

## Article

# Determinants of Development of Social Enterprises according to the Theory of Sustainable Development

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**Abstract:** Social enterprises today are a worldwide phenomenon that has had a major impact on local communities and societies. Apart from pursuing their mission within the market, social enterprises are closely linked through scientific theories with the concept of sustainable development. In practice, they are linked with pursuing so-called sustainable development goals adopted by the United Nations in 2015. It is a universal call to action to end poverty. One of the ways of fighting against poverty is providing people excluded from the labor market with decent jobs. It is one of the main aims of many social enterprises. The aim of this paper is to identify internal and external conditions influencing the functioning and development of social enterprises operating in the Warmia and Mazury region, which is underdeveloped according to the EU taxonomy. This paper used survey research conducted among social enterprises in the region of Warmia and Mazury. In the context of sustainable development as a concept, this paper identifies the scale of influence of the analyzed social enterprises on restoring people who are professionally excluded into the labor market. This paper indicates that not only financial and legal issues limit the development of social enterprises, but also elements such as the insufficient number of people willing to do social work or the level of creativity of the employed staff. It has been established that among analyzed enterprises, the level of received support is associated with the number of created workplaces, but it is not connected with gained income, nor is the volume of employment within the analyzed social enterprises correlated with gained income.

**Keywords:** social enterprise; sustainable development; success factors; barriers to development



**Citation:** Oliński, M.; Mioduszewski, J. Determinants of Development of Social Enterprises according to the Theory of Sustainable Development. *Sustainability* **2022**, *14*, 15679. <https://doi.org/10.3390/su142315679>

Academic Editor: Wen-Hsien Tsai

Received: 26 September 2022

Accepted: 23 November 2022

Published: 25 November 2022

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## 1. Introduction

Today, global challenges such as poverty, inequality, and sustainability are at the core of the academic debate [1]. These challenges are within the direct interest of social economy. The key element of social economy is social enterprise (SE). It has many distinctive features. In general, it can be pointed out that social enterprises are oriented at reversing imbalance in the social, structural, and political systems by producing and sustaining positive social change, which could be a product of religious impulses, social movements, cultural or professional interests, sentiments of solidarity and mutuality, altruism, and more recently, the government's need for assistance to carry out public functions [2]. Nevertheless, it is important not to associate social enterprise with social economy (which seems to be obvious), but rather pairing it with sustainability. It has been noticed that the connection between social enterprise and sustainability is less frequently scientifically analyzed than it is written about sustainable social enterprises, their sustainability, or sustainable business models [3]. This article fills in the gap in the literature, thus pairing social enterprises directly with sustainable development, and it specifically addresses the role that social enterprises have (or should have) in pursuing sustainable development goals (SDGs).

The main focus is on goal 8—promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all [Sustainable Development Goals, 2020]. It is obvious that SDGs are closely connected with one another. One goal should not be separated from the other goals. Indeed, they form a specific network of interdependencies. For instance, social enterprises pursuing the aforementioned goal 8 are simultaneously implementing other important goals. It is known that people satisfied with their job and who fulfil themselves through it are happier and healthier. Therefore, creating workplaces for people excluded socially ensures healthy lives and promotes well-being for all at all ages (goal 3 SDGs). Providing jobs in so called lagging regions reduces inequality within and among countries (goal 10 SDGs). Such interdependencies could be listed as they stress the fact that the proposed goals and targets can be seen as a network, in which links among goals exist through targets that refer to multiple goals. Using network analysis techniques, the article shows that some thematic areas covered by the SDGs are well connected between one another [4].

Nevertheless, apart from the mission of pursuing SDGs, it should be noted that social enterprises, in order to serve their purpose, should be successful and efficient—they should not differ from classic (purely commercial) enterprises in this aspect. Social enterprises, just like ‘purely’ commercial enterprises, must take certain actions in order to gain new or retain old customers, and on the way to achieving their goal, they also face various difficulties and barriers. Therefore, the aim of this article is to identify actions undertaken by social enterprises directed at gaining new and retaining old customers (internal aspect), as well as to identify the main barriers of functioning that they encounter (external aspect). Furthermore, it is essential to carry out research that can, on an ongoing basis, verify theoretical assumptions regarding social enterprises with their real outcomes. It comes down to the fact that the organization’s social mission and economic productivity are important drivers of a social performance [5]. Therefore, those two elements are important. It derives from the essence of a social enterprise, which is to combine social and commercial features.

The main contributions of this paper lie in both theoretical and practical aspects. With the use of existing academic records regarding social enterprises, the article indicates what type of practical issues should be analyzed. The definitions of a social enterprise stress its dual nature (social and economic). Therefore, the scientific research, in order to be useful for decision makers who create policies supporting and organizing the sector of social enterprises, should be based on those two pillars describing a social enterprise. Consequently, while defining successful realization of a mission of a social enterprise, i.e., achieving goals set by this particular entity (e.g., employing a specific number of people excluded from the labor market), one should also consider the efficiency of its functioning (e.g., achieving certain economic parameters such as level of income gained through their economic activity). In conclusion, the literature discussing the functioning of social enterprises in relation to the rules of sustainable development is vast. Various aspects are analyzed (e.g., influence of social enterprises’ functioning on achieving particular SDGs). Frequently, the positive impact of social enterprises on ecological innovations, sustainable economic growth, fight against poverty, etc., is stressed. Nevertheless, by stressing the significance of social enterprises in creating „full and productive employment and decent work for all”, only the social aspect of their activity is highlighted. In fact, it comes down to showing the effects of a social enterprise’s functioning, e.g., a number of served customers or a number of people professionally reintegrated (social aspect). Though, while presenting the effects of functioning of social enterprises, both of those aspects should be shown, i.e., instead of only indicating the fact that a certain number of workplaces for people excluded from the labor market was created, it should also be assessed how effective the process of creating those workplaces was, especially in the aspect of support received by the social enterprises from public funds. This paper fills in the gaps in the literature by presenting those two aspects simultaneously.

Given the above statements, the paper is organized as follows: Section 2 contains a review of the literature. First, Section 2.1 refers to the concept of a social enterprise,

and secondly, Section 2.2 refers to the concept of sustainable development. Section 2.3 synthesizes those two concepts by characterizing the role that social enterprises have (or could have) in pursuing sustainable development goals. Basing on the literature (in the last section—Section 2.4), research hypotheses have been formulated. Section 3 discusses the methodology, including indication of the research subject, time, and spatial limits, as well as the research tools used. Section 4 analyses the empirical results and includes a discussion. Section 5 comprises the conclusion, suggestions and the limitations of the research.

## 2. Literature Review and Forming Hypothesis

### 2.1. Social Enterprise

Social enterprises are becoming an increasingly prominent part of many societies, not only because of their purpose to respond to the needs of others but also because of their growing contribution to economies [6]. In contrast to commercial businesses, which are driven solely by profit, social enterprises are driven by a social mission in which the majority of earnings are reinvested in the beneficiaries or the community [7]. Social enterprises pursue economic, social, and environmental goals but vary in their goal orientation, namely the relative importance ascribed to such goals [8]. This can be seen (i.e., highlighting a mission or certain goals of a social enterprise) even in the ontology of a social enterprise. Various definitions of a social enterprise stress the general role of its social mission pursued by those entities or indicate in more detail particular areas, such as tackling professional exclusion and restoring particular groups of people into the labor market. Ten selected definitions of a social enterprise have been listed from the world literature:

- (1) a combining best social practices (i.e., care and compassion) with the best business practices (i.e., efficiency and scale) [9];
- (2) a type of hybrid organization, combining multiple institutional logics in their efforts to use commercial solutions to address socially pressing issues [10];
- (3) an organization of a dual character combining business-like gaining profit with social goals [11];
- (4) an autonomous institution providing services and products of a social character or in a public interest in a stable and continuous way [12];
- (5) an organization with a superior, basic social mission, financed by a market-driven initiative [13];
- (6) a type of business model which pursues both social and economic goals, thus integrating people into the labor market and providing social cohesion [14];
- (7) an organization pursuing a social mission by using market mechanisms [15];
- (8) a normal commercial entity that generates income by exchanging products and services, but simultaneously pursues an additional social goal that is to provide employment to people with long-lasting difficulties in finding and/or keeping a job [16];
- (9) an entity incorporating social issues by combining efficiency and resources of a traditional business model with a charity-like mission [17];
- (10) an entity with a legal personality, employing people from targeted social groups, who integrate socially through development of professional and social skills [18].

It is clear that a social enterprise can be defined by the use of various names such as a type, an entity, an organization, or even a business model. Nevertheless, all the definitions stress duality as its main characteristic. This duality comes down to the fact that the feature which distinguishes a social enterprise from other enterprises is its structure, which results from its focus on market as well as society [19]. Therefore, the basic difference in approach to defining a classic enterprise versus a social enterprise comes down to the fact that when describing a 'classic' enterprise, the legal–economic aspects of its functioning are highlighted, whereas in the case of a social enterprise, the social aspect of its functioning is added. Yet it does not mean that a social enterprise operates in isolation from market reality. Although the main goals are not to generate income and profit, social enterprises' activities are still governed by financial and operational support and engage in commercial business practices [20]. Nevertheless, it is the second aspect of functioning of a social enterprise (i.e.,

social aspect) that allows to draw a close link between the idea of a social enterprise with the concept of sustainable development.

## 2.2. Sustainable Development

The concept of sustainability has long-standing roots in the physical, biological, and engineering sciences [21]. The term sustainability is abstract; it means capable of being maintained over the long term [22]. The problem with referring to ‘sustainable development’ is that, like so many words in the development lexicon, its very strength is its vagueness: ‘sustainable development’ means different things to different people [23]. While economists have been contributing to the discussion of various aspects of sustainability for decades, only recently the term “sustainability economics” was used explicitly in the ecological, environmental, and resource economics community [24]. At a very general level, scholars agree that the central component of sustainability is best described by linking the three dimensions: economy, environment, and society [25–28]. For years, scientists have been defining the concept of social development with the use of three principles of economic prosperity, environmental integrity, and social equity, and underline that all need to be supported to ensure sustainable economic development [29]. At the same time, much research adds institutional dimension to that. While at the beginning of this century, the institutional dimension of sustainable development did not play a central role in defining and operationalizing sustainable development [30], this dimension is currently seen as more significant [31]. Moreover, the cultural dimension is more commonly listed nowadays [32]. The previous research suggests that social enterprises use all the dimensions to promote sustainable development in the community where they operate: labor as a source of quality of life, gender equality, sustainable exploitation of resources, and the equitable distribution of benefits between the economic, social, and environmental dimensions [33]. In economical science and management science, the term sustainable development (SD) derives directly from the term sustainability. The concept of sustainable development has been the subject of extensive discussion and controversy for decades, of theoretical and practical questions and debates in the economics field [34]. Sustainable development is defined as a development that meets the needs of the present without compromising the ability of future generations to meet their needs [35]. Therefore, it is clear that the term is closely linked to the economic meaning of the word sustainability. Another definition takes a broader approach by defining sustainable development as “the kind of human activity that nourishes and perpetuates the historical fulfilment of the whole community of life on earth” [36]. However, management science points out that sustainable development comes down to various organizations treating the environment (especially the natural environment) as an integral part of their management system (business activities). Thus, the concept of sustainable development should infiltrate the whole organization systemically and functionally. It should be included in its strategic plans. The practice shows that the same organizations often engage in SD to pursue a resource-based strategy and to respond to institutional demands [37].

Contemporary sustainability literature centers around the United Nations’ more diverse set of sustainable development goals [38]. From the early stages of the sustainable development concept, it has been clear that information and, namely, quantitative indicators, will play an important role [39]. The United Nations sees an explicit need to structure the SDG indicators into a coherent framework. It will secure the completeness of the set indicator and emphasize linkages among the indicators, thereby avoiding arbitrariness in the selection process [40]. The sustainable development goals (SDGs) (2015–2030) aim to build inclusive, sustainable, and equitable societies and provide a normative frame [9]. Sustainable development goals are widely described and discussed in the literature regarding sustainable development. Moreover, as it has been pointed out in this article, the awareness that the use of the term ‘goals’ with regard to sustainable development would require using various indicators from different areas was common both before and after adopting the SDGs 2015–2030 [41–47].

Political instability, technological development, economic integration, and climate change can severely affect human lifestyle [48]. It is no wonder that sustainable development goals focus on those issues. Furthermore, these goals emphasize that sustainable development is a core concept for resolving the apparent contradiction between economic development and environmental protection, pointing out that sustainable development involves development in a sustainable manner regarding resources and the environment [49]. Social enterprises can positively affect all the sustainable development goals indicated by the United Nations. In the next section, particular SDGs have been characterized in the context of assumptions of social economy and the role of social enterprises in pursuing those goals.

### 2.3. The Role of the Social Enterprise in Sustainable Development

Sustainable development addresses global challenges while social enterprise discourses the agenda of creating positive social change. The aim of a social enterprise is completely aligned with sustainable development goals, which is to harness a better quality of life [50]. Social enterprises are active in a wide variety of fields, including the fight against the structural unemployment of groups excluded from the labor market, personal social services, urban regeneration, environmental services, and the provision of other public goods or services [51]. Social enterprises pursue financial sustainability at the same time as generating social and environmental impacts, such as to reduce social exclusion, enhance employment opportunities, and protect the environment [52]. Thus, social enterprise is one of the drivers of sustainable development [53]. In other words, these kind of enterprises play a key role in promoting economic growth that is sustained and inclusive [54]. A key insight of social enterprise research has been that the joint pursuit of social outreach and financial sustainability causes social enterprise hybrids to face more constraints in seeking sustainability compared with commercial ventures, and to be vulnerable to changing environmental conditions [10]. Though the association of social enterprises refers to the three major categories—nature, life support systems, and community [41]—from a practical standpoint, a more detailed categorization is used. One of them can refer to the sustainable development goals signalized in the previous section. As mentioned before, every one of the 17 sustainable development goals indicated by the United Nations can be linked to a social enterprise, i.e., a social enterprise can facilitate realization of every mentioned SDG. Especially, if they operate in a particular sphere—e.g., production from scrap, promoting women’s rights, or providing food to the homeless—one can clearly indicate a particular SDG. However, social enterprises also have the potential to contribute simultaneously to multiple SDGs through their value chain activities [55]. Table 1 presents examples found in the literature regarding input that social enterprises have in a particular sustainable development goal.

**Table 1.** The role of social enterprises in UN sustainable development goals.

Goal Number	Title	Description	The Role of SE—Examples
1	No poverty	End poverty in all its forms everywhere	Reducing poverty by labor market [56]; adopting new structures by SE in their efforts to improve the lives of those living in poverty [57].
2	Zero hunger	End hunger, achieve food security, and improved nutrition and promote sustainable agriculture	Community food networks created by SE [58,59]; using digital technology by SE for a zero-hunger initiative [60].

Table 1. Cont.

Goal Number	Title	Description	The Role of SE—Examples
3	Good health and well-being	Ensure healthy lives and promote well-being for all at all ages	Struggle against health inequalities [61]; social enterprise as an alternative mode of healthcare delivery [61,62]; the health and well-being by working in SE [63,64], public health [65].
4	Quality education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	SE surplus spend on education [66]; SE as a core tool of lifelong learning [67,68]; preparing people for lifelong learning [69].
5	Gender equality	Achieve gender equality and empower all women and girls	SE innovation to female empowerment [70]; gender equality through Fair Trade SE [71].
6	Clean water and sanitation	Ensure availability and sustainable management of water and sanitation for all	SE mission to provide clean water to communities in need [72–74]; SE innovation in the sanitation sector [75,76].
7	Affordable and clean energy	Ensure access to affordable, reliable, sustainable, and modern energy for all	Renewable energy social enterprises [77]; innovative solutions [78]; energy poverty [79,80].
8	Decent work and economic growth	Promote sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all	Creating good jobs for people with disabilities [81–84] and socially excluded or marginalized [85,86]; social inclusion and work integration [87–89].
9	Industry, innovation, and infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	The role of SE in innovation fostering [68,90,91]; sustainable local and regional development [92,93].
10	Reduce inequality within and among countries	Reduce inequality within countries (between regions) and among countries	The role of SE in regional development [94], especially in reducing inequality in lagging or rural regions [95–98] or between countries.
11	Sustainable cities and communities	Make cities and human settlements inclusive, safe, resilient, and sustainable	The role of SE in the creation of spaces of empowerment for marginalized and excluded groups in cities and communities [99], SE as a tool of creating sustainable cities and communities [100].
12	Responsible consumption and production	Ensure sustainable consumption and production patterns	Collective buying or production [101,102]; sustainable consumption and production in SE [103].
13	Climate action	Take urgent action to combat climate change and its impacts	SE as a pioneer in green niche [104–106]; SE responsible development [107,108].
14	Life below water	Conserve and sustainably use the oceans, seas, and marine resources for sustainable development	Maritime industry’s transitional involvement in sustainability from the SE perspective [Wang et al., 2020]; SE ends plastic pollution—innovative solutions [109,110]; collect wastes [111,112].

Table 1. Cont.

Goal Number	Title	Description	The Role of SE—Examples
15	Life on land	Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	Green social economy [105,113]; SE in preserving biodiversity [114,115].
16	Peace, justice, and strong institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels	Creating an inclusive and more fully democratic society [92,116].
17	Partnership for goals	Strengthen the means of implementation and revitalize the global partnership for sustainable development	Social alliances between business and SE [117]; partnerships supporting social innovation [118].

Source: own elaboration based on United Nations Agenda 21 and on the literature indicated in the table.

Naturally, the role of social enterprises described in the literature is far more extensive than simple references to particular SDGs. Some, in order to address it, write about the 18th goal [119], others indicate that social enterprises do not pursue only one goal at a time but rather a group of interlinked SDGs [50,120,121]. Nevertheless, showing the role that social enterprises have in sustainable development through their input to particular SDGs is a good way of presenting how closely linked the mission of a social enterprise is to the concept of sustainability. This paper stresses the importance of social enterprises in creating workplaces to people excluded from the labor market. Nevertheless, this phenomenon, despite being included in the concept of sustainable development, does not reflect the complexity of the term. Not only are quantitative labor resources important, but their quality also plays a significant factor. The human resource architecture theory suggests that companies can change the way human resources are employed and utilized according to their strategy and the business environment [122]. The optimal amount of employment is extensively described in the scientific literature [123–125]. From the perspective of a social enterprise, one must assess which factors should be considered in determining the optimal amount of employment. There are different approaches to that, but, generally, the two most extreme approaches are mentioned. In the first one, a social enterprise is treated as a private entity which decides the optimal level of employment through the analysis of marginal costs or calculation of internalization of labor costs. The second approach assumes that creation of social value is of the highest importance. Therefore, a certain level of mismatch in employment is acceptable in favor of meeting higher goals (saving the excluded people from despair, bringing happiness to families, etc.). In reality, the managers of social enterprises try to treat their enterprises like a form in between those two opposite extremes. Nevertheless, one should remember that in any enterprise (social or commercial), human resource management is the key to competitiveness and in social enterprise, human resources are the main source of product- and service-creation, as well as the source of social value creation [122].

#### 2.4. Development of Hypotheses

A social enterprise, just like any other organization pursuing set goals, should be successful and efficient. However, in order to make it possible, a social enterprise should be provided with resources.

Resource dependency theory in social enterprises is adequate in the same manner as it is in reference to ‘purely commercial’ enterprises. Resource dependence theory (RDT) is based on an idea that resources are essential to organizational success [126]. Therefore, RDT is a point of relevance for decision makers who decide on equipping a social enterprise

with resources (social economy support programs—national and regional), as well as for the people monitoring the successfulness and efficiency of the received support.

Keeping in mind the dual approach to social enterprises, as well as the fact that they should solve social problems in market-based ways, it is essential to monitor the efficiency of the support given to those social enterprises. Therefore, it should be controlled whether the given support is successful, i.e., whether the received assistance allows for achieving the set goals. The main aim of the analyzed social enterprises is to create workplaces. Therefore, the first hypothesis for this article is formed as follows:

**Hypotheses 1 (H1).** *The volume of the support given to social enterprises has a positive impact on the number of created workplaces.*

Despite the fact that the main aim of the analyzed enterprises was to generate workplaces for people excluded from the labor market, the theoretical basics of the functioning of a social enterprise also stress the income gained by those entities. Therefore, the support given should not only be efficient, but also economical and commercially reasonable. One of the measures used in the assessment of the functioning of social enterprises is income gained by them through sales of products and services. So, in order to assess the support received by social enterprises, one can assume that:

**Hypotheses 2 (H2).** *The volume of the support given to social enterprises has a positive impact on the income gained by them through sales of products and services.*

As mentioned before, apart from being successful (reaching a certain level of goal realization), the analyzed enterprises should also be characterized as efficient. Therefore, the support given to them should not only influence the number of employees, but their employment should also be productive. In a way, this issue expands the statement from hypothesis 1. The efficiency of the supported social enterprises is measured by the number of employees. It is a different matter whether the level of employment is optimized according to the suggestions of classic economy. In practice, this could be approached in various ways, by using different measures in assessment. The income of the enterprises could be one of the measures. Thus, the third hypothesis is as follows:

**Hypotheses 3 (H3).** *The number of employees of a social enterprise has a positive impact on the income gained by that enterprise.*

Figure 1 demonstrates a research framework referring to the three variables (volume of public support given to the analyzed enterprises, number of employees hired by the enterprises, and annual income from the economic activity gained by the analyzed social enterprises). The research framework reflects the main idea of this paper. The majority of the publications on the topic stress the efficiency of social enterprises in creating new workplaces [127–129]. Usually, the positive social results are presented while the economic aspect is omitted. This paper approaches this in the opposite way. The presented research framework joins those variables which refer to the realization of the mission (achieving social goals) while taking into consideration the economic reality, i.e., efficiency of activity. Therefore, the model assumes that the received support should lead to an increase in the number of created workplaces (decent work), which should then translate into results achieved by the enterprises which would prove the economic efficiency of the created workplaces.



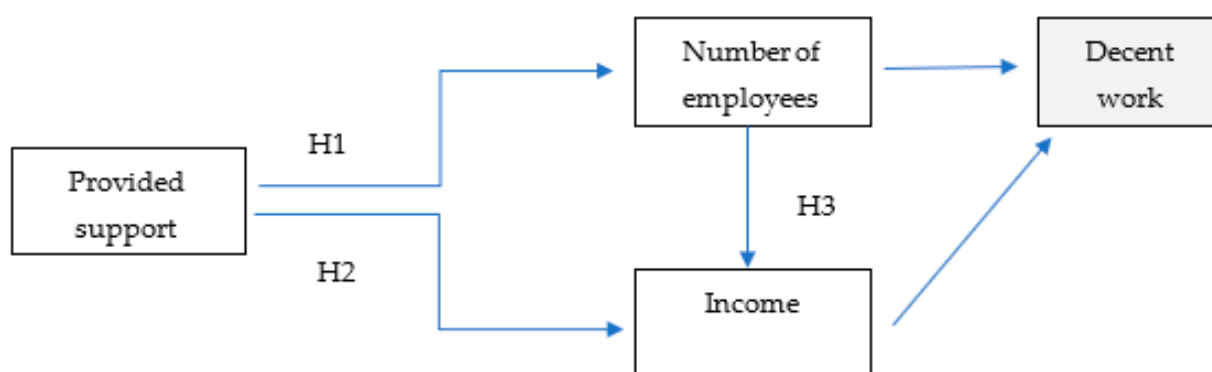


Figure 1. Research framework. Source: own study.

As it has already been stressed in this paper, the main aim of supporting the analyzed enterprises was to enable them to create decent workplaces for people excluded socially (the long-term unemployed, people with physical and mental disabilities, etc.). Simultaneously, in order to decide on the fact of creating decent workplaces, the term ‘decent workplace’ itself should be addressed. The International Labour Organization defines decent work as productive work for women and men in conditions of freedom, equity, security, and human dignity. In general, work is considered as decent when it pays a fair income and it guarantees a secure form of employment and safe working conditions [130]. The workplaces analyzed in this paper meet the above criteria. According to the project requirements, these were formal work contracts with salary at the level of or higher than minimum wage (according to Polish law). Furthermore, meeting other norms was also monitored (work safety, relevant employee training, etc.). Therefore, the main measure of success of those enterprises is the number of employees. Nevertheless, in order to consider creating decent workplaces, the enterprises need to achieve a certain level of income. This allows for providing long-term employment, as well as being an indicator that the created workplaces are economically reasonable.

### 3. Materials and Methods

The article was written on the basis of survey research. The study was conducted between March and May 2021 among the social enterprises registered and functioning in the region of Warmia and Mazury.

The choice of this particular region was not accidental. The region of Warmia and Mazury is located in northwest Poland and covers over twenty-four thousand kilometers squared (it is the fourth-biggest region in Poland), inhabited by almost 1.5 million people. In territorial aspect, its potential equals half of its neighbors—i.e., particularly the Baltic countries—and its population even exceeds the population of Estonia and equals the population of Latvia. Nevertheless, in terms of basic macroeconomic parameters, the region of Warmia and Mazury still remains behind other regions of Poland, and it struggles to eliminate poverty and underdevelopment. According to the data from Statistics Poland, the average unemployment rate in Poland at the end of 2021 was 5.8%, whereas in the region of Warmia and Mazury (which noted the highest unemployment rate in the whole country) it reached 8.7%, which is around 1.6 more than national average (Statistics Poland 2022). Due to the fact that in Polish legislature, the business activity of a social enterprise should be aimed at the reintegration of various groups of people excluded from labor market, the region of Warmia and Mazury should be closely monitored in that aspect, and the conducted policies should promote the principles of social economy.

Social enterprises in Warmia and Mazury receive both financial and advisory support through projects run by centers of social economy support in Olsztyn, Elbląg, Elk, and Nidzica. The authors of this article participated in those projects, which made it possible for them to collect the data about the functioning of the analyzed enterprises. According to the database of social enterprises run by the Department of Social and Solidary Economy of

Ministry of Family and Social Policy, there are currently 105 social enterprises functioning in the region of Warmia–Mazury Province (DSSE—state as of August 2022). Moreover, during the analysis of the database, 8 missing enterprises were identified. These were the enterprises that exist and received support through various projects run by centers of social economy support in Warmia and Mazury, but for various reasons (e.g., because the enterprise was not reported and/or did not fill out the appropriate forms, outdated database, etc.) were not in the database. Therefore, altogether, 113 entities in the region of Warmia–Mazury Province (the term ‘province’ is used interchangeably with the term ‘region’) were identified. According to the rules of the statistics regarding determining minimal statistical sample [131], 87 enterprises had to be analyzed (with the confidence level 95%, fraction size 0.5, and maximal error 5%). Eventually, 104 enterprises were analyzed and results in the section Results and Discussion refer to that number. The basic economic parameters of the enterprises discussed (i.e., total income, number of employees, public support received in the last 3 years—apart from the support received as a part of the anti-crisis shield, as it is not included in de minimis support according to the law—refer to the state from 2020).

In order to verify the stated research hypotheses, statistical analysis was carried out with the use of IBM SPSS Statistics 28. The basic statistics of analyzed quantitative variables were measured with the use of the Kołmogorowa–Smirnowa test and Shapiro–Wilk test, which indicated that the distribution of all analyzed variables is extremely different from normal distribution. Therefore, analysis with the use of nonparametric tests was required. The following statistical procedures were used: analysis based on standard parameters and analysis of correlations between chosen variables (Kruskal–Wallis tests). The classical value of  $p < 0.05$  was used as the significance level of the analysis. Cronbach’s alpha was used to estimate the reliability of a set of items comprising a Likert scale (the Cronbach’s  $\alpha$  value was 0.736). The change in Cronbach’s alpha was checked if an item was deleted. The results revealed no significant change in the scale. In order to ensure the right level of validity of the research tool, the authors asked for the opinions of a group of competent people. The group consisted of chairmen of social economy support centers, as well as managers of social entrepreneurship incubators (10 people altogether). These were the people with significant multi-annual experience in creating, managing, and supporting social enterprises, as well as managing their own businesses (the choice ensured a combination of practical experience in business management with knowledge of the specifics of the social economy sector). These people are also familiar with the current market reality and the specifics of the functioning of social enterprises. They assessed certain possible answers to questions in the questionnaire and proposed adding or removing particular options. Later, they were asked to organize the material by putting the items in hierarchical order according to the scale. After receiving responses from all of them, conformity assessment of the responses of the so-called competent judges was conducted with the use of Kendall’s coefficient of concordance (Kendall’s  $W$  value was 0.743).

## 4. Results and Discussion

### 4.1. Description of Analyzed Enterprises

The analyzed group of enterprises is quite significantly diversified in terms of basic economic and financial parameters. The lowest achieved income by some of the enterprises (a few thousand PLN) is merely a fraction of a percent of the results achieved by the leading enterprises (which reported multi-million PLN income). It is similar in the case of received public support and number of employees (Table 2).

**Table 2.** Basic descriptive statistics of analyzed quantitative variables of social enterprises in Warmia and Mazury.

Specification	M	Me	SD	Sk.	Kurt.	Min.	Max.
Total income (in PLN)	247,466	110,723	337,240	2646	7845	1773	1,845,452
Number of employees	4.00	4.00	2.12	1319	2518	1	12
Received support (in PLN)	229,210	225,688	214,766	2300	9270	3225	1,363,888
Total income per employee (in PLN)	70,625	34,904	82,721	1563	1855	355	369,090
Received support per employee (in PLN)	66,925	52,912	55,386	1072	0.670	900	239,516

M—mean; Me—median; SD—standard deviation; Sk.—skewness; Kurt.—kurtosis; Min and Max—minimal and maximal distribution value. Source: own study.

The enterprises do not only differ in size measured as number of employees, but also in efficiency in using resources provided to that particular social enterprise. It can be represented, for instance, through great diversity in size of total income per employee (values differ from a few hundred PLN to a few hundred thousand PLN). Apart from efficiency in using resources by the enterprises, it should be stressed that also the support offered (providing resources) from public funding is greatly diversified. This does not only refer to the absolute values (total values of each particular enterprise vary from a few thousand to over 1 million PLN), but also to the received support per employee (values between circa 1 thousand PLN to a few hundred PLN). This support comes as an effect of public subsidies provided in the last 3 years, apart from the subsidies received as a part of COVID-19 anti-crisis shields, which are not included in de minimis support according to the law.

#### 4.2. Internal and External Conditioning of Functioning of Social Enterprises

Despite having a different approach towards the economic reality and pursued mission, social enterprises, just like their commercial counterparts, must gain and keep customers, and they must compete with other enterprises on the market. Usually, social enterprises operate in industries that are closer to perfect competition or monopolistic competition, rather than to monopoly or oligopoly. The analyzed social enterprises are strongly affected by the increase in competition, as none of them view the influence of competition on their business as insignificant. Moreover, over 20% and almost 27% claim that this influence is, respectively, highly significant or significant (Table 3).

**Table 3.** Influence of the competition on business activity of the analyzed social enterprises.

Assessment of Influence	Number of Enterprises	Percentage (in %)
Highly significance	21	20.19
Significant	28	26.92
Average significance	30	28.85
Somewhat significant	25	24.04
Insignificant	0	0.00
Total	104	100%

Source: own study.

This shows that despite huge pressure on supporting the goals of sustainable development (such as the elimination of social exclusion and restoring disadvantaged groups into the labor market), social enterprises must try to achieve them in a commercial way, i.e., following the principles of market economy. This is a positive phenomenon, as this way, social enterprises prove their importance to customers. Social enterprises, just like their

‘purely’ commercial counterparts, must take various actions in order to gain new or keep old customers. The analyzed enterprises achieve that mainly through friendly customer service and quality of offered products/services (Table 4). Perhaps, they do not differ in this aspect from their competition.

**Table 4.** Actions taken by an enterprise to gain and keep customers.

Specification	Number of Enterprises *	Percentage (in %)
Quality of services/products	100	96.15
Friendly customer service	100	96.15
Opening hours (availability for customers)	71	68.27
Free shipping of purchased goods	33	31.73
Freebies	26	25.00
Discounts	22	21.15
Loyalty cards	7	6.73
Payment in instalments	4	3.85
Tailored services, adjusting the final product to customer’s needs	4	3.85
Affordable prices	4	3.85
Launching new products	4	3.85

\* The enterprises were allowed to choose more than one answer. Source: own research.

The fact that the quality of products/services is viewed as the most important factor in gaining and/or keeping customers is universal for majority of enterprises [132–136]. Nevertheless, it is worth noting that equally important in the eyes of managers of the analyzed enterprises is friendly customer service (chosen by the same number of entrepreneurs as quality of services/products—Table 4). This indicates that social enterprises maintain close and direct relations with customers and are rooted in their local communities. This seems to be a positive phenomenon. Social enterprises, apart from providing customers with products and services, should also bond with local communities (the analyzed enterprises were obliged to have plans regarding that, e.g., organization of cultural events, school and pre-school visits, organizing awareness campaigns). Thus, indicating friendly customer service shows the awareness of the management of the importance of direct and warm relations with customers, who are often their closest environment.

Apart from conditions positively affecting functioning of the analyzed social enterprises, the management of those enterprises also indicated various barriers for their functioning. The results were influenced by the specific situation that the social entrepreneurs were faced with. They had to deal with various COVID-19-related lockdowns. This has been chosen as the most severe barrier in the analyzed period. This stems from the fact mentioned before, i.e., the functioning of the analyzed social enterprises is based on direct service and direct contact with a customer (organizing events, training, delivering services at customer’s venue, serving meals, etc.). Therefore, the limitations resulting from the COVID-19 pandemic had severe impact on social enterprises. Further barriers severely affecting the analyzed social enterprises are typical for small businesses (the average result above three points means that a particular factor can be used as an important element, interfering with the development of a social enterprise—Table 5). Those barriers have a mainly financial character (e.g., difficulties with gaining new financial resources, lack of capital for development), or formal and legal character (problems resulting from legal and administrative regulations and procedures).

**Table 5.** Factors impeding development of economic activity of a social enterprise.

Specification	Average Mark (Points) *
Business limitations introduced as a result of COVID-19 pandemic	4.0
High business costs	3.8
Difficulties with gaining financial resources	3.6
Lack of capital for development	3.5
Difficulties resulting from legal and administrative regulations and procedures	3.4
Insufficient amount of people willing to work in social services	3.3
Lack of qualified employees—difficulties in finding staff with proper qualifications and motivation for work	2.9
Insufficient support from social initiatives	2.8
Disloyal employees	2.7
Lack of or insufficient marketing activity	2.5
Internal organizational difficulties (division of labor and responsibility between particular employees for assigned tasks, limited engagement of the employees)	2.4
Organization of sales (of products and services)	2.3
Theft	2.1
Lack of information about market	1.9
Outdated machinery park	1.9
Lack of appropriate venue	1.8
Lack of expertise	1.8

\* 5-grade scale, where 5 means a significant factor, and 1 an insignificant factor. Source: own study.

It is worth noting that the insufficient amount of people willing to work in social services is viewed as a significant barrier. Despite the fact that the topic of ethics and values in social work has already been widely discussed, the reality is less optimistic, and there is lack of so-called social activists (as it was signaled by the analyzed enterprises). Another issue worth noting are problems with the employees in social enterprises. These barriers are not seen as most significant ones, but nor are they seen as insignificant ones. People employed by the analyzed social enterprises used to be unemployed for a long time. This was caused by various reasons, but in many cases they fell out of the routine of daily responsibilities, being punctual, honest, reliable, etc.). Thus, the managers of the analyzed social enterprises have a dual task of functioning and competing on the market, as well as simultaneously leading and motivating those disheartened and discouraged people. That, certainly, must be a difficult task.

#### 4.3. The Effects of Functioning of Social Enterprises

The analyzed enterprises were divided into four groups on the basis of achieved income. Group 1 comprises entities which earned up to PLN 100k yearly income, group 2—up to PLN 200k, group 3—up to PLN 300k, and group 4—above PLN 300k. As the groups varied in numbers (group 1—43 enterprises, group 2—18 enterprises, group 3—15 enterprises, and group 4—28 enterprises), the Kruskal–Wallis test had to be carried out in order to check if there was statistically important difference in the scale of received support and the level of employment. The test results ( $\chi^2(3) = 40,429; p < 0.001$ ) confirm correlation between the two variables. It means that higher support given to a social enterprise resulted in a higher number of workplaces (Table 6).

**Table 6.** Volume of provided support versus level of employment in a social enterprise.

Groups *	Test Statistic	Standard Deviation	Standardized Test Statistic	Significance	Corrected Significance **
* 1-2	−18,305	8347	−2193	0.028	0.170
1-3	−34,870	8809	−3959	<0.001	0.000
1-4	−45,913	7535	−6093	<0.001	0.000
2-3	−16,565	9120	−1816	0.069	0.416
2-4	−27,608	7896	−3496	<0.001	0.003
3-4	−11,043	8383	−1317	0.188	1.000

Each line tests a null hypothesis regarding whether distribution of Sample 1 and Sample 2 are the same. Asymptotic significances are shown (double sided tests). Level of significance is 0.05. \* Groups: Group 1—up to PLN 100k; 2—up to PLN 200k; 3—up to PLN 300k; 4—above PLN 300k. \*\* Significance value for many tests has been corrected with Bonferroni method. Source: own study.

Therefore, hypothesis 1, assuming positive correlation between the volume of provided support and a level of employment, should be accepted. Thus, the main goal of the supported social enterprises was achieved. Thus, it can be stated that the analyzed enterprises contributed towards achieving SDGs. Over 90% of workplaces were created for the people excluded from the labor market (due to various reasons such as long-term unemployment, disability, difficult family situation, etc.). The fight against professional and social exclusion is the most important idea of social economy, which is stressed by numerous publications from the last decades [87,137,138], and it is also significant for the idea of sustainable development [139–141]. Simultaneously, the risk of exclusion and the potential negative effects on the idea of sustainable development associated with it [142] are also frequently mentioned, as well as the fact that today’s excluded workers are rather implicitly defined by a kind of social and occupational handicap that keeps them below the “employability threshold”. To make matters worse, this failure to meet the demands of the labor market is self-sustaining, which significantly hinders promoting sustained, inclusive, and sustainable economic growth, full and productive employment and decent work for all [138].

However, it should be stressed that the influence of the analyzed enterprises certainly exceeds their main aim which is to create workplaces for the excluded. The analyzed enterprises, at the time of providing the documentation, were monitored and assessed in the aspect of their influence on environment (environmental dimension), as well as being obliged to present a plan of realization of social goals. Those plans included various cultural events (cultural dimension), and advertising and social campaigns (social dimension). The aim was to prevent limiting the functioning of those social enterprises to only one dimension associated with creating workplaces.

The Kruskal–Wallis test had to be conducted in order to check if there was a statistically important difference in the support received by the social enterprise and its economic results in the form of income. The results of the test ( $\chi^2(3) = 0.452; p = 0.929$ ) do not confirm the correlation between those two variables. This means that a higher level of received support does not influence economic results in the form of higher income (Table 7).

**Table 7.** Received support versus income gained by a social enterprise.

Groups *	Test Statistic	Standard Deviation	Standardized Test Statistic	Significance	Corrected Significance **
* 1-3	−2.564	9046	−0.283	0.777	1.000
1-2	−3.142	8469	−0.371	0.711	1.000
1-4	−4.769	7325	−0.651	0.515	1.000
3-2	0.578	10,546	0.055		0
3-4	−2.205	9652	−0.228	0.819	1.000
2-4	−1.627	9113	−0.179	0.858	1.000

Each line tests a null hypothesis regarding whether distribution of Sample 1 and Sample 2 are the same. Asymptotic significances are shown (double sided tests). Level of significance is 0.05. \* Groups: Group 1—up to PLN 100k; 2—up to PLN 200k; 3—up to PLN 300k; 4—above PLN 300k. \*\* Significance value for many tests has been corrected with Bonferroni method. Source: own study.

Therefore, hypothesis 2 assuming positive correlation between the volume of the support given and the income gained by a social enterprise should be rejected. This is a negative outcome, as the volume of received support (just like the number of employees) should result in better business expressed in the form of higher income.

The last of the Kruskal–Wallis tests was carried out in order to determine whether there is a statistically significant difference in the level of employment in a social enterprise and the results achieved by that enterprise in the form of total income from business activity. The results ( $\chi^2(3) = 5.173$ ;  $p = 0.160$ ) do not confirm the correlation between those two variables. This means that increase in employment in a social enterprise does not affect its economical results in the form of increased incomes (Table 8).

**Table 8.** Income gained versus volume of employment in a social enterprise.

Groups *	Test Statistic	Standard Deviation	Standardized Test Statistic	Significance	Corrected Significance **
* 3-1	13,357	8821	1.514	0.130	0.780
3-2	16,594	10,284	1.614	0.107	0.640
3-4	−21,067	9413	−2.238	0.025	0.151
1-2	−3237	8258	−0.392	0.695	1.000
1-4	−7709	7144	−1.079	0.281	1.000
2-4	−4472	8887	−0.503	0.615	1.000

Each line tests a null hypothesis regarding whether distribution of Sample 1 and Sample 2 are the same. Asymptotic significances are shown (double sided tests). Level of significance is 0.05. \* Groups: Group 1—up to PLN 100k; 2—up to PLN 200k; 3—up to PLN 300k; 4—above PLN 300k. \*\* Significance value for many tests has been corrected with Bonferroni method. Source: own study.

Therefore, hypothesis 3 should be rejected. Thus, it can be declared that despite pursuing the main mission, which is to generate new workplaces, social enterprises struggle with the market dimension of those workplaces.

## 5. Conclusions

In this paper, various correlations exist between a social enterprise and a concept of sustainable development. Particularly, a summary of possibilities of influencing certain SDGs (literature contributions) by social enterprises has been shown. The achieved results confirm the statement that social enterprises, used as a form of struggle against professional and social exclusion, very often succeed in promoting decent work and providing income security, especially among those previously excluded (Wanyama, 2016, p.42). However, in the research, various ways of examining and evaluating the two aspects of the functioning of social enterprises which received support were indicated. Apart from social effect (creating a number of workplaces for people excluded from the labor market), economic

implications were indicated, i.e., whether those workplaces generate added value in the form of income gained by the enterprise. Such an approach can be useful both for the management of social enterprises and for the decision makers who create economic policy for that sector of enterprises (practical contributions).

The analyzed social enterprises must deal with various internal and external conditions affecting their functioning and development. Those conditions equally affect the intensity of pursuing the mission of those entities in the aspect of sustainable development goals. For instance, the analyzed enterprises were severely affected by the COVID-19 lockdowns. At the same time, according to the estimation of the UN Department of Economic and Social Affairs, more than 4 years of progress against poverty has been erased by COVID-19 [Sustainable Development Goals, 2020]. The COVID-19 pandemic had an extremely negative impact on the pursuit of goal 1 from the SDGs. This fact was also highlighted among the analyzed enterprises (no possibility to function resulted in problems in selling products and employing people looking for jobs). Naturally, it had an even more negative effect on the realization of goal 8 of the SDGs (decent work and economic growth). Nevertheless, social enterprises managed to fulfil their basic mission related to the received support. Indeed, they created many workplaces for people excluded socially and professionally. It is debatable whether all the workplaces were created in order to increase the income of those social enterprises. The management of social enterprises should focus more on this issue in order to fully capture the essence of a social enterprise, which is based on two pillars: social and economic.

The study encountered some limitations. Firstly, the research covers only one region. Further research should compare results obtained in the analysis of other regions—in Poland and abroad. Moreover, the research was conducted during a period when social entrepreneurs were struggling with the limits imposed as a result of the COVID-19 pandemic. Therefore, it would be useful to repeat this type of research in the future.

The conducted research is limited to the analysis of financial support (direct transfer of financial resources to enterprises). It does not include other types of support and their influence on particular types of social enterprises, which should be included in further research. Moreover, further research should include social enterprises from the whole country. Regional authorities have resources and are able to assume specific economic policies towards social enterprises, but legislation and setting the main direction of development is the responsibility of central authorities. Therefore, further research about development barriers, efficiency of support, etc., should be conducted on a national level. Such an approach would enable scholars to indicate differences in particular regions.

**Author Contributions:** Conceptualization, M.O.; Methodology, M.O. and J.M.; Formal analysis, M.O.; Investigation, M.O. and J.M.; Data curation, M.O. and J.M. All authors have read and agreed to the published version of the manuscript.

**Funding:** The publication was written as a result of the author's internship at the Polytechnic Institute of Setúbal, co-financed by the European Union under the European Social Fund (Operational Program Knowledge Education Development), carried out in the project Development Program at the University of Warmia and Mazury in Olsztyn (POWR.03.05. 00-00-Z310/17).

**Institutional Review Board Statement:** Not applicable.

**Conflicts of Interest:** The authors declare no conflict of interest.

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