciliary assistance. This is a big problem for our cooperative, since applying the national working contract implies that the Municipality pays only for the effective work hours, without taking into account the flexibility, due to the work done for the users it refers to.

### Innovative Value

Widening of reference market, product/service diversification, merging, buying, incorporations, adhering, and quality process implementing, managing group changing.

### Financial Data

More than 2 million euro



*Transnational meeting in the Chamber of Commerce, Sanremo*



## 2 Best Practices in Poland

### SOCIAL SERVICE-TRADE-PRODUCTION COOPERATIVE IN BYCZYNA<sup>2</sup>

#### Contact Info:

Polanowice 82a, 46-220 Polanowice,  
p/o Byczyna  
Tel. +(48.77) 414 45 11  
<http://www.spoldzielnia.byczyna.pl/>

#### Background

Byczyna is a beautiful middle-age town surrounded by defense walls. There are a lot of sites: ancient walls of XV century, evangelical church of XIV century, gothic chapel and Sandy Tower. About 10 thousand people live here. Lack of industry and perspectives for agriculture increased the number of unemployed up to 1083 people in 2004 (54% of them were under the age of 34). Most of them have low or unclaimed qualifications. Therefore, they had to address for social allowance, which cost the district budget 150.000 PLN (40.500 Euro). District administration tried to change the situation in order to reduce social budget expenses, develop the district and stir up the citizens.

The history of changes has started in 2001, when Byczyna Social Assistance Center designed the program "Self-Dependence." Then the Law on Social Employment passed in 2003 provided the administration with other opportunities and in 2004 they opened Community Integration Center "CISPOL." The Center created individual programs of social employment with additional education in writing, reading and speaking, personal manners, paper work as well as with vocational trainings for builder, gardener, carpenter and mechanic. In the first group of 34 participants, 15 people were chosen to establish a social enterprise for service, trade and production.



*Social cooperative in Byczyna: construction and repairs  
(The photo is from Atlas Dobrych Praktyk)*

#### Description of the activities

The Cooperative conducts the following activities:

- construction and building – contracts from public administration, housing cooperatives, individuals and companies (seasonal works – dust and snow cleaning, tree cutting, etc.);
- education;
- within the local project "Employment Around the Town" – mostly construction of stoneblock pavement and wooden middle-age style town, renovation of ancient town walls, etc.

These activities gave job and salaries to 10 people as well as led to decrease of unemployment and increase of district budget income in Byczyna.

#### Organizational Model//Stakeholders, partnerships, networks

The stakeholders are all customers: institutions (District Employment Office, Community Integration Center, etc.), district administration, companies and individuals.

<sup>2</sup> Atlas of the Best Practices (Atlas Dobrych Praktyk), issued within the project, "Seeking the Polish Model of Social Economy" (W poszukiwaniu polskiego modelu ekonomii społecznej), implemented with co-financing of European Social Fund within Common Initiative EQUAL.

**Target** (disadvantaged workers) and their roles and position

Members of the social cooperative are long-termed unemployed with problems, people with agricultural past. At the beginning there were 15 people, 6 people have left for retirement or another job, though one person from Community Integration Center has joined them recently.

### Critical Aspects

- necessity to function as a commercial company at the market – social payment and taxes;
- unstable financial situation: lack of capital, difficulties with presenting the security pawn in tenders; debts in payments for services or salaries, etc.

### Innovative Value

The cooperative was included into district administration plan for local development as service delivery and community activity.

### Financial Data

Over 0,5 million PLN (135.000 euro)

## SOCIAL COOPERATIVE “THE GARDENS OF TASTES” SPÓŁDZIELNIA SOCJALNA “OGRODY SMAKÓW”

### Contact Info:

ul. Ogrodowa 2a, 58-306 Walbrzych, Poland  
Tel. +(48 609) 764 889

### Background

The cooperative was established within the project of Partnership MUFLON as the example for other social enterprises being created in Lower Silesia region. A group of long-term unemployed people went through psychological and business trainings as well as vocational courses (such as gastronomical, flower arrangement, nursing, etc.). Then they divided into groups in order to found cooperatives. The Gardens of Tastes was compounded of two groups: gastronomical and flower arrangement. The cooperative was registered in December 2006 by eight people. Additionally, according to the national law on social cooperatives, when registering a cooperative, founders receive start-up support - 1.900 euro per person from Local Employment Agency. This money becomes their start-up contribution to the cooperative.

The cooperative found a place with kitchen with help of local administration and started its activity in January 2007.

### Description of the activities

The main activities are catering for schools, companies, during different exhibitions and cultural events in the local castle. It is planned to go out to individual clients (home parties).

### Organizational Model//Stakeholders, partnerships, networks

The Board consists of 2 people: the Chairman and Deputy. Represent the cooperative and rule everyday, prepare annual activity plans, annual narrative and financial reports and submit them to the General Meeting of all members. General Meeting of all cooperative members makes important decisions (purchase of equipment, accepting new members and annual activity plans, etc.).



*Catering on the event in the castle "Ksiaz" by the social cooperative "The Gardens of Tastes", Walbrzych*

To establish the social cooperative it is necessary to have at least five but no more than 50 members. In order to be a member, one has to buy out own share during the first year of work (taken from own, PUP, salary).

The activity of the cooperative is regulated by the national law and the cooperative's statute.

**Target** (disadvantaged workers) and their roles and position

This cooperative was established by long-term unemployed people and their roles are to rule and work. As of January 2008 there are 8 members and workers. 7 people are long-term unemployed. One of them is in the Board.

### Critical Aspects

The main critical aspect is motivation of the people. After being long-term unemployed, these people do not want to work as they are used to live easily without any responsibilities. The cooperative requires not only work at the kitchen, but also activity in the market – searching for new clients, partners in order to increase the profit. If the cooperative survives one year, the start-up contribution will not be returned to the Local Employment Agency. Meanwhile, if one of the members wants to leave the cooperative, the cooperative is obliged to give this member's share of the start-up contribution back. So, most of the members just sit and wait this year to pass, then announce their leaving and expectation to get start-up contribution back and return to unemployed easy life again. Those who want to work try to motivate them and save the cooperative in the market what influences financial and relationship situations in the cooperative.

The solution comes with a temporary manager that helps the cooperative to rise and organize interior affairs.

### Innovative Value

This is the first social enterprise being created in this region totally by disadvantaged people as a model of integration and work place for long-term unemployed people.

### Financial Data

Over 130 000 PLN (35 000 Euro).

### LOCAL COMMUNITY INTEGRATION CENTER PIATKOWO – BRANCH OF INTEGRATION CENTER “SCHOOL “BARKA”<sup>3</sup>

#### Contact Info:

Osiedle Jana III Sobieskiego 105, Piatkowo, 60-688 Poznan

Tel: +(48.61) 823 45 02

E-mail: cis.piatkowo@neostrada.pl

### Background

Poznan's "bedroom suburbs" Piatkowo has about 50.000 residents and Winogrody – 60.000 people. Parts of residents are long-term unemployed, aged and live alone,



Social cooperative "The Secret Garden", Poznan  
(The photo is from Atlas Dobrych Praktyk)

who could not find their place after transformations in 1990-ies because of their low qualifications. Poznan has only 3-5% of unemployment, nevertheless for those living in these suburbs difficult to find job. In the suburbs

<sup>3</sup> Atlas of the Best Practices (Atlas Dobrych Praktyk), issued within the project „Seeking the Polish Model of Social Economy” (W poszukiwaniu polskiego modelu ekonomii społecznej), implemented with co-financing of European Social Fund within Common Initiative EQUAL.

there are no companies that could provide working places. Even those who have job do not have enough money for life and utilities payment. Thus about 50 families have got eviction sentences and over 450 families are in debts for over 4 months. The Administration of Suburbs has a lack of 5 mln. PLN (over 1,3 million euro) in their budget because people do not pay rent. The Foundation of Mutual Help "Barka" working in Poznan proposed to design a joint program for vocational integration of unemployed residents of two suburbs, which also may lead to reducing of debts.

### Description of the activities

- vocational training (including, gardening, gastronomy, care over aged people and over disabled people),
- educational courses (use of computer, office equipment),
- seminars (regarding entrepreneurship and methods of active job search).

### Results of activities:

- 1) A 5-member social cooperative "Tajemniczy Ogród" ("The Secret Garden") was established to take care of landscapes in one of the "bedroom suburbs" in Poznan: cutting lawns and hedges, planting trees, cleaning entryways in the houses, etc. Their clients are suburb's residents, Administration of the Suburbs and schools.
- 2) A 7-member social cooperative "Art-Smak" was established to deliver gastronomy services. It started with several lunches for poor schoolchildren financed from City Family Assistance Center. Now they serve over 100 lunches and deliver catering for workers and guests in Integration Centers and Foundation "Barka", conferences and other meetings.
- 3) In November 2007, workers of Integration Center – Piatkowo together with other stakeholders registered the Association "Etap"

### Organizational Model//Stakeholders, partnerships, networks

In March 2006, the Foundation of Mutual Help "Barka" and Association "School "Barka" initiated a Local Commu-

nity Integration Center in Piatkowo, Poznan. City Family Assistance Center helped with recruiting participants among suburbs residents for the program of social and vocational integration. The School No.15 provided the Integration Center with premises in the school basement which only had to be repaired and equipped. The Administration of Suburbs declared that after the vocational training would help with providing working places.

### Target (disadvantaged workers) and their roles and position

Residents of "bedroom suburbs" Piatkowo and Wino-grady in Poznan – unemployed people that lack self-confidence, energy, qualifications, have problems with alcohol addiction, payment for utilities and rent for more than 4 months or have already eviction sentence.

### Critical Aspects

- alcohol addiction of some participants,
- no opportunity to support working people with low income who are still at risk of eviction,
- weak promotion of Community Integration Center (small number of involved participants among suburbs residents),
- technical issues: too small premises, lack of funds for repairing and investments.

### Innovative Value

- grass-root activities: good needs assessment,
- flexibility: activities change according to the situation,
- close to beneficiaries,
- collaboration with local partners,
- support from Holding "Barka" – union of organizations that have a lot of experience and abilities in conducting integration programs.

### Financial Data

About 0,5 million PLN (over 135.000 euro)

## V

# Support to Social Economy

## 1

## Organisations and Instruments Supporting Social Cooperation in Liguria

### BUSINESS UNIONS

These are national unions on a voluntary basis whose aim is:

- to promote and spread cooperative companies' values and culture;
- to represent the cooperatives adhering to them in order to protect their interests;
- to assist cooperatives in the different phases of a company's life (establishment, start-up, strengthening, development, crisis);
- control, on assignment of the Department for Work, in order to safeguard the mutuality and solidarity character of cooperative companies.

These activities are made by means of regional and local offices.

Local offices offer general information to the public and information and assistance services on business, administration, tax and work to adhering enterprises. They also help cooperatives fulfill all duties imposed by the regulations in force, such as safety on work, disposal management, etc.

[www.legaliguria.coop](http://www.legaliguria.coop)

[www.confcooperative.it](http://www.confcooperative.it)

[www.agci.it](http://www.agci.it)



*Transnational meeting in Sviluppo Italia Liguria, Genoa*

[www.unci.org](http://www.unci.org)

### DEVELOPMENT FUNDS OF BUSINESS UNIONS

These are mutual funds made up of compulsory deposits, whose amount is 3% of company's yearly revenues, made by cooperative companies and of the residual stock capital of wound up cooperatives adhering to each association.

They grant funds and/or subsidies based on specific internal regulations.

Business unions	Mutual fund	Contact
Cooperative and Mutual Aid Associations	Coopfond	<a href="http://www.coopfond.it">www.coopfond.it</a>
Italian Cooperative Confederation	Fondosviluppo	<a href="http://www.fondosviluppo.coop">www.fondosviluppo.coop</a>
Italian Cooperative General Union	General Fond	<a href="http://www.movimentocooperativo.it">www.movimentocooperativo.it</a>
Italian Cooperative National Union	Promocoop	<a href="http://www.movimentocooperativo.it">www.movimentocooperativo.it</a>

## SOCIAL CONSORTIA

The role of a social consortium is to represent the adhering cooperatives towards social bodies and private subjects and promote the development of new company enterprises.

A social consortium may:

- obtain, on behalf of its adhering cooperatives, contracts for works or supplies of every kind and take care, on behalf of its consorted enterprises, of the negotiation and acquisition process with local public bodies, private companies, other public bodies or companies by eventually promoting the establishment of temporary company groupings;
- foster promotional activities, carry out studies and market researches;
- supply its adhering cooperatives with the most suitable services to guarantee the best development of their business, also by organizing professional training courses;
- coordinate the activity of its adhering cooperatives in order to foster useful links between them; these prove to be particularly needed in the execution of complex works requiring different technical specializations;
- control on the respect of agreements entered into by the partners that are involved in a job and regulate the organization of the services delivered by cooperatives;
- arrange quality control systems on delivered services, also by creating quality brands;
- help its adhering cooperative access to funds, grant funding within its own capability, help consorted companies solving their financing or insurance problems also by entering into agreements with banks and financing or insurance companies.

Thus, a social consortium is an instrument completing and not substituting cooperatives' capabilities, since it delivers:

- technical and professional support;
- representation of their interest;
- fostering of social and economical politics.



*Muffin in consortium Roberto Tassano, Sestri Levante*

### SOCIAL CONSORTIA IN LIGURIA AGORA

[www.consorzioagora.it](http://www.consorzioagora.it)

**CAMPO DEL VESCOVO**

[www.campodelvescovo.it](http://www.campodelvescovo.it)

**CRESS**

[www.cress.it](http://www.cress.it)

**GIANELLINRETE**

[www.consorziotassano.it](http://www.consorziotassano.it)

**IL SEME**

[www.consorziioilseme.it](http://www.consorziioilseme.it)

**IL SESTANTE**

**Via Rella 1/4, 17100 Savona**

**Tel: +(39.019) 812515**

**PROGETTO LIGURIA LAVORO**

[www.valoriaggiunti.org](http://www.valoriaggiunti.org)

**PROMOS**

**Via Lunigiana 229c/d, 19125 La Spezia**

**Tel: +(39.0187) 524377**

**ROBERTO TASSANO**

[www.consorziotassano.it](http://www.consorziotassano.it)

**SOL.CO. LIGURIA**

**Via Martiri Della Libertà' 27, 16156 Genova**

**Tel: +(39.010) 6973690**

**TAU**

**Via Gazzi 63/1 Loano**

**Tel: +(39.019) 677800**

**Fax: +(39.019) 675515**

## FONCOOPER

Foncooper is the National Rotation Fund aiming to foster and develop the cooperation established by Law no. 49/85 (Marcora Act). It provides for facilitations in the form of reduced-rate loans in favour of cooperatives and their consortia in order to increase the productivity and the employment by increasing or modernizing production means and companies technical, commercial and administration services.

The funding shall not exceed 70% of admitted expenses up to 2,000,000 euro and may not be drawn concurrently with other facilitations. These funds are repayable in eight years if in case of machinery and equipment purchase, or in twelve years if the project includes also property investments.

The examination of applications is carried out by Coopercredito S.p.A. Piazzale dell'Agricoltura, 24, 00144 Roma, by means of branch offices of the Bank Banca Nazionale del Lavoro.

## SPECIAL FUND

The Special Fund is the Fund established by National Law no. 49/85 (Marcora Act) at the Special Section for the Cooperation Financing of the Bank Banca Nazionale del Lavoro. This Fund grants subsidies to finance companies promoted by the cooperative movement in order to safeguard and increase the employment. Main facilitations include granting funds or financial facilitations and acquiring temporary minority shares of cooperatives' stock capital, whose maximum duration is 10 years.

## COOPERFIDI

[www.filse.it](http://www.filse.it)

This company guarantees in favour of its members, Ligurian cooperatives, in case of financing from the banking system.

## SVILUPPO ITALIA – NATIONAL AGENCY FOR INVESTMENTS ATTRACTION AND COMPANY DEVELOPMENT

[www.sviluppoitalia.it](http://www.sviluppoitalia.it)

## Legislative decree no. 185/2000,

### 1st Section

The Legislative decree no. 185/2000, 1st Section foresees funds for B-type social cooperatives established mostly by young people (not disadvantaged partners), whose seat is located within disadvantaged areas of the national territory.

This subsidy is addressed to already existing cooperatives working on goods production in the sectors of agriculture, industry, and craftsmanship or B2B services, and provides for the granting of subsidies and reduced-rate loans covering up to 80-90% of the admitted investment in Southern Italy and 60-70% in the Central and Northern part of the country.

Some subsidies are also provided for to cover maintenance expenses sustained in the first three years of the company.

## FERTILITÀ

Fertilità is a program aiming to establish social companies (usufructuaries) promoted by third-sector organizations like social cooperatives and their consortia, associations, NGOs, volunteers' organizations, foundations, ecclesiastical bodies, etc. (promoters).

The promoter has at its disposal some subsidies in order to start up each enterprise by arranging training, managing and financing consulting services, both directly and by means of external partners.

Each final enterprise is besides entrusted to the tutoring of a social cooperative or, in some cases, of a consortium of social cooperatives that shall have a minimum



*Transnational meeting in Sviluppo Italia Liguria, Genoa*

experience of three years and suitable dimensions and efficiency levels. It shall also be able to provide start-up consulting.

**FILSE**  
**[www.filse.it](http://www.filse.it)**

In the programming period 2000-2006, FILSE (Region Liguria's Finance Company) has managed the Measure 3.4 of the Objective-2 Program "Aids to social enterprises", that foresaw the granting of loans and subsidies in order to carry out investments about real estate, renovations machinery and equipment, and services.

In these four years, this Measure has granted funds for a total amount of 8,659,000 euro, whereas the amount of investments carried out or pending is 18,200,000 euro.

**Centro Sviluppo Economia Sociale** works with FILSE; this is an organization whose aim is promoting studying, research, communication and training activities in the field of social cooperative and not-for-profit associations. It promotes also the dialogue with associations, foundations and all subjects that pursue the same company aim or that are an expression of volunteers and social economy.

## 2

## Support to Social Economy in Poland

Starting an activity within social economy in Poland, it is worth knowing which institution can be an ally, who the potential partners are and where to find support (knowledge, financial, technical, etc.). For several years in the future, financing for non-governmental organizations and other institutions related to social economy sector is foreseen from the following sources:

- 1) European Social Fund (Operation Program "Human Capital");
- 2) European Regional Development Fund (Regional Operation Programs);
- 3) National budget (Civil Initiative Fund, subsidies for each member founding a social enterprise in amount of 7.500 PLN (about 2000 euro) from the Employment Fund);
- 4) Local public administration budgets.

As for knowledge and experience in management of economical activity, human resources, legal issues, etc., social economy institutions may address to support structures:

- centers to support non-governmental organizations and social enterprises, managed by specialized organizations or local public institutions assist through education, consulting and financial aid necessary for development of social economy activities;

- financial institutions (security and subsidy funds);
- private companies open to collaborate with social economy institutions through consulting or business partnerships;
- research institutions may promote social economy through analysis of non-governmental sector and publications demonstrating relations with public administration and business sectors.

All these structures may jointly create conditions favorable for social economy development and support its activities with own appropriate methods. Collaboration between social enterprises with other institutions has just started, so it is important to establish positive relations and work on the system of cooperation as well as to promote its good practices. One of such examples is Municipal-Communal Social Entrepreneurship Support Program designed within the project Partnership MUFLON (financed by Common Initiative EQUAL). The main objective of the Program is to encourage local public authorities to support and promote social entrepreneurship together with non-governmental organizations. According to the Program, those unemployed people who establish a social cooperative may count on broad support system and benevolence of local authorities. The authorities of several towns and communes in Lower Silesia agreed to cooperate with the Regional Cen-



tre of Support to Social Entrepreneurship (RCSSE) was established within the project Partnership MUFLON and located in Walbrzych) in support of newly established social cooperatives and provide RCSSE with relevant list of free commercial premises or buildings governed by the commune, that are suitable for social enterprises as well as to provide public procurement.

Municipal-Communal Social Economy Support Programs were signed in Walbrzych, Swidnica, Zabkowice Slaskie and Zmigrod by representatives of local authorities, employment institutions and non-governmental organizations.

## SOCIAL ECONOMY SUPPORT STRUCTURES

### Community Assistance Fund

[www.pafpio.pl](http://www.pafpio.pl)

The Polish-American Community Assistance Fund (PA-FPIO: Polsko-Amerykański Fundusz Pożyczkowy Inicjatyw Obywatelskich) extends loans to non-governmental organizations and other non-for-profit initiatives. Associations and foundations constitute a significant majority among the PAFPIO's borrowers. However, there are also some commercial law companies allocating their commercial profit to their statutory goals (such as TBS – Social Building Associations). Since 1999, it has extended loans to 386 institutions for a total amount more than 65 million PLN (over 17,5 million Euro).

### Centers to Support Social Enterprises (CSSE)

At the beginning of 2005, Minister of Employment and Social Policy (then it was Minister of Social Policy) made decision to start activities supporting creation of social cooperatives in Poland. This pilot task was entrusted to a group of institutions (chosen through competition), so-called Regional Social Economy Funds (RSEF), in order to explore necessity of establishing a more sustainable structure (network) to support process of social cooperatives creation. On the results of the call of proposals, several organizations received budget funds to provide support (in a form of grants) to:

- a) non-governmental organizations that conduct public awareness and educational campaign on social cooperatives, its meaning for people who

want to create working places and start social and cultural activity for themselves and local community;

- b) a group of people that prove to be founders of a social cooperative and plan to start creation of working places not only for themselves.

The period of RSEF functioning confirmed the propriety of the idea to establish networking of support structures for social cooperatives. In 2006, this program was transformed into departmental program of the Minister of Employment and Social Policy "Support to Development of Social Cooperatives." So in 2007 there were already 11 Centers to Support Social Cooperatives in Poland (one of them is within Regional Center to Support Non-Governmental Initiatives in Lower Silesia). Each Center conducts its activity in 3 directions:

- consulting: mostly related to preparing documents for a social cooperative (decrees to found the cooperative, statute, decree to start economical activity, etc.);
- education: for groups of cooperators that want to establish own social enterprise –in the way of trainings and consulting meetings with existing social enterprises, often it is financial assistance in organizing such meetings; additionally, Centers motivate unemployed people in villages to establish own cooperatives (like the Center in Warsaw);
- financing: providing grants for initial equipping of a cooperative (quite often, it's a computer with software) and sometimes providing subsidies and security funds.

### Regional Centre of Support to Social Entrepreneurship (RCSSE)

It was established within the project Partnership MUFLON (financed by Common Initiative EQUAL) and its main objectives were:

- to support unemployed people, disabled, people that search job with no effect, in establishing own social enterprises (social cooperatives);
- to assist newly created social cooperatives in becoming independent at free market.



*Transnational final event in the Chamber of Commerce of Lower Silesia, Wrocław*

The objectives were implemented through:

- collection and distribution of information on creating and existing social cooperatives, sources of financing, vacant premises owned by local public administration in Walbrzych municipality and Swidnica;
- consulting: business plan design, statute and other registration documents for establishing a social cooperative;
- conducting trainings regarding social economy, specifically social cooperatives;
- technical assistance: access to training rooms, computer class and equipped social room.

Also, a grant fund and security fund were established within RCSSE. The grant fund allowed covering investment expenses of social cooperatives at start-up in addition to financial support from the Local Employment Office to unemployed people. The security fund was necessary to obtain money from the Local Employment Office.

RCSSE was a program within Regional Center to Support Non-Governmental Initiatives until January 2008, since then it has been registered as an independent organization – Foundation of Social Economy Development.

## NETWORKS

### SPLIT

[www.splot.ngo.pl](http://www.splot.ngo.pl)

The Network of Support to Non-Governmental Organizations SPLIT is an agreement of 14 independent non-governmen-

tal organizations – centers of support to non-governmental organizations – founded by 6 organizations in 1994.

The main purpose of SPLIT is to increase the non-governmental organizations abilities of management and long term activities, to develop partnership between state and municipal institutions and non-governmental organizations, to promote knowledge about NGOs.

The main Network's activity is education through collecting and distributing information, consulting, conducting trainings for people engaging in social life. The Centers involve experienced specialists, trainers and consultants. Additionally, Centers run Regional Centers of European Social Fund helping with project applications for EU funds.

All these resources are free of charge. The Centers provide their services primarily in their regions. Through these Centers, the Network SPLIT supports civil initiatives in local communities. There are Centers in Białystok, Elbląg, Gdansk, Jelenia Góra, Koszalin, Leszno, Lublin, Łódź, Poznań, Rybnik, Słupsk, Toruń, Walbrzych, Warszawa, Wrocław, Zielona Góra, and Rzeszów.

### National Audit Union of Social Cooperatives (NAUSC)

[www.ozrss.promotion.org.pl](http://www.ozrss.promotion.org.pl)

According to the Polish Law, each cooperative has to get through audit once in 2 years. This fact motivated 19 social cooperatives from the whole Poland (including 3 cooperatives from Lower Silesia) to found the National Audit Union of Social Cooperatives (NAUSC) in June 2007. The Union was registered in November 2007, with headquarters in Warsaw. The organizational model consists of the Congress of Delegates (the supreme decision body), Supervisory Council and Board.

The Statute identifies the main Union's goals:

- to promote and support the idea of social cooperatives;
- to act for employment and social integration in its wide context;
- to guarantee members of the Union (social cooperatives) assistance in their statute activities.

When implementing the goals, the Union follows the principles of the International Cooperative Union accepted at the XXX Congress of Cooperatives in Manchester.

## VI

## Transnational Cooperation Project CRESCENDO-MUFLON: Summary

The transnational activities implemented in the project "Transnational Cooperation for Social Enterprises Development" by the Italian partnership CRESCENDO and the Polish Partnership MUFLON had been particularly intensive and useful.

Since 2006 for two years of the project the following activities have been implemented:

### **1) 4 TRANSNATIONAL MEETINGS were organized (1 meeting in Poland, 3 – in Italy);**

In Poland social cooperation has started developing in June 2006 when the law on social cooperatives was authorized. Social cooperatives are considered as usual profit enterprises, but due to their social context have some advantages and benefits from government. Since it was a new topic, Polish institutions started seeking for experience in this sphere through cooperation with Western European partners that had already have practices to show and transfer.

The social cooperatives in Italy are divided into type A and B. Activities and legal form of Italian type A cooperatives are similar to the ones of non-governmental organizations (Foundations and Associations) in Poland. As for type B cooperatives, they come close but not the same to Polish social enterprises.

Representatives of the Polish Partnership MUFLON visited about twelve social cooperatives, a training centre for social enterprises, which provides support by projecting and organizing specific educational activities for human resources engaged in the social sector, as well as some important social consortia in Ligurian Region of Italy (from Sanremo to Sestri Levante). Those cooperati-

ves have missions and different activities: flower market, textile goods, test of diving equipment, etc.

The Italian partnership visited some Polish social cooperatives located in different towns (Poznan, Wroclaw, and Walbrzych) and so could get the idea of the local social economy situation in the Lower Silesia Region.



*Crescendo in the social cooperative, WWWpromotion, Wroclaw*

### **2) 2 STUDY VISITS were conducted (1 study visit in Poland, 1 – in Italy);**

During transnational meetings we planned 2 study visits (one in Italy, one in Poland) aimed at learning more about social economy sector as well as about different management models of social enterprises in both regions.

During the study visit of the Polish partners in Liguria, a seminar was organized regarding the management of Structural Funds for social economy sector in Liguria during previous programming period (2000-2006) and the description of financial tools and specific credits available for social enterprises. Additionally, in June 2007 in Genoa regional authorities of Liguria and Lower Silesia had a meeting where Vice President of Lower Silesia Re-

gion (Mr. Piotr Borys) and Vice President of Liguria Region (Mr. Massimiliano Costa) took part.

During the study visit of Italian partners in Lower Silesia, a workshop was organized on the following topics: the new European programs for Poland (2007-2013), managing tools of local Regional Development Program and all specific measures regarding social and transnational cooperation for Polish institutions and enterprises.



*Study visit in the administration of the Regione Liguria, Genoa*

### 3) **WEB-SITE on transnational collaboration was created;**

Web-site [www.tcsed.org](http://www.tcsed.org) was created in order to exchange information on social economy sectors in both countries and our transnational cooperation activities. It contains brief summaries about our partnerships and experts involved in the transnational cooperation, link to EQUAL Common Initiative as well as some case studies and documents for download.

### 4) **FINAL EVENT of the project was conducted in Poland;**

It was decided to hold the final event of the project in October 2007 in Wroclaw (capital of Lower Silesia Region) to bring attention to the social economy sector in the region and develop future collaboration between different institutions and enterprises of both regions. Representatives of regional authorities, institutions and social enterprises of both Regions, being in charge of agricultural issues, labour policy, transnational cooperation and activities of Chambers of Commerce were involved.



*Study visit in the administration of the Regione Liguria, Genoa*

Matters of discussion were: new transnational cooperation projects in the social economy sector and in the field of regional development (incubators, spin-off from Universities and Research centers, technology transfer, high education and vocational training). The meetings turned to be interesting and useful for both delegations, as there are real opportunities to study and organize joint activities and exchange best practices and know-how.

### 5) **HANDBOOK on common experience was compiled and printed out in English with summaries in Italian and Polish.**

To conclude 2-year cooperation we issued the handbook containing best practices of social cooperatives in Liguria and Lower Silesia, legal framework on social cooperation of both countries, as well as a summary of all the activities implemented in the transnational project. The handbook is in English with short descriptions in the Polish and Italian languages.



*Final event in the administration of Lower Silesia, Wroclaw*



## Contacts

### **PARTNERSHIP CRESCENDO**

#### **Project leader:**

Sviluppo Italia Liguria ScpA

Via Greto di Cornigliano 6r, 16152 Genova GE, Italy

Tel: +(39.010) 65631

Fax: +(39.010) 6518752

e-mail: [info@equalcrescendo.it](mailto:info@equalcrescendo.it)

[www.sviluppoitalialiguria.it](http://www.sviluppoitalialiguria.it)

[www.equalcrescendo.it](http://www.equalcrescendo.it)

#### **Other national partners:**

- FILSE SpA Finanziaria Ligure per lo Sviluppo Economico  
[www.filse.it](http://www.filse.it)
- GIANO Soc. Consortile a rl  
Lega Ligure delle Cooperative e Mutue  
[www.legaliguria.coop](http://www.legaliguria.coop)
- PRO.GE.CO. 2000 Scarl centro servizi Confcooperative  
[www.confcooperative.it](http://www.confcooperative.it)
- Camera di Commercio, Industria, Artigianato e agricoltura di Genova  
[www.ge.camcom.it](http://www.ge.camcom.it)
- Camera di Commercio, Industria, Artigianato e Agricoltura di Imperia  
[www.im.camcom.it](http://www.im.camcom.it)
- Camera di Commercio, Industria, Artigianato e Agricoltura di Savona  
[www.sv.camcom.it](http://www.sv.camcom.it)
- Camera di Commercio, Industria, Artigianato e Agricoltura della Spezia  
[www.sv.camcom.it](http://www.sv.camcom.it)
- Centro Ligure per la Produttività  
[www.clp-formazione.it](http://www.clp-formazione.it)
- La Spezia Euroinformazione Promozione e Sviluppo  
[www.laspeziaeps.it](http://www.laspeziaeps.it)

**PARTNERSHIP MUFLON****Project Administrator:**

Foundation "Merkury"  
ul. Beethovena 10, 58-300 Walbrzych, Poland  
Tel.: +(48.74) 666 22 00, 666 22 08  
Fax: +(48.74) 666 22 01  
[www.muflon.org.pl](http://www.muflon.org.pl)

**Other Partners:**

- Regional Centre to Support Non-Governmental Initiatives,  
ul. Beethovena 10, 58-300 Walbrzych, Poland  
[www.rcwip.pl](http://www.rcwip.pl)
- Association to Support Local Community Activity Movement "Forum Walbrzyskie"  
ul. 1 maja 112, 58-300 Walbrzych, Poland  
[www.forumwalbrzyskie.hb.pl](http://www.forumwalbrzyskie.hb.pl)
- Heapmail Internet Solutions, ul. Beethovena 10, 58-300 Walbrzych, Poland  
[www.hb.pl](http://www.hb.pl)
- Local Employment Agency in Walbrzych, ul. Ogrodowa 5B, 58-306 Walbrzych, Poland  
[www.urzadpracy.pl](http://www.urzadpracy.pl)
- Social Policy Center of Lower Silesia, ul. Czeslawa Klimasa 46, 50-515 Wroclaw, Poland  
[www.dops.wroc.pl](http://www.dops.wroc.pl)
- City Social Assistance Center, ul. Beethovena 1-2, 58-300 Walbrzych, Poland  
[www.mops.walbrzych.pl](http://www.mops.walbrzych.pl)
- Foundation for European Education, ul. 1. Maja 112, 58-300 Walbrzych, Poland  
[www.fee.hm.pl](http://www.fee.hm.pl)
- State Vocational High School in Walbrzych – Public School  
ul. Zamkowa 4, 58-300 Walbrzych, Poland,  
[www.pwsz.com.pl](http://www.pwsz.com.pl)
- Foundation "Jagniatkow" ul. Kreta 8-10, 58-570 Jelenia Gora, Poland
- Practical Education Center, ul. Ogrodowa 2, 58-300 Walbrzych, Poland  
[www.ckp.walbrzych.pl](http://www.ckp.walbrzych.pl)
- Association of Unemployed People of Lower Silesia ul. 1 Maja 23, 58-100 Swidnica, Poland



## Sintesi

### PRESENTAZIONE DELL'ECONOMIA SOCIALE

La cooperazione sociale nasce in Liguria, come nel resto d'Italia, a seguito dell'emanazione della Legge 381/91, approntata per supplire alla carenza di risposte da parte dello Stato (a causa dei tagli della spesa pubblica) e da parte delle imprese "profit" ai bisogni delle fasce più deboli.

La Legge 381/91 ne istituzionalizza il profilo e ne promuove il ruolo: "Le cooperative sociali hanno lo scopo di perseguire l'interesse generale della comunità alla promozione umana e all'integrazione sociale dei cittadini attraverso:

- a) la gestione di servizi socio-sanitari ed educativi;
- b) lo svolgimento di attività diverse - agricole, industriali, commerciali o di servizi - finalizzate all'inserimento lavorativo di persone svantaggiate" (Art. 1).

La Cooperazione sociale in Liguria oggi opera tramite le Cooperative di Tipo A che principalmente erogano servizi socioeducativi rivolti a minori e giovani, anziani e disabili, progettazione e formazione, e le Cooperative di Tipo B che lavorano nel campo del turismo, e della cultura, ambiente ed ecologia, servizi in generale alle imprese.

In Liguria le Cooperative Sociali devono obbligatoriamente essere iscritte all'Albo regionale.

In Polonia, attualmente si discute sulla forma e sulle caratteristiche del settore non governativo: da un lato - ci sono ONG - organizzazioni non governative (più di 63.000 tra fondazioni e associazioni registrate), dall'altro - c'è un'idea di economia sociale in cui le imprese sociali ricoprono un ruolo dominante. Questa posizione è così

diffusa da essere presente non soltanto nel settore non governativo, ma anche nell'amministrazione pubblica (per esempio, i Centri di Integrazione e le Associazioni create nell'ambito delle pubbliche istituzioni) e nel settore privato (ad esempio le banche cooperative).

In Polonia le imprese sociali sono viste soprattutto come soggetti impegnati a favore dell'integrazione sociale e lavorativa di persone svantaggiate e a rischio di marginalizzazione.

Molte organizzazioni non governative sostengono queste persone con azioni diversificate ad esempio creando nuovi posti di lavoro in imprese sociali avviate e gestite congiuntamente. Ci sono più di 140 imprese sociali specializzate in diversi settori economici: gastronomia, agriturismo, computer graphics, edilizia, paesaggio, assistenza agli anziani, ecc.

### QUADRO LEGISLATIVO

La normativa italiana regolante l'attività delle cooperative sociali è molto ricca, sia a livello nazionale che regionale. Ricordiamo le principali leggi:

- 1) La legge n° 381 dell'8 novembre 1991 ha disciplinato la costituzione ed il funzionamento delle cooperative sociali (tipologie, obiettivi, categorie di soci, caratteristiche dell'attività, sgravi fiscali, misure di controllo).
- 2) La legge n° 381 dell'8 novembre 1991 ha disciplinato gli sgravi contributivi per le cooperative sociali di tipo B, considerato il loro duplice scopo di abilitare al lavoro soggetti svantaggiati e produrre beni e servizi.

- 3) La C.M. 168/E del 26/06/1998 ha definito agevolazioni per le cooperative sociali in tema di imposte indirette, tasse e tributi locali.
- 4) La legge regionale della Liguria n° 23 del 1° giugno 1993 che ha definito, tra l'altro, l'istituzione dell'albo delle cooperative sociali e le modalità di stipula di convenzioni.

Il quadro legislativo polacco per il settore dell'economia sociale interessa il settore non governativo, l'occupazione e le cooperative sociali:

- 1) Legge sui diritti delle cooperative del 16 settembre 1982.
- 2) Legge sulle fondazioni del 6 aprile 1984.
- 3) Legge sulle associazioni del 7 aprile 1989.
- 4) Legge sulle organizzazioni di interesse pubblico e sul volontariato del 24 aprile 2004.
- 5) Legge sull'occupazione sociale del 13 giugno 2003.
- 6) Legge sulla promozione dell'occupazione e sulle istituzioni del mercato del lavoro del 20 aprile 2004.
- 7) Legge sulla libertà delle attività profittevoli del 2 Luglio 2004.
- 8) Legge sulle cooperative sociali del 7 aprile 2006.

## BUONE PRASSI DI COOPERATIVE IN LIGURIA

### 1) Cooperativa Sociale Jurodivy, Genova

Jurodivy offre servizi di:

- Smaltimento di toner e cartucce,
- Assemblaggio e confezionamento di accessori per la subacquea,
- Etichettatura e logistica di capi di abbigliamento e maglieria,
- Assemblaggio di componenti per l'industria.

Attualmente sono inseriti 3 soggetti svantaggiati.

### 2) Cooperativa Sociale Agriellera, Cairo Montenotte (SV)

Offre servizi di custodia, pulizia, ristorazione, piccola manutenzione presso la Comunità Protetta Psichiatrica RSA sita in Montezemolo, località Fontanette.

Offre inserimento lavorativo e sociale di persone con difficoltà psico-fisiche.

Promuove l'avvio al lavoro agricolo di soggetti svantaggiati allo scopo di raggiungere l'autonomia alimentare (coltivazione di frutta e verdura); il lavoro è coordinato da un bracciante agricolo e sotto la supervisione di un agronomo.

Attualmente sono inseriti 8 soggetti svantaggiati.

### 3) Cooperativa Sociale Il Cammino, Sanremo (IM)

La principale attività è la cura, la gestione, la manutenzione e la realizzazione di aree verdi, oltre a servizi di pulizia, raccolta differenziata porta a porta, custodia e manutenzione delle aree Cimiteriali, pulizia delle strade. Più di 100 persone coinvolte provengono da fasce deboli (tossicodipendenti, ex carcerati, disabili psichici, ecc.).

### 4) Cooperativa Sociale Il Girasole, La Spezia

La Cooperativa svolge attività di assistenza e vigilanza, nonché attività ricreative rivolte in particolare alla terza età, ai minori, ai nuclei in disagio (anziani, portatori di handicap, disagiati mentali).

## BUONE PRASSI DI COOPERATIVE IN POLONIA

### 1) Impresa Servizi Sociali – Commercio – Produzione, Byczyna, Polanowice

- Edilizia e costruzioni (lavori stagionali – pulizie stradali invernali ed estive, manutenzione del verde),
- Istruzione,
- Nell'ambito del progetto locale "Occupazione in città" – principalmente realizzazione di pavimentazioni in pietra e di elementi in legno in stile medievale, ristrutturazione di antiche mura cittadine, ecc.

Sono stati inseriti 10 disoccupati di lunga durata con problemi; attualmente sono impiegati ex lavoratori agricoli.



## 2) Cooperativa Sociale I Giardini del Gusto, Walbrzych

La cooperativa è stata creata nell'ambito del progetto Partnership Muflon come esempio per altre imprese sociali della regione della Bassa Slesia.

Principali attività sono: catering per scuole, imprese, esibizioni ed eventi culturali organizzati all'interno del Castello.

Attualmente sono impiegati 7 disoccupati di lunga durata.

## 3) Centro di integrazione della comunità locale Piatkowo – Succursale del Centro di integrazione Scuola Barka, Poznan

Principali attività:

Formazione (giardinaggio, gastronomia, assistenza agli anziani e disabili)

Corsi professionali (informatica, lavori d'ufficio)

Seminari (autoimprenditorialità e ricerca attiva di lavoro).

Attualmente sono impiegati 12 disoccupati provenienti da quartieri periferici.

■ Centro Sviluppo Economia Sociale (presso Filse SpA – Genova).

Nella fase di avvio di un'attività nell'ambito dell'economia sociale, è importante sapere quali strutture possono essere d'aiuto, chi sono i potenziali partners e dove trovare servizi di supporto (servizi di consulenza, finanziari, tecnici, ecc.) in Polonia:

■ Programma Municipale-Comunale di Supporto all'Imprenditorialità Sociale (progettato all'interno del progetto Partnership Muflon e finalizzato a incoraggiare gli enti locali a sostenere e promuovere l'imprenditorialità sociale insieme alle organizzazioni non governative),

■ Fondo Comunale di Assistenza (il Fondo Polacco-Americano di Assistenza),

■ Centri di Supporto alle Imprese Sociali (iniziativa del Ministero dell'Occupazione e delle Politiche Sociali),

■ Centro Regionale di supporto all'Imprenditoria Sociale (istituito nell'ambito del progetto Partnership Muflon),

■ SPLOT (la Rete di Supporto alle Organizzazioni Non Governative),

■ Unione Nazionale di Controllo delle Cooperative Sociali.

## SOSTEGNO ALL'ECONOMIA SOCIALE

In Liguria ci sono diversi tipi di organizzazioni che erogano servizi a supporto della cooperazione sociale.

Tra questi ricordiamo:

- Associazioni di categoria,
- Fondi di sviluppo delle Associazioni di categoria,
- Consorzi Sociali,
- FONCOOPER (Fondo di rotazione nazionale per lo sviluppo e la promozione della cooperazione),
- Fondo Speciale (istituito presso la Sezione speciale per il Credito alla Cooperazione della Banca Nazionale del Lavoro),
- COOPERFIDI (Consorzio di garanzia Fidi),
- Agenzia nazionale per l'attrazione degli investimenti e lo sviluppo d'impresa – Sviluppo Italia,
- FILSE (Società finanziaria della Regione Liguria),

## COOPERAZIONE TRANSNAZIONALE PROGETTI CRESCENDO – MUFLON

Le attività transnazionali svolte nell'ambito del progetto "Cooperazione Transnazionale per lo Sviluppo delle Imprese Sociali" dalla partnership italiana CRESCENDO e dalla partnership polacca MUFLON sono state particolarmente intense e utili.

A partire dal 2006 e nel corso di due anni di progetto sono stati realizzati:

- 4 incontri transnazionali (1 in Polonia, 3 in Italia);
- 2 visite di studio (1 in Polonia, 1 in Italia);
- un sito web sulla cooperazione transnazionale [www.tcsed.org](http://www.tcsed.org);
- un evento finale in Polonia, al quale hanno partecipato rappresentanti di enti locali, istituti-

oni e imprese sociali di entrambe le Regioni operanti nel campo dell'agricoltura, delle politiche del lavoro, della cooperazione transnazionale e del commercio;

- una pubblicazione che descrive l'esperienza comune, concepita in inglese con sintesi in italiano e in polacco.



*Final event, meeting with the Chamber of Agriculture in Sobotka, Wrocław*

## IX

## Streszczenie

**CHARAKTERYSTYKA EKONOMII SPOŁECZNEJ**

Spółdzielczość socjalna ma swoje korzenie w Ligurii, tak samo jak w całych Włoszech po przyjęciu ustawy nr 381/91, aby stymulować rozwiązania potrzebne do zapobiegania problemom socjalnym, o które nie dbał dotychczas sektor biznesu jak również państwo z powodów cięć budżetowych.

Ustawa nr 381/91 określa profil i promuje jego rolę: „Celem spółdzielni socjalnych jest dążenie ogólnego interesu społeczeństwa do promocji i integracji socjalnej poprzez:

- a) zarządzanie usługami socjalnymi, zdrowotnymi i edukacyjnymi;
- b) świadczenie różnych usług w takich sferach jak rolnictwo, przemysł, przedsiębiorczość, oraz zawodową integracją grup defaworyzowanych (Art. 1).

Spółdzielczość socjalna w Ligurii w obecnym czasie ma do czynienia z spółdzielniami socjalnymi typu A, które głównie świadczą usługi dla dzieci i młodzieży, osób starszych i niepełnosprawnych, a także szkołą i doradzają różnym instytucjom, oraz spółdzielniami socjalnymi typu B, które zajmują się turystyką i kulturą, ochroną środowiska i ekologią, a także usługami dla sektora biznesu. Wszystkie spółdzielnie socjalne w Ligurii muszą być zarejestrowane w regionalnym rejestrze spółdzielni socjalnych.

Obecnie w Polsce trwa dyskusja na temat charakteru i kształtu sektora pozarządowego: z jednej strony istnieją organizacje pozarządowe (ponad 63.000 zarejestrowanych fundacji i stowarzyszeń), z drugiej strony – istnieje idea ekonomii społecznej ze spółdzielniami

socjalnymi jako kluczową formą. To pojęcie jest tak szerokie, że zahacza nie tylko sektor pozarządowy, ale także administrację publiczną (np. centra i kluby integracji społecznej stworzone w ramach działalności jednostek samorządu terytorialnego), oraz sektor biznesu (np. banki spółdzielcze). W Polsce ekonomia społeczna kojarzona jest przede wszystkim ze spółdzielniami socjalnymi, skierowanymi na integrację społeczną i zawodową osób mających trudności ze znalezieniem pracy, problemami społecznymi, zagrożonymi marginalizacją. Wiele organizacji pozarządowych pomaga tym ludziom w różny sposób, w tym w organizowaniu własnych miejsc pracy we współtworzonej spółdzielni socjalnej. W kraju istnieje ponad 140 spółdzielni socjalnych specjalizujących się w różnych branżach: gastronomii, agroturystyce, grafice komputerowej, usługach budowlanych, pielęgnacji terenów zielonych, opiece nad osobami starszymi, etc.

**PODSTAWA PRAWNA**

Istnieje kilka aktów prawnych, które regulują działalność spółdzielni socjalnych we Włoszech i regionach:

- 1) Ustawa nr 381 „Regulacje dla Spółdzielni Socjalnych” (typy, cele, kategorie członków, zasady ulg podatkowych, narzędzia kontroli) od 8 listopada 1991;
- 2) Ustawa nr 381, „Ulgi w Ubezpieczeniu Społecznym” (dotycząca spółdzielni socjalnych typu B, które posiadają podwójny cel: inte-

- gracja zawodowa osób wykluczonych oraz produkcja i usługi) od 8 listopada 1991;
- 3) Ulgi podatkowe dla spółdzielni socjalnych (podatki pośrednie, lokalne opłaty i podatki) od 26 czerwca 1998;
  - 4) Akt prawny Regionu Liguria (2 sekcje: założenia rejestru spółdzielni socjalnych i porozumienia ze spółdzielniami socjalnymi) od 1 czerwca 1993.

Polskie prawo w kontekście ekonomii społecznej obejmuje sektor pozarządowy, zatrudnienie i spółdzielnie socjalne:

- 1) Ustawa „Prawo spółdzielcze” od 16 września 1982.
- 2) Ustawa o fundacjach od 6 kwietnia 1984.
- 3) Ustawa o stowarzyszeniach od 7 kwietnia 1989.
- 4) Ustawa o działalności pożytku publicznego i wolontariacie od 24 kwietnia 2003.
- 5) Ustawa o zatrudnieniu socjalnym od 13 czerwca 2003.
- 6) Ustawa o promocji zatrudnienia i instytucjach rynku pracy od 20 kwietnia 2004.
- 7) Ustawa o swobodzie działalności gospodarczej od 2 lipca, 2004.
- 8) Ustawa o spółdzielniach socjalnych od 27 kwietnia 2006.

## DOBRE PRAKTYKI SPÓŁDZIELCZOŚCI REGIONU LIGURIA

### 1) Spółdzielnia socjalna „Jurodivy”, Genova

- utylizacja tonerów do drukarek,
- montaż i pakowanie akcesoriów do nurkowania,
- metkowanie i logistyka ubrań i tkanin,
- montaż komponentów dla przemysłu.

Na dany moment zaangażowanych jest 3 osób z grup defaworyzowanych.

### 2) Spółdzielnia socjalna „Agriellera”, Cairo Montenotte (SV)

- usługi sprzątanía i gastronomii w Chronionym Zakładzie Psychiatrycznym, znajdującym się w Fontanette około Montezemolo;

- integracja zawodowa i społeczna pacjentów upośledzonych umysłowo;
- ogrodnictwo (owoce i warzywa) z pomocą pracowników farm i pod kontrolą agronomów.

Na dany moment zaangażowanych jest 8 osób z grup defaworyzowanych.

### 3) Spółdzielnia socjalna „Il Cammino”, Sanremo (IM)

Główne działania spółdzielni socjalnej polegają na pielęgnacji terenów zielonych.

Zajmuje się tym ponad 100 osób z grup defaworyzowanych (uzależnieni od narkotyków, byli więźniowie, upośledzeni umysłowo, etc.).

### 4) Spółdzielnia socjalna „Il Girasole”, La Spezia

Spółdzielnia świadczy usługi wsparcia, pilnowania i organizacja imprez okolicznościowych dla młodych i starszych osób oraz grup defaworyzowanych: niepełnosprawni, upośledzeni umysłowo.

Jest to spółdzielnia typu A, gdzie pracują specjaliści z grupami defaworyzowanymi.

## DOBRE PRAKTYKI EKONOMII SPOŁECZNEJ W POLSCE

### 1) Spółdzielnia Socjalna Usługowo-Handlowo-Produkcyjna w Byczynie, Polanowice

- usługi budowlane, prace sezonowe (odśnieżanie ulic, pielęgnacja zieleni);
- szkolenia;
- praca w ramach projektu „Miejsca pracy wokół grodu” (przede wszystkim prace niszowe: układanie granitowej kostki brukowej, renowacja murów obronnych, budowa drewnianego grodu stylizowanego na średniowieczną budowlę).

Na dany moment zatrudnionych jest 10 osób, które były długotrwale bezrobotne lub odchodzące z rolnictwa.

## 2) Spółdzielnia Socjalna "Ogrody Smaków", Walbrzych

Spółdzielnia powstała w ramach projektu Partnerstwo MUFLON jako wzorzec dla innych spółdzielni, tworzonych w Województwie Dolnośląskim.

Główna działalność jest związana z gastronomią – catering w szkołach, firmach, oraz organizacja imprez okolicznościowych.

Na dany moment zatrudnionych jest 7 osób, które były długotrwale bezrobotne.

## 3) Lokalne Centrum Integracji Społecznej, Piątkowo – Filia Centrum Integracji Społecznej Szkoła „Barki”, Poznań

- warsztaty zawodowe (m.in. ogrodniczy, gastronomiczny, opieki nad osobą starszą i niepełnosprawną),

- kursy (obsługi komputera, sprzętu biurowego),

- wykłady (m.in. na temat przedsiębiorczości i metod aktywnego poszukiwania pracy).

Na dany moment zatrudnionych jest 12 osób, wybranych spośród bezrobotnych mieszkańców osiedli Piątkowo i Winogrady miasta Poznań.

### WSPIERANIE EKONOMII SPOŁECZNEJ

W Ligurii istnieje kilka rodzajów instytucji i narzędzi wspierania spółdzielczości socjalnej:

- związki biznesowe,
- fundusze rozwoju związków biznesowych,
- konsorcja socjalne,
- FONCOOPER (Narodowy Fundusz Rotacji, celem którego jest promocja i rozwój spółdzielczości),
- Fundusz Specjalny (stworzony w ramach specjalnej sekcji finansowania spółdzielczości banku Banca Nazionale del Lavoro),
- COOPERFIDI (firma poręczeniowa),
- Sviluppo Italia – Narodowa agencja rozwoju przedsiębiorczości i inwestycji,
- FILSE (Finansowa instytucja Regionu Liguria),
- Centro Sviluppo Economia Sociale (współpracuje z FILSE).

Podjmując przedsięwzięcia z zakresu ekonomii społecznej w Polsce warto wiedzieć, w jakich instytucjach można znaleźć sojusznika, kim są potencjalni partnerzy oraz gdzie szukać źródeł wsparcia (finansowego, technicznego, wiedzę i doświadczeń):

- Miejsko-gminny program wspierania przedsiębiorczości społecznej (wypracowany w ramach projektu Partnerstwo MUFLON, głównym założeniem którego jest wspieranie i propagowanie przez samorządy lokalne we współpracy z organizacjami pozarządowymi idei spółdzielczości socjalnej),

- Fundusz pożyczkowy (Polsko-Amerykański Fundusz Pożyczkowy Inicjatyw Obywatelskich),

- Ośrodki Wsparcia Spółdzielni Socjalnych (inicjatywa Ministra Pracy i Polityki Społecznej),

- Regionalny Ośrodek Wspierania Przedsiębiorczości Społecznej (stworzony w ramach projektu Partnerstwo MUFLON),

- SPLOT (Sieć Wspierania Organizacji Pozarządowych),

- Ogólnopolski Związek Rewizyjny Spółdzielni Socjalnych.

### WSPÓŁPRACA PONADNARODOWA CRESCENDO-MUFLON

Międzynarodowa działalność, realizowana partnerstwami CRESCENDO i MUFLON w ramach projektu "Ponadnarodowa współpraca na rzecz rozwoju spółdzielni socjalnych", była bardzo owocna.

W latach 2006-2007 były podjęte następujące działania:

- zorganizowanie 4 spotkań ponadnarodowych (1 spotkanie w Polsce, 3 – we Włoszech);
- zorganizowanie 2 wizyt studyjnych (1 wizyta w Polsce, 1 – we Włoszech);
- stworzenie strony internetowej o współpracy ponadnarodowej [www.tcsed.org](http://www.tcsed.org);
- zorganizowanie przedsięwzięcia finałowego w Polsce, w którym brali udział przedstawiciele różnych instytucji z Ligurii i Dolnego Śląska:



*Final event, meeting in the library of Lower Silesia, Wrocław  
Finalowe przedsięwzięcie w bibliotece Dolnośląskiej, Wrocław*

władz regionalnych i jednostek samorządowych z różnych branż – rolnictwa, polityki zatrudnienia, współpracy międzynarodowej, izb handlowych oraz i spółdzielni socjalnych;

- wydanie publikacji o wspólnych doświadczeniach w kontekście ekonomii społecznej w języku angielskim, ze streszczeniem po polsku oraz włosku.





[www.tcsed.org](http://www.tcsed.org)

Project is implemented with co-financing of European Social Fund within Common Initiative EQUAL  
Projekt realizowany przy udziale środków Europejskiego Funduszu Społecznego w ramach Inicjatywy Wspólnotowej EQUAL  
Progetto cofinanziato dal Fondo Sociale Europeo nell'ambito dell'iniziativa Comunitaria EQUAL







# Social Enterprises: Italian and Polish Experience