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## BARRIERS

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# Third sector barriers in Poland

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# 1 Introduction

The Polish third sector has been shaped by a long history. The beginning of the foundations and associations dates back to the 12th century, when religious organizations were established. The first church hospital was founded in 1108 in Wrocław. The role of both religious and lay-organizations was crucial after the loss in 1795 of Polish sovereignty for the next 120 years. Poland. During this period, foundations, associations (both officially registered and those operating covertly) and cooperatives assumed the roles of the non-existent Polish public welfare, health and education institutions, bolstering the patriotic spirit and preserving Polish culture (Leś, 1994; Leś, 2001).

When Poland regained its freedom in 1918, voluntary organizations performed a complementary function to the government by delivering core services (social welfare, education, health and culture). In comparison to the 1918-1939 period, the communist era after WW II was unfavorable to third sector organizations in Poland. Except for a short period after WW II of autonomous third sector role, since the turn of the 1940s and 1950s, their activities were under strict political and administrative control, particularly in areas where the communist state claimed for itself the mission of creating reality. Associations and foundations were viewed by the communist state as useless, and even as harmful. The majority of associations were dissolved, the rest becoming subject to tight political and administrative control. Foundations were entirely liquidated and their property was nationalized (the Decree passed on April, 1952). The legal framework limited third sector to only two acceptable types of social organizations: associations and cooperatives. Consequently, the number of non-profit organizations drastically decreased from the early 1950's (Leś, 1994).

At the same time, Polish co-operative institutions were allowed, and even encouraged, to exist, because they were a part of the so-called “socialised ownership” and the planned economic system together with the public sector (Leś, Piekara, 1988). As with many associations and foundations at the turn of the 1940s and the 1950s, the numerous assets and properties held by cooperatives were taken over by the state. Staffing policies in the Polish cooperative sector have been often based on the “know-whom” principle instead of “know-how” (Leś, 2004).

The years following 1989 opened a new chapter in the history of the Polish third sector. Poland’s transition to market democracy revived the non-profit sector and stimulated an

upsurge in the formation of associations, foundations and other third sector initiatives. Their emergence during the early 1990s was intended mainly to bridge the welfare gaps created by diminishing public social welfare provisions, massive unemployment and poverty. In the period of 1990-1999, the number of associations increased over fourteen-fold and the number of foundations rose twenty-fold (Nałęcz, 2004). In this period the fundamental principles underpinning nonprofit organizations—freedom of expression, freedom of association, principle of subsidiarity and social market economy —were guaranteed by the state and enshrined in the Polish Constitution (1997). In reality, however, the post-socialist socio-economic reforms were predominantly influenced by a neo-liberal ideology with its attendant economic and social liberalism. According to one eminent Polish economist, “Despite the social market economy being enshrined in the Polish Constitution as an obligatory socio-economic model, practice remained far removed from the ideal...” (Mączyńska, 2012). The same holds true for the realization of the principle of subsidiarity, which seems to be implemented to a limited extent only, since political, business and media elites are practically unfamiliar with this issue” (Wyka 2006; Gliński 2006). Thus, in practice, a liberal model of civil society and the nonprofit sector came into being. The newly registered civic nonprofit organizations were assigned the narrow role of social service providers, whereas their function as a vehicle for political, social and economic reforms did not have the support of the political elites (Leś, 1994). In this liberal model of civil society the role of the NPOs as a genuine actor in public debate has not been acknowledged. As a result, the reality of “projectisation” of nonprofit sector came into being. The famous quote cited by Timothy Garton Ash sums up the de-politicization process in the 1990s of the civil society third sector in Poland and other former post-socialist countries - “We dreamed of civil society and we got NGOs” (Garton Ash, 2004).

Fifteen years later after the 1989 breakthrough, the Act on Public Benefit and Volunteer Work (2004) was introduced. This new legislation legitimized the Polish nonprofit sector status in the local socio-political system, launched key guidelines for nonprofit and public authorities relationships, and created new mechanism for incorporating part of the nonprofit sector into the process of policy formulation and social service delivery (Nałęcz, Leś, Peliński, 2015). Other factors contributing to the expanding role of the non-profit sector in some social policy fields (e.g. preschool education, selected stationary services, work integration programmes) are the effect of the decentralization of the government authority, the increase of government financial support to the nonprofit organizations and Poland’s accession to the EU. During the entire period 1989-2014, the role of the

Polish non-profit organizations as service provider has expanded. Yet their role is auxiliary in relation to most of the public sector social welfare programs.

Unlike nonprofit organizations in Poland, which proliferated after 1989, cooperative institutions underwent a process of decline. Since 1989 the cooperative sector formally became a part of the private sector, but it did not receive political recognition, except for credit cooperatives, housing cooperatives and social cooperatives. Between 1989 and 2008, the number of cooperatives decreased from over 15,000 to 9,000 and the number of employees declined from 2,2 million to 300,000. The reason that most of the cooperative sector in Poland, including housing cooperatives and cooperatives for the handicapped, which are the subject of this Report, experienced a dramatic decline during the post-communist transition in Poland was the strategy for socio-economic reform in Poland, well known as “shock therapy”. This neoliberal reform has been highly critical of all forms of collective property – state or cooperative. The neoliberal ideology adopted in the post-socialist transition favored market-led economic reforms and commercial privatization over other forms of property, including a cooperative type of ownership. As a result, between 1989-2015, the cooperative sector has neither received political recognition, and nor has it been given the necessary legislative framework and fiscal incentives, with the exception of credit cooperatives. Consequently, the economic and social advantages of the cooperative form have remained untapped during the process of transition. The same is true for its overlooked role in mitigating market failures and enhancing socio-economic cohesion by increasing employability and living standards of low-income groups and job-seekers (e.g. handicapped, women, young and older persons). Its potential as a producer of social housing, as well as strengthening community regeneration and civil society, was also untapped (Leś, 2004).

### **1.1 Sector at a Glance**

Following the requirements of the third sector definition assumed in the TSI Project, there is a long list of legal forms of organizations, which are included in the sector in Poland. They can be divided in two main groups:

- 1) Nonprofit organizations, such as associations and similar social organizations, foundations, business or professional associations, employers’ organizations, faith-based charities, labor unions, political parties as well as churches and religious congregations
- 2) Social enterprises such as cooperatives, mutuals and other companies having limited or no profit distribution to their members, owners or shareholders; this group consists

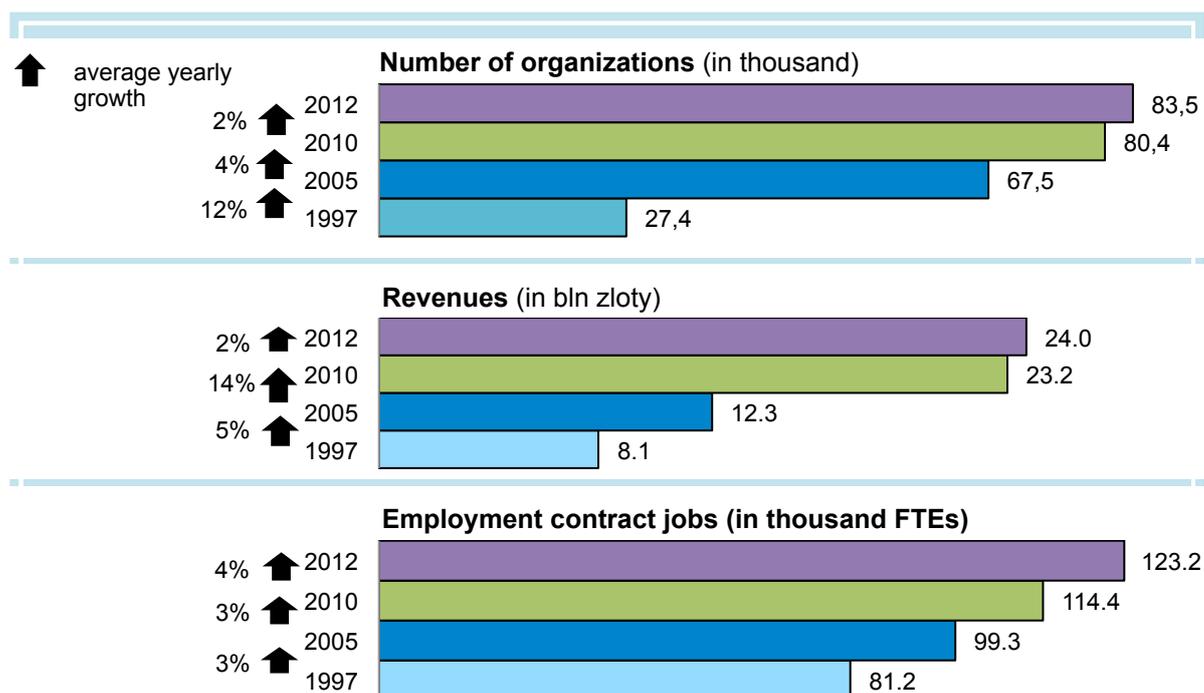
mainly of housing cooperatives, cooperative savings and credit unions, cooperatives for the disabled and the blind, cooperatives auditing unions, housing condominiums and mutual insurance societies, sport club companies, social building societies and other not-for-profit organisations, including companies having the status of Public Benefit Organization.

In this part of our report we shall present a statistical overview of the nonprofit organizations (nonprofit sector) and – owing to a present paucity of adequate general data on social enterprises – the statistical information about them will be included within the description of policy fields.

As of 2012, the Polish non-profit sector numbered about 140 thousand registered organizations, the most numerous being associations and similar social organizations (as of 2012 they numbered 95 thousand, including ‘court registered associations’ and ‘ordinary associations’; labor unions (13 thousand), churches and religious congregations (12 thousand), foundations (11 thousand), business and professional associations (4 thousand) and church based charities (2 thousand).

The non-profits involved in service delivery, cooperation with the public sector (and therefore covered by regular surveys of public statistics) were mainly such types of organizations as associations, foundations, professional and business associations, employers organizations and faith based charities – altogether 83 thousand operating entities. This group of organizations (henceforth referred to as the narrow nonprofit sector) proved to be very dynamic in the 25 years following the collapse of the communist regime. Only in the period between 1997 and 2012 did the number of these non-profits increase three-fold – the most dynamic rise occurring in the 1990s.

**Figure 1. Number of organizations, employment and revenues in associations, foundations, professional and business associations, employers organizations and faith based charities, 1997-2012**



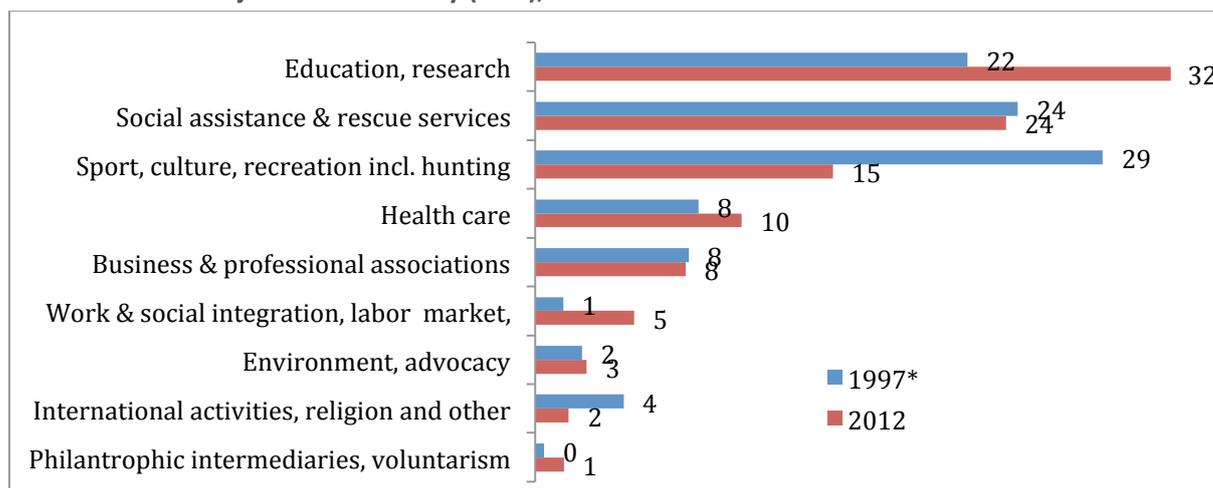
The figure is based on the results of SOF surveys carried out by Central Statistical Office and published by Nałęcz and Goś-Wójcicka (2014: 216-219).

In addition to some positive changes, the nonprofit sector also experienced a negative one, i.e., the membership base that was shrinking regularly during the entire period under study, even though the number of membership organizations was increasing. This trend was caused by a serious reduction in the membership base in older mass organizations (including sport organizations), their divisions into smaller entities, as well as the fact that newly registered associations did not accrue as many members as the older ones were losing.

The results of repeated surveys on nonprofit organizations (SOF survey) carried out by the Polish Central Statistical Office since 1997, have shown that the main part of nonprofit sector (comprising associations, foundations, faith based charities, business and professional organizations) grew by half in terms of employment-contract workforce - its share in the national employment-contract workforce rose from 0.8% in 1997 to 1.3% in 2012 and showed a smaller but still significant growth in terms of operating costs, i.e. from 1.2% of GDP in 1997 to 1.4% - in 2012 (Nałęcz, Goś-Wójcicka 2014: 225).

These developments were brought about mainly as a result of an influx of public funds. The share of public funds increased from 26% to 45%<sup>1</sup>. For the nonprofits acting in core social services, the change was even more dynamic – there was more than two-fold growth of the public funds share in the budgets of NPOs acting in fields of social assistance, health care, education and research. At the same time, the structure of nonprofit sector’s economic potential was changed in favor of these core social services - the share of the nonprofit sector employment accounting for organizations acting in social assistance, health care, education & research rose substantially, i.e. from 55% to 67%<sup>2</sup>.

**Figure 2. Nonprofit sector\* paid employment-contract based workforce - distribution by major field of activity (in %), 1997\*\* and 2012**



\* Associations, foundations, professional and business associations, employers’ organizations and faith based charities

\*\*For the sake of comparability the NPS workforce presented in the graph does not include civil-law contract workforce, which is cheaper, less stable but is still a significant part of paid work in the NPS. Calculations by S. Nałęcz, based on data from SOF surveys carried out by Central Statistical Office of Poland.

As for the nonprofit sector position in the delivery of social services: there was also some significant growth, but in the fields that were initially dominated by public agencies, the nonprofits still account for a minor, if not marginal, part of the provision. Nevertheless, in some smaller fields, which in Poland were ‘invented’ by nonprofits during the past three

<sup>1</sup> For the sake of comparisons between 1997 and 2012, labor unions and political parties were excluded from the calculations of 1997 results. Therefore, the group of nonprofits under comparison consists of associations, foundations, faith-based charities, as well as business, professional and employers organizations; calculations by S. Nałęcz.

<sup>2</sup> As above.

decades, the nonprofit sector clearly dominates (e.g. work integration social services, universities of the third age or holistic services for the addicted or terminally ill).

## 2 2 Policy Fields

### 2.1 Social and Work Integration Services

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#### 2.1.1 Recent history

In the years 1989-2014 Poland experienced a remarkable upsurge in the formation of social service voluntary organizations. The most essential source for inspiration of the re-birth of social services non-profits was the post-communist welfare gap, the decentralization reforms, and the impact of Poland's accession to the EU. At the beginning of the transition, the primary role of social service non profits was to meet basic social needs otherwise unmet by the public sector, market and the family. Their provisions covered all demographic groups (e.g. children and youth, low-income groups, disabled and older persons), and provided a wide range of services (e.g. day-care, domiciliary care and residential care services, as well as running rehabilitation centers and rendering in-kind relief. The prevailing majority of Polish NPO in social service field is a producer of goods and services for both for its members and broader communities.

In 2006 social cooperatives were introduced as a new type of coop, aimed at the most needy groups excluded from the labour market. Cooperatives for the disabled and social coops provide work integration services and jobs for groups with special needs in the labour market (e.g. disabled persons and low-employability groups). In addition, social and work integration services are one of a few fields where non-profits play a dominant role. They account for 77% of occupational therapy workshops, 74% of social integration centres, and 63% vocational activity establishments. This field is also a prime area of NPOs innovation (Nałęcz, Leś, Pielniński, 2015). As regards the output data, in 2014, according to the Central Statistical Office, 48% of day-care family support centres were run by associations, faith based charities and foundations, while 52% were run by local authorities (GUS, 2016: 150). The non-profit sector also provides 30% of stationary care services (ibid).

#### 2.1.2 Sub Sector Infrastructure

Social service and work integration subsectors have developed several links and networks at both the local and national levels, which are represented by the unions, federations,

centres, fora or chambers. The Working Conference of Social Welfare Organizations, Federations of Social Service Non-profits, Society for Social Cooperatives, National Forum for Social Cooperatives are just a few examples of such nation-wide organizations serving as a source of information for voluntary organizations and as channels for networking. In reality, however, their support for the NPOs is decreasing; many umbrella and support organizations ceased their activities due to a lack of long-term financing (TSI\_WP5\_IDI\_1). As a result, umbrella organizations assemble only a small fraction of the social service and work integration entities. Moreover, most of the umbrella and support organizations receive very small financial support from the state.

Cooperatives for the disabled and social cooperatives also have their umbrella organizations; these concentrate on the provision of training courses, lobbying activities and the exchange of information (TSI\_WP5\_IDI\_4). Cooperatives for the disabled and social cooperatives belong to the Polish Cooperatives for the Disabled Auditing Association and the Polish Social Cooperatives Auditing Association. Both the Auditing Associations are members of the National Council of Cooperatives. There are also Support Centres for Social Cooperatives that provide training courses, organizational and financial support.

### **2.1.3 Finances**

The primary source of revenue for social service non-profits are local public administration; EU funds rank second and constitute the key funding for socio-economic integration, philanthropy and advocacy non-profits. In Poland, support is the major form of public financial backing for the NPOs. This entails co-funding, whereas entrustment means that public authorities entirely cover the costs that non-profits provide on their behalf. The discretionary character of public delegation of tasks is another limitation that hinders Polish NPOs from exercising their role as fully-fledged partners of the public administration in social service delivery. Another critical issue is that the vast majority of NPOs render social services provided on the project basis, which makes it particularly difficult to balance funding needs with mission integrity. Consequently, this impedes any long-term stability of the NPO sector as a co-partner of the state in social policy provisions. The provision of social services, although increasing, is very limited and unstable owing to the mode of transferring funds to the non-profits, resulting in a lack of permanent and adequate funding from the public authorities.

The high dependency on the state and EU short-term funds has also created problems for the NPOs. Pluralism of financial sources is very limited. The new innovative forms of financing, such as crowd funding, are very rare. Because of its weak financial position, the

social service sector does not have access to capital markets, due either to the lack of collateral of the loans. On the other hand, EU funds often do not support NPOs providing social programmes aimed at the needs of communities and, they are directed towards external priorities (TSI\_WP5\_IDI 10). Thus, in the period 2014-2020 of EU funding, considerably more adherence to local social needs and the third sector's mission is needed. Accordingly, national and local policies should ensure a more diversified mode of financing, allowing an organization to exercise permanent activity. At the same time, national and local policies should ensure that organizations providing permanent services (i.e., day care centres for children and older persons, rehabilitation centres, hospices, etc.) would be granted long-term contracts.

As regards coops for the disabled and social coops; these suffer from weak economic performance. The local authorities ignore or overlook them as a tool of local solidarity and local economy, despite their long-term economic and social investment advantages. As a result, they also lack financial stability. State policies have been not favourable to the cooperatives for the disabled. State funding is decreasing, and there are no specific incentives and funding mechanisms dedicated to them.

In contrast, social cooperatives received political recognition. Between 2006-2014 the number of social cooperatives increased over 1200 units. However, their economic role is marginal since they have no economic assets and their paid workforce numbers less than 10 000 workers, mainly long-term unemployed and disabled people. Social cooperatives operate predominantly in the service sector, ranging from catering, building and reconstruction work, housing maintenance services to personal social services. Between 2007-2013, the EU structural funds were the main source of support for these coops. After 2015, the new financing system for social cooperatives and social economy entities is to be implemented. The key challenges facing social coops are similar to those experienced by the aforementioned cooperatives for the disabled. In particular, social cooperatives face problems of financial instability and insufficient access to government funding schemes.

#### **2.1.4 Image**

While the image within Polish society of social service organizations is positive, information about their mission is almost unknown. Among the public administration their image is rather indifferent (TSI\_WP5\_ID 11); TSI\_WP5\_ID 1). The NPOs also have problems in attracting media attention, and their expertise is rather rarely used by the media and in the public debate. Reflecting this, building up a partnership with the public

sector and media would be the best recipe for improving the sector's mission and its recognition within different parts of the society (TSI\_WP5\_ID 1).

It is important to emphasize— since it refers to the coops' subfield-- that in Poland during the transition process there have not been either sound policy initiatives from the state, nor from the cooperative sector itself, which would have the effect of improving the image of the cooperative sector, moving it away from its negative reputation as a relic of the old regime, and promoting its advantages. In particular, its role as an antidote to precarious employment and black labour market needs to be indicated. The low public image is not only the problem of so-called "old coops", but also refers to new social cooperatives as well (TSI\_WP5\_IDI\_2).

#### *Inter-organizational linkages*

The interactive patterns of human service organizations within and outside the subsector are limited. Whereas low cooperation within the sector is partly due to the changing priorities of the projects, growing competition for funds and for the organizational survival, the low state of cooperation is also due to their diminishing identification as a part of the third sector (ibid.). In the relationship between the state and NPOs, the level of paternalism on the part of the public authorities in their relations with the human service organizations is still very high. Despite the principle of partnership between NPOs and public authorities established by the Act on Public Benefit and Volunteering, in reality "...non profit social service providers are subordinated to the public sector due to their financial dependency on the state funding" (TSI\_WP5\_ID 10). On the other hand, public administration became more open towards NPOs after Poland's accession to the EU, and their interactions with the government are slowly improving (TSI\_WP5\_ID 1).

There are some organizational structures in the field of social and integration services which aim at enhancing the non-profit role in policy formulation and governance (e.g. Council on Social Assistance, Council of Public Benefit Activities, Council on Affairs of Disabled Persons). Their influence on governing process is possible, but often "at the cost of speaking the voice that is supposed to be heard" (TSI\_WP5\_ID 10).

#### **2.1.5 Legal Environment**

While there is no need for a legal definition of the non profit sector, since the major categories of the third sector have been defined in separate pieces of legislation (the Act on Foundations, The Act on Association, the Act on Public benefit and Volunteering and the Act on Social cooperatives), a few respondents indicated the necessity of introducing

the non-profit company into the legal framework. One timely legal issue is also the lengthy process of registering NPOs in a court. The review process is also delayed in the cases of changes in documents (TSI\_WP5\_ID 10). For the stable realization of public tasks and other public interest initiatives by NPOs, a less bureaucratic system of financial reporting and fiscal measures need to be ensured. The financial reporting system should be simplified in the case of volunteer based non profit organizations, and based on single-entry book-keeping. Another pressing legal issue is the weakness of state regulatory and monitoring mechanism over the NPOs, and, in particular, over the foundations. A tax reform is needed to change the existing regulation on the high administrative costs of the operation of some associations and foundations, including high salaries (TSI\_WP5\_ID 9; TSI\_WP5\_ID 10).

In relation to individual charitable contributions, there is a need for more favourable tax treatment for private donations. Less restrictive regulation on tax exemption for charitable donations is recommended (TSI\_WP5\_ID 11). In Poland, individuals and corporations are both eligible for deductions of up to respectively 6 % and 10 % of taxable income (Act on personal income tax of 2004). National and local policies should nurture a more enabling legislative framework for private donors (both individual and corporate). There is also a great need for a new regulations relating to eligibility for 1% personal income tax transfer. According to some analysts, the 1% provision, which is based on the Act of Public Benefit and Volunteer Work and entitles only 1/10 of the NPO sector (so-called PBO) to receive a transfer of up to 1% of the personal paid by the taxpayer to a chosen PBO, should be expanded to, and cover, those NPOs which render long-term social services (Leś, 2015).

Another issue still not yet satisfactory elaborated in the existing policies for the social service NPOs is the lack of funding institutions for activities not supported by public administration. A further issue raised by the respondents was the consequences of the depoliticisation of the NPO sector and its residual role as autonomous actor in public debate. And last, but not least, some respondents mentioned problems with low societal identification of the sector and its positive, but narrowed profile within Polish society. Among the tools recommended for social coops and other social economy entities is the access to social clauses, procurement markets, loans and advisory services (TSI\_WP5\_IDI\_2).

#### **2.1.6 Human Resources**

According to the research findings collected during the Third Sector Project, the non profit sector, including the social service subfield, is perceived as an unattractive

employer owing to financial instability and “short term contracts reality”. The social service NPOs heavily rely on temporary hires as being a less expensive form of employment. This, in turn, creates a human resource shortage (e.g. problems with hiring professionals, project managers, financial officers, fundraisers and volunteers - especially in smaller localities). Thus, the major challenges affecting the executive staff of NPOs have to do with maintaining long-term missions with discretionary character of projects’ funding, its irregularity and – as a result- a fluctuation of the professional staff (TSI\_WP5\_ID 9; TSI\_WP5\_ID 11).

As mentioned earlier in the Report, approximately 62% of the whole non-profit sector in Poland relies exclusively on volunteer work. Thus, the increase in voluntary involvement is a very important factor for the Polish NPOs, since it heavily substitutes paid jobs because of financial constrains (Leś, 2009). At the same time, the involvement of volunteers in longer-term social service projects is low. Volunteer work has, in the main, become an instrument for meeting the direct needs of individuals (e.g. temporary commitment, volunteering as an introduction to professional career) rather than as a way of boosting citizen engagement for the strengthening of their communities (TSI\_WP5\_ID 10).

On the other hand, the most recent opinion poll indicate that pro-social behaviour within Polish society is at its highest since the breakthrough of 1989, (CBOS, 2014). The following sentence indicates this attitude: “Currently one needs to be more sensitive and ready to help others”. Almost 80% of the respondents declare their willingness to perform voluntary and unpaid activities for other people. In Poland, however, pro-social behaviour and pro-social activities are not equal to volunteer work. These activities are largely aimed at family members living outside their family household, neighbours and other familiar and well-known individuals. As of 2014, about 1/5 of citizens acted voluntarily for the non-profit sector. Nevertheless, the respondents have indicated an increasing interest in the volunteer involvement within Polish society: “Volunteer work becomes trendy in Poland” (TSI\_WP5\_ID 11). Between 2011- 2014 there was a growth of 3% in the number of citizens who were involved at least once a year in voluntary work for the associations, foundations and faith based charities.

#### **2.1.7 Barriers: Social and work integration services**

The Polish third sector in the field of social and work integration faces several legal and financial barriers. The provision of social services, although increasing, is very limited and unstable owing to the discretionary character of public delegation of tasks and the lack of permanent and adequate funding from the state. As a result, there is a disproportionately

high public funding in the form of support (at the cost of entrustment) entailing co-funding by the non-profits. Another limitation which prevents NPO social service organizations from exercising their role as fully-fledged partners of the public administration is the project basis format of service delivery and short-term funding. This creates a major challenge to the NPOs' ability to balance funding needs with mission integrity. Consequently, this impedes the long-term stability of the NPOs as complementary partners to the state in social policy provisions. Another barrier that Polish social and work integration NPOs face is their low influence on the system regulations in the social policy area.

The coops for the disabled and social coops also suffer from a lack of financial stability. The state funding for coops for the disabled is decreasing and there are no specific incentives and funding mechanisms dedicated to these work integration entities. The local authorities often overlook them as a tool of local solidarity and local economy.

## **2.2 Sports**

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### **2.2.1 Recent history**

The situation of sports organizations changed significantly after the fall of communism (TSI\_WP5\_IDI\_3,TSI\_WP5\_CS\_1). The state surrendered organizational control over sports organizations, and once again they gained their independence. Nonetheless, the state also suspended unconditional support for sports organizations. The new regulations concerning relations between the state and sports organizations were turned into law in 1996 (Lipoński 2012: 682-683). The new law on physical culture created two types of sports clubs: sports clubs which use sport activities and competitions for social aims; and sports clubs which use their activities for commercial aims. There has been ongoing discussion on the relation between non-profit organizations and for-profit organizations. The latest attempt to resolve this, and other, problems was made in the law on sports from 2010, which we shall be examining further on.

The field of sports (including recreational sport activities) in the Polish third sector is dominated by associations (24 thousand), while foundations are 48 times less numerous (approx. 500 orgs.) and faith-based sport clubs, as well as sport club companies, are another 10 times less numerous. 6.5% of the organizations in the field enjoy the status of PBO, which is below the percentage in the general population of associations, foundations and faith-based charities (10%).

According to the results of the recent survey on sports clubs carried out by the Central Statistical Office, at the end of 2012 there were 7.7 thousand operating sport clubs with 11.8 thousand sports sections, since in some clubs more than one kind of sport was practiced. The clubs reported 554 thousand memberships<sup>3</sup>, of which 546 thousand belonged to persons, who actually were practicing some form of sport in the club. According to the data from sport clubs, practicing sport seem to be a predominantly male activity (83.5% of members are men) and the majority of the members (60%) are aged below 18. The overall dynamics of numbers concerning sport clubs, as well as their sections, members, coaches and instructors in the period between 1990 and 2012 was mostly positive. The number of clubs grew four-fold, the number of sections doubled, and the number of coaches (as well as instructors) grew nearly twice.

**Table 2. Number of sports clubs, sport sections, members\*, coaches\* and instructors\*, 1990-2012**

Year	1990	2000	2010	2012	1990-2012 dynamics
Clubs	1846	4079	6901	7860	426%
Sections	5052	7915	10876	11821	234%
Members* (in thousand)	641	482	514	554	86%
Coaches*	4889	4011	4932	7770	159%
Instructors*	7942	7460	9574	13940	176%

\*If a person is a member of more than one club he/she is counted several times. The same applies to coaches and instructors who have been counted as many times as the number of coaching positions they held.

The only figure that has not increased but rather has undergone a serious contraction (-20%) concerns membership. The most depressing period of the 22 years under study was during the 1990s, when the membership base shrank by 25% and the number of coaches also contracted substantially (-22%). In the ten years after 2000, the numbers referring to

<sup>3</sup> We use the term memberships instead of members, because one person can be a member in more than one club.

physical education staff and infrastructure were higher than they had been in 1990, and the growth increased very steeply in the last two years of observation. Between 2010 and 2012, the number of coaches and instructors increased by half, the numbers of sports clubs grew by 14%, the number of sections by 9%, and club memberships by 8%. In addition to coaches and instructors, some other types of clubs personnel experienced a rise in their numbers: staff providing medical and wellness support increased by 22% (their numbers reaching 1.8 thousand persons), administrative personnel increased by 9% (now their number is 7.7 thousand persons), and the group of other personnel running sport classes who gained the smallest 2% growth and amounted to 5.7 thousand staff of this category.

### **2.2.2 Sub Sector Infrastructure**

Polish sports associations (PSA) are the most obvious form of an umbrella organization. There were 70 PSA in 2012 (GUS 2013: 31). The main purpose of PPS is to organize sport competitions in a specific sports discipline. PSA has an exclusive right to organize Polish Cup and Polish Championships in its discipline. It also enjoys the exclusive right to the appointment of the national team (Law on Sports 2010, art. 13). PSA is established with approval of the Ministry of Physical Culture (Law on sports 2010, art. 7). It is important to remember that PSA are umbrella organizations for sport organizations, and not for third sector sport organizations (Law on Sports 2010, art. 8). A commercial sport club could also be a member of PSA. Sport activities and sports events should, in theory, enhance social ties, support the education of youth, and popularize volunteering, as well as developing professional sport players. In practice PSA are increasingly focussing on professional sports. The structure of financing of PSAs is oriented towards the support of professional sports. Non-commercial sports have been developing at the local level with the support of local governments and very often outside PSAs structures. Another form of umbrella sport organization is a sport association (SA) without denotation "Polish"; these usually represent a specific kind of non-profit sports clubs, e.g. academic, student or faith-based clubs.

### **2.2.3 Finances**

Non-profit sports organizations (NSO) have a relatively low level of income compared to other third sector organizations (GUS 2014: 111-131). NSOs comprised 24% of all third sector organizations in 2012. However, their income (2,9 billion PLN) consists only of 12% of the overall third sector income. NSOs belong to the medium income group of TSOs. The average income of NSO was 149000 PLN in 2012. There was also a relatively high level of inequality between NSOs. The average income was eight times higher than the

median income of NSOs. NSOs have three major sources of income: local governments (23% of income), paid statutory activities (21%) and central administration (20%). Only voluntary fire brigades are more dependent upon financing from local governments. Voluntary fire brigades received 42% of their income from local governments in 2012. It is also important to emphasise that 69% of NSOs received financial support from local governments. No other group of TSOs had such extensive financial backing from local governments. At the same time, only 9% of NSOs received financial support from central administrations. This means that only a small group of NSOs have access to significant financial support from the government. These organizations are probably active in professional sports and they are supported by the state in their preparations for major international events. There are two major sources of public financing of NSOs: the central administration and local governments. The central government supports mainly professional sports. Local governments support amateur sports.

#### *Local governments*

The task of creating favourable conditions for the development of sports is assigned to all levels of local government in Poland (Sawicka 2014). Local governments can provide financial support for NPOs based on Law on public benefit activities and voluntary service. They can entrust or support activities that “encourage and popularise physical culture”. Local governments can also support NPOs based on the Law on Sports. They can provide a subvention to a sport club. A sport club has to be a non-profit organization, and must operate on local government’s territory.

#### *Central administration*

The central government is the major source of financing for PSAs. PSAs received subsidies of 500301800 PLN between 2009-2012 (NIK 2015). The subsidies comprised 80% of the value of all activities taken by PSAs. The subsidies were granted to prepare players for the Olympic games, World championships and European championships. There was a drastic change in the state support of PSAs in 2013 (MSiT 2013). Sports were divided into Olympic and non-Olympic. Olympic sports were divided into team sports and individual sports. Sports groups were created in each category according to the “strategic importance” of each sport group. The higher group, the higher the financial state support for PSAs representing sports belonging to this group.

#### **2.2.4 Image**

Public trust in NSOs is influenced by several factors, for example, the popularity of a specific sport, sport achievements, and media attention. It is very difficult to elaborate

only the public trust placed in NSOs because public opinion does not distinguish between non-profit sports organizations and for-profit. The most recognizable sport organization is the Polish Football Association (PFA). PFA previously enjoyed a very low level of public trust. Only 12% of Poles expressed a positive opinion about the activities undertaken by PFA in 2012. Unfortunately, PFA has a long history of corruption amongst players, referees and sport activists. The negative image has recently started to change. 25% of Poles expressed a positive opinion of PFA in 2013 (CBOS 2013). The case of PFA is important, because the way the PFA is perceived by public opinion influences the image of the extant sports organizations. People who are active in sports organizations have a generally negative opinion of PSAs (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI). PSAs, especially those managing the most popular sports disciplines, have relatively big financial resources, and it is a common perception that they attract corrupt people. They use internal organizational rules to take control of PSAs. Unfortunately there has been no research on this subject.

At the same time, public perception of sports organizations has become very important to these organizations. The visibility of a particular sport, and public opinion about it, has a direct influence on financing from private and public sources (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI\_3). The central government, local, and private sponsors are keen to support those sports which have high public visibility.

### **2.2.5 Inter-organizational Linkages**

Relations between NSOs fluctuate between competition and cooperation (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI\_3). The obvious site of competition is sport events. The better the players from a specific club are, the stronger will be support for a club. However, there is very strong incentive for NSOs to cooperate. The monopoly of PSA in organizing national championships and to receive governmental support, forces NSOs to cooperate in one organizational structure. Moreover, the relation between the level of financial support and the level of popularity of a specific sport impels NSOs to work jointly on making a sport recognisable. At the same time, the imposed and hierarchical structure of sport organizations in Poland compel NSOs to compete for posts at PSAs.

Close relations have always existed between PSAs and central government (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI\_3). PSAs have always been dependent on financial support from the state; for this reason they have been very interested in influencing the policies of the government. There have been two most important issues under discussion: how much money would be given to the development of professional sports; and how this would be distributed among PSAs. The ways in which PSAs influence governmental

policies are very unclear, especially in the case of those PSAs which represent very popular sports, such as football. In these cases, PSAs have a very strong negotiating power in relation to the government.

The Ministry of Sport and Tourism has recently begun working with non-profit organizations to develop a cooperation programme. The programme will contain the formal rules of cooperation between NSOs and the ministry. It will allow the creation of clearer procedures by which NSOs may influence the ministry's policies. It is difficult to describe precisely the relations between NSOs and local governments. Taking into account the scale of financing of NSOs by local governments, it is evident that a close relation between these two partners exists. However, it is impossible to elaborate on the nature of these relations.

#### **2.2.6 Legal Environment**

NSOs are regulated by several laws. The first one is the law on sports of 2010. The law regulates possible legal forms of sport clubs. The law also regulates how sports clubs may associate and what kinds of associations enjoy state support in performing their activities. A Sport club could have any legal personality (Law on Sports, art. 4). Therefore, sport clubs are also regulated by the laws relevant to their legal forms i.e. associations or private corporations.

The law on sports also regulates sports associations and Polish sports associations. PSAs have a monopoly on organizing the Polish Cup and Polish Championships. Sports associations and Polish sports associations have the legal status of associations. Issues not covered or regulated by the law on sports are regulated by the 1989 law on associations. The law on sports and the law on qualifying sports (2005) regulate the way in which sports events are to be organized, the way in which sport competitions should be regulated, and the ways by which sports associations and sport players are to be financed from public sources.

#### **2.2.7 Human Resources**

The role of volunteers involved in NSOs depends on two factors: the particular sports discipline and the place of the NSO in sports structure (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI\_3). The more popular a particular sports discipline is, the more financial resources sports organizations have at their disposal. PSAs representing popular sports are able to employ full time staff. If a sports organization represents an unpopular discipline of sports, it is obliged to rely almost completely on volunteers.

The role of volunteers is also determined by the place that a particular NSO occupies in the hierarchical structure of PSA. The volunteers dominate non-profit organizations at the local and regional level. It is usually the case that only at the national level are there people who are paid for their work. There is, however, one major exception: football (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI\_3). Because of the enormous popularity of football and sizable financial support available to the discipline, NSOs have money to employ paid staff at all organizational levels. Two factors have influenced volunteering at NSOs since the end of communism (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI\_3). The first is the change that has occurred in the amount of time available for voluntary activities. In the period communist rule people had more spare time for their extracurricular and free-time activities. They do not have much time for volunteering now, and this is most likely the reason that mainly the young and older people are active in NSOs (TSI\_WP5\_CS\_1).

The second factor influencing volunteering at NSOs are social divisions (TSI\_WP5\_CS\_1). NSOs used to appeal to people from many different walks of life. Nowadays, people from more modest backgrounds cannot afford to participate in NSO activities. The key issue is one of equipment (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI\_3). NSOs no longer can buy the necessary equipment to play sports. Members of NSOs are obliged to buy and maintain their own equipment. The lack of proper infrastructure is also the reason that even representatives of the middle class are giving up their participations in NSOs. They prefer to buy their own equipment and do sports outside NSOs (TSI\_WP5\_CS\_1). However, there are two factors that also attract people to NSOs. The first is the monopoly that PSAs have on the organization of national championships. Anyone who is interested in competitive sport must be involved in the activities of NSOs. The second reason is concerns the possibility of advertising someone's skills or equipment. By exhibiting someone's skills and someone's products during sports events, one can sell them subsequently.

Non-profit sports clubs or sports association employ paid staff at mostly the national level (TSI\_WP5\_IDI\_3, TSI\_WP5\_IDI\_5). They employ accountants and managers who can organize the everyday life of an organization. Sports clubs and sport organizations rely very often on part-time staff; they cannot afford to employ full-time staff. Once again, the principal exception is the Polish Football Association, which not only employs people to manage the organization but is also able to maintain a team of professional referees.

Organizations that are not sport clubs confront the same problems with employment as any non-profit organizations in Poland (TSI\_WP5\_IDI\_6). If they are able to employ someone, they employ him or her on a fixed-term contract. It is almost impossible to

employ someone on an unlimited contract. For this reason, people are not willing to develop a professional career in non-profit organizations. After a few years of work in the third sector, they begin to search for more stable and better-paid work, hence the prevalence of young people in the workforce of non-profit organizations.

People who occupy executive roles in NSOs are mainly sports activist (TSI\_WP5\_IDI\_3, TSI\_WP5\_IDI\_5). They have their roots in local organizations. They are chosen during sometimes questionable elections. There are, however, more and more people with managerial experience now working in NSOs. These individuals developed their managerial skills in the course of their professional careers and deploy these skills in their very often voluntary work for NSOs. Full-time executives are empowered only in some PSAs. It is difficult to indicate their professional background.

### **2.2.8 Institutional facilities**

Since the fall of communism, the equipment of NSOs has been in a process of constant change (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI\_3). State financial support for NSOs was cut back during the last years of communist rule and for first years of the political transformation. NSOs therefore had no resources to renew their equipment. The new equipment became available only later when individual members of NSOs were able to buy equipment by themselves. The fact that equipment is now mostly in private hands has changed the role of NSOs. Access to NSOs has been limited. Only people who can afford to buy proper equipment can participate in sport activities. NSOs used to be places where people could gain access to equipment; now they are commonly places to obtain sport licenses and to take part in sport championships. NSOs owned quite significant number of properties that, during the initial years of transformation, underwent a distinctly murky process of privatization or commercialization (TSI\_WP5\_CS\_1).

### **2.2.9 Governance**

The average local NSO has an organizational structure similar to any other non-profit organization. There is a group of active members from which board members are drawn. They usually work as volunteers (TSI\_WP5\_CS\_1, TSI\_WP5\_IDI\_3). The professional managers work in PSAs. They are active at the national level, but in some cases of PSAs they are also active at a regional level. Each PSA have its own method of electing representatives of local organizations to serve at regional and national levels. There is occasionally very fierce competition between representatives of local organization for posts at the regional and national levels.

There is growing tension in some PSAs between professional managers and broad members (TSI\_WP5\_CS\_1). Professional managers are hired to manage an organization on an everyday basis. Broad members work as volunteers; only sporadically do they participate in the management of an organization. Consequently, their influence on the management of an organization is decreasing.

### **2.2.10 Barriers**

The main problem that sport organizations face is the relation between the minority of sport organizations that are large and relatively affluent, and the majority of sport organizations, which are small and relatively poor. The first group of organizations usually represents the more popular sports. They are supported by the central government and very often they are involved in commercial activities. The second group consists of organizations that are active at the local level and are mainly supported by local governments. These two groups of organizations differ considerably in their missions and everyday practices. Large organizations aim at professional sports. They are interested in developing professional players who can participate in international competitions. Their participation in these events allows them to gain financial support from central government and private sponsors. Small organizations are mainly engaged in securing their existence. They are almost utterly dependent on financial support from local governments. These two distinct types of organizations are somehow obliged to coexist under the same umbrella organizations: Polish sports associations. This coexistence has led to considerable tensions about the ways in which sport organizations should be developed: should they professionalize, should they commercialize, or should they emphasize their social mission? The difficult coexistence of these two types of sport organizations has also led to accusations of fraud during elections for posts in the umbrella organizations.

Most of the non-profit sport organizations (NSO) belong to the category of small sport organizations. Their major concern is financial survival. The financial condition of NSOs has deteriorated since the last years of communist rule. NSOs were completely dependent on state support during communist era. The deteriorating condition of the state economy translated into weaker state support for NSOs. After the fall of communism, state support for NSOs was almost entirely suspended. Local governments later assumed the role of central institutions, usually poor.

The difficult financial condition of many NSOs has translated into a deterioration of the state of sporting equipment. NSOs have difficulties in obtaining new equipment. As a consequence, they have become less attractive as places where people could engage in

sports. The growing middle class prefers to buy their own sport equipment, and to engage in sports individually. People very often view a sports organization merely as a place where they can obtain their sport qualifications (e.g. pilot license). The difficult financial conditions and old equipment have led to a weakening of the NSOs' social mission. They are very often no longer able to introduce young people from modest backgrounds into sport. This situation gives rise to the most important question: what should the aim of NSOs in contemporary Poland be? Should they commercialize and focus on more affluent consumers, or should they return to their original, social mission?

## **2.3 The Arts and Culture**

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### **2.3.1 Recent history**

With the beginning of the political transformation it was, once again, possible for cultural organizations to act independently of the state. In this part of the report our main focus will centre on the associations and foundations that are active in the field of arts and culture. We use the term non-profit cultural organizations (NCOs) to describe them. In the field of culture, the main types of organizations are: associations (7 thousand), foundations (nearly 2 thousand) and faith-based charities (0.1 thousand). 11% of the organizations in the field enjoy the status of PBO, which is nearly the same percentage as in the general population of associations, foundations and faith-based charities (10%).

The results of surveys on libraries, museums, cinemas, galleries, publishing houses, as well as other culture and arts entities carried out and published by Central Statistical Office, show that the third sector's share among such institutionalized provision of cultural services is marginal. Only in certain subfields do non-profits or cooperatives taken together account for not more than one tenth of entities producing given cultural services. The 10% share is achieved in the case of museums, and 9% both among "paramuseums" and among galleries. In all of these subfields, the third sector entities that contribute the most are non-profits. Only in the subfield of cultural, such as cultural centers, cultural clubs, local cultural establishments and community centers, were there more cooperatives (256 and they accounted for 6.6% of the units providing the above mentioned services) than non-profits (only 7 i.e. 0.2%). The figures concerning 2011, 2012 and 2013 do not show any growth of the third sector in the cultural institutions and, in the case of cooperatives, the contraction is visible: 6 of 264 cultural centers run by coops disappeared between 2011 and 2013 (all figures in the paragraph are results of own calculations based on annex tables published by Radkowski and Czekaj (2014)).

### **2.3.2 Sub Sector Infrastructure**

The lack of umbrella organizations representing NCOs is considered to be one of the many obstacles hindering their development (TSI\_WP5\_IDI\_5). The Ministry of Culture and National Heritage (MCNH) has tried, to some extent, to compensate for the lack of umbrella organizations by creating the Council of Non-profit Organization (CNO). This body is, however, one that has been created by a state institution, and not as the result of any grassroots movement. NCOs are also not particularly open to cooperation with other non-profit organizations (Adamiak et al. 2013: 174-176). Above all, they regard cooperation with state institutions as the key to their success. In their opinion, it is very difficult not only to create umbrella organizations, but also to establish a common position between the different NCOs. The state, and especially local governments, is considered by NCOs to be brokers of agreements between NCOs and public institutions, as well between NCOs. In Poland there is neither any prominent support organizations for NCOs, and nor do any prominent specialized agencies exist to serve NCOs.

### **2.3.3 Finances**

Almost half of NCOs (44%) had income below 10000 PLN in 2011 (Adamiak et. al 2013: 20-23). One fifth of NCOs had income up to 1000 PLN. Members' fees were the most common source of income for NCOs in 2011. 62% of NCOs received income from this source. Next in order were: local governments (48%), donations from institutions and companies (33%), donations from individual donations (32%), and bank interest (23%). The available data does not indicate the value of income coming from each source.

According to a different source (GUS 2014), NCOs were in receipt of 9% of income of all non-profit organizations in 2012 (As NCOs were considered these non-profit organization which indicated culture and arts as their main field of activity). The total income of non-profit organizations amounted to 24 billion PLN (GUS 2014: 124). At the same period, NCOs comprised 11% of all non-profit organizations in Poland. The average income of NCO was 228000 PLN, and the median income was 16000 PLN in 2012. No available data on the volume of financing of NCOs from the public sector currently exists. However, it is possible to state, with some degree of certainty, that NCOs are structured financially in a way similar to the average non-profit organization (GUS 2014; Adamiak et al. 2013). The major source of public financial support for no-profit organizations comes from local governments. The second one is the support provided by central government. Even though it is impossible to compare the volume of financial support from different public institutions, there are some estimates on the scale of financial support from local governments (Adamiak et al. 2013: 29-45). These estimations apply to financial support

from the lowest level of local government: *gmina* (community). The financial support for NCOs doubled from 2011 to 2004. In 2004, local communities transferred to NCOs 54 million PLN and in 2011 104 millions PLN. At the same time, the level of financial support for all non-profit organizations increased from 600 million PLN in 2004 to 1,5 billion in 2011. Overall, the share of financial support for NCOs decreased from around 9% to 7% of all expenditures on non-profit organizations.

Financing provided by the EU plays an important role for large NCOs that have the capacity to manage European projects. These NCOs also cooperate with the Ministry of Culture and National Heritage (TSI\_WP5\_IDI\_5).

#### **2.3.4 Inter-organizational Linkages**

The relations existing among NCOs are weak (Adamiak et al. 2013: 46-70). In the view of the various NCOs, it is very difficult for them to cooperate, and even to formulate a very simple position that could be shared by the majority of NCOs even at the local level. NCOs consider local governments to be institutions that should enable cooperation between NCOs. This cooperation is compelled by local governments but, at the same time, NCOs expect local politicians to encourage them to cooperate. This form of cooperation can result from the financial dependency of NCOs on local governments. In the opinion of NCOs, the competence to formulate policies concerning arts and culture and to execute them through NCOs belongs to the local government. In recent years, NCOs have gained access to central government institutions (TSI\_WP5\_IDI\_5). The Council of Non-governmental Organizations at the Ministry of Culture and National Heritage was established in 2012. Ministry representatives and NCOs representatives are currently working on a programme of cooperation between the ministry and NCOs. It is intended that this programme will provide a formal framework for a sustainable cooperation between the ministry and NCOs.

NCOs have no major problems with access to policymakers at the local level (Adamiak et al. 2013: 51). They are able to participate in official meetings and they also have no difficulty in arranging meetings with individual politicians. However, only 40% of NCOs took part in formulating documents, which were designed to influence local government policies in 2012 (Adamiak et al. 2013: 52). Hence, representatives of NCOs very often have the impression that they are not treated seriously. Policymakers are ready to meet with them, but they do not take their opinion into consideration. A personal attitude could have a significant impact on the relations between local governments and NCOs (Adamiak et al. 2013: 54-44). The way in which a particular officer, or a politician responsible for relations with non-profit organization, perceives NCOs can be decisive to

their relations. It is very often the case that informal connections to with officers and politicians are more important for NCOs than the opportunity to participate in official meetings.

### **2.3.5 Human Resources**

NCOs rely predominantly on voluntary work (Adamiak et al. 2013: 18). 45% of NCOs did not sign any work contract in 2012. The rest of NCOs more frequently than not also relied on voluntary work. The larger part of voluntary work is carried out by members of associations and, in the case of foundations, by members of boards and councils. NCOs also rely on the work of volunteers who are not members of organizations. 50% of NCOs operated with no more than 10 volunteers in 2012 (Adamiak et al. 2013: 19). Only 18% of NCOs had paid staff (employed on permanent job contracts) in 2012 (Adamiak et al. 2013: 18). 16% of NCOs cooperated with a group of people (long-time collaborators) who were paid from time to time. 21% of NCOs occasionally paid someone for his or her work. In 2012, there were no more than five board members in 50% of NCOs (Adamiak et al. 2013). In the case of more than one-third of organizations, their board members were also board members of other organizations. In the case of one fifth of organizations, their board members were representatives of local governments.

### **2.3.6 Barriers**

Non-profit cultural organizations (NCOs) are no exceptions among Polish non-profit organizations and have significant problems with conducting their everyday activities. Their financial resources are limited and they rely mainly on voluntary work.

The distinctive future of NCOs is a lack of genuine umbrella organizations. Each NCO tries to act on its own. NCOs consider relations with organizations that lie outside the field of the arts and culture as crucial for their success. Local governments, the central government or private donors are more important than other NCOs. Moreover, most NCOs view other NCOs as competitors for scarce resources. For most NCOs, the most important thing is their relation to the local government. Only good cooperation with a local government can secure some kind of financial stability. At the same time, local governments have only very limited financial resources to offer organizations active in the field of arts and culture. For this reason, there is usually a very rigorous competition among NCOs for access to local governments.

Furthermore, NCOs very often entertain different visions of the arts and culture. They have different ideas about what they want and how they want to act. This situation very often leads to disagreements between organizations. It is, however, very common for

NCOs to expect that state institutions, whether local or central, will play the role of solving their differences. The role of state institutions is to formulate a policy for the arts and culture, and to choose the NCO that has similar ideas on this subject. In practice, many NCOs are distinctly opportunistic in their actions. They develop their ideas on arts and culture in accordance with the current political setting.

These observations lead to the conclusion that NOCs are both very fragmented and very dependent on state support. They expect state support, not only at the financial level but also for conflict management level and at the level of policy formulation.

## **2.4 Social housing**

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### **2.4.1 Recent history**

During the post-communist transition, the housing cooperatives sector has suffered a severe decline. Between 1989 and 1995, housing cooperatives were still the largest investors in the construction market. But the change in the economic system resulted in a reorientation of housing policy. In the period between 1994 and 2012 the housing stock of cooperatives dropped from 28% to 17%, and less than 3% of new dwellings were constructed by cooperatives (Coudroy de Lille, 2014). It is estimated that approximately 11 million Polish citizens live in co-operative housing. On the other hand, since the transition, the share of ownership housing co-operatives rose constantly. In 1990, 57% of the 2,7 million co-op dwellings were rented, whereas in 2002, the rate of owner-occupied units rose to 75%. While the cooperative stock, municipal stock and staff/employee stock have diminished; the private construction sector was steadily growing. In the years 1989-2014, the share of owner's dwellings increased two-fold, while the social housing stock (e.g. cooperative flats, municipality units and employee dwellings) decreased four-fold. Housing premises ceased to be treated as public goods. The official state policy promoted the primacy of unit ownership. However, the private investors (developer housing), owing to the high prices "outreached the financial capacities of many families" (Panek, 2015:7).

Recent national reports indicate that "In Poland the housing gap may exceed 1,5 million dwellings, though the government's estimates of 2011 assess the housing deficit for 2 million dwellings" (Report of Polish Union of Private Housing Investors, 2012). Thus, cooperative housing, social building associations, and non profit providers may make an important contribution in meeting the demand for housing units through tools other than ownership and lease. "Many people feel comfortable with their cooperative tenures and do not feel much difference between the cooperative right and the third sector entities in

the field of social housing i.e. housing cooperatives, condominiums and social building societies account for 35% of stock of all dwellings in Poland.

**Table 3. Dwelling stock by sector and type of managing entity (Dec. 31, 2013)**

Sectors and types of entities managing the dwelling stock	Number of dwellings	Share	Useful floor area (sq. meters)	Share
Third sector				
Condominiums	2 523 692	18,2%	131 516 661	13,0%
Housing cooperatives	2 248 625	16,2%	111 522 268	11,0%
Social building societies	92 066	0,7%	4 530 294	0,4%
Public sector				
Municipalities	934 863	6,7%	41 585 794	4,1%
Central government	30 527	0,2%	1 505 781	0,1%
Other entities				
Employers	105 304	0,8%	5 992 565	0,6%
Natural persons	7 917 819	57,2%	716 235 474	70,7%
TOTAL	13 852 896	100,0%	1 012 888 837	100,0%

Source: Central Statistical Office published by Adamczyk I., Knyszewska E., Przybylska M. (2014: 17)

The largest share of the dwelling stock is managed by the condominiums (18%). The condominiums or homeowner associations (*wspólnoty mieszkaniowe*) are organizational units having no legal personality; nevertheless they can still acquire rights and incur obligations, sue and be sued. As for the end of 2013 there were about 151 thousand such entities; the number increased by 9 thousand in two years (Adamczyk et al. 2014, Dec & Knyszewska 2012).

Membership in these organizations is had through the acquisition of premises in the building in which the homeowner association operates. Revenues generated by the organization, from interest on bank deposits, or proceeds from the lease of the common property can be distributed among the members but, in practice, these incomes are minimal and are almost always used to cover the costs of the common estate.

There are two types of condominiums:

- A small one, consisting of no more than seven owners of housing units, which does not have separate managing body, and where the administration of the building is based on joint ownership regulations regulated by the Civil Code; while activities that exceed the scope of ordinary management require the consent of all co-owners;
- A large condominium, consisting of at least eight dwelling owners, and which typically has a separate managing board, or the members entrust the management of the building to an external entity. A decision concerning the way in which the management is exercised, as well as decisions concerning other activities exceeding the scope of ordinary management, must be taken in the form of a resolution on the part of the condominium members. Resolutions are passed by a majority of owners of the premises, and the power of their votes is calculated according to the size of their dwellings, unless in the contract or resolution passed in this manner, it has been decided that resolutions concerning some particular matter should be made by the rule 'one owner- one vote'.

Associations of homeowners operate in Poland under the aegis of the Act on Ownership of Premises of 24 June 1994. According to the Act, in many buildings previously managed by local authorities or public bodies (in which there was at least one privately owned dwelling) had to be governed with new rules which required the involvement of dwelling owners in the making of decisions about the building, including its finance. As a result, nearly 2 % of the Polish adult population engage in some volunteer work related to the management of common property at least once a year (Kazimierowska, Knapp, Ciecieląg

2012: 43), and 1% is involved in volunteer work for the condominium at least once per three months (Bieńkuńska, Nałęcz, Piasecki 2013: 96).

The second largest holder of dwelling stock within third sector entities are the housing cooperatives. As of 31 December 2013, cooperatives managed houses with 2.2 million of dwellings; this accounts for 16% of all dwellings in Poland. This share has been decreasing since the 1990s, owing to a diminishing supply of new cooperative dwellings, but also as a result of the privatization of dwellings (mostly via sale but also via transformation of rights enabled by the amendments to the law on housing cooperatives). Between 2005 and 2013, the share of cooperatives in the stock of all dwellings decreased from 27% to 16%.

According to the act of law of 15 December 2000 on housing cooperatives the aim is to provide members of housing cooperatives with independent residential units or houses, as well as premises for other purposes. Housing cooperatives cannot gain financial benefits at the expense of its members, and nor can they distribute any profits among their members in other way than covering expenses connected with the building. The managing and supervising bodies of cooperatives are elected by democratic rule: one member, one vote.

In order to fulfil their mission, not only should housing cooperatives take care of the existing dwellings and buildings in which they are located; they also ought to construct new buildings for new members. Unfortunately, this has become less and less possible among housing cooperatives in Poland. At the beginning of the 1990s, cooperatives supplied well over 60% of all new dwellings (i.e. about 84 thousand dwellings per year); in 2005, they provided only 7% of all new dwellings; and in 2013, only 2% (i.e. less than four thousand dwellings). According to the results of the Survey of Polish Cooperatives carried out by National Co-operative Council in cooperation with the Central Statistical Office, at the end of 2011 there were about 3.4 thousand housing cooperatives with 3.7 million members<sup>4</sup> employing 65.3 thousand workers.

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<sup>4</sup> There are also other sources suggesting that the numbers are a little higher: 3.6 thousand cooperatives and 4.2 million members, according to the recent estimates of the Auditing Association of Housing Cooperatives of the Republic of Poland ([http://www.krs.org.pl/index.php?option=com\\_content&view=article&id=35&Itemid=291](http://www.krs.org.pl/index.php?option=com_content&view=article&id=35&Itemid=291)) or lower: 3.5 million members as of the end of 2011, according to the Central Statistical Office's survey (Gospodarka Mieszkaniowa w 2011 r., tabl. 4)

The least numerous, albeit slowly increasing, type of third sector housing organization are social building societies (SBS). According to a recent survey in the National Court Register there were 313 SBSs, of which 36 are in the process of liquidation or bankruptcy (October 2015). In 2013, their share in the dwelling stock was 0.7% and their share in supply of new dwellings was 0.9% (Kobylarz et. al, 2014). Social building societies (*Towarzystwa Budownictwa Społecznego*) were introduced by the act of law on certain forms of support for the housing construction enacted on Oct. 26, 1995. They are permitted to operate as companies (97% have the form of limited liability company and 2% are joint stock companies), or as cooperatives established by juridical persons (nearly 1%). The proceeds from SBS activity are not to be distributed among the shareholders or members, but have to be spent on statutory purposes. The objects of the activity of these societies are the construction of housing premises and their rental. The rent should be calculated in such a way as to cover maintenance and renovation costs connected with the stock in possession of the SBS. The terms and conditions of their leases differ from those provided for in the Tenants Protection Act (2001) which, together with the Civil Code, sets out the general framework for contracts relating to rental housing in general. This special type of tenancy is offered only to households able to document that their income is below average. If the income of a particular household should grow and surpass the statutory quota, the tenancy agreement is either terminated, or the tenants lose their privileged position in terms of the amount of rent. On the other hand, however, prospective tenants may have to cover a part of the construction costs (up to 30%), which means that the offer is not addressed to the least affluent groups of the population (Panek 2014: 10).

As regards the costs of common building management provided by the third sector entities: the lowest yearly net operating cost per square meter of dwelling was in condominiums (18.30 PLN). Second best were housing cooperatives (26.54 PLN), and the most expansive services turned to be the SBS (45.75 PLN), but this was due to the fact that, in addition to the costs of current building maintenance, the costs include the repayment of the investment credit (average payback of the credit accounts for about 40% of the average rent). At the same time, social building societies provide environmentally friendly and money saving buildings and installations which result in lower costs of heating and water consumption. In this way, the costs of square meters in the SBS dwellings were lower than in housing cooperatives, and this despite the repayment of credit inclusion in the rental costs.

### 2.4.2 Sub Sector Infrastructure

After 1989, the hitherto existing cooperatives' structures were abolished by the Act of 20 January, and changes were introduced in the organization and activity of cooperatives (apart from the Supreme Co-operative Council as a national structure for all co-operative sectors). As a result, only primary co-operatives were permitted. In 1991 a change in legislation allowed for the creation of co-operative auditing unions (on condition that they would not conduct any business activity), and with this a long, slow and difficult process of reconstruction of co-operative structures began.

### 2.4.3 Finances

Prior to the transition, housing cooperatives were financed by the resources of the individual members, and by loans subsidized by state banks. A tax reform, enacted in 2001, abolished all fiscal reliefs in the area of new housing construction (investment relief), management and maintenance of the existing stock (renovation relief). In 2004 the National Housing Fund (NHF) was created. Its assets were intended to finance constructions carried out by housing cooperatives and social building associations. Since then, municipalities might also obtain state support for the construction and supply of affordable housing units. The following financial tools were available for social housing construction:

- Mortgage interest rate subsidies for low-income households to purchase homes.
- Direct loans from the National Housing Fund (NHF) to support rental co-operatives and social rental construction for low-income households (e.g. housing co-operatives were able to access loans from NHF covering up to 70% of the project costs and loans were extended for 35 years, and the interest rate was half of the regular market rate).
- State-supported credit arrangements for housing renovations to improve the condition of prefabricated buildings (Cooperative Housing International).

Unfortunately, the National Housing Fund existed for only five years and was closed down in 2009. According to some experts, this was one of the most controversial political decisions in recent years, since it “brought to an end the idea of a revolving fund for social housing and other affordable housing initiatives in the housing policy (Panek, 2015; TSI\_WP5\_IDI 9). Under the current regulations, the state Bank *Gospodarstwa Krajowego* (BGK) acts on more commercial basis and is to award respective preferential credits to cooperatives and social building associations. “If this system is to operate, appropriate delegated legislation must be issued by the Council of Ministers concerning the conditions and proceedings for awarding credit within the governmental programs of

support for social housing. The missing regulations (as they have not been enacted until the present day) are to set additionally vital technical requirements for the units and buildings financed by the credits. The lack of such secondary legislation has brought social housing construction to a deadlock” (Panek, 2015).

#### **2.4.4 Legal Environment**

Despite the new financial tools introduced into Polish housing policy, financial resources are very limited, and mortgage credits are too expensive for the majority of the Polish population. For this reason, a coherent legal framework for social housing policy is so crucial in Poland. The legislation regarding housing cooperatives consists of two fundamental Acts: the Cooperatives Act of 1982, and the Housing Cooperatives Act of 2000. Since these two essential pieces of legislation have come into being, they “have been going through numerous amendments (the former one over forty times, the latter over twenty times). This situation is causing worry and uncertainty among the co-operative housing movement, which has been strongly advocating for a more favourable legal environment” (Housing Cooperative International). Hence, even large housing coops, which had at their disposal 50% to 80% of the land in some districts in the cities, were unable to plan any new development and instead concentrated their resources in managing their existing portfolio. Therefore, new initiatives are needed in housing policy, including the programme of expansion of housing construction, proposals for the introduction of low-interest (fixed rate), long-term credit for housing purposes, and other changes in the legal framework designed to reduce legal and administrative bottlenecks.

Moreover, the Tenants Protection Act of 2001 obliged municipalities to provide housing for lower income inhabitants who cannot meet the credit requirements for mortgage loans. Municipalities are also obliged to provide housing for the homeless and evicted persons who cannot afford other accommodation. According to the Social Welfare Act of 2004, shelter units (e.g. sheltered housing, night shelters and accommodation for the homeless) may be managed by public social welfare centres (OPS) or non-profit public benefit organizations. The organization of shelter units and the provision of a sufficient number is a compulsory task of municipalities. Thus, local public administration is obliged to provide requisite funds to the non-profit organizations responsible for the management of social housing stock.

In addition, in 2004-2005 the state issued a pilot programme designed to support municipalities in the construction of social dwellings for the most needy inhabitants. Another provision worth mentioning here is the Act of 2006 on Financial Support for the Creation of Communal Housing Units, Protected Housing Units, Shelters and Houses for

the Homeless. According to this regulation, the bodies eligible for subsidies from the fund are mainly local authorities that are not in a position to provide housing for the poorest inhabitants.

The Housing Cooperatives Act legitimized the fact that common property should be managed by the cooperative whenever that cooperative is a co-owner. This statutory management of the cooperative expires when the last unit in the estate is sold. But the most recent regulations do not allow a cooperative to have a single fund for the modernization of the whole housing stock, including costly renovations of the older cooperative settlements, in the case that a cooperative is a co-owner. Another legal issue concerns the treatment of housing cooperatives in tax laws and the over taxation of different sources of their revenue. Another burning issue is the lack of financial support for housing cooperatives and TBS, which are the only housing entities (together with municipal housing) that provide rent-regulated apartments. The respondents have expressed the hope that, after 2020, the national programme of revitalization will be put into place, and that this should provide an adequate support for housing cooperative stock and municipal housing as well. This initiative may well increase the role of housing cooperatives (TSI\_WP5\_IDI 9).

#### **2.4.5 Human Resources**

In the field of social housing, volunteers play a significant role in such areas as projects carried out by non-profit organizations aimed the construction of social dwellings, shelters and houses for homeless persons. Housing cooperatives and social building societies do not involve volunteer work (TSI\_WP5\_IDI 9). It has been emphasized that housing cooperatives should increase their presence as active players at the local level, and function as partners of local authorities and NPOs in the process of local needs' assessment. The social housing sector is quite attractive as employers, owing to the difficult situation of the Polish labour market. Thus, housing, and the social building societies, which offer permanent contracts of employment, are perceived as more secure and stable employers than private firms.

During the transition, housing cooperatives experienced a dramatic crisis, as indicated earlier in this Report. As a result, it had led to a persistent uncertainty among staff of the existing housing cooperatives. It has de-motivated staff and the leaders of cooperatives from engaging in the kind of training that would improve their skills in communicating with tenants and members. In Poland, in housing cooperatives internal executive recruitment prevails over external recruitment of executives. The transfer of managers from the business sector to housing cooperatives is very rare, largely due to lower wages.

There is no data available on the recruitment procedures followed by the Social Housing Societies.

#### **2.4.6 Key barriers in the field of social housing**

In Poland, cooperative housing, social building associations and non profit providers are not acknowledged in public housing policies as complementary mechanisms to **ownership** and lease, the only housing entities (together with municipal housing) that provide rent-regulated apartments. The key barrier in the field of social housing is the lack of any coherent and sustainable legal framework for social housing policy. In Poland, the various political coalitions came into government after the transition of 1989, failed to recognise sufficiently the existing and potential capacity of the housing cooperatives, TBSs and non-profit organizations to complement and enhance public housing policy. The government housing policies concerning the third sector institutions are highly unpredictable and chaotic. No sound financial basis for housing cooperatives and NPOs responsible for delivering social/accessible housing exists. Nor is there any established public subsystem for the financing of housing (e.g. low interest (fixed rate) long-term credits, tax exemptions and fiscal reliefs, direct financial contributions) for lower and lowest income groups. Other crucial external barriers include: lack of access by housing coops to new lands at preferential terms, the over taxation of different sources of their revenue, as well as administrative bottlenecks. Of the various internal barriers presently challenging Polish housing cooperatives, the foremost is the crisis of identity and performance.

### **3 Major barriers of the Polish third sector**

The results of the organizational survey (SOF) of the Central Statistical Office demonstrate that the difficulties in providing sufficient financial resources have been the most oft-mentioned problem between the two major categories of non-profits, i.e. foundations and associations. Although the rapid influx of public funds, of which Poland was a beneficiary after the nation's accession to the EU, did visibly diminish the severity of the financial insufficiency, nevertheless half of the organizations surveyed mentioned this in 2012 as one of the three most important barriers encountered in their activity during the year prior to the poll. In the 1990s, and in the first part of the following decade, the situation deteriorated significantly; even in 2008 more than 2/3 of the associations and foundations reported that they had to cope with inadequate financial resources (table 2). The vast majority of the presently functioning non-profits were set up after the collapse

of communism (1989). Their only asset was the enthusiasm of their founders who were mere citizens – so no great endowments and no major donations (Nałęcz 2006, 179). What was even more difficult was the fact that the area of typical non-profits' activity (i.e. provision of health care, education and other social services) had been monopolized by the public sector during communism and later on, in some parts, was opened up for market competition. In the absence of any start-up capital or fixed assets, having no support from the state, and trying to earn a living in a society pauperized after the economic collapse of communism, followed by harsh liberal reforms, the new-born non-profits had very limited possibilities to become producers of institutionalized services (schools, hospitals etc.) Instead, the vast majority of them developed non-mandatory services<sup>5</sup>, typically without paid employment<sup>6</sup>. The high share of non-profits faced by such difficult financial conditions, corresponds to other problematic indicators referring to accounting practices<sup>7</sup> as well as low transparency concerning availability of yearly reports<sup>8</sup>.

The second most mentioned barrier is the unsatisfactory provision of voluntary work. This problem was reported by 1/3 of the associations and foundations surveyed, and were a little less frequently met between 2010 and 2012 (decrease from 33% to 31%). The change is correlated with small increase of the percentage of organizations which made use of voluntary work (from 85% to 90%) and some increase in the number of volunteers (9 pp. increase). At the same time the average number of volunteers in organizations that use volunteers decreased by 15 per cent points, and this happened mainly in

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<sup>5</sup> In six fields of services (education, social assistance, work integration, health care, culture, sports) in which 58% of all associations, foundations and church-based charities were engaged, only ¼ were involved in the provision of institutionalized services, while as many as ¾ were offering their services in less permanent and less standardized way [percentages calculated on the basis of data published in Nałęcz, Sekuła, 2016, table 9)

<sup>6</sup> Nałęcz, Sekuła, 2016, table 10.

<sup>7</sup> In 2011 as much as 12% of all associations, foundations and church-based charities had no accounting, and plus in 23% of entities the accounting was kept by unqualified volunteers, 30% - by qualified volunteer. In case of organizations with no paid employment these percentages were slightly higher (14%, 26%, 33%) – data presented in table 8 enclosed to the report *Kapitał społeczny na poziomie mezo – współpraca organizacji trzeciego sektora* by Goś-Wójcicka, Knapp, Nałęcz, Olszewska, Sekuła, Central Statistical Office, 2013

<sup>8</sup> In 2011 only 1/3 of all associations, foundations and church based charities made publically available their financial and substantial yearly report, including only 8% via webpage - – data presented in table 14 enclosed to the report *Kapitał społeczny na poziomie mezo – współpraca organizacji trzeciego sektora* by Goś-Wójcicka, Knapp, Nałęcz, Olszewska, Sekuła, Central Statistical Office, 2013

organizations which once had many volunteers (Knapp. Goś-Wójcicka, Adamski 2014: 161).

**Table 4. Major barriers<sup>a</sup> in organization's<sup>b</sup> activity encountered during the given year ( in %)**

Type of problems	2008	2010	2012
Difficulties in funding organization's activities	68	51	50
Insufficient number of volunteers		33	31
Problems caused by law and legal procedures	39	27	25
Problems in dealing with public administration	24	21	21
Problems within the organization	14	12	13
Difficulties in finding employees	7	5	6
Difficulties in contacts with the media	6	5	6

<sup>a</sup> surveyed organizations could name up to 3 major barriers encountered in the organization's activity during given year

<sup>b</sup> foundations, associations and social organizations similar to associations as well

The table presents results of SOF-1 & SOF-4 organizational surveys carried out by Central Statistical Office published in Nałęcz, Goś-Wójcicka (eds.) 2010:155, Goś-Wójcicka, Nałęcz (eds.) 2013: 139, Goś-Wójcicka (ed) 2014: 180.

The next two problems referred to relations of non-profits to the state. Problems concerning law and legal procedures that hampered the actions of 39% non-profits in 2008 decreased substantially in 2010 (by 12 per cent points) and a little further in next two years, reaching 25% in 2012. We may assume there was a positive impact of the major amendment to Law on Public Benefit and Volunteering, which took place in 2010. The amendment was effectively lobbied by representatives of the associations and foundations sitting in the Council on Public Benefit. The amendment introduced many important improvements to the position of non-profits in their relations with the legal position of local governments; in addition it also added some tools for the public support

of the non-profits and resolved several procedural problems. One of the most important was the introduction of obligatory consultations of the drafts of legal acts prepared by local governments in which representation of NGOs must take part. Of course, acts and procedures concerning cooperation with non-profits became one of the obligatory subjects of such consultations, and the whole process was to be determined by the Local Council. Following the changes in legal framework, practical dealings with public administration became less painful for 3% of surveyed non-profits; however in 2012 the day-to-day relations with public administration still constitutes a barrier for 21% of associations, foundations and church based charities.

Further insight on problems concerning imperfect cooperation between public and non-profit sector comes from a SOF-5 survey carried out by the Central Statistical Office. In this survey, the second most frequently mentioned problem, after bad and imprecise law and legal procedures, turned out to be a *lack of partnership relations and instrumental treatment*. Such an instrumental and exploitative approach is expressed by practices of numerous public servants who tend to use the tools of financial cooperation in a way which really usurps the scarce assets of non-profit organizations by using mainly partial cost coverage tools, short-period projects and floating-goals projects competitions. This kind of approach is especially harmful when it interacts with the most popular problem of Polish NGOs: the lack of fixed assets, reserves and a generally weak financial condition.

**Table 5. Major barriers<sup>a</sup> in non-profits' cooperation with the public sector encountered during 2011 year (in %)**

<b>At least one barrier</b>	<b>19</b>
Bad, unclear law and legal procedures	12
Lack of partnership relations, instrumental treatment	10
Lack of knowledge on the other side	4
Conflict of interests	2
Possible loss of independence	2
Possible seizure of resources (people, capital, knowledge)	1
Possible loss of reputation	1
Other barriers	1

The table presents the results of SOF-4 organizational surveys carried out by Central Statistical Office, published in in table 14 enclosed in the report *Kapitał społeczny na poziomie mezo – współpraca organizacji trzeciego sektora* by Goś-Wójcicka, Knapp, Nałęcz, Olszewska, Sekuła, Central Statistical Office, 2013.

The last of the relatively most mentioned barriers were the organizations' internal problems. Phenomena, such as the exhaustion of the leaders of organizations and internal conflicts, were mentioned by 13% of non-profits. The online survey carried out in 2015 confirms the results of the quantitative surveys carried out by the Central Statistical Office

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