

## CONDITIONS FOR CROSS-SECTOR COOPERATION BETWEEN SOCIAL ENTERPRISES AND BUSINESS: A CASE STUDY FROM POLAND

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**Purpose:** The number of social enterprises operating at the interface of traditional entrepreneurship and non-profit organizations is growing. Their success depends on building a network of cross-sector cooperation. The aim of the study is to identify the benefits and barriers that may determine cross-sector cooperation.

**Design/methodology/approach:** In the conceptual phase, the benefits and barriers of cross-sector cooperation described in the literature and reports were analyzed. In the empirical phase, a qualitative study was conducted using the case study method based on IDI interviews with representatives of a social enterprise and business. The study allowed to identify the benefits and barriers of collaboration occurring in a specific case and to better understand the context of this collaboration.

**Findings:** The case study presented here serves to explain the determinants of intersectoral cooperation in Poland. It is shown that the establishment of cross-sector business relations is motivated by economic, operational and image benefits, but the implementation of the social mission is also important for both parties. Many mental, formal and operational barriers negatively affect the scale of this cooperation and the condition of social enterprises.

**Research limitations/implications:** The study is based on a single case from Poland. The results may be valuable for other entities, but it is worth expanding the study to entities operating in a different institutional, organizational and cultural context.

**Practical implications:** The identified social and business benefits resulting from cross-sectoral cooperation may constitute an important argument for other entities to undertake such activity, which may result in creating additional economic and social value.

**Social implications:** Barriers of cross-sectoral cooperation can undermine the efforts to achieve the goals of EU social policy. Hence, a greater effort is needed to create conditions for the development of cross-sectoral partnerships and to build awareness of the individual, organisational and public benefits of such cooperation.

**Originality/value:** Many social organizations and businesses can benefit from cross-sectoral cooperation, as can the entire society, which faces many social problems. Awareness of the benefits and barriers can contribute to increasing the scale of cross-sectoral cooperation, which is consistent with the idea of social economy and sustainability.

**Keywords:** cross-sector cooperation, social enterprises, social economy, benefits of cooperation, barriers to cooperation.

**Category of the paper:** Case study.

## 1. Introduction

The social economy is today a major instrument of social policy in EU. It provides an impetus for social innovation and deeper integration between various environments and sectors to build a sense of belonging and interpersonal bonds (Saebi et al., 2019). It constitutes a response to the most important social, economic and environmental challenges that our societies are facing (Oberoi et al., 2020; Torres-Ortega, Monzón Campos, 2021). It supports societies in their demographic, ecological and digital transformation, leaving no one behind (European Commission, 2020). The social economy also brings added value in the form of strengthening social cohesion and inclusion, territorial cohesion, sustainable environmental development, civic and political engagement and participation (Commission et al., 2024).

The activities of social economy actors are largely determined by a country's legal and cultural environment (D. Kim et al., 2024) and measuring the impact of social economy entities depends on local situations and contexts (Begiristain-Zubillaga et al., 2022). Many researchers underline the positive contribution of social economy entities to social and economic development (Austin, Seitanidi, 2012b; Batko, Janosz, 2022; Błażejowska, 2017; Karwacki, Glińska-Neweś, 2015; D. Kim et al., 2024; Pachura, 2021), however, it is claimed that the scale of operation and economic impact of such entities is still insignificant, their financial condition is weak and their functioning is highly dependent on public funds (Abucewicz, 2022). Difficulties in maintaining the organizational stability of social enterprises result mainly from the lack of financial resources (D. Kim et al., 2024; Schubert, Willems, 2021), which may result from a misunderstanding of social entrepreneurship models (the EC indicates that this applies especially to the countries of Central and Eastern Europe) (European Commission, 2020).

In Poland, 106.000 social organisations of various types were active in 2023. Market revenues accounted for less than 1/3 of all revenues recorded by social organizations (GUS, 2024). Similarly, less than 1/3 of entities cooperated with business (GUS, 2022). The situation was to be changed by the Social Economy Act, which came into force in 2022 (Ustawa, 2022). It was expected to improve the operating conditions of social economy entities and facilitate cooperation with other entities (Abucewicz, 2022). The law introduced the status of a social enterprise (SE), which is of interest in this article because of the specific, hybrid nature of the activities of this type of entity. These are enterprises that combine the missionality of the activity with a commercial, close-to-business approach to conducting business.

Exposed to strict market principles, SE see the need to develop cooperation networks with other organisations, including those belonging to diverse sectors of the economy (Pachura, 2021). The ability to collaborate within its own economic sector and with partners in other sectors can determine the effectiveness of a social enterprise in achieving its goals. Cooperation allows organizations to diversify their sources of income, removes their dependence on subsidies and charitable donations, and exposes their activities to market principles, where

entrepreneurship, competitiveness and efficiency are key (de Bell, Bakker, 2025; Hung, Wang, 2021; Shon et al., 2019).

More SE are becoming like businesses, which is changing how organizations operate. Cross-sector collaboration demands that multiple, often competing goals and logics be adapted to different network partners (Bretos et al., 2020). Social enterprises do not measure their success by profit, but by their power to effect social changes (Oberoi et al., 2020). At the same time, the success of their operation depends on the commercial revenues raised and therefore on their ability to work with business. The importance of cross-sector cooperation is definitely growing due to the growing scale and complexity of socio-economic problems, whose resolution is beyond the capacity of individual organisations or sectors (Austin, Seitanidi, 2012b). Moreover, an increasing number of companies are also recognising the need to increase their social impact in line with sustainability (Bebbington, Gray, 2001).

Research shows that cross-sector cooperation can bring many benefits (e.g., Austin, Seitanidi, 2012; Spitz et al., 2021). However, the scale of cooperation between social economy entities and business in Poland is still small (Abucewicz, 2022; GUS, 2022). We investigate whether this may be due to partners' failure to recognise the benefits of such cooperation or the existence of barriers that limit or prevent the establishment of business relationships (Austin, Seitanidi, 2012b; Batko, Janosz, 2022; Gupta et al., 2020; Mielczarek-Żejmo, Sikora, 2021; Mikołajczak, 2022; Roszig, 2019).

The aim of this study is to identify the business and social benefits of SE-business cooperation, as well as the barriers that may limit or prevent such cooperation on a case study from Poland. Author asked two research questions:

1. What are the perceived benefits of cross-sector cooperation?
2. What are the barriers to cross-sector cooperation?

On the basis of the case study, it is possible to identify the conditions for establishing and conducting cooperation between SE and business, taking into account the specific national context.

The rest of the article is organized as follows: section 2 outlines the institutional framework for social policy in EU and Poland, section 3 outlines the determinants of SE activity and cooperation based on findings from literature and reports. Part 4 describes the methods and results of the survey, including perceived benefits and barriers to cross-sectoral cooperation. The last part provides a discussion and draws conclusions for future research and practical applications.

## 2. The institutional framework for social entrepreneurship in EU and Poland

The number of social enterprises has been growing in most European countries in recent decades. They continue to be defined in different ways by national legislations, policies, academia and even social entrepreneurs themselves (European Commission, 2020). In the conception of the European Commission (EC), social enterprises operate in three dimensions: they conduct commercial activities (the entrepreneurial/economic dimension) in order to achieve a common social or social good (the social dimension) and have an organisational or ownership system that reflects their mission (the inclusive management and responsibility dimension) (European Commission, 2020, p. 28).

There are 4.3 million social economy enterprises in the EU, which represent 10% of all enterprises in the EU. They employ 11.3 million people (~6.3% of EU workers) and more than 53 million active volunteers. Only 246 thousand entities are social enterprises, which employ at least 3.9 million people (Commission et al., 2024). The European model of social policy is based on an activation approach (“active social policy”), unlike the American “welfare” concept. Instead of encouraging citizens to take on employees using tools of institutional coercion, Europe based its model on investing in individual and social capital and set itself the goal of unleashing the potential for individuals and groups to be self-reliant (Karwacki, Glińska-Noweś, 2015).

The EU supports the idea of the social economy through regulatory, operational and financial instruments. The social economy improves socio-economic cohesion by promoting values such as solidarity, participation and cooperation. In December 2021, EC adopted a new action plan for the social economy that aims to improve the visibility and recognisability of social entities and increase access to finance and markets (European Commission, 2021c). It has positively influenced the regulatory and institutional environment for social economy entities, improving financing conditions, and increasing the visibility and understanding of social economy goals within communities (European Commission, 2021b). A special European Social Fund Plus (ESF+) for 2021 -27 has been established to further stimulate the social economy and job creation (European Commission, 2021a). The Council Recommendation on developing social economy framework conditions (adopted in 2023) call on Member States to establish a framework to support the design and implementation of social economy strategies at national level (European Commission, 2023). Since then, sixteen EU Member States (including Poland) have introduced new regulations on social enterprises.

As the report Benchmarking the socio-economic performance of the EU Social Economy shows, the perception of social economy entities varies across the EU (European Commission, 2024). The concept has gained relevance in France, Belgium, Portugal and Spain. Despite the growing recognition of social economy entities in Central and Eastern Europe, they still enjoy

less support. The reason may be the negative perception of cooperatives inherited from socialist/communist regimes. In countries such as Croatia, Czechia, Finland, Hungary, Lithuania, Romania, Slovakia and Poland, the development of social enterprises is supported by public policies, but they are still narrow understanding as work integration (European Commission, 2024).

In Poland, the framework for the social economy is set by several strategic documents, the two main ones being: Strategy for Responsible Development until 2020 (with a perspective until 2030) (Uchwała, 2017) and National Social Economy Development Program until 2030 (Uchwała, 2022). Strategy defines the basic conditions, goals and directions of Poland's development in the social, economic, regional and spatial dimensions in the timeframe up to 2030. Program assumes that, by 2030, social economy entities will constitute an important part of the activation and social integration of persons at risk of social exclusion and providers of social services in Poland. Their roles are less visible or underestimated.

Social economy entities include social cooperatives, occupational therapy workshops, social integration clubs, work and agricultural production cooperatives, non-governmental organisations (excluding political parties and trade unions) and other entities conducting activities for public benefit. Each of these entities can apply for social enterprise status. The formal introduction of social enterprise (SE) into the legal order took place in Poland in 2022 through Social Economy Act (Ustawa, 2022). The activities of an SE are intended to serve local development, and its goal is either the social and professional reintegration of people at risk of social exclusion or the provision of social services (Ustawa, 2022, art. 4).

SE may carry out paid public benefit activities, economic activities or other paid activities, provided that it pursues social objectives and employs persons at risk of social exclusion. SE must be managed in a participatory manner and cannot allocate the profit or balance sheet surplus obtained from its activities to be distributed among its members, shareholders or employees. Profits must be used to achieve statutory objectives.

In 2023, 106,000 social economy entities were actively operating, employing around 211,000 people, of which SEs accounted for only 0.7,000 and just over 10,000 people found work in them. In 2023, all social economy entities generated revenues worth a total of PLN 55.6 billion, of which the revenues of SE amounted to PLN 1.2 billion. In the total amount of revenues of social economy organisations, the largest share was accounted for by non-market funds (public and non-public), only 1/3 of all revenues were funds obtained through market activity (GUS, 2024).

The Statistics Poland report (GUS, 2024) showed that non-profit organisations in Poland cooperated mainly with public institutions (78.9% of organisations) and then with other non-profit entities (52.6%). It is noteworthy that the least common cooperation was with businesses, with only 28.6% of organisations having cooperated with a business. The main goal of organisations cooperating with public administration was to obtain financial resources. Similar material motives applied to cooperation with the commercial enterprise sector. In contrast,

cross-sector cooperation was motivated primarily by the desire to integrate with the environment, to establish contacts and to share knowledge (GUS, 2022).

### 3. Literature review

#### 3.1. Business approach in social enterprise strategies

Two trends in research on social entrepreneurship have emerged in the literature: the idealistic and the pragmatic. The first highlights social enterprises' creation of social value and desire to bring about profound societal changes. The second emphasizes the desire to find a balance between social goals and profits (Sastre-Castillo et al., 2015). There is still a research gap in multidimensional assessments of the effects that adopting a business approach has on social entities, including the risk of mission drift and loss of idealism, which are inherent in the essence of the activities of social economy entities (Maier et al., 2016). The economisation of the activities of social entities raises many controversies. Social entrepreneurs face the difficult challenge of balancing different goals that lie at opposite ends of a continuum (from the social to the commercial) (Vidovic, 2023). Moving from the open model of cooperation typical of missionary activities to a more closed model may result in less stakeholder involvement in the creation and implementation of services (Laurisz, 2020). According to Carré et al. (2021) the hybridisation of social enterprises towards business practices has decidedly positive organisational implications but may negatively affect their social legitimacy.

Some stakeholders find it more difficult to accept the pursuit of a dual mission, leaving social enterprises vulnerable to criticism when an objective gains priority at the expense of another (Yahyaoui et al., 2023). In particular, collaboration with for-profit corporate stakeholders may lead social actors to prioritise market-based factors at the expense of the original mission-driven goals (Bretos et al., 2020; Dong et al., 2022). Other researchers are inclined to the thesis that social entrepreneurship should not be limited to the tertiary-sector paradigm only, because the way such enterprises operates combines public, social and business logic (Begiristain-Zubillaga et al., 2022). Hybridity has always been a characteristic feature of non-profit organisations (Brandsen et al., 2005).

Networking is a characteristic feature of social enterprises, which most often interact with other similar organizations (Aleksić-Mirić et al., 2023). Many researchers emphasise the importance of cooperation understood more broadly as a synergistic combination of efforts by various entities to create a network of inter-sectoral connections (Austin, Seitanidi, 2012b, 2012a; Batko, Janosz, 2022; Błażejowska, 2017; Karwacki, Glińska-Noweś, 2015; D.-J. Kim, Ji, 2020; Pachura, 2021). Social enterprises that can collaborate with other organisations are able to generate greater social impact. A unique combination of different resources can result

in innovative products, services and skills (Austin, Seitanidi, 2012a). The motive for engaging in partnerships is to jointly solve problems (Spitz et al., 2021) both from a pragmatic perspective (obtaining financing or knowledge, improving image) and from a social perspective (implementing the social mission, corporate social responsibility). The benefits of cross-sectoral partnerships go not only to the entities directly involved, as they improve the harmonious development of the entire economy as well as building social cohesion (Kaliszewska, 2012). Cross-sector collaboration can be a tool for generating economic, social and environmental value for individuals, organisations and entire societies (Austin, Seitanidi, 2012b).

A condition for the success of intersectoral cooperation is that it be permanent, planned and systemic (Błażejowska, 2017, p. 10). A study of 800 social economy entities showed that that as many as two-thirds collaborated with private enterprises, carrying out joint economic activities. SE operations may therefore be made more resilient by diversifying income sources, especially by breaking their activities' wholesale dependence on public subsidies and/or private donors for survival. The study also showed that representatives of various sectors have convergent and complementary expectations and values, which also bodes well for effective and lasting cooperation. Other studies show that in the first phase of cooperation between an SE and a commercial enterprise, it is transactional in nature and concerns the exchange of products or services, but as cooperation and trust deepen, social goals become more important (de Bell, Bakker, 2025).

Diversification of revenues can have a beneficial effect on SE financing and provide them with greater flexibility in spending (Shon et al., 2019). It was found that narrowly specialized enterprises in Canada relied on public subsidies, while SEs with a broader range of services have diversified their income to a much greater extent by cooperating with businesses (Hung, Wang, 2021). The revenue strategies of social organizations are largely shaped by the institutional or economic environments, resource deficits and organizational contingencies (Suykens et al., 2021). SEs operating in countries with less institutional support have to rely more on commercial income, which forces them to seek commercial cooperation (Hung, Wang, 2021).

SE are quite sensitive to the changing political, economic and social context in a country (Gupta et al., 2020). Their effectiveness depends largely on adapting quickly to changing socio-economic and political situations and the ability to use new business models and create cooperation networks (Batko, Janosz, 2022). Researchers of eight SEs operating in South Korea identified three key aspects of the long-term success of social enterprises: effective leadership, collaborative networking and business competitiveness (D. Kim et al., 2024). In turn, Woznyj et al. (2024) concluded that non-profit organisations can increase their resilience by acquiring or sharing resources through collaboration with others. The case study from Greece showed that important aspects of cooperation for employees of social organizations are sharing common values, trust, reciprocity and credibility (Oudeniotis, Tsobanoglou, 2022).

According to Karwacki and Glińska-Noweś (2015), effective implementation of social goals by social economy entities requires the implementation of appropriate management methods, i.e. adapted to the specificity of the operation, but the concepts and management methods used in business will not always be adequate. SEs need to minimise power distance and nurture positive relationships between their employees. This is confirmed by a study of SE operating in Chile, that have implemented innovative and participatory approaches to decision-making (Muñoz et al., 2021).

Obtaining commercial revenue streams requires SEs to adapt their operating model and adopt a market and business orientation (Ko, Liu, 2021). The success of social enterprises is achieved by skilfully managing marketing strategies and building a credible message (Becker et al., 2023). Adopting managerial practices from the private sector risks compromising the social purpose of the organisation. Researchers also point to the lack of strategies and internal processes implemented in many social enterprises (Hersberger-Langloh et al., 2021; Maier et al., 2016). A business orientation may, in turn, positively affect the results of a social organisation, improve effectiveness and efficiency of resources, create better programmes and services, and attract employees (Hersberger-Langloh et al., 2021, p. 475). According to Domènec and Colomer (2011), for a social entrepreneur to operate on the market on equal terms with other companies, an entire social entrepreneurship ecosystem is needed that consists of at least six elements: training and research, financing, mentoring, innovation, creating a cooperation network, and disseminating (promoting) the idea of social entrepreneurship.

### **3.2. Barriers to cooperation**

Many social economy enterprises have significant challenges in maintaining organisational stability. These organisations must meet the expectations of various stakeholder groups whose interests may be difficult to reconcile, especially given differences between leaders and members in terms of their perceptions of stakeholders' power to influence the organisation (Schubert, Willems, 2021). The high demand for social activities is accompanied by a lack of financial resources, which makes it difficult to achieve goals in both economic and social domains of activity (D. Kim et al., 2024). As noted by the European Commission (2020), the main barriers to obtaining the necessary external financing (especially in Central and Eastern European countries) are not directly related to a lack of supply but, rather, to a general lack of understanding of social entrepreneurship models, a deficit of instruments for assessing social enterprises and also the lack of cooperation and agreements between regulatory institutions from the financial sector.

According to Abuczewicz (2022), the role of social economy entities in the area of employment and the labour market in Poland is negligible. Analysing data for 2019, the researcher found that social economy entities played a minor role in the Polish economy, their funding is mainly based on public funds and market sources account for a small proportion of revenues. The low percentage of cooperation between social enterprises and business (GUS,

2024) may indicate that barriers stand in the way of establishing cross-sector business relationships. In 2021, in Poland, barriers to cooperation with other entities were reported by 21.7% of organisations cooperating with the commercial sector, 21.4% of organisations cooperating with public institutions and 18.8% of entities undertaking intra-sectoral cooperation (GUS, 2022). The most frequently indicated barrier was a partner's lack of knowledge on cooperation. In relations with partners from outside the sector, organisations also suffer from an instrumental, non-partnership approach to cooperation, and unclear regulations and legal procedures were mentioned in third place.

The challenges of cross-sector cooperation have been widely described in the literature. A review of research by Austin and Seitanidi (2012a) showed differences in the goals, values, motives and missions between the two types of enterprises that hinder effective partnership. Organisations have different characteristics and organisational structures, and they are divided by a mismatch of forces, resources and skills and by differences in decision-making styles. This creates mutual misunderstanding and distrust among partners.

Based on a literature review, Mielczarek-Żejno and Sikora (2021) proposed three types of barriers to cross-sectoral cooperation: institutional, mental and operational. Institutional barriers arise from differences in objectives between sectors and in profit concepts of profit, value and rationale. Mental barriers refer to the mindsets of people from both sectors, lack of knowledge about the partners, stereotypes and distrust between them. The last group of barriers, the operational barriers, relates to difficulties that directly limit cooperation. Authors mention regulatory barriers (lack of social policy solutions) and differences in the rules of operation between the two sectors in terms of management, marketing, teamwork and other areas.

A broad list of barriers has also been formulated by Gupta et al. (2020). Some can be described as operational barriers, including: shortage of financial resources (difficulty in obtaining capital, lower attractiveness of social entities for venture capital and mainstream banks); staffing problems (including resource mobility), leadership challenges; unfavourable rules and regulations; lack of institutional safeguards; the dilemma of business scalability; and difficulties in measuring the social impact of an enterprise. Institutional barriers include: the dilemma of hybridity of activities (operating on the border between business and non-profit) and problems arising from conflicting institutional logics. Some of the challenges facing SEs have a complex institutional and mental background: a changing socio-cultural environment, the poorly understood role of SE, and a deficit of socio-cultural values that support social goals. Others can be classified as institutional and operational: dependence on the regulatory and institutional environment, difficulties in reaching the target segment, and the enterprise's dependence on commercial success in a sector that is highly competitive and unstable.

Many of the above-mentioned barriers were confirmed in a case study Batko and Janosz (2022). In a study of SE implementing green innovations, the authors identified resource barriers, understood as insufficient substantive and financial support from supervisory institutions and a shortage of financial and human resources. A significant barrier is

‘overcoming the reluctance of uninvolved observers’ (Batko, Janosz, 2022, p. 9) and thus gaining widespread public acceptance. Insufficient support for SE from the institutions set up for this purpose was also pointed out. The report commissioned by the European Commission points to the limited visibility of social enterprises in public spaces and communication. The awareness of its significant contribution to the economy, awareness of its role and importance is still too low. Attention was also drawn to the complexity of definitions, the variety of legal solutions and the lack of consistent official statistics methods for better comparability of social enterprises in the EU (European Commission, 2024).

Staffing problems and excessive bureaucracy in the public administration, complicated formalities for the use of private and public funds were pointed out by the Mikołajczak (2022). Abucewicz (2022) indicates to limited support and interest in the development of this sector on the part of local authorities, including, *inter alia*, the limited use of social clauses in public procurement. The above conclusions are confirmed in the EU’s Impact 2020 report, which indicates, among other things, the unclear or underestimated role of SE in achieving public social policy goals (European Commission, 2021b). Public institutions fail to operationalise policies or provide real support and broad education on the activities of social economy entities.

Agnieszka Roszig (2019) notes that factors such as the inability to allocate profits for investment purposes (statutory restrictions), limited possibilities of using market financial instruments (inexperience of financial institutions, lack of regulation), as well as the lack of business, management and marketing competences of employees of SE translate into the poor financial condition of enterprises, the volatility and instability of their personnel. All these aspects significantly negatively affect the functioning and financial situation of social enterprises.

## **4. From philanthropy to partnership and cooperation: a case study from Poland**

### **4.1. Description of surveyed enterprises**

The main activity of the examined Foundation involves the social and professional activation of disabled persons. In April 2020, it obtained the status of a social enterprise. The Foundation's statutory objectives include protecting and promoting health, counteracting addictions and social pathologies, activities for the benefit of disabled people, and promoting the employment and professional activation of persons unemployed or at risk of dismissal. Currently, the Foundation employs 26 people (two founders and 24 people with moderate and severe disabilities), and it is involved in providing services to industrial enterprises engaged in producing precision elements, metal processing, cutting aluminium profiles, packaging, assembly of advertising swatches, and digital data archiving. All work is carried out exclusively

by disabled persons employed by the Foundation, which allows companies commissioning its services to reduce the amount of mandatory payment to PFRON (the state fund for rehabilitation of disabled persons) by 50%. The Foundation currently cooperates with several companies. Some commissions are permanent, while others are intermittent and depend on the current needs of clients.

*We operate in the industrial sector. We look for companies that manufacture certain products, from either metal or plastics – where manual work or the use of a machine is required (P1).*

The Foundation's two-member management board coordinates the organisation's activities and is also responsible for acquiring business contacts and orders. Individual in-depth interviews were conducted with the President of the Foundation and a member of its management board with the aim of learning about expectations, benefits and barriers related to cross-sectoral cooperation.

In the next step, an individual in-depth interview (IDI) was conducted with a representative of a private company that was cooperating with the Foundation and had commissioned its employees to package materials used in the production process. The company is a large enterprise of ~2000 employees that generates PLN ~1 billion in sales revenues. In a location adjacent to the Foundation, it conducts production activities, and the main operations are performed on site, while some services related to operational processes are outsourced to subcontractors. The company attaches great importance to the issues of corporate responsibility, ethics, respect for human rights and environmental requirements. The condition for selecting and cooperating with suppliers is the professionalism of the services they provide, the expected quality and price of the products supplied, and practices in the fields of occupational safety, environmental standards and ethics. To support the immediate local environment, the company tries, whenever possible, to search for and use the services of local suppliers and cooperators.

The business representative with whom we talked about the business expectations of cross-sectoral cooperation and the benefits of and barriers to this cooperation is a high-level manager responsible for logistics and purchasing, as well as managing the entire supply chain.

#### **4.2. Methods**

The study attempted to diagnose the current conditions of operation and inter-sectoral cooperation of SE in Poland a year after regulations designed to provide legal sanction and institutional support for SE came into force. It focused on identifying perceived benefits and aspects that supported the establishment of a business relationship and those that constituted barriers to collaboration. In order to find the perceived benefits and barriers to cooperation between SE and business, two representatives from different sectors who had entered into collaboration were identified.

Research was conducted in two stages. The conceptual phase used the method of critical analysis of literature sources supplemented with the analysis of statistical data, legal acts, reports and other studies. The aim of this stage was to assess the scale of intersectoral cooperation in Poland, as well as to review the benefits and barriers to cross -sector cooperation identified by the researchers.

In the empirical phase of the research, a qualitative study was conducted using the case study method based on IDIs with representatives of social enterprise and business. An interview method was used to get the best possible picture of the situation by exploring the opinions, interpretations and viewpoints of the individuals and groups interviewed (Glinka, Czakon, 2021, p. 100).

Two individual interviews were conducted with members of the board of the social enterprise [P1 and P2]) and an interview with a business representative (B). Two versions of the interview scenario were prepared for both types of respondents, which included similar sets of questions on motives for entering into cooperation, perceived benefits and barriers. The interviews took place in the period May-June 2023. The final stage of the study was the analysis of the collected material and the formulation of conclusions.

## 5. Results

### 5.1. Benefits of cross-sector cooperation in the business dimension

The benefits of cross-sector cooperation may be pragmatic (business) or social. Each party enters into cooperation primarily for expected economic benefits and related operational and image aspects. When asked what determines cooperation with the surveyed SE, the business representative replied:

*Primarily, business conditions. We are not an altruistic company, we work for profit, not like foundations. This is the main objective (B).*

The establishment of cooperation between a company and a PES is determined by the following factors:

- demand for a specific service/product,
- a competitively priced offering,
- meeting quality parameters,
- meeting the conditions of cooperation (payment terms, delivery terms, guarantees and complaint procedure),
- comprehensiveness of service (in this case, purchase of components, packaging service, transport of finished product to customer),

- meeting ISO standards (International Organisation for Standardization), health and safety, and environmental standards by the partner,
- the possibility to visit the partner and verify the place of business operations,
- references/recommendations from a reliable source,
- commitment on the part of the cooperator.

Business expectations towards the SE do not differ from the expectations placed on other (traditional) enterprises that offer their services or products. There is no room for a "concessional tariff" here; the SE must meet all standards and expectations set for other business partners. The social aspect of a potential cooperation can only be a deciding factor in the case that two offers that are similar in business terms are competing for a contract. In such a situation, the SE gains an advantage over the competition. Business expects primarily economic benefits (such as savings from acquiring a more attractively priced service provider) and improved efficiency of its own operations by outsourcing "non-core" operations that would require a large commitment of its own machinery or workforce.

In turn, constant cooperation with business and winning orders allows the social enterprise to achieve its statutory goals, provide stable work for the disabled persons employed in the SE, and develop its business by employing and developing the professional and social competences of other people from excluded groups. Profits from SE activities (if they are generated) can be transferred to a wider group of people in need of social, health and professional support, thus expanding the circle of beneficiaries of the inter-sectoral cooperation.

The statements of SE and business representatives express perceptions and emphases on the benefits in the business dimension that are very consistent across the two parties. The SE representatives persuade business to cooperate with the following arguments:

- savings through reduced contributions to PFRON (the state fund for rehabilitation of disabled persons),
- competitive prices of services (mainly due to the lower costs of employing disabled persons in the SE),
- savings from the business not having to employ its own employees,
- solving staffing problems (applies especially to employees performing low-paid work or simple manual and physical work),
- improved process efficiency and employee output by focusing on key operations and outsourcing additional activities to a social enterprise,
- image aspects (corporate social responsibility).

Business representatives perceive the benefits of cooperation with the SE primarily through the prism of:

- price competitiveness of the offer (prices offered for services/products are lower than those offered by other cooperators),
- image aspects of cooperation ("it can be shown in the media"),

- the cooperator's readiness to provide a comprehensive service (purchase of components, a packaging service and then delivery of finished products to the ordering party), which means removing additional, time-consuming and cost-intensive work from the company's own employees.

The business representative indicated two additional aspects that may benefit cooperation with an SE:

- economic patriotism,

*I would like everyone to be aware that what we do stays here with us, and as we build our awareness, our competences, our competitiveness – in Polish enterprises – we build it for our children and grandchildren (B).*

- supply chain length, which affects the quality of communication between business partners,

*I have always fought for suppliers to be from Poland. Not because I'm Polish, but the supply chain is always shorter and communication is better (B).*

## 5.2. Social benefits of cross-sector cooperation

An indispensable and extremely important aspect of the activities of social economy entities is that of benefits in the social sphere, which include the reintegration and social and professional rehabilitation of excluded people.

*We just want to give people paid work (P2).*

The statutorily defined goal of social reintegration is to rebuild and strengthen the ability of the target persons to participate in social life and fulfil social roles in the places where they work, live and spend time. It may include professional reintegration – activity aimed at rebuilding and maintaining the ability to independently work in the labour market (Ustawa, 2003). Social rehabilitation aims to enable disabled people to participate in social life by developing personal resourcefulness and stimulating social activity, as well as developing the ability to fulfil social roles independently. In turn, vocational rehabilitation is intended to make it easier for a disabled person to obtain and maintain appropriate employment and professional advancement (Ustawa, 1997).

*For me, reintegration or vocational and social rehabilitation are one and the same, although two different laws talk about it. The benefit of a disabled person working from home or not is indescribable. Because it comprises a series of victories over barriers – barriers that may be mental or physical or related to being an independent social unit and establishing contacts (P1).*

By employing excluded people, a social enterprise achieves important social goals:

- taking excluded persons out of their exclusion (by employing them in a social enterprise),
- integration of excluded/disabled persons,

- the employed persons gaining financial independence, thus improving their financial situation,
- breaking down barriers in the physical sphere (independence, acquiring new manual skills),
- breaking down barriers in the mental sphere ("leaving home", establishing contacts, overcoming fear of strangers),

*They are learning. Now they go to work, talk to people, create something. They also develop their manual skills. This will not translate into money for us. Only if we have more companies [client companies – author's note] can we employ more people, get more people out of their homes, and this is such a tangible benefit (P2).*

- changing the way of life,

*For those people who have not worked before, the most progress can be seen when the person starts out as a shy person who comes here, starts making contacts, starts receiving money, and can go to the store to buy something. He starts going to the cinema, goes for a beer. For us, these are normal things, but for this person, these are things that he only starts to taste at the age of 30 (P1).*

*We have people who started work for the first time. They stayed at home because they had a disability since some age; they didn't work; they received social benefits and that's it. And this way they can come, earn extra money and feel needed. It is important. They can leave the house and talk. For us it is something normal, we go out and talk to people on the street. These are closed people. Well, because they are afraid. They are afraid of people's reactions (P2).*

- building/rebuilding self-esteem, "being needed",
- other social activities carried out by SE in the event that profit is generated. The profits earned by a social enterprise may be used to achieve its statutory objectives, including supporting communities and excluded people. The scale of support is therefore derived from the business success of the SE's activities.

Entrepreneurs, too, feel a sense of social mission. For them, social support and the benefits of employing disabled persons are another important aspect.

*Can there be anything better than when a man who had lost hope that he would be able to work again suddenly starts working? I'm always hearing from lots of people aphorisms like "Work is ennobling." I believe it. Because work gives a person not only a sense of value, but also a sense of meaning in life. Because the period in our lives when we want to physically work is long (B).*

The benefits of cross-sector collaboration for business and social enterprises are summarised in Table 1.

**Table 1.***List of benefits of cross-sector cooperation for business and social enterprise*

Benefits for business	Benefits for social enterprise
Meeting specific business needs (obtaining a product/service that meets the company's requirements)	Generating higher revenues
Savings	Diversification of income sources
Resolving staffing problems	Stable orders
Short supply chains	Acquiring new knowledge and experiences
Building the image of a socially responsible company/economic patriotism	Employing excluded people
Implementing the company's social mission	Implementing the company's social mission: professional and social reintegration of persons from excluded groups
	Implementing other statutory objectives (e.g., the possibility of allocating profit to implement programs and initiatives for the communities in which the social enterprise operates)

Source: author's own work.

### 5.3. Barriers to cross-sector cooperation

Each party faces specific conditions that hinder cooperation with the representative of the other sector. Some of the barriers are objective, independent of the will or commitment of the potential partner (e.g., institutional or procedural barriers). Some difficulties result from the specific nature of social and commercial activities.

The table 2 summarises the barriers indicated in interviews by individual representatives of the SE and the business, divided into operational, formal and mental barriers (see: Austin, Seitanidi, 2012a; Mielczarek-Żejmo, Sikora, 2021).

**Table 2.***List of barriers to cooperation*

Type of barrier	Identified by social enterprise	Identified by business
<b>Operational barriers</b>		
Adapting the offering to the expectations of a specific customer	V	V
Competitiveness of offering (price, quality)	V	V
Reaching decision-makers in companies	V	
Real estate/premises necessary to run a business	V	
Lack of precise requirements from clients, documentation and technical training	V	
Availability of machinery (devices and tools)	V	
The impact of the market situation and dependence on the situation of customers (a customer in poor condition translates into a decline in orders for subcontractors)	V	
The need to maintain a certain level of employment of disabled persons in order to be able to offer clients the "benefit" of a reduction in PFRON contributions (fixed costs of running an SE business related to maintaining employment).	V	
The provision of high-quality services by a social enterprise – especially in terms of employing disabled persons	V	
No experience on SE side/no references		V

Cont. table 2.

<b>Formal barriers (institutional and legal)</b>		
Unclear regulations	V	
Bureaucracy	V	
Lack of action by institutions to promote SE activities among entrepreneurs and in the social space	V	V
Problems securing financing	V	
Lack of trust of non-governmental organisations in state institutions	V	
<b>Mental problems</b>		
The "first contact" barrier – difficulties in reaching the right person in the company due to operational barriers and other mental barriers indicated below	V	
Lack of knowledge about social enterprise	V	V
The approach to change in business, openness to cooperation with an unusual partner – a social enterprise	V	
Stereotypes regarding the operation of foundations	V	
Stereotypes about disabled people	V	
Lack of mutual support among entrepreneurs in Poland (the "culture of cross-sectoral cooperation")		V

Source: author's own work.

Some aspects were indicated by both SEs and business representatives (marked in grey in the table). These include the difficulty of tailoring the offer to the expectations of a specific customer, as well as offering a competitive offer (in terms of price and quality). Both entities also point to the lack of communication activities and promotion of the EP's activities in the public space, which may translate into a deepening of mental barriers.

Definitely more barriers were indicated by SE representatives. They face a number of operational problems, some of which are typical for entities operating in a competitive market, e.g. the necessary premises and machinery to run the business, effectively reaching out to customers, having references and also maintaining sufficient human resources, and in the case of social enterprises, these are people from excluded groups. Formal barriers also include typical business problems of unclear regulations, excessive bureaucracy and challenges in obtaining funding. Lack of trust of representatives of social enterprises in public administration is characteristic. Among mental barriers, entrepreneurs point to unfavourable stereotypes, lack of openness and culture of cross-sectoral cooperation in Poland.

## 6. Discussion and conclusions

According to Austin and Seitanidi (2012a), the scale of cross-sector cooperation will accelerate and may become the preferred organisational form in the future. The justification for this cooperation is its creation of shared economic, social or environmental value – according to the concept of Collaborative Value Creation (CVC) (Austin, Seitanidi, 2012b). These types of partnerships have been proven to be rewarding on many levels for non-profits and commercial enterprises alike.

The results of the survey carried out show that both parties are aware of the conditions that must be met in order for cooperation to be established. They communicate mutual expectations typical of a standard business relationship. The study participants see the benefits of cross-sector cooperation, both in the business and social dimensions; the first, purely pragmatic dimension, seems to be of dominant importance for both parties to the cooperation (Spitz et al., 2021 reached similar conclusions). Economic benefits are crucial for the functioning of SE, and its profitable operation is, in turn, the basis for implementing its social mission. In turn, cooperation between business and non-profit organisations may be an instrument by which enterprises can implement corporate social responsibility (Austin, Seitanidi, 2012b).

According to Spitz et al. (2021), the strategy of partnerships between social and commercial enterprises is considered high-risk, so it is important to understand how partners cope with adverse situations. Identifying barriers is a necessary stage in analysing the conditions for cooperation and may help increase the future success and scale of partnerships. The survey confirmed some of the barriers identified in the literature (e.g., Austin, Seitanidi, 2012a; Gupta et al., 2020; Mielczarek-Żejmo, Sikora, 2021): the lack of knowledge about the partner, stereotypes, the lack of operationalisation of social policy and disproportions in financial and human capital. Respondents also pointed to formal difficulties – unclear regulations and bureaucracy, which the long-awaited new Act on social economy in Poland failed to put an end to. However, the study did not confirm the impact of barriers such as differences in goals between sectors, differences in values, the concept of profit and marketing strategies, competition between sectors, or a poor motivation on the part of social enterprises to look for solutions.

Despite experiencing many of the above-mentioned difficulties, the surveyed SE demonstrate a high degree of entrepreneurship and proactivity in searching for clients and orders. They understand the "rules of the market game", in which the crucial factors are the competitiveness of the offer and an effective marketing strategy. They do not perceive businesses as competition, but as partners and expect a partnership approach to cooperation.

The role of social economy entities is growing as new challenges arise from growing social problems (Austin, Seitanidi, 2012b) and increasing senses of threat and exclusion (IPSOS, 2020). Research shows that social enterprises can effectively support the welfare system by bringing excluded people back into society and the workplace, with positive implications for workers, communities and welfare spending (Bandini et al., 2021). However, SE must cope with an economic transformations and market laws (Majzel et al., 2021). The effectiveness of the mission of social economy actors depends not only on the regulatory environment and institutional support, but also on the ability to cooperate and network in partnerships with representatives of other economic sectors. Cooperation requires that the parties build inter-organisational trust, accept common goals and values, and share knowledge, skills and experience (Pachura, 2021). Cooperation between SE and businesses – as the case study showed – still encounters many mental, formal and operational barriers. It will take greater efforts by

governments and public institutions, academia and the organisations themselves in order to create the conditions for the development of intersectoral partnerships and to build awareness of the individual, organisational and public benefits of such cooperation.

An obvious limitation of this study is that it is based on a single case, operating in a specific institutional, organisational and cultural context. As summarised in the report of the EC (2020), the picture of the social economy in EU alone is extremely colourful, and social ecosystems around the world are even more diverse. This analysis may contribute to research on social entrepreneurship in other countries. In the opinion of European Commission (2020) the vulnerability of SE is to some extent related to the fragmented debate and conceptual confusion that revolves around their role in contemporary societies.

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