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## THE LEGAL STATUS OF ECCLESIASTICAL FOUNDATIONS IN CANON AND POLISH LAW (ART. 26 OF THE 1993 CONCORDAT)

**Abstract.** An ecclesiastical foundation is a financial instrument that was found in the 1993 Concordat between Poland and the Apostolic See. This study aims to clarify the legal status of ecclesiastical foundations in Polish legal order. How do they function in legal practice? Since an ecclesiastical foundation is subject to dual supervisory authority – by the ecclesiastical juridic person and the relevant minister – what legal requirements need to be observed? To answer these questions, the author analyses Article 26 of the Concordat and presents the current meaning of the ecclesiastical foundations in Poland, which can serve as an alternative means of funding ecclesiastical activities in other countries.

**Keywords:** Ecclesiastical foundation, Concordat, funding of ecclesiastical activities

### INTRODUCTION

The institution of a foundation dates back to the Roman law, at that time it was defined as a set of movable and immovable goods designated by a founder for a specific permanent purpose.<sup>1</sup> It originates from offerings made by the family to worship the dead.<sup>2</sup> The foundation was usually linked to another institution, usually a local authority.<sup>3</sup> In the Middle Ages, the ecclesiastical foundations were established on the basis of a contract between the founder and a monastery or bishopric, under which the founder allocated his or her property for a specific purpose. He also determined the way for asset management.<sup>4</sup> A foundation

<sup>1</sup> W. SIEDLECKI, *Podstawowe pojęcia prawne*, Kraków 1948, p. 95.

<sup>2</sup> P. KALETA, *Fundacja*, [in:] *Leksykon Prawa Kanonicznego*, ed. M. Sitarz, Lublin 2019, c. 812.

<sup>3</sup> H.R. HAGEMANN, *Diestellung der piae causae nach justinianischem rechte*, Basel 1953, p. 9.

<sup>4</sup> S. TYLUS, *Fundacje kościołów parafialnych w średniowiecznej archidiecezji lwowskiej*, Lublin 1999, p. 33.

differs from a donation in that it is a bilateral agreement (*do ut facias*). It involves transferring specific assets for statutory purposes. It is worth noting that the development of the ecclesiastical foundations was mainly related to the founding of churches and monasteries, as well as orphanages and hospitals. Such activities led to an increase in the church property, which in the 18th century became a reason for secular authorities to issue amortisation laws. They aimed to confiscate the church property for the state. Under the decree of April 24, 1952, which abolished foundations,<sup>5</sup> the Polish state appropriated all ecclesiastical foundation assets for ideological reasons. In addition, this decree prohibited establishing new foundations in the future, including ecclesiastical ones.<sup>6</sup> Over the next 30 years, the tradition of establishing foundations faded from public consciousness, with the expectation that the working class would effectively fill the gap.

Therefore, the question that should be asked is what is the legal status of ecclesiastical foundations. Does the provision of Art. 26 of the Concordat ensure that ecclesiastical legal entities can establish their own foundations? Finally, what is the specificity of ecclesiastical foundations as opposed to secular ones? In order to answer these questions and clarify the legal status of ecclesiastical foundations, it is first necessary to define what an ecclesiastical foundation is and then to interpret Art. 26 of the 1993 Concordat in the context of the entire legal system governing the establishment and operation of ecclesiastical foundations in Poland.

## 1. THE CONCEPT OF “ECCLESIASTICAL FOUNDATION”

The concept of a “foundation” refers to a set of assets (movable and immovable) intended for the purpose specified by the founder in the foundation’s statute.<sup>7</sup> It is established by the founder’s will, who determines the purpose of the foundation. Both the Act of 17 May 1989 on the Relationship between the State and the Catholic Church in the Republic of Poland,<sup>8</sup> as well as the 1993 Concordat between the Holy See and the Polish Republic<sup>9</sup> neither define the legal concept

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<sup>5</sup> Journal of Laws of the Republic of Poland 1952, no. 25 item 172 with changes.

<sup>6</sup> H. CIOCH, *Prawo fundacyjne*, Warszawa 2011, p. 149.

<sup>7</sup> Cf. G. RADECKI, *Fundacje zakładane przez osoby prawne Kościoła Katolickiego w Polsce*, Katowice 2009, p. 16.

<sup>8</sup> Unified text Journal of Laws of the Republic of Poland 2023, item 1966 (referred to as Religious Act).

<sup>9</sup> Concordat between the Holy See and the Polish Republic concluded on 28.07.1993, Journal of Laws of the Republic of Poland 1998, No. 51, item. 318; *Sollemnis conventio inter*

of “ecclesiastical foundation”, nor do they introduce its types. Similarly, the Act of 6 April 1984 on foundations<sup>10</sup> does not explicitly define what an ‘ecclesiastical foundation’ is. Therefore, defining an ecclesiastical foundation *senso stricto* is extremely difficult.<sup>11</sup> Nevertheless, its character and legal structure can be deduced from the constitutive elements contained in state laws and the 1993 Concordat. These include: 1) an ecclesiastical juridical personality that is the founder (establisher) of a foundation; 2) the possession of assets for achieving the foundation’s objectives; and 3) a civil juridical personality intended for social and economic activity.<sup>12</sup> Taking into account the aforementioned elements, an ecclesiastical foundation might be defined as a legal institution that has a legal personality, established on the initiative of an ecclesiastical juridical person. The substrate of every foundation is the property used for the implementation of the purposes specified by the founder in the foundation’s statutes.<sup>13</sup>

An essential feature of an ecclesiastical foundation is fulfilling tasks related to the Church’s mission. A foundation of this nature cannot be dedicated to private purposes but rather to public ones.<sup>14</sup> The second element that distinguishes an ecclesiastical foundation from a secular one is the founder. In accordance with Art. 26 of the Concordat and Art. 58, sec. 1, of the Religious Act “the founder is an ecclesiastical juridical person”. The ecclesiastical foundation, as an entity established by the ecclesiastical juridical person, is subject to two legal systems: both Polish civil and canon law. The latter are expressed in canons 113-123.

## 2. ENTITY AUTHORISED TO ESTABLISH AN ECCLESIASTICAL FOUNDATION

The legal requirements for establishing an ecclesiastical foundation do not come from the Act on Foundations but from the Act on the Relationship between the State and the Catholic Church as well as from the 1993 Concordat. This means that the Religious Act is *lex specialis* in relation to the Act on Foundations, which

*Apostolicam Sedem et Poloniae Rem Publicam*, (28.07.1993), “Acta Apostolicae Sedis” 90 (1998), p. 310-329 (Referred to as Concordat).

<sup>10</sup> Unified text Journal of Laws of the Republic of Poland 2023, item. 166 (Referred to as Foundation Act).

<sup>11</sup> Henryk Cioch raises the question of whether it is possible at all.

<sup>12</sup> RADECKI, *Fundacje zakładane*, p. 16.

<sup>13</sup> For more consideration on this see: P. SUSKI, *Stowarzyszenia i fundacje*, Warszawa 2006, p. 350.

<sup>14</sup> H. CIOCH, *Istota fundacji kościelnych*, [in:] *Divina et Humana. Księga jubileuszowa w 65. rocznicę urodzin księdza profesora Henryka Misztala*, ed. A. Dębiński, W. Bar, P. Stanisz, Lublin 2001, p. 63.

should be considered *lex generalis*. This is confirmed by the wording of sections 2 and 5 of Art. 58 of the Religious Act.<sup>15</sup>

Both Art. 58, sec. 1 of the Religious Act and Art. 26 of the Concordat confirm that ‘ecclesiastical juridical persons may establish foundations’. This provision stipulates that only an ecclesiastical juridical person can be a subject which is entitled to establish an ecclesiastical foundation. Therefore, natural persons, whether clergy or religious, are excluded.

On the other hand, the Act on Foundations stipulates that legal and natural persons are authorised to establish secular foundations. It should be noted that the legal requirements for ecclesiastical foundations are explicitly defined in Art. 26 of the Concordat, which limits the founder of an ecclesiastical foundation to an ecclesiastical juridical person. However, this does not mean that members of the clergy or religious congregations cannot establish foundations. It should be noted here that natural persons will be able to establish foundations, but these will no longer be ecclesiastical foundations, but secular ones under the Foundations Act. Although the objectives of the foundation mentioned above will be parallel to the tasks of the Church.<sup>16</sup>

The same applies to a pious ecclesiastical foundation established under can. 1303 of the 1983 Code of Canon Law, which has canonical but not civil juridical person status. It is also not mentioned in the 1989 Religious Act. According to Polish law, their property is considered a separate asset<sup>17</sup> or as a donation subject to an instruction.<sup>18</sup> According to Art. 3, sec. 1 of the Act on Foundations, an ecclesiastical foundation cannot be established through a will. However, the existing ecclesiastical foundation may become the beneficiary of an inheritance in a testamentary disposition or in a will.<sup>19</sup>

Considering Art. 26 of the Concordat, ecclesiastical juridical persons are to be referred to the legal entities listed in Art. 6-10 of the Religious Act. This provision allows us to determine which entities are ecclesiastical juridical persons. In accordance with Art. 19 of the Act on Foundation, ecclesiastical juridical persons, which were registered outside Poland may also establish ecclesiastical foundations. However, this does not mean that the seat of a foundation subject to Polish law may be located outside Poland. Article 2, sec. 1 of the Foundation Act clearly stipulates that the Foundation’s Registered Office must be located within the Republic of Poland.

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<sup>15</sup> Cf. CIOCH, *Prawo fundacyjne*, p. 149.

<sup>16</sup> CIOCH, *Prawo fundacyjne*, p. 151.

<sup>17</sup> D. WALENICKI, *Fundacje zakładane przez osoby prawne Kościoła katolickiego w Polsce a fundacje pobożne*, “*Studia z Prawa Wyznaniowego*” 16 (2013), p. 75.

<sup>18</sup> RADECKI, *Fundacje zakładane przez osoby prawne*, p. 34.

<sup>19</sup> For more consideration on this see: J. TRZEWIK, *Ustanowienie fundacji w testamencie – czynność prawa mortis causa czy inter vivos?*, “*Przegląd Sejmowy*” (2021), no. 4, p. 189-203.

### 3. JURIDICAL PERSON OF ECCLESIASTICAL FOUNDATION

When analysing the juridical personality of an ecclesiastical foundation, it should be noted that the civil personality of an ecclesiastical foundation is not based on Art. 4, sec. 2 of the Concordat, but on Art. 4, sec. 3 of the Concordat. According to this article, ‘other ecclesiastical institutions may acquire juridical personality under Polish law.’ Furthermore, ecclesiastical foundations are not listed as legal entities in the catalogue of ecclesiastical juridical persons contained in the Religious Act.

The Act on Foundations requires that the founder submit a declaration of will in the form of a notarial act (Art. 3, sec. 1 of the Act on Foundations) and register the ecclesiastical foundation in the National Court Register. An ecclesiastical foundation acquires civil and legal personality when it is entered into the register.

According to Art. 3, sec. 1 of the Foundations Act, the founder should specify the purpose of the foundation and its assets, which may include money, securities, and movable or immovable property. Since an ecclesiastical juridical person contributes its own capital to the foundation’s assets, the provisions on alienation must be observed, particularly with regard to the *patrimonium stabile* of a public juridical person. When the value of this property is between the minimum and maximum amounts determined by the Bishops’ Conference, the permission of the diocesan bishop is required for the validity of the act (can. 1291). This permission is issued following the consent of the diocesan finance council, the college of consultors, and the persons concerned (can. 1292 § 1). If the value of the property exceeds the maximum permitted amount, permission from the Holy See will also be required (can. 1292 § 2). When examining the validity of this legal transaction, the notary must verify whether the person carrying out this act is authorised to act on behalf of the ecclesiastical juridical person and whether this act exceeds their authorised scope.<sup>20</sup>

### 4. OBJECTIVES OF ECCLESIASTICAL FOUNDATIONS

The literature on the subject includes, among others, the statements of Beata Sagan and Janusz Strzepka,<sup>21</sup> who claim that the Act on Foundations does not provide grounds for establishing an ecclesiastical foundation because their objectives

<sup>20</sup> M. SKWIERCZYŃSKI, *Prawne aspekty ustanowienia fundacji przez osobę prawną Kościoła katolickiego*, “Wrocławski Przegląd Teologiczny” (2018), no. 2, p. 285.

<sup>21</sup> For more consideration on this see: B. SAGAN, J. STRZĘPKA, *Prawo o fundacjach. Komentarz*, Katowice 1992.

do not fall within the scope of the provision set out in Art. 1 of the Act on Foundations. Likewise, Bogusław Niemirka asserts that the ‘public utility feature’ does not fall within the scope of religious activities.<sup>22</sup> However, it is difficult to agree with these. Although neither the Religious Act nor the 1993 Concordat explicitly defines the purpose of an ecclesiastical foundation, its objectives can be identified from the socially or economically useful objectives mentioned in Art. 1 of the Act on Foundations. The ecclesiastical objectives indeed have a social utility dimension, such as running dining halls or raising funds for scholarships for students from poor families. It is worth highlighting that an ecclesiastical foundation does not serve the private interests of its founder but rather a specific group of people. Although the beneficiaries of a foundation are bound by faith and belong to the same ecclesiastical community, supporting them is socially useful. It should be noted that ecclesiastical foundations are open not only to members of the Catholic Church, but also to non-believers and members of other religious communities. One example is the Bonifraters Foundation, which supports hospitals, hospices (home-based and inpatient), soup kitchens, nursing homes and social welfare homes.<sup>23</sup> Furthermore, the examples of the foundation’s objectives set out in the Act on Foundations do not preclude the possibility that the objectives of the foundation may be pursued by an ecclesiastical foundation.<sup>24</sup> For the purposes of interpreting legal provisions, it seems reasonable that it would be better if Art. 1 of the Act on Foundations explicitly referred to ecclesiastical purposes. However, the purposes of the foundation listed in the aforementioned article do not exclude ecclesiastical juridical persons. This is also supported by the fact that, since the Act allows ecclesiastical juridical persons to be established in accordance with the law, it also ensures that these foundations will be in line with ecclesiastical tasks. If the legislator had indeed introduced a ban on establishing ecclesiastical foundations (which would be absurd), there would certainly be no regulations contained in Art. 58 of the Religious Act and in Art. 26 of the Concordat.<sup>25</sup>

## 5. LEGAL REQUIREMENTS REGARDING ECCLESIASTICAL FOUNDATIONS

When establishing an ecclesiastical foundation, the founder must observe the provisions of Polish law on foundations. According to Art. 26 of the 1993 Concordat,

<sup>22</sup> B. NIEMIRKA, *Statut fundacji*, Warszawa 1998, p. 46-47.

<sup>23</sup> <https://fundacjajabonifraterska.org/> (accessed: September 2, 2025).

<sup>24</sup> J. KRUkowski, *Konkordaty Polskie. Historia i teraźniejszość*, Lublin 2019, p. 398.

<sup>25</sup> Cf. CIOCH, *Istota fundacji kościelnych*, p. 72.

‘Polish law shall apply to these foundations.’ The Act on Foundations and the Religious Act should also be taken into account. The latter, in Art. 58, sec. 2-5 of the Religious Act, introduces specific regulations that take precedence over general provisions. These provisions mainly concern the following issues:

- Supervision of ecclesiastical foundations,
- Compulsory management,
- Disposal of assets in the event of the liquidation of the ecclesiastical foundation.

### 5.1. SUPERVISION OF ECCLESIASTICAL FOUNDATIONS

A specific feature of ecclesiastical foundations is that they are supervised by both an ecclesiastical juridical person and a state authority. This undoubtedly constitutes *lex specialis* in relation to secular foundations. This type of supervision arises from Art. 58, sec. 2 of the Act on Foundations, which states that ‘Regardless of state supervision, the activities of a foundation shall be carried out by an ecclesiastical juridical person that is either the founder or is indicated in the foundation’s statutes.’

Firstly, the supervision of an ecclesiastical foundation belongs to the ecclesiastical juridical person that established it, unless the statutes specify otherwise (for example, if the foundation was established by a parish, it should be supervised by the same parish). Given that the foundation may be supervised by ‘another ecclesiastical juridical person,’ it is advisable to include in the foundation’s statutes that supervision is carried out in accordance with canon law.<sup>26</sup> As Bartłomiej Rakoczy noted, the person responsible for supervising the ecclesiastical foundation may only perform this task within the limits of canon law and may not exercise powers granted exclusively to public authorities.<sup>27</sup> In addition, the supervisory authority should examine whether the ecclesiastical foundation complies with both civil and canon law. If a violation of canon law is found, measures may be taken to liquidate the foundation.<sup>28</sup> However, the scope of competence should be clearly defined in the statutes of the ecclesiastical foundation.

Regardless of the ecclesiastical juridical person, supervision over the foundation is also carried out by the competent minister due to the scope of its activities and the objectives of the foundation, as well as by the competent district administrator due

<sup>26</sup> M. SKWIERCZYŃSKI, *Prawne aspekty ustanowienia fundacji przez osobę prawną Kościoła katolickiego*, “Wrocławski Przegląd Teologiczny” (2018), no. 2, p. 183.

<sup>27</sup> B. RAKOCZY, *Ustawa o stosunku państwa do Kościoła Katolickiego w Rzeczypospolitej Polskiej. Komentarz*, Warszawa 2008, p. 347.

<sup>28</sup> Ibidem, , p. 348.

to the location of the foundation's registered office (Art. 9, sec. 2 of the Foundations Act). The supervisory powers of the competent minister, pursuant to Art. 12, sec. 2 of the Foundations Act, consist in examining the annual reports of ecclesiastical foundations on their activities. These reports should contain the most important information about the foundation's activities in the reporting period, allowing for an assessment of the correctness of the foundation's implementation of its statutory objectives.<sup>29</sup> This report is also made available to the public. If deficiencies or irregularities in the management of the foundation emerge, the competent minister or district administrator will take action in accordance with Art. 58, sec. 3 of the Religious Act, will request that the ecclesiastical juridical person supervising the foundation remedy the irregularities within a period of no less than three months. If this period expires without effect, the relevant minister may apply to the district court at the seat of the authority that submitted the request, to suspend the execution of the resolution until the case is resolved (Art. 13 of the Foundation Act), or to suspend the management of the foundation and appoint a compulsory administrator (Art. 14, sec. 2 of the Foundation Act).

## 5.2. COMPULSORY MANAGEMENT

The issue of compulsory management is set out in Art. 58, sec. 4 of the Religious Act: „If it is necessary to place the foundation under compulsory management in accordance with the provisions on foundations, this administration shall be carried out by an ecclesiastical juridical person appointed by the Praesidium of the Polish Bishops' Conference.” The district court is the competent court for appointing compulsory management. Through court proceedings, the district court is able not only to recognise whether a foundation's activities comply with the law but also to suspend the management board and appoint a compulsory administrator in cases of a gross contradiction with the purpose of the ecclesiastical foundation, its statutes or the law (Art. 13, first sentence). However, it should be noted that the appointment of a compulsory management board will be possible in cases where gross violations are evident, i.e. clear and evident.<sup>30</sup>

It should be recognised that the administrator appointed by the court, which is an ecclesiastical juridical person appointed by the Praesidium of the Polish Bishops' Conference has the status of a statutory representative of the foundation.<sup>31</sup>

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<sup>29</sup> The report referred to in paragraph 2, Article 12 of the Foundation Act is to be drawn up electronically, using the form available on the website of the office serving the Minister of Justice. It must be signed electronically, using a qualified, trusted, or personal signature.

<sup>30</sup> J. BLICHARZ, *Ustawa o fundacjach. Komentarz*, Kolonia 2002, p. 44.

<sup>31</sup> G. GURA, *Nadzór nad fundacjami kościelnymi w Polsce*, “*Studia z Prawa Wyznaniowego*” 16 (2013), p. 105.

### 5.3. DISPOSAL OF FOUNDATIONAL PROPERTY IN THE CASE OF LIQUIDATION

The final supervisory measure concerning an ecclesiastical foundation, regulated by the Religious Act, relates to the disposal of assets in the case of its liquidation. The district court makes such a decision at the request of authorised entities, such as competent ministers, district administrators or church supervisors. This occurs when the purpose for which the ecclesiastical foundation was established has been achieved or its financial resources and assets have been exhausted.

The legislator's distinction between a foundation's assets and its financial means is not accidental. Rather, it indicates that the loss of financial means is not a sufficient reason for liquidating the foundation, since it may still have assets with which to pursue its objectives even if its financial means have run out.<sup>32</sup>

If the statute of an ecclesiastical foundation does not specify what should happen to its remaining assets after its liquidation, then in accordance with Art. 58, sec. 5 and Art. 59 of the Religious Act, its assets located in the country shall be transferred to the superior ecclesiastical juridical person. It is worth noting that the superior ecclesiastical juridical person is the juridical person that founded the ecclesiastical foundation. However, the Polish Episcopal Conference or a higher religious authority decides on the foundation's assets located outside Poland (Art. 58, sec. 5, pt. 2 Religious Act).

## 6. THE MEANING OF THE ECCLESIASTICAL FOUNDATIONS

According to statistics from the Central Statistical Office, the number of operating foundations in Poland has increased dramatically. By the end of 2024, this figure had reached 44,000.<sup>33</sup> While in 2023, this number was just under 33,000. The total number of foundations in Poland has increased by 33%. This was certainly a result of favourable legal regulations. These include the opportunity to conduct business activities and access local programmes that facilitate cooperation between non-governmental organisations and the local government.

According to data from the Central Statistical Office, there are approximately 2,000 religious foundations in Poland. However, it is difficult to estimate how many of these are ecclesiastical foundations, i.e. how many were established by

<sup>32</sup> Cf. A. KIDYBA, *Art. 15, [in:] Ustawa o fundacjach. Komentarz*, ed. H. Cioch, A. Kidyba, Warszawa–Kraków 2007, p. 265–266.

<sup>33</sup> <https://fakty.ngo.pl/fakt/liczba-ngo-w-polsce> (accessed: August 26, 2025).

an ecclesiastical juridical person. Nevertheless, the growing interest in establishing an ecclesiastical foundation stems from the fact that these foundations enjoy a positive image and a well-established brand, such as: the Caritas Foundation and the New Millennium Foundation. Since 2003, with the introduction of the act on voluntary, the ecclesiastical foundations have also been able to apply for public benefit organisation status. This provides tax exemptions for educational and cultural activities, as well as social assistance. In addition, it offers the opportunity to use the property at preferential rates and the possibility of supporting taxpayers through a 1.5% tax deduction. An ecclesiastical foundation is an established institution operating within society that can provide financial support for charitable, welfare, educational and upbringing activities carried out by an ecclesiastical legal entity. Some foundations generate income by conducting business activities related to their mission, such as providing educational, cultural or publishing services. This also creates opportunities for collaboration with companies that support or sponsor specific social goals.

The establishment of an ecclesiastical foundation may also provide additional support for the financing of pastoral projects, as well as greater interest among the faithful in undertaking social initiatives. This aspect seems to be an important guideline for parishes, religious congregations, monasteries and other ecclesiastical institutions to make greater use of existing legal instruments, which can be an important pillar of funding for works of social utility. It should be remembered that a ecclesiastical foundation has legal personality, which makes it possible to separate the foundation's assets from those of the founder. This, in turn, makes it possible to pursue a separate financial policy and conduct profit-oriented economic activity.

## CONCLUSIONS

To answer the question posed in the introduction, we must affirm the following: Firstly, the ecclesiastical foundation has become an important means of supporting the Church's mission. Like secular foundations, they can carry out charitable and educational activities, as well as economic activity.

Favourable regulations in Polish law allow ecclesiastical foundations to develop their activities in various economic sectors and make use of programmes designed for the third sector of the economy (non-profit organisations). They can also cooperate with the local government. This seems to be an important guideline for parishes, religious congregations, monasteries, and other ecclesiastical institutions, encouraging them to make greater use of existing legal instruments which could provide important funding for socially useful work.

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STATUS PRAWNY FUNDACJI KOŚCIELNYCH  
W PRAWIE KANONICZNYM I POLSKIM (ART. 26 KONKORDATU Z 1993 R.)

## STRESZCZENIE

Fundacja kościelna jest instrumentem prawnym, który został ustanowiony w Konkordacie między Polską a Stolicą Apostolską w 1993 roku. Niniejsze opracowanie ma na celu wyjaśnienie statusu

prawnego fundacji kościelnych w polskim porządku prawnym (jak funkcjonują one w praktyce). Ponieważ fundacja kościelna podlega podwójnej kontroli: ze strony osoby prawnej kościelnej (będącej fundatorem) i właściwego ministra, celem jest też ustalenie, jakie wymagania prawne należy spełnić. Aby odpowiedzieć na te pytania, autor analizuje przepis art. 26 Konkordatu oraz przedstawia aktualne znaczenie fundacji kościelnych w Polsce, które mogą służyć jako alternatywny sposób finansowania działalności kościelnej w innych krajach.

**Slowa kluczowe:** fundacja kościelna; konkordat; finansowanie działalności kościelnej