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# **COURSE FOR THE INCLUSION OF ADULTS IN THE THIRD SECTOR**

# THE CREATION OF AN ENTITY

Subject

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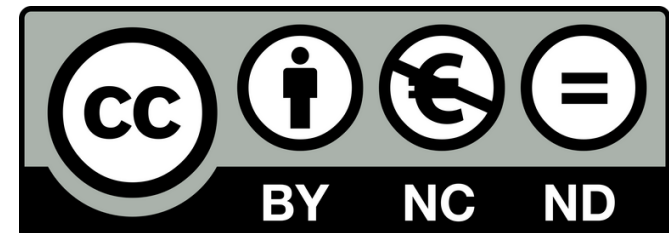
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# COURSE OBJECTIVES

OB1. Provide adults with basic and ongoing training in the third sector and the management and development of organizations.

OB2. Improve the professional qualifications of course students in matters relating to management, administration, and direction of third-sector entities.

OB3. Develop personal skills in communication, leadership, decision-making, and team management for implementation in third-sector organizations.

OB4. Provide theoretical and practical tools for the democratic management of organizations.

OB5. Promote access to information and management of third-sector organizations to advance inclusion and equal opportunities.

OB6. Ensure the sustainability of organizations through financial management and fundraising.

OB7. Integrate digital skills (such as digital marketing tools) for organizational management and communication.

OB8. Promote conflict resolution and negotiation in a collaborative and productive work environment through an appropriate organizational climate.



# METHODOLOGY

- a) An educational model adapted to the reality of adults, considering their needs, learning rhythms, and acquired experiences. Learning connects with the students' reality and ensures that knowledge can be immediately applied to personal and professional situations.
- b) Active learning through projects, real-life case studies, and management simulations in an organization thanks to the digital tools implemented in the educational center.
- c) Promoting critical thinking and teamwork through the creation of working groups that will allow participants to exchange their professional and academic experiences.
- d) Interactive learning through the implementation of gamification systems and educational software to turn the learning experience into an entertaining experience.
- e) A multidisciplinary and comprehensive approach to the management of third-sector entities to provide training that encompasses diverse fields of knowledge such as law, economics, communications, digital marketing, psychology, team management, administration, and strategic planning.
- f) Systems for tracking practical exercises, self-assessment and reflection activities, online tutoring and other group feedback systems, as well as evaluation of final projects with real-life applications that demonstrate the acquired skills.



# KEY COMPETENCES

*(Consistent with the educational curriculum of adults)*

# 1. Linguistic communication

**The student is able to express themselves fluently through spoken and written text, as well as understand and critically analyze administrative and legal documents they will encounter when working in third-sector organizations.**

*CCL1. Expresses themselves orally, in writing, using sign language, or in a multimodal manner, coherently, accurately, and appropriately, and participates in communicative interactions with a cooperative and respectful attitude, both to exchange information, create knowledge, and convey opinions, as well as to build personal relationships.*

*CCL2. Understand, interpret, and critically evaluate oral, written, signed, or multimodal texts from personal, social, educational, and professional settings to participate actively and informedly in different contexts and to construct knowledge.*

*CCL3. Locates, selects, and compares information from different sources in a progressively autonomous manner, evaluating its reliability and relevance based on the reading objectives and avoiding the risks of manipulation and misinformation. Integrates and transforms it into knowledge to communicate it, adopting a creative, critical, and personal perspective that is also respectful of intellectual property.*

## 2. Mathematics and science, technology and engineering

**The student is able to apply a set of quantitative methods for the financial, budgetary, and accounting management of third-sector entities.**

*STEM1. Use inductive and deductive methods of mathematical reasoning in familiar situations, and select and employ different strategies to solve problems, critically analyzing solutions and reformulating the procedure, if necessary.*

*STEM2. Use scientific thinking to understand and explain the phenomena occurring around them, relying on knowledge as a driving force for development, asking questions and testing hypotheses through experimentation and inquiry, using appropriate tools and instruments, appreciating the importance of precision and truthfulness, and demonstrating a critical attitude toward the scope and limitations of science.*

*STEM3. Propose and develop projects by designing, manufacturing, and evaluating different prototypes or models to generate or use products that solve a need or problem creatively and as a team, ensuring the participation of the entire group, peacefully resolving any conflicts that may arise, adapting to uncertainty, and appreciating the importance of sustainability.*

# 3. Digital

**The student is able to use the most widely used digital platforms and tools and apply them to the administration, communication, and management of entities.**

*CD1. Conducts internet searches based on criteria of validity, quality, timeliness, and reliability, critically selecting results and archiving them for retrieval, referencing, and reuse, while respecting intellectual property rights.*

*CD2. Manage and use your personal digital learning environment to build knowledge and create digital content, using information processing strategies and different digital tools, selecting and configuring the most appropriate one based on the task and your lifelong learning needs.*

*CD3. Communicates, participates, collaborates, and interacts by sharing content, data, and information through virtual tools or platforms, and responsibly manages their actions, presence, and visibility online to practice active, civic, and reflective digital citizenship.*

*CD4. Identify risks and adopt preventive measures when using digital technologies to protect devices, personal data, health, and the environment, and to become aware of the importance and need for critical, legal, safe, healthy, and sustainable use of these technologies.*

## 4. Personal, social and learning to learn

**The student is able to develop leadership, team management, negotiation, and decision-making skills by applying good practices.**

*CPSAA1. Regulates and expresses emotions, strengthening optimism, resilience, self-efficacy, and the pursuit of purpose and motivation for learning, to manage challenges and changes and align them with their own goals.*

*CPSAA3. Proactively understands the perspectives and experiences of others and incorporates them into their learning, participating in group work, distributing and accepting tasks and responsibilities equitably, and employing cooperative strategies.*

*CPSAA4. Conduct self-assessments of their learning process, seeking reliable sources to validate, support, and contrast information and draw relevant conclusions.*

*CPSAA5. Plan medium-term objectives and develop metacognitive feedback processes to learn from mistakes in the knowledge-building process.*

## 5. Citizen

**The student is able to develop a sense of democratic participation and the principles of social responsibility to manage projects with social impact.**

*CC1. Analyze and understand ideas related to the social and civic dimension of their own identity, as well as the cultural, historical, and normative facts that determine it, demonstrating respect for norms, empathy, fairness, and a constructive spirit in interacting with others in any context.*

*CC2. Analyze and substantiate the principles and values that emanate from the European integration process, the Spanish Constitution, and human and children's rights, participating in community activities, such as decision-making and conflict resolution, with a democratic attitude, respect for diversity, and commitment to gender equality, social cohesion, sustainable development, and the achievement of global citizenship.*

*CC3. Understand and analyze fundamental and current ethical issues, critically considering one's own and others' values, and developing one's own judgments to address moral controversy with a dialogic, argumentative, and respectful attitude, opposing any type of discrimination or violence.*

*CC4. Understands the systemic relationships of interdependence, ecodependence, and interconnection between local and global actions, and consciously and motivatedly adopts a sustainable and ecosocially responsible lifestyle.*



## 6. Entrepreneur

**The student is able to identify opportunities for improvement in their work environment, as well as plan coherent strategies and lead for the sustainability of organizations.**

*CE1. Analyze needs and opportunities and address challenges critically, assessing their sustainability and evaluating their potential impact on the environment to present innovative, ethical, and sustainable ideas and solutions aimed at creating value in personal, social, educational, and professional settings.*

*CE2. Evaluate your own strengths and weaknesses, using self-awareness and self-efficacy strategies, and understand the fundamental elements of economics and finance, applying economic and financial knowledge to specific activities and situations, utilizing skills that promote collaborative and teamwork to gather and optimize the necessary resources to implement an entrepreneurial experience that generates value.*

*CE3. Develop the process of creating valuable ideas and solutions and make reasoned decisions using agile planning and management strategies. Reflect on the process and the results obtained to complete the process of creating innovative and valuable prototypes, considering the experience as an opportunity to learn.*

# 7. Cultural awareness and expression

**The student is able to be sensitive to cultural values, diversity, and inclusion in the third sector.**

*CCEC1. Understands, critically appreciates, and respects cultural and artistic heritage, engaging in its conservation and valuing the inherent enrichment of cultural and artistic diversity.*

# subject 1

## table of contents

### **SESSION 1: BASIC CONCEPTS ABOUT THE THIRD SECTOR I**

- 1.1 What do we mean by the third sector?
- 1.2 Potential of the third sector
- 1.3 Social economy, solidarity economy, cooperative economy, circular economy...

### **SESSION 2: BASIC CONCEPTS ABOUT THE THIRD SECTOR II**

- 2.1 Fair trade
- 2.2 Digital certificate
- 2.3 Records

### **SESSION 3: NON-PROFIT ENTITIES AND NGOS**

- 3.1 Non-profit entity
- 3.2 Non-profit entities in various countries
- 3.3 Non-governmental organization

### **SESSION 4: ASSOCIATIONS**

- 4.1 What is an association?
- 4.2 Types of associations
- 4.3 Registration of associations

## **SESSION 5: THE FOUNDATIONS**

- 5.1 What is a foundation?
- 5.2 The creation of a foundation
- 5.3 The board of trustees of a foundation
- 5.4 The Protectorate of Foundations

## **SESSION 6: COOPERATIVES I**

- 6.1 Cooperatives: regulations and definition
- 6.2 Typology and types of cooperatives
- 6.3 Values and principles of cooperativism
- 6.4 Cooperative Constitution and Statutes
- 6.5 The internal bodies of cooperatives

## **SESSION 7: COOPERATIVES II**

- 7.1 Partners and classes of partners
- 7.2 Economic regime of cooperatives
- 7.3 Worker cooperatives
- 7.4 Social initiative and non-profit cooperatives
- 7.5 Responsible participation

## **SESSION 8: WORKER-OWNED SOCIETIES AND WORKER-PARTICIPATED SOCIETIES.**

- 8.1 Worker-owned companies
- 8.2 Employee-owned companies
- 8.3 Other entities belonging to the social economy

## **SESSION 9: THE FEASIBILITY AND LEGAL FORM OF A PROJECT**

9.1 Feasibility

9.2 Choice of legal form

## **SESSION 10: CREATING AN ASSOCIATION**

10.1 Creation of an association.

10.2 The articles of incorporation.

10.3 The statutes of an association.

10.4 Model of statutes for an association.

10.5 Name, NIF, legal personality and registration of an association.

## **SESSION 11: THE CREATION OF A FOUNDATION 116**

11.1 Steps to create a foundation.

11.2 Model of statutes of a foundation.

## **SESSION 12: CREATION OF A COOPERATIVE 132**

12.1 Newly created cooperatives.

12.2 Transformation of civil or commercial companies into cooperatives.

12.3 Aid and subsidies to worker cooperatives.



## SESSION 1

# BASIC CONCEPTS ABOUT THE THIRD SECTOR (I)



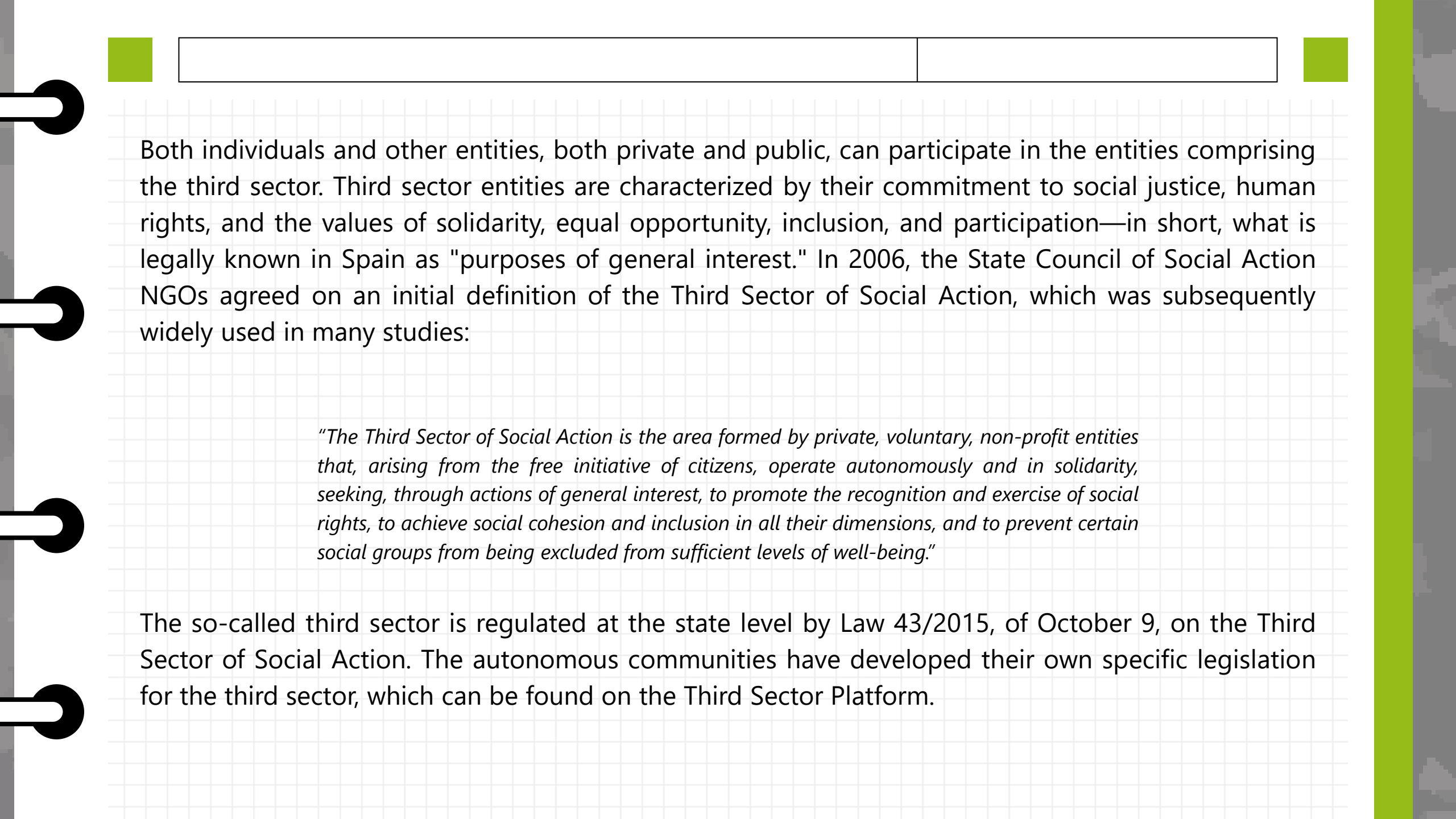
## 1.1. What do we mean by the third sector?

The third sector is defined to differentiate it from the public and private sectors, constituting a specific area of citizen action aimed at preventing social exclusion. The entities that comprise it are not part of public administrations; in other words, they are private entities, but unlike these, they are non-profit. There are very clear examples of entities that belong to the third sector, such as, for example, an association that provides aid to developing countries.

However, there are other cases that can lead to confusion, such as certain entities in the third economic sector, which are dedicated to producing or marketing goods and whose objectives include obtaining economic benefits, such as cooperatives or worker-owned companies.

However, in this case, the difference with private sector companies lies in the fact that profit is not generated to obtain profit or enrich those who have provided the initial capital, but rather for a social purpose, such as the creation and maintenance of jobs.





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Both individuals and other entities, both private and public, can participate in the entities comprising the third sector. Third sector entities are characterized by their commitment to social justice, human rights, and the values of solidarity, equal opportunity, inclusion, and participation—in short, what is legally known in Spain as "purposes of general interest." In 2006, the State Council of Social Action NGOs agreed on an initial definition of the Third Sector of Social Action, which was subsequently widely used in many studies:

*"The Third Sector of Social Action is the area formed by private, voluntary, non-profit entities that, arising from the free initiative of citizens, operate autonomously and in solidarity, seeking, through actions of general interest, to promote the recognition and exercise of social rights, to achieve social cohesion and inclusion in all their dimensions, and to prevent certain social groups from being excluded from sufficient levels of well-being."*

The so-called third sector is regulated at the state level by Law 43/2015, of October 9, on the Third Sector of Social Action. The autonomous communities have developed their own specific legislation for the third sector, which can be found on the Third Sector Platform.

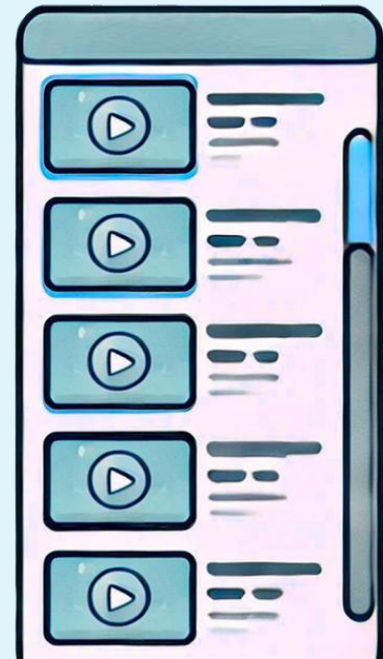


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**WITH SMOKE**

Definition and characteristics of the Third Sector.




## 1.2 Potential of the third sector


This sector in Spain comprises tens of thousands of entities (more than 28,000) that share the goals of balanced and more cohesive social development, as well as a new way of organizing economic activity to serve all citizens.

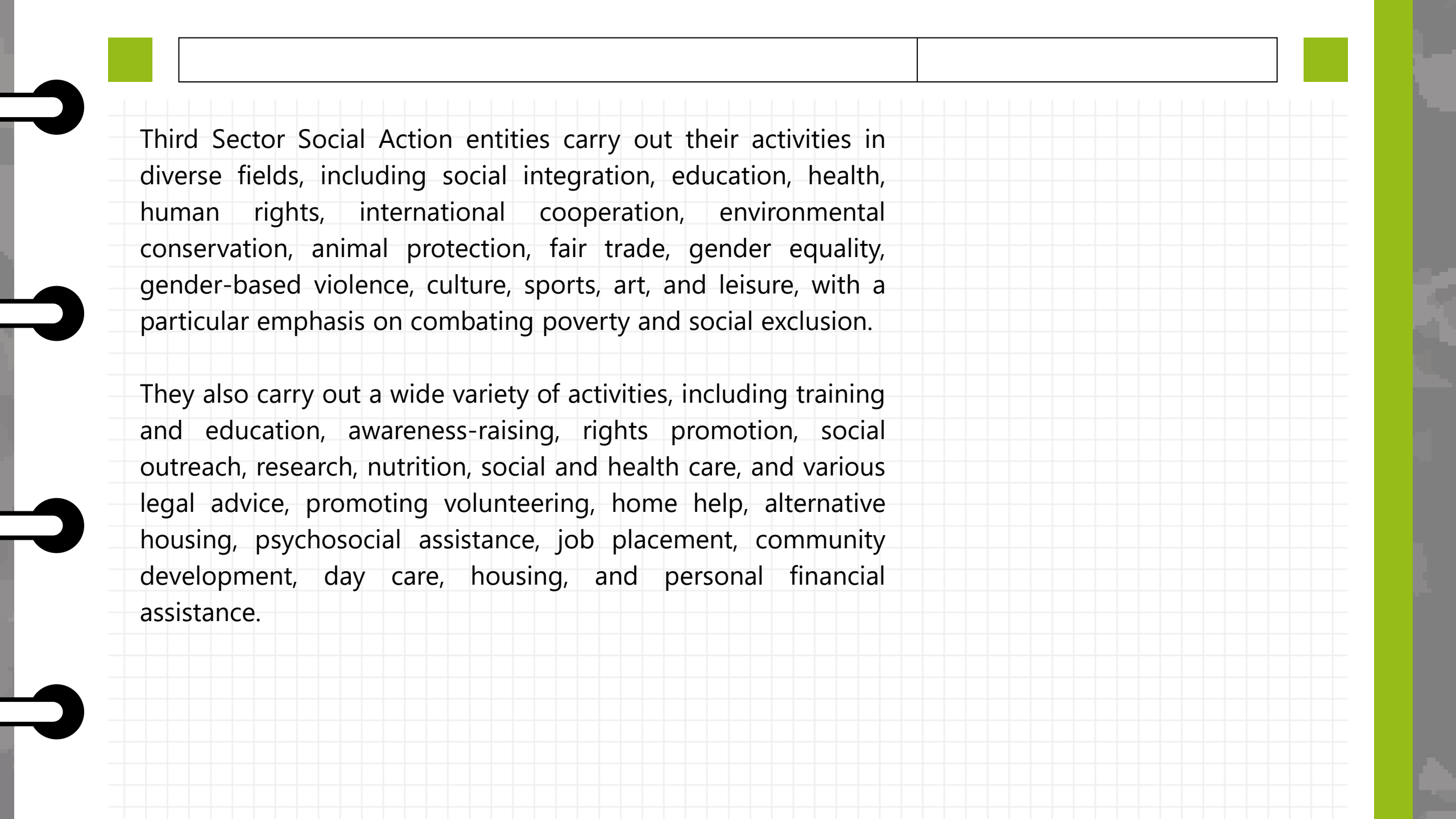
The sector's economic weight in the Spanish economy as a whole in 2021 is estimated at 1.44% of GDP, with revenues and expenditures of just under €16 billion, providing employment to more than half a million people (3.2% of salaried employment in Spain) and involving more than 3.3 million volunteers, according to data from the Third Sector Platform in its 2022 report.





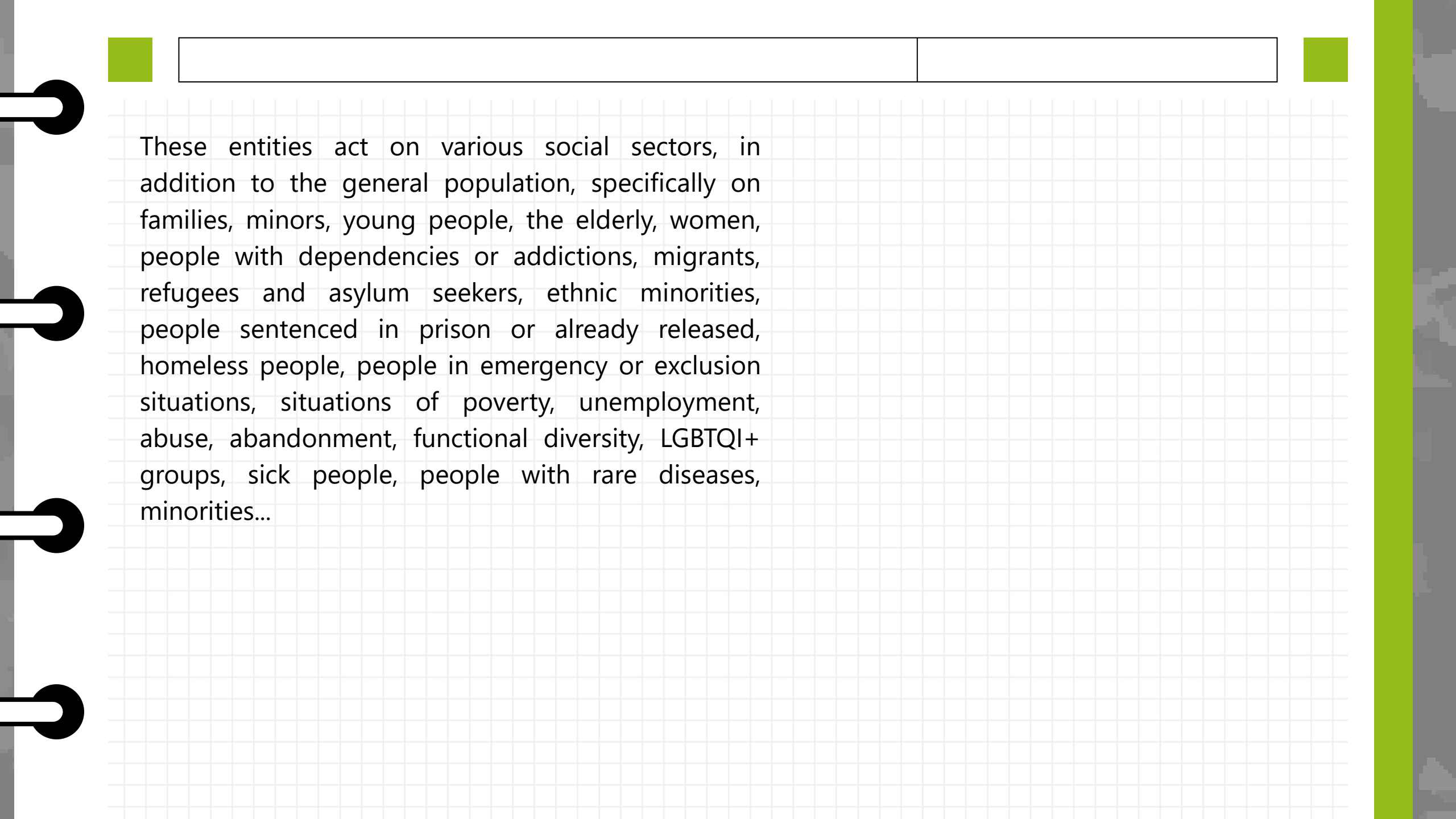
The entities that make up the third sector have a series of defining characteristics:

- They normally have their own legal personality and in any case are organized and structured.
  - They are private in nature, although public entities may participate in their formation or financing.
  - They are non-profit, although they may generate profits. They usually act out of altruism on behalf of third parties, and although in some cases they may benefit their own members, they always have a social interest or pursue general interest goals aimed at defending rights and promoting social inclusion.
  - Its actions follow criteria of publicity, transparency, proximity and democratic functioning.
  - They employ and develop the role of volunteering linked to the exercise of charitable activities.
- 



Third Sector Social Action entities carry out their activities in diverse fields, including social integration, education, health, human rights, international cooperation, environmental conservation, animal protection, fair trade, gender equality, gender-based violence, culture, sports, art, and leisure, with a particular emphasis on combating poverty and social exclusion.

They also carry out a wide variety of activities, including training and education, awareness-raising, rights promotion, social outreach, research, nutrition, social and health care, and various legal advice, promoting volunteering, home help, alternative housing, psychosocial assistance, job placement, community development, day care, housing, and personal financial assistance.



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These entities act on various social sectors, in addition to the general population, specifically on families, minors, young people, the elderly, women, people with dependencies or addictions, migrants, refugees and asylum seekers, ethnic minorities, people sentenced in prison or already released, homeless people, people in emergency or exclusion situations, situations of poverty, unemployment, abuse, abandonment, functional diversity, LGBTQI+ groups, sick people, people with rare diseases, minorities...

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The typology of entities that make up the Third Sector includes several legal definitions such as social cooperatives, associations (of public utility, social action, environmental, cooperation...), foundations, non-governmental organizations for development (NGDO), special employment centers... According to the Report on the preparation of the directory of the Third Sector of Social Action (page 25) the majority of entities have the legal form of association (73.8%) or foundation (18.15%) while the rest of the legal forms do not reach 10%.

Entities can, in turn, group together and collaborate with other higher-level entities. Individual or first-level entities can form federations or second-level entities, which in turn can federate into third-level entities. A separate case is the so-called "singular entities," characterized by their specific regulations, broad implementation and resources, long history, and direct relationship with public administrations. These include the Red Cross, ONCE, and Cáritas.

*Royal Decree 415/1996, of March 1, establishing the rules for the organization of the Spanish Red Cross.*



*Royal Decree 358/1991, of March 15, reorganizing the Spanish National Organization of the Blind.*

*Legal framework of Caritas: Agreement between the Spanish State and the Holy See on legal matters, signed on January 3, 1979, in Vatican City.*

Continuing with the data provided by the aforementioned Report on the Preparation of the Third Sector Directory for Social Action (page 24), of the total number of Third Sector entities existing in Spain, it is estimated that almost half began their activities at the turn of the century or later, while a quarter are between 20 and 30 years old. At the other extreme, less than 1% have been in existence for more than 100 years, and only 3.38% would exceed half a century without reaching 100 years. Regarding their areas of activity, almost half of the total entities are local or provincial in scope, less than a fifth are national in scope, and just over 11% are international in scope. Regarding revenue, almost half earn less than €30,000 annually, and less than 9% earn more than €1 million annually.

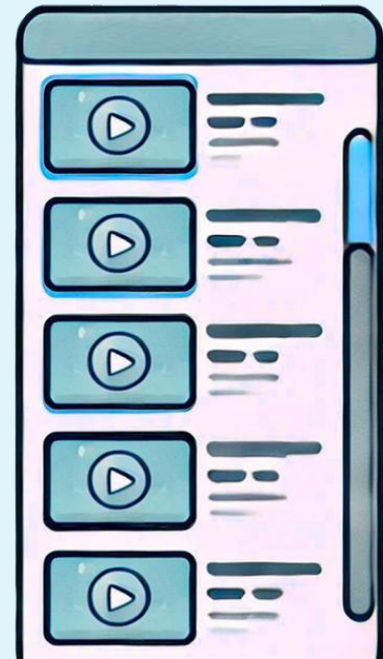


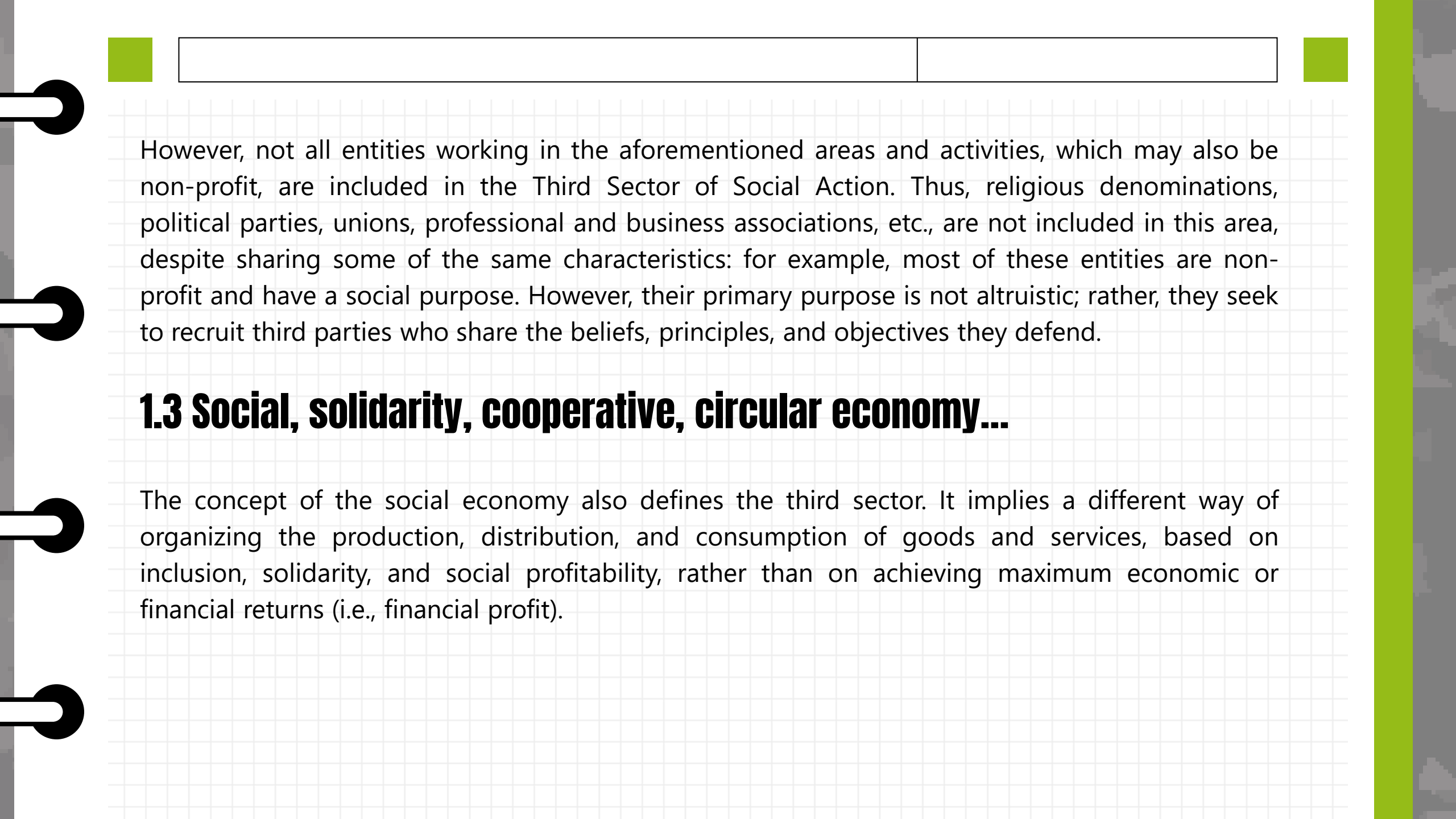
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**SFPIE UV**

The third sector of social action. Definitions, defining features, and typologies.






However, not all entities working in the aforementioned areas and activities, which may also be non-profit, are included in the Third Sector of Social Action. Thus, religious denominations, political parties, unions, professional and business associations, etc., are not included in this area, despite sharing some of the same characteristics: for example, most of these entities are non-profit and have a social purpose. However, their primary purpose is not altruistic; rather, they seek to recruit third parties who share the beliefs, principles, and objectives they defend.

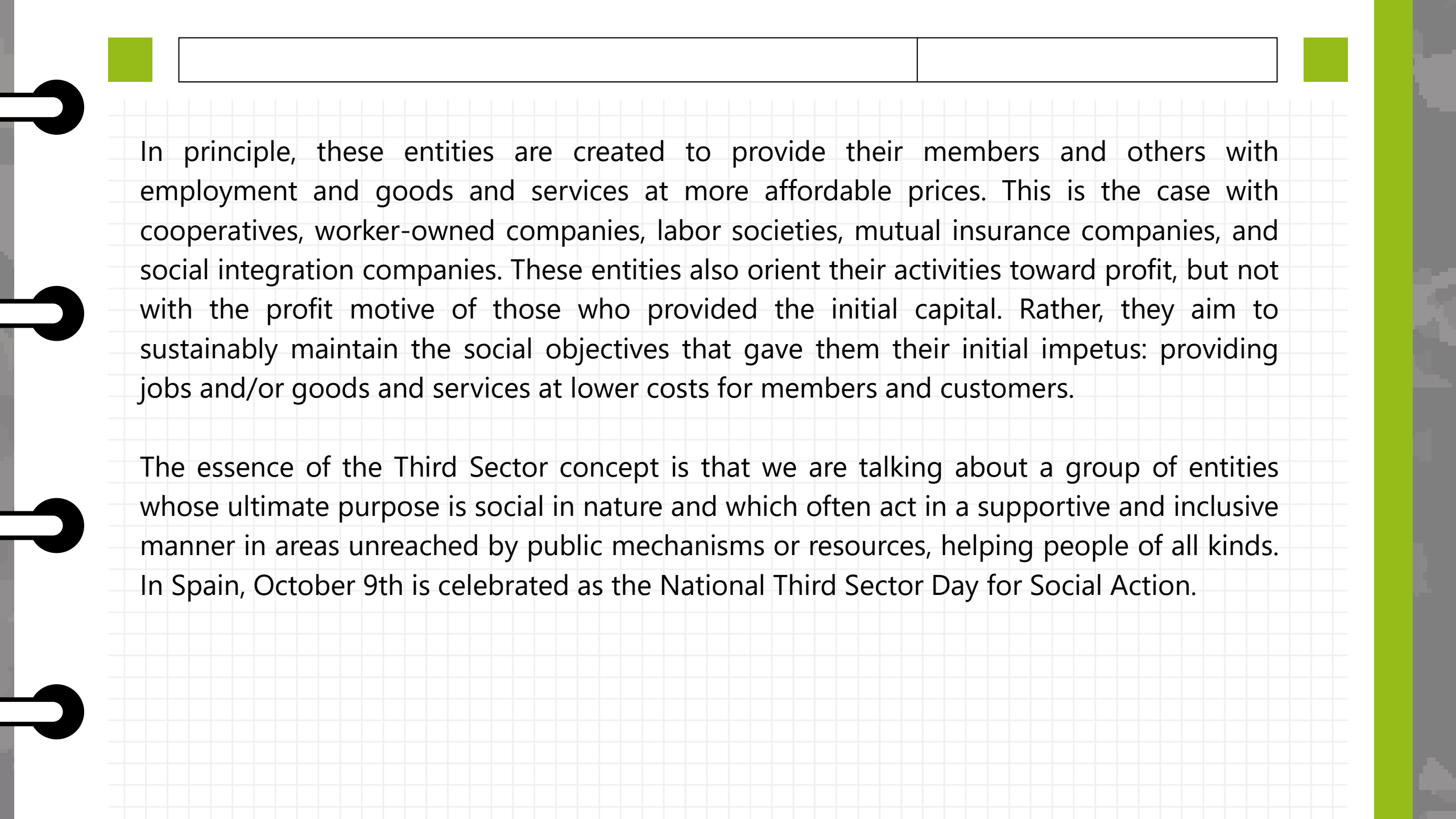
## **1.3 Social, solidarity, cooperative, circular economy...**

The concept of the social economy also defines the third sector. It implies a different way of organizing the production, distribution, and consumption of goods and services, based on inclusion, solidarity, and social profitability, rather than on achieving maximum economic or financial returns (i.e., financial profit).



It is not easy to arrive at a precise definition of this concept, because it has multiple facets, which has also given rise to the emergence of other names that try to encompass it: non-profit sector, solidarity sector, voluntary sector, solidarity economy, social initiative... It has even given rise to related concepts such as the collaborative economy or peer-to-peer (P2P) sharing, which, however, refer to the emergence of well-known phenomena of commodification and exploitation commonly called "uberization."

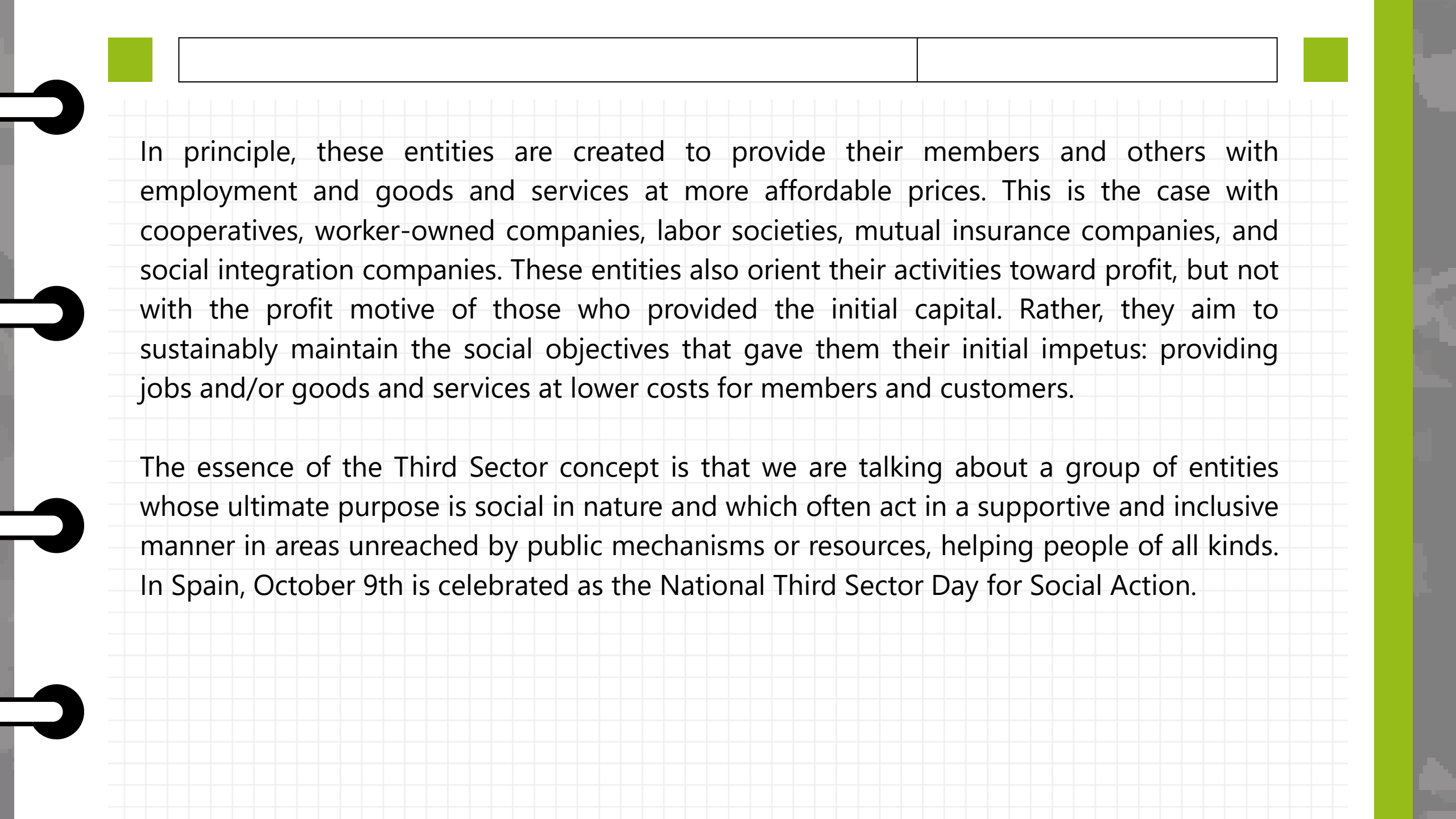
Profit-making is not a distinguishing factor in the social economy, since it shares with the for-profit business sector the desire to avoid losses in its economic activity. The difference lies in the purpose of its profits and activities.



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In principle, these entities are created to provide their members and others with employment and goods and services at more affordable prices. This is the case with cooperatives, worker-owned companies, labor societies, mutual insurance companies, and social integration companies. These entities also orient their activities toward profit, but not with the profit motive of those who provided the initial capital. Rather, they aim to sustainably maintain the social objectives that gave them their initial impetus: providing jobs and/or goods and services at lower costs for members and customers.

The essence of the Third Sector concept is that we are talking about a group of entities whose ultimate purpose is social in nature and which often act in a supportive and inclusive manner in areas unreached by public mechanisms or resources, helping people of all kinds. In Spain, October 9th is celebrated as the National Third Sector Day for Social Action.



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## SOLIDARITY ECONOMY

The solidarity economy is an economic model that began to take shape in the late 20th century, with proposals focused on economic democratization, distributive justice, and care for people and the environment. Its origins lie in unions, cooperatives, and initiatives that counteracted the social inequalities that emerged with the arrival of the Industrial Revolution.

This model challenges strategies based on monetary gain and prioritizes meeting human needs through the equitable redistribution of wealth. This practice, in turn, addresses issues such as environmentalism, inclusivity, and equity, and proposes alternatives to combat poverty and inequality.

Currently, the Solidarity Economy is organized into regional and sectoral networks under names such as REAS (Network of Alternative and Solidarity Economy Networks). In Spain, this network, created in 1995, brings together more than 800 organizations and 40,000 individuals, generating revenues exceeding €700 million in 2018.



## COLLABORATIVE ECONOMY

It originally defined an economic activity that uses specialized computer applications to facilitate communication, exchange, or payment for services or the exchange of goods online. It emerged from the open source community as a way to exchange goods and services between equals, a concept that must be related to the sociological theory known as social exchange.

It's a phenomenon that has reached massive levels and moves billions of euros managed by the companies that own the PPPs that provide all kinds of services, completely distorting the original idea of peer-to-peer exchange while leading to the emergence of labor exploitation. These companies and platforms are not part of the third sector, as they clearly have a profit motive.

## UBERIZATION

Uberization is a neologism derived from the company Uber (2010) and describes an economic model based on the use of computer applications to offer paid services through the app itself. The company that owns it does not establish an employment relationship with the worker, forcing them to operate as self-employed workers. This highly questionable employee policy has overwhelmingly impacted the world of taxi and food delivery, moving billions of euros.

This system creates job insecurity as a basis for reducing costs and maximizing profits, disguising labor relations under a supposed "relationship of exchange between free and equal users." However, the Supreme Court, in cases involving companies like Glovo, has confirmed that this relationship constitutes a direct employment relationship, dismantling the argument of mere intermediation. The Supreme Court has already issued a ruling on Glovo: riders are workers and the company "is not a mere intermediary."

## CIRCULAR ECONOMY

The circular economy is a production and consumption model that involves sharing, renting, reusing, repairing, refurbishing, and recycling existing materials and products as often as possible to create added value and extend product lifecycles.

When a product reaches the end of its life, its materials are kept within the economy whenever possible through recycling. This contrasts with the traditional linear economic model, based primarily on the concept of use and throwaway, which requires large quantities of cheap and easily accessible materials and energy. Planned obsolescence, which the European Parliament is calling for measures to combat, is also part of this model.



# GLOSSARY

**Altruism:** The intention of performing an act or activity that does not seek any economic benefit or personal enrichment.

**Profit motive:** The intention of carrying out an activity to obtain personal gain or enrichment.

**Business association:** A legal entity formed by individual entrepreneurs or other business associations to defend their interests. They operate in a similar way and have the same legal status as workers' unions.

**Professional association:** An association with its own legal personality formed by individuals or legal entities that share a common trade or profession and whose purpose is to defend their collective interests. When their purpose is also to defend the profession they share, its proper practice, or the quality of their professional services, they form so-called professional associations, which are free associations or require membership (registration) for the practice of the profession, as is the case with medicine or law.



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**Association:** An entity with its own legal personality, established by agreement of three or more persons (natural or legal) to achieve specific legal purposes of common or social interest, and endowed with bylaws that govern its democratic functioning. It is also a basic human and constitutional right.

**Special employment center:** A center that seeks to offer paid employment to people with disabilities and operates in the market like any other business. These centers also offer personal and social support to help their workers develop and integrate into regular employment whenever possible. The majority of their employees are people with disabilities, although they also employ non-disabled personnel for essential tasks.

**Social commitment:** Social responsibility developed by a person or entity towards their community and translated into a voluntary pursuit of general well-being over the individual.

**Religious denomination:** A legal entity formed by individuals who share a religion and enjoys a special legal framework based on the right to religious freedom. They are not required to follow standards such as democratic functioning, which is mandatory for other types of organizations.



**Cooperative:** A society formed by people who join together voluntarily to carry out business activities that allow them to meet their economic and social needs. Its operation is based on the democratic principles established by the International Cooperative Alliance, allowing both free membership and voluntary withdrawal by its members.

**Private law:** part of the legal system that regulates the relationships between private individuals and legal entities.

**Public law:** part of the legal system that regulates the public power representing the state and its institutions, administrations and entities, both in their internal functioning and in their relations with private individuals and legal entities.

**Human rights:** Those rights that are ours simply for being human, without depending on any state. They are universal and apply to all, regardless of nationality, gender, ethnicity, religion, or other conditions. They include fundamental rights such as the right to life and others that enrich our existence, such as access to food, education, work, health, and freedom.





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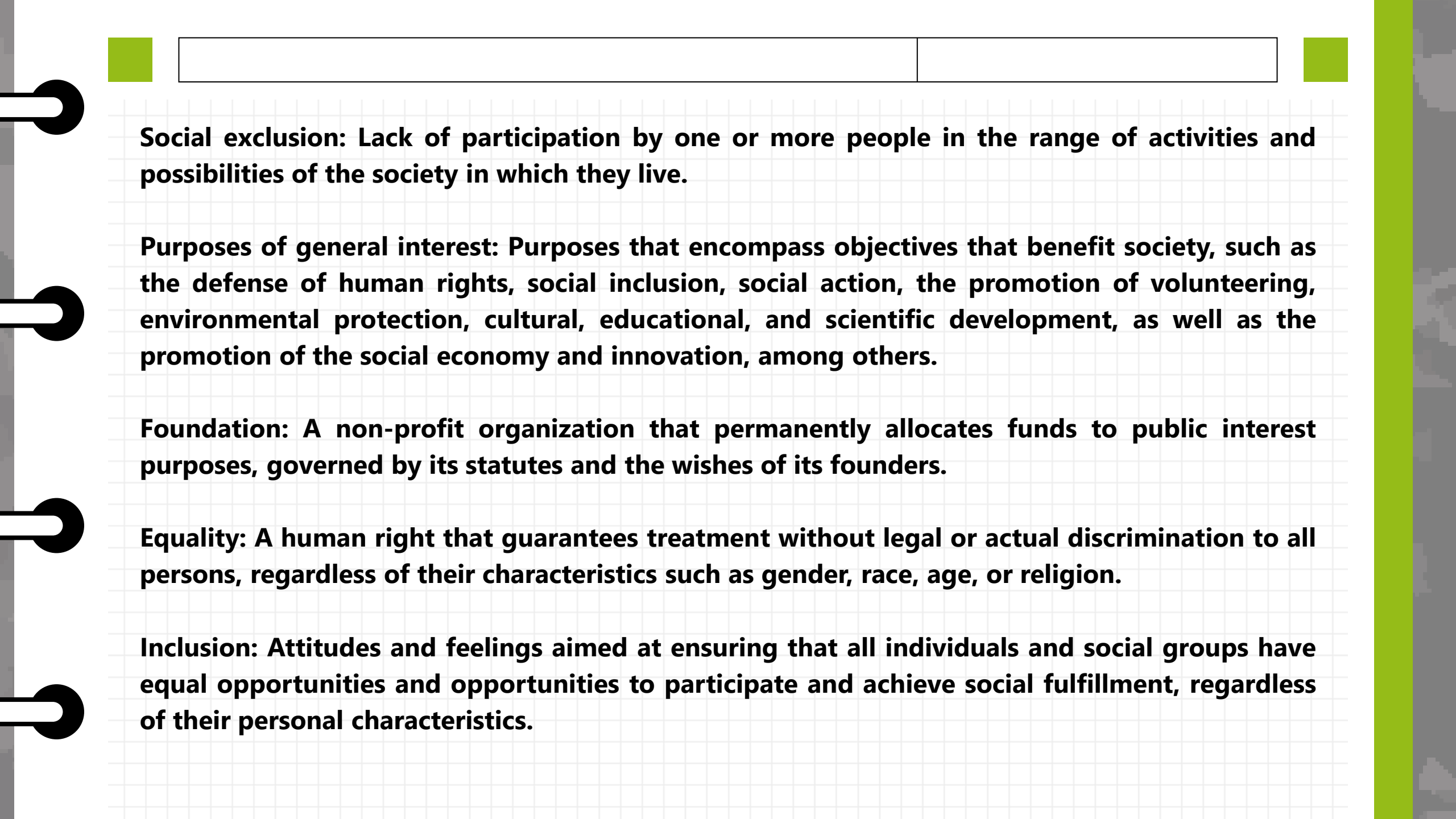
**Functional diversity:** an alternative term to disability that seeks to eliminate any pejorative nature present in expressions such as “handicapped” or others previously used but fortunately no longer in use.

**Circular economy:** a model that encourages reuse, repair, and recycling to extend the life cycle of products and generate added value.

**Collaborative economy:** A way of organizing economic activity that uses specialized computer applications to facilitate communication, exchange, or payment for services or the exchange of goods online.

**Social economy:** a way of organizing production, distribution, and consumption based on inclusion, solidarity, and the collective or general interest, prioritizing social profitability over economic gain. It brings together entities that operate according to the principles of common interest defined by Law 5/2011, of March 29, on the Social Economy.

**Public entities:** entities with legal personality subject to public law.



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**Social exclusion:** Lack of participation by one or more people in the range of activities and possibilities of the society in which they live.

**Purposes of general interest:** Purposes that encompass objectives that benefit society, such as the defense of human rights, social inclusion, social action, the promotion of volunteering, environmental protection, cultural, educational, and scientific development, as well as the promotion of the social economy and innovation, among others.

**Foundation:** A non-profit organization that permanently allocates funds to public interest purposes, governed by its statutes and the wishes of its founders.

**Equality:** A human right that guarantees treatment without legal or actual discrimination to all persons, regardless of their characteristics such as gender, race, age, or religion.

**Inclusion:** Attitudes and feelings aimed at ensuring that all individuals and social groups have equal opportunities and opportunities to participate and achieve social fulfillment, regardless of their personal characteristics.



**LGBTQI+: a collective of lesbians, gays, transsexuals, bisexuals, intersex, queer people, and all those identities developed around gender and sexual orientation.**

**Profit: gain or profit that is obtained from something.**

**Ethnic minority: A group of people with common cultural, linguistic, or phenotypic characteristics who are a minority within another majority population and sometimes suffer discrimination because of their identification as such.**

**Planned obsolescence: An industrial strategy that defines the useful life of a product so that it becomes obsolete after a certain period of time and the user must replace it.**

**NGO: non-governmental organization. Non-profit third-sector entities focused on social interest purposes, not subject to the mandate, direction, or participation of any public administration.**

**NGDO: Development NGO. Their specific objective is to carry out actions linked to promoting the principles and objectives of international development cooperation.**

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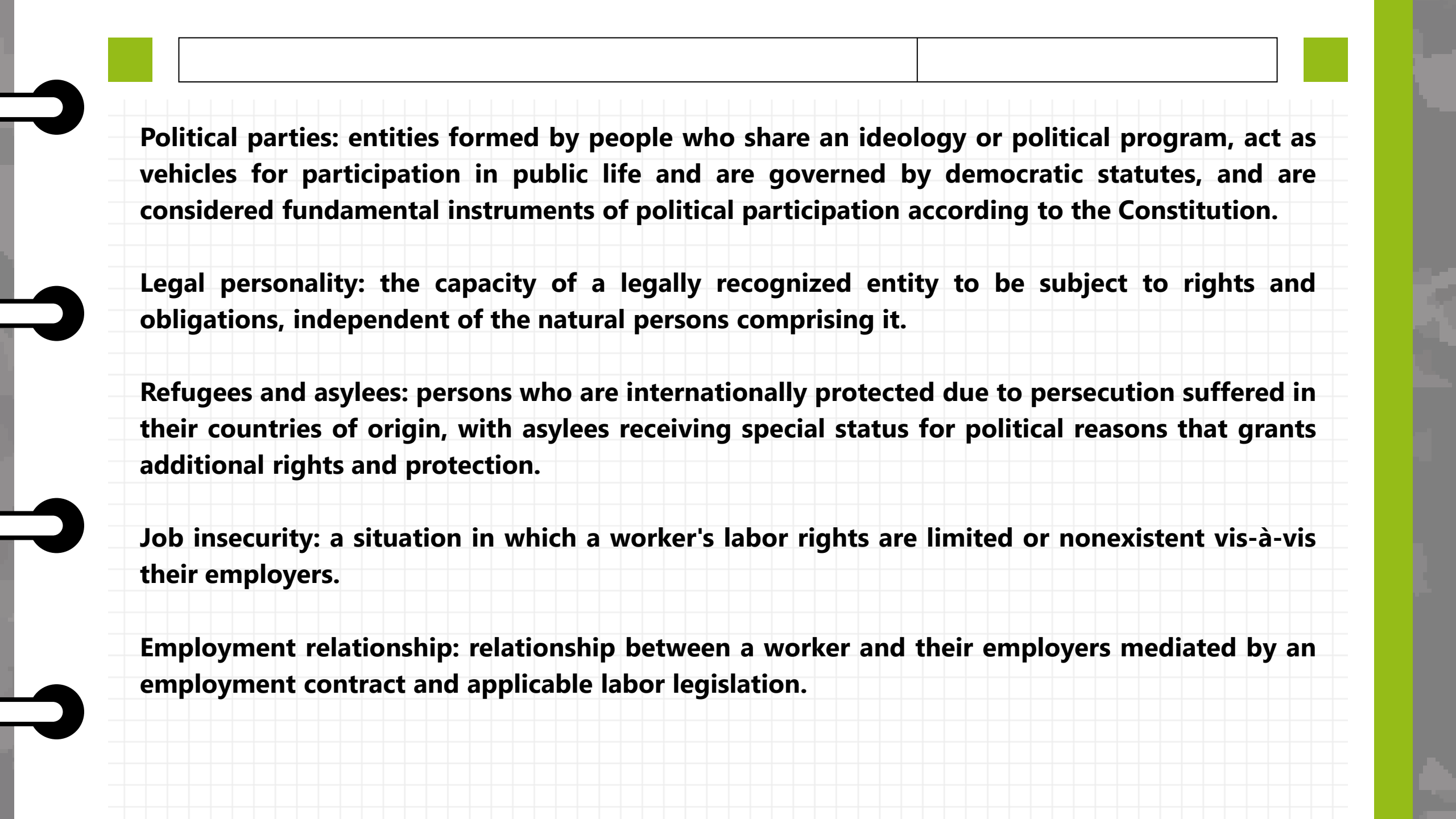
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**NGDO: Development NGO. Their specific objective is to carry out actions linked to promoting the principles and objectives of international development cooperation.**



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**Political parties:** entities formed by people who share an ideology or political program, act as vehicles for participation in public life and are governed by democratic statutes, and are considered fundamental instruments of political participation according to the Constitution.

**Legal personality:** the capacity of a legally recognized entity to be subject to rights and obligations, independent of the natural persons comprising it.

**Refugees and asylees:** persons who are internationally protected due to persecution suffered in their countries of origin, with asylees receiving special status for political reasons that grants additional rights and protection.

**Job insecurity:** a situation in which a worker's labor rights are limited or nonexistent vis-à-vis their employers.

**Employment relationship:** relationship between a worker and their employers mediated by an employment contract and applicable labor legislation.



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**Private sector:** Sector of the economy directed and managed by individuals and entities subject to private law.

**Public sector:** Economic sector made up of all public entities and whose management is in the hands of institutions that make up the apparatus of a state.

**Trade union:** A legal entity formed by individual workers or other union organizations to defend their interests and rights. They are governed internally by their own bylaws, which define their democratic internal functioning. They have a specific legal system derived from the special legal protection afforded by the right to freedom of association.

**Solidarity:** Attitudes and feelings that guide actions taken for the benefit of third parties or in support of communities or causes without expecting any financial reward or benefit in return.

**Third economic sector:** A part of the third sector that is characterized by the fact that profit-making is directed toward social ends.



**Third sector: sector of the economy differentiated from the public and private sectors and characterized by its dedication to social purposes and non-profit status.**

**Self-employed workers: Those who do not have an employment contract with another person and carry out their professional activity or trade on their own, paying their contributions directly to Social Security and being able to invoice third parties for their services.**


**Uberization: The use of software applications to provide paid services through the application itself, without the owner company maintaining an employment relationship with the workers, who are forced to become self-employed.**



**QUALIFICATION:**

## **REVIEW OF THE SESSION**


**BEGIN**



## SESSION 2

# BASIC CONCEPTS ABOUT THE THIRD SECTOR

### (II)



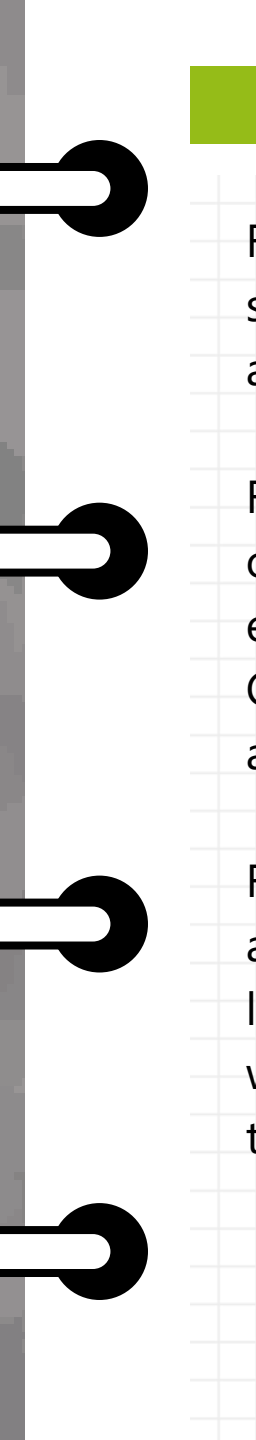
## 2.1. Fair trade

Fair trade is an alternative approach to international trade that seeks greater equity, prioritizing a voluntary and fair relationship between producers and consumers, based on dialogue, transparency, and mutual respect. It is a useful tool for contributing to the sustainable development of countries in the South by offering better trading conditions and ensuring the rights of marginalized producers and workers.

Fair trade organizations have a clear commitment to supporting producers and raising consumer awareness about the unfair conventional international trade system. Fair trade involves putting people and the environment first, contributing to the fight against poverty, climate change, gender inequality, and injustice.

The World Fair Trade Organization (WFTO) is a global community of small and medium-sized businesses, corporate activists, and change agents that certifies those who fully practice fair trade. They are active in more than 80 countries, striving to provide a viable alternative to exploitative corporations.






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Fair trade encompasses fields as diverse as fashion, household goods, food, and beauty products, seeking not only quality and respect for workers' labor rights, but also changing unfair and socially and environmentally degrading international trade policies.

Fair trade challenges the capitalist dynamic of profit maximization, demonstrating that trade based on ethical and sustainable principles is also economically viable and sustainable. Social and environmental impacts should be considered in accounting entries. In Spain, the State Fair Trade Coordinator (CECJ) is the platform that brings together some thirty organizations linked to Fair Trade and is part of the World Fair Trade Organization (WFTO).

Fair trade is guided by ten principles based on the economic and social sustainability of production and consumption, respect for environmental balance, diverse cultures and traditions, and human and labor rights. In short, these principles establish that fair trade is about commercial exchanges, not welfare assistance. Therefore, the primary objective is fair compensation for the labor performed in the production of the purchased goods.



But other principles and objectives must also be respected, such as avoiding the exploitation of children or women, and respecting the human and labor rights of those involved in production and distribution. Their compensation must allow them decent living conditions. This often requires advance payment for a portion of purchases to ensure fair exchange. Quality and sustainability must be adequately valued.

Respect for environmental balance and the sustainability of the entire process is one of the most important issues. There are other secondary but necessary factors, such as avoiding intermediaries or informing the consumer about the conditions of origin and distribution. The entire process is characterized by the voluntary nature of the parties. Obviously, prices are not set by the commercial rules of supply and demand, but by the actual assessment of the costs of the processes.

Fair trade favors free trade and opposes protectionism and discrimination against poor countries. It argues that the best way to help these countries is to trade fairly with them, respecting the aforementioned principles.

## THE TEN PRINCIPLES OF FAIR TRADE



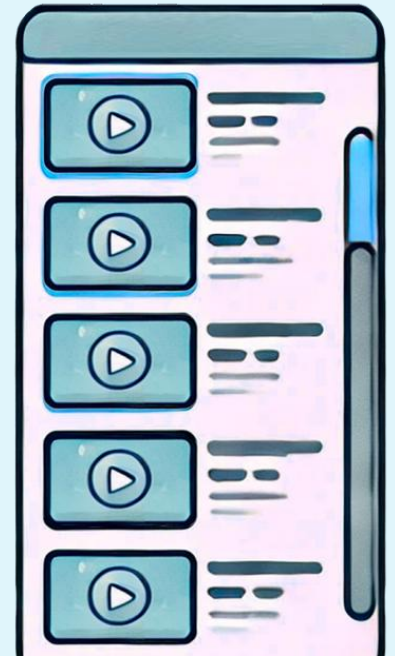


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**SETUP**

What is fair trade?



## 2.2 Digital certificate

Legal entities (associations, foundations, cooperatives, labor societies, etc.) are required to communicate electronically with the public administration, and to carry out any type of procedure, they must have an electronic certificate (Law 39/2015, on Common Administrative Procedure).

A digital certificate is software residing on a card or device (computer, tablet, etc.) that verifies the identity of the person signing a document, corroborating its integrity. It is requested through the computer or device on which it is to be installed and from which we will subsequently process procedures with public authorities.

The National Mint and Stamp Factory (FNMT) recommends not formatting your computer during the entire process, instead doing so from the same device, with the same user name, and the same browser. It's important to remember that you shouldn't perform operating system updates until the process is complete. Keep in mind that you almost always need to disable your antivirus software to allow the installation.

## HOW DOES A DIGITAL CERTIFICATE WORK?

1. Preliminary configuration. Install the software called FNMT Configurator from this portal.

**2. Apply for your Certificate online. Upon completion of the application process, you will receive an email with a Request Code, which you will need to verify your identity and then download your certificate.**

### **3. Proof of identity**

- Online Accreditation: (Recommended) Only for entities with NIF A, B (public limited companies) C (cooperative companies) and D (limited partnerships).[1]
- Accreditation at an Identity Accreditation Office: Check the necessary documentation in this section. You must appear in person with your Application Code at the Identity Accreditation Offices of the Tax Agency, the National Securities Market Commission, or the Autonomous Community of Navarre.

**4. Download the Certificate. Approximately one hour after verifying your identity at an Identity Accreditation Office and using your Application Code, you can download and install your certificate, as well as make the payment and create a backup copy (RECOMMENDED). The price of this certificate is 14 euros, taxes not included, and it is issued with a validity period of two years.**



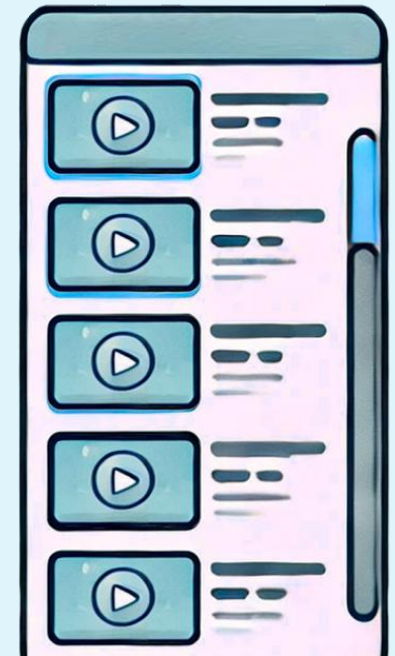


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**Minimum wage Sagunto City Council**

Obtaining the FNMT electronic certificate for associations




## 2.3 Records

Registries are public, and some of their data is publicly accessible for general information. They may be constitutive or declarative, depending on whether registration is mandatory for legalization and obtaining legal personality, or whether they are voluntary and registration serves as public recognition and access to certain rights or benefits.

The National Registry of Associations is under the jurisdiction of the Ministry of the Interior. The Registry of Foundations is under the jurisdiction of the Ministry of Justice, and the Protectorate of Foundations is under the jurisdiction of the Ministry of Culture and Sport. The State Registry of Cooperative Societies is under the jurisdiction of the Ministry of Labor.

In each autonomous community, the responsibility for the various registries (associations, foundations, cooperatives, etc.) intended to register entities operating solely within their respective territories (as well as the corresponding Protectorate in the case of foundations) will be assigned to the ministries determined by their respective regional regulations.





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On the other hand, local entities such as city councils may have their own local registries for entities operating in their municipalities. Therefore, it may also be of interest to register our entity in them in order to receive information or participate in local campaigns or activities.

Furthermore, there are registries related to volunteering. Since this is a regional responsibility, communities that have developed their own legislation have created regional registries of volunteer organizations. There is no such registry for the entire country. If our organization carries out volunteer work, it is advisable to register it in the registry of the community(ies) in which we carry out our activities.

For its part, the Spanish Agency for International Development Cooperation (AECID) maintains the Registry of Non-Governmental Development Organizations (NGOs), for legally constituted private, non-profit entities whose purposes include and carry out international development cooperation activities. Registered NGOs may not maintain a legal relationship with or be dependent on any public administration or public sector entity. Registration in this registry is an essential requirement for applying for AECID grants, as well as enjoying certain tax advantages.

## TYPES OF ASSOCIATIONS WITH THEIR OWN OR SPECIAL REGISTRIES

- **Registry of Political Parties, dependent on the Ministry of the Interior (General Directorate of Domestic Policy).**
- **Public Office for the Deposit of Statutes of Trade Union and Business Associations, dependent on the Ministry of Labor and Social Economy.**
- **Registry of Religious Entities, dependent on the Ministry of the Presidency.**
- **State Registry of Consumer and User Associations, dependent on the Ministry of Health, Social Services and Equality (Spanish Agency for Consumer Affairs, Food Safety and Nutrition).**
- **Registry of Professional Associations of Civil Guards, dependent on the General Directorate of the Civil Guard of the Ministry of the Interior.**
- **Registry of Professional Associations of Members of the Armed Forces (RAPFAS), dependent on the Ministry of Defense.**
- **Sports Federations and Associations, through the Ministry of Culture and Sport (Higher Sports Council).**
- **Registry of professional associations of judges and magistrates (General Council of the Judiciary).**
- **Register of professional associations of prosecutors (Ministry of Justice)**

## **GLOSSARY**

**Registry with constitutive scope: one in which registration is a necessary and indispensable requirement for obtaining legal personality.**

**Registry with declarative scope: one in which registration is a power of an entity with its own legal personality with the effects of public recognition.**



**QUALIFICATION:**

## **REVIEW OF THE SESSION**

**BEGIN**



## SESSION 3

# NON-PROFIT ENTITIES AND NGOS




## 3.1 Non-profit entity (ESAL)

The purpose of non-profit organizations is to carry out altruistic or humanitarian activities or services for the benefit of society, without regard for economic or financial profitability as their primary goal.

Therefore, the profits generated by the association's activities cannot be distributed among members, immediate family members, or people with whom they live in a relationship, or their relatives. Nor may they be transferred to third parties (individuals or legal entities) for profit.

Any surplus or profits must be used to fulfill the association's objectives or, where appropriate, be transferred to other entities of a similar nature, that is, non-profit.





They are usually funded through donations, grants, and volunteer work. They may also receive subsidies from the public sector to finance their activities. They may also earn returns from their own assets or investments.

Although they may carry out productive or commercial activities, most are not legal entities and always have specific regulations applicable to them, subject to private law. They mostly take the form of associations or foundations, although they can also take other forms, such as cooperatives, mutual societies, or worker-owned companies.

The positive results of their activities, referred to as "profits" in for-profit organizations, are classified as economic surplus. When this surplus exists, it is used for the organization's own purposes, either in whole or in part for its social or environmental activities, or it is reinvested in improving or expanding the organization's structures to multiply or enhance its future activities.

## 3.2 Non-profit entities in various countries

The term "nonprofit" is related to the Anglo-Saxon legal tradition, which distinguishes specifically between non-profit organizations and not-for-profit organizations. Although the two terms are often used interchangeably, they actually apply to legally distinct entities in the United States.

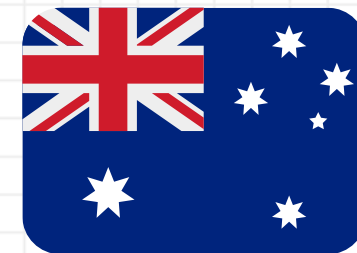
- **Non-profit (NPO):** purpose directed to the public good and can generate surpluses or benefits that will be reinvested in the entity's own purposes
- **Not-for-profit (NFPO):** recreational in nature, not operating to generate a profit or surplus. Examples: charities, sports clubs, foundations, private schools and universities, museums, churches, or social welfare organizations.

Both types serve the public interest and have the same obligations, and can obtain the same tax benefits.



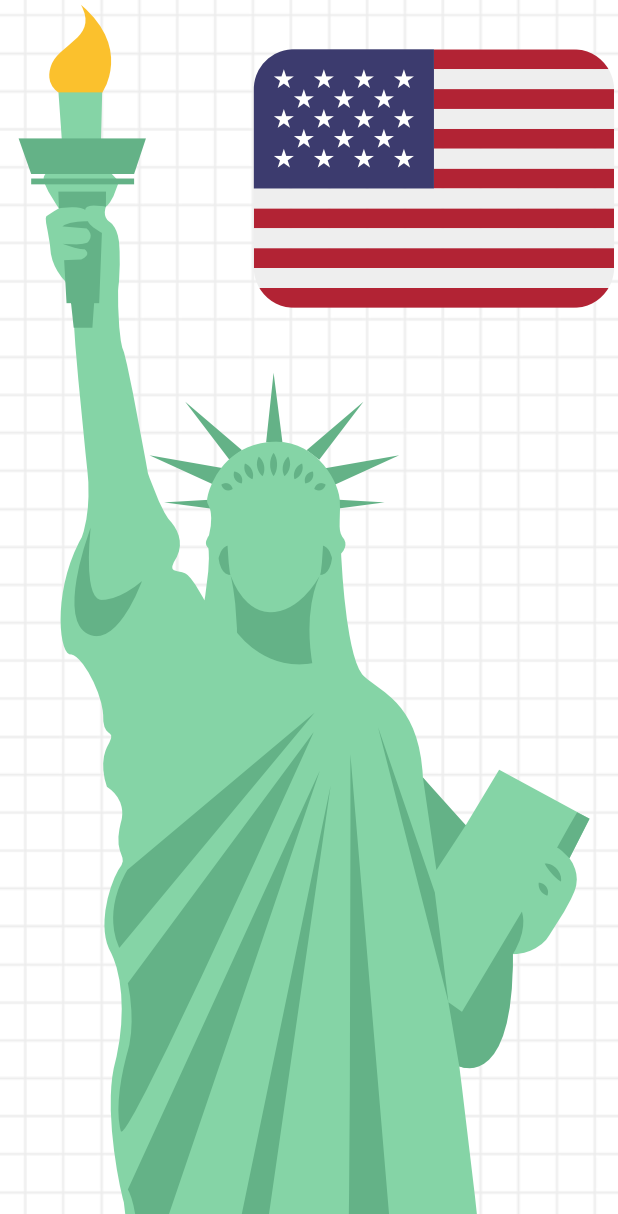
In the United Kingdom, a law called the Charities Act (2011) stipulates that charities must register with local bodies such as the Charity Commission (England and Wales) or the Office of the Scottish Charity (Scotland) to access tax benefits. This also applies to other countries such as Canada (except Quebec) and Australia.

British charities can take various legal forms, but not all have full legal personality: some do not limit the liability of their members, nor do they allow litigation or borrowing, which affects their operation and legal protection.



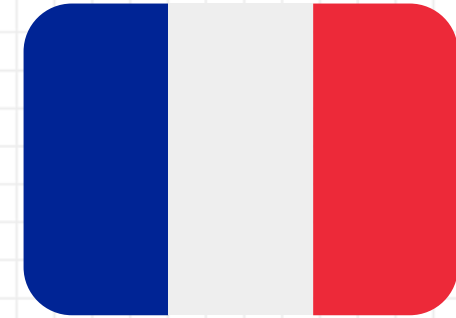
In the United States, although each state has its own laws regarding charities, all must obtain 501c3 status under the Internal Revenue Code (IRC) to access tax exemptions and financial benefits, as well as file annual reports on their activities and funding, which are publicly available.

The country has more than 1.5 million nonprofit organizations, representing 5.6% of GDP. Furthermore, more than 25% of the population volunteers, and each year these organizations receive more than \$400 billion in donations, more than a third of which goes to churches.



In France, non-profit organizations are governed by the 1901 Law of Association, with a simple process for their creation. There are two types: declared associations, with their own legal personality to own property or litigate, and de facto associations, which are legally dependent on their members.

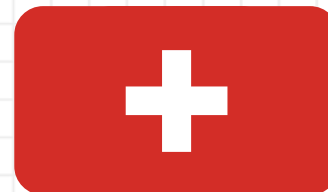
Foundations are regulated by the 1987 Law on Patronage. To qualify for tax benefits, foundations must obtain recognition as public entities, a difficult status to achieve, as only about ten entities achieve it each year.



In Germany, registering an association requires a founding meeting, the approval of articles of association signed by seven people, the election of a board of directors, and registration with the local court. Associations, in addition to governing bodies, also have a general meeting. Unincorporated associations are formed by two people by agreement.



In Austria, associations are regulated by the Vereinsgesetz 2002 (VerG), and registration is supervised by the Ministry of the Interior, as in Spain. In Switzerland, they are governed by the Civil Code of 1907 and can be formed by two people. Their bylaws grant them full legal capacity and can be drafted autonomously. Since 2005, the law limits the financial liability of members, restricting its scope to the assets of the entity.



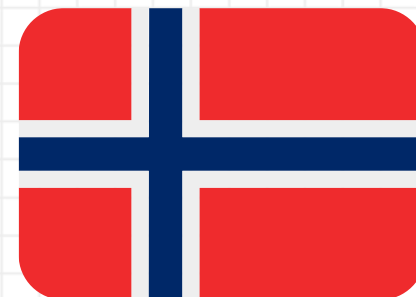
In Portugal, associations are regulated by the 1967 Civil Code, which includes entities with and without legal personality.



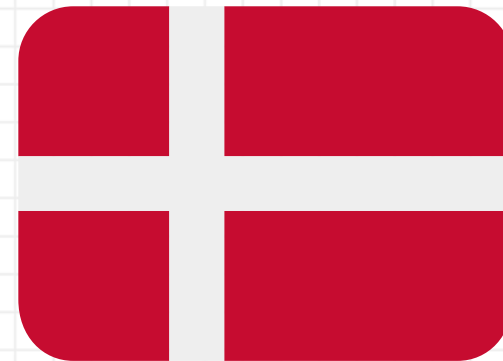
In Sweden, there is no specific legislation or public registry for non-profit associations. They acquire legal personality by establishing bylaws and a governing structure, after which they can apply for a TIN. There are two types: those seeking economic benefit for their members (unions) and those pursuing other purposes.



**Norway, with more than 100,000 associations, also lacks a specific law regulating them. Although the government has attempted to introduce a law on associations, it has not yet been successful. However, it does have a Foundations Act (Lov om stiftelser, 2001), which establishes detailed rules on their structure, statutes, establishment, closure, and asset management.**



In Denmark, there is no specific legislation for associations. Their creation is simple, with no administrative approval, capital investment, or registration requirements, but they must meet several requirements (statutes, governing body, their own finances, and a founding meeting). Associations are tax-exempt and cannot have paid employees, but they can register for a NemKonto if they wish to receive public subsidies.



In Finland, associations are governed by the Associations Act of 1989 (Yhdistyslaki in Finnish, Föreningsslag in Swedish), which provides for a specific registration for them. Although this is not mandatory, it gives them legal personality.



In Greece, there are three main types of non-profit entities: companies or Σύλλογος (with a defined statute and purpose), associations or Σωματείο (formed by at least 20 people with legal personality and non-profit purposes) and foundations or Ίδρυμα (regulated by the Greek Civil Code).

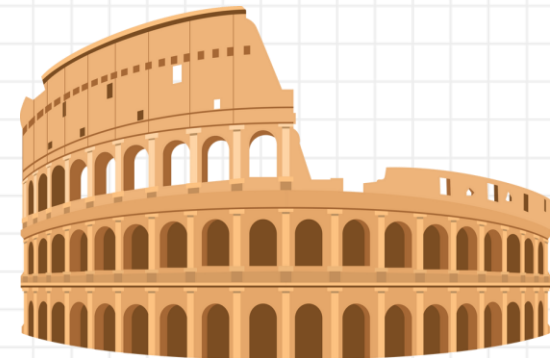
Non-profit organizations dedicated to social care must register with the National and Regional Register of Social Care Organizations.

There are other specific registries for NGOs, private non-profit entities, and voluntary organizations, depending on their activity and sector.



In Italy, non-profit organizations are registered in a specific public registry and can take various forms. The Third Sector Code (2017) regulates the different types of entities:

- **NGOs (ONLUS):** development cooperation, recognized by the Ministry of Foreign Affairs.
- **Voluntary organizations:** democratic structure and no compensation to their members. They must submit public accounts and register at the regional level.
- **Social cooperatives:** social, healthcare, or educational services. Regulated by Law 381/1991.
- **Foundations:** social or cultural purposes.
- **Social promotion associations (APS):** activities of public interest and mutual benefit. Regulated by Law 383/2000.





### 3.3 Non-governmental organization (NGO)

Non-governmental organizations (NGOs) are entities of various legal types, but always of private law and nature. They share the objectives and characteristics of non-profit organizations (NPOs), but do not have public institutions or representatives among their founders, members, or directors.

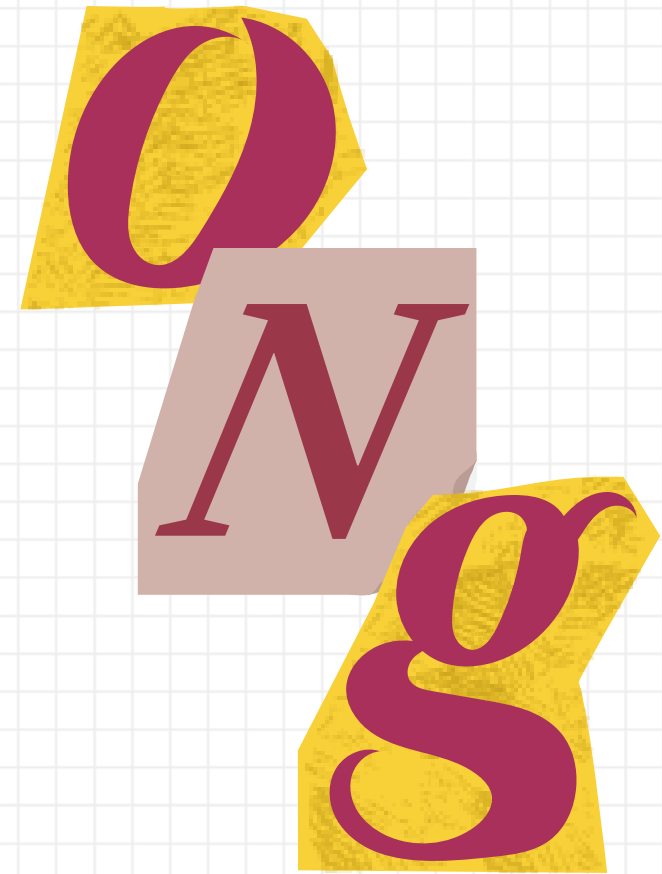



The difference between ESALs and NGOs lies in their freedom from government control at any level and by any state. This should contribute to their autonomy and impartiality from governments and administrations, but it does not exempt them from following certain political, ideological, or religious orientations. NGOs are difficult to classify, as they define different types of entities in different countries.

The term "NGO" became popular after the creation of the UN in 1945, when non-governmental organizations were invited to participate as observers. This term is still used today to designate any private, non-profit organization, provided it is independent of government and is not a political party.

At that time, there were organizations trying to combat social issues such as slavery, poverty, and women's suffrage, but the real expansion of NGOs came with globalization and the end of the Cold War in response to the negative effects of neoliberal policies.

NGOs have played a key role in critiquing international institutions and advocating for sustainable development. Since 2001, thousands of NGOs have participated in the World Social Forum (WSF) and other regional or thematic meetings. World NGO Day is celebrated on February 27.





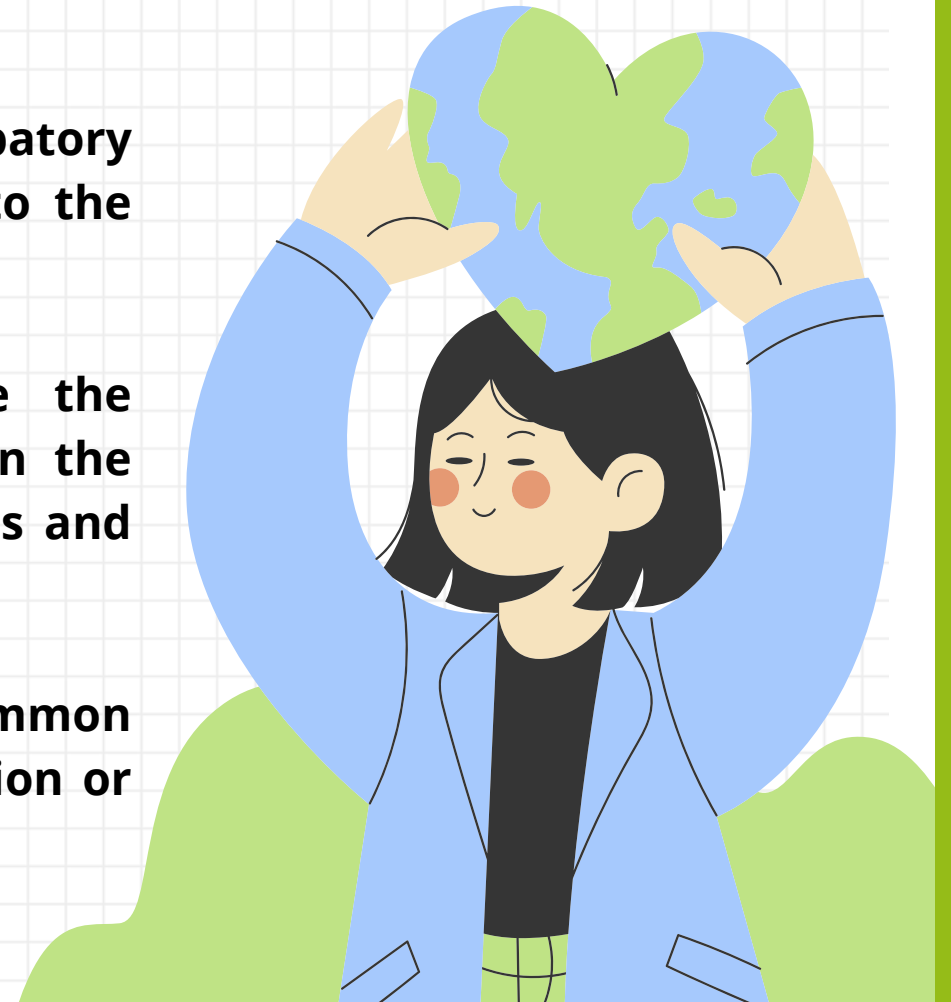
The scope of NGOs' activities can range from local to international: in the latter, in particular, they have developed important transnational structures and activities in a variety of areas, including economic and social development, environmental protection, and the defense of human rights.

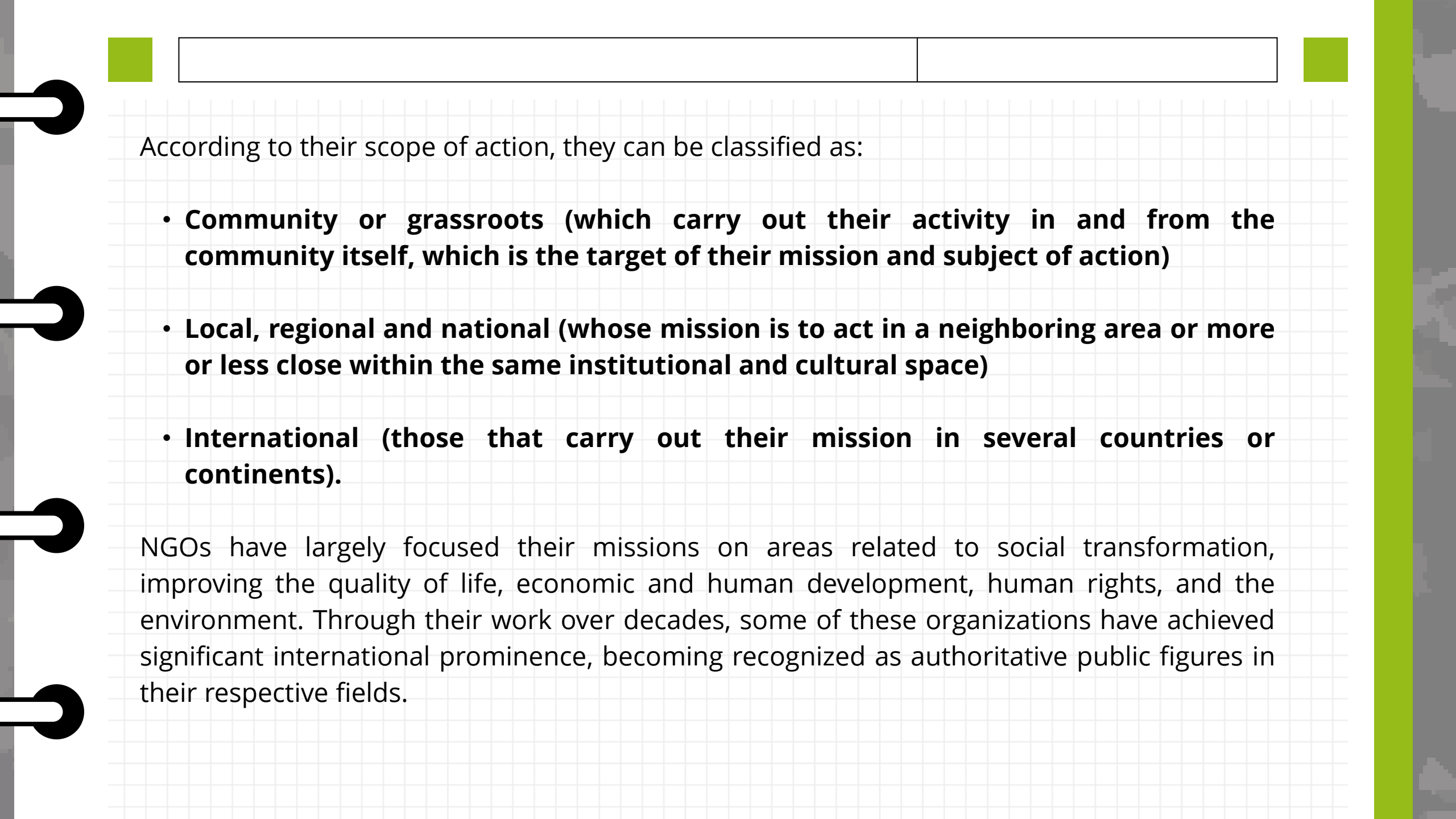
Despite their altruistic nature, NGOs have sometimes been criticized for their potential role in neocolonial politics, being seen more as a mechanism to calm consciences than as agents of real change. This has led to talk of "NGO-ization" as a synonym for depoliticization and social demobilization.

They have also been criticized for their lack of coordination, the poor sustainability of some projects, and their disconnection from local realities. Their legitimacy has been questioned due to their influence on government decisions without clear representation or accountability. Furthermore, their funding can compromise their independence, and some have been accused of disrespecting local cultures or of responding to religious or ideological interests with a Eurocentric vision.

NGOs can be classified according to their vision into:

- **Charitable:** with a paternalistic vision and a mission of social assistance.
- **Service-based:** with a more open and participatory vision to provide health or education services to the general population in certain areas.
- **Participatory:** whose vision seeks to involve the populations to which its actions are directed in the mission they carry out, providing material means and mechanisms for learning and empowerment.
- **Professionals:** whose vision is to defend the common interests of a community based on their profession or dedication.






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According to their scope of action, they can be classified as:

- **Community or grassroots (which carry out their activity in and from the community itself, which is the target of their mission and subject of action)**
- **Local, regional and national (whose mission is to act in a neighboring area or more or less close within the same institutional and cultural space)**
- **International (those that carry out their mission in several countries or continents).**


NGOs have largely focused their missions on areas related to social transformation, improving the quality of life, economic and human development, human rights, and the environment. Through their work over decades, some of these organizations have achieved significant international prominence, becoming recognized as authoritative public figures in their respective fields.



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Furthermore, their activities have contributed to raising awareness and socially mobilizing millions of people on fundamental issues such as climate change, also leading governments and states to pursue important initiatives in these areas. In this regard, NGOs have contributed to generating what is known as "way two diplomacy," which fosters dialogue and the search for common goals and commitments among experts, scientists, professors, professionals, and other figures not involved in or outside government circles, who therefore have greater ease and freedom to exchange opinions, ideas, and proposals.

Just as they carry out their activities in many fields, NGOs also employ very different working methodologies. Some predominantly rely on public pressure or denunciation, others design and manage plans to provide material and/or technical assistance, others focus their efforts on personal assistance or counseling, and others dedicate their primary efforts to research.



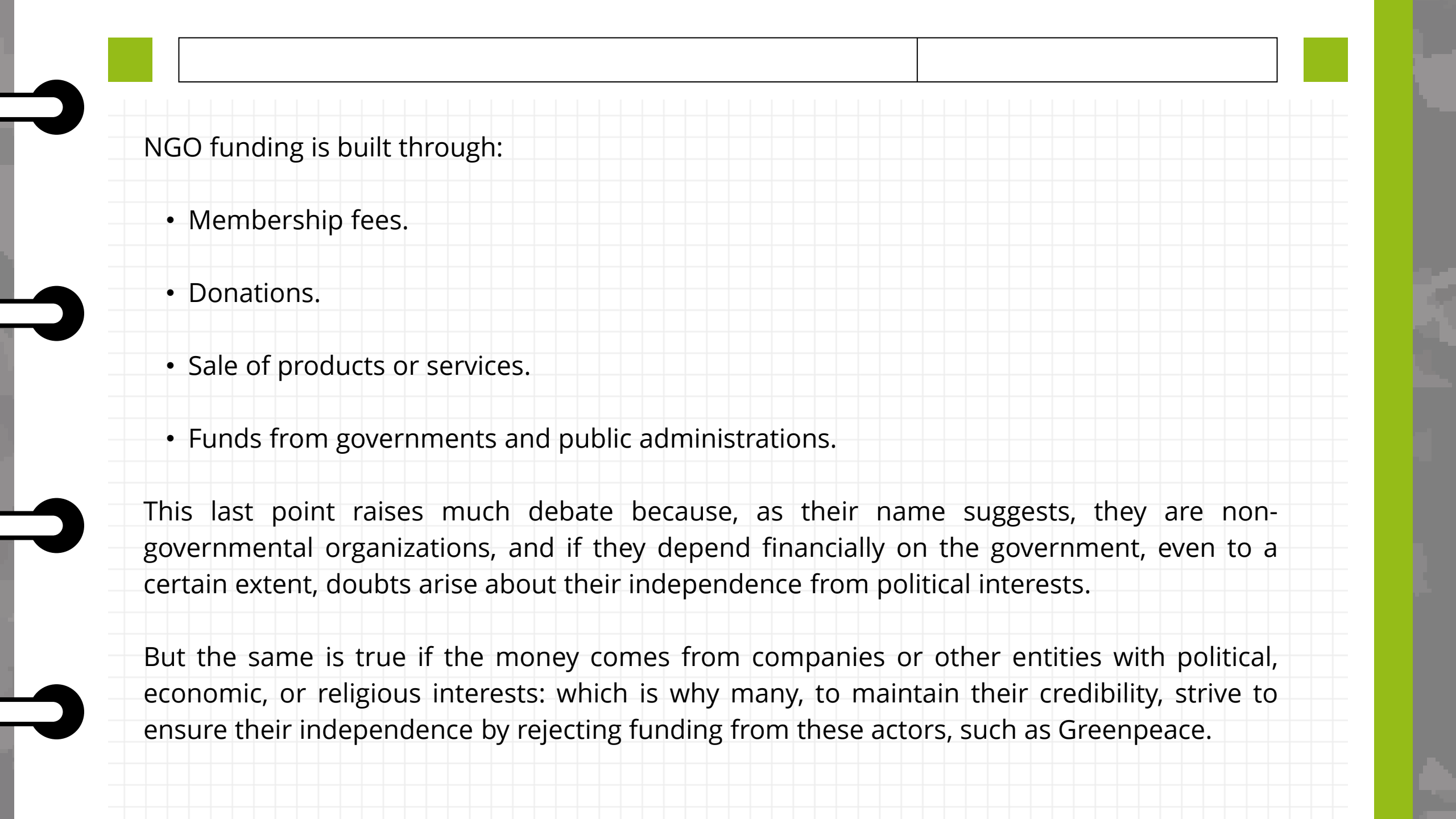
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The World Bank classifies them as operational and campaign.

- **Operational: They seek to directly achieve small-scale changes through the management of specific projects.**
- **Campaigners: They want to achieve large-scale changes promoted indirectly through influence in society and the political sphere.**

However, the methodologies used are not mutually exclusive, and although NGOs have their own predominant ways of working, this does not preclude them from varying their methodology at certain times or under certain circumstances in order to achieve their objectives.

Although NGOs have a significant volunteer component, they also rely on the participation of hired and paid professionals and technicians to promote the continuity of strategic issues and main goals.



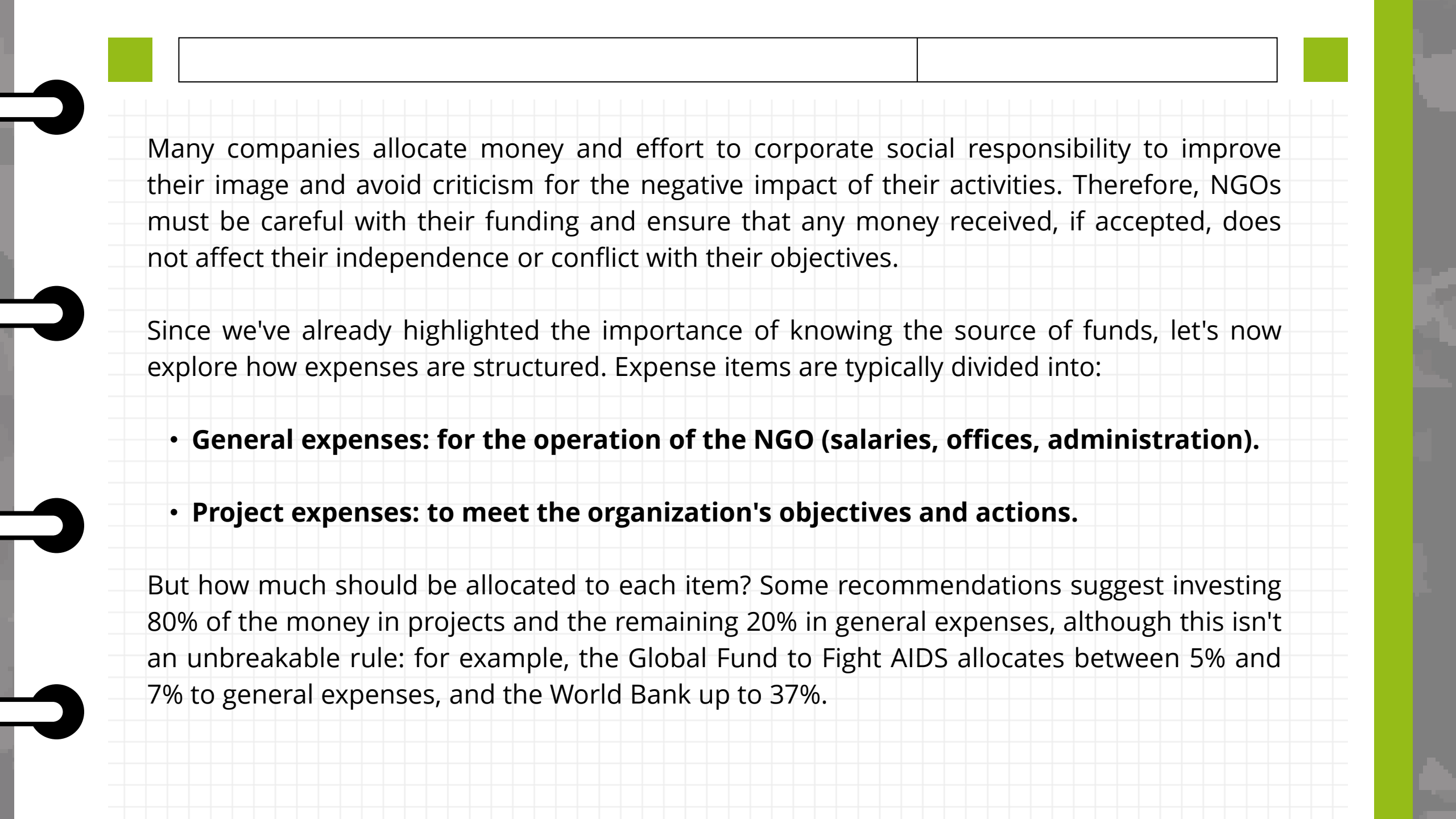
NGO funding is built through:

- Membership fees.
- Donations.
- Sale of products or services.
- Funds from governments and public administrations.

This last point raises much debate because, as their name suggests, they are non-governmental organizations, and if they depend financially on the government, even to a certain extent, doubts arise about their independence from political interests.

But the same is true if the money comes from companies or other entities with political, economic, or religious interests: which is why many, to maintain their credibility, strive to ensure their independence by rejecting funding from these actors, such as Greenpeace.





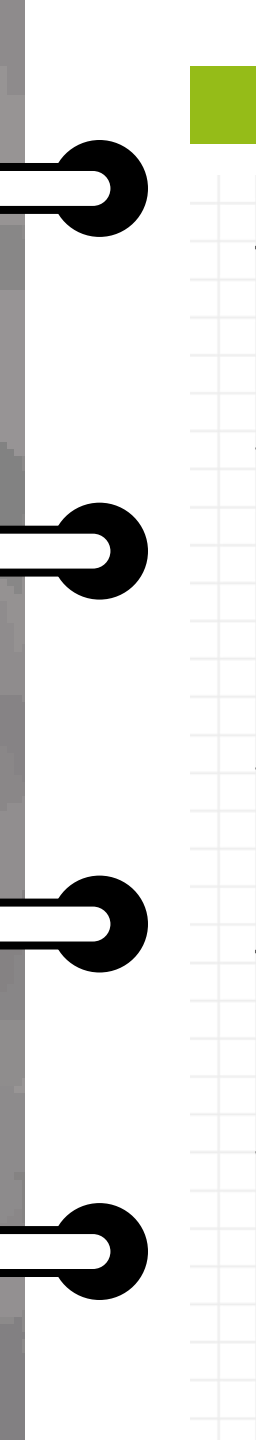
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Many companies allocate money and effort to corporate social responsibility to improve their image and avoid criticism for the negative impact of their activities. Therefore, NGOs must be careful with their funding and ensure that any money received, if accepted, does not affect their independence or conflict with their objectives.

Since we've already highlighted the importance of knowing the source of funds, let's now explore how expenses are structured. Expense items are typically divided into:

- **General expenses: for the operation of the NGO (salaries, offices, administration).**
- **Project expenses: to meet the organization's objectives and actions.**

But how much should be allocated to each item? Some recommendations suggest investing 80% of the money in projects and the remaining 20% in general expenses, although this isn't an unbreakable rule: for example, the Global Fund to Fight AIDS allocates between 5% and 7% to general expenses, and the World Bank up to 37%.



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The key to balanced financial management in these cases is transparency: high administrative costs often generate mistrust and make it difficult to raise funds, but not investing enough in good management can work against the NGO itself. Therefore, it is best to always provide clear information about how the funds are used.

NGOs often dedicate themselves to purposes that should be addressed by government policies. Governments and administrations, due to a lack of resources or a lack of will, neglect some of their obligations to their populations or human dignity. NGOs partially fill these gaps, although this situation causes tensions between governments, NGOs, and affected populations.

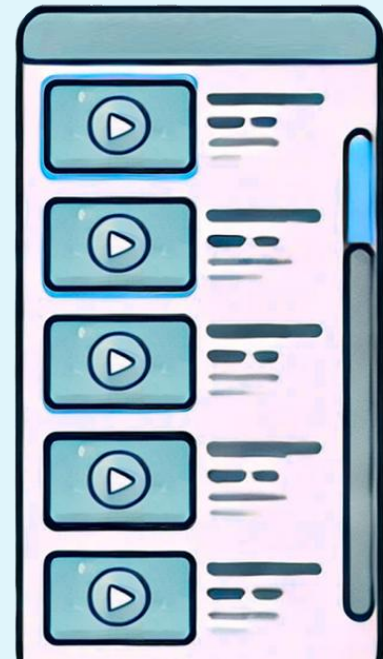
The various governments' attitudes toward NGOs demonstrate the tension between the need to plan and coordinate the organizations' actions and the organizations' freedom and independence to make their own decisions and maintain their lines of action in accordance with their mission, vision, goals, and objectives.



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**Telemar Productions**  
What is an NGO?



## **GLOSSARY**

**World Bank:** An international organization comprised of more than 180 countries whose purpose is to reduce poverty through loans, credit, and economic support. It was established in 1944 as part of the Bretton Woods Agreement. It is headquartered in the United States. Its activities have not been without controversy.

**BINGO:** Acronym for large international NGO.

**Transparency criterion:** This involves providing clear, sufficient, relevant, and up-to-date information on the use of the organization's funds.

**CSO:** civil society organization.

**Track Two Diplomacy:** International relations developed outside of official government channels.



**DONGO: Organized donor NGO.**

**ENGO: NGO with an environmentalist character and mission.**

**ESAL: Non-profit entity.**

**Welfare state: a model that emerged in Europe after the Second World War, based on state intervention to guarantee social rights, such as public education and healthcare, labor protection, and social benefits (unemployment, retirement, assistance for people with disabilities).**

**Eurocentrism: A worldview that places the culture of Western European countries at the center of everything and tends to undervalue the rest of the planet's cultures and geographic areas.**

**Global Fund to Fight AIDS: an international organization established under the auspices of the World Health Organization to combat AIDS.**



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**World Social Forum:** Annual meetings of hundreds of NGOs and individuals working for a globalization distinct from neoliberalism to debate and launch proposals for social justice.

**Program and project expenses:** Expenses that entities dedicate to supporting the aid projects and programs they implement in accordance with their mission, vision, and objectives.

**General expenses:** Expenses intended to cover the general structure of an entity, both in terms of personnel and physical spaces and consumable needs.

**Globalization:** A process that began after the end of the Cold War and has spread neoliberalism and the market economy worldwide. It is characterized by the reduction of the role of the state, the weakening of the welfare state, the power of large transnational corporations, and the lack of democratic control over international entities.

**GONGO:** Organizations created to look like NGOs but aimed at promoting the interests of a government.

**GSO: Grassroots Support Organization.**

**INGO: international non-governmental organization**

**MANGO: Market defense NGO.**

**Neocolonialism: A geopolitical practice that uses neoliberal globalization and cultural imperialism to influence and sometimes condition the policies of countries that were colonized in the past.**

**Neoliberalism: A political and economic theory that advocates reducing the state and its capacity for intervention to a minimum, while placing the market and its mechanisms at the heart of self-regulation of economic and social processes.**

**NGDO: non-governmental development organization.**

**NGO: English abbreviations for NGO, non-governmental organization.**



**NNGO: Acronym for northern NGO.**

**National NGO: A non-governmental organization that exists only in one country.**

**NGO: non-governmental organization. An association, foundation, or entity in the third sector and therefore non-profit, not owned by governments or public administrations.**


**NGO: non-governmental development organization.**

**NGO-ization: the ability to depoliticize discourses and demobilize social movements within the framework of NGOs.**

**PANGO: an organization created by a political party disguised as an NGO.**

**QUANGO: A quasi-autonomous NGO, usually with the participation of non-governmental entities or national agencies from various countries.**





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**Accountability:** A strategy used by entities to provide complete, sufficient, and timely information on their internal and external activities, accounts, sources of financing, and details of expenses, in a consistent, truthful, and accessible manner.

**Representativeness:** the real capacity of an entity to represent the interests and true aspirations of the community it claims to represent.

**Corporate social responsibility:** A concept related to the responsibility of business and financial corporations toward society and the environment, which is reflected in establishing active and effective contributions to social and environmental improvement, which also fulfill the objective of improving their public image.

**SCO:** social change organization.

**SNGO:** NGO from the South.

**TANGO:** Technical assistance NGO.

**TNGO: Transnational NGO, which is not limited to a single country, but exists in several.**

**TSO: Third sector organization.**

**WANGO: World Association of Non-Governmental Organizations u Organización Mundial de ONG.**

**YOUNGO: Youth-oriented NGO.**

**Accountability:** A strategy used by entities to provide complete, sufficient, and timely information on their internal and external activities, accounts, sources of financing, and details of expenses, in a consistent, truthful, and accessible manner.

**Representativeness:** The real capacity of an entity to represent the interests and true aspirations of the community it claims to represent.

**Corporate social responsibility:** A concept related to the responsibility of business and financial corporations toward society and the environment, which is reflected in establishing active and effective contributions to social and environmental improvement, which also fulfill the objective of improving their public image.

**SCO:** Acronym for social change organization.

**SNGO:** Acronym for Southern NGO.

**TANGO:** Acronym for technical assistance NGO.

**TNGO:** Acronym for transnational NGO, which is not limited to a single country, but exists in several.

**TSO:** Acronym for Third Sector Organization.

**WANGO:** Sigla de World Association of Non-Governmental Organizations u Organización Muncial de ONG.

**YOUNGO:** Acronym for youth-oriented NGO.



## SESSION 4

### THE ASSOCIATIONS

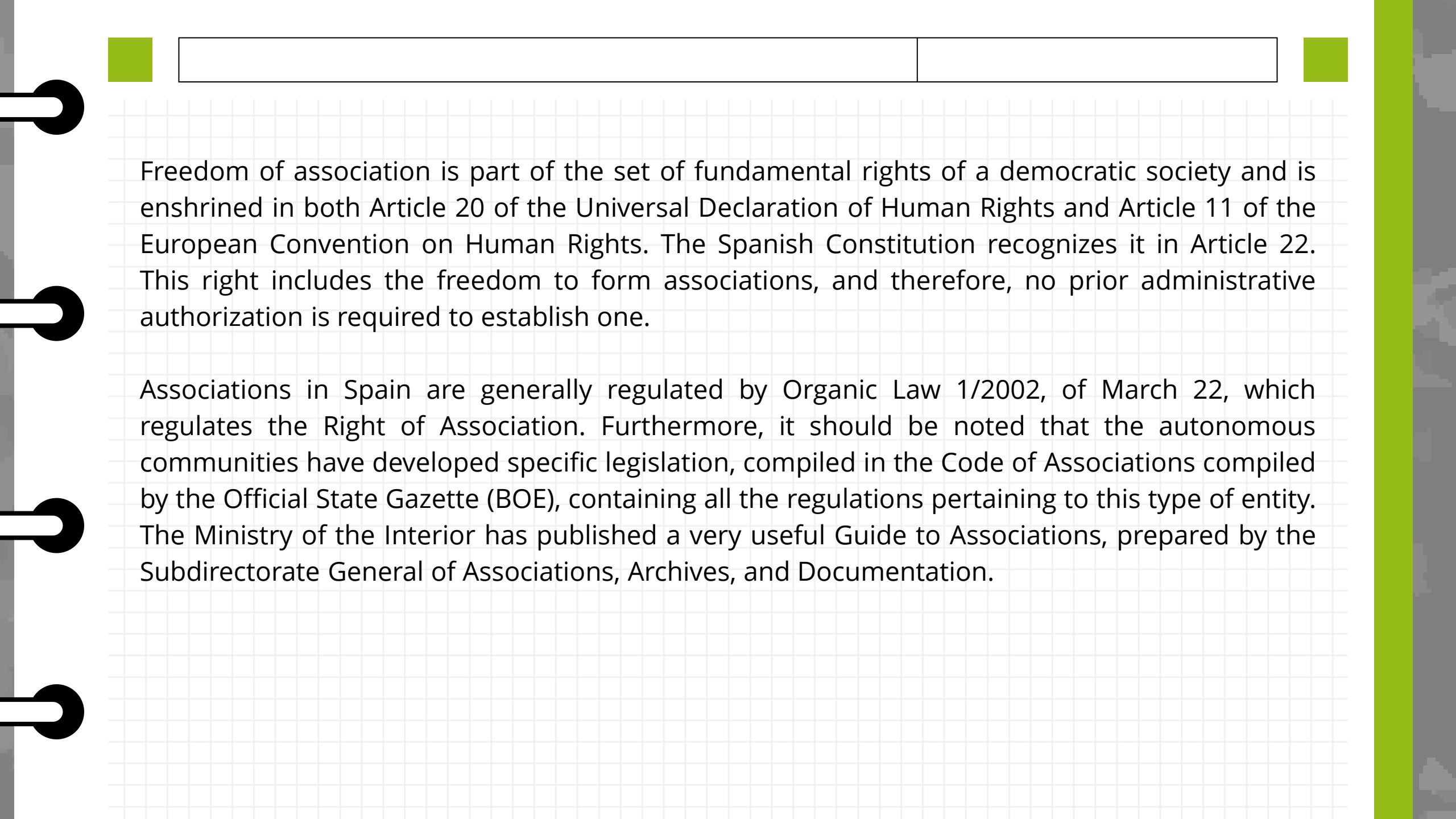


## 4.1 What is an association?

An association is a stable grouping of several people (physical or legal, public or private, with a minimum of 3) with a specific, lawful and non-profit purpose of general or specific interest, which has the will to remain and adopts its own legal personality from the moment of its valid constitution (art. 35 Civil Code), the membership and permanence of its members being voluntary.

For all these reasons, they must be provided with a specific organizational structure for their government and representation (established in their statutes), they must be provided with the necessary human and technical resources to try to achieve their objectives, and they must comply with the legal obligations they acquire through the corresponding administrative management.

They are required to register in a public registry for publicity purposes and have the right to obtain a declaration of public utility if they meet the legal requirements.



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Freedom of association is part of the set of fundamental rights of a democratic society and is enshrined in both Article 20 of the Universal Declaration of Human Rights and Article 11 of the European Convention on Human Rights. The Spanish Constitution recognizes it in Article 22. This right includes the freedom to form associations, and therefore, no prior administrative authorization is required to establish one.

Associations in Spain are generally regulated by Organic Law 1/2002, of March 22, which regulates the Right of Association. Furthermore, it should be noted that the autonomous communities have developed specific legislation, compiled in the Code of Associations compiled by the Official State Gazette (BOE), containing all the regulations pertaining to this type of entity. The Ministry of the Interior has published a very useful Guide to Associations, prepared by the Subdirector General of Associations, Archives, and Documentation.

## 4.2 Types of associations

There are two types of associations: general interest associations and specific or particular interest associations. The former have a purpose or objective that extends beyond the members, addressing general issues, such as NGOs, anti-poverty associations, environmental associations, or animal protection organizations. Specific or particular interest associations, on the other hand, pursue objectives that benefit their members, such as neighborhood, consumer, professional, sports, or disease associations. In all cases, associations are non-profit.


Their internal functioning is democratic and assembly-based. They may have governing or coordinating bodies of various forms or modalities, but ultimately, fundamental decisions are approved by all associated members meeting in an assembly. They are governed internally by their own bylaws, which are initially approved by the members who constitute them, but which may be amended by the assembly following the procedure regulated therein. This is the legal form most commonly used by third-sector entities.



In Spanish law, the term "association" is reserved for those formed under Organic Law 1/2002, which regulates the right of association, and which are non-profit. There are two types:

- common regime
- special regime

Special regime companies differ from common regime companies in that they have certain specific purposes:

- political parties
  - unions
  - business organizations
  - churches, denominations and religious communities
  - sports associations
  - consumer and user associations;
  - professional associations of members of the Armed Forces, the Civil Guard, and magistrates, judges, and prosecutors.
- 



Commercial associations are called "society" in Spanish law: therefore, all associations are non-profit entities (both those under the general and special regimes).

Associations can in turn be grouped into second-level entities: unions and federations of associations (at least 3 associations) and confederations (at least 3 federations of associations).

Associations will have their registered office in Spain to comply with Spanish law. In this regard, it should be noted that the Spanish branches of foreign associations that carry out stable and long-standing activities will also be registered in the National Registry of Associations.



Currently, more than half a million associations of all types are registered in the Ministry of the Interior's Registry of Associations. This registry includes associations that operate throughout Spain or in more than one autonomous community.



Entities whose scope of activity is an autonomous community or part thereof (at the local, regional, or provincial level) must be registered in the respective community's registry of associations, which coordinates their data with the national registry. Local associations are registered in local councils for the purposes of their relationship with that administration.

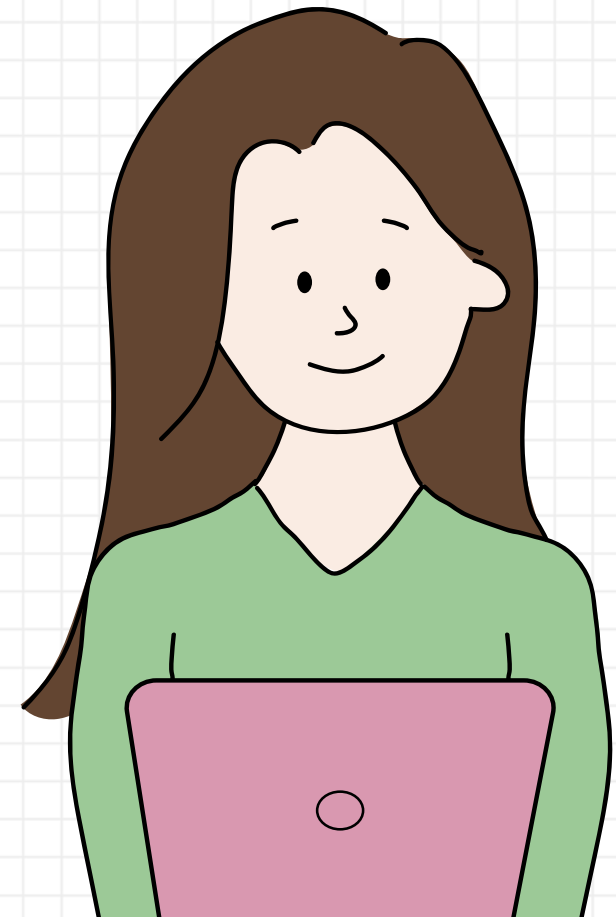
## 4.3 Registration of associations

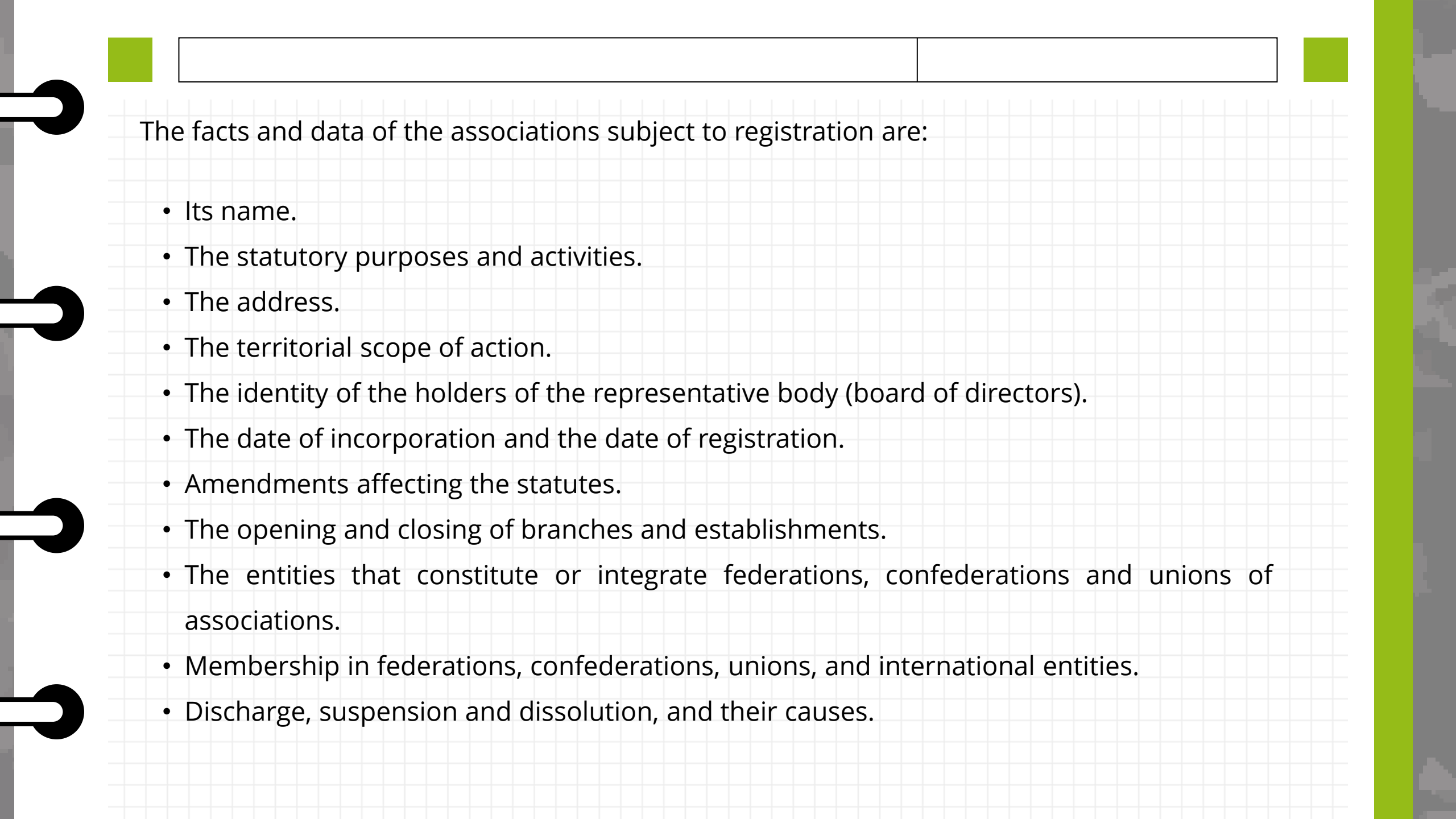
The registration of general-regime associations in the registry of associations is declarative in nature, as it is done for publicity purposes, since these associations have their own legal personality from the moment the founding charter is granted. However, registration has three important effects:

- guarantee the rights of partners and third parties;
- legally separate the personal assets of the partners from those of the association, thus limiting the scope of asset liabilities;
- access to public aid and promotion measures (such as the processing of the declaration of public utility) that are only available to registered associations.

In most cases, the registration of special-regime associations is constitutive in nature, as it is the act of registration that determines the association's acquisition of legal personality. In any case, the promoters of the entity are responsible for the registration and for the consequences of not properly completing this administrative procedure.

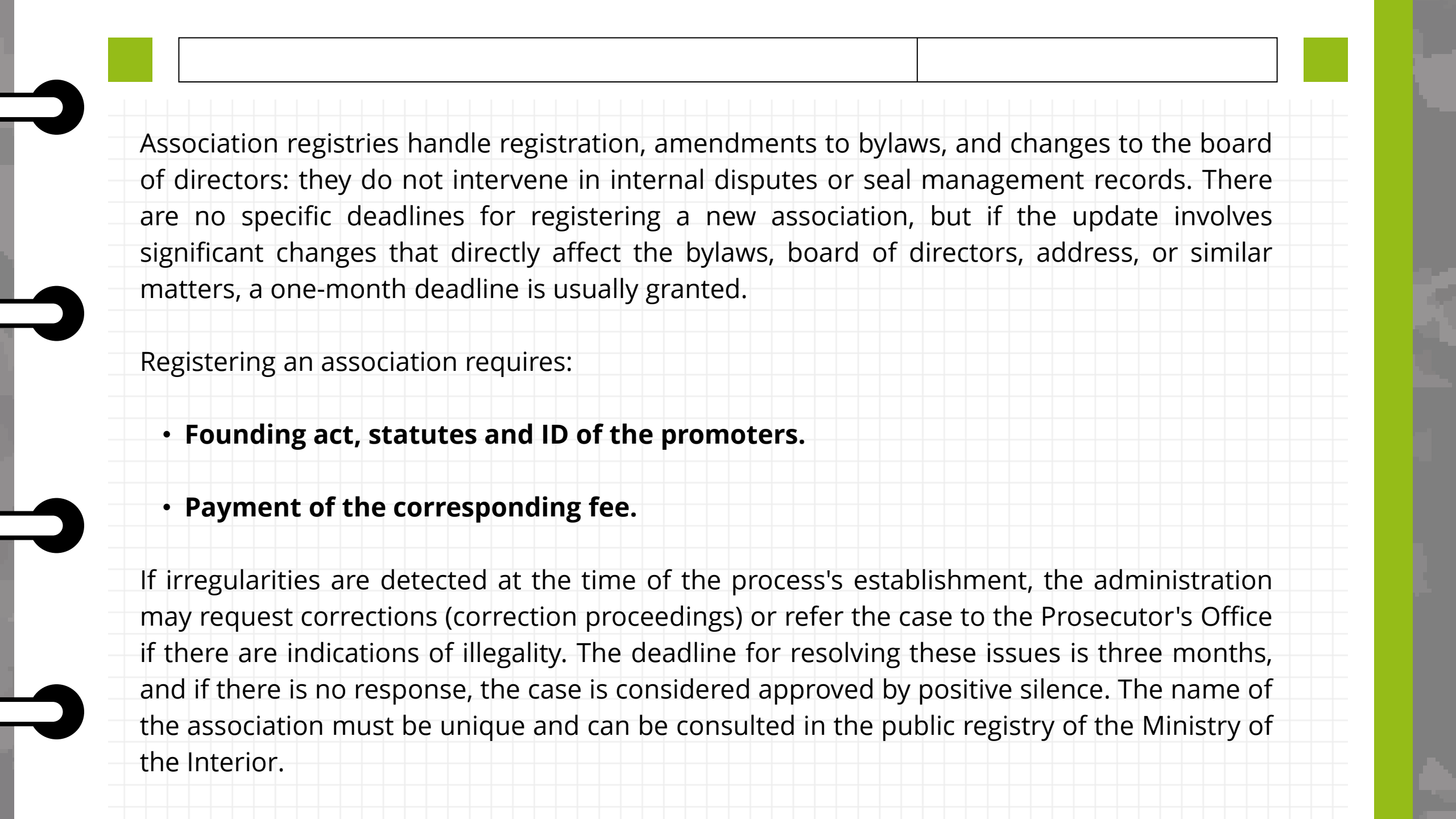
Associations, like any other legal entity, are legally required to communicate with public authorities electronically. Since they acquire legal personality from the moment of their effective incorporation through the founding document, all their relations with public authorities must be conducted electronically from the outset, both for filing documents and for receiving notifications by accessing the citizen folder or the designated email address.





The facts and data of the associations subject to registration are:

- Its name.
- The statutory purposes and activities.
- The address.
- The territorial scope of action.
- The identity of the holders of the representative body (board of directors).
- The date of incorporation and the date of registration.
- Amendments affecting the statutes.
- The opening and closing of branches and establishments.
- The entities that constitute or integrate federations, confederations and unions of associations.
- Membership in federations, confederations, unions, and international entities.
- Discharge, suspension and dissolution, and their causes.



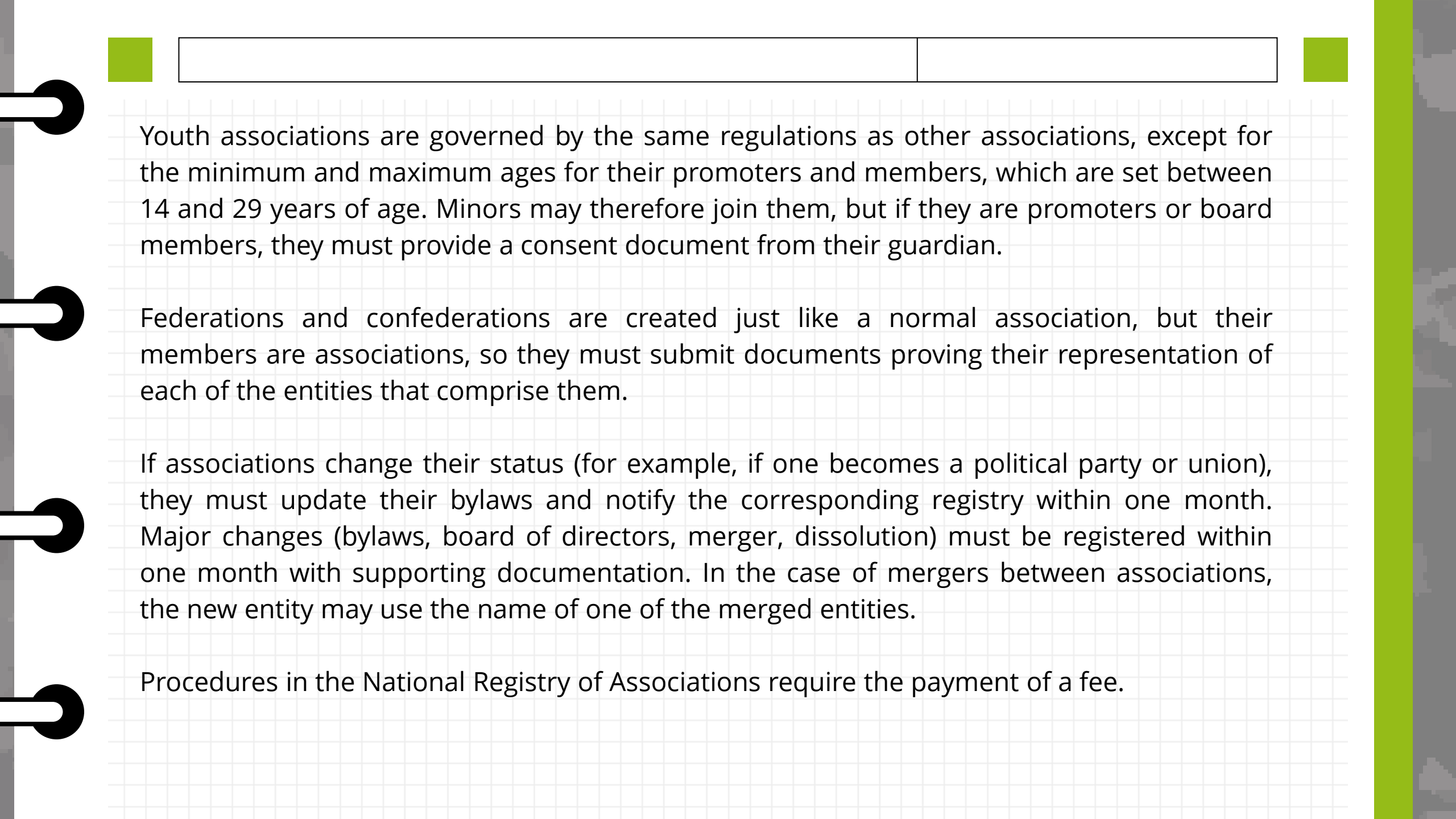
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Association registries handle registration, amendments to bylaws, and changes to the board of directors: they do not intervene in internal disputes or seal management records. There are no specific deadlines for registering a new association, but if the update involves significant changes that directly affect the bylaws, board of directors, address, or similar matters, a one-month deadline is usually granted.

Registering an association requires:

- **Founding act, statutes and ID of the promoters.**
- **Payment of the corresponding fee.**

If irregularities are detected at the time of the process's establishment, the administration may request corrections (correction proceedings) or refer the case to the Prosecutor's Office if there are indications of illegality. The deadline for resolving these issues is three months, and if there is no response, the case is considered approved by positive silence. The name of the association must be unique and can be consulted in the public registry of the Ministry of the Interior.



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Youth associations are governed by the same regulations as other associations, except for the minimum and maximum ages for their promoters and members, which are set between 14 and 29 years of age. Minors may therefore join them, but if they are promoters or board members, they must provide a consent document from their guardian.

Federations and confederations are created just like a normal association, but their members are associations, so they must submit documents proving their representation of each of the entities that comprise them.

If associations change their status (for example, if one becomes a political party or union), they must update their bylaws and notify the corresponding registry within one month. Major changes (bylaws, board of directors, merger, dissolution) must be registered within one month with supporting documentation. In the case of mergers between associations, the new entity may use the name of one of the merged entities.

Procedures in the National Registry of Associations require the payment of a fee.

## **GLOSSARY**

**Profit motive:** a determined desire to obtain economic or financial returns to be appropriated by a person or distributed among the members of a business corporation.

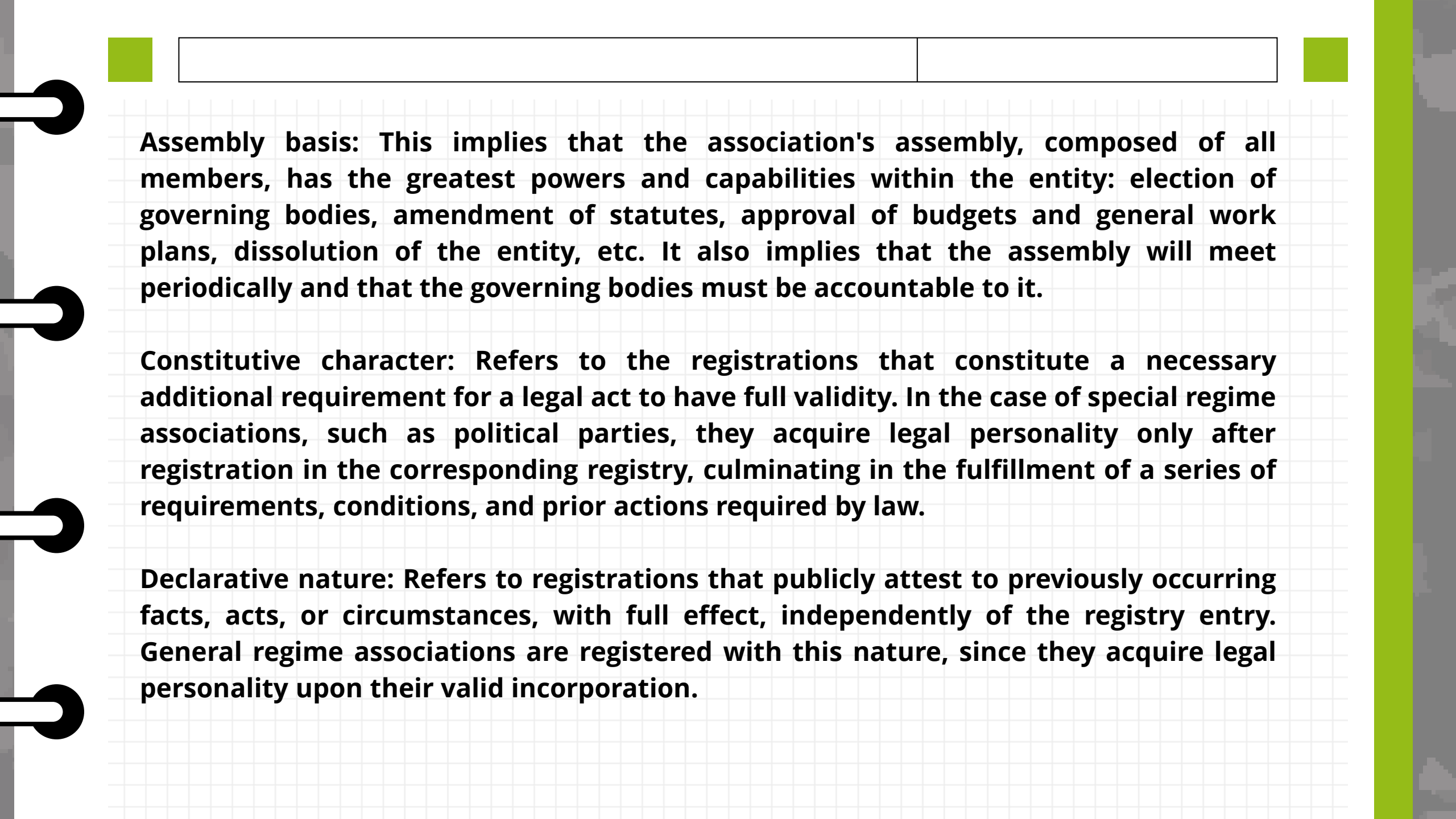
**General regime association:** Associations of all types not included by law in any special regime and registered in the National Registry of Associations of the Ministry of the Interior or in the registry of an autonomous community.

**Special regime associations:** associations included by law in a special category, required to register in specific registries: political parties, unions, business associations, religious denominations, etc.

**Youth association:** association formed by young people between 14 and 29 years old.

**First-degree associations:** associations made up of natural or legal persons that do not form federations, confederations, or unions of associations.





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**Assembly basis:** This implies that the association's assembly, composed of all members, has the greatest powers and capabilities within the entity: election of governing bodies, amendment of statutes, approval of budgets and general work plans, dissolution of the entity, etc. It also implies that the assembly will meet periodically and that the governing bodies must be accountable to it.

**Constitutive character:** Refers to the registrations that constitute a necessary additional requirement for a legal act to have full validity. In the case of special regime associations, such as political parties, they acquire legal personality only after registration in the corresponding registry, culminating in the fulfillment of a series of requirements, conditions, and prior actions required by law.

**Declarative nature:** Refers to registrations that publicly attest to previously occurring facts, acts, or circumstances, with full effect, independently of the registry entry. General regime associations are registered with this nature, since they acquire legal personality upon their valid incorporation.




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**Consent:** permission or authorization. Minors must have the consent of their guardians for certain legal actions.


**Second-degree associative entities:** associations of associations that take the form of federations, confederations or unions.

**Statutes:** These establish the internal rules for the organization and operation of the association. These are drawn up independently by each association, but must contain a series of minimum contents required by law.

**Democratic functioning:** Associations must adapt their internal rules democratically, so that all members of the association have the right to participate in decision-making, especially the most important ones, as well as in the free election of members of the governing bodies, who must be accountable to the entire membership.



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**Freedom of association:** The right to freely join or separate to form associations or organizations with lawful objectives. It is one of the human rights related to the freedoms of opinion, expression, assembly, and participation.

**Legal personality:** A quality that implies being the holder of rights and obligations, as well as the capacity recognized by the State to act or act legally (before the courts and public administrations) and to carry out activities that generate liability to oneself and to third parties. "Self-contained legal personality" applied to associative entities means that the entity has legal personality independent of that of its members or representatives.

**Positive silence:** A favorable response to a request made to a public administration when it does not respond in a timely manner.

**Association transformation:** A legal procedure by which an association changes its name and purpose without changing other aspects of the entity.



## SESSION 5

# THE FOUNDATIONS



## 5.1 What is a foundation?

It is a non-profit entity with a permanent purpose and legal personality. It is formed by one or more founding members who pool financial assets to fulfill purposes classified as "of general interest." The right of foundation is protected in Article 34 of the Spanish Constitution, and Article 22 protects the right of association and its basic limits:

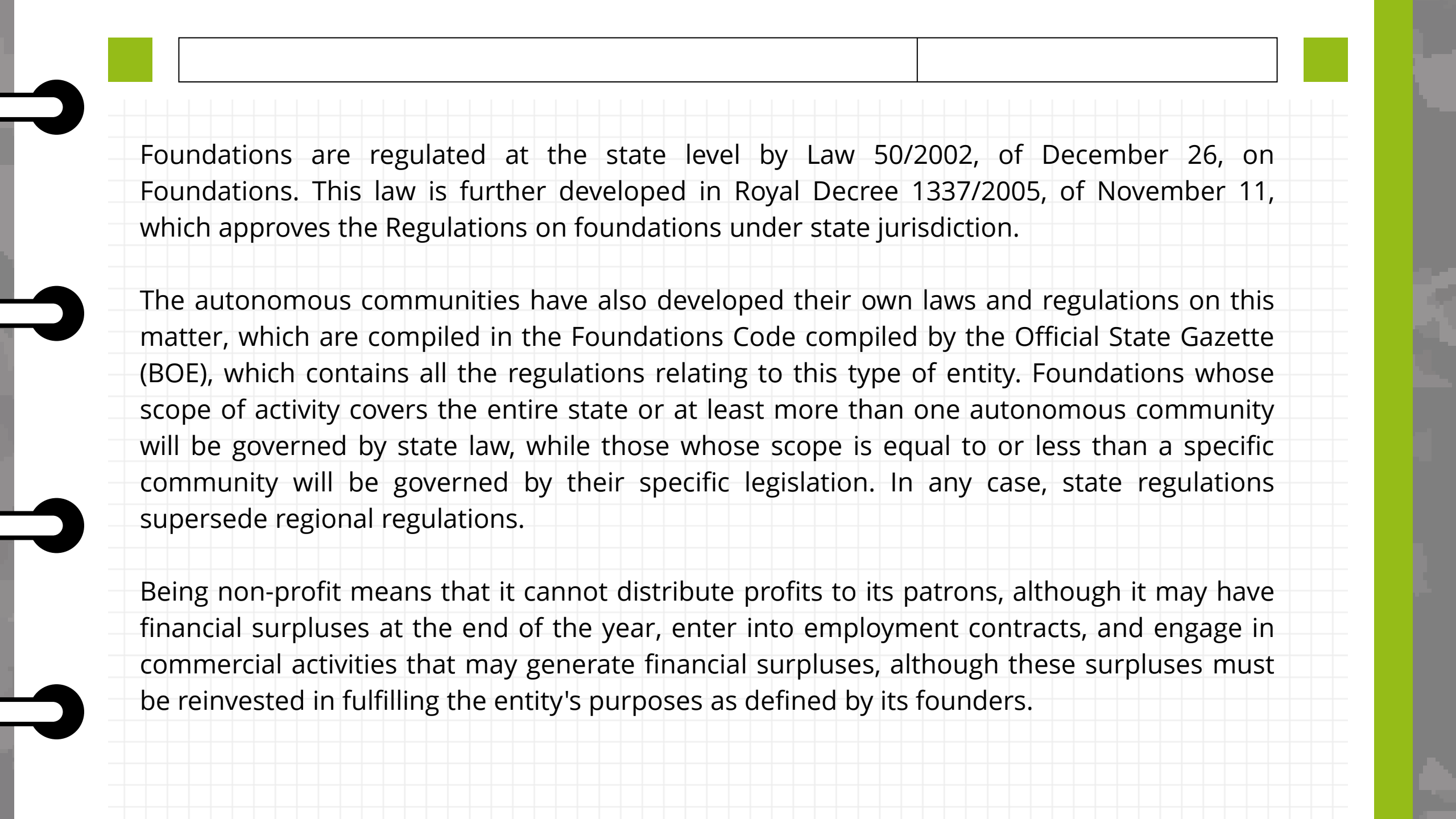
### *Article 34*

- 1. The right to found for purposes of general interest is recognized, in accordance with the law.*
- 2. The provisions of sections 2 and 4 of article 22 shall also apply to foundations.*

### *Article 22*

- 1. The right of association is recognized.*
- 2. Those that pursue ends or use means classified as crimes are illegal.*
- 3. Those established under this article must be registered for publicity purposes.*
- 4. They may only be dissolved or suspended in their activities by virtue of a reasoned judicial decision.*
- 5. Secret associations and those of a paramilitary nature are prohibited.*

FOUNDATION	ASSOCIATION
It must pursue purposes of general interest.	It must pursue purposes of general or specific interest to its partners.
It can be established by a single or several natural or legal persons.	It must be established by a group of at least three natural or legal persons.
To create them, they need to be provided with a minimum linked capital.	They don't need to be initially endowed with assets.
They are financed with their founding assets in addition to other sources.	They are financed by membership fees and contributions as well as other sources.
They aren't formed by partners.	They are comprised of members who can freely join or leave.
They are non-profit.	They are also non-profit.
They are directed by a Board of Trustees.	They have a democratic inner working.
They are supervised by the Protectorate, a public administration body.	They are not subject to direct supervision.
They are considered to be of "public interest" by definition, with the tax advantages this entails.	They can apply for "public utility" status to enjoy the same tax advantages as foundations.

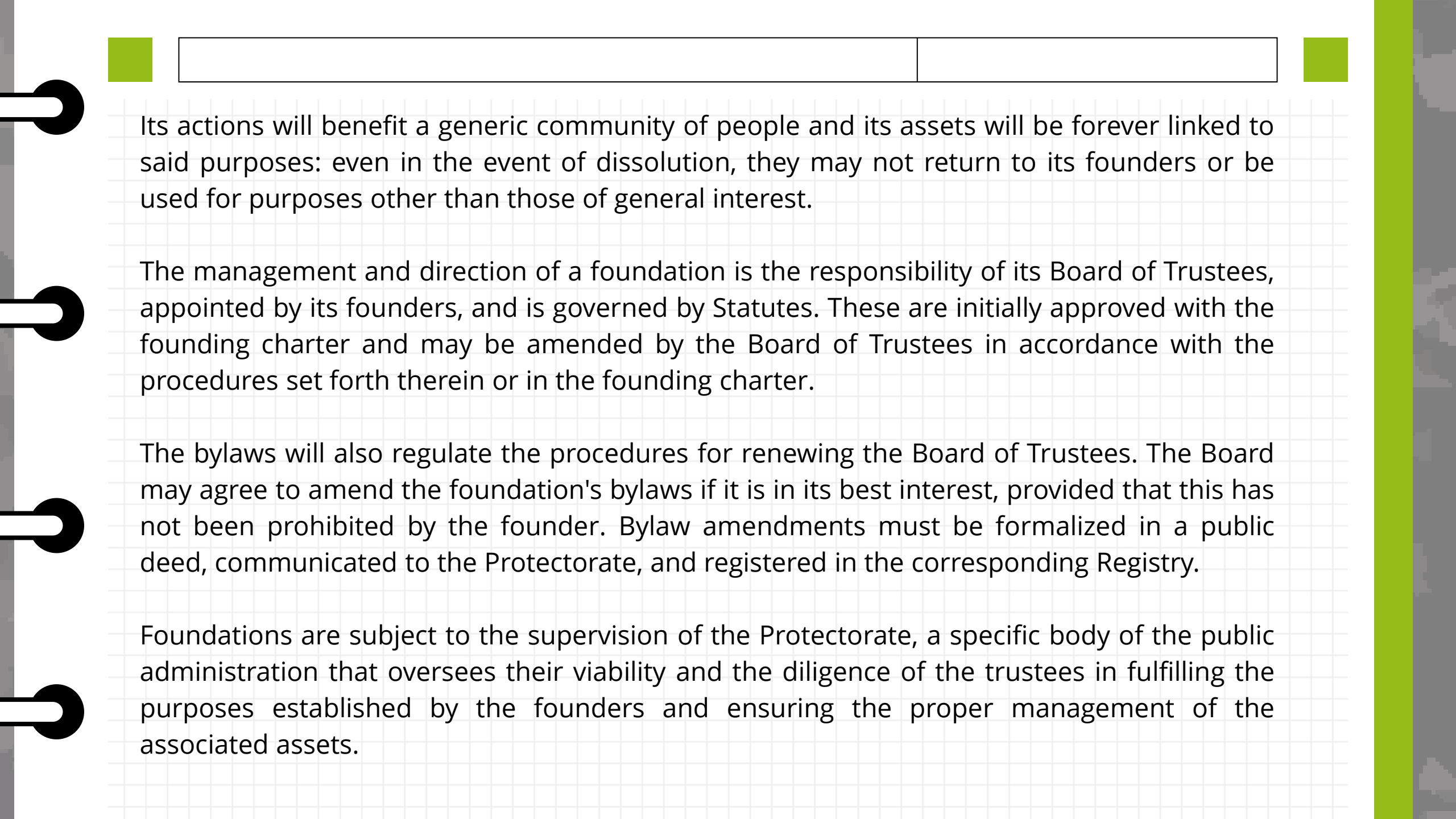


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Foundations are regulated at the state level by Law 50/2002, of December 26, on Foundations. This law is further developed in Royal Decree 1337/2005, of November 11, which approves the Regulations on foundations under state jurisdiction.

The autonomous communities have also developed their own laws and regulations on this matter, which are compiled in the Foundations Code compiled by the Official State Gazette (BOE), which contains all the regulations relating to this type of entity. Foundations whose scope of activity covers the entire state or at least more than one autonomous community will be governed by state law, while those whose scope is equal to or less than a specific community will be governed by their specific legislation. In any case, state regulations supersede regional regulations.

Being non-profit means that it cannot distribute profits to its patrons, although it may have financial surpluses at the end of the year, enter into employment contracts, and engage in commercial activities that may generate financial surpluses, although these surpluses must be reinvested in fulfilling the entity's purposes as defined by its founders.



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Its actions will benefit a generic community of people and its assets will be forever linked to said purposes: even in the event of dissolution, they may not return to its founders or be used for purposes other than those of general interest.

The management and direction of a foundation is the responsibility of its Board of Trustees, appointed by its founders, and is governed by Statutes. These are initially approved with the founding charter and may be amended by the Board of Trustees in accordance with the procedures set forth therein or in the founding charter.

The bylaws will also regulate the procedures for renewing the Board of Trustees. The Board may agree to amend the foundation's bylaws if it is in its best interest, provided that this has not been prohibited by the founder. Bylaw amendments must be formalized in a public deed, communicated to the Protectorate, and registered in the corresponding Registry.

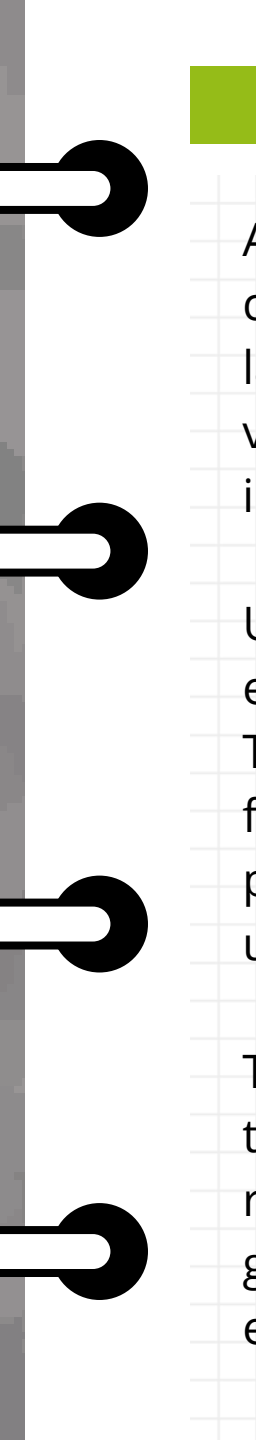
Foundations are subject to the supervision of the Protectorate, a specific body of the public administration that oversees their viability and the diligence of the trustees in fulfilling the purposes established by the founders and ensuring the proper management of the associated assets.



## 5.2 The creation of a foundation

They are created through the Deed of Incorporation, a document notarized. They must include:

- The identity of the founder or founders.
- The expression of the will to establish a foundation.
- The founding endowment, that is, the specific assets linked to the foundation.
- Identification of the first patrons (members of the Board of Trustees) and acceptance of the position.
- Statutes that will govern the internal functioning, which must contain:
  - Name of the foundation.
  - Address and territorial scope of activity.
  - Founding purposes and determination of beneficiaries.
  - Basic rules for the application of resources to the foundation's purposes.
  - Composition of the Board of Trustees and rules for its renewal, causes for termination of its members, powers and rules of operation and adoption of agreements.
  - Other lawful rules or provisions for the operation of the foundation.



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As with associations, both the purposes and all regulations must comply with the law. In the case of foundations, if any provision of the bylaws or the founder's statutes is contrary to the law, it will be deemed not to have been implemented, provided that it does not impede the valid constitution of the foundation. If the latter occurs, the foundation will not be registered in the corresponding Registry.

Unlike associations, they do not acquire legal personality from the moment they are established through a notarial deed (founding or constitutive act in the case of associations). To acquire it, they must complete the registration process in the corresponding registry of foundations (regional or national). Only upon registration do they acquire their own legal personality. Only foundations registered in the corresponding Registry of Foundations may use the name "foundation."

Their financial resources come primarily from the management of the assets endowed by their founders, i.e., the legally mandated foundation endowment. Foundations may also receive donations and grants and may also engage in commercial activities, thereby generating profits, which must always be used by the foundation to achieve the purposes established by the founders.

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Law 50/2022 on Foundations requires a minimum endowment of 30,000 euros, although it allows for a smaller initial amount if the foundation's viability is demonstrated and the minimum amount is reached within five years, starting with at least 7,500 euros.

**If the endowment is in other types of assets, these must be appraised and included in the founding deed, and third-party contributions with guaranteed enforcement are also accepted. The availability of the funds or assets must be certified before a notary, and the endowment may be increased with new contributions. The law prohibits considering the mere purpose of raising donations as an endowment.**

Foundations can be created in two ways:

- **Inter vivos agreement. The founders act during their lifetime in full possession of their faculties.**
- **Testamentary disposition (mortis causa). This is linked to the execution of the will, which will be initiated by the executor or heirs. If this power does not exist, it is delegated to the Protectorate of Foundations, subject to judicial authorization. The formalities of notarizing the foundation's constitution and completing the necessary registration procedures for it to acquire its own legal personality must be completed.**

Until December 2015, there were several Protectorates and Registries of foundations under different ministries, with the sole exception of banking foundations. After that date, they were centralized into:

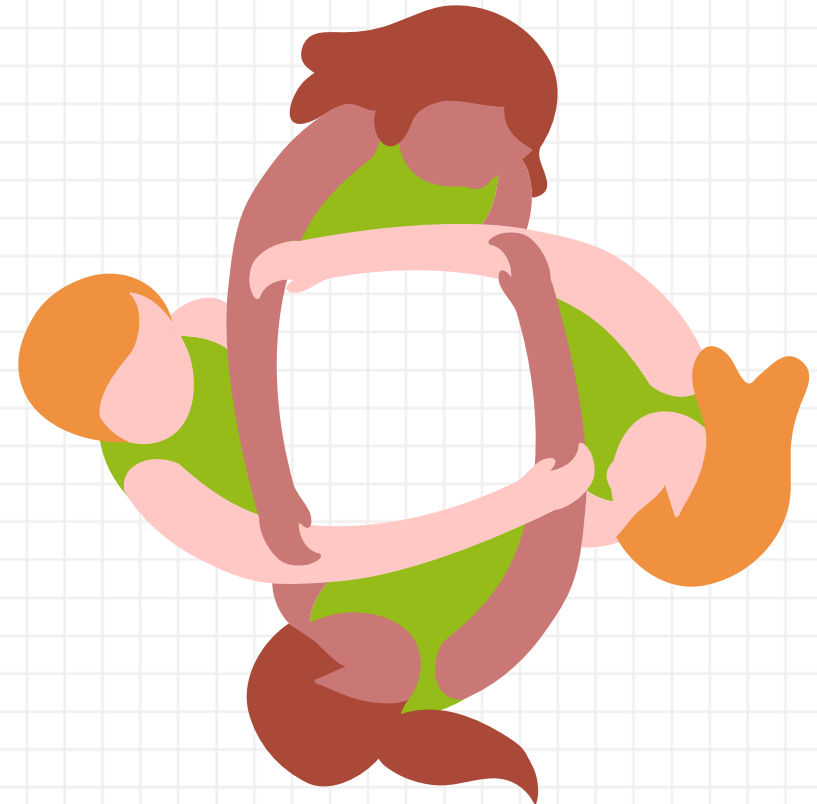
- **Protectorate of Foundations at the state level, which reports to the Ministry of Culture and Sport.**
- **Registry of Foundations of state jurisdiction, which depends on the Ministry of Justice.**


#### **THE FOUNDATION SECTOR IN SPAIN IN DATA**

*It is estimated that nearly 15,000 foundations are registered in Spain, of which more than 9,000 are active. They are dedicated to various sectors: culture and leisure (38.9%), education and research (21.7%), environment (10.3%), social services (9%); development and housing (7.3%), healthcare (5.4%), international activities (4.4%), business activities (2.5%), and religious activities (0.96%). It is estimated that almost half a million people are directly involved in the activities of foundations in Spain, either through their positions, jobs, or volunteering. The sector reportedly managed approximately €8.5 billion in its budgets in 2019.*

As already stated, a foundation acquires legal personality when it is registered in the corresponding Registry of Foundations. From the moment the notarial deed establishing a foundation is executed until the formation process is completed with its registration, a foundation can and must perform certain actions established in Article 13 of Law 50/2002:

- All the acts necessary for the constitution.
- Those acts essential for the conservation of its heritage.
- Acts that cannot be delayed without prejudice to the Foundation.





Furthermore, the foundation's Board of Trustees is required to register the foundation within six months of the granting of the founding deed. If this deadline is not met, the Protectorate may terminate the Board of Trustees and appoint a new one.

Foundations may merge unless prohibited by their founder. The process may be agreed upon by the Boards of Trustees of the merging foundations or may be requested by the Protectorate of Foundations, if one of them is unable to fulfill its founding purposes.

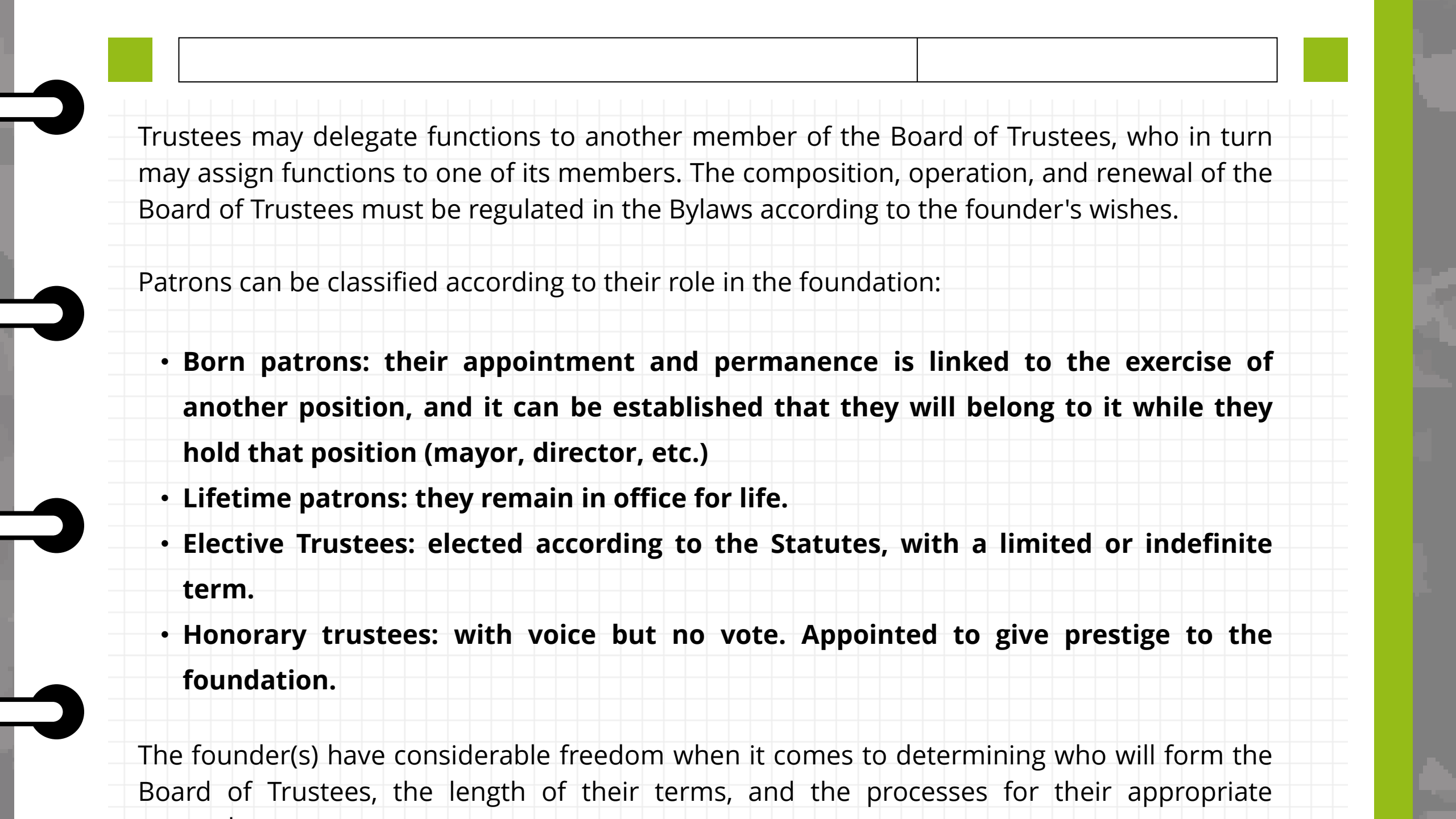
In any case, the process may not be subject to opposition from the Protectorate, which must be notified in advance. The merger will be carried out by public deed, which will contain the new Statutes and the composition of the Board of Trustees, and must be registered in the corresponding Registry of Foundations.

## 5.3 The board of trustees of a foundation

The governing body of a foundation is always the Board of Trustees (unlike associations, where the governing bodies can have different names). Although the bylaws may provide for other internal bodies, the Board of Trustees is mandatory and must be composed of at least three individuals or legal entities.

The designation of the trustees is made in the founding deed and there must be the figures of the president and the secretary (who may not belong to the Board of Trustees, in which case they would have a voice but no vote).

The rules for renewing or replacing trustees must be reflected in the founding deed or bylaws, and any changes to its constitution must be notified to the Protectorate. The appointment or dismissal of its members requires acceptance through a public document, a private document with a certified signature, or an appearance before the Registry of Foundations.



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Trustees may delegate functions to another member of the Board of Trustees, who in turn may assign functions to one of its members. The composition, operation, and renewal of the Board of Trustees must be regulated in the Bylaws according to the founder's wishes.

Patrons can be classified according to their role in the foundation:

- **Born patrons:** their appointment and permanence is linked to the exercise of another position, and it can be established that they will belong to it while they hold that position (mayor, director, etc.)
- **Lifetime patrons:** they remain in office for life.
- **Elective Trustees:** elected according to the Statutes, with a limited or indefinite term.
- **Honorary trustees:** with voice but no vote. Appointed to give prestige to the foundation.

The founder(s) have considerable freedom when it comes to determining who will form the Board of Trustees, the length of their terms, and the processes for their appropriate



## 5.4 The Protectorate of Foundations

The Protectorate of Foundations ensures the proper exercise of the right to found and the legality of its constitution and operation. Its main functions are:

- Evaluate the suitability of the purposes and resources of new foundations before registering them.
- Provide advice on legal, financial and accounting matters.
- Disseminate the existence and activities of the foundations.
- Ensure that foundations fulfill their purposes and use their resources correctly.
- Act as a temporary governing body if the Board of Trustees becomes vacant.
- Appoint new patrons when the designated ones do not formalize their registration.

The Protectorate may hold employers accountable for any illegal or negligent acts (including promoting their dismissal if necessary) and may also challenge decisions of the Board of Trustees that violate the law or the bylaws.

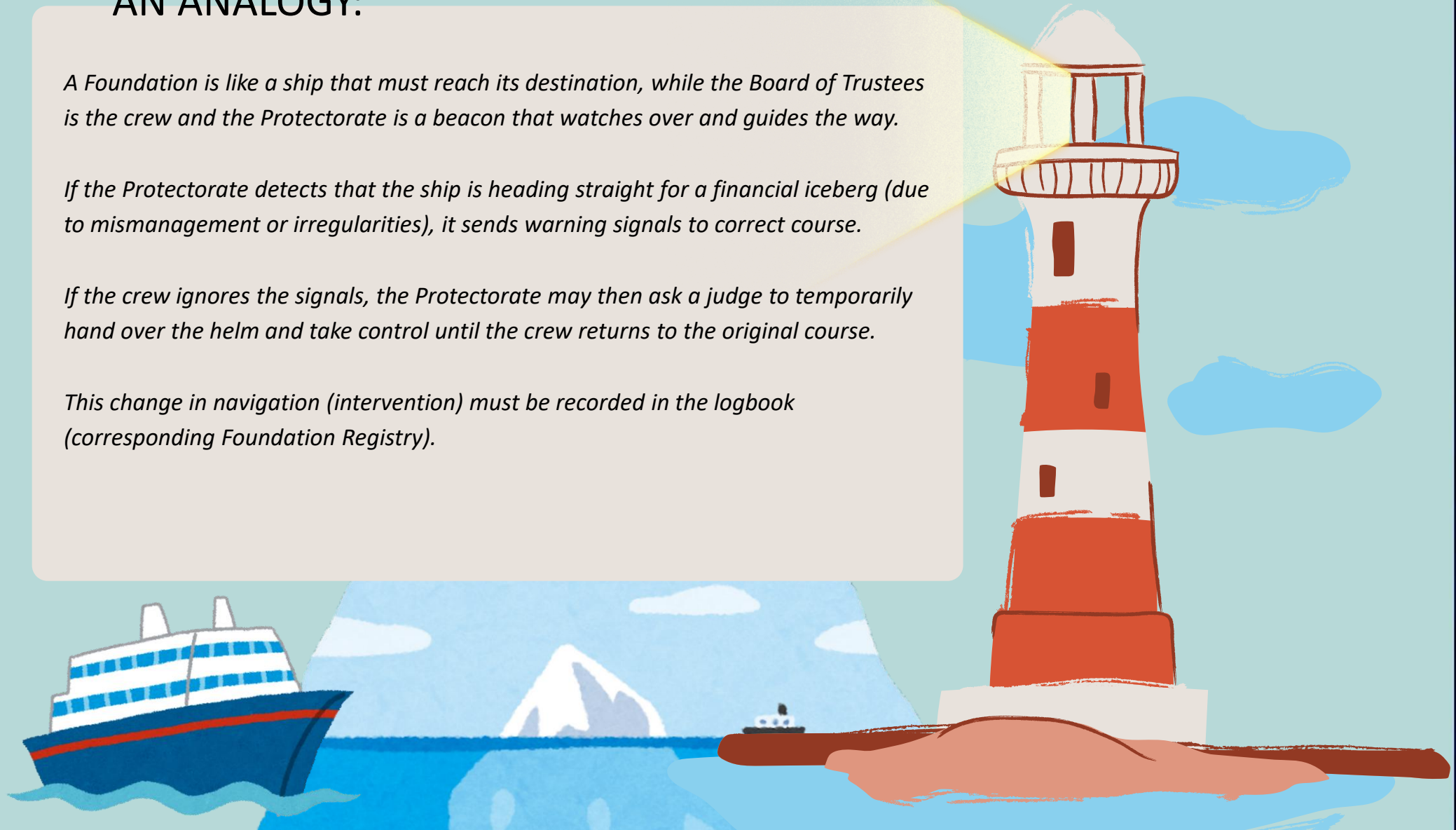
## AN ANALOGY:

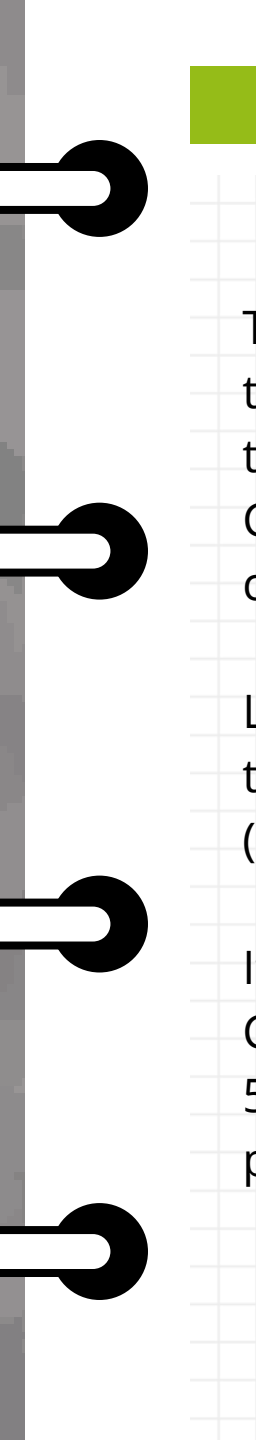
*A Foundation is like a ship that must reach its destination, while the Board of Trustees is the crew and the Protectorate is a beacon that watches over and guides the way.*

*If the Protectorate detects that the ship is heading straight for a financial iceberg (due to mismanagement or irregularities), it sends warning signals to correct course.*

*If the crew ignores the signals, the Protectorate may then ask a judge to temporarily hand over the helm and take control until the crew returns to the original course.*

*This change in navigation (intervention) must be recorded in the logbook (corresponding Foundation Registry).*





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The Higher Council of Foundations is an advisory body composed of representatives from the General Government (GPA), the regional governments, and foundations, represented through their associations. It also includes a Registry Cooperation and Information Commission (composed of the General Government (GPA) and the regional governments) to coordinate the activities of the various Foundation Registries.

Law 50/2002 on foundations does not affect the National Heritage Foundations (affected by the use of the monarchy and regulated by Law 23/1982) nor the public health foundations (Law 15/1997), nor the banking foundations (Law 26/2013).

It partially affects religious foundations that are subject to agreements between the Catholic Church and the State. Political party foundations, in addition to being regulated by Law 50/2002, are also affected by Organic Law 8/2007, of July 4, on the financing of political parties (Seventh Additional Provision).

## **GLOSSARY**

**Inter vivos agreement:** as opposed to mortis causa, it involves a legal act between persons in full possession of their capacities to grant it.

**AGE:** General State Administration.

**Supplementary character:** rules applicable in a territory or entity without its own rules.

**CCAA:** Autonomous Communities.

**Testamentary disposition:** order that appears in a person's will.

**Founding endowment:** initial financial amount of the foundation intended to fulfill the foundation's purposes, which must be greater than 30,000 euros.

**ENL:** Non-profit entity.

**Public deed:** A public document executed in the presence of a notary who attests to the facts and data contained therein.

**Statutes:** Higher standard that affects a specific entity or issue.

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**General interest:** Foundation purposes related to social, civic, cultural, educational, scientific, sports, health, labor, development cooperation, environmental, volunteering, human rights, victims of crime, etc. **Mortis causa:** Legal act caused by the death of a person, such as the execution of a will.

**Linked assets:** Assets of all types directly linked to supporting and meeting the purposes of a foundation.

**Board of Trustees:** The highest governing body of a foundation.

**General and special powers of attorney:** Powers of attorney are granted in a public deed before a notary and serve to grant a third party the authority to act on behalf of and in representation of the person granting the power. General powers of attorney grant broad powers with no time or effect limitations. Special powers of attorney are granted for specific purposes or for a limited period of time.

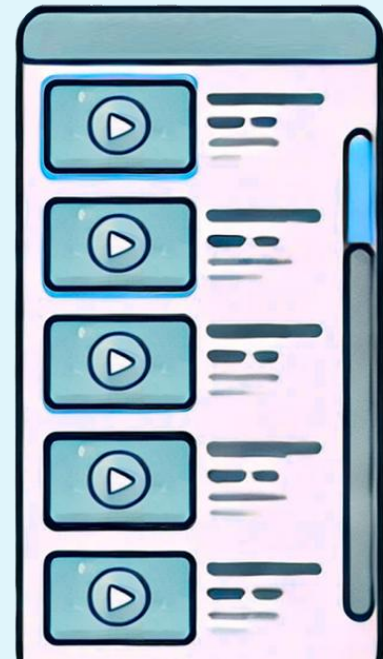
**Protectorate:** Public administration entity that oversees the operation of foundations.



Buscar



**Fco.J. Díaz Brito**  
What is a foundation?





## SESSION 6

### COOPERATIVES (I)



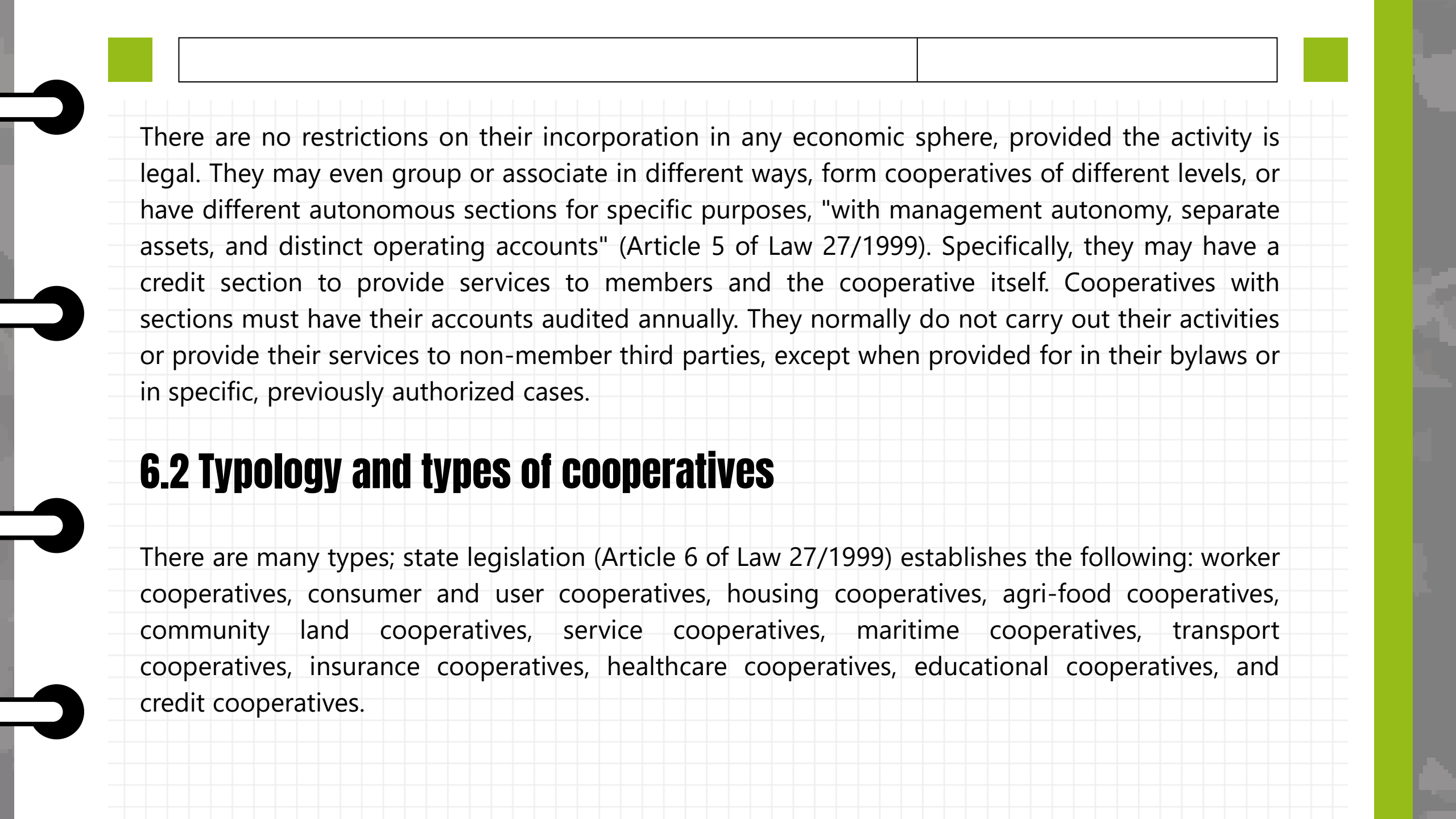


## 6.1 Cooperatives: regulations and definition

Cooperatives are regulated by Law 27/1999 on Cooperatives, which is the national legislation affecting cooperatives operating in more than one autonomous community or in the cities of Ceuta and Melilla. All autonomous communities have their own regulations affecting cooperatives operating in each of them. The legislative compendium, the Cooperative Code, compiled by the Official State Gazette (BOE), contains the national and autonomous community regulations on the subject. Credit and insurance cooperatives have specific regulations.

Cooperatives are societies formed by people who freely associate (and may also freely withdraw) to carry out business activities. They operate democratically and may have a profit-making purpose for their members, although in many cases they agree to limit or even occasionally waive this purpose when their purpose, activities, or operation serve a social purpose.





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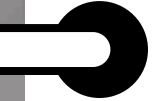
There are no restrictions on their incorporation in any economic sphere, provided the activity is legal. They may even group or associate in different ways, form cooperatives of different levels, or have different autonomous sections for specific purposes, "with management autonomy, separate assets, and distinct operating accounts" (Article 5 of Law 27/1999). Specifically, they may have a credit section to provide services to members and the cooperative itself. Cooperatives with sections must have their accounts audited annually. They normally do not carry out their activities or provide their services to non-member third parties, except when provided for in their bylaws or in specific, previously authorized cases.

## **6.2 Typology and types of cooperatives**

There are many types; state legislation (Article 6 of Law 27/1999) establishes the following: worker cooperatives, consumer and user cooperatives, housing cooperatives, agri-food cooperatives, community land cooperatives, service cooperatives, maritime cooperatives, transport cooperatives, insurance cooperatives, healthcare cooperatives, educational cooperatives, and credit cooperatives.



Cooperatives differ from other participating commercial companies in three basic aspects:

- Decisions are not made based on the capital contributed; rather, each member of a cooperative has one vote per person.
  - Cooperatives distribute profits not based on the capital contributed, but on the work performed.
  - The ultimate goal of cooperatives is not to obtain maximum profit, but rather to subordinate this to the social interest and cooperative values.
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## 6.3 Values and principles of cooperativism

The cooperative values on which cooperatives are based are: mutual aid, responsibility, democracy, equality, equity, and solidarity; these are associated with ethical values of honesty, openness, social responsibility, and respect for others.

Cooperatives share important principles with other entities in the social economy. The principles of international cooperativism are:

- 1. Open and voluntary membership. Cooperatives are voluntary organizations, open to all those willing to use their services and accept the responsibilities of membership, without discrimination based on gender, race, social class, sexual orientation, political or religious views.**
- 2. Democratic control by partners/members. Active participation, with elected officials accountable to the general assembly and the partners. Each member is always entitled to one vote, regardless of their financial contribution to the cooperative.**

**3. Economic participation of partners or members. Limited compensation. Surpluses for each period primarily include reserves, education, and solidarity.**

**4. Autonomy and independence. Joining associations without becoming dependent and without responding to external interests.**

**5. Education, training, and information. To members, leaders, managers, and employees. But also, to inform the community about cooperativism. This principle is linked to the 7th.**

**6. Cooperation among cooperatives. Through local, regional, and national structures, in order to better serve and support new entities.**

**7. Commitment to the community. Sustainable development, solidarity, partner acceptance, social responsibility.**

According to data from the Ministry of Labor, in mid-2020, there were just over 18,000 cooperatives registered with Social Security in Spain, providing employment to more than 280,000 people registered with the TGSS (General Social Security), both as self-employed workers and under the general system.

## 6.4 Cooperative Constitution and Statutes

Cooperatives are established by public deed and registered in the Registry of Cooperative Societies, at which point they acquire their own legal personality. During the establishment process, the members are responsible for the cooperative's activities prior to registration, although liability will shift to the cooperative once it is registered. The articles of incorporation will include all promoting members and will contain:

- Identification of the grantors, stating that they meet the requirements to become partners and their willingness to establish one.
- Proof of subscription to the mandatory contribution to the share capital and the value assigned to non-monetary contributions.
- Proof that the total amount of contributions disbursed exceeds the minimum share capital established by the bylaws.
- Identification of the individuals who will form the cooperative's Governing Council and hold the position of Supervisor.
- Certification from the Registry of Cooperative Societies stating that the name chosen for the cooperative is not the same as or causes confusion with another name already registered.
- The Statutes that will govern the internal functioning of the cooperative.

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- Accreditation of the subscription of the mandatory contribution to the share capital and the value assigned to non-monetary contributions.
- Certification that the total amount of the contributions disbursed is greater than the minimum share capital established by the bylaws.

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- Identification of the persons who will form the Governing Council of the cooperative and hold the position of Intervention.
  - Certification from the Registry of Cooperative Societies stating that the name chosen for the cooperative is not the same as or causes confusion with another name already registered.
  - The Statutes that will govern the internal functioning of the cooperative.

They are initially formed by at least three partners (individuals or legal entities, public or private, and joint property partnerships). Second-level partnerships (cooperatives of cooperatives) are formed by at least two of them.

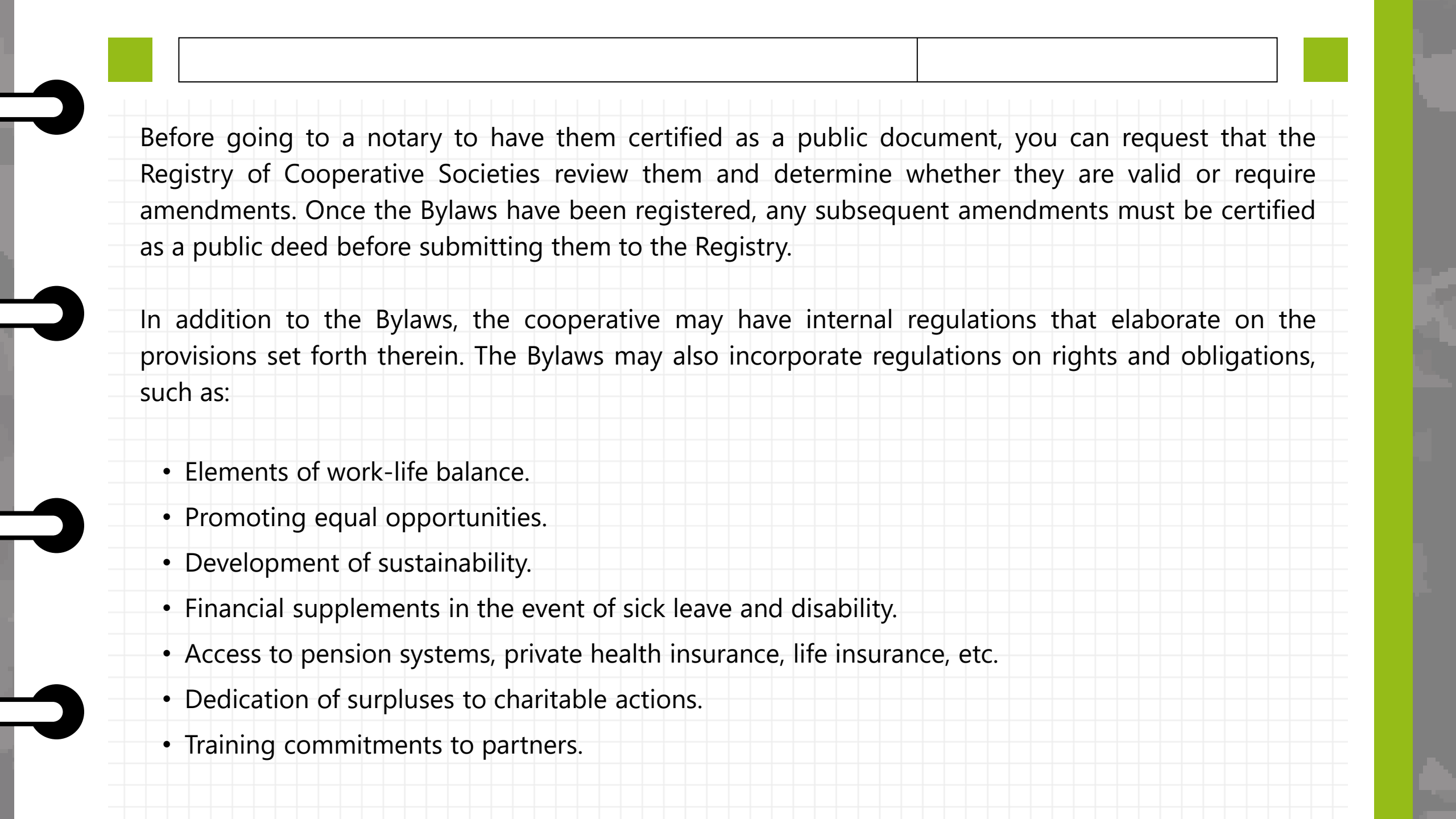
They must apply for registration in the Registry of Cooperative Societies within one month of the execution of the public deed of incorporation. If they take more than six months, they must have the original deed notarized, and if they take more than a year, the Registry may permanently deny registration.



The cooperative's Statutes shall include:

- Name, address, scope of action, corporate purpose and duration.
- Minimum share capital and minimum mandatory contribution to become a member.
- Membership classes, admission requirements, and withdrawal regulations.
- Rights and duties of partners.
- Disciplinary rules and sanctioning regime. Establishment, where applicable, and composition of the Appeals Committee.
- Composition of the cooperative's Governing Council and duration of its mandate.
- Number and duration of the mandate of the auditors.
- Other legally required issues depending on the type of cooperative involved.





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Before going to a notary to have them certified as a public document, you can request that the Registry of Cooperative Societies review them and determine whether they are valid or require amendments. Once the Bylaws have been registered, any subsequent amendments must be certified as a public deed before submitting them to the Registry.

In addition to the Bylaws, the cooperative may have internal regulations that elaborate on the provisions set forth therein. The Bylaws may also incorporate regulations on rights and obligations, such as:

- Elements of work-life balance.
- Promoting equal opportunities.
- Development of sustainability.
- Financial supplements in the event of sick leave and disability.
- Access to pension systems, private health insurance, life insurance, etc.
- Dedication of surpluses to charitable actions.
- Training commitments to partners.

## 6.5 The internal bodies of cooperatives

### 6.5.1. The General Assembly

It includes all members, and its decisions are binding on all. It sets the cooperative's general policy and may issue instructions to the Board of Directors. It has exclusive jurisdiction over:

- Review of corporate management, approval of the annual accounts, the management report, and the allocation of surpluses or losses.
  - To elect and remove the members of the Governing Council and the Auditors, and where applicable, the auditors, liquidators, and Resources Committee, and to hold them accountable.
  - Amendment to the Statutes and Internal Regulations.
  - Agree on the capital stock update, new mandatory contributions, admit voluntary contributions, establish contributions for new members, and decide on the interest to be paid on contributions. It will also set entry fees, where applicable.
  - Issuance of financing instruments such as participating securities and special shares.
  - Transformation, merger, spin-off, or dissolution of the cooperative. Establishment of second-level cooperatives or cooperative groups.
- Substantial modifications to the economic, social, organizational or functional structure of the cooperative.

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### **6.5.2. The Governing Council**

This is the cooperative's governing body. The Bylaws establish its composition, election rules, and term of office. It must have at least three members, including a President, a Vice President (if the cooperative has three members, the Board will be two members, and there will be no Vice President), and a Secretary. In cooperatives with fewer than 10 members, this person may be replaced by a sole Director. In cooperatives with more than 50 permanent employees that have a Works Council, the latter will appoint a member to the Governing Council.

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Its President and Vice President will be members of the cooperative and will hold legal representation. The Governing Council has the powers and authority not reserved for other bodies by law and the Bylaws, and specifically will have the authority to:

- Grant and revoke powers of attorney, which must be registered in the Registry of Cooperative Societies.
- Appoint and remove the manager, general director or equivalent.
- Issue bonds and other forms of financing through negotiable securities, but not equity securities or special shares.

### **6.5.3. The Intervention**

This is the supervisory body. It consults, checks, and verifies the documentation. The Statutes will establish the number of members (not exceeding the number of members of the Governing Council), the system of substitutions, election, term of office, and renewal. The position must be held by members elected at the General Assembly. Before submitting the annual accounts and management report to the General Assembly for approval, they must be audited by the Comptroller's Office.

#### **6.5.4. The Resources Committee**

The Statutes may provide for the existence of an Appeals Committee and other advisory or consultative bodies.

The Appeals Committee is not a legally mandated body. It may be created if provided for in the Bylaws. It will be competent to process and resolve appeals, both against sanctions imposed on members and any other appeals provided for in the Bylaws. The Bylaws will also determine its composition (at least three members), election by the Assembly, and the duration of its term. Its resolutions will be immediately enforceable and may only be challenged as provided by law.

Its members will be subject to the grounds for abstention and recusal applicable to judges and magistrates.

Your choice and acceptance must be communicated to the Registry of Cooperatives within one month.

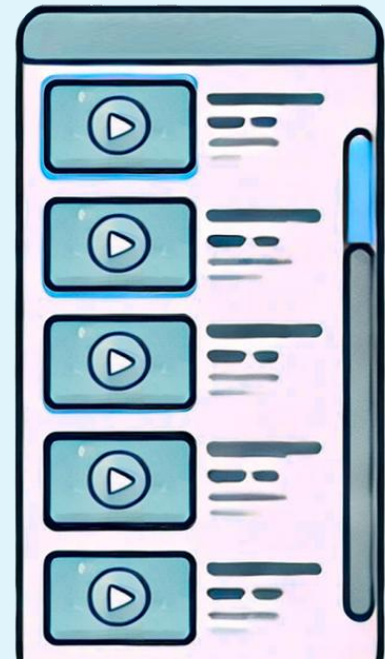


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**Canal Cedicoop**

What is a cooperative?



## **GLOSSARY**

**Works Council:** A collegiate body representing the employees of a company or workplace with more than 50 employees. Its members are directly and secretly elected by all employees. In companies with fewer than 50 employees, its representatives are represented by employee representatives.

**To grant a hearing:** To provide a person with the opportunity to appear in a proceeding to present their arguments. The hearing may be in person or in writing.

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**CPI:** Consumer price index set by the National Statistics Institute that assesses the average percentage increase in prices over a given period.

**Special shares:** A method of raising financial resources from cooperative members or third parties with a minimum maturity of five years. They may be freely transferable. Their issuance will be made by resolution of the General Assembly, which will set the terms and conditions for issuance.

**Cooperative return:** Distribution to members of the cooperative's surpluses and profits (after paying taxes and providing reserve funds) in proportion to the activities carried out by each member.



**Positive silence: A favorable response to a request made to a public administration when it does not respond in a timely manner.**

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## REVIEW OF THE SESSION

BEGIN



## SESSION 7

### COOPERATIVES (II)



## 7.1 Partners and classes of partners

To become a member of a cooperative, you must submit a written application to the Board of Directors, the governing and management body of the cooperative. The Board must issue a reasoned response within three months.

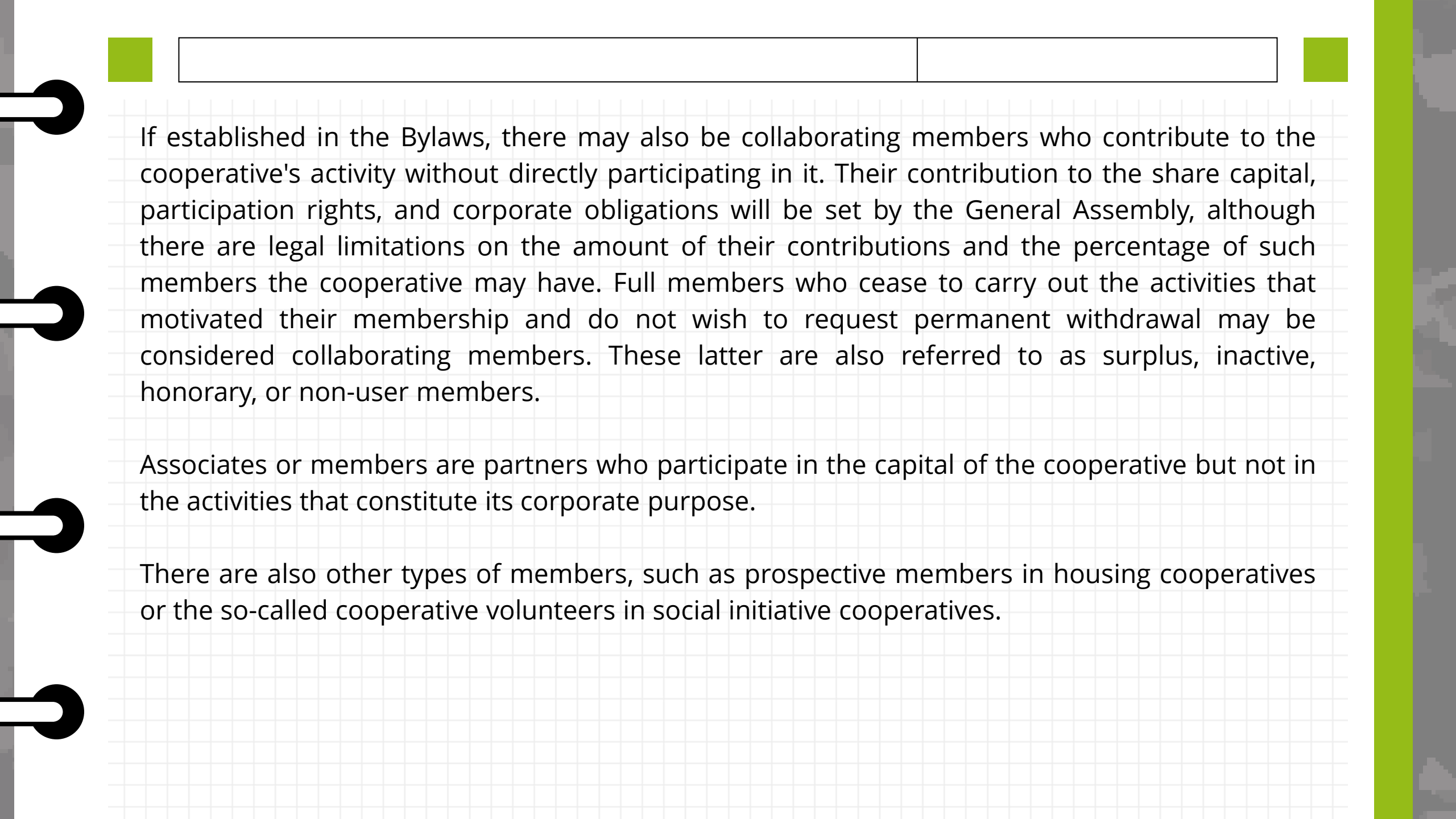
Silence in this case is positive. If the application is rejected, an appeal may be made to the cooperative's Resources Committee or General Assembly, which must hear the applicant. Membership is acquired after making the mandatory contribution to the share capital and paying the entry fee, if applicable.

Their share of the share capital is the limit of the member's liability to the cooperative for its potential debts. This liability extends up to five years after withdrawal.

There are basically two types of members: full members and special members.

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- Common members (working members in worker cooperatives) are full members. Initially, they are the founding members who start the cooperative, to whom others may be added later, and who carry out the cooperative's work and purposes without limitation.
  - Working members are individuals who perform their personal labor in first-level cooperatives (other than those for associated workers or communal land use) and in second-level cooperatives, if so provided in their bylaws. These bylaws must ensure the equitable and balanced participation of these members in the cooperative's social and economic obligations and rights. In all cases, any losses accrued to them will be charged to the reserve fund or to the user members.

Temporary members may exist, if provided for in the Statutes and without representing more than 1/5 of the permanent members. They may not be required to contribute to the share capital greater than 10% of that required of permanent members, which will be reimbursed at the end of their membership period in the cooperative.



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If established in the Bylaws, there may also be collaborating members who contribute to the cooperative's activity without directly participating in it. Their contribution to the share capital, participation rights, and corporate obligations will be set by the General Assembly, although there are legal limitations on the amount of their contributions and the percentage of such members the cooperative may have. Full members who cease to carry out the activities that motivated their membership and do not wish to request permanent withdrawal may be considered collaborating members. These latter are also referred to as surplus, inactive, honorary, or non-user members.

Associates or members are partners who participate in the capital of the cooperative but not in the activities that constitute its corporate purpose.

There are also other types of members, such as prospective members in housing cooperatives or the so-called cooperative volunteers in social initiative cooperatives.

### 7.1.1. Obligations of partners

- Comply with the duties contained in the Statutes and the valid agreements of the cooperative's governing bodies.
- Participate in cooperative activities that contribute to its social purpose, although they may be exonerated if necessary by the Governing Council)
- Keep confidential any lawful matters that are vulnerable or harmful to the cooperative.
- Accept the positions for which he/she is elected, except for justified cause.
- Comply with statutory financial obligations.
- Not to carry out business activities that compete with those of the cooperative, unless expressly authorized by the Board of Directors.

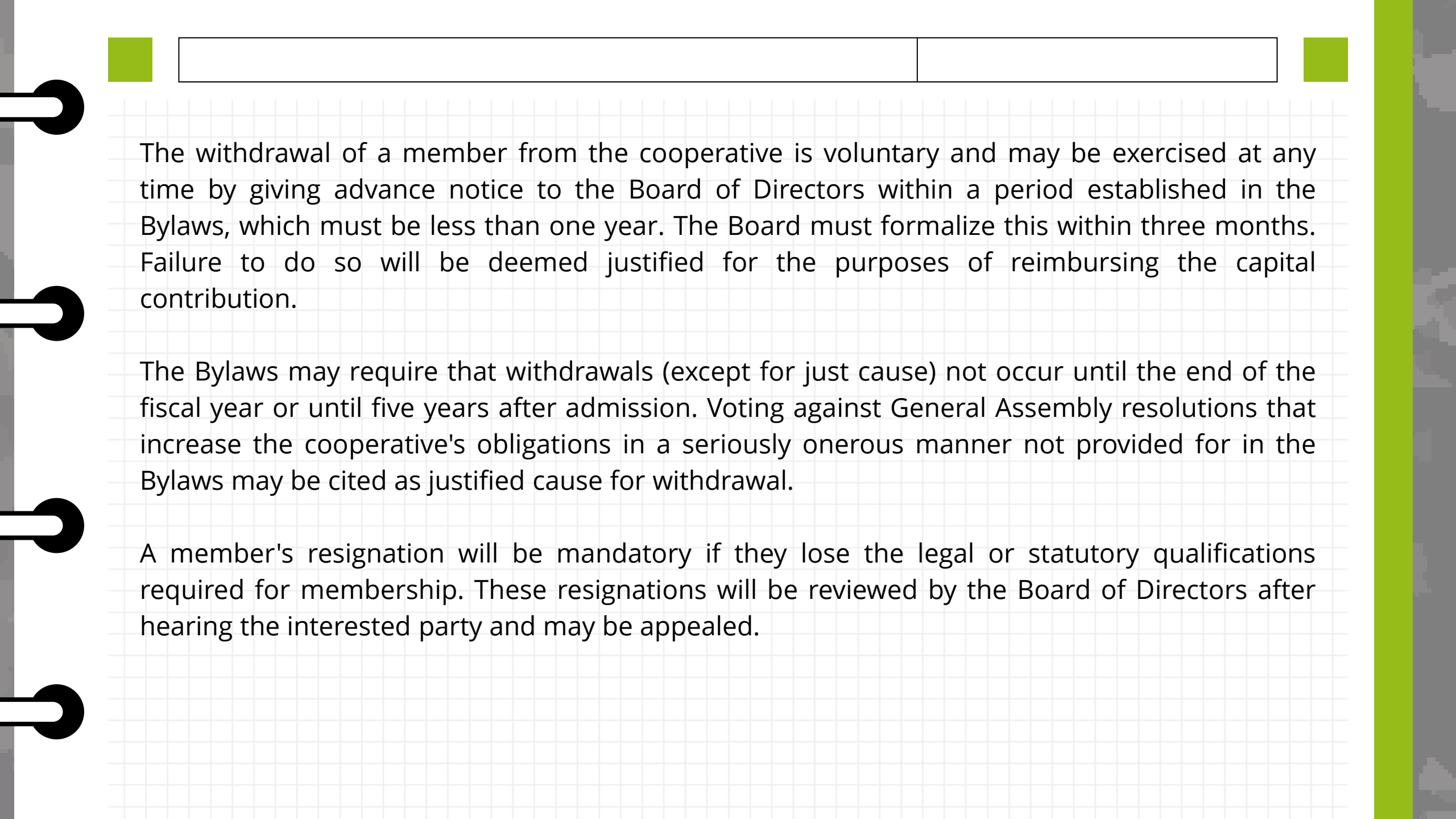


### 7.1.2. Members' rights

- Attend, participate, make proposals, and vote in the General Assembly and in the bodies of which they are a member.
- Be an elector and eligible for any internal office.
- Participate in all cooperative activities without discrimination.
- In your case, the cooperative return, the interest on the capital contributed and its liquidation.
- Voluntary resignation.
- Be informed in order to exercise your rights and obligations. Information requested by 10% of the members (up to 100 in cooperatives with more than 1,000 members) must be provided by the Governing Board within one month; however, if the Board believes the information seriously endangers the legitimate interests of the cooperative, or constitutes obstruction or abuse, it may refuse with justification; however, the refusal may be appealed.

The right to information expressly includes:

- Receive a copy of the Statutes and Internal Regulations as well as their respective modifications
- Access logbooks and minutes and obtain certified copies of the contents or agreements;
- That the status of your financial situation with the cooperative be clarified within one month of your request;
- Examination of documents to be submitted to the General Assembly, especially accounts, reports and proposals;
- Request in writing more information about what will be submitted to the General Assembly or about the progress of the cooperative.




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The withdrawal of a member from the cooperative is voluntary and may be exercised at any time by giving advance notice to the Board of Directors within a period established in the Bylaws, which must be less than one year. The Board must formalize this within three months. Failure to do so will be deemed justified for the purposes of reimbursing the capital contribution.

The Bylaws may require that withdrawals (except for just cause) not occur until the end of the fiscal year or until five years after admission. Voting against General Assembly resolutions that increase the cooperative's obligations in a seriously onerous manner not provided for in the Bylaws may be cited as justified cause for withdrawal.

A member's resignation will be mandatory if they lose the legal or statutory qualifications required for membership. These resignations will be reviewed by the Board of Directors after hearing the interested party and may be appealed.



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The internal disciplinary regime or rules of social discipline must be specifically regulated in the Statutes, which will establish the disciplinary procedures and the remedies available against them. The sanctioning body will always be the Governing Council. All processes must grant a prior hearing to the interested party. Disciplinary decisions may be appealed first before the Appeals Committee or the General Assembly (with a positive outcome in the event of silence) and secondly before the Court of First Instance.

Only offenses (minor, serious, and very serious) previously defined in the statutes may be punishable. Offenses will have their own statute of limitations (2 months for minor offenses, 4 for serious offenses, and 6 for very serious offenses), counting from the day they are committed.

The sanctions applicable to the specified offenses must be specified in the Bylaws. Suspension of rights may only be applied in the event of a breach of the member's financial or employment obligations and may not affect the right to information, receipt of returns, accrual of interest on contributions to the share capital, or adjustment of those contributions. Expulsion will only be applicable in the case of a very serious offense.



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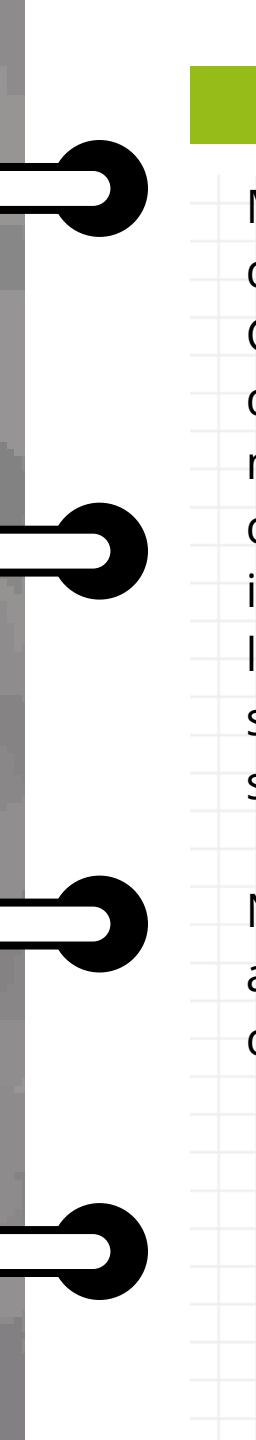
What is a cooperative?



## 7.2 Economic regime of cooperatives

The cooperative's share capital is composed of both mandatory and voluntary contributions from members, which may be repaid in the event of a member's withdrawal or whose repayment may be unconditionally refused by the Board of Directors. Conversion between the two types is the responsibility of the General Assembly. The Bylaws may limit the percentage of share capital that may be repaid in a given fiscal year. The amounts are fixed and payable in legal tender; however, the Bylaws may specify other forms of contribution through rights, movable or immovable property, which must be appraisable and not have the effect of assignment or transfer.

The Bylaws determine the minimum share capital of the cooperative. This must be fully paid up from its incorporation and throughout its life. No member may contribute more than one-third of the total share capital in first-tier cooperatives. If the share capital falls below the minimum at any time, the cooperative will be subject to dissolution, having one year to increase the capital or reduce the amount established in the Bylaws.




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Mandatory contributions to share capital shall be established in the Bylaws. They may be differentiated by class of members or by the potential use of the cooperative's activity. The General Assembly may agree to require new mandatory contributions. They must be disbursed immediately, or at least a quarter (25%), with the remainder due within the maximum period established by the Bylaws or the Assembly. If, due to reductions in share capital due to losses, any member falls below the minimum amount, they shall be immediately required by the Governing Board to make up the amount within a period of no less than two months and no more than one year. Failure to disburse this amount on time shall result in default, the member shall be required to pay interest for the delay, and may be suspended from their rights or, if applicable, expelled from the cooperative.

New members of an established cooperative must make the mandatory contribution to acquire full membership. The amount may be adjusted according to the CPI, based on the contributions made by the longest-serving member.





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Voluntary contributions to share capital are made by shareholders when so agreed by the General Assembly or the Board of Directors (which must be established in the Bylaws). They are fully paid up upon subscription and are permanent, like mandatory contributions. They will be remunerated, like mandatory contributions, in the amount established. Voluntary contributions may be converted into mandatory contributions, and vice versa, by decision of the shareholder in cases of a reduction or increase in share capital.

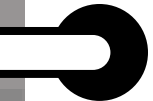

The remuneration of contributions is a matter of the bylaws. In the case of mandatory contributions, it may be determined whether or not they entitle the cooperative to accrual of interest on the portion actually disbursed. The remuneration of voluntary contributions will be established in the agreement for their admission. The remuneration of contributions will be subject to the cooperative's positive economic results and always up to a certain limit.




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Contributions may only be transferred to other members of the cooperative, or to those who will become members within three months of the transfer. In the case of inheritance, contributions may be transferred to heirs who are members of the cooperative or who apply to become members within six months of the death of the previous member. If neither of these cases applies, they will be entitled to the liquidation of the credit corresponding to the social contribution.


The reimbursement of contributions will be regulated in the Bylaws. The amount will be established by the Governing Board based on the financial year's balance sheet and after allocating any losses, if applicable. If a member's withdrawal is unjustified, a portion of the amount to be reimbursed may be deducted, as provided in the Bylaws, but may not exceed 30% of the total. The actual repayment of contributions may be deferred for a maximum of 5 years, in which case interest will be charged, with at least  $\frac{1}{5}$  of the total amount being repaid annually. Reimbursements will be made in order of seniority. The Bylaws may stipulate that new members, instead of directly making their contributions, preferentially purchase those outstanding contributions from former members who have left the cooperative.



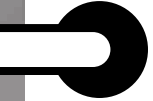
The Bylaws or the General Assembly may establish payment by members of entry and periodic fees, which will not be incorporated into the share capital. These fees may vary depending on the type of member or the potential use of the cooperative's activities. The amount of entry fees may not exceed 25% of the mandatory contribution to the share capital required.



There are two mandatory funds in all cooperatives: the reserve fund and the education and promotion fund. Cooperative regulations may also establish other mandatory funds.



The mandatory reserve fund guarantees the cooperative's consolidation and future. It cannot be distributed among members. At least 20% of the cooperative's surplus and 50% of other profits must be allocated to fund it. These percentages may be increased by the Bylaws or the General Assembly. It may also be funded by other contributions, such as membership fees or deductions from reductions in the reimbursement of contributions from former members.



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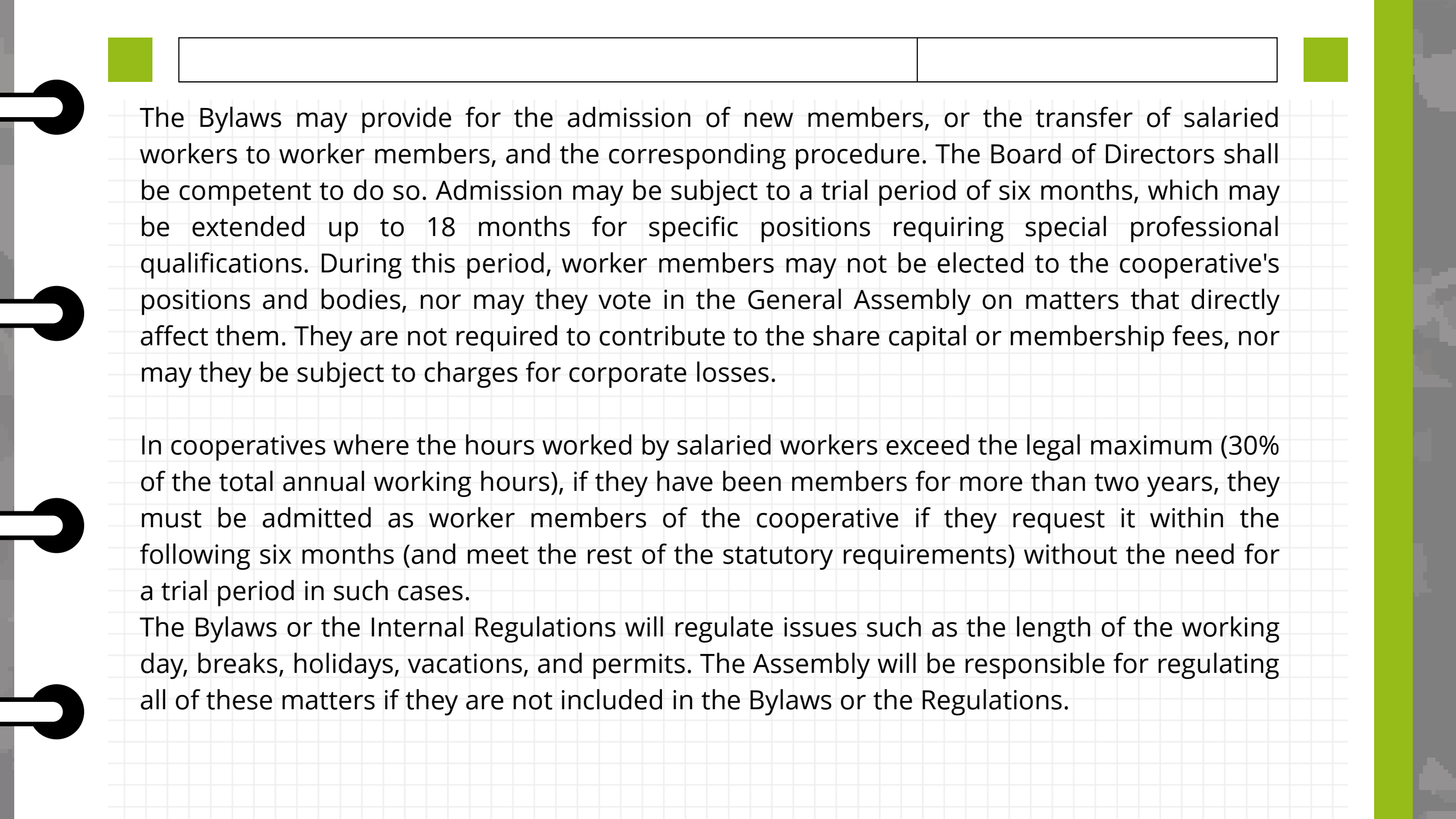
The education and promotion fund is intended for activities aimed at training members and employees; disseminating the cooperative movement; and promoting and improving the local environment or the community in general. To implement this fund, members may collaborate on projects and activities of other entities or cooperatives by making contributions. The management report must include the activities carried out with this mandatory fund, which is funded with at least 5% of the cooperative's surplus and the amount of penalties imposed on members. This mandatory fund is non-attachable and non-distributable. When the entire fund has not been spent or committed within a fiscal year, the remaining amount must be invested in savings accounts or public debt instruments, the financial returns of which must be dedicated to the purposes of the education and promotion fund.

Cooperative surpluses and other profits, after deducting mandatory contributions to the reserve and education funds and the payment of corporate tax, may be applied, as provided in the Bylaws or by the Assembly, to the cooperative's return to members, to contribute to other voluntary funds created by the cooperative, or to increase mandatory funds. Cooperatives may also recognize in their Bylaws or agree at an Assembly the right of non-member workers to receive a special annual payment based on the financial results of the fiscal year.

## 7.3 Worker cooperatives

The vast majority of cooperatives are worker-owned. Their purpose is to provide their members with full- or part-time jobs through the joint organization of the production of goods or services for third parties. Membership and employee status are generally simultaneous, although legally, cooperatives may hire non-member workers, with the limitation that these may not account for more than 30% of the annual working hours of worker members. This does not include subcontracted workers, those who refuse to become members, those replacing worker members, or workers on leave or temporary leave, workers undergoing training, or those hired under a diversity scheme that operates under an employment promotion scheme.

Working members are entitled to receive monthly payments on account of the cooperative's so-called surpluses (company advances) based on their participation in the company's activities, in addition to their salary.



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The Bylaws may provide for the admission of new members, or the transfer of salaried workers to worker members, and the corresponding procedure. The Board of Directors shall be competent to do so. Admission may be subject to a trial period of six months, which may be extended up to 18 months for specific positions requiring special professional qualifications. During this period, worker members may not be elected to the cooperative's positions and bodies, nor may they vote in the General Assembly on matters that directly affect them. They are not required to contribute to the share capital or membership fees, nor may they be subject to charges for corporate losses.

In cooperatives where the hours worked by salaried workers exceed the legal maximum (30% of the total annual working hours), if they have been members for more than two years, they must be admitted as worker members of the cooperative if they request it within the following six months (and meet the rest of the statutory requirements) without the need for a trial period in such cases.

The Bylaws or the Internal Regulations will regulate issues such as the length of the working day, breaks, holidays, vacations, and permits. The Assembly will be responsible for regulating all of these matters if they are not included in the Bylaws or the Regulations.



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In any case, a series of minimum wages must be respected, which may be increased:

- At least 12 hours must elapse between the end of one workday and the start of the next.
- Minors under 18 years of age may not work more than 40 hours per week.
- The following days will be holidays, except in cases where the nature of the work prevents it: January 1, May 1, October 12, and December 25.
- Vacations will be paid for the purposes of corporate advance payments.
- The annual vacation for those under 18 and over 60 will be at least one month.
- You are entitled to leave for marriage or common-law partnership (15 calendar days); birth, death, or illness of a second-degree immediate family member (2 days); moving (1 day), to attend to unavoidable duties or to perform functions representing the cooperative movement.

## GLOSSARY

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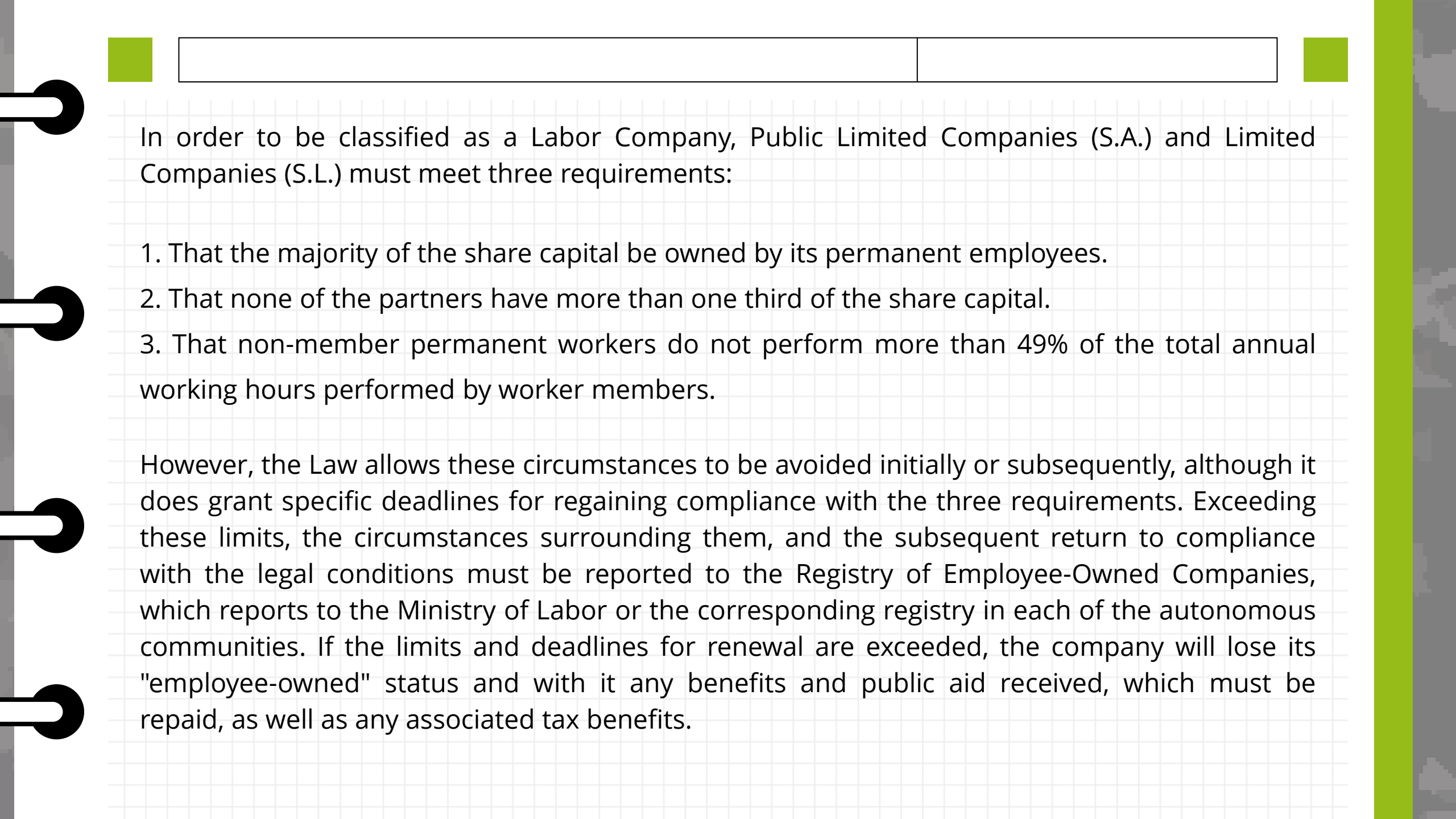
## SESSION 8

# WORKER-OWNED SOCIETIES AND WORKER-PARTNERED SOCIETIES

## 8.1 Worker-owned companies

Worker-owned companies are controlled by the workers themselves, operating democratically. They are private companies characterized by self-management. Worker-members contribute their labor and, where appropriate, capital. Legally in Spain, in addition to cooperatives, worker-owned companies also belong to this group.



Employee-owned companies are commercial and capital companies (employee-owned limited company – SAL – or employee-owned limited liability company – SLL –), in which the majority of the share capital belongs to their employees. They must meet certain requirements regarding the maximum percentage of shares a partner can accumulate, or the maximum hours that non-partners can work; they also have specific requirements regarding the sale process for shares or interests. A portion of the profits must be held in a specific reserve fund. They are regulated by Law 44/2015 on Employee-Owned and Participated Companies.



In order to be classified as a Labor Company, Public Limited Companies (S.A.) and Limited Companies (S.L.) must meet three requirements:

1. That the majority of the share capital be owned by its permanent employees.
2. That none of the partners have more than one third of the share capital.
3. That non-member permanent workers do not perform more than 49% of the total annual working hours performed by worker members.

However, the Law allows these circumstances to be avoided initially or subsequently, although it does grant specific deadlines for regaining compliance with the three requirements. Exceeding these limits, the circumstances surrounding them, and the subsequent return to compliance with the legal conditions must be reported to the Registry of Employee-Owned Companies, which reports to the Ministry of Labor or the corresponding registry in each of the autonomous communities. If the limits and deadlines for renewal are exceeded, the company will lose its "employee-owned" status and with it any benefits and public aid received, which must be repaid, as well as any associated tax benefits.



The "Labor-Based Company" designation is granted by the Ministry of Labor or by the competent bodies of the autonomous communities, upon application by the interested company. Once granted, the company must incorporate in its name and use in all its documentation and activities the words "Sociedad Anónima Laboral," "Sociedad de Responsabilidad Limitada Laboral," or "Sociedad Limitada Laboral," or their abbreviations SAL, SRLL, or SLL, as appropriate. Companies that have not been granted this designation may not use the word "laboral" in their name.

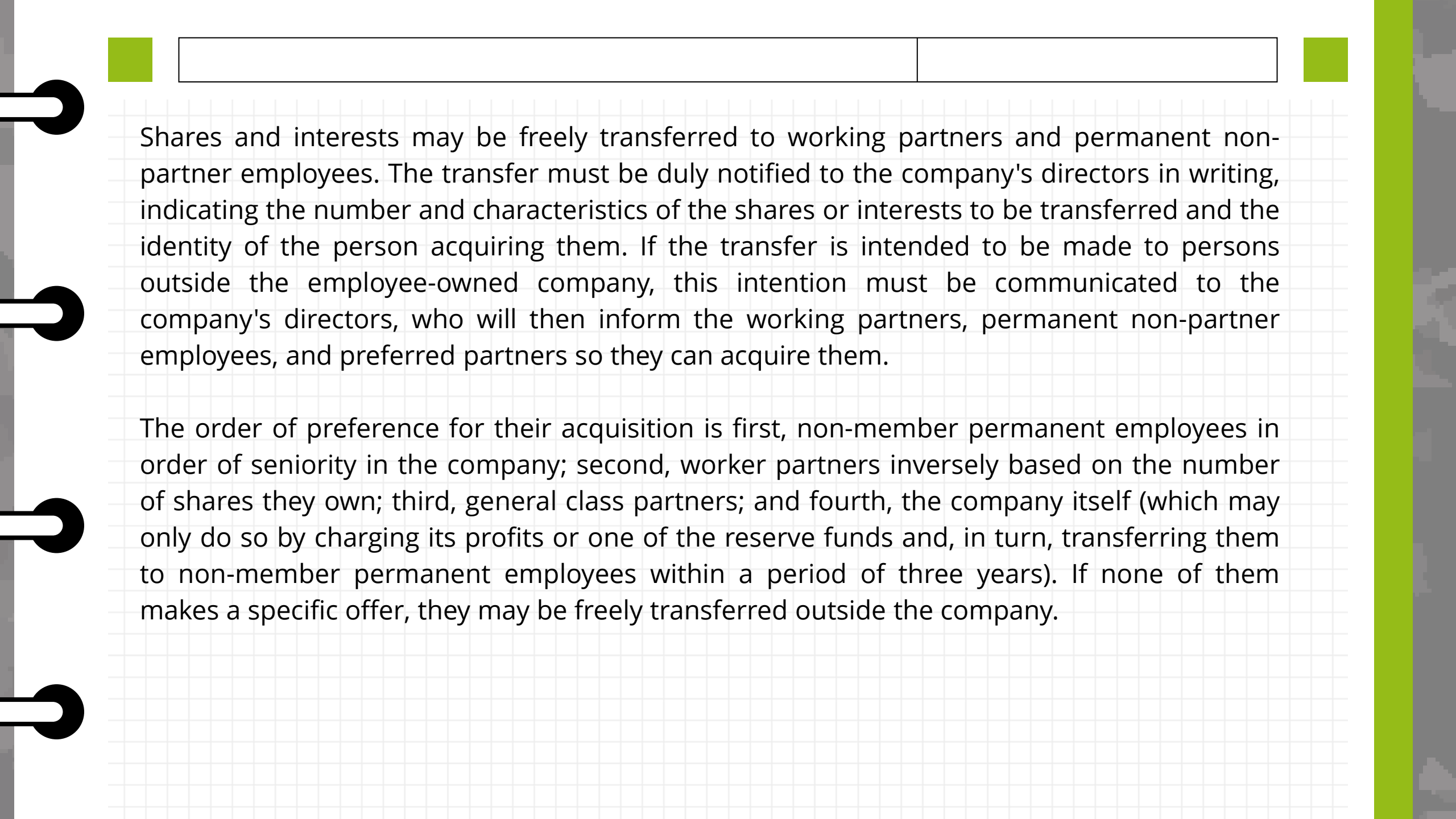
In addition to registering with the Registry of Employee-Owned Companies, the company must first be registered with the Commercial Registry, at which point it will acquire legal personality. However, to register as a "employee-owned company" with the Commercial Registry, it must first obtain it from the Registry of Employee-Owned Companies.

A commercial company (public limited or limited) can become a labor company without this implying a transformation of companies and therefore without the need to complete all the necessary procedures.

The share capital of a SAL or SLL will be divided into registered shares or equity interests with the same nominal value, conferring equal economic rights. Shares will be divided into two classes based on their holders: those owned by permanent employees, known as the "labor class," and the rest, known as the "general class."

Shares or interests may be transferred, but when the change also involves a change in class, the company's directors must make the appropriate amendment to the bylaws and notify the Registry of Employee-Owned Companies and the Commercial Registry. Changes in share capital must be recorded in the annual report.






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Shares and interests may be freely transferred to working partners and permanent non-partner employees. The transfer must be duly notified to the company's directors in writing, indicating the number and characteristics of the shares or interests to be transferred and the identity of the person acquiring them. If the transfer is intended to be made to persons outside the employee-owned company, this intention must be communicated to the company's directors, who will then inform the working partners, permanent non-partner employees, and preferred partners so they can acquire them.

The order of preference for their acquisition is first, non-member permanent employees in order of seniority in the company; second, worker partners inversely based on the number of shares they own; third, general class partners; and fourth, the company itself (which may only do so by charging its profits or one of the reserve funds and, in turn, transferring them to non-member permanent employees within a period of three years). If none of them makes a specific offer, they may be freely transferred outside the company.



Any transfer of shares or interests that affects the minimum legal conditions (the majority of the capital must be in the hands of working partners, and no one may accumulate more than 1/3 of the share capital) must have prior approval from the company.

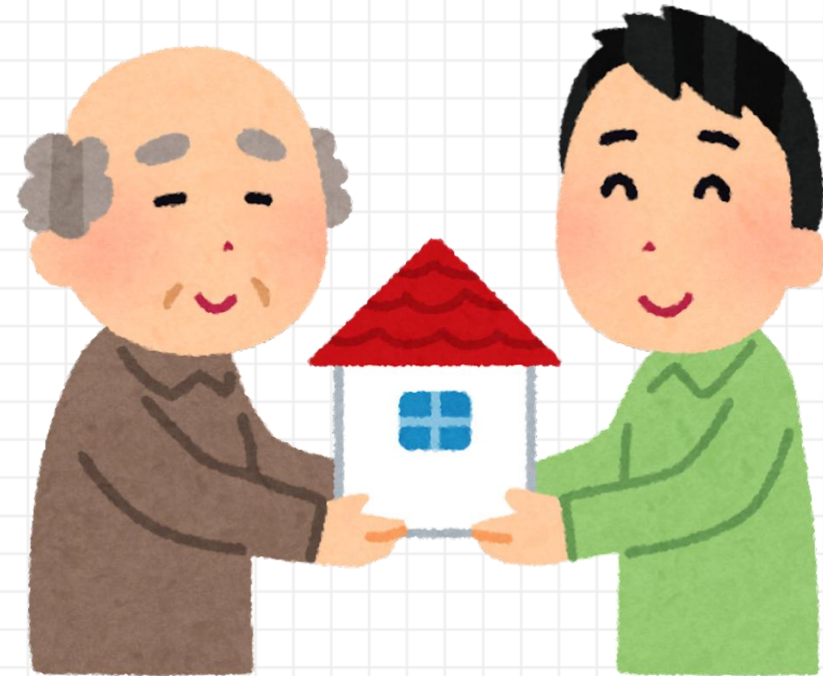
**If a working partner's employment relationship is terminated, they must offer their shares to the remaining partners and permanent employees. If no one wishes to acquire them, they will become general shares. The company's governing body may compel the sale of these shares if partners or employees are willing to purchase them.**

The company's bylaws may stipulate the actions to be taken with the shares or interests of worker partners in the event of retirement or permanent disability. Shares and interests may be seized, and this must be communicated to the other worker partners and also to non-member permanent employees for the purposes of the right of subrogation.

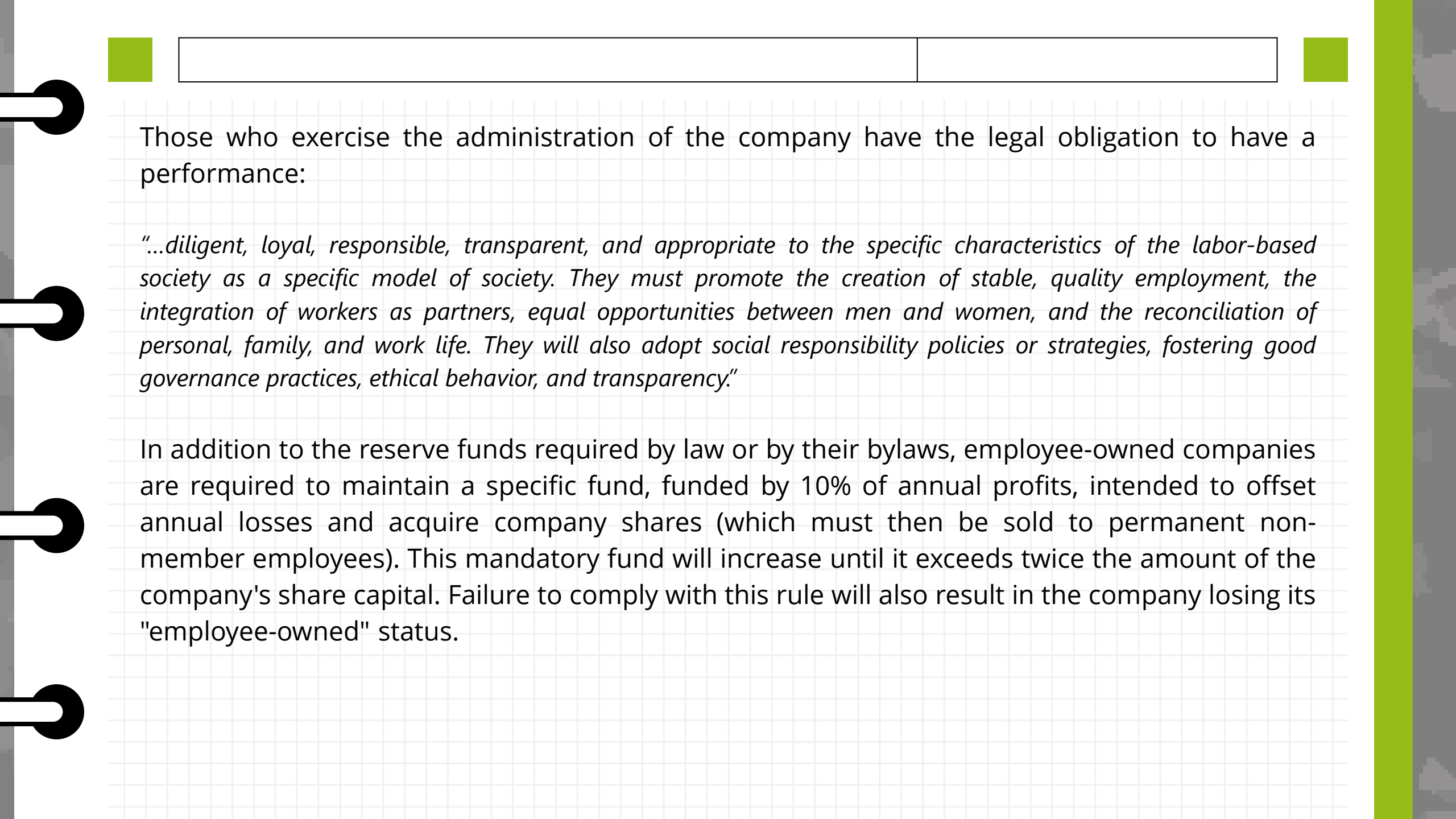
They can also be inherited, and the heir will automatically become a partner. The bylaws may regulate the right of preferential acquisition by partners and employees of the shares or interests of a deceased partner; this right will not apply if the person who inherits them is a permanent employee of the company.

Transfers of shares that do not comply with legal or statutory provisions will have no effect on the company.

Worker-owned companies are run by directors or a board of directors representing the shareholders in proportion to their shares. Shareholders can join forces to appoint members to the board of directors. The highest governing body of the company is the general meeting.







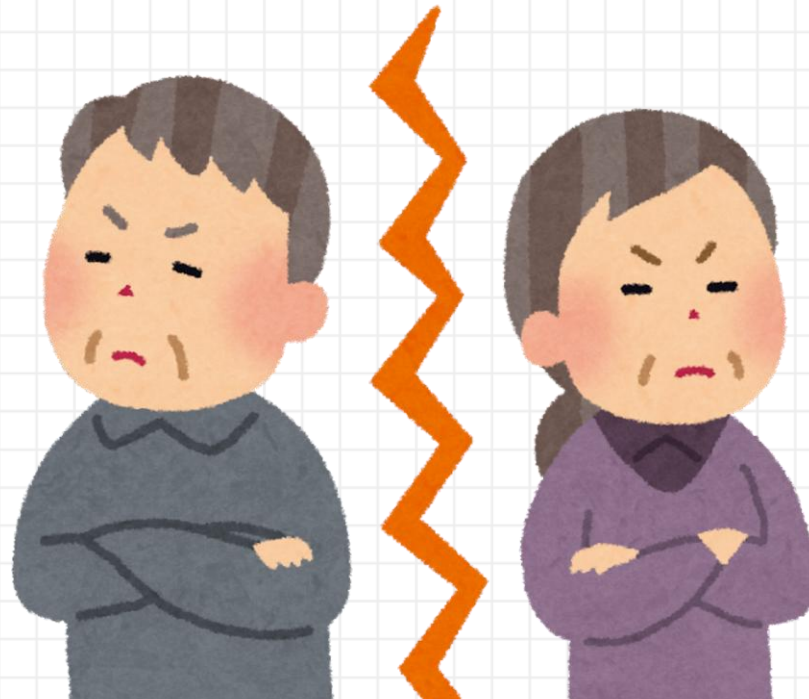
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Those who exercise the administration of the company have the legal obligation to have a performance:

*"...diligent, loyal, responsible, transparent, and appropriate to the specific characteristics of the labor-based society as a specific model of society. They must promote the creation of stable, quality employment, the integration of workers as partners, equal opportunities between men and women, and the reconciliation of personal, family, and work life. They will also adopt social responsibility policies or strategies, fostering good governance practices, ethical behavior, and transparency."*

In addition to the reserve funds required by law or by their bylaws, employee-owned companies are required to maintain a specific fund, funded by 10% of annual profits, intended to offset annual losses and acquire company shares (which must then be sold to permanent non-member employees). This mandatory fund will increase until it exceeds twice the amount of the company's share capital. Failure to comply with this rule will also result in the company losing its "employee-owned" status.

The separation of partners may be legally carried out if the company loses its "employee" status, either by administrative decision or by the will of the company itself if so agreed by its General Meeting. The employee-owned company, for its part, may exclude partners who breach their legal obligations or engage in activities that seriously harm the company and for which they have been ordered by final judgment to compensate it. Exclusion entails offering the excluded partner's shares or interests to permanent non-partner employees. If they are not sold, they must be redeemed and the share capital reduced. Four months after this date, the excluded partner will be entitled to receive the value of their transferred or redeemed shares or interests.



### Bylaws and name of the company

1

- ✓ Draft the company's bylaws.
- ✓ Check with the Commercial Registry that the name is available.
- ✓ The name must include the term “Labor”.

### Capital deposit and public deed

2

- ✓ Deposit at least 25% of the share capital in a bank account in the name of the company.
- ✓ Obtain a bank certificate of deposit.
- ✓ Raise the constitution to a public deed before a notary and include the Statutes.

3

### Administrative and commercial registry

- ✓ Apply for Labor Company status in the Administrative Registry of Labor Companies.
- ✓ Register the company in the Commercial Registry, providing the certification from the Administrative Registry.
- ✓ Upon registration, the company acquires its own legal personality.

4

### Tax obligations (Tax Agency)

- ✓ Request the Tax Identification Code (CIF).
- ✓ Declare your Tax Address.
- ✓ Sign up for:
  - VAT (Value Added Tax)
  - IAE (Tax on Economic Activities)
  - Declaration prior to starting activity

# 5

## Accounting and labor obligations

- ✓ Legalize official books in the Commercial Registry.
- ✓ Communicate the opening of the workplace to the labor authority.
- ✓ Register the company as a business with Social Security.
- ✓ Register partners and employees with Social Security before starting the activity.
- ✓ Important:
  - Working partners → General Social Security Regime.
  - Managers with management functions → Excluded from unemployment and FOGASA.

# 6

## Other records (if applicable)

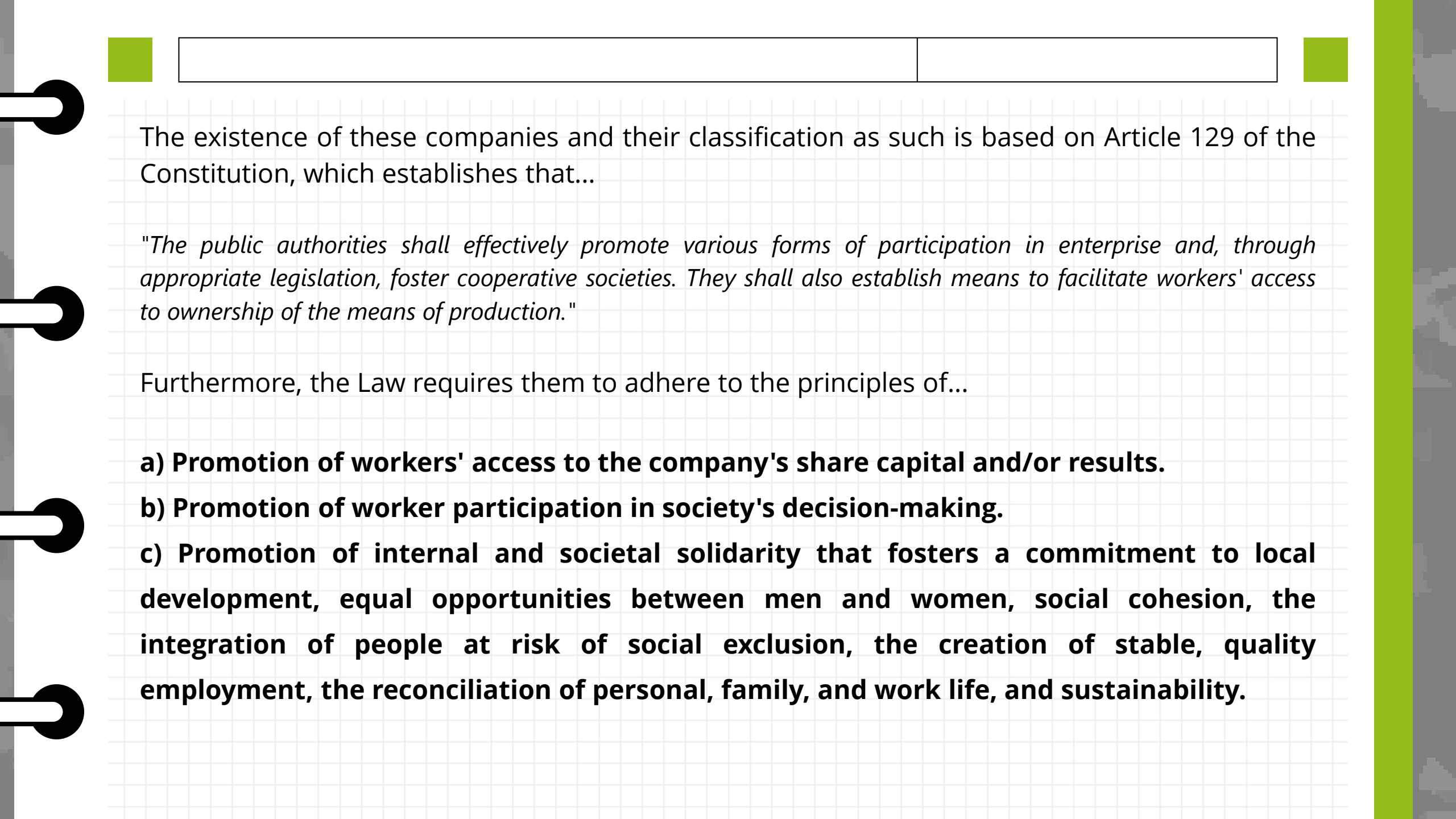
- ✓ Register patents, industrial designs, and trademarks with the Spanish Patent and Trademark Office.
- ✓ If there are any properties contributed, register them in the Property Registry.

## 8.2 Employee-owned companies

Their regulation also appears in Law 44/2015 on Worker-Owned and Participated Companies. These companies are defined as SAs or SRLs that, without meeting the requirements for worker-owned companies, promote access to shareholder status and participation in business management for their employees. Therefore, they effectively employ employees who hold shares (in the capital or earnings) or who have voting rights in company decisions, or who develop a strategy leading to all of these.

The law establishes that these companies must conduct themselves...

*"...diligent, loyal, responsible, and transparent, and must promote the creation of stable, quality employment, the integration of workers as partners, equal opportunities between men and women, and the reconciliation of personal, family, and work life. They will also adopt social responsibility policies or strategies, promoting good governance practices, ethical behavior, and transparency."*



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The existence of these companies and their classification as such is based on Article 129 of the Constitution, which establishes that...

*"The public authorities shall effectively promote various forms of participation in enterprise and, through appropriate legislation, foster cooperative societies. They shall also establish means to facilitate workers' access to ownership of the means of production."*

Furthermore, the Law requires them to adhere to the principles of...

- a) Promotion of workers' access to the company's share capital and/or results.**
- b) Promotion of worker participation in society's decision-making.**
- c) Promotion of internal and societal solidarity that fosters a commitment to local development, equal opportunities between men and women, social cohesion, the integration of people at risk of social exclusion, the creation of stable, quality employment, the reconciliation of personal, family, and work life, and sustainability.**



## 8.3 Other entities belonging to the social economy

These entities combine the main objectives of economic activity with social purposes, so they protect people without losing sight of efficiency. Some types:

### 8.3.1. Insertion companies

These are non-profit organizations that help people facing or at risk of social exclusion find work. Although they are market-based organizations with economic or productive activities, they maintain a social commitment because their goal is to train and support people in finding employment. They are regulated by Law 44/2007 and must meet several key requirements:

- They must be promoted by non-profit entities.
- At least 50% of its employees must be people at risk of exclusion.
- The maximum length of stay in the company is 6 months to 3 years.
- If they generate profits, they reinvest them in improving the company.



### **8.3.2. Mutuels collaborating with Social Security**

These are non-profit employer associations authorized by the Ministry of Labor. Their functions are to manage workplace accidents, occupational diseases, and financial compensation arising from these situations. They are governed by the General Social Security Law.

### **8.3.3. Social security mutual societies and mutual insurance companies**

They are an insurance alternative within the social economy, and both are regulated by Law 20/2015 on insurance and reinsurance companies.

Social security mutual societies provide benefits in addition to Social Security and operate with contributions from members, who may be individuals or legal entities. They are notable for their self-management and democratic participation.

Mutual insurance companies, however, are non-profit insurance companies that cover their members' risks with fixed or variable premiums.

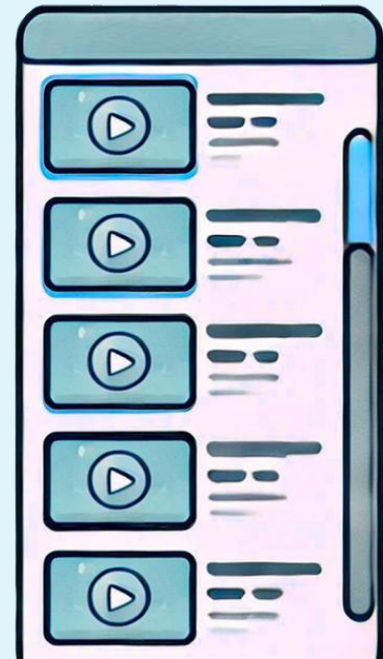


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**COCEMFE**

Impact of the Social Economy: Networks, Entities, and Purpose



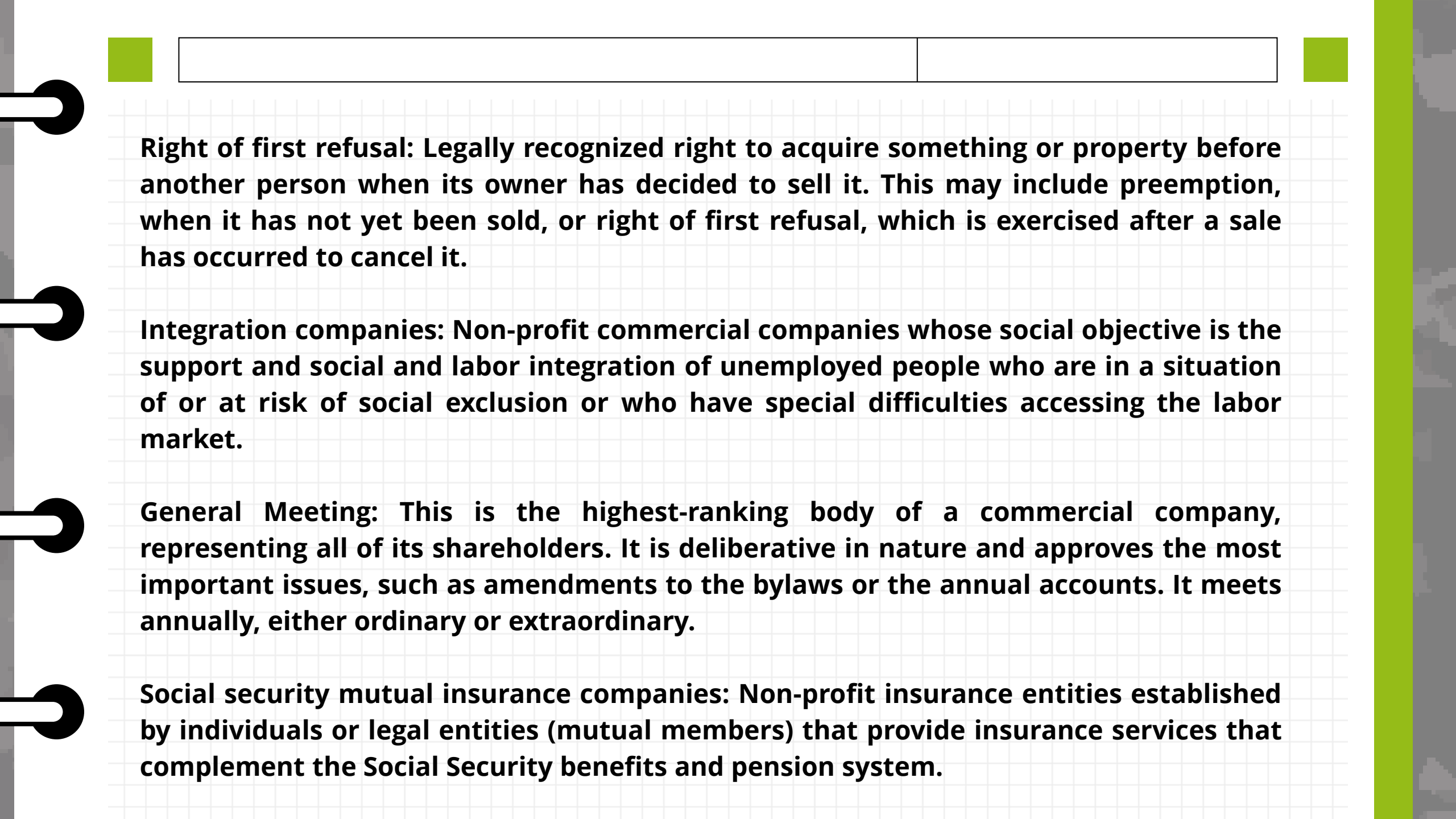
## **GLOSSARY**

**Shares:** Ownership securities of corporations and other companies, which represent the value into which the entity's share capital is equally divided. They grant their holders the right to participate in shareholder meetings and share in company profits.

**Self-management:** A system of organizing production in which workers make all company decisions. A self-managed company has no bosses and is run by its workers, who make the strategic decisions.

**Share capital:** This is specified in the bylaws of a commercial company and is made up of contributions from its partners in exchange for a portion of their ownership interests (shares or interests). It serves as the company's ultimate guarantee for meeting its debts or obligations. It has a legal minimum amount depending on the type of company.

**Board of Directors:** The collegiate body responsible for the administration and management of a commercial company. Day-to-day management is usually delegated to a CEO.



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**Right of first refusal:** Legally recognized right to acquire something or property before another person when its owner has decided to sell it. This may include preemption, when it has not yet been sold, or right of first refusal, which is exercised after a sale has occurred to cancel it.

**Integration companies:** Non-profit commercial companies whose social objective is the support and social and labor integration of unemployed people who are in a situation of or at risk of social exclusion or who have special difficulties accessing the labor market.

**General Meeting:** This is the highest-ranking body of a commercial company, representing all of its shareholders. It is deliberative in nature and approves the most important issues, such as amendments to the bylaws or the annual accounts. It meets annually, either ordinary or extraordinary.

**Social security mutual insurance companies:** Non-profit insurance entities established by individuals or legal entities (mutual members) that provide insurance services that complement the Social Security benefits and pension system.



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**Collaborating mutual societies with Social Security:** (Previously called occupational accident mutual societies) are non-profit associations of companies whose purpose is to collaborate in the management of occupational accident and occupational disease contingencies among the staff of associated companies.

**Mutual insurance companies:** Private, non-profit insurance companies whose purpose is to provide coverage to their members.

**Spanish Patent and Trademark Office:** An autonomous agency of the General State Administration that grants legal protection to the various forms of industrial property, granting industrial property titles to patents, utility models, trademarks, trade names, designs, and topographies of semiconductor products.

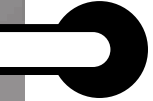

**Shares:** A mechanism similar to shares (typical of public limited companies) that involves ownership of a portion of the share capital of a limited liability company and confers the right to vote and participate in its management. Share capital is divided into shares, which are personal and identify their owners. They are not marketable and represent the maximum limit of their owner's financial liability in the investee company.



**Administrative Registry of Labor Companies:** This is the administrative body under the Ministry of Labor that grants the "labor company" status and monitors compliance with the legal requirements for maintaining it.



**Real Estate Registry:** Registers and annotates deeds and contracts relating to ownership and real property rights within the territorial jurisdiction of each Registry. All of Spain is divided into jurisdictions known as mortgage districts, each of which has a Property Registry headed by a Registrar.



**Commercial Registry:** Public registry in which facts and acts relating to commercial companies and individual entrepreneurs are recorded, in order to publicize them so that they can be publicly known by those who contract with them. These are maintained by registrars, who are legally public officials and whose mission is to certify the registrations. These registrars are located in all provincial capitals on the larger islands and in some other cities. Among other things, the incorporation of a company, capital increases and reductions, corporate modifications, appointments and dismissals, powers of attorney, insolvency proceedings, liquidations, and so on are recorded in the commercial registries.

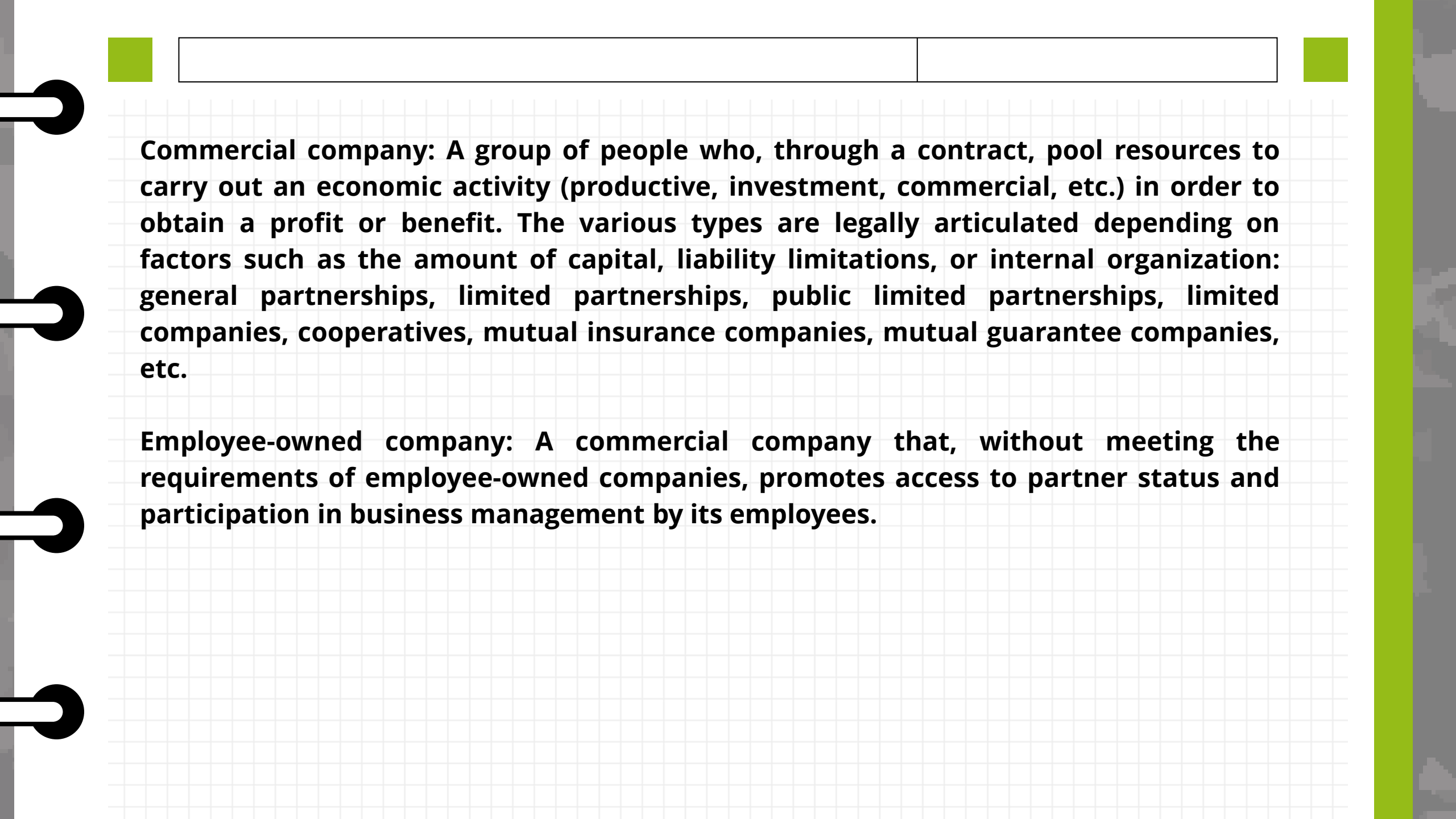


**Social responsibility:** An entity's commitment to society as a whole and to the environment, which is reflected in making active and effective contributions to social and environmental improvement. Furthermore, social responsibility measures also tend to improve the entity's public image.

**Sociedad anónima laboral (SAL):** A commercial company configured as a joint-stock company with the conditions and qualifications to be a worker-owned company. The share capital is divided into shares of equal value, which grant the holder the status of partner, with their liability limited to their share contribution. Share capital cannot be less than €60,101, and at least 25% of each share must be fully subscribed and paid up at the time of the company's incorporation.

**Limited liability company (SLL):** A commercial company configured as a limited liability company that meets the requirements and qualifications to be a worker-owned company. The share capital is divided into shares that grant the holder the status of partner, with their liability limited to the company's contribution in shares. They may have a maximum of 50 partners. Share capital may not be less than €3,005 and must be fully paid up at the time of incorporation.





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**Commercial company:** A group of people who, through a contract, pool resources to carry out an economic activity (productive, investment, commercial, etc.) in order to obtain a profit or benefit. The various types are legally articulated depending on factors such as the amount of capital, liability limitations, or internal organization: general partnerships, limited partnerships, public limited partnerships, limited companies, cooperatives, mutual insurance companies, mutual guarantee companies, etc.

**Employee-owned company:** A commercial company that, without meeting the requirements of employee-owned companies, promotes access to partner status and participation in business management by its employees.





## SESSION 9

# THE FEASIBILITY AND LEGAL FORM OF A PROJECT



## 9.1 Feasibility

Before implementing the idea of creating a third-sector entity, a feasibility study must be conducted. Basically, feasibility can be assessed by considering a series of essential questions related to the entity we plan to create: purpose, context, financing, operation, and possible formats. There are templates and models to follow for implementing a feasibility plan, and you can use them to develop your own.

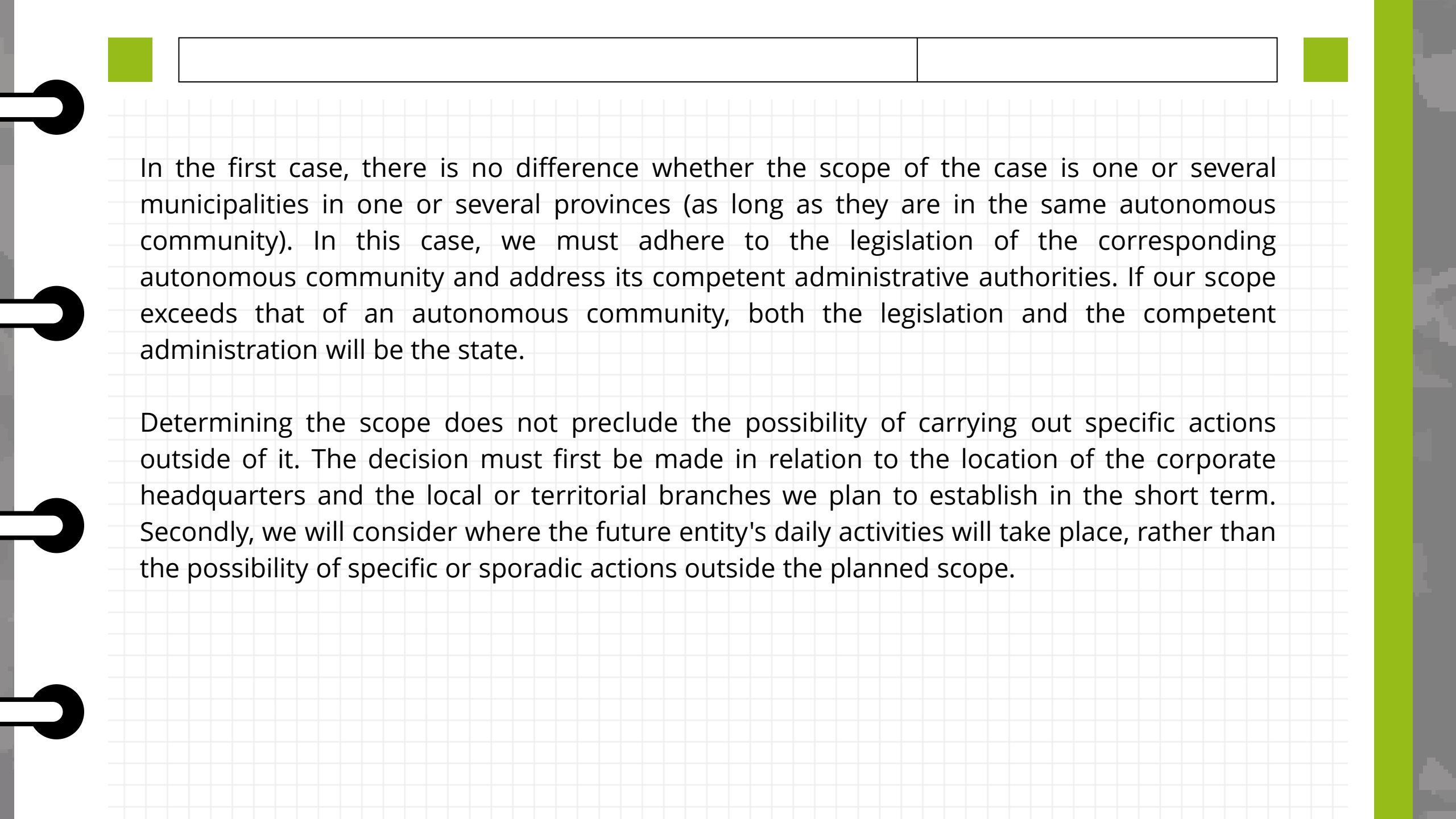
When conducting a feasibility study for our idea, it's a good strategy to conduct it over several fiscal years, not just the next one. In the specific case of creating a foundation, it's even a legal requirement to submit a program of activities and an analysis of its economic and technical viability for the first few fiscal years. It's also good practice to keep it updated and review it over time, adapting it even after years of operation to ensure the future of an already operating entity, thus transforming a feasibility plan into a sustainability plan.

### 9.1.1. Formal and legal aspects

In any feasibility study, various issues must be considered in writing and objectively assessed, which can be organized into three specific areas:

- **Description of the basic idea.** This should briefly and concisely reflect the potential complexity of our ideas and intentions regarding the creation of an entity.
- **Reasons for creating the entity.** This involves answering the question why we believe it is necessary to establish an entity. The reasons can be both personal, reflecting how the underlying issue specifically affects us, or external, in which case we must identify the problems we intend to address. At this point, it is very useful to use the problem tree technique, which we discussed earlier in Topic 1 of Block 1.
- **Objectives to be considered.** We must answer the question of why we want to create a third sector entity. To do this, we can use a complementary technique, the solution tree, transforming each problem into the solution that would eliminate it or at least limit its effects.

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- **Promoters.** Among the first steps in our feasibility study is to take stock of our existing staff and their commitment to the proposed idea. Facing the challenge of establishing and organizing an organization alone is not the same as having an enthusiastic group that we know will work with interest and dedication on the proposal. It's important to be very realistic at this point, since an inaccurate assessment of the promoters' initiative poses a significant risk to the project.
  - **Geographic scope of action.** Our proposal will have to be developed within a specific area. Even if we plan to expand it or find it desirable, we must not start in a space that we cannot cover with the human and material resources at our disposal. This issue is especially important when establishing an entity of any type, since depending on the area of action we wish to cover (municipal, provincial, autonomous, or national), we will have to address the competent administration, taking into account the relevant legislation. The substantial difference is whether the activities of the future entity will be carried out within one autonomous community or in more than one.



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In the first case, there is no difference whether the scope of the case is one or several municipalities in one or several provinces (as long as they are in the same autonomous community). In this case, we must adhere to the legislation of the corresponding autonomous community and address its competent administrative authorities. If our scope exceeds that of an autonomous community, both the legislation and the competent administration will be the state.

Determining the scope does not preclude the possibility of carrying out specific actions outside of it. The decision must first be made in relation to the location of the corporate headquarters and the local or territorial branches we plan to establish in the short term. Secondly, we will consider where the future entity's daily activities will take place, rather than the possibility of specific or sporadic actions outside the planned scope.

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- **Expected date of legalization and commencement of activities.** These are two distinct periods. Normally, the legalization date will precede the commencement of activities, although this is not always necessary, as some activities can begin to develop without the need for the legal protection of an entity; and precisely for this reason, we are preparing the legalization of an entity so that the previous activities have an added sustainability factor.
  - **Legal form to be adopted (justification).** Although the decision on the legal form the entity will adopt should be one of the conclusions of the feasibility study, we must start from the justified forecast we have to specify the various sections of the study. An association does not require the same actions or financial resources as a foundation or cooperative. Starting with a group of people affected by a specific problem is not the same as addressing the needs of a large, undetermined group. The resources initially required to establish, for example, a foundation or a labor-based society are much greater than those required by an association. Likewise, the forms and methods of decision-making vary from one entity to another. All these and other aspects must be taken into account when initially deciding on the legal form we wish to opt for.

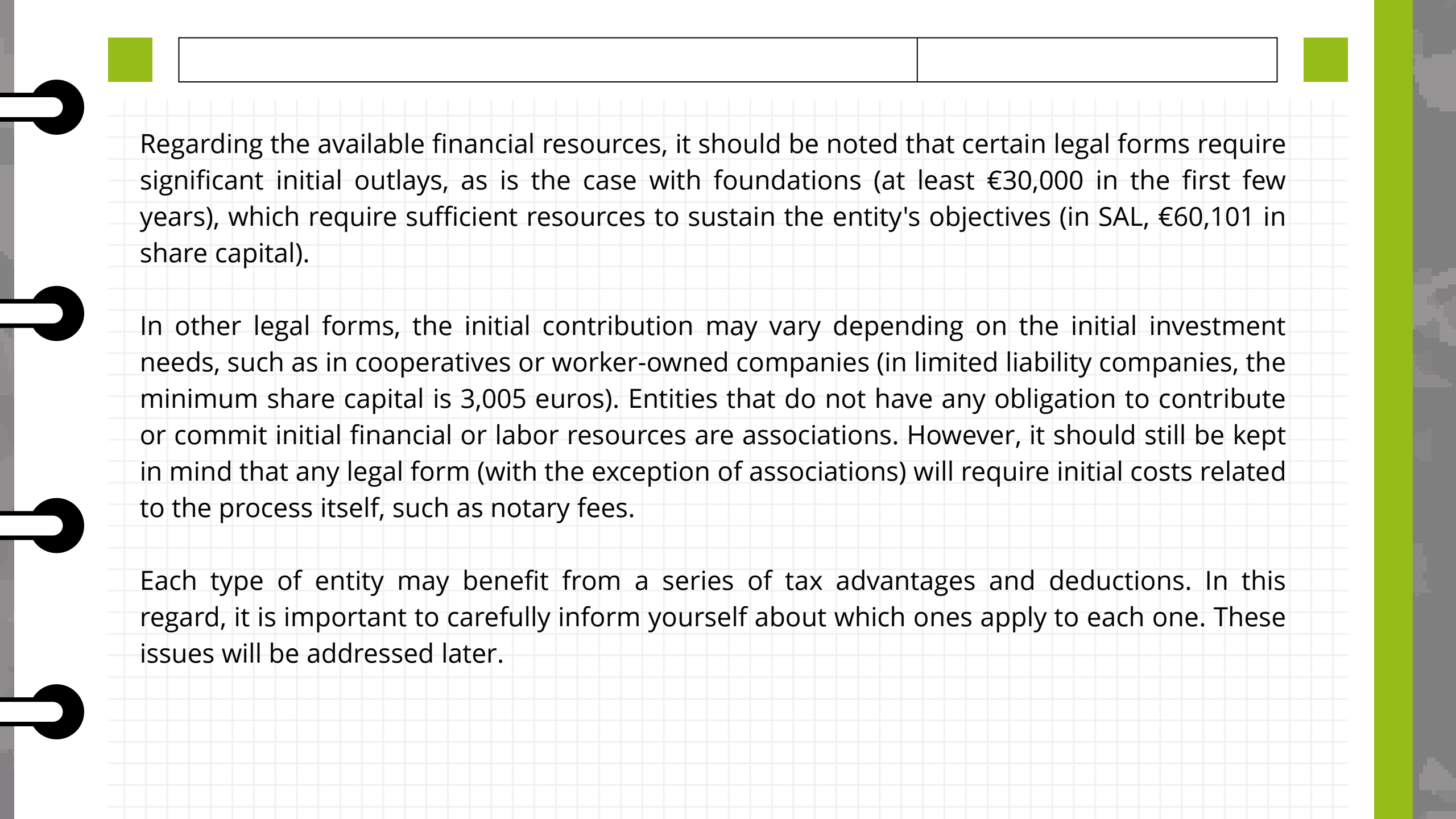
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- **Name proposal (checking its availability in the corresponding Registry).** The name we have thought of for the entity is important from the early stages of the study, since whatever type of entity we intend to establish, we must check in the registry where it is to be registered that there is no other name with the same name or one so similar as to be confusing. For this reason, registries are public and allow anyone to consult the entities already registered and their names. We must keep in mind that it can cause significant problems if we begin drafting documents for our future entity with a name whose availability we have not previously verified, especially if, for example, we have already visited a notary. The name must be clear, short, and refer to the legal form of the entity, its objectives, and its scope of operations.

## 9.2. Choice of legal form

There are some basic considerations to consider before choosing the most appropriate legal format for a particular project: its purpose, available financial resources, desired tax breaks and exemptions, complexity of procedures and requirements, and desired reputational image.

Regarding purpose, the first consideration is the issue of profit-making and distribution, that is, profit, because this determines the choice of legal form. There are formats that are suitable only for profit-making entities (commercial companies) or only for non-profit entities (foundations and associations). Between these two extremes, there are legal formats that can allow for varying degrees of allocation of the profit obtained, either reverting it in whole or in part to social purposes or to remunerate members (as is the case with cooperatives, worker-owned companies, etc.).



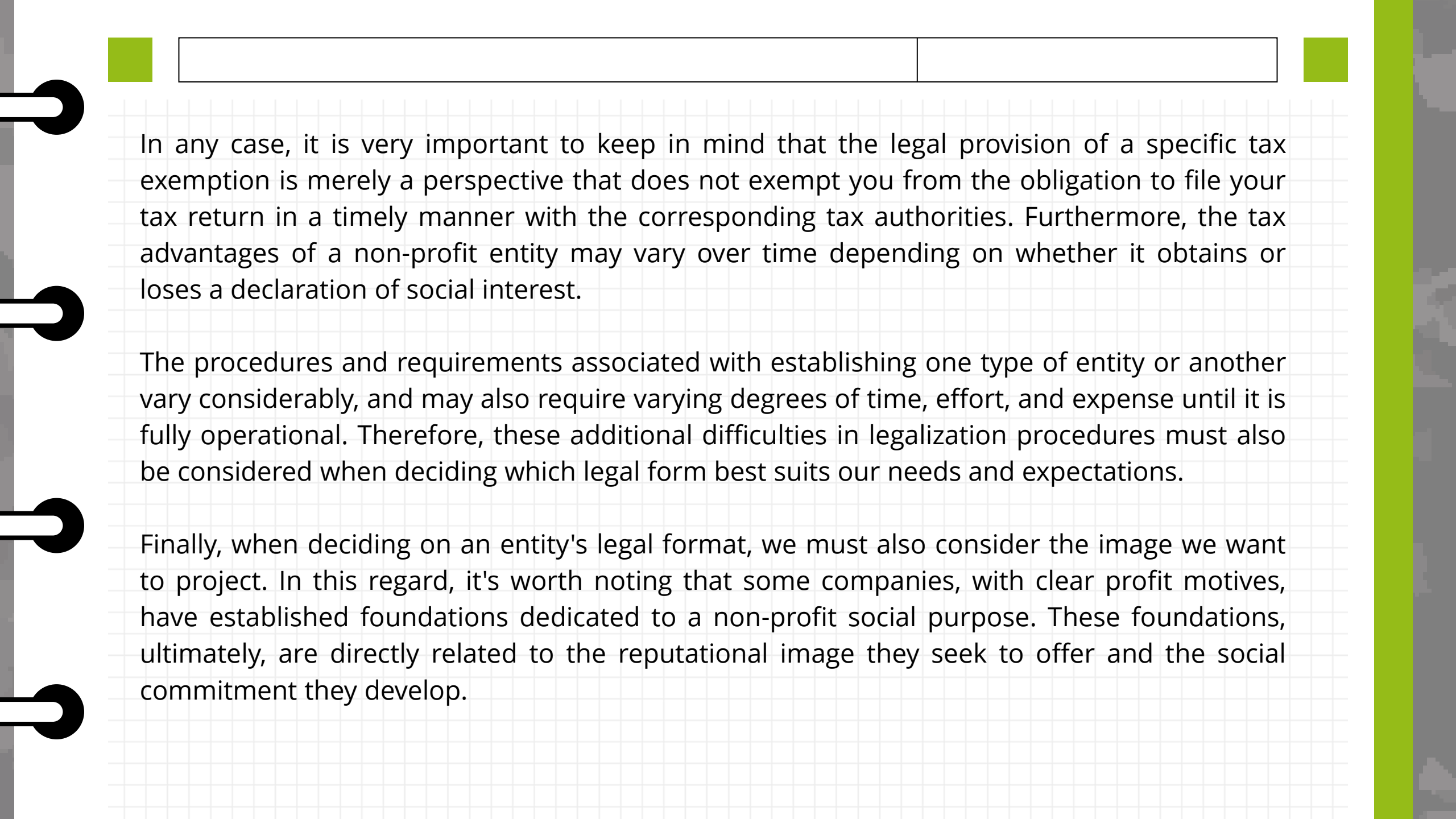


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Regarding the available financial resources, it should be noted that certain legal forms require significant initial outlays, as is the case with foundations (at least €30,000 in the first few years), which require sufficient resources to sustain the entity's objectives (in SAL, €60,101 in share capital).

In other legal forms, the initial contribution may vary depending on the initial investment needs, such as in cooperatives or worker-owned companies (in limited liability companies, the minimum share capital is 3,005 euros). Entities that do not have any obligation to contribute or commit initial financial or labor resources are associations. However, it should still be kept in mind that any legal form (with the exception of associations) will require initial costs related to the process itself, such as notary fees.

Each type of entity may benefit from a series of tax advantages and deductions. In this regard, it is important to carefully inform yourself about which ones apply to each one. These issues will be addressed later.



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In any case, it is very important to keep in mind that the legal provision of a specific tax exemption is merely a perspective that does not exempt you from the obligation to file your tax return in a timely manner with the corresponding tax authorities. Furthermore, the tax advantages of a non-profit entity may vary over time depending on whether it obtains or loses a declaration of social interest.

The procedures and requirements associated with establishing one type of entity or another vary considerably, and may also require varying degrees of time, effort, and expense until it is fully operational. Therefore, these additional difficulties in legalization procedures must also be considered when deciding which legal form best suits our needs and expectations.

Finally, when deciding on an entity's legal format, we must also consider the image we want to project. In this regard, it's worth noting that some companies, with clear profit motives, have established foundations dedicated to a non-profit social purpose. These foundations, ultimately, are directly related to the reputational image they seek to offer and the social commitment they develop.

### 9.1.2. Strategic issues

- **Activities that can be carried out.** It's important to make a comprehensive list of activities that our organization will carry out. This will avoid problems if we want to add new ones later. Furthermore, depending on the activities chosen, the organization must adopt one legal form or another (association, cooperative, foundation, etc.).
- **Calendar of actions and development phases.** We must organize in a calendar what we are going to do and when, from before legalizing the entity until it is launched. This way, we avoid errors and know what steps to follow. We can use tools such as Gantt charts.
- **Potential beneficiaries.** It's key to define who our organization is targeting and what benefits those people will receive. This influences the type of activities, objectives, and legal decisions we make. It also reinforces the charitable or non-profit nature of the project.

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- **Action and promotion strategies.** We need to plan how we will publicize our organization and its goals. This will help us reach more people and potential funders. The approach will also depend on the type of organization we choose.
  - **Demand for the activity in the planned geographic area of operation.** We need to determine whether what we want to do is necessary in the area where we will operate. This way, we'll know whether it makes sense to create the organization, whether there's sufficient demand, and whether our activities can solve real problems.
  - **Similar entities in the same field: competency and synergies.** It's important to identify other similar entities to avoid conflicts and find ways to collaborate. Sometimes it's better to join forces to solve local problems. It can also be helpful to learn about experiences from other areas.

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- **Potential partners and collaborators.** We must consider how many people could join our project and in what areas to seek them. If it's an association or cooperative, partners will be essential. It's important to see how many are willing to truly get involved.
  - **Attitudes of administrations and public authorities.** It's useful to know whether the authorities will support our initiative or whether they will be indifferent or opposed. This will help us plan how to engage with them, take advantage of support, or prepare strategies if they don't cooperate.
  - **A management structure appropriate for the intended purposes.** It's important to decide how the organization will be organized. Associations and cooperatives operate with member meetings, while foundations are governed by a board of trustees. We'll choose the most appropriate structure based on our objectives.
  - **Volunteering.** If we're going to hire volunteers, we need to plan how many they'll be, what tasks they'll perform, and how we'll manage them. This includes insurance, agreements, training, expenses, and certifications. Everything must be wellplanned and documented.

### 9.1.3. Economic viability: financing plan

- **Start-up costs and initial investments.** The cost of creating an entity varies greatly depending on the legal form chosen. An association is the most economical option, as it requires no notary or initial funding. In contrast, a foundation requires a notary and a minimum fund of €30,000, and a worker-owned company requires more than €60,000. Cooperatives also require capital and notarial procedures. To these must be added initial expenses depending on the activity (premises, materials, etc.). In some cases, payments can be split into installments to facilitate the participation of partners or founders.
- **Analysis of ongoing costs (periodized by year).** After implementation, it is essential to forecast the fixed costs for the first few years to ensure sustainability.
  - **General operating expenses:** rental of space, purchase of equipment, staff salaries, compensation, etc.
  - **Expenses associated with the activities to be offered:** these may vary depending on the type of entity (productive, social, cultural, etc.). This estimate should be included in a detailed and realistic multi-year budget.

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- **Forecast of ordinary income (periodized by year). Just like expenses, you need to estimate where the income will come from to cover them. The most common sources are:**

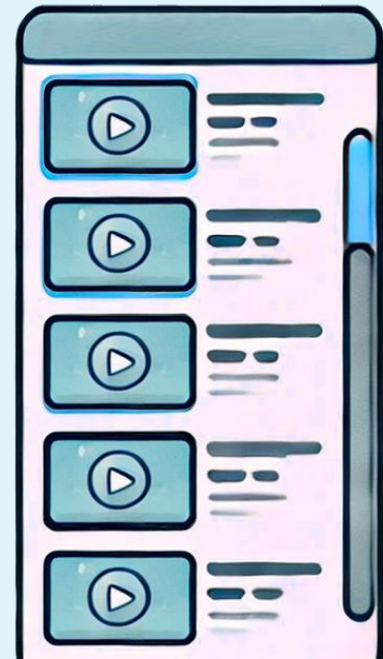
- **Membership fees, with an estimate of how many there will be at the beginning and how many could join in subsequent years.**
- **Donations, campaigns, and events can be helpful but difficult to predict, so it's best not to rely too heavily on them.**
- **Public aid, such as grants from city councils, autonomous communities, or ministries. It's important to carefully study the applications available and which ones are available.**
- **Private support, such as corporate or foundation funding, although its reliability varies.**
- **Income from own economic activities, which must be carefully evaluated, although they can supplement financing.**
- **Other possible income streams, provided they are considered prudently and sustainably.**



Buscar



**7 PREVIOUS steps to CREATE an NGO**  
Incubate your NGO



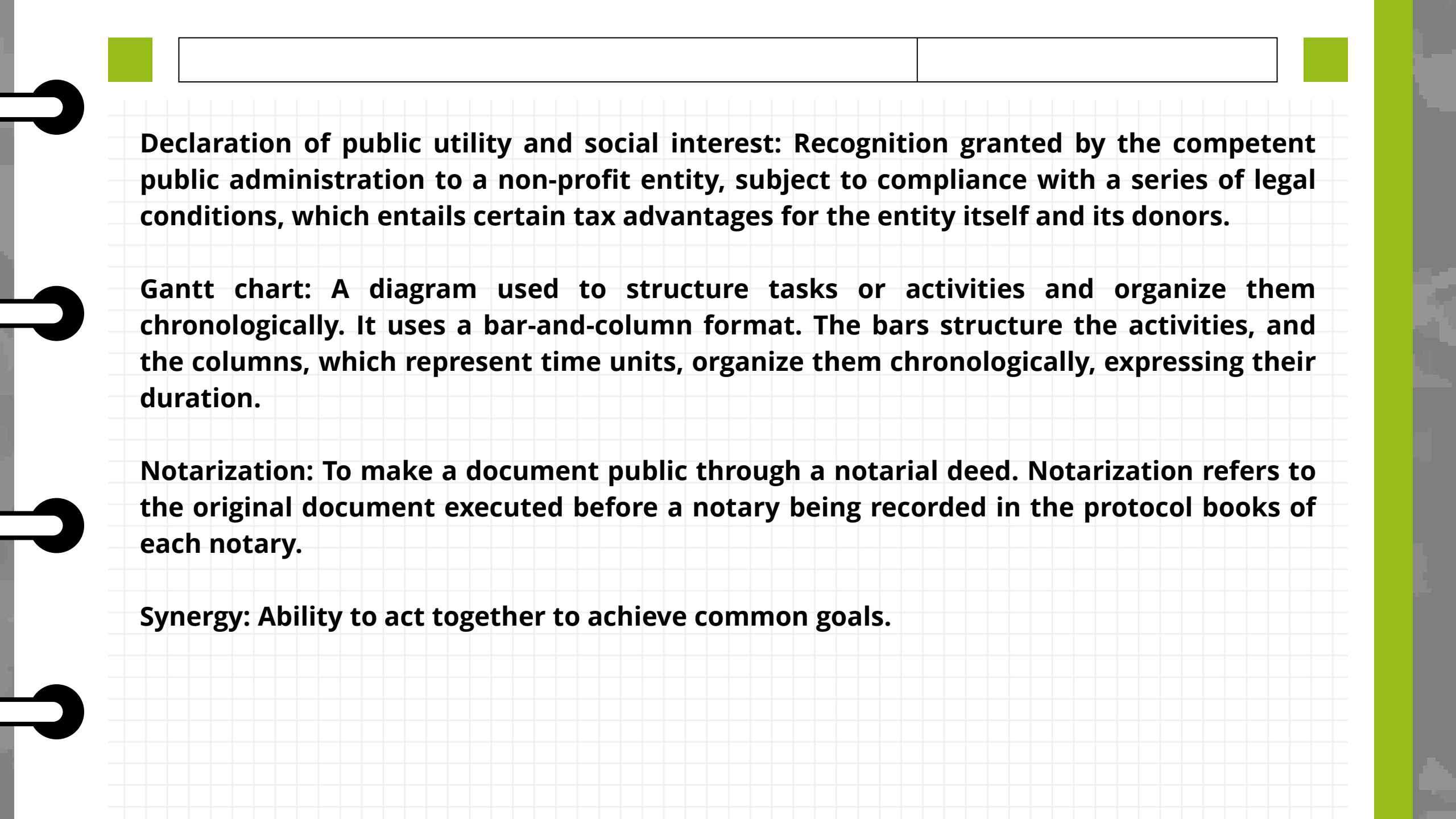


## **GLOSSARY**

**Problem tree:** A participatory technique that uses the form of a tree to identify and establish relationships between problems and their causes and effects. It begins by identifying the main or central problem, which will form the trunk of the tree, and then locating the causes of that problem at its roots and the consequences on the branches.

**Solution tree:** A participatory technique complementary to the problem tree to find solutions to problems, their causes and consequences, turning what has been included in the problem tree into something positive.

**SWOT and CAME:** Analysis of internal and external factors that seek to identify internal strengths and weaknesses, as well as external threats and opportunities. This analysis is complemented by the analysis that seeks to correct weaknesses, address threats, maintain strengths, and exploit opportunities.



**Declaration of public utility and social interest:** Recognition granted by the competent public administration to a non-profit entity, subject to compliance with a series of legal conditions, which entails certain tax advantages for the entity itself and its donors.

**Gantt chart:** A diagram used to structure tasks or activities and organize them chronologically. It uses a bar-and-column format. The bars structure the activities, and the columns, which represent time units, organize them chronologically, expressing their duration.

**Notarization:** To make a document public through a notarial deed. Notarization refers to the original document executed before a notary being recorded in the protocol books of each notary.

**Synergy:** Ability to act together to achieve common goals.



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**World Social Forum:** Annual meetings of hundreds of NGOs and individuals working for a globalization distinct from neoliberalism to debate and launch proposals for social justice.

**Program and project expenses:** Expenses that entities dedicate to supporting the aid projects and programs they implement in accordance with their mission, vision, and objectives.

**General expenses:** Expenses intended to cover the general structure of an entity, both in terms of personnel and physical spaces and consumable needs.

**Globalization:** A process that began after the end of the Cold War and has spread neoliberalism and the market economy worldwide. It is characterized by the reduction of the role of the state, the weakening of the welfare state, the power of large transnational corporations, and the lack of democratic control over international entities.

**GONGO:** Organizations created to look like NGOs but aimed at promoting the interests of a government.

**GSO: Grassroots Support Organization.**

**INGO: international non-governmental organization**

**MANGO: Market defense NGO.**

**Neocolonialism: A geopolitical practice that uses neoliberal globalization and cultural imperialism to influence and sometimes condition the policies of countries that were colonized in the past.**

**Neoliberalism: A political and economic theory that advocates reducing the state and its capacity for intervention to a minimum, while placing the market and its mechanisms at the heart of self-regulation of economic and social processes.**

**NGDO: non-governmental development organization.**

**NGO: English abbreviations for NGO, non-governmental organization.**



**NNGO: Acronym for northern NGO.**

**National NGO: A non-governmental organization that exists only in one country.**


**NGO: non-governmental organization. An association, foundation, or entity in the third sector and therefore non-profit, not owned by governments or public administrations.**

**NGO: non-governmental development organization.**

**NGO-ization: the ability to depoliticize discourses and demobilize social movements within the framework of NGOs.**

**PANGO: an organization created by a political party disguised as an NGO.**

**QUANGO: A quasi-autonomous NGO, usually with the participation of non-governmental entities or national agencies from various countries.**



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**Accountability:** A strategy used by entities to provide complete, sufficient, and timely information on their internal and external activities, accounts, sources of financing, and details of expenses, in a consistent, truthful, and accessible manner.

**Representativeness:** the real capacity of an entity to represent the interests and true aspirations of the community it claims to represent.

**Corporate social responsibility:** A concept related to the responsibility of business and financial corporations toward society and the environment, which is reflected in establishing active and effective contributions to social and environmental improvement, which also fulfill the objective of improving their public image.

**SCO:** social change organization.

**SNGO:** NGO from the South.

**TANGO:** Technical assistance NGO.

**TNGO: Transnational NGO, which is not limited to a single country, but exists in several.**

**TSO: Third sector organization.**

**WANGO: World Association of Non-Governmental Organizations u Organización Mundial de ONG.**

**YOUNGO: Youth-oriented NGO.**

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**YOUNGO:** Acronym for youth-oriented NGO.





## SESSION 10

# THE CREATION OF AN ASSOCIATION



## 10.1 Creation of an association

To establish an association, at least three individuals or legal entities must be present, along with the formalization of a Memorandum of Incorporation. The Memorandum of Incorporation is a key document for legally establishing the association and must contain the names and information of the founders, the formal agreement establishing the association, the name of the entity, its purpose and scope (local, regional, or national), and, of course, the date and place where it was signed.

The Board of Directors, the body responsible for managing and representing the association, is then formed, and its first positions are elected from among the founders: a presidency, a secretary, a treasurer, and, if necessary, other members are required.

Finally, the founders must draft and approve the Bylaws to establish the internal guidelines, structure, and objectives of the association. Once these two documents are ready, the association can be legally registered and begin its activities.

## 10.2 The articles of incorporation

The Articles of Incorporation formalize the creation of an association and establish the key details and commitments of the association and its promoters. It must be signed by all founders and reflect the following essential aspects:

- **Founders' information:** Full name, ID number, nationality, address, and contact information for each sponsor. If any of them represents a legal entity, a document proving their authorization must be attached.
- **Founding agreement:** establishes the creation of the association with its official name, scope of action and duration.
- **Appointment of the Board of Directors:** the first positions responsible for managing the entity and completing the legal procedures for its registration are elected.
- **Approval of Statutes:** formal agreement of the document that will govern the operation of the association.

## 10.3. The statutes

The bylaws establish the regulations governing the organization. They must be signed by all promoters, and although templates are available online, it's advisable to adapt them to the association's needs. Some of the information they must include is:

- **Identification: name, address, scope (local, regional, national) and duration (limited or indefinite).**
- **Purpose and activities of the association.**
- **Organizational structure: powers, functions of the General Assembly and the Board of Directors, terms of office renewal, election methods, decision-making procedures, rules for amending the bylaws.**
- **Issues relating to partners: types of partners, admission and exit requirements, rights and duties, and disciplinary regime.**
- **Administration and accounting regime.**

## 10.4. Name, NIF, legal personality and registration

Before making any delivery, provision or acquisition of goods or services, collecting or making payments, or contracting for the development of the activity, and within one month following the execution of the ACT OF CONSTITUTION of the entity, a Tax Identification Number (NIF) must be processed with the State Tax Administration Agency using form 036.

**An association has legal standing from the moment it is established. However, it is advisable, although not legally required, to register it in the registry corresponding to its scope of activity.**

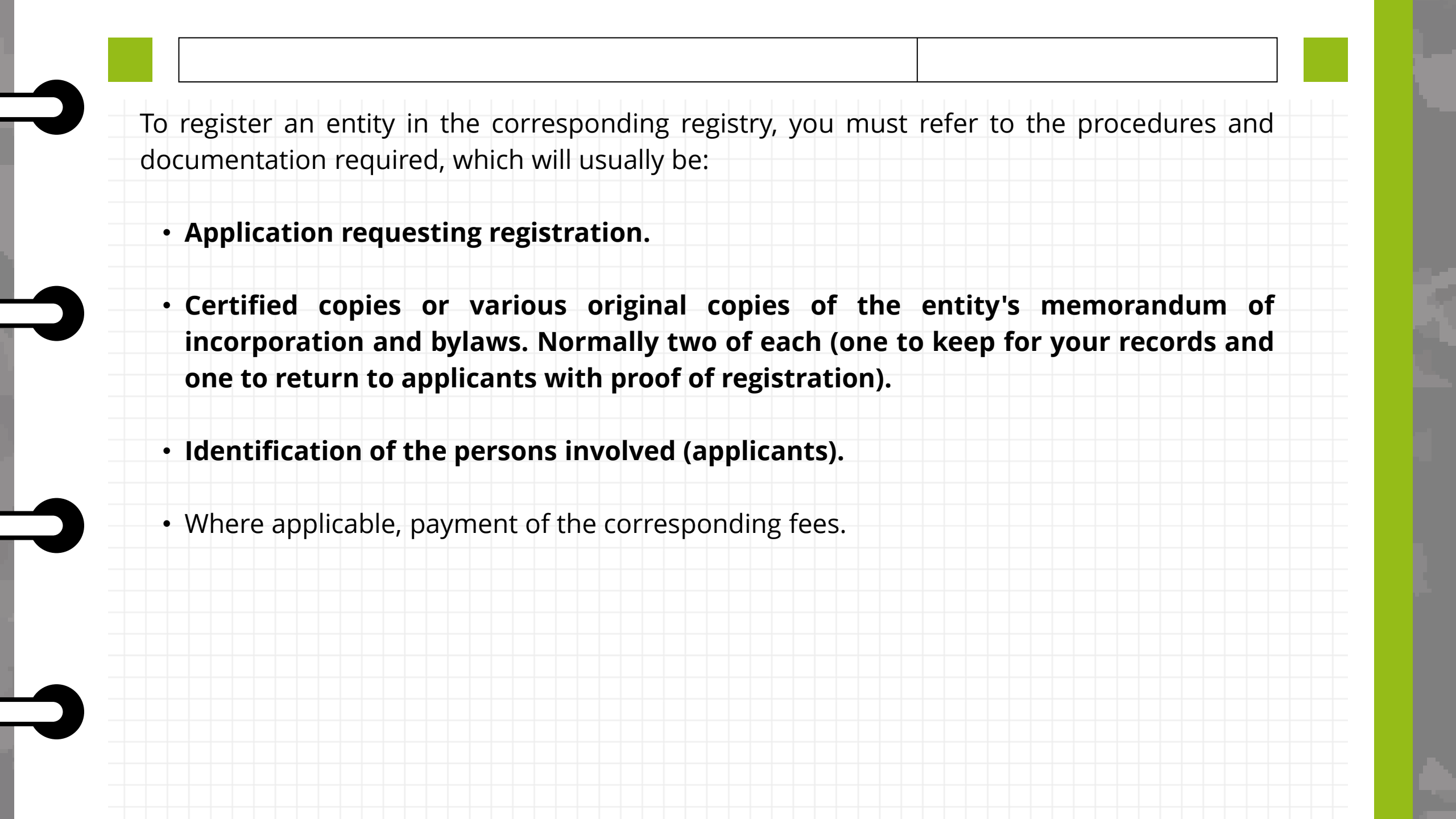
If the scope of the association is that of an autonomous community or smaller than that (local, regional, or provincial), it must be registered in that autonomous community's registry. If the scope exceeds that of a community, it must be registered in the National Registry of Associations under the Ministry of the Interior.

To avoid being unable to use the name you had in mind, before proceeding with the creation of an association or foundation, it is advisable to search for that name in the name file of the National Registry of Associations, which contains data on all associations registered nationally and by all autonomous communities.



It's worth remembering that the registration of a specific name prevents it from being used to name a different entity, but that doesn't mean we can't use similar names, as long as they don't cause obvious confusion.

To differentiate ourselves, we can add to the name we've thought of the geographic area where we will be based or where we will conduct our activities. The name will be included in the bylaws, and any changes will be subject to their provisions.



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To register an entity in the corresponding registry, you must refer to the procedures and documentation required, which will usually be:

- **Application requesting registration.**
- **Certified copies or various original copies of the entity's memorandum of incorporation and bylaws. Normally two of each (one to keep for your records and one to return to applicants with proof of registration).**
- **Identification of the persons involved (applicants).**
- Where applicable, payment of the corresponding fees.

Models for registration in the  
National Registry of  
Associations







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**COCEMFE**

Impact of the Social Economy: Networks, Entities, and Purpose



## **GLOSSARY**

**Company name:** Name by which an entity or company is identified and with which it is legally registered and recognized.

**Original documents:** An original document definitively and for the first time reflects the author's wishes and attests to that will. An original document identifies the authorship and those involved, and the veracity and integrity of the documents are attested to by the signatures of all of them or by the person(s) authorized to sign them.

**Certificate:** Documents that attest to the veracity of the information they contain. They are prepared and signed by individuals with the authority to attest to this. This authority must be recognized by some standard. In organizations, this authority normally resides with the person holding the position of Secretary. They are issued at the request of the interested party.

**Public document:** one that is issued or authorized by a competent public official or notary public and attests to its content without the need for other evidence or contributions.



## SESSION 11

# THE CREATION OF A FOUNDATION



## 11.1 Steps to create a foundation

Foundations have their own specificities and differences from associations, derived from their specific regulations.

The first and most important difference is that foundations are endowed by their founders with assets that must be used to fulfill the purposes they established upon their creation. Founders can also be individuals or legal entities, as in the case of associations, and can be private or public. If a founder is a legal entity, they must have a valid agreement from their competent body authorizing the founding act.

The foundation must be established by means of a public deed before a notary. To establish a foundation, the following steps must be taken:

### 11.1.1. Draft the Statutes

They must state the name, the foundation's purposes, the address and territorial scope in which it will carry out its activities, the composition of the governing body (which will be called the Board of Trustees), as well as the basic rules for the application of resources to fulfill the foundation's purposes and the determination of the beneficiaries.

In addition, the processes for renewing the Board of Trustees and other matters that regulate the foundation's internal operations will be specified, as well as anything the founder(s) wish to establish.


The Statutes must be certified as a public deed before a notary, but to avoid any inconvenience, it is best to send a copy in advance to the corresponding Protectorate of Foundations so they can provide information on the matter and inform us of any issues that need to be addressed. The Protectorate will issue a non-binding advisory report.

### **11.1.2. Request negative certification of denomination**

This must be requested from the corresponding Registry of Foundations (state or regional). If the name you wish to give the foundation is not registered or does not cause any confusion with that of another registered foundation, the necessary negative certification will be issued.

### **11.1.3. Deposit the founding endowment in a bank.**

With the above certificate, you must go to a bank to open an account in the name of the future foundation and deposit the corresponding amount as the foundation endowment. The bank will issue a certificate of the deposit made, stating the amount, the name of the future foundation, and the fact that it is in the process of legalization. Once the deposit has been made, we will not be able to access these funds, as only the future Board of Trustees of the foundation will be able to do so after completing the registration procedures.



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The foundation's endowment can be allocated in cash or in other assets, both movable and immovable. Legally, the minimum value of the foundation's endowment is €30,000. However, regulations allow for an initial deposit of a minimum of 25% (€7,500), provided that the remainder is deposited over the following five years. To pursue this option, the foundation must draft a plan of action demonstrating that the funded funds will adequately and sufficiently meet its intended purposes and activities.

If the foundation's endowment, in whole or in part, is realized in assets other than cash, a report, certification, or appraisal issued by an independent expert must be provided, determining its monetary value and all identifying characteristics of the asset, such as the registry data. It may even consist of commitments to third-party contributions, provided they are expressed in "securities that carry the execution requirement." If the contributions consist of securities listed on an official secondary market, the managing entity operating on that market will be considered the independent expert, and may certify the valuation of the securities based on the average price for the previous quarter.

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In any case, the effective disposition and allocation of the amounts or assets constituting the foundation endowment must be duly certified before a notary. This endowment may subsequently be increased with other contributions or assets from the founder, third parties, or by agreement of the Board of Trustees. However, the Law expressly prohibits the mere purpose of raising donations from being considered an endowment.

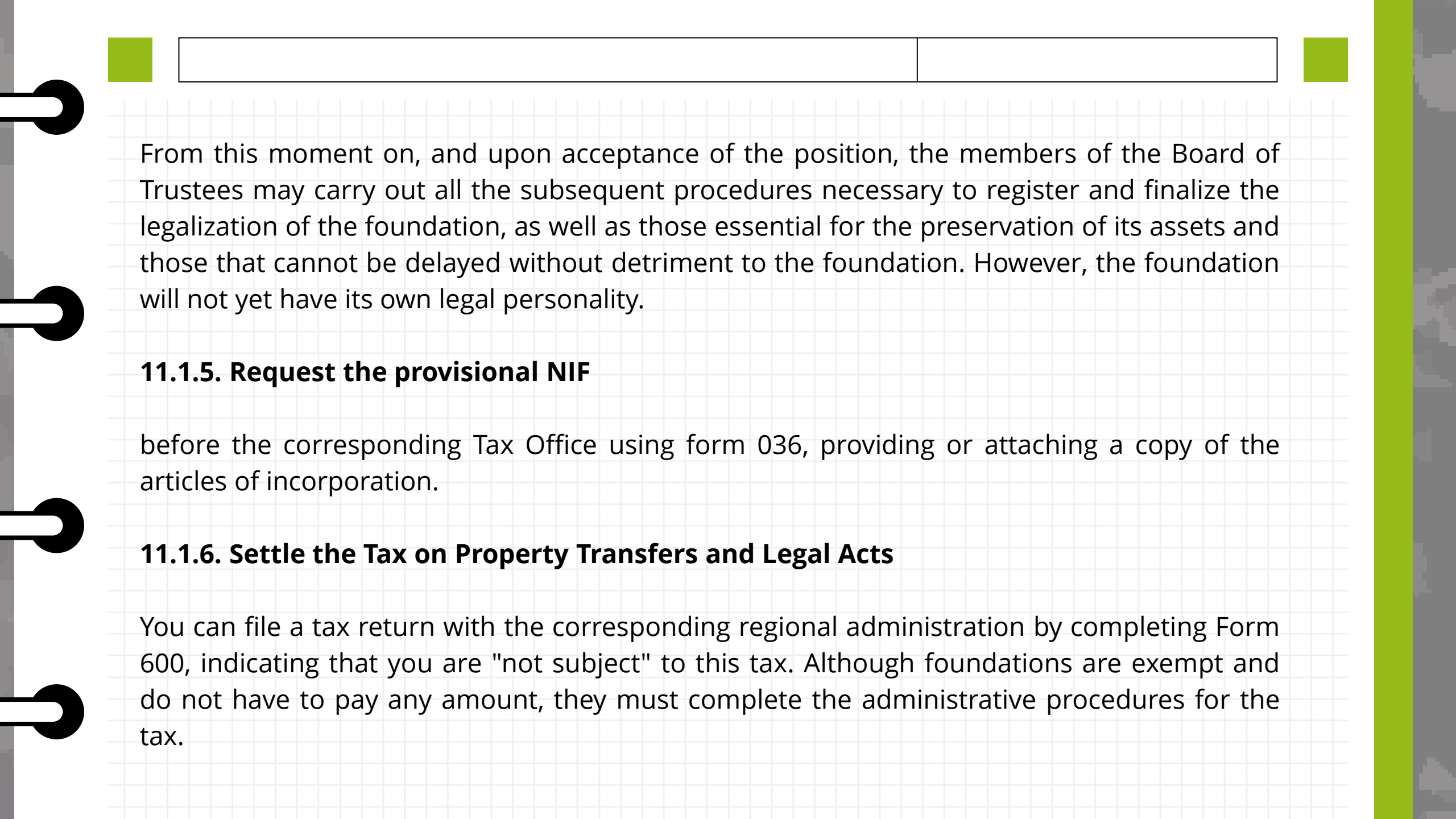
#### **11.1.4. Elevation to public record of the foundation's constitution and its statutes**

Once the above procedures have been completed, you must go to a Notary Public to have your intention to establish the foundation certified as a public deed through a Founding Deed and its Bylaws. The Founding Deed must contain:

- Name, surname, age, and marital status of the founders, if they are natural persons, and the name or company name if they are legal entities, and in both cases the nationality, address, and ID or CIF number.



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- The intention to establish a foundation. If the founder is a legal entity, certification from the relevant body must be provided.
  - The endowment, its valuation, and the form and reality of its contribution. If the endowment is monetary, this must be evidenced by a bank certification. If the contribution to the endowment is non-monetary, it will be evidenced by the valuation prepared by the independent expert in the report. Either document will be incorporated into the deed.
  - The Statutes of the foundation.
  - The identification of the members of the first Board of Trustees and the appointment of their positions (at least President and Secretary), as well as their acceptance of the positions: in person before a notary at the time of formalizing the Founding Act, or by means of a prior public document that will be attached, or in a private document with a signature authenticated by a Notary Public, or by appearing for this purpose before the Registry of Foundations.



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From this moment on, and upon acceptance of the position, the members of the Board of Trustees may carry out all the subsequent procedures necessary to register and finalize the legalization of the foundation, as well as those essential for the preservation of its assets and those that cannot be delayed without detriment to the foundation. However, the foundation will not yet have its own legal personality.

#### **11.1.5. Request the provisional NIF**

before the corresponding Tax Office using form 036, providing or attaching a copy of the articles of incorporation.

#### **11.1.6. Settle the Tax on Property Transfers and Legal Acts**

You can file a tax return with the corresponding regional administration by completing Form 600, indicating that you are "not subject" to this tax. Although foundations are exempt and do not have to pay any amount, they must complete the administrative procedures for the tax.

### 11.1.7. Submit the above documentation to the Registry of Foundations

To apply for registration of the foundation, complete the appropriate form. Specifically, the following must be provided:

- Simple and certified copies of the notarial deed of incorporation of the foundation.
- Copy of the settlement of the Tax on Transfers and Documented Legal Acts.
- Copy of the provisional NIF.
- The acceptance of the position of the members of the Board of Trustees if they are not incorporated in the founding deed.

The Registry will request a report from the Protectorate, and if it is favorable, it will proceed to register the foundation (at which point the foundation acquires its own legal personality). It will then send the Board of Trustees a certification of registration and classification, accompanied by a certified copy of the articles of incorporation endorsed by the Registry. A notice of the foundation's registration will subsequently be published in the corresponding Official Gazette. From then on, the foundation will be able to operate normally.

## **GLOSSARY**

**Titles that carry enforcement:** documents that indicate a monetary value and oblige payment of that value upon execution without the need for any further formalities other than their mere exhibition.

**Certificate of Deposit:** Certification issued by a banking institution indicating that a deposit has been made, its amount and ownership.

**NIF:** Tax Identification Number. Equivalent to the DNI for legal entities.

**Authorized copy:** Copy of the original document that is bound in books, forming the protocols of a Notary, normally issued by the same notary on special paper, who authorizes it with his signature and seal certifying its content and integrity and giving it probative value.

**Simple copy:** A copy of a document without a signature or seal certifying its content and integrity and which therefore only has informative value and lacks evidentiary value in itself.



## SESSION 12

# CREATION OF A COOPERATIVE



## 12.1 Newly created cooperatives

Among the principles of cooperativism is the promotion of training and information about cooperativism, as well as cooperation among cooperatives through regional networks to support new entities. Applying these principles, there are many cooperatives of cooperatives (federations of cooperatives) whose function is to disseminate cooperativism through training activities within and outside the cooperative community.

Some of these activities are aimed at promoting and supporting the establishment of new cooperatives, so these organizations can be a reliable and trustworthy source of guidance and assistance to any group of people interested in creating a cooperative.

It is highly advisable to contact any of them for help in promoting the creation of a new cooperative.

### **12.1.1. Request a negative certification of the planned name**

In the corresponding registry of cooperatives (regional or national), we must certify that the name we intend to use is not already registered. The name must include the words "Sociedad Cooperativa" or the initials "S.Coop.," if applicable, followed by the name of the corresponding autonomous community. In the application requesting this certification, we may include up to three possible names. The registry will reserve the names we request so that they cannot be used by another company while we complete the process of establishing our cooperative.

### **12.1.2. Draft the statutes**

We can use template bylaws for the scope of the cooperative to use in the first draft. Once we have drafted the bylaws, we can request a preliminary review from the corresponding Cooperative Registry to verify their compliance with current legislation. We can find various template bylaws online to use as a basis for drafting our own bylaws, depending on the territorial scope and type of cooperative.

### **12.1.3. Bank deposit of the company's minimum initial capital**

With the name availability certificate from the corresponding Registry, we must go to a bank to open an account in the name of the "cooperative society in formation" and deposit the minimum capital of the company. The entity must issue a certificate of deposit. The amount may subsequently be used by the company in its activities.

### **12.1.4. Public deed of incorporation of the company**

With the bylaws and certificates of availability of name and bank deposit of the minimum capital, you must go to the notary's office to formally establish the cooperative society in a public deed by all the initial members, in which the contributions of each of them will be recorded.



### 12.1.5. Processing of the cooperative's provisional NIF

Apply to the AEAT using Form 036. Initially, a provisional NIF (Tax Identification Number) is issued, which must be exchanged for a permanent one within six months. Applicants must provide a certified copy of the articles of incorporation and their ID.

The provisional NIF must be requested within 30 days of the execution of the deed and before the next step. The census declaration on Form 036 will also be used to register for the Economic Activities Tax (IAE), a municipal tax from which companies with a net turnover of less than one million euros are exempt.

If any of the activities are subject to IAE (Income Tax), Form 840 must be completed. Form 036, which is used to register the activity for VAT and applicable tax regimes, as well as for personal income tax (IRPF) purposes, is also used.

### **12.1.6. Submit the settlement of the Tax on Property Transfers and Documented Legal Acts (ITPyAJD)**

Although the cooperative may be exempt from paying this tax, it is still obligated to file the corresponding tax return with the tax authorities of the corresponding autonomous community. This tax is levied on various corporate activities, specifically their incorporation. The tax return must be accompanied by a certified copy of the articles of incorporation and the provisional tax identification number (NIF). This procedure must be completed within 30 days after the deed is executed.

### **12.1.7. Processing of the Digital Certificate of Representative of a Legal Entity**

At the FNMT, and thus be able to communicate with public administrations through documentation and carry out subsequent procedures, since, according to current legislation, legal entities must communicate with the administration electronically.

### **12.1.8. Registration in the Registry of Cooperatives (regional or state)**

This must be done within one month of the execution of the deed, and the necessary documentation must be provided: certified and authenticated copies of the articles of incorporation with notarized bylaws, a copy of the provisional tax identification number (NIF), and the property tax and legal action (ITPyAJD) tax return. After registration, the cooperative acquires its own legal personality.

### **12.1.9. Request registration as a company and the Contribution Account Code (CCC)**

In Social Security, for the identification and monitoring of contribution obligations (Form TA.6 - Application for registration in the Social Security system). The CCC is requested in each province in which you will be working (Form TA.7 - Application for registration, deregistration, and change of contribution account details).

### **12.1.10. Register with a mutual insurance company**

#### **12.1.11. Communicate the opening of the workplace.**

Regarding the labor inspection logbook, it should be noted that it has no longer been required since 2016. Labor inspectors will keep their reports in a standardized format, providing a copy to the inspected company, which must retain it for five years.

#### **12.1.12. Formalization of employment contracts at the employment office.**

#### **12.1.13. Process the registration of worker members**

In Social Security and in the corresponding regime (general or RETA).

#### **12.1.14. Opening/activity licenses from the City Council and works licenses, if applicable.**

These licenses certify that the facilities comply with current regulations and applicable technical standards. They are requested prior to the establishment's opening. Activities are divided into "harmless" (those that do not cause disturbance) and "qualified" (also called "disturbing, unhealthy, or dangerous").

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In certain cases, such as innocuous activities, these licenses are replaced by a prior declaration or notification. Licenses for construction works and qualified activities will require the corresponding technical project, which may be for minor works (when the works do not affect structural elements, facades, or roofs) or for major works (for all other works), which will be accompanied by a budget for the works.

It may be the case that no work is to be carried out and the activity has already been operating previously, so there will simply be a change of ownership. In this case, we must also contact the corresponding City Council to make the appropriate notification, which will likely be subject, like previous licenses, to the payment of the appropriate municipal fees. If the change is simply from a harmless activity to another harmless one, the corresponding procedure will also have to be completed with the City Council and the fee paid.

#### **12.1.15. Application for the definitive NIF**

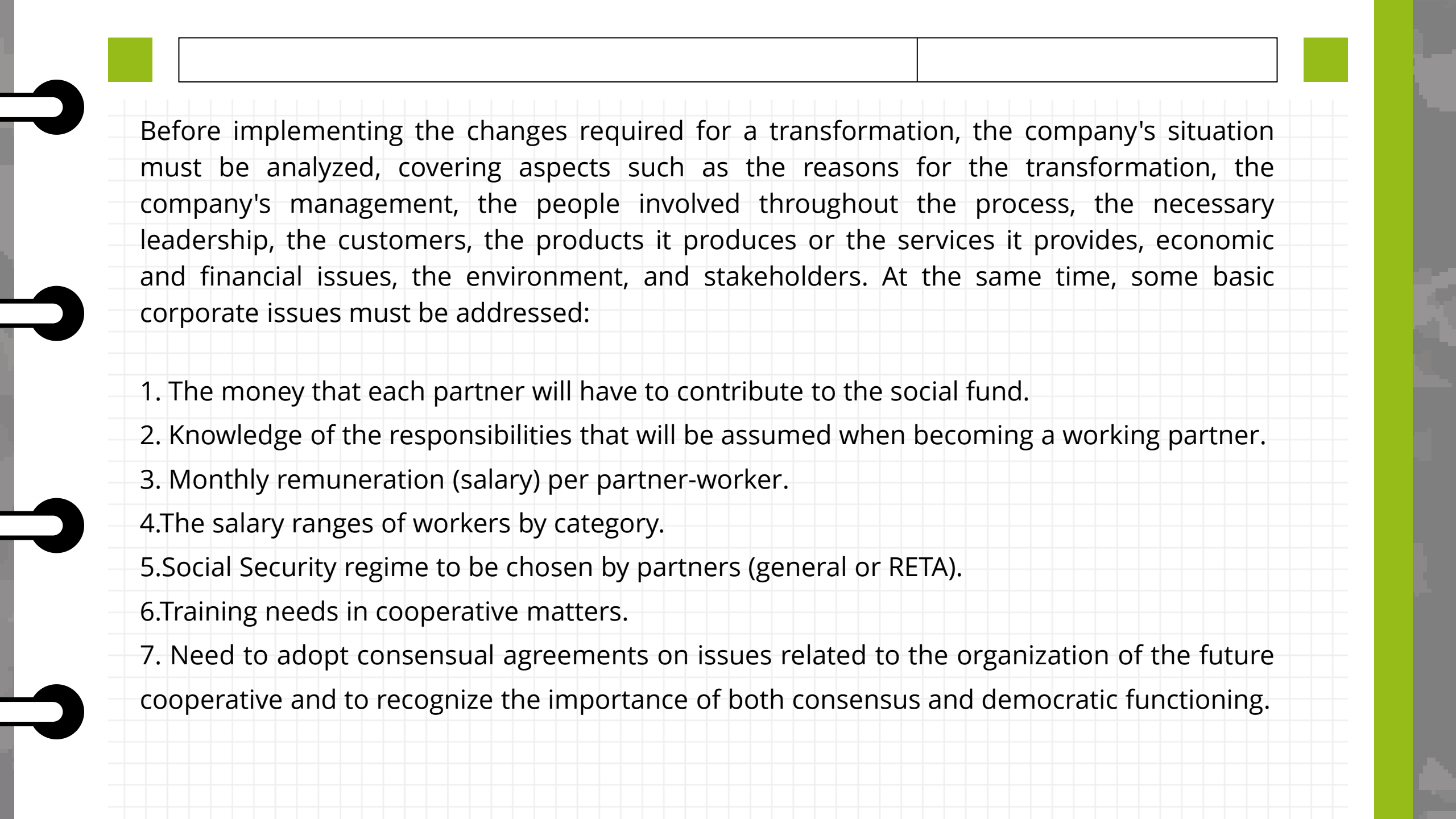
Before the AEAT within six months of obtaining the provisional.

#### **12.1.16. Legalization of mandatory books**

## 12.2 Transformation of civil or commercial companies into cooperatives

Not all cooperatives need to be started from scratch. Occasionally, a commercial company or a business owned by a single person may, for various reasons, transform into a cooperative or worker-owned company, thereby giving workers ownership of the business. The original reason for the change may be a crisis in the company's management or a lack of generational succession due to the retirement of the owner.


Transformation involves avoiding the need to start from scratch. It is a process in which certain characteristics of the legal entity change, but these characteristics remain the same throughout the transformation. It can be used to convert any type of civil or commercial company into a cooperative, or vice versa, or even to convert from one type of third-sector company to another, for example, from a cooperative to a worker-owned company. Each type of transformation will require specific procedures and conditions.



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Before implementing the changes required for a transformation, the company's situation must be analyzed, covering aspects such as the reasons for the transformation, the company's management, the people involved throughout the process, the necessary leadership, the customers, the products it produces or the services it provides, economic and financial issues, the environment, and stakeholders. At the same time, some basic corporate issues must be addressed:

1. The money that each partner will have to contribute to the social fund.
2. Knowledge of the responsibilities that will be assumed when becoming a working partner.
3. Monthly remuneration (salary) per partner-worker.
4. The salary ranges of workers by category.
5. Social Security regime to be chosen by partners (general or RETA).
6. Training needs in cooperative matters.
7. Need to adopt consensual agreements on issues related to the organization of the future cooperative and to recognize the importance of both consensus and democratic functioning.




In the processes of creating or transforming cooperative societies, collective leadership is essential. A necessary condition for the drive and development of the process is the existence of a group that leads the initiative. They serve as a role model for all involved, capable of prioritizing and providing a vision for the future, an example of integrity and perseverance, with the ability to inspire and a passion for the project. They are people accustomed to working in teams, fostering democratic participation and consensus in decision-making, and possessing the necessary knowledge to lead the project.

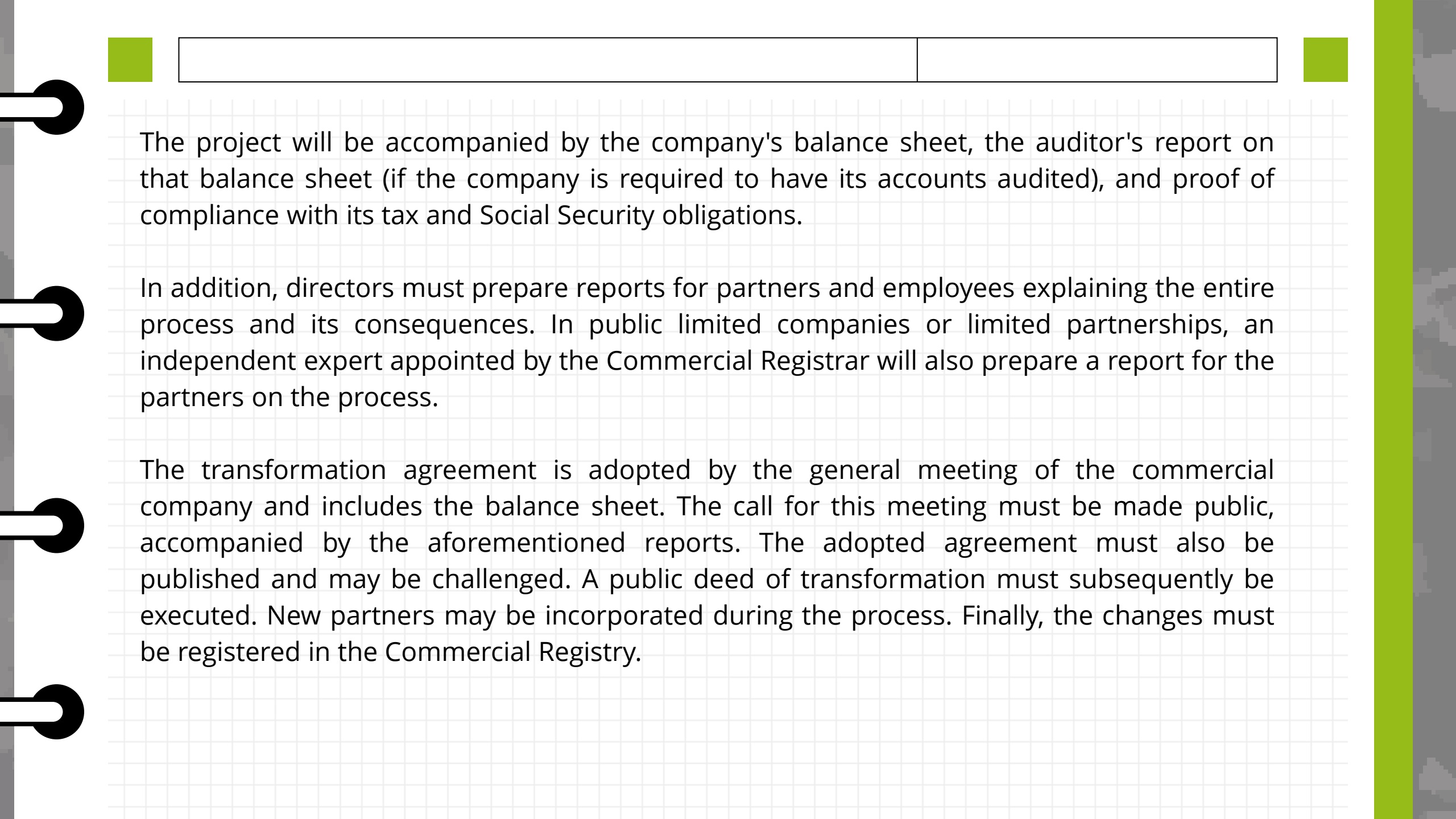
The transformation of commercial companies into cooperative societies is regulated by Royal Decree-Law 5/2023. The transformation of cooperative societies is governed by their specific regulations (Law 27/1999 and regional laws).





A commercial company that intends to transform itself must have a project prepared by its directors that specifies:

1. The legal forms and identifying data of the current and resulting entities.
  2. The timing of the operation.
  3. The rights that the future entity will grant to partners with special rights, holders of securities or non-equity titles, shares or quotas of the initial company.
  4. The implications of the transformation for creditors.
  5. The existence of advantages for members of administrative and management bodies in the process.
  6. Cash compensation to partners.
  7. The labor consequences of the operation.
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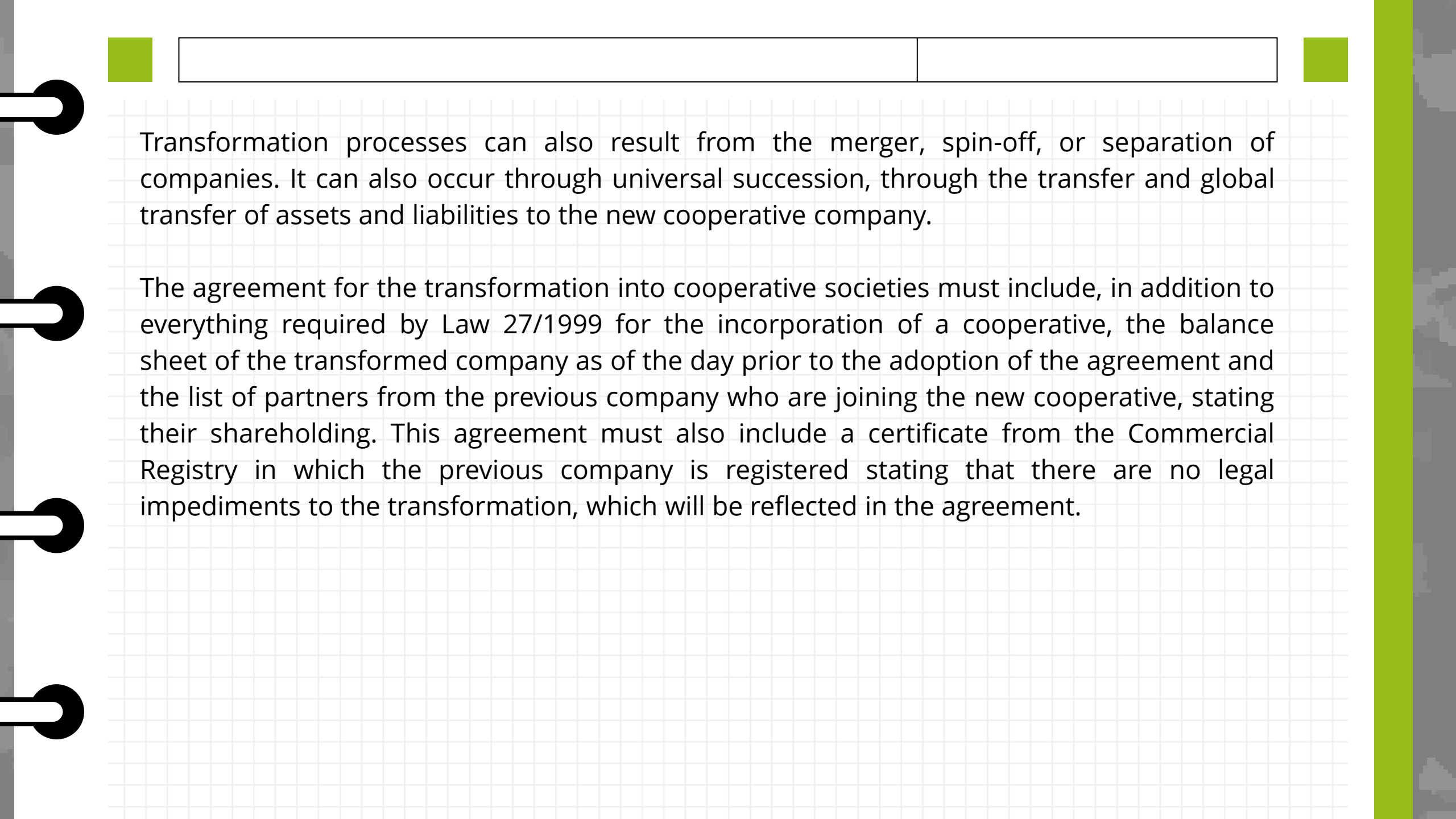


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The project will be accompanied by the company's balance sheet, the auditor's report on that balance sheet (if the company is required to have its accounts audited), and proof of compliance with its tax and Social Security obligations.

In addition, directors must prepare reports for partners and employees explaining the entire process and its consequences. In public limited companies or limited partnerships, an independent expert appointed by the Commercial Registrar will also prepare a report for the partners on the process.

The transformation agreement is adopted by the general meeting of the commercial company and includes the balance sheet. The call for this meeting must be made public, accompanied by the aforementioned reports. The adopted agreement must also be published and may be challenged. A public deed of transformation must subsequently be executed. New partners may be incorporated during the process. Finally, the changes must be registered in the Commercial Registry.



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Transformation processes can also result from the merger, spin-off, or separation of companies. It can also occur through universal succession, through the transfer and global transfer of assets and liabilities to the new cooperative company.

The agreement for the transformation into cooperative societies must include, in addition to everything required by Law 27/1999 for the incorporation of a cooperative, the balance sheet of the transformed company as of the day prior to the adoption of the agreement and the list of partners from the previous company who are joining the new cooperative, stating their shareholding. This agreement must also include a certificate from the Commercial Registry in which the previous company is registered stating that there are no legal impediments to the transformation, which will be reflected in the agreement.

## 12.3 Aid and subsidies to worker cooperatives

The autonomous communities are responsible for providing assistance for job creation and for supporting social economy businesses, which are managed by the regional employment services or the regional ministries responsible for social economy matters. Cooperatives can apply for aid and subsidies such as:

### 12.3.1. General aid to promote employment

Other types of companies are also eligible. These are managed by the employment services and the TGSS (General Social Security). These benefits include bonuses on Social Security contributions to encourage permanent employment. Cooperatives may also qualify if they choose to contribute to the general system.

### **12.3.2. Capitalization of unemployment**

It is an option to promote self-employment, both self-employed and in cooperatives or worker-owned companies, by facilitating the joint payment of the monthly payments to which unemployed workers are entitled, thus facilitating their capitalization and corresponding investment.

### **12.3.3. Specific aid to cooperatives from the Ministry of Labor**

Aimed at promoting the social economy, these initiatives are well-managed by communities. These initiatives include subsidies for the recruitment of working members into cooperatives and worker-owned companies: unemployed persons under 25 or over 45; the long-term unemployed or those receiving unemployment benefits in the form of a lump sum to join the company; unemployed women; people with disabilities or in situations of social exclusion; or non-member workers.

#### **12.3.4. Subsidies for the competitiveness of cooperatives and labor societies**

These include direct subsidies of up to 50% of the cost of acquiring assets or interest subsidies in the case of loans granted to companies.

#### **12.3.5. Technical assistance support**

They can subsidize up to 50% of its cost.

#### **12.3.6. Training subsidies**

They can reach up to 100% of their cost.

### **12.3.7. Subsidies for transforming commercial companies into cooperatives or limited companies**

Called by some communities to encourage transformation.

Financial subsidies, called for by some communities to help capitalize the cooperative or support certain investments, such as the financial restructuring of its obligations.

ENISA (National Innovation Company S.A.) Grants. This public company aims to actively collaborate in financing innovative projects in small and medium-sized businesses through financing lines to provide financial resources. It offers participatory loans with the advantage over traditional banking institutions of not requiring personal guarantees or endorsements, but rather a well-designed viability plan. In return, ENISA participates in the company's profits and collects interest linked to the company's economic and financial performance. Repayment periods and grace periods are longer than those of the financial market.

Aid for investments in the social economy. Specific aid is granted by various administrative bodies for the acquisition or improvement of fixed assets for commercial or industrial use, including equipment, appliances, machinery, facilities, tools, furniture, vehicles, etc.



### **12.3.8. Financial subsidies**

Called by some communities to help capitalize the cooperative or support certain investments such as the financial restructuring of its obligations.

### **12.3.9. ENISA (National Innovation Company S.A.) Grants**

It is a public company that collaborates in financing innovation projects in small and medium-sized businesses with financing lines to provide financial resources. It offers participatory loans that do not require personal guarantees or endorsements, but rather a well-designed viability plan. In return, ENISA participates in the company's profits and collects interest linked to the company's economic and financial performance.

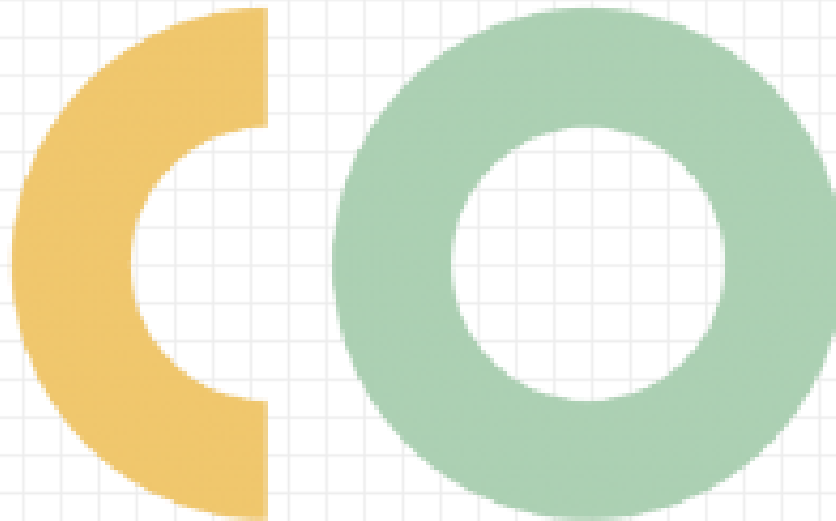
### **12.3.10. Aid for investments in the social economy**

Specific aid is granted by various administrative bodies for the acquisition or improvement of fixed assets for commercial or industrial use, including equipment, appliances, machinery, facilities, tools, furniture, vehicles, etc.



The cooperative world has powerful support and outreach structures self-organized by the movement itself through second- and third-level cooperatives. Each autonomous community has at least one cooperative of cooperatives for the promotion of cooperativism.

At the national level, COCETA (Spanish Confederation of Worker Cooperatives) brings them together in a confederation through which various regional and sectoral initiatives to promote cooperatives can be learned.



**COCETA**

**Confederación Española  
de Cooperativas  
de Trabajo Asociado**

## **GLOSSARY**

**ASSETS:** A set of goods, rights and resources owned by a company or business, such as offices, furniture, equipment, machinery, deposited capital, etc.

**AEAT:** Spanish Tax Administration Agency.

**CCC:** Contribution Account Code.

**COCETA:** Spanish Confederation of Worker Cooperatives **ENISA:** National Innovation Company S.A.

**FNMT:** National Mint and Stamp Factory.

**IAE:** Tax on Economic Activities.

**IRPF:** Personal Income Tax.

**IS:** Corporate Tax.

**VAT:** Value Added Tax.

**NIF:** Tax Identification Number.

**RETA:** Special Regime for Self-Employed Workers.

**TGSS:** General Treasury of Social Security.

Subject

2



# **LEGAL OBLIGATIONS OF ASSOCIATIONS, FOUNDATIONS AND COOPERATIVES**

This document has been created within the framework of the Erasmus project "VIRTUAL LIFELONG LEARNING CENTERS E2.0C"

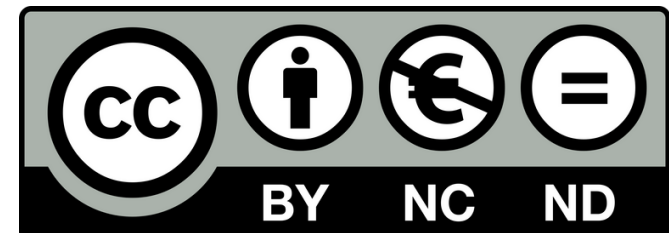
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# subject 2

## table of contents

### **SESSION 1: BODIES AND INTERNAL ORGANIZATION OF ASSOCIATIONS AND FOUNDATIONS. 3**

- 1.1 Internal organization of an association.
- 1.2 Internal organization of a foundation.

### **SESSION 2: INTERNAL ORGANIZATION OF A COOPERATIVE. 10**

- 2.1 Regulations on cooperatives.
- 2.2 The Assembly.
- 2.3 The Governing Council.
- 2.4 The Intervention.
- 2.5 The Resources Committee.

### **SESSION 3: MANAGEMENT OBLIGATIONS AND RESPONSIBILITIES. 17**

- 3.1 Basic management duties and responsibilities.
- 3.2 Responsibility for actions.
- 3.3 Associations and full legal personality.
- 3.4 Foundations.
- 3.5 Cooperatives.

#### **SESSION 4: REMUNERATION OF THE MANAGEMENT MEMBERS.**

- 4.1 Remuneration in foundations.
- 4.2 Remuneration in associations.
- 4.3 Remuneration in cooperatives.

#### **SESSION 5: DISSOLUTION AND LIQUIDATION OF ENTITIES I**

- 5.1 The difference between dissolution and liquidation processes.
- 5.2 Dissolution and liquidation of associations.
- 5.3 Extinction, liquidation and cancellation of a foundation.

#### **SESSION 6: DISSOLUTION AND LIQUIDATION OF ENTITIES II**

- 6.1 Dissolution, liquidation and extinction of cooperatives.

#### **SESSION 7: DOCUMENTARY OBLIGATIONS AND ACCESS TO DOCUMENTATION.**

- 7.1 Documentation obligations and access to documentation in associations.
- 7.2 Documentary obligations and access to documentation in foundations.
- 7.3 Documentary obligations and access to documentation in cooperatives.

#### **SESSION 8: DOCUMENTARY PRESERVATION OBLIGATIONS.**

- 8.1 Documentary values.
- 8.2 Document retention periods.
- 8.3 The file.
- 8.4 The testimonial and historical value of the documents.



## **SESSION 9: ORGAN MANAGEMENT.**

- 9.1 Substitutions and obligation to communicate them.
- 9.2 Management of changes in the board of trustees of foundations.
- 9.3 Change management in cooperatives.
- 9.4 Challenges.

## **SESSION 10: THE DECLARATION OF PUBLIC UTILITY.**

- 10.1 What is “public utility”?
- 10.2 Necessary requirements and application.
- 10.3 Benefits granted by the declaration of public utility.

## **SESSION 11: OTHER OBLIGATIONS.**

- 11.1 Mandatory insurance:
- 11.2 Prevention of occupational risks.

## **SESSION 12: THE PROTECTION OF PERSONAL DATA.**

- 12.1 Regulations on the protection of personal data.
- 12.2 Obligations in the processing of personal data.



## SESSION 1

# BODIES AND INTERNAL ORGANIZATION OF ASSOCIATIONS AND FOUNDATIONS

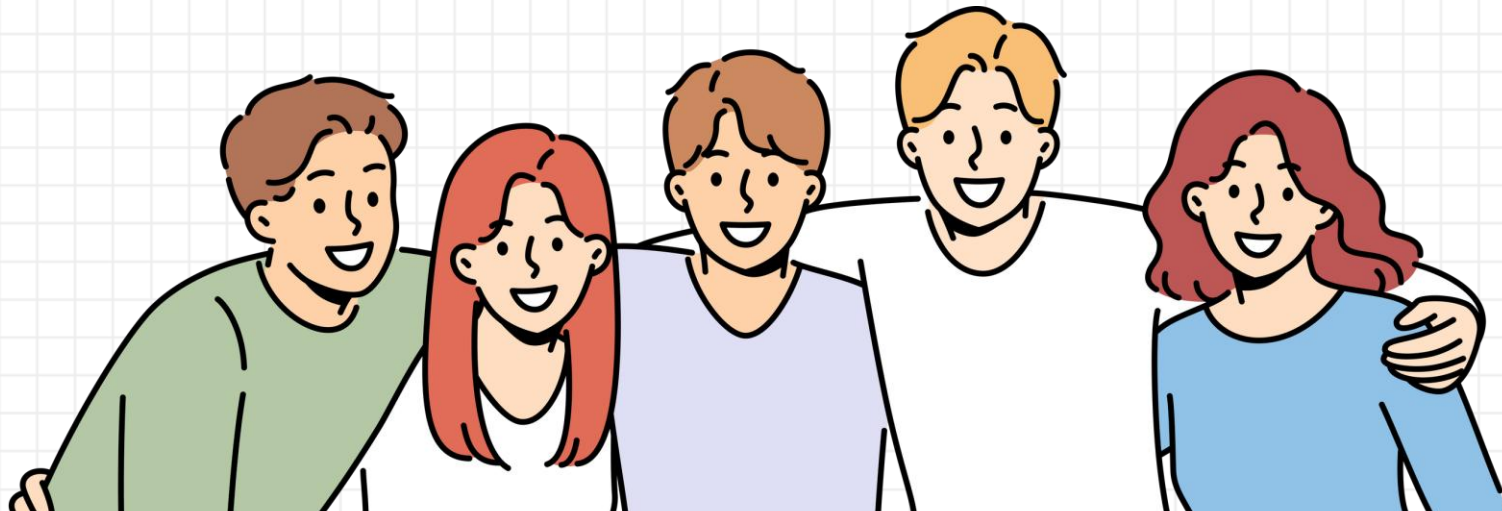





## 1.1. Internal organization of an association

The internal organization of a social entity is a matter of considerable autonomy within the limitations set by law. The basic legal obligation in this regard is that it must have a democratic structure, something that explicitly applies to associations (especially those under special regimes such as political parties, unions, and business organizations) and other entities such as cooperatives or worker-owned companies.

In the case of foundations, democratic organization will be reflected in the democratic functioning of their Board of Trustees, since these organizations, by nature, do not have an associative character.

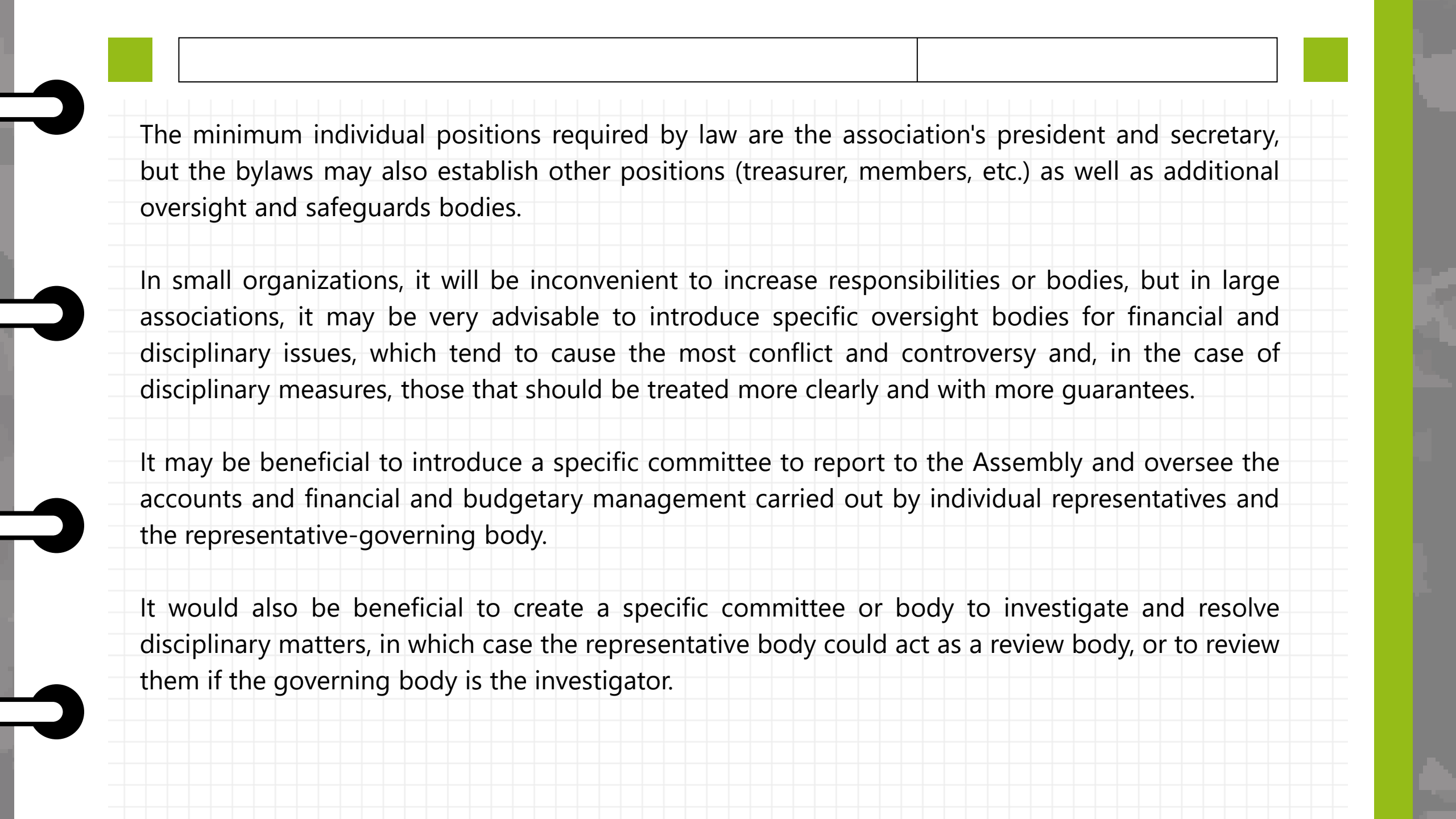




Associations in Spain are generally regulated by Organic Law 1/2002, of March 22, which regulates the Right of Association. Furthermore, it should be noted that the autonomous communities have developed specific legislation, which is included in the Code of Associations compiled by the Official State Gazette (BOE), containing all the regulations pertaining to this type of entity.

In an association, the highest decision-making body is the General Assembly, in which all members have the right to participate. Law 1/2002 establishes that it must meet at least once a year. There will also be a "representative body" or governing body to manage the association in accordance with the decisions of the General Assembly. To be a member of this body, you must be a member.

These and the following are issues regulated by state regulations, which may differ from those of the respective regional regulations.



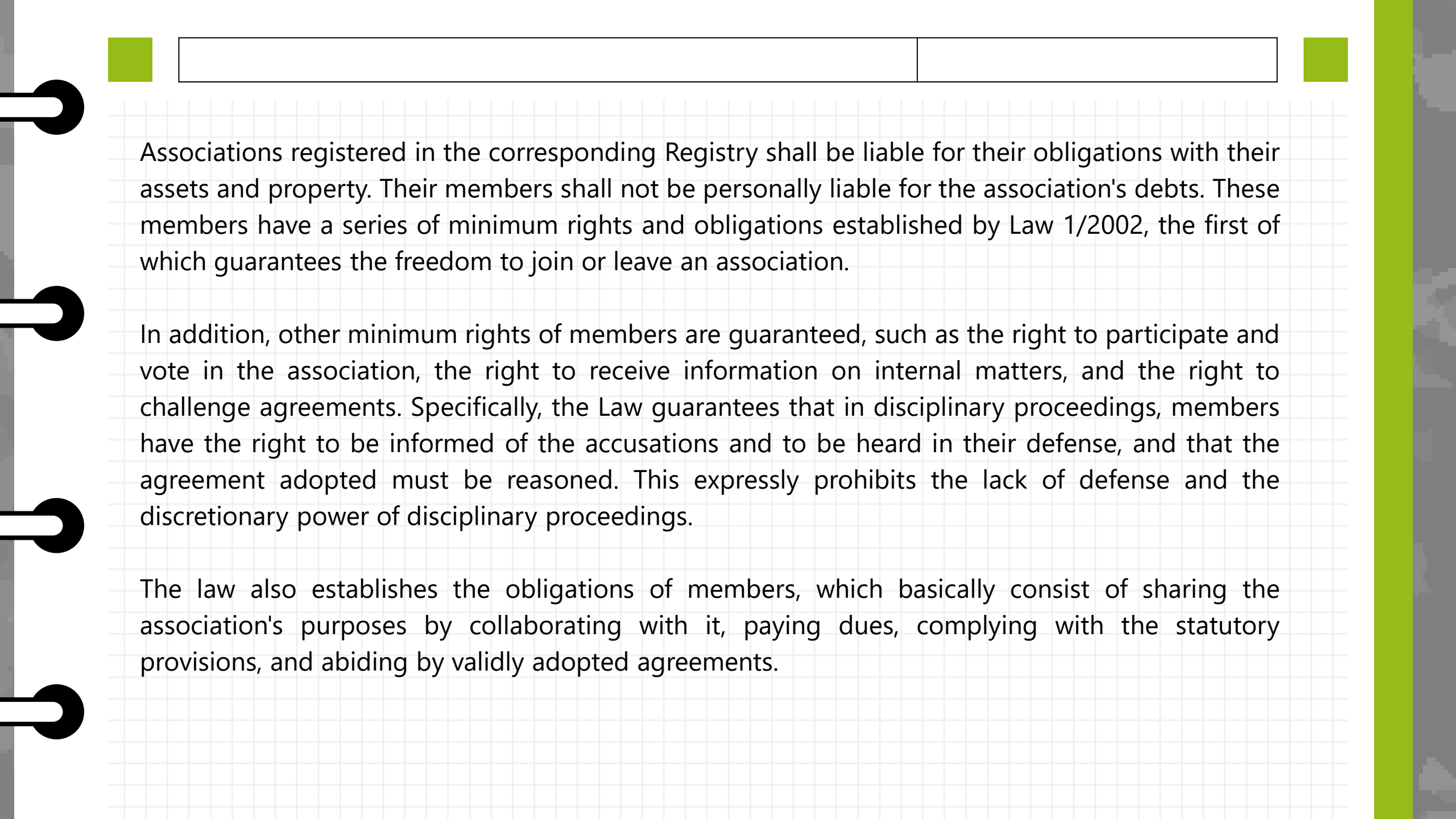
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The minimum individual positions required by law are the association's president and secretary, but the bylaws may also establish other positions (treasurer, members, etc.) as well as additional oversight and safeguards bodies.

In small organizations, it will be inconvenient to increase responsibilities or bodies, but in large associations, it may be very advisable to introduce specific oversight bodies for financial and disciplinary issues, which tend to cause the most conflict and controversy and, in the case of disciplinary measures, those that should be treated more clearly and with more guarantees.

It may be beneficial to introduce a specific committee to report to the Assembly and oversee the accounts and financial and budgetary management carried out by individual representatives and the representative-governing body.

It would also be beneficial to create a specific committee or body to investigate and resolve disciplinary matters, in which case the representative body could act as a review body, or to review them if the governing body is the investigator.



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Associations registered in the corresponding Registry shall be liable for their obligations with their assets and property. Their members shall not be personally liable for the association's debts. These members have a series of minimum rights and obligations established by Law 1/2002, the first of which guarantees the freedom to join or leave an association.

In addition, other minimum rights of members are guaranteed, such as the right to participate and vote in the association, the right to receive information on internal matters, and the right to challenge agreements. Specifically, the Law guarantees that in disciplinary proceedings, members have the right to be informed of the accusations and to be heard in their defense, and that the agreement adopted must be reasoned. This expressly prohibits the lack of defense and the discretionary power of disciplinary proceedings.

The law also establishes the obligations of members, which basically consist of sharing the association's purposes by collaborating with it, paying dues, complying with the statutory provisions, and abiding by validly adopted agreements.

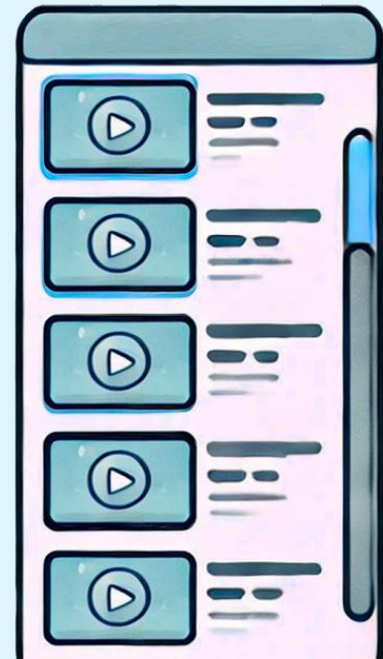


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How to CREATE an ASSOCIATION in Spain



## 1.2 Internal organization of a foundation

Foundations are regulated at the state level by Law 50/2002, of December 26, on Foundations. This law is further developed in Royal Decree 1337/2005, of November 11, which approves the Regulations on foundations under state jurisdiction. The autonomous communities have also developed their own laws and regulations on the matter, which are compiled in the Foundations Code compiled by the Official State Gazette (BOE), which contains all the regulations relating to this type of entity.

Foundations are governed by a body whose legally binding title is "board of trustees." Their composition and operating rules are established in their bylaws, although the Foundations Law (50/2002) and the implementing regulations (RD 1337/2005) establish minimum standards (which may vary from the respective regional laws).

### 1.2.1. The board of trustees

The board of trustees shall have a minimum of three members, and they shall appoint a president and a secretary among themselves, unless otherwise specified in the bylaws.

The position of trustee requires express acceptance before a notary or the Registry of Foundations, or through a private document with a notarized signature. Acceptances must be notified to the Protectorate and the Registry of Foundations. Substitutions and replacements will be made as provided in the bylaws.

If this is not possible, the statutes must be amended beforehand to facilitate the changes, after notifying the Protectorate, which may provide for temporary substitutions to ensure the provisional functioning of the body.

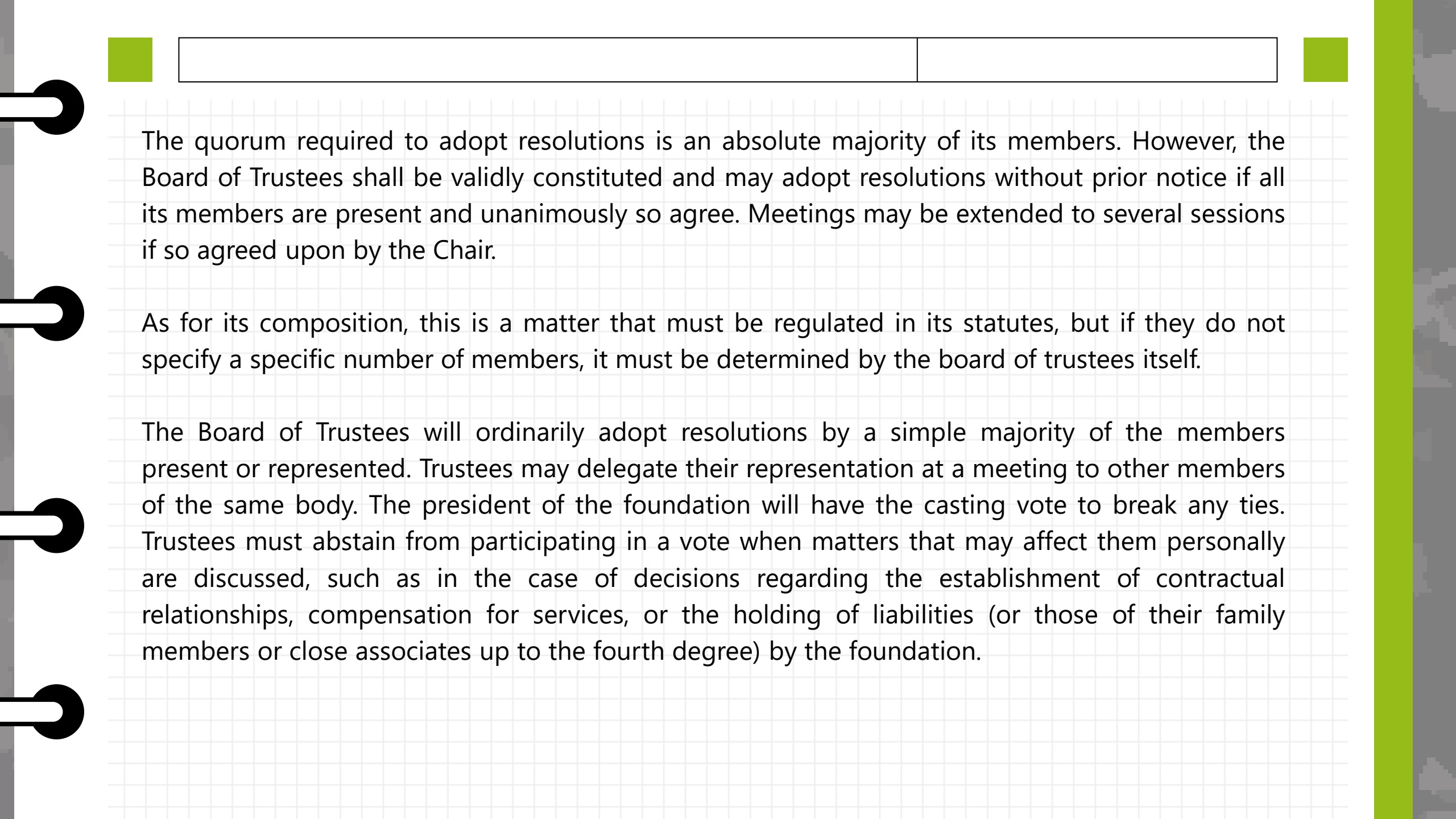
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Members of the Board of Trustees may resign due to the expiration of the statutory term of office, resignation, death, incapacity, disqualification, incompatibility, termination of the position for which they are appointed as trustees, lack of diligence in the performance of their duties, or declaration of liability (in both cases by court order), if six months have passed since the granting of the founding deed without having requested registration in the Registry, or for other statutory reasons. Resignations and resignations must be certified with the same guarantees and formalities as acceptances and registered in the Registry of Foundations.

### **1.2.2. The meetings**

Meetings of the Board of Trustees are convened by the Secretariat by order of the Foundation's President. A meeting may also be convened if requested by one-third of its members, and the matters to be discussed must be indicated. The meeting notice shall state the place, date, time, and agenda of the meeting. It must be sent personally to all members at least five days in advance so that receipt can be confirmed.





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The quorum required to adopt resolutions is an absolute majority of its members. However, the Board of Trustees shall be validly constituted and may adopt resolutions without prior notice if all its members are present and unanimously so agree. Meetings may be extended to several sessions if so agreed upon by the Chair.

As for its composition, this is a matter that must be regulated in its statutes, but if they do not specify a specific number of members, it must be determined by the board of trustees itself.

The Board of Trustees will ordinarily adopt resolutions by a simple majority of the members present or represented. Trustees may delegate their representation at a meeting to other members of the same body. The president of the foundation will have the casting vote to break any ties. Trustees must abstain from participating in a vote when matters that may affect them personally are discussed, such as in the case of decisions regarding the establishment of contractual relationships, compensation for services, or the holding of liabilities (or those of their family members or close associates up to the fourth degree) by the foundation.

### 1.2.3. Minutes of the session

The secretary will draft the minutes of each meeting of the Board of Trustees. These minutes will include the agenda, place, date, and time, the basic content of the deliberations (and specifically what the speakers wish to record in the minutes), the votes taken, and the content of the resolutions adopted (including the specific vote of a member and even the justification for their vote if requested). Members of the Board of Trustees may submit their statements in writing for inclusion in the minutes or to be attached to them. They may cast dissenting votes up to 48 hours after the meeting, which will be attached to the minutes.

The minutes will be signed on all pages by the secretary with the approval of the chair. They will be approved at the same meeting (at the end) or at the following meeting (at the beginning). The secretary may issue certifications of the agreements even if the minutes have not been approved, expressly stating this. The chair is required to require the presence of a notary public at the meeting to record the minutes if requested by at least one-third of the board members at least five days in advance of the meeting. The approved minutes will be entered into the corresponding record book.

#### **1.2.4. Functions of the foundation's presidency**

They are responsible for, at a minimum, representing the foundation in court (provided the board of trustees does not delegate this to another person); agreeing on the convening of the board meeting (which will be carried out by the secretariat) and the agenda; presiding over and moderating meetings, organizing votes and announcing the results; ensuring the execution of board resolutions, compliance with the law and the bylaws; and endorsing the minutes and certifications drawn up by the secretariat. There may be vice-presidents who, in their respective order, will substitute the president in the event of vacancy, absence, or illness.

#### **1.2.5. Functions of the foundation's secretariat**

It is responsible for formally convening (in order of the presidency) meetings of the board of trustees; attending them with the right to speak and, where appropriate, vote, and drafting the corresponding minutes; safeguarding and preserving the foundation's documentation; issuing certifications of agreements (with the approval of the presidency); and performing any other functions conferred upon it by the bylaws. The board of trustees may appoint a deputy secretary to assume its functions in the event of a vacancy, absence, or illness.

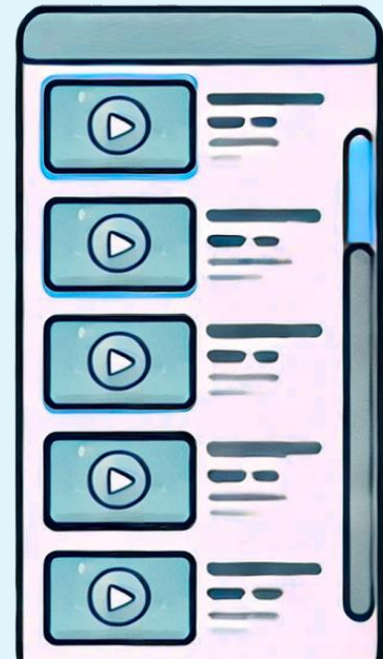


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**Spanish Association of Foundations**

How is a foundation governed?



# GLOSSARY

**Censor:** To judge a work or thing.

**Absolute majority:** A favorable vote of more than half the votes. It can refer to the total number of members of a body, or the members present at a meeting, or the votes cast in a vote.

**Qualified majority:** Approval of a proposal by a specified number of favorable votes greater than a simple majority. Qualified majorities are required for important decisions. They range from an absolute majority to unanimity. The most common require 3/5 (60%) or 2/3 (66%) of favorable votes, either from the members of a body, from the members present at the meeting, or from the valid votes cast.

**Simple majority:** Voting with more votes in favor than against, regardless of their number and abstentions.

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**First and second calls:** Formality when calling meetings related to the quorum required for a collegiate body to be considered validly constituted to make decisions. The quorum required for a meeting to be valid at the first call will be lowered at the second call. The meeting call document must clearly state the different times for the first and second calls.

**Quorum:** Minimum number, set by law, of members of a collegiate body for the meeting or vote to be valid.

**Casting vote:** A vote whose direction serves to break a tie in a vote. It is normally awarded to the person holding the presidency of the body.

**Dissenting opinion:** A dissenting opinion expressed by a member of a collegiate body. It is normally reasoned and expressed in writing to be incorporated into minutes or a resolution.

**Weighted voting:** Proportional system in which each vote cast represents a different value or quantity.



## SESSION 2

# INTERNAL ORGANIZATION OF A COOPERATIVE



This document has been created within the framework of the Erasmus project "VIRTUAL LIFELONG LEARNING CENTERS E2.0C"

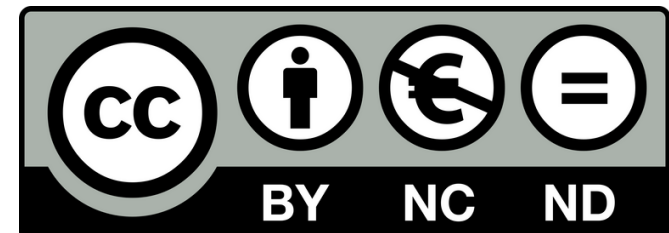
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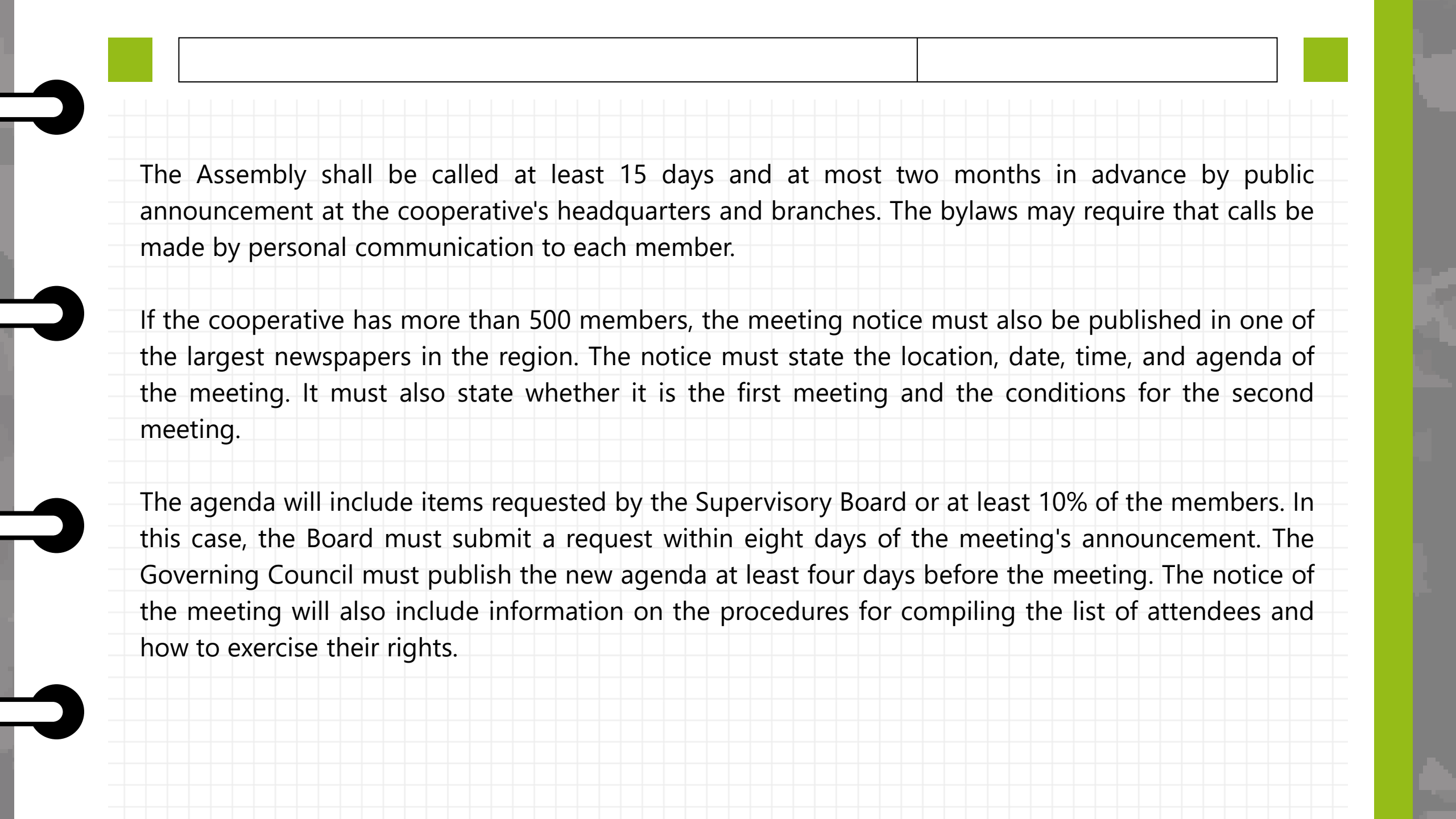


## 2.1 Regulations on cooperatives

Cooperatives are regulated by Law 27/1999 on cooperatives, which is the generic national legislation. All autonomous communities have their own regulations. The legislative compendium, the Code of Cooperatives, compiled by the Official State Gazette (BOE), includes state and regional regulations on the subject, including those on credit cooperatives (Law 13/1989), although it does not include the specific regulations governing insurance cooperatives, which are included in the regulations specific to this economic sector.

State regulations (Law 27/1999) regulate a series of minimum operating conditions for the internal bodies of a cooperative, which may vary from the corresponding regional laws.

Cooperatives registered at the state level must have at least three mandatory bodies: the General Assembly, the Governing Council, and the Supervisory Board; the characteristics and powers of which have been explained above.




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The Assembly shall be called at least 15 days and at most two months in advance by public announcement at the cooperative's headquarters and branches. The bylaws may require that calls be made by personal communication to each member.

If the cooperative has more than 500 members, the meeting notice must also be published in one of the largest newspapers in the region. The notice must state the location, date, time, and agenda of the meeting. It must also state whether it is the first meeting and the conditions for the second meeting.

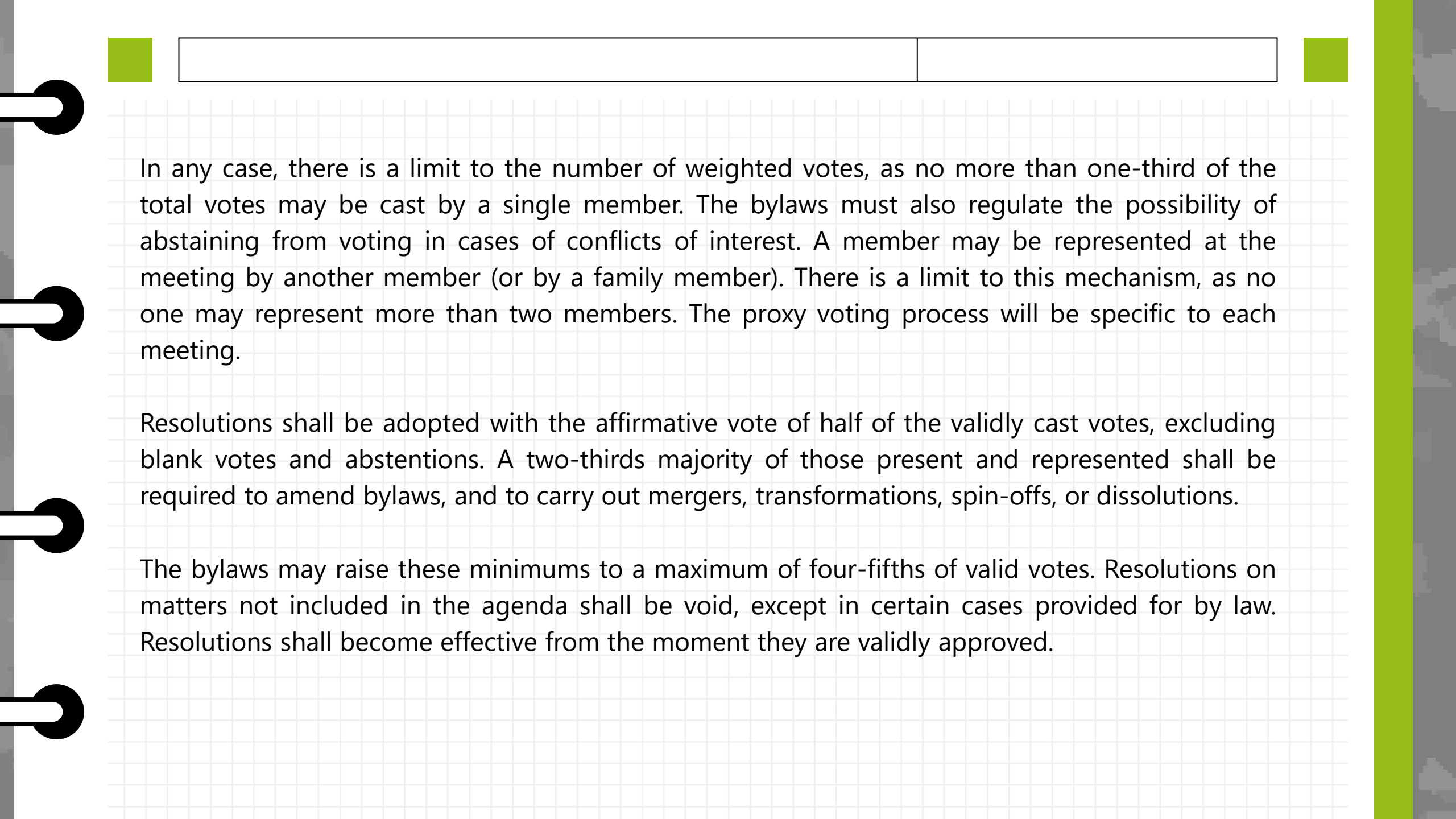
The agenda will include items requested by the Supervisory Board or at least 10% of the members. In this case, the Board must submit a request within eight days of the meeting's announcement. The Governing Council must publish the new agenda at least four days before the meeting. The notice of the meeting will also include information on the procedures for compiling the list of attendees and how to exercise their rights.



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The quorum for the General Assembly at the first call is half plus one of the votes of the members, and at the second call, at least 10% of the votes, or 100 votes. The bylaws may increase these figures or lower them than those for the second call. The meeting will be chaired by the President (or his or her substitute) of the Governing Council, with the Council acting as secretary. The Assembly may also expressly elect them in their absence. Attendance may be in person or by telematic means if so provided by the bylaws, ensuring the identity and legitimacy of those present, as well as the security and synchronous nature of communications and the right to vote.

Voting may be public or secret, in the latter case when at least 10% of the company's votes are cast in favor at the request of any member, or when so established by law or the bylaws. At the Assembly, each member has one vote. The bylaws may provide for mechanisms for weighting votes based on the existence of different types of members, or members who are also cooperatives or other types of companies, or the cooperative activities.

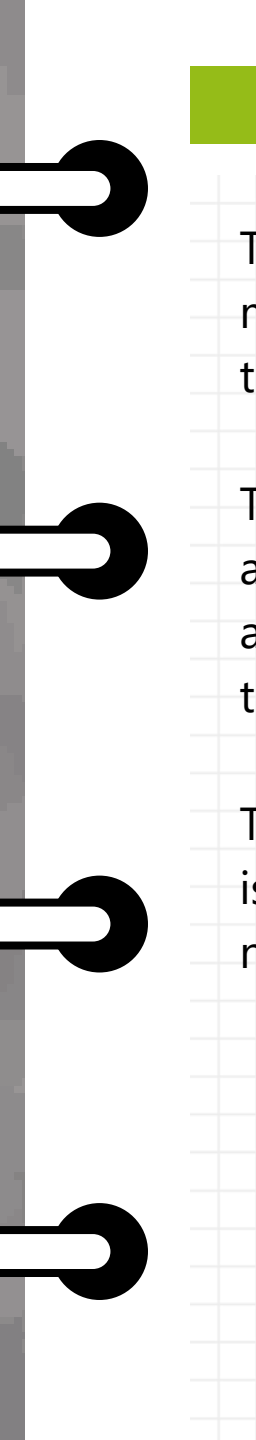


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In any case, there is a limit to the number of weighted votes, as no more than one-third of the total votes may be cast by a single member. The bylaws must also regulate the possibility of abstaining from voting in cases of conflicts of interest. A member may be represented at the meeting by another member (or by a family member). There is a limit to this mechanism, as no one may represent more than two members. The proxy voting process will be specific to each meeting.

Resolutions shall be adopted with the affirmative vote of half of the validly cast votes, excluding blank votes and abstentions. A two-thirds majority of those present and represented shall be required to amend bylaws, and to carry out mergers, transformations, spin-offs, or dissolutions.

The bylaws may raise these minimums to a maximum of four-fifths of valid votes. Resolutions on matters not included in the agenda shall be void, except in certain cases provided for by law. Resolutions shall become effective from the moment they are validly approved.

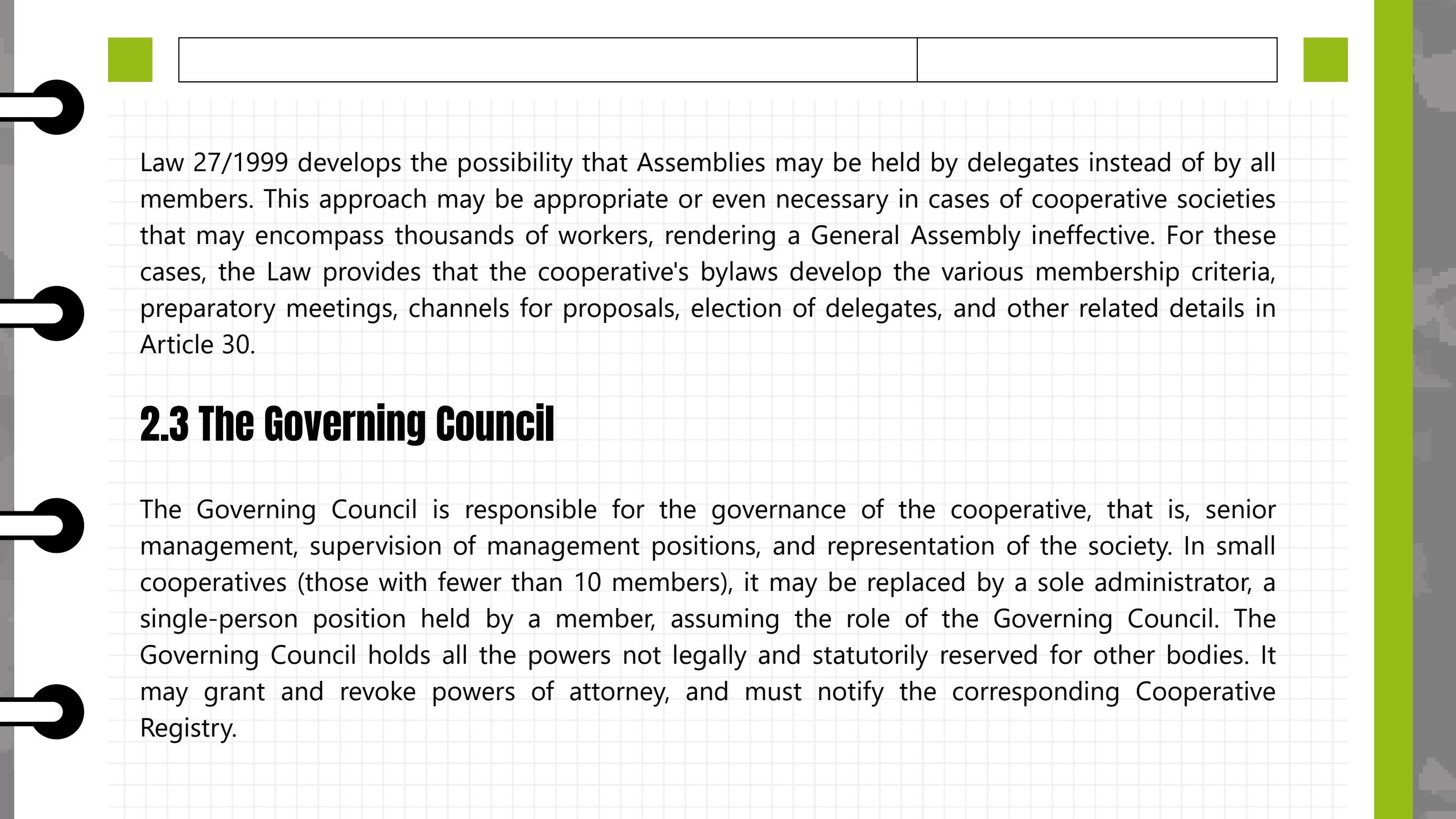


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The minutes of the Assembly, drawn up by the secretary, will include the specific details of the meeting (location, date, time, attendees, convening, quorum, agenda, etc.) as well as a summary of the deliberations and the agreements reached through the votes.

The minutes may be approved at the end of the meeting or within 15 days by the Assembly's chair and two members appointed for this purpose by the Assembly itself, all of whom must sign them, along with the secretary. If the resolutions are registrable, they must be filed with the Registry under the responsibility of the Governing Council within one month of the minutes' approval.

The Board may request the presence of a notary public to record the minutes of the Assembly. This is required if requested by at least 10% of the members seven days in advance of the meeting. The notarized minutes will not require subsequent approval.




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Law 27/1999 develops the possibility that Assemblies may be held by delegates instead of by all members. This approach may be appropriate or even necessary in cases of cooperative societies that may encompass thousands of workers, rendering a General Assembly ineffective. For these cases, the Law provides that the cooperative's bylaws develop the various membership criteria, preparatory meetings, channels for proposals, election of delegates, and other related details in Article 30.

## 2.3 The Governing Council


The Governing Council is responsible for the governance of the cooperative, that is, senior management, supervision of management positions, and representation of the society. In small cooperatives (those with fewer than 10 members), it may be replaced by a sole administrator, a single-person position held by a member, assuming the role of the Governing Council. The Governing Council holds all the powers not legally and statutorily reserved for other bodies. It may grant and revoke powers of attorney, and must notify the corresponding Cooperative Registry.




It must be composed of at least three members (two if the cooperative has three partners) and must have a presidency, vice-presidency (not necessary if the Board has two members) and secretary, who may be elected within the Board or by the Assembly.

The cooperative will also chair the Board of Directors. The bylaws may regulate other positions and even reserve Board positions for groups of members, without affecting the three main positions. However, if the cooperative has a works council established by having more than 50 permanent non-member employees, a representative of this council will sit on the Board.

The remaining Board members will be elected by the Assembly by secret ballot. The bylaws regulate the election procedure and applicable rules and may even allow for the appointment of experts who are not members of the cooperative as board members, up to one-third of the total membership. They may not hold either the presidency or any vice presidency.





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The position of director requires prior acceptance, which must be notified to the Registry within one month. The term of office may be between three and six years and is set by the bylaws. Members may be re-elected, or renewed in whole or in part, and may also be removed at any time by the Assembly. The term of office does not end until the new director who replaces them accepts it. Directors may not be represented by other directors for their duties and functions as directors.

The minimum quorum of the Council shall be at least half of its members. Resolutions shall be adopted by a favorable vote of at least half of the valid votes. The President shall have the casting vote. The minutes shall be signed by the President and the Secretary and shall record the debates, resolutions, and votes. Meetings may be held online if provided for in the bylaws, and the identity, security, and willingness of the participants must be guaranteed.



## 2.4 The Intervention

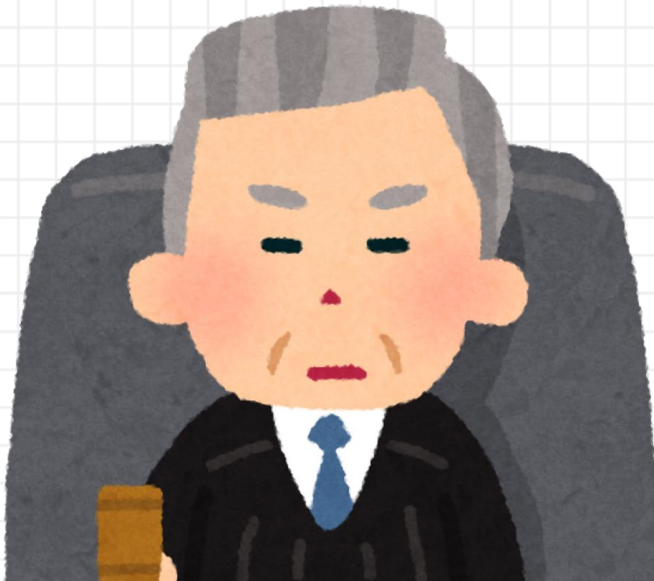
The Comptroller's Office is the cooperative's supervisory body, responsible for auditing the annual accounts and management report, and may therefore consult and review all of the company's documentation without limitation.

The bylaws shall determine their number, which may not exceed the number of directors, and the length of their term (between 3 and 6 years). They shall be elected by the Assembly, by secret ballot, from among the members, although up to one-third may be external experts. The positions of director, auditor, or member of the Resources Committee may not be held simultaneously, and this incompatibility extends to family members and associates up to the second degree of kinship (except in cases where this is clearly impossible due to the small number of members).

Nor may these positions be held in more than three different cooperatives. All positions may be held liable for damages by the Assembly, even if the topic is not on the agenda.

## 2.5 The Resources Committee

The Appeals Committee is not a mandatory body and may be established and regulated by the bylaws, with the purpose of resolving appeals against sanctions imposed on members by the Board of Directors. It shall be composed of at least three members elected by the Assembly by secret ballot, with the possibility of re-election. Its resolutions shall be final and immediately enforceable, and shall be adopted by secret ballot without casting a casting vote. Its members are subject to the incompatibility and abstention regime applicable to Judges and Magistrates.



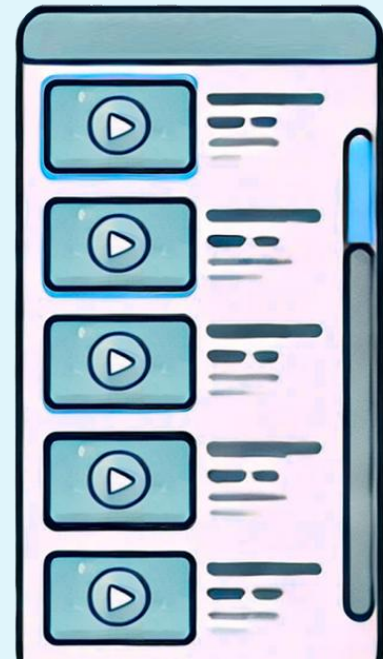


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**Spanish Association of Foundations**

How is a foundation governed?



# GLOSSARY

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**First and second calls:** Formality when calling meetings related to the quorum required for a collegiate body to be considered validly constituted to make decisions. The quorum required for a meeting to be valid at the first call will be lowered at the second call. The meeting call document must clearly state the different times for the first and second calls.

**Quorum:** Minimum number, set by law, of members of a collegiate body for the meeting or vote to be valid.

**Casting vote:** A vote whose direction serves to break a tie in a vote. It is normally awarded to the person holding the presidency of the body.

**Dissenting opinion:** A dissenting opinion expressed by a member of a collegiate body. It is normally reasoned and expressed in writing to be incorporated into minutes or a resolution.

**Weighted voting:** Proportional system in which each vote cast represents a different value or quantity.



## SESSION 3

# MANAGEMENT OBLIGATIONS AND RESPONSIBILITIES



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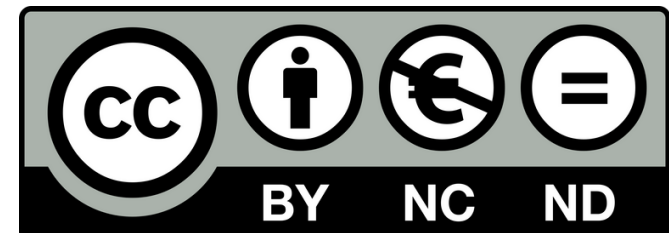
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## 3.1 Basic managerial duties and responsibilities

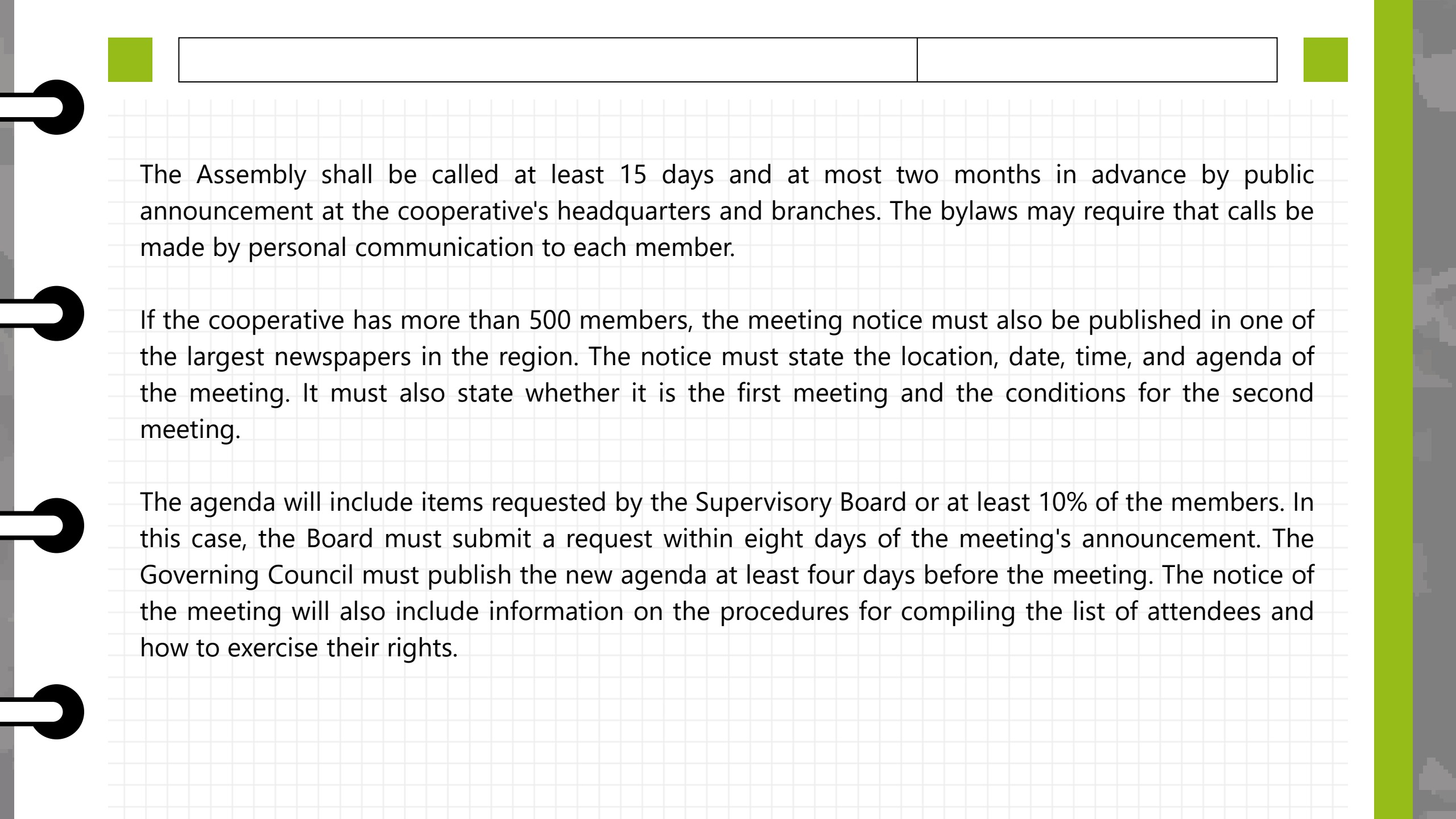
Individuals holding management positions within the entity or on governing bodies must comply with the actions and procedures that any entity is legally required to follow:

- Keep accounts.
- Meet tax obligations.
- Comply with labor laws.

In addition, they are required to comply with the legal obligations of third sector entities:

- Communicate to the corresponding Registry in a timely manner the registrable facts.
- Meet administrative requirements and obligations (Protectorate, competent administration in cooperative and/or labor matters, etc.)
- Comply with the statutes and internal procedures to which they are required (minutes, calls, certifications, preparation of proposals, accountability, etc.).
- Execute, where appropriate, the dissolution of the entity.





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The Assembly shall be called at least 15 days and at most two months in advance by public announcement at the cooperative's headquarters and branches. The bylaws may require that calls be made by personal communication to each member.

If the cooperative has more than 500 members, the meeting notice must also be published in one of the largest newspapers in the region. The notice must state the location, date, time, and agenda of the meeting. It must also state whether it is the first meeting and the conditions for the second meeting.

The agenda will include items requested by the Supervisory Board or at least 10% of the members. In this case, the Board must submit a request within eight days of the meeting's announcement. The Governing Council must publish the new agenda at least four days before the meeting. The notice of the meeting will also include information on the procedures for compiling the list of attendees and how to exercise their rights.

## 3.2 Responsibility for actions

Liability for actions taken or omissions in the fulfillment of legal obligations may be personal or collective, with the distinction being made based on how the corresponding decision was made or who committed the act or omitted the obligation.

The laws regulating third-sector entities establish that collective liabilities are normally joint and several, with the principle applying to members of governing bodies, which means that all are jointly liable for the total amount charged or owed.

Joint and several liability is contrasted with joint and several liability, in which each person in a group is only liable for their corresponding share. Joint and several liability is that of the partners of an association or corporation, who are only liable for their share of the contribution or investment.

### 3.3 Associations and full legal personality

In the case of associations, liability will only be limited to the assets and property of the entity itself if the entity is registered in the corresponding association registry, thereby acquiring full legal personality.

If the aforementioned registration has not been carried out, the association's personality will not be distinguishable from that of the persons who direct it and their personal assets, and they will therefore be personally and jointly liable for any obligations incurred with third parties.

Members or heads of the governing and representative bodies of associations and those acting on their behalf shall be liable to the association and its members, as well as to third parties, for damages caused and debts incurred by fraudulent acts (actions or omissions committed knowingly to be illegal or harmful), culpable acts (actions or omissions committed with imprudence or gross negligence), or negligent acts (actions or omissions committed through carelessness, laziness, or indolence).

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Those responsible must be held accountable before public authorities and through civil proceedings for any acts or omissions they have committed during the exercise of their duties and for their votes in the governing or representative bodies of the association. In this regard, if responsibility for an act cannot be attributed to a specific person or group, all members must be jointly and severally liable, unless the person seeking to exonerate themselves from liability can prove their lack of participation, lack of consent (by voting against), or opposition to its approval or execution.

## 3.4 Foundations

For their part, in foundations, trustees are also subject, under Article 17 of Law 50/2002, to joint and several liability for damages caused by acts or omissions contrary to the Law or the foundation's bylaws, in line with what is established by the regulations for associations. To be exonerated from joint and several liability, it will be necessary to prove that they voted against the corresponding resolution of the Board of Trustees or that they neither participated nor intervened in, nor were aware of, the corresponding action or omission, or that, if they became aware of it, they expressly opposed it or did everything possible to avoid the damage or harm.



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In foundations, the demand for liability is brought before the courts from:

- The foundation itself by agreement of its Board of Trustees (excluding the affected trustee).
- For the Protectorate of Foundations.
- For dissident or absent employers.
- By the founder himself/herself if he/she is not a patron.

## 3.5 Cooperatives

In cooperatives, the General Assembly decides whether to hold the Board of Directors, auditors, or liquidators liable, and may submit the matter to a vote even if it was not included in the agenda. A simple majority is sufficient to approve the decision; however, the Assembly may withdraw the request unless there are members representing at least 5% of the company's votes who oppose it. The rules governing the liability of the Board of Directors and auditors are the same as those for directors of public limited companies, except that auditors are not jointly and severally liable: each is liable only for his or her own actions and not for those of the others.

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The directors or managers of a cooperative may be liable for causing damage to the cooperative, its members, or its creditors if they act illegally, violate the bylaws, or fail to fulfill their obligations. For liability to exist, there must be:

- **Fraud: the act was intended to cause harm or the rules were knowingly breached.**
- **Fault: They were negligent through carelessness and unintentionality.**

If the General Assembly ratifies this misconduct, it does not exempt the directors from liability, and all members of the Board of Directors who participated in the harmful action will be jointly and severally liable. To avoid liability, directors must demonstrate that:

- a) They did not participate in the harmful action because they were not aware of it.
- b) If they participated in it, they tried to avoid damage or opposed the decision.

The requirement for liability expires 4 years after it could have been demanded.

## **GLOSSARY**

**Culpa:** Actions or omissions committed with recklessness or gross negligence. Responsible negligence in the fulfillment of legal obligations, i.e., even when acting unconsciously.

**Fraud:** Actions or omissions committed knowingly to be illegal or harmful. The intent to cause harm or breach obligations while knowing their illegality and consequences, i.e., acting in bad faith.

**Negligence:** Actions or omissions committed through carelessness, laziness or indolence.

**Joint liability:** This is the liability that binds the members of a group separately, so that each one is only responsible for the part, normally proportional, that corresponds to them.

**Joint liability:** This liability binds all members of a group jointly and any of them must be held responsible until the liability is extinguished.



## SESSION 4

# REMUNERATION OF THE DIRECTOR MEMBERS



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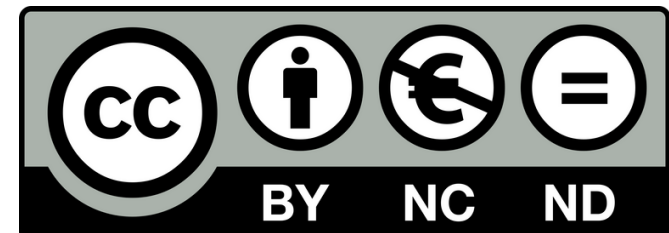
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## 4.1 Remuneration in foundations

Serving as a foundation trustee is unpaid: they cannot receive a salary for performing their duties, but they can receive compensation for expenses incurred due to their role. This compensation must comply with two rules:

- They cannot be periodic, since this is a characteristic of wages.
- They must be justified and based on actual expenses, i.e., they will not be discretionary under the formula of a fixed amount for expenses.

In other words, the employer can recover money for expenses arising from his or her duties, but cannot receive a regular payment or an arbitrary amount.

The law allows a trustee to be hired by the foundation to perform services other than those of their position as trustee, provided, in all cases, that they have prior authorization from the Foundation Protectorate. However, this possibility may be prohibited in the statutes or the Founding Charter.



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To obtain authorization from the Protectorate, you must send:

- A copy of the employment contract or the service provision contract.
- A certification of the Board of Trustees' agreement, with the total cost of the contract.
- An explanatory memorandum explaining the motivation and benefits that this contract will have for the foundation.

Once these requirements have been submitted, the Protectorate has a maximum of three months to decide whether to approve the contract. Failure to do so within this period will automatically be considered positive administrative silence and the contract may be processed. Finally, the reasons that may be cited for rejecting the contract include:

- That it is suspected that a disguised salary is being covered up because one is an employer.
- That payment for services rendered is unreasonable and causes financial harm to the foundation.


## 4.2 Remuneration in associations

The law does not prohibit members of an association's board of directors or representative body from receiving a salary for their management work, but for this to comply with the law, two conditions must be met:

- It must be specified in the association's statutes.
- It must be reflected in the annual accounts approved by the General Assembly.


In any case, it is prohibited by law for the profits obtained by the association to be distributed among its members, their families, or any other for-profit entity.

The prohibition on distributing profits applies to income derived from the association's economic activities, so the association can receive money from grants or donations without this conflicting with the rule.

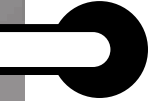



Therefore, if the Board of Directors receives compensation, it must meet three conditions:

- It must be provided for in the association's statutes.
- It must be reflected in the annual accounts approved by the General Assembly.
- It cannot be paid for with profits generated by the association's economic activities.



Regarding compensation for expenses incurred in performing their duties, in accordance with other Third Sector entities, they can receive reimbursement for these expenses, provided they are justified. Thus, there are no restrictions on the source of the funds used to cover these expenses, as they cease to be profit-sharing and become legitimate reimbursement.




## 4.3 Remuneration in cooperatives

Cooperatives have a remuneration system similar to that of associations: according to Law 27/1999, members of the Governing Council may receive remuneration if only the following conditions are met:

- Remuneration must be regulated in the cooperative's Statutes.
- The amounts and frequency of payment must be set by the General Assembly.
- The remunerations must appear in the cooperative's annual report.

Supervisors may receive a salary for their work only if they are not members of the cooperative and provided the above conditions are met.

In any case, both the Board of Directors and an auditor (regardless of whether or not they belong to the cooperative) must receive financial compensation for the expenses arising from their duties.



Ultimately, Resource Committee members can only receive payment if two conditions are met:

- That it is permitted in the statutes.
- Only members who act as speakers (those who analyze and present the cases) should be paid.

## **4.4. Remunerations in other entities**

Other entities, such as worker-owned companies, worker-owned companies, or social integration companies, which adopt one of the previous legal forms (foundation, association, cooperative) or those of a commercial company, will adopt the remuneration system for the members of their governing bodies according to the legal form they have adopted.

## **GLOSSARY**

**Economic activities:** activities related to the production, exchange or consumption of goods or services through which an economic benefit can be obtained.

**Resources Committee:** In cooperative societies, this is the body responsible for reviewing member sanctioning processes.

**Governing Council:** representative and governing body of a cooperative society.

**Auditor:** person responsible for auditing accounts and, where appropriate, authorizing expenses.

**Board of Trustees:** the highest governing body of a foundation.

**Rapporteur:** Member of the Resources Committee who studies and prepares a justified and informed proposal for the Committee.




**Protectorate: public administration entity that oversees the operation of foundations.**

**Administrative silence: The lack of response or any action by a public administration in a procedure within a specified period, usually in response to a citizen request or petition. The law gives administrative silence two effects: positive (granting the request or petition) or negative (denying it).**



## SESSION 5

# DISSOLUTION AND LIQUIDATION OF ENTITIES (I)



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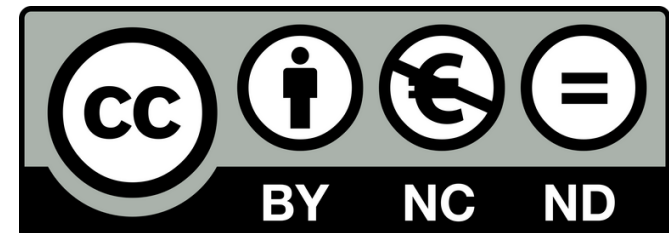
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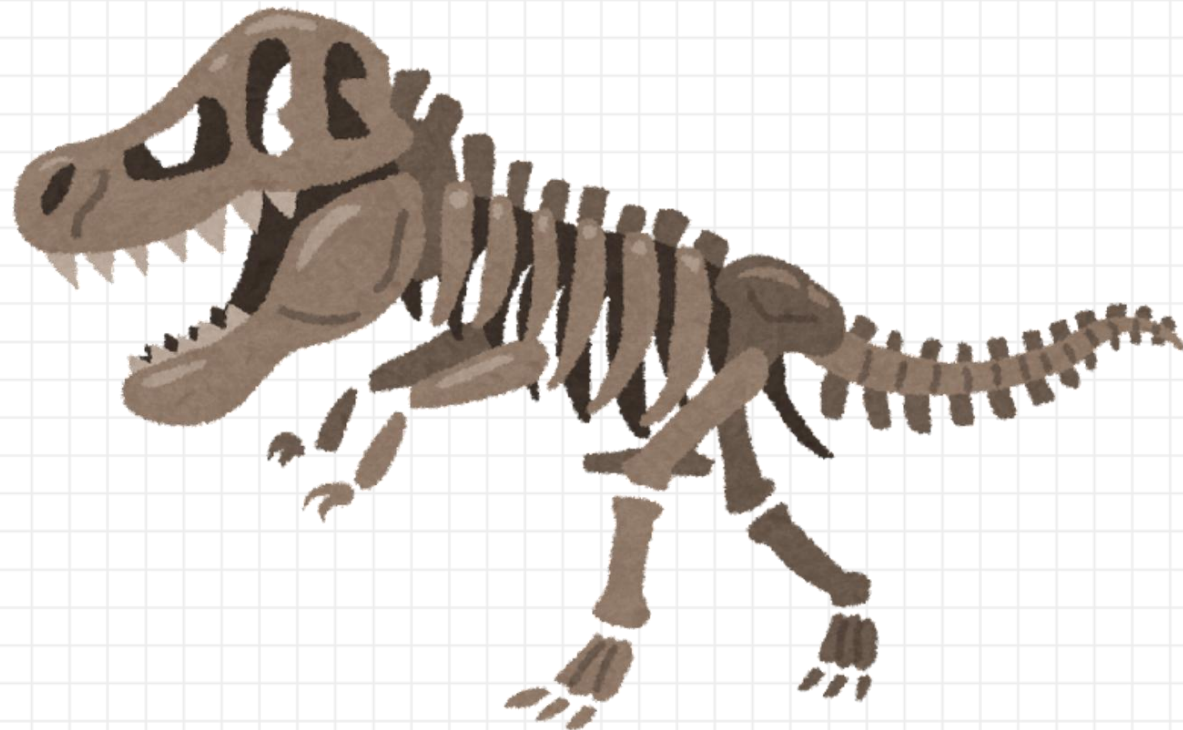
## 5.1 The difference between dissolution and liquidation processes

Entities are typically dissolved for the reasons and procedures established by law and/or included in their bylaws, which must also specify the disposition of their assets after liquidation. There are three ways to agree on the dissolution and liquidation of an entity:

- By decision of the entity itself, which normally requires a statutory or legal reason and the agreement of the highest body by qualified majority, ensuring that it is convened correctly in a timely manner.
- Due to the material impossibility of continuing to fulfill its objectives, owing to a lack of material or human resources; or due to the complete fulfillment of said objectives, or due to the complete shutdown of the entity.
- By court order.

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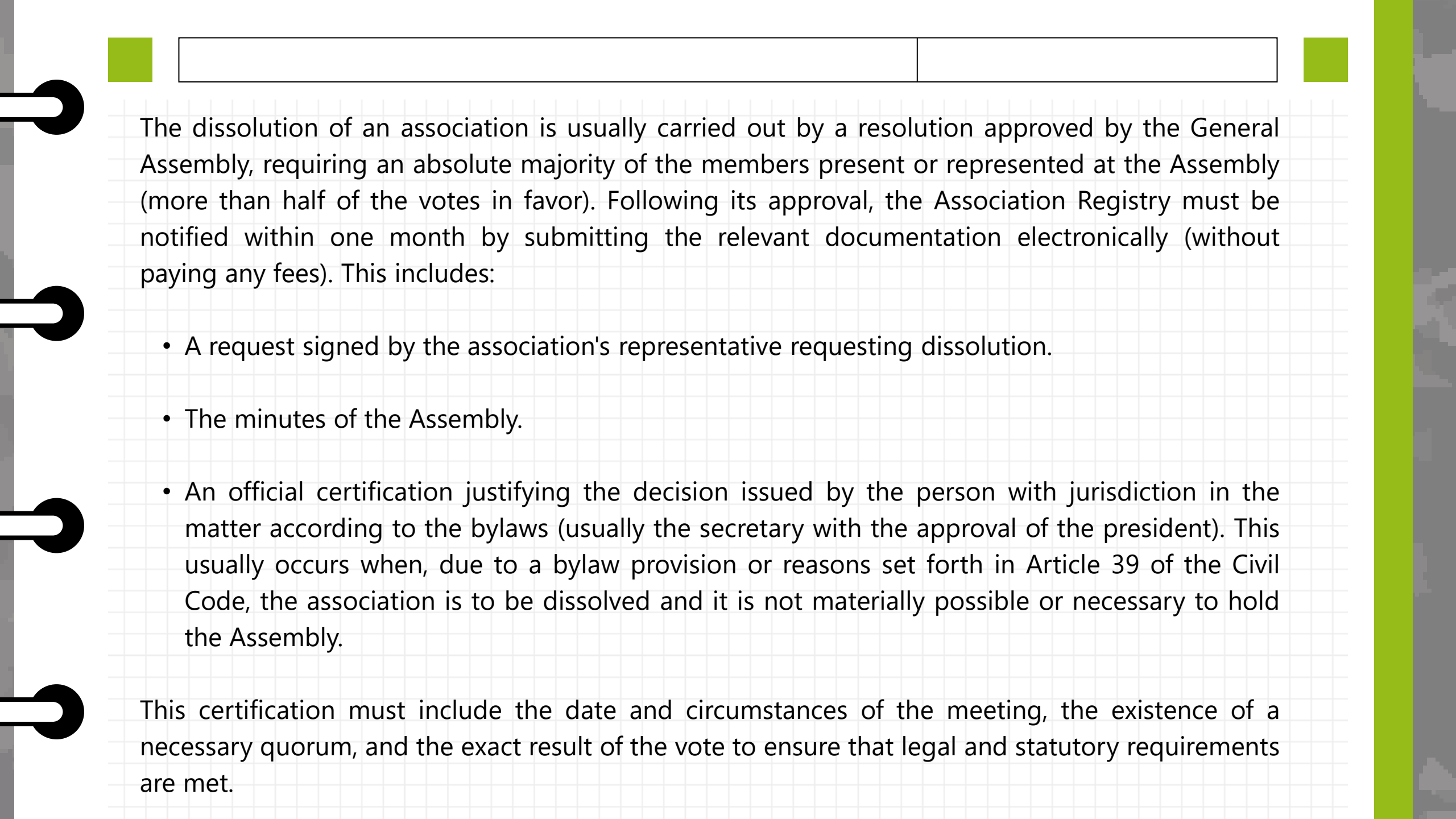
Following the termination or dissolution agreement, the liquidation process will begin. This process must be carried out by a committee or responsible person to conclude activities, collect outstanding amounts, and pay creditors using the entire assets of the entity. Any remaining balances will be handed over to the entities established in the bylaws or, failing that, to other entities with similar purposes. Finally, they will request cancellation of the registration from the corresponding registry.



## 5.2 Dissolution and liquidation of associations

Associations will be dissolved for a variety of reasons, such as:

- The causes provided for in their own statutes.
- By the will of its members at the General Assembly, which was convened expressly to make that decision.
- By final court ruling.
- Due to the expiration of the legal period of operation.
- For having achieved the purpose for which they were established.
- For ceasing to operate as it is no longer possible to apply the activity and means at its disposal to its statutory purposes.

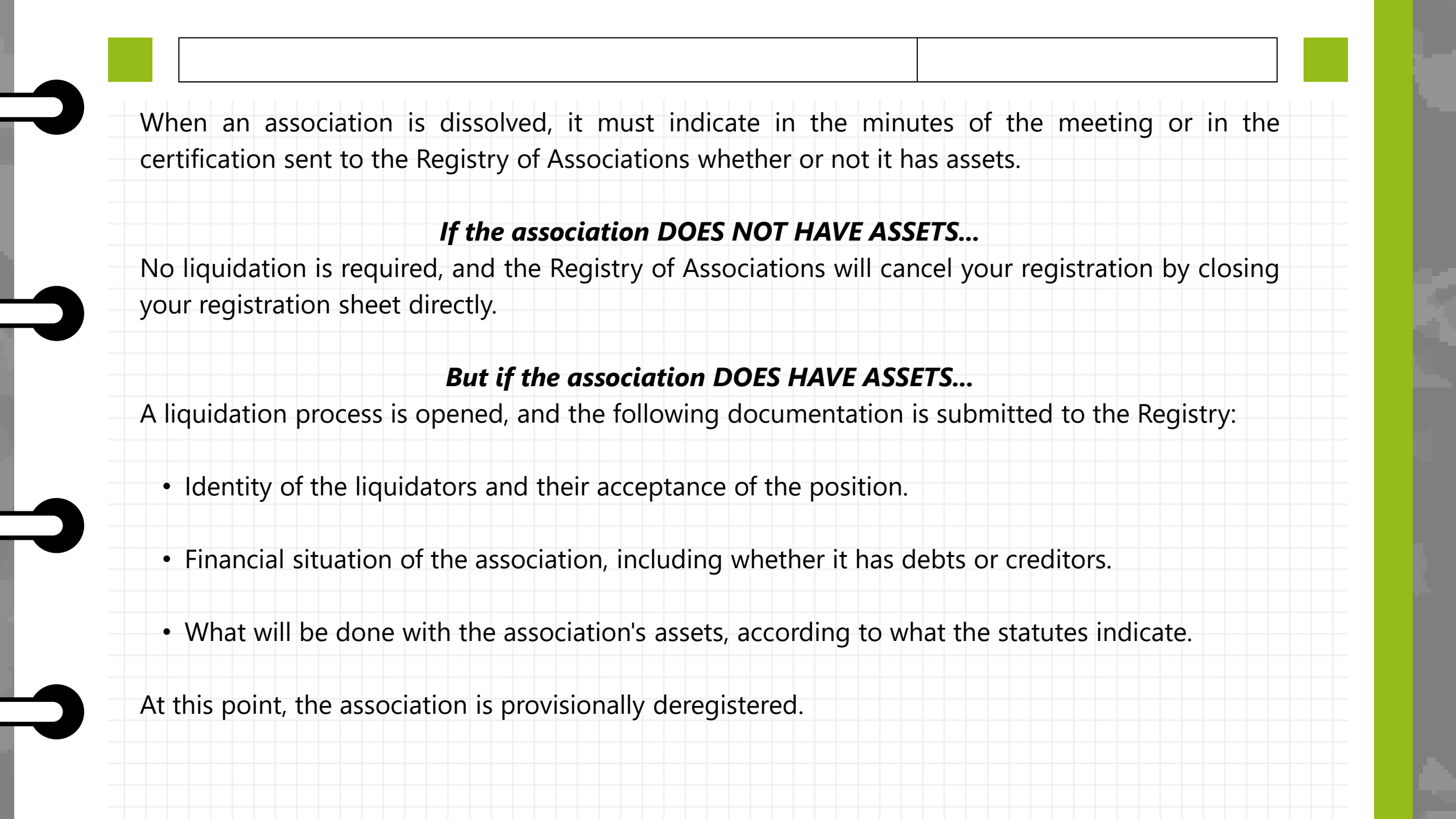


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The dissolution of an association is usually carried out by a resolution approved by the General Assembly, requiring an absolute majority of the members present or represented at the Assembly (more than half of the votes in favor). Following its approval, the Association Registry must be notified within one month by submitting the relevant documentation electronically (without paying any fees). This includes:

- A request signed by the association's representative requesting dissolution.
- The minutes of the Assembly.
- An official certification justifying the decision issued by the person with jurisdiction in the matter according to the bylaws (usually the secretary with the approval of the president). This usually occurs when, due to a bylaw provision or reasons set forth in Article 39 of the Civil Code, the association is to be dissolved and it is not materially possible or necessary to hold the Assembly.

This certification must include the date and circumstances of the meeting, the existence of a necessary quorum, and the exact result of the vote to ensure that legal and statutory requirements are met.



When an association is dissolved, it must indicate in the minutes of the meeting or in the certification sent to the Registry of Associations whether or not it has assets.

***If the association DOES NOT HAVE ASSETS...***

No liquidation is required, and the Registry of Associations will cancel your registration by closing your registration sheet directly.

***But if the association DOES HAVE ASSETS...***

A liquidation process is opened, and the following documentation is submitted to the Registry:

- Identity of the liquidators and their acceptance of the position.
- Financial situation of the association, including whether it has debts or creditors.
- What will be done with the association's assets, according to what the statutes indicate.

At this point, the association is provisionally deregistered.



### ***What happens during liquidation?***

During liquidation, the association retains its legal personality, and the members of the Board of Directors usually become the liquidators (although the bylaws may provide for another option, or the Assembly or a judge may appoint other liquidators). The liquidators' responsibilities are as follows:

- Protect the association's assets during the process.
- Finalize pending operations and carry out those necessary to complete the procedure.
- Collect the money they owe the association.
- Pay creditors or set aside money for outstanding debts.
- Distribute assets according to the statutes, always for non-profit purposes.
- Request cancellation of the registration in the Registry upon completion of the liquidation.
- Destination of assets after liquidation.

The remaining assets to pay debts and obligations must be allocated to non-profit entities or purposes.

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Once the liquidation process is complete, the liquidators must request the corresponding Registry to cancel the entries, providing documentation proving the delivery and effective receipt of the remaining funds by the beneficiary nonprofit entity.

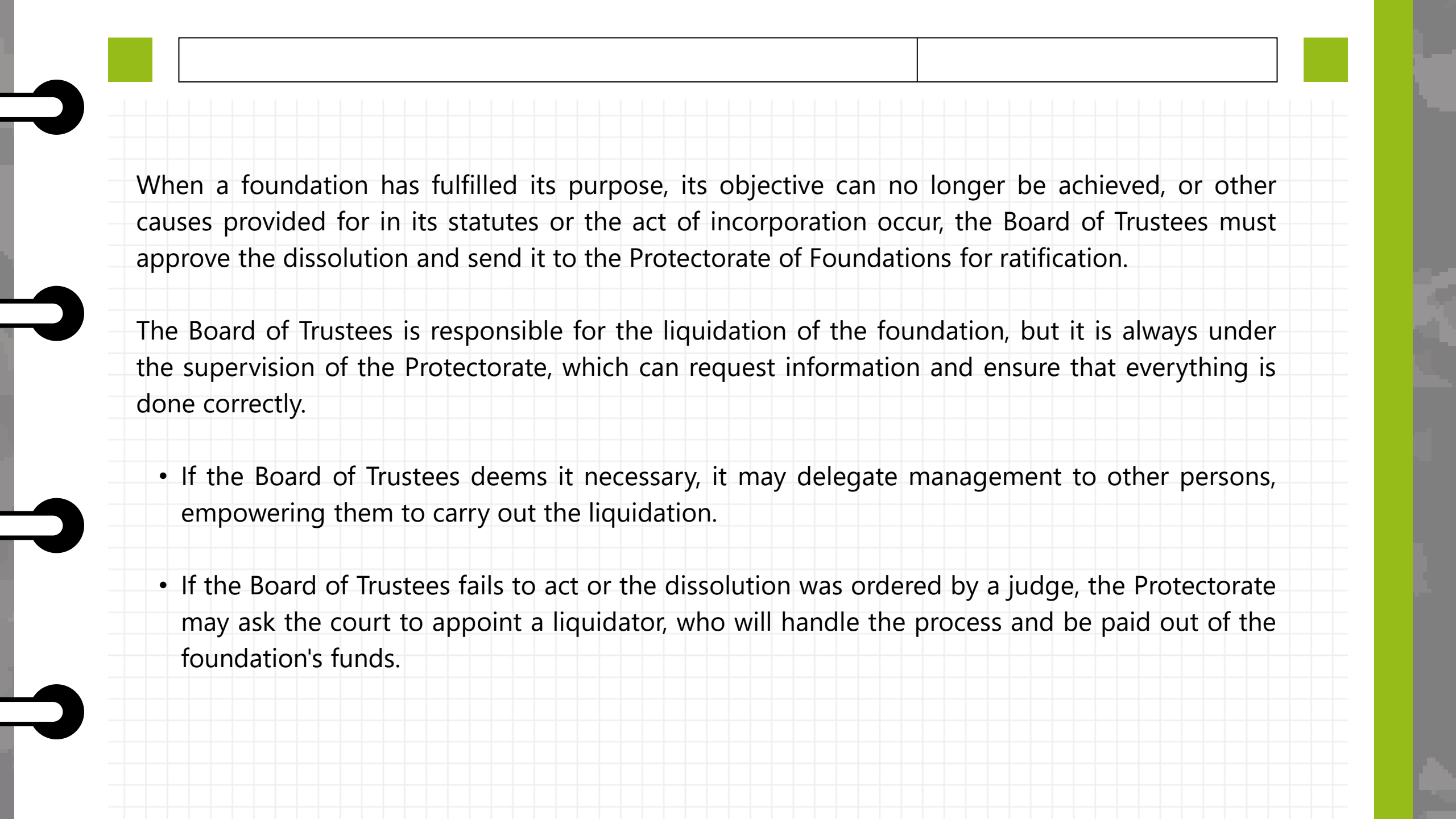
- ***If the dissolution is due to a court ruling, the Registry will automatically close the association following the court's order.***
- ***If the association is bankrupt and unable to pay its debts, the liquidators must file for bankruptcy proceedings with the court.***

The association retains its legal personality until the end of the liquidation process and will only be deregistered after its entries are cancelled and the corresponding registration sheet is closed.

## 5.3 Extinction, liquidation and cancellation of a foundation

Foundations can be extinguished for various reasons:

- At the end of the term for which it was established. In such a case, it will be considered automatically terminated.
- If the founding purpose is fully achieved or becomes impossible. In such cases, the bylaws could be amended to broaden its purpose or the foundation could be merged with another foundation with a similar scope or purpose to avoid dissolution.
- If it merges with another foundation.
- For reasons provided for in the statutes or in the constitutive act.
- For reasons provided for in the laws, motivation only agreed upon by the courts.



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When a foundation has fulfilled its purpose, its objective can no longer be achieved, or other causes provided for in its statutes or the act of incorporation occur, the Board of Trustees must approve the dissolution and send it to the Protectorate of Foundations for ratification.

The Board of Trustees is responsible for the liquidation of the foundation, but it is always under the supervision of the Protectorate, which can request information and ensure that everything is done correctly.

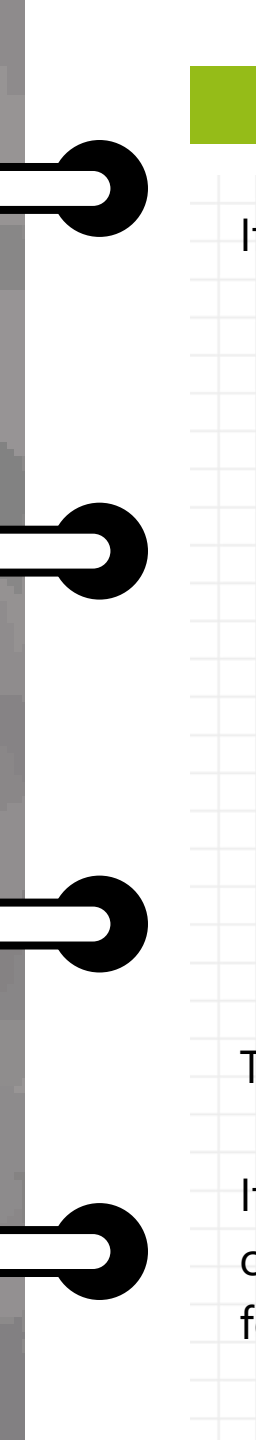
- If the Board of Trustees deems it necessary, it may delegate management to other persons, empowering them to carry out the liquidation.
- If the Board of Trustees fails to act or the dissolution was ordered by a judge, the Protectorate may ask the court to appoint a liquidator, who will handle the process and be paid out of the foundation's funds.

### 5.3.1. What is the extinction process?

The Board of Trustees sends four documents to the Protectorate:

- Certification of the termination agreement (signed by the secretary with the approval of the president).
- Explanatory statement, explaining why it is not possible to modify the statutes or merge with another foundation.
- Foundation accounts.
- Draft distribution of assets after liquidation.

The Protectorate has three months to respond. If it fails to do so, it is immediately approved. If the Board of Trustees does not approve the termination or the Protectorate does not ratify it, only a judge can order the termination.



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If the Protectorate wants to extinguish the foundation through judicial means, it must:

- Open an administrative procedure, giving the Board of Trustees 10 days to file an argument.
- Analyze the evidence presented and propose a resolution.
- Notify the Board of Trustees, which will have another 10 days to respond.
- If there is cause for dissolution, the Protectorate will ask the Board of Trustees to approve the dissolution within a minimum period of 3 months.
- If the Board of Trustees does not approve it, the Protectorate may take the case to court.

This process cannot last more than 9 months or it will be void.

If the dissolution is approved, it must be recorded in a public deed and registered in the Registry of Foundations, thus initiating the liquidation process. There will be no liquidation if the foundation merges with another, as its assets will pass directly to the new foundation.

### 5.3.2. What does liquidation entail?

The liquidation process involves closing pending transactions and conducting other transactions to collect what is owed, paying creditors (or setting aside funds to pay them later), and allocating the remaining assets to other foundations, non-profit organizations, or public entities for purposes of general interest.

As for the destination of the remaining assets, the statutes or founding document may indicate which non-profit entities the assets will be allocated to:

- If it is not defined, the Board of Trustees will decide if the founder allowed it.
- If there are no instructions, the Foundations Liquidation Commission, dependent on the Protectorate, will decide.

The liquidation process ends when the cancellation deed is signed, which must be sent to the Registry of Foundations to permanently remove the foundation from the registry.

## **GLOSSARY**

**Collegiate action:** A procedure by which a body acts in accordance with certain rules regarding its composition and operation. A collegiate body is composed of several people and has a president (responsible for convening the meeting, moderating debates, and casting the casting vote) and a secretary (responsible for recording minutes and certifying resolutions). For its meetings and resolutions to be valid, a series of conditions included in the regulations governing it must be met: it must be convened in a timely manner, it must have a quorum or minimum number of attendees, and minutes must always be kept, in which the resolutions adopted must always be recorded.

**Dissolution Agreement:** Initial agreement for the dissolution of a cooperative. Initial agreement for dissolving an association.

**Termination agreement:** Initial agreement to dissolve a foundation. Final agreement to dissolve a cooperative.






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**Reasoned agreement:** An agreement that includes a statement of reasons that includes the reasoning and assumptions on which the resolution adopted is based.


**Balance sheet:** This is an accounting document used to indicate the financial situation of an entity at a given time. It represents a snapshot of the financial situation, including the values of all assets (possessions), rights (amounts to be received), and obligations (amounts to be paid). It is structured into three parts: assets (property and rights), liabilities (obligations or debts), and equity (shareholders' equity and reserves).

**Expiration:** Applies to the moment in which a procedure expires and can no longer be continued, losing its value and effects.

**Cancellation of entries:** This means that the entries made by a registry no longer refer to anything existing. The entries are not deleted, but the registry sheet is closed, preventing new entries from being made.



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**Deposit of amounts:** Procedure by which sums of money are deposited into a bank account operated by the administration or the courts to meet obligations or payments that may arise or will arise in the future.

**Elevated to public:** Expression used to refer to the act of going to a notary to have a public deed drawn up, certifying the content of a document or act.

**Alienation of assets:** Transfer of assets, which may be onerous (in exchange for money or other assets: a sale or exchange) or gratuitous (without economic exchange: a transfer or donation).

**Public deed:** A public document executed in the presence of a notary who attests to the facts and data contained therein.

**Insolvency: Bankruptcy.** Inability to meet all obligations or debts that may give rise to bankruptcy proceedings.



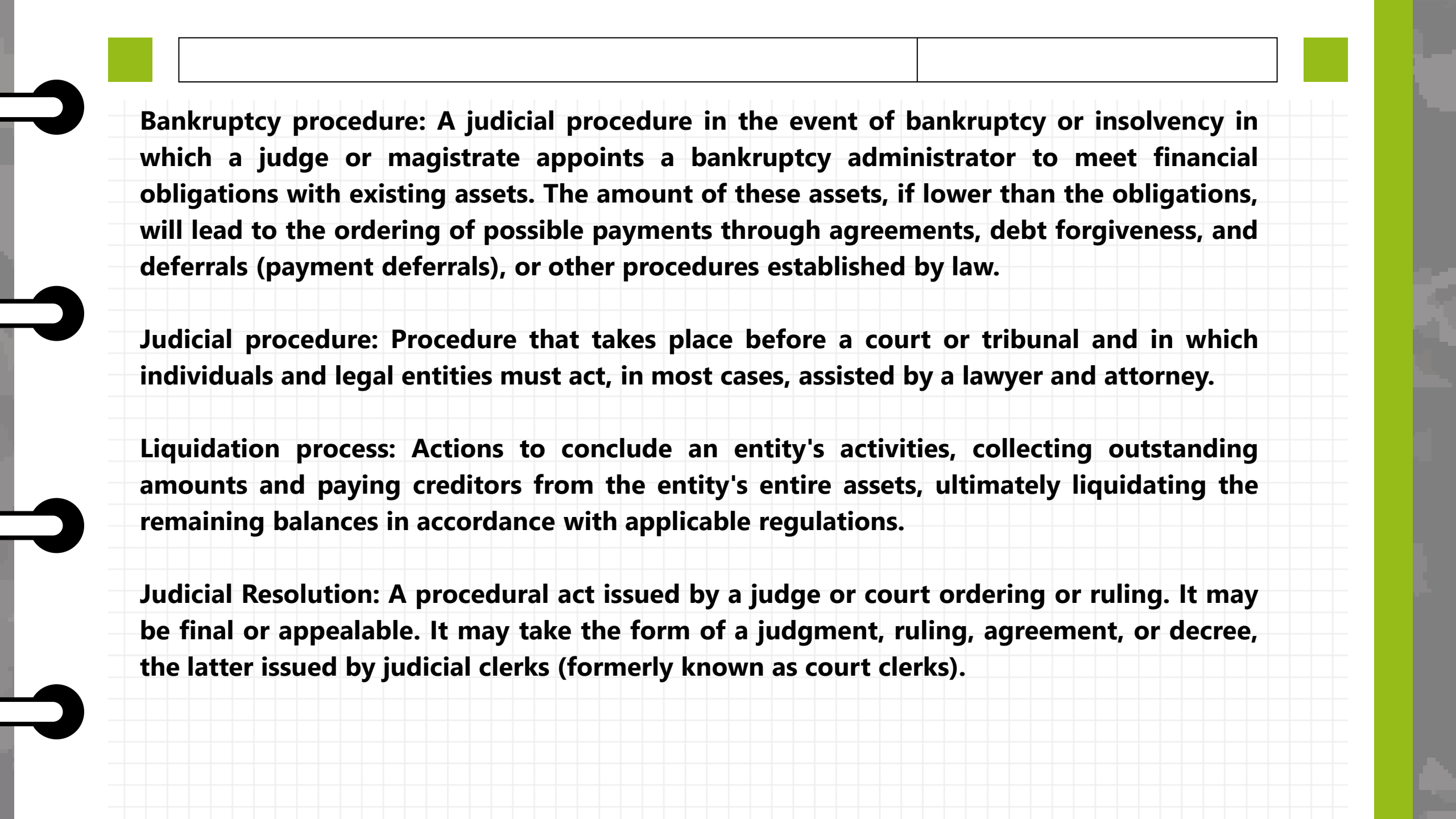
**Explanatory report:** A document that, by stating objectives, relevant facts, procedures and applicable regulations, serves to justify proposals, projects or decisions.

**Unmatured obligations:** Payment obligations whose due date has not yet arrived but will arrive at a certain time.

**Granting powers:** a procedure carried out before a notary public by which a person is given powers to carry out certain activities on behalf of the person or persons granting the powers.

**Full right:** that which has or produces all the consequences without the need for further procedure or justification.

**Administrative procedure:** a procedure that takes place before any public administration (local, regional or state) in which one can intervene without the need for legal assistance (lawyer or solicitor).



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**Bankruptcy procedure:** A judicial procedure in the event of bankruptcy or insolvency in which a judge or magistrate appoints a bankruptcy administrator to meet financial obligations with existing assets. The amount of these assets, if lower than the obligations, will lead to the ordering of possible payments through agreements, debt forgiveness, and deferrals (payment deferrals), or other procedures established by law.

**Judicial procedure:** Procedure that takes place before a court or tribunal and in which individuals and legal entities must act, in most cases, assisted by a lawyer and attorney.


**Liquidation process:** Actions to conclude an entity's activities, collecting outstanding amounts and paying creditors from the entity's entire assets, ultimately liquidating the remaining balances in accordance with applicable regulations.

**Judicial Resolution:** A procedural act issued by a judge or court ordering or ruling. It may be final or appealable. It may take the form of a judgment, ruling, agreement, or decree, the latter issued by judicial clerks (formerly known as court clerks).



## SESSION 6

# DISSOLUTION AND LIQUIDATION OF ENTITIES (II)



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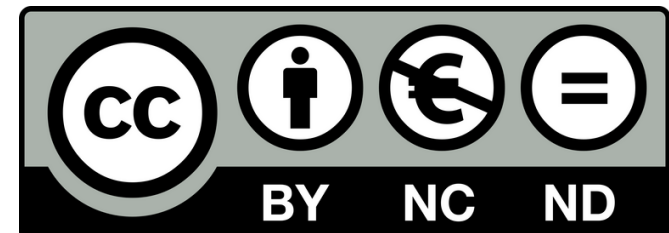
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## 6.1 Dissolution, liquidation and extinction of cooperatives

Cooperatives will be dissolved for the following reasons and procedures:

- Upon expiration of the term for which it was established, as stated in the bylaws. This will result in dissolution by operation of law unless the term has been previously extended and registered.
- By favorable resolution of the General Assembly by at least two-thirds of the members present or represented. With the same majority, the Assembly may reactivate the cooperative if the cause that motivated the dissolution resolution has ceased without the reimbursement of member contributions having begun. The resolution must be made public and registered in the Registry.
- Due to the merger, absorption or total spin-off of the cooperative, which will give rise to the respective procedures.

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- For the unjustified suspension of the cooperative's organs or activities for more than two years. Therefore, the procedure will involve:
    - The need to convene the General Assembly by the Board of Directors (on its own initiative or at the request of any member) within one month of any of these circumstances occurring.
    - The dissolution agreement may be validly adopted by a simple majority of the votes of the Assembly, unless the bylaws establish a higher majority.
    - If the Assembly is not convened, any member may request the judicial dissolution of the cooperative for the above and following reasons.
  - Due to a reduction in share capital below the minimum established in the bylaws, without it being restored within one year.
  - Due to the achievement of the corporate purpose or the impossibility of achieving it.
  - For other causes of dissolution established by law or statutes.



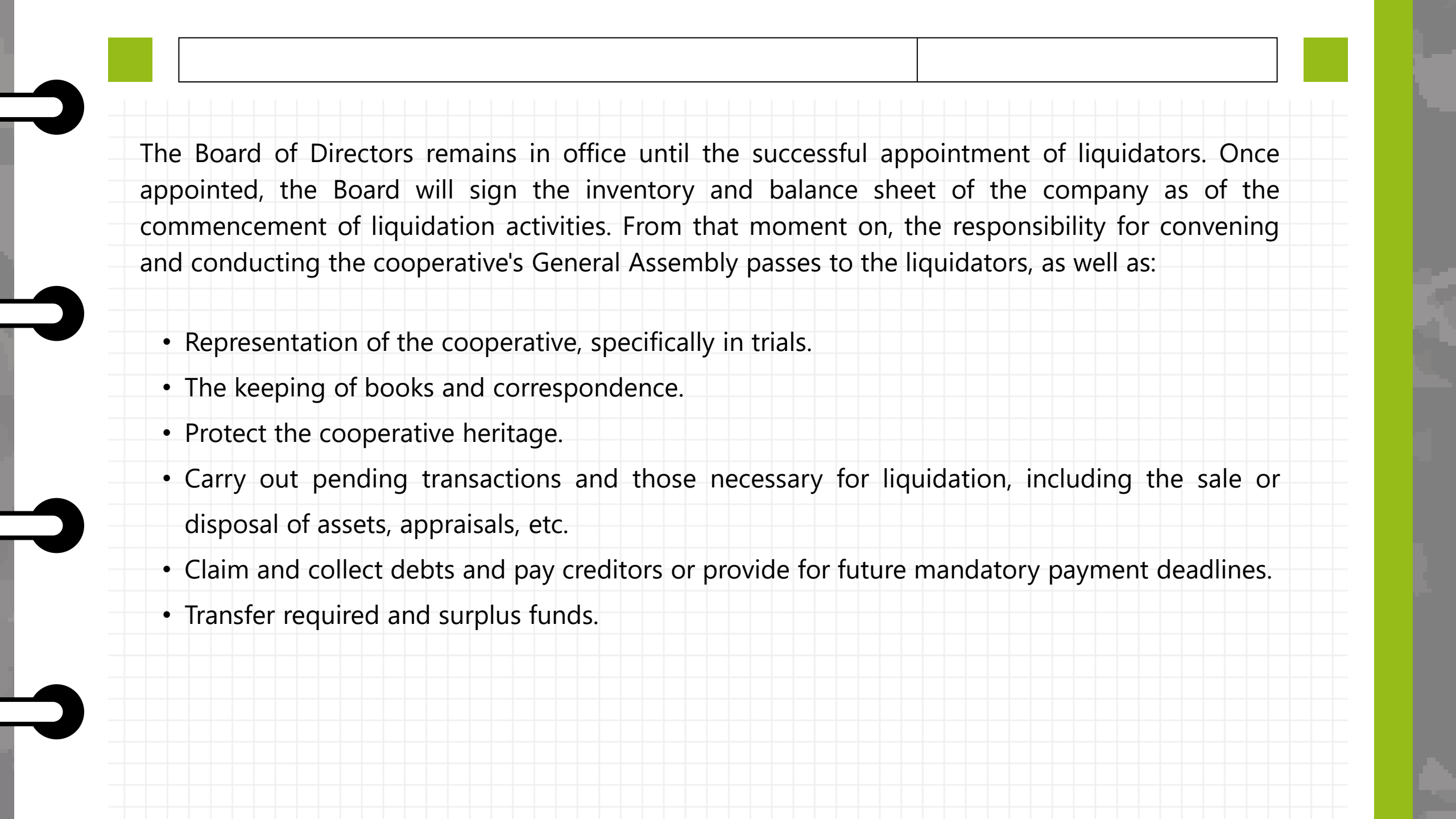


The dissolution agreement must be drawn up in a public deed, registered in the Registry of Cooperatives, and published in one of the most widely circulated newspapers in the province where the cooperative's registered office is located.

After dissolution, the liquidation period begins, which will not occur in the case of a merger, acquisition, or spin-off, since in the first two cases the cooperative's assets are transferred to a new cooperative, and in the last, the assets must be divided.

The liquidation period begins with the election by the Assembly, by majority and secret ballot, of the partners who will lead the process: the liquidators. There is a two-month deadline after the dissolution agreement to do so. If this is not done within this period, any partner may request the judicial appointment of a liquidator, who may not be a partner.

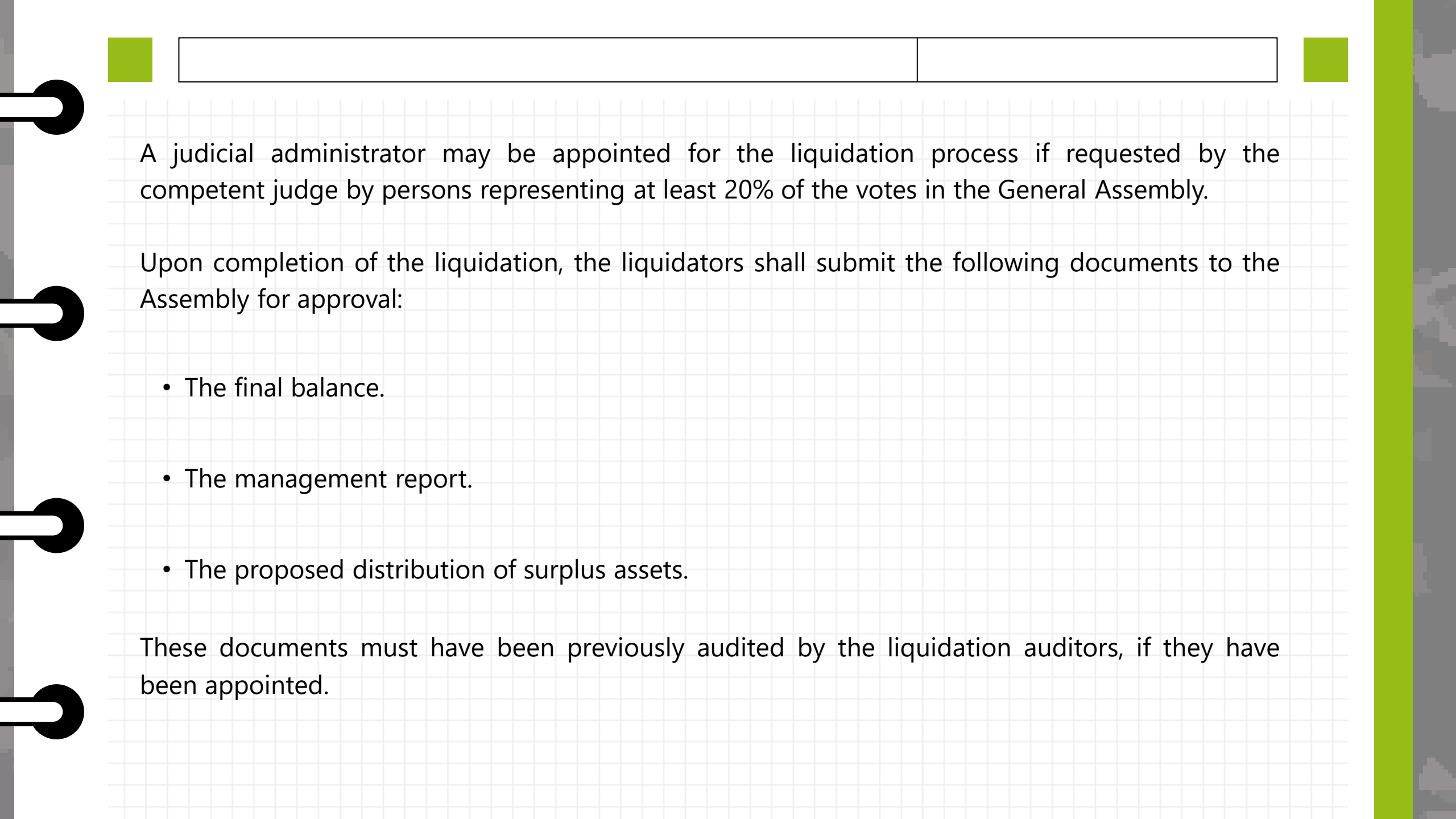
An odd number of liquidators will be elected, who must accept the position and register their resignation in the Registry of Cooperatives. They will act collegially and adopt resolutions by majority vote. The Law does not prevent the election of a single liquidator.



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The Board of Directors remains in office until the successful appointment of liquidators. Once appointed, the Board will sign the inventory and balance sheet of the company as of the commencement of liquidation activities. From that moment on, the responsibility for convening and conducting the cooperative's General Assembly passes to the liquidators, as well as:

- Representation of the cooperative, specifically in trials.
- The keeping of books and correspondence.
- Protect the cooperative heritage.
- Carry out pending transactions and those necessary for liquidation, including the sale or disposal of assets, appraisals, etc.
- Claim and collect debts and pay creditors or provide for future mandatory payment deadlines.
- Transfer required and surplus funds.



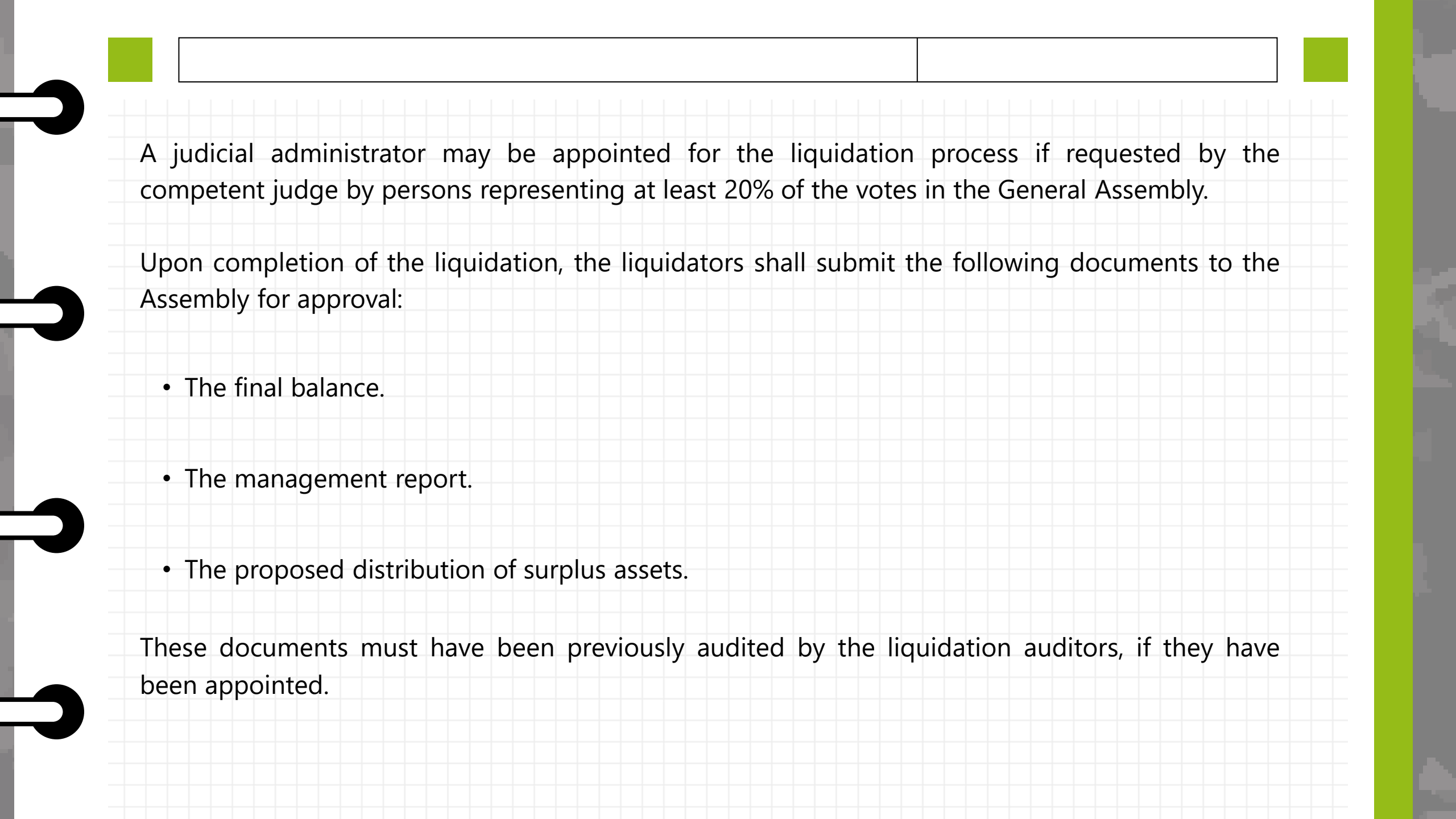
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A judicial administrator may be appointed for the liquidation process if requested by the competent judge by persons representing at least 20% of the votes in the General Assembly.

Upon completion of the liquidation, the liquidators shall submit the following documents to the Assembly for approval:

- The final balance.
- The management report.
- The proposed distribution of surplus assets.

These documents must have been previously audited by the liquidation auditors, if they have been appointed.



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**The balance sheet and distribution proposal will be published in one of the most widely read newspapers in the province where the cooperative is located; they may also be challenged (within 40 days) by any member or creditor.**

**If there is a challenge, distributions cannot be made until it is resolved. Before distributing the company's assets, all debts must be paid and funds must be provided for outstanding obligations. Subsequently, the shareholders will be reimbursed for their contributions to the share capital, starting with collaborating shareholders, followed by voluntary contributions, and then mandatory contributions.**

**If there is any surplus, it will be delivered to the cooperative determined by the bylaws or the one agreed upon by the Assembly. The education and promotion fund will be transferred to the federal entity to which the cooperative belongs or to the one designated by the Assembly.**

Once the liquidation is complete, the liquidators will execute the public deed of dissolution of the cooperative, requesting the cancellation of its registry entries. This deed, along with the books and documents relating to the cooperative, will be deposited in the Registry of Cooperative Societies.

## **GLOSSARY**

**Collegiate action:** A procedure by which a body acts in accordance with certain rules regarding its composition and operation. A collegiate body is composed of several people and has a president (responsible for convening the meeting, moderating debates, and casting the casting vote) and a secretary (responsible for recording minutes and certifying resolutions). For its meetings and resolutions to be valid, a series of conditions included in the regulations governing it must be met: it must be convened in a timely manner, it must have a quorum or minimum number of attendees, and minutes must always be kept, in which the resolutions adopted must always be recorded.

**Dissolution Agreement:** Initial agreement for the dissolution of a cooperative. Initial agreement for dissolving an association.

**Termination agreement:** Initial agreement to dissolve a foundation. Final agreement to dissolve a cooperative.




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**Reasoned agreement:** An agreement that includes a statement of reasons that includes the reasoning and assumptions on which the resolution adopted is based.


**Balance sheet:** This is an accounting document used to indicate the financial situation of an entity at a given time. It represents a snapshot of the financial situation, including the values of all assets (possessions), rights (amounts to be received), and obligations (amounts to be paid). It is structured into three parts: assets (property and rights), liabilities (obligations or debts), and equity (shareholders' equity and reserves).

**Expiration:** Applies to the moment in which a procedure expires and can no longer be continued, losing its value and effects.

**Cancellation of entries:** This means that the entries made by a registry no longer refer to anything existing. The entries are not deleted, but the registry sheet is closed, preventing new entries from being made.



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**Deposit of amounts:** Procedure by which sums of money are deposited into a bank account operated by the administration or the courts to meet obligations or payments that may arise or will arise in the future.

**Elevated to public:** Expression used to refer to the act of going to a notary to have a public deed drawn up, certifying the content of a document or act.

**Alienation of assets:** Transfer of assets, which may be onerous (in exchange for money or other assets: a sale or exchange) or gratuitous (without economic exchange: a transfer or donation).

**Public deed:** A public document executed in the presence of a notary who attests to the facts and data contained therein.

**Insolvency: Bankruptcy.** Inability to meet all obligations or debts that may give rise to bankruptcy proceedings.





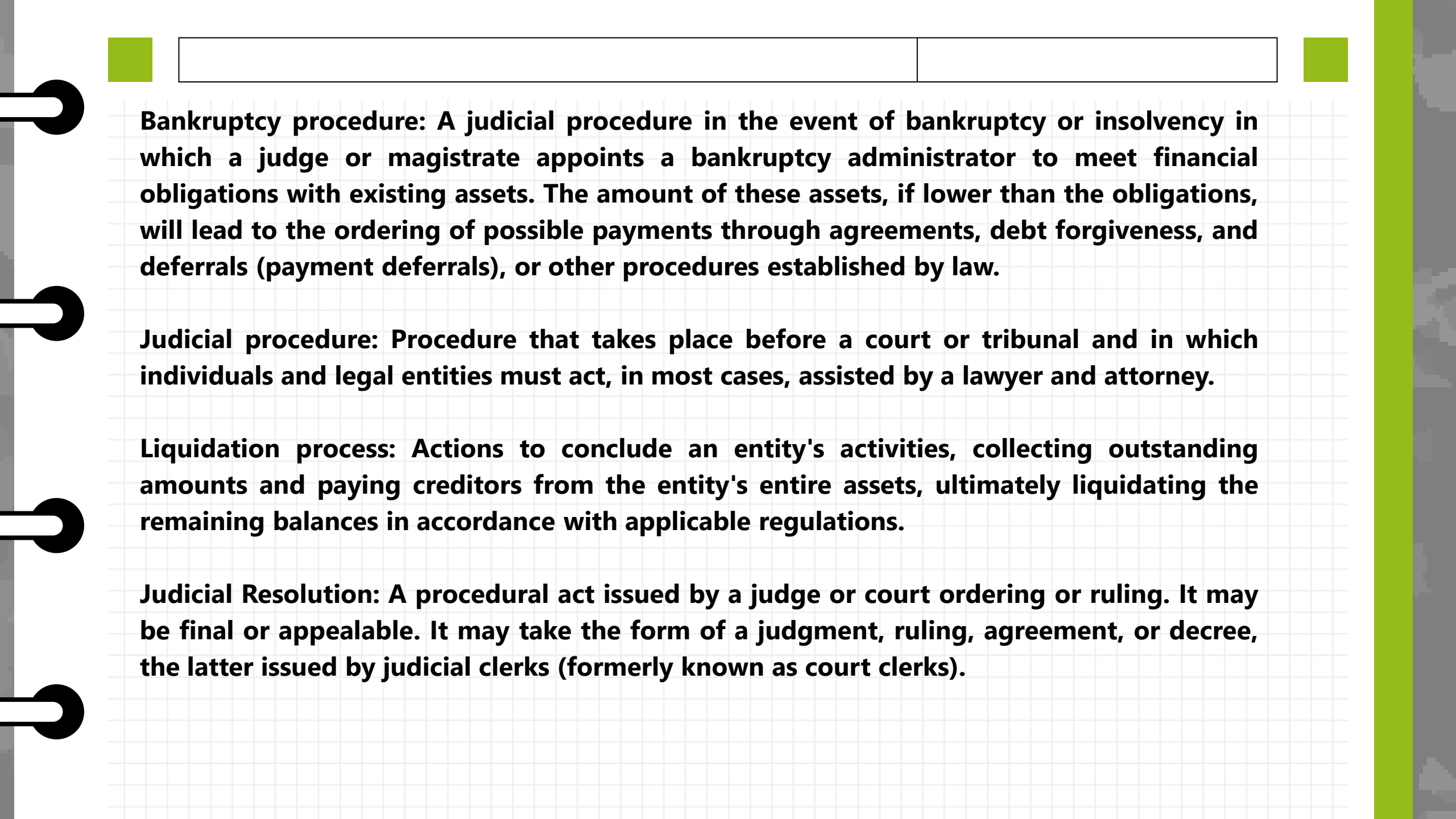
**Explanatory report:** A document that, by stating objectives, relevant facts, procedures and applicable regulations, serves to justify proposals, projects or decisions.

**Unmatured obligations:** Payment obligations whose due date has not yet arrived but will arrive at a certain time.

**Granting powers:** a procedure carried out before a notary public by which a person is given powers to carry out certain activities on behalf of the person or persons granting the powers.

**Full right:** that which has or produces all the consequences without the need for further procedure or justification.

**Administrative procedure:** a procedure that takes place before any public administration (local, regional or state) in which one can intervene without the need for legal assistance (lawyer or solicitor).



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**Bankruptcy procedure:** A judicial procedure in the event of bankruptcy or insolvency in which a judge or magistrate appoints a bankruptcy administrator to meet financial obligations with existing assets. The amount of these assets, if lower than the obligations, will lead to the ordering of possible payments through agreements, debt forgiveness, and deferrals (payment deferrals), or other procedures established by law.

**Judicial procedure:** Procedure that takes place before a court or tribunal and in which individuals and legal entities must act, in most cases, assisted by a lawyer and attorney.

**Liquidation process:** Actions to conclude an entity's activities, collecting outstanding amounts and paying creditors from the entity's entire assets, ultimately liquidating the remaining balances in accordance with applicable regulations.

**Judicial Resolution:** A procedural act issued by a judge or court ordering or ruling. It may be final or appealable. It may take the form of a judgment, ruling, agreement, or decree, the latter issued by judicial clerks (formerly known as court clerks).



## SESSION 7

# DOCUMENTARY OBLIGATIONS AND ACCESS TO DOCUMENTATION



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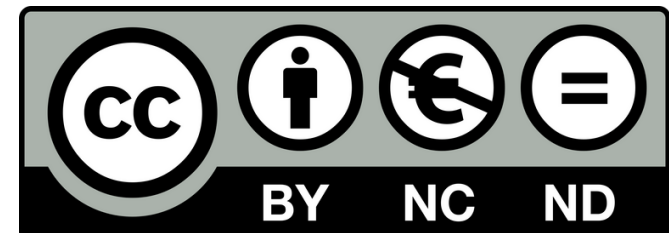
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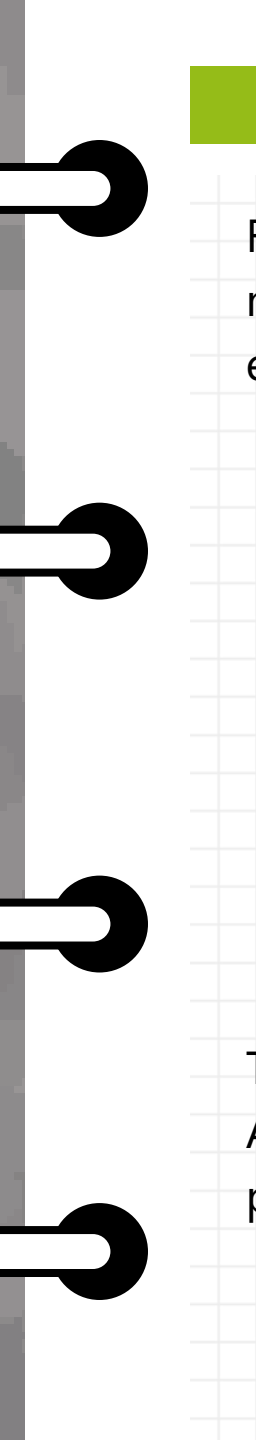
## 7.1 Obligations and access in associations

Associations are legally required to maintain the following documents:

- **Updated list of its members.**
- **Accounting that provides a true picture of the entity's assets, results, and financial situation, as well as the activities carried out.**
- **Inventory of your assets.**
- **Minutes book of the meetings of its governing and representative bodies.**

Members may access all such documentation through their representative bodies, under the terms established in the Organic Law on Personal Data Protection. The implications for third-sector entities of the legal regulations on personal data protection will be discussed later.

However, we will now address the issue of members' right of access to the association's documentation, a topic that can sometimes be controversial.

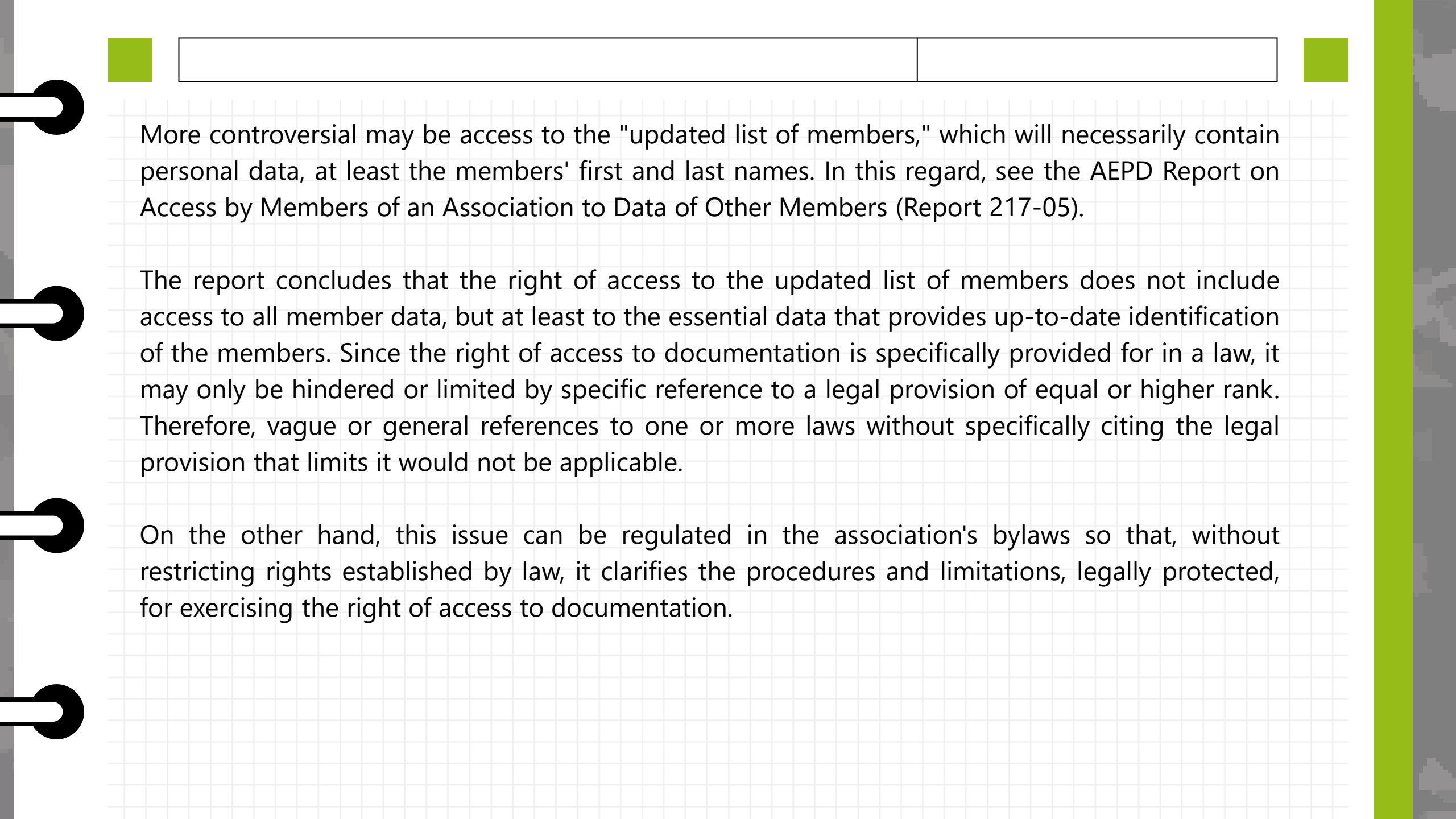


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Firstly, it should be clarified that it is a law (LO 1/2002) that guarantees this right of access to mandatory documents (list of partners, accounting, inventory of assets and minutes book) establishing two limitations on access to these documents:

- This will be done through the representative bodies (therefore, no other means of access may be used other than a request to the association's governing body to exercise the right of consultation, the body being obliged by law to guarantee the member the exercise of this right).
- This will be done in accordance with the provisions of personal data protection legislation (access may be limited in some way by the provisions of another law, but only with regard to personal data).

Therefore, the only limitation on partners' right to access documents affects only personal data. Accounting records, inventory, or meeting minutes will not be affected by the personal data protection regulation.



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More controversial may be access to the "updated list of members," which will necessarily contain personal data, at least the members' first and last names. In this regard, see the AEPD Report on Access by Members of an Association to Data of Other Members (Report 217-05).

The report concludes that the right of access to the updated list of members does not include access to all member data, but at least to the essential data that provides up-to-date identification of the members. Since the right of access to documentation is specifically provided for in a law, it may only be hindered or limited by specific reference to a legal provision of equal or higher rank. Therefore, vague or general references to one or more laws without specifically citing the legal provision that limits it would not be applicable.

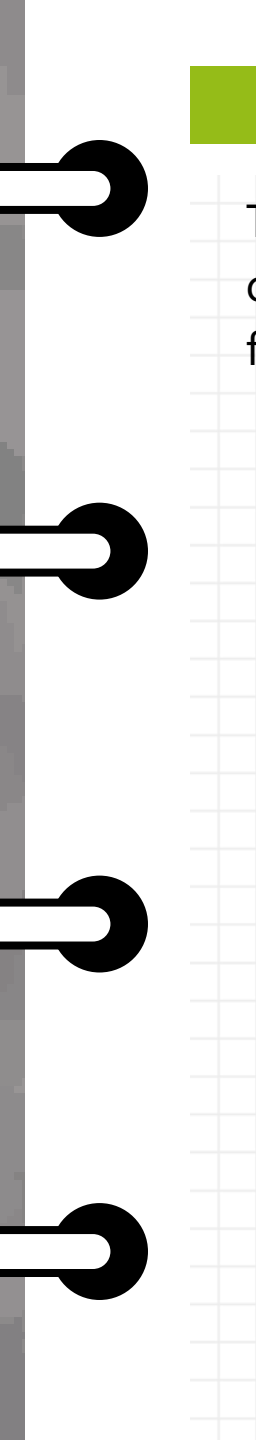
On the other hand, this issue can be regulated in the association's bylaws so that, without restricting rights established by law, it clarifies the procedures and limitations, legally protected, for exercising the right of access to documentation.

## 7.2 Obligations and access in foundations

Foundations must keep a minute book and accounting books, specifically a journal and a book of inventories and annual accounts. They may also keep other books that the board of trustees deems appropriate. Later, we will address issues related to the accounting of third-sector entities. Regarding minutes, we will now review what they must contain and their format.

The minute book will consist of numbered hours and must be bound. One of these pre-bound blank books can be used to manually transcribe the minutes, or the minutes can be prepared electronically and then printed and added to the minute book, which will be compiled gradually. The minutes will be arranged chronologically, and any blank pages or spaces must be erased so that no notes can be made that are not intended to record the progress of the sessions and the agreements adopted.





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The purpose of minutes is to faithfully record the events that occurred during a meeting of a collegiate body. The minutes will record what was discussed and approved. They can take various formats but must include a series of minimum contents:

- The heading will indicate the meeting body, the date, place, and start time of the meeting, whether it is the first or second call, and the type of meeting (regular or extraordinary). It is advisable to number meetings by year (1/2024; 2/2024, etc.).
- The attendees will be listed in the margin or below. Substitutions and absentees may be noted, including the reason given for not attending. The position or representation they hold will be noted next to the person's first and last name.
- The agenda for the meeting will then be recorded.
- The session's progress will then be reported, reflecting the participants in the discussions and, where possible, the arguments they expressed. Participants who leave and join during the meeting will be noted at the time they occur.

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- Any request made by any of the speakers will be recorded in the minutes. In the case of documents or complete or extensive interventions, they should be submitted in writing or in an appropriate format to facilitate their inclusion in the minutes, ensuring that the wishes of one speaker do not seriously hinder the progress of the session.
  - Approved and rejected resolutions shall be recorded in the verbatim text of the resolution, as well as the results of the votes cast. At meetings of governing and representative bodies, it is advisable, or if necessary, to record the votes of each member, especially if the vote is not unanimous or is controversial. In all cases, the voting intentions of those who request that this be recorded in the minutes shall be specified.
  - Typically, a point for questions and requests is included at the end of the agenda, especially in the case of regular meetings.
  - The time and circumstances of the conclusion will be noted at the end of the minutes as a conclusion.


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Normally, each page of the minutes must be signed by the secretary (who must be responsible for drafting them) and the president (who will approve them). The pages must be numbered consecutively. The minutes must be approved by the body itself either at the beginning of the next meeting or at the end of the same session. You can access a sample Board of Trustees minutes prepared by the Spanish Association of Foundations at the following link.

## **7.3 Obligations and access in cooperatives**

In cooperatives, the following books must be kept in order and up to date:

- Membership registration book.
- Record book of contributions to share capital.
- Minutes books of the General Assembly, the Governing Council, the liquidators and, where applicable, the Resources Committee and the preparatory meetings.
- Inventory and annual accounts book and daily book.
- Any others that may be required by legal provisions.



All of these books must be completed and legalized before being used by the Registry of Cooperatives, and therefore must be submitted to the Registry for legalization prior to any other internal documentation process.

However, the law allows entries and annotations to be made in computer format (the usual way of keeping accounts), but requires that the contents be subsequently printed and bound to form the mandatory books that must subsequently be submitted (within four months of the end of the fiscal year) to the Registry of Cooperatives for legalization.

All books and legal documents of the cooperative will be under the custody, supervision, and responsibility of the Board of Directors.

# GLOSSARY

**Representative bodies:** bodies that represent, manage and direct an entity.

**AEPD:** Spanish Data Protection Agency. Independent public authority responsible for safeguarding citizens' privacy and data protection. <https://www.aepd.es/>

**Legal status:** Laws and regulations are organized hierarchically so that one provision cannot contradict another of higher rank. At the top of the entire regulatory framework is the Constitution, the highest law to which all others are subordinated.

**Journal:** This is the main accounting record in which all financial transactions are recorded daily, chronologically ordered by means of entries. Accounting can be done daily or, if transactions are limited, over longer periods, never exceeding one month and always in chronological order.

**Diligence:** administrative procedure by which a specific action is specified through a diligence.



## SESSION 8

# DOCUMENTARY PRESERVATION OBLIGATIONS



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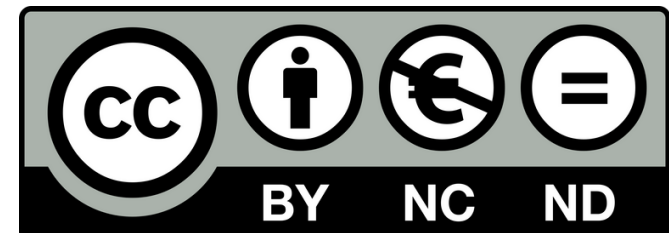
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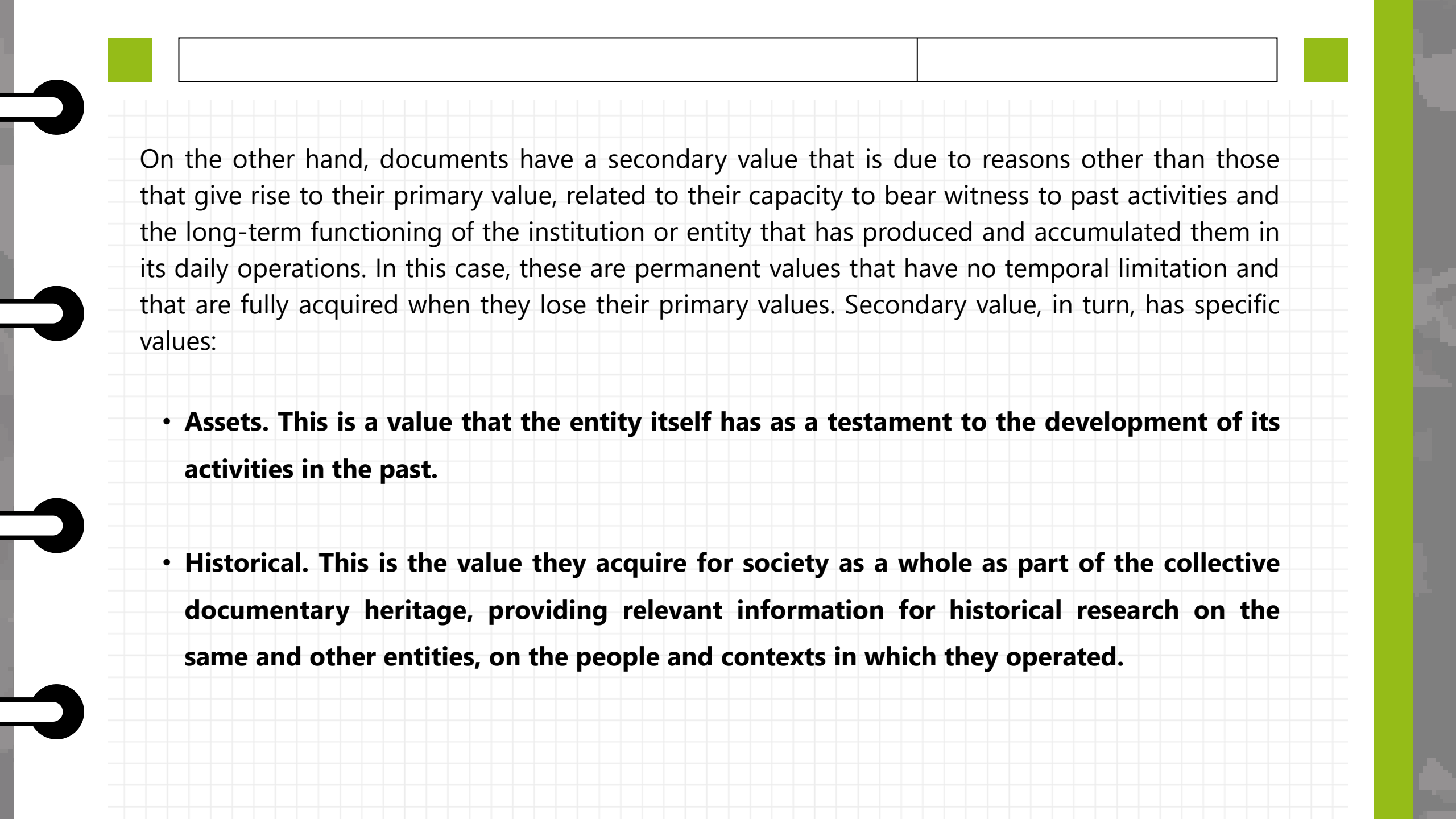


## 8.1 Documentary values

Documents generated in the course of an entity's activity have a primary value relative to their intrinsic characteristics and reason for drafting and, in turn, specific values:

- **Legal.** It serves to certify rights and obligations established by law and is valid as long as those laws are in force.
- **Administrative.** It informs, proves, or substantiates the entity's actions. It holds this value while administrative processes are being completed.
- **Accounting.** It justifies and explains the entity's financial transactions and must be kept for the period established by the accounting standards for entities.
- **Fiscal.** The ability to demonstrate that tax and other obligations have been adequately met. This value is retained for the legal expiration period established by tax laws.






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On the other hand, documents have a secondary value that is due to reasons other than those that give rise to their primary value, related to their capacity to bear witness to past activities and the long-term functioning of the institution or entity that has produced and accumulated them in its daily operations. In this case, these are permanent values that have no temporal limitation and that are fully acquired when they lose their primary values. Secondary value, in turn, has specific values:

- **Assets. This is a value that the entity itself has as a testament to the development of its activities in the past.**
- **Historical. This is the value they acquire for society as a whole as part of the collective documentary heritage, providing relevant information for historical research on the same and other entities, on the people and contexts in which they operated.**




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Primary values are directly related to legal obligations and administrative and management utility. Secondary values are typically emphasized when documentation loses its primary value as evidence or management tools.


In the previous section, we discussed the books and documentation that third-sector entities are legally required to maintain and update on a daily basis. In some cases, the respective law also establishes obligations to retain documents for specific periods, such as cooperatives, which must retain documents for at least six years. Furthermore, in the event of dissolution, cooperatives are required to deposit their documentation with the Registry.

## **8.2 Document retention periods**


Generally speaking, accounting records must be kept for at least six years after the end of the respective fiscal year, even if the business or entity is dissolved before that period.




The General Tax Law stipulates that tax documentation must be kept for at least four years following the end of the voluntary liquidation period for the corresponding tax, during which period it may be requested by the inspection for review.

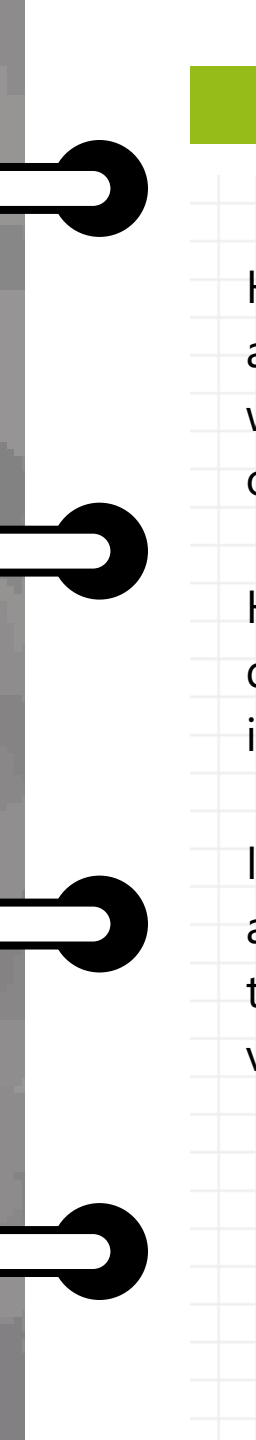


Given that specific circumstances may also arise, such as the suspension of deadlines due to administrative reasons, it is advisable to extend the retention period for tax and accounting documentation to the six-year period established in the Commercial Code. In cooperatives, the Governing Board must retain the legally required books and documents for at least six years following their closure or the termination of the rights or obligations they contain.



Furthermore, legislation for the prevention of money laundering establishes that foundations and associations must keep records identifying all persons who contribute or receive funds or resources free of charge for 10 years.





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However, a third-sector social entity should, if possible, retain all its documentation permanently, as it is part of and a testament to its activities and development. Its documentation, both that which it has created and that which it has received in the exercise of its functions, forms part of its own documentary heritage.

However, space and classification requirements may affect the ability or desire to preserve documentation, although today's ease of digitalization and the vast storage capacity of digitized information can help overcome space issues.

In any case, an entity's legally binding documents, especially those that provide evidence of its activities and the key figures involved, should be preserved beyond the point at which they lose their legal, administrative, accounting, or tax value, due to their ongoing historical and testimonial value.

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- Any request made by any of the speakers will be recorded in the minutes. In the case of documents or complete or extensive interventions, they should be submitted in writing or in an appropriate format to facilitate their inclusion in the minutes, ensuring that the wishes of one speaker do not seriously hinder the progress of the session.
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However, the law allows entries and annotations to be made in computer format (the usual way of keeping accounts), but requires that the contents be subsequently printed and bound to form the mandatory books that must subsequently be submitted (within four months of the end of the fiscal year) to the Registry of Cooperatives for legalization.

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# GLOSSARY

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**Diligence:** administrative procedure by which a specific action is specified through a diligence.





## SESSION 9

# THE MANAGEMENT OF THE ORGANS



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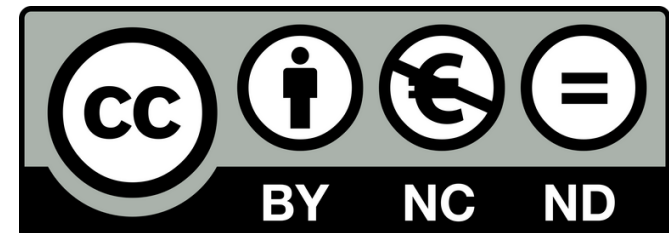
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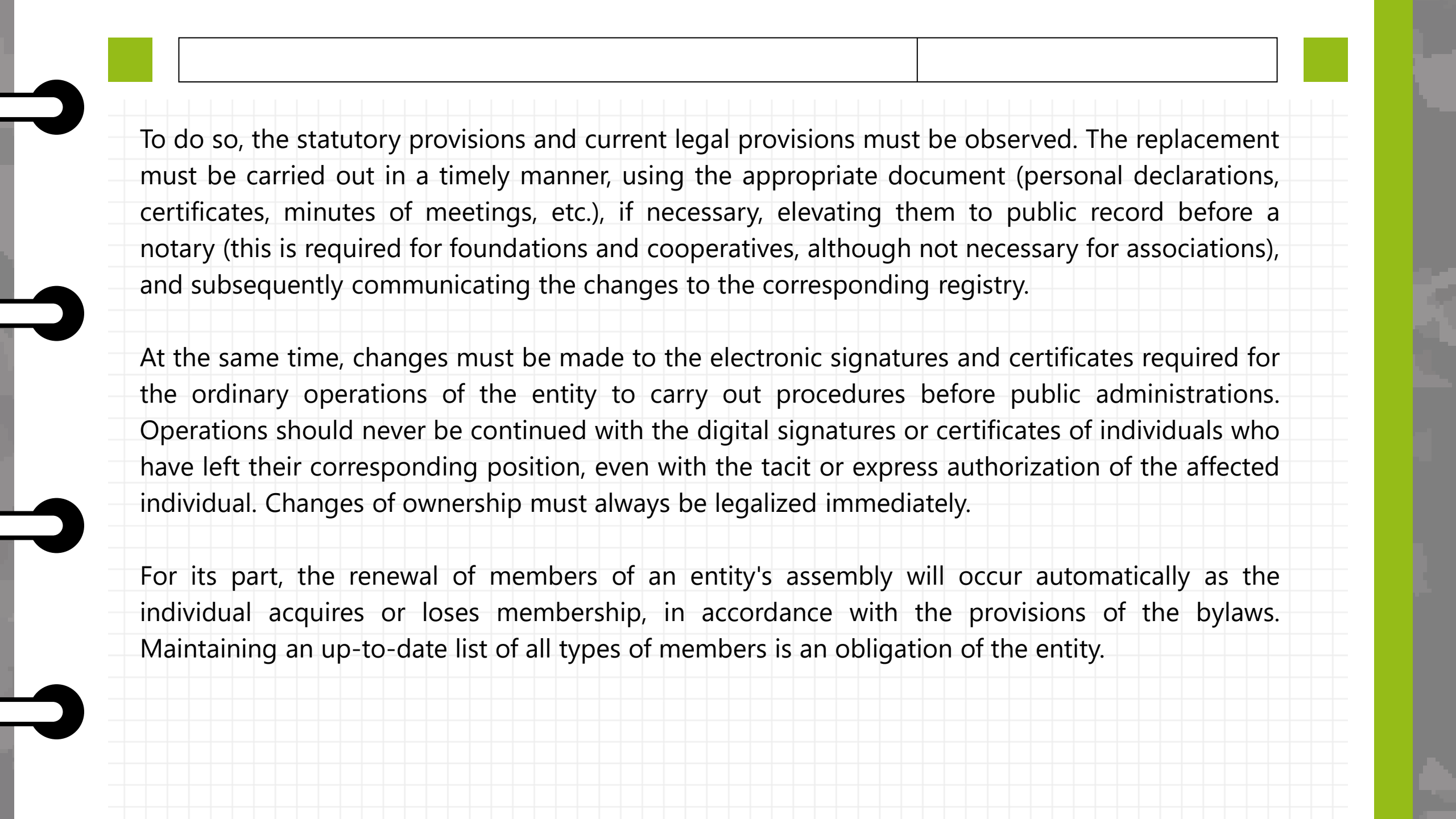


## 9.1 Substitutions and obligation to communicate them

It is advisable to establish an odd number of members in governing and decision-making bodies to avoid possible tie votes. However, ties can always occur, so it is advisable to record the ability of the person presiding over the body to cast a casting vote, in order to break tie votes and prevent deadlocks in decision-making.

The bylaws must include the procedures for ordinary renewal of management positions, as well as those for replacement in exceptional cases (impairment, resignation, retirement, death, etc.). Changes in management bodies, as well as all statutory amendments, must be communicated as soon as possible to the corresponding registry where the entity is registered.

It is very important to proceed expeditiously with the replacement of individuals holding sole responsibility or members of collegiate bodies. This matter is a priority and should not be postponed under any circumstances.

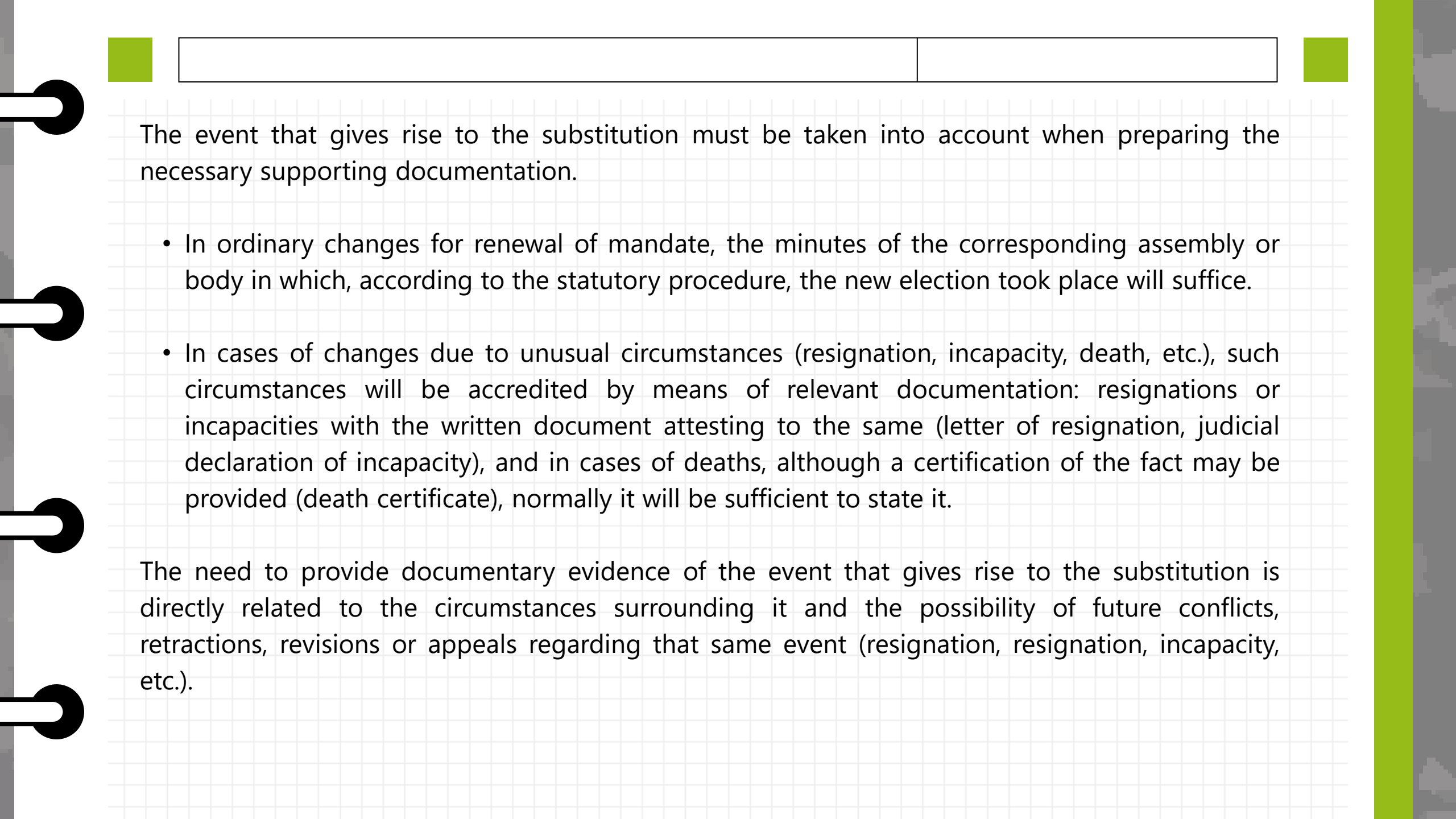


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To do so, the statutory provisions and current legal provisions must be observed. The replacement must be carried out in a timely manner, using the appropriate document (personal declarations, certificates, minutes of meetings, etc.), if necessary, elevating them to public record before a notary (this is required for foundations and cooperatives, although not necessary for associations), and subsequently communicating the changes to the corresponding registry.

At the same time, changes must be made to the electronic signatures and certificates required for the ordinary operations of the entity to carry out procedures before public administrations. Operations should never be continued with the digital signatures or certificates of individuals who have left their corresponding position, even with the tacit or express authorization of the affected individual. Changes of ownership must always be legalized immediately.

For its part, the renewal of members of an entity's assembly will occur automatically as the individual acquires or loses membership, in accordance with the provisions of the bylaws. Maintaining an up-to-date list of all types of members is an obligation of the entity.

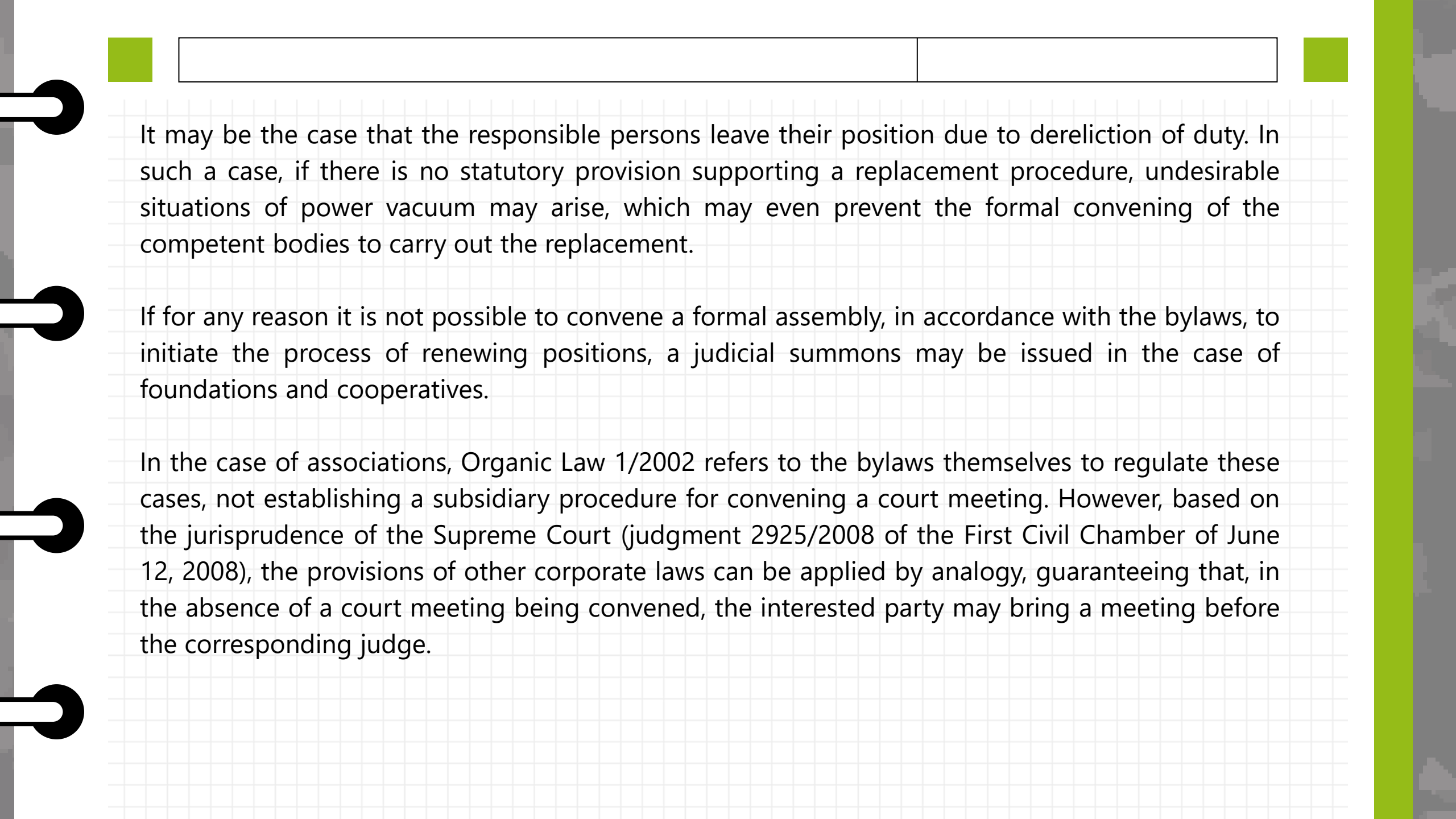


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The event that gives rise to the substitution must be taken into account when preparing the necessary supporting documentation.

- In ordinary changes for renewal of mandate, the minutes of the corresponding assembly or body in which, according to the statutory procedure, the new election took place will suffice.
- In cases of changes due to unusual circumstances (resignation, incapacity, death, etc.), such circumstances will be accredited by means of relevant documentation: resignations or incapacities with the written document attesting to the same (letter of resignation, judicial declaration of incapacity), and in cases of deaths, although a certification of the fact may be provided (death certificate), normally it will be sufficient to state it.

The need to provide documentary evidence of the event that gives rise to the substitution is directly related to the circumstances surrounding it and the possibility of future conflicts, retractions, revisions or appeals regarding that same event (resignation, resignation, incapacity, etc.).



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It may be the case that the responsible persons leave their position due to dereliction of duty. In such a case, if there is no statutory provision supporting a replacement procedure, undesirable situations of power vacuum may arise, which may even prevent the formal convening of the competent bodies to carry out the replacement.

If for any reason it is not possible to convene a formal assembly, in accordance with the bylaws, to initiate the process of renewing positions, a judicial summons may be issued in the case of foundations and cooperatives.

In the case of associations, Organic Law 1/2002 refers to the bylaws themselves to regulate these cases, not establishing a subsidiary procedure for convening a court meeting. However, based on the jurisprudence of the Supreme Court (judgment 2925/2008 of the First Civil Chamber of June 12, 2008), the provisions of other corporate laws can be applied by analogy, guaranteeing that, in the absence of a court meeting being convened, the interested party may bring a meeting before the corresponding judge.

## 9.2 Managing changes in the board of trustees of foundations

In foundations, the replacement, dismissal and suspension of members of the Board of Trustees is regulated by Article 18 of the Foundations Law (50/2002), which refers in the first instance to the statutes of the foundation itself, and if these do not contemplate the procedure for doing so, to their being modified to incorporate them.

The trustees shall cease to be members due to death (or termination in the case of legal entities), expiration of their term of office, resignation, incapacity, disqualification, legal incompatibility, termination of the position to which they are appointed, lack of diligence in the performance of their duties, or liability action (declared by court order), etc.

Some of these causes require a judicial proceeding and the subsequent ruling declaring them. A change in the foundation's trustees will require notification to the Protectorate and registration in the corresponding Registry of Foundations. The appointment and dismissal of trustees requires their express acceptance in a public document (before a notary) or private document (with a signature authenticated by a notary) or by appearing before the Registry of Foundations.

## 9.3 Change management in cooperatives

In cooperatives, Law 37/1999 establishes that members of the Governing Council may be removed by agreement of the General Assembly, even if it is not included on the agenda, and a majority of the total votes of the cooperative are required.

The resignation of members of the Governing Council may be accepted by the Governing Council or by the Assembly. If the positions of President and Vice President directly elected by the Assembly become vacant, or if there are insufficient members of the Governing Council to constitute it validly, the functions of the President shall be assumed by a member elected from among those remaining.

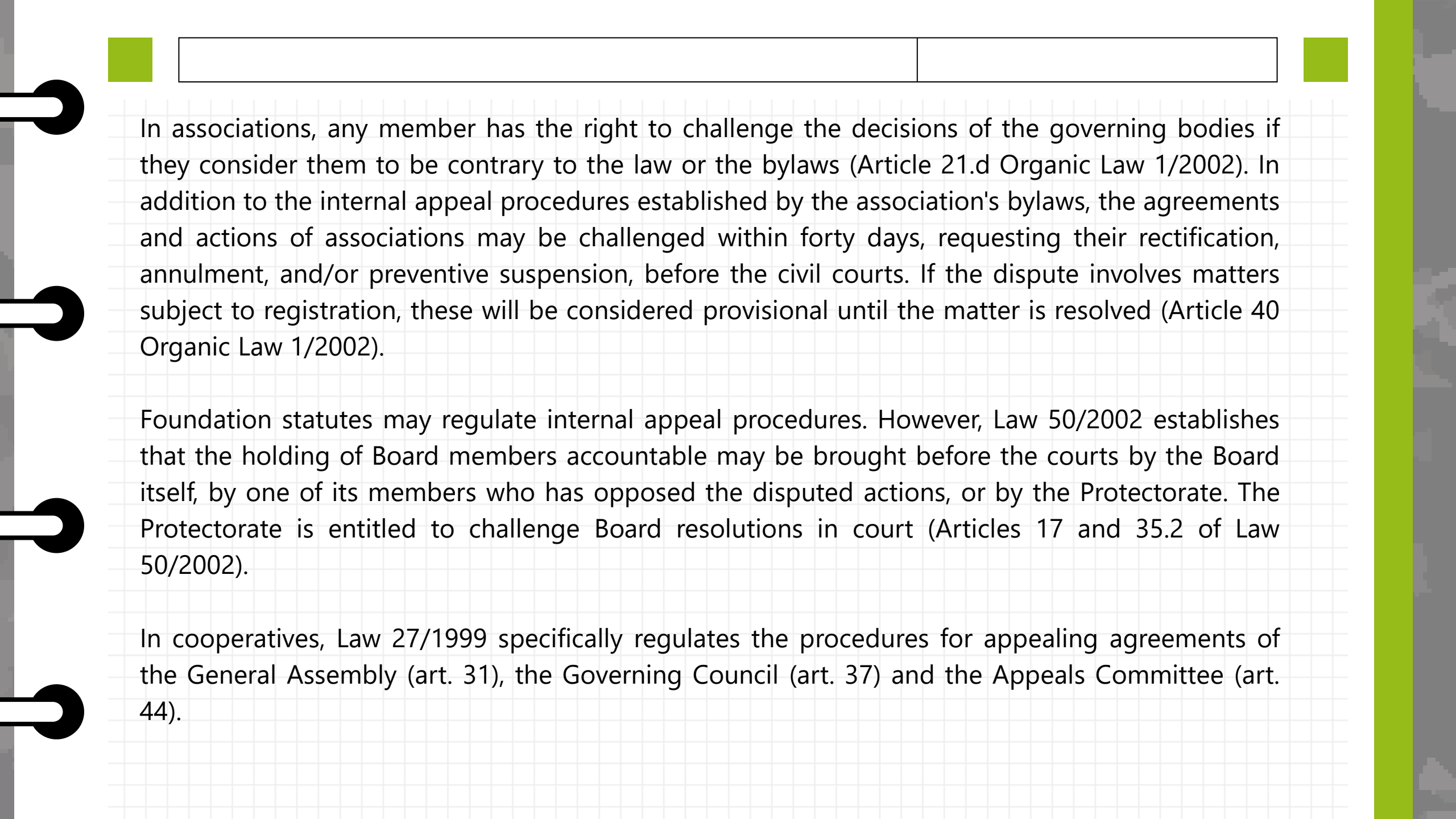
The General Assembly must be convened within a maximum period of fifteen days to fill any vacancies that may arise. Changes in the governing bodies of cooperatives must be notified to the corresponding Registry for registration.



## 9.4 Challenges

The agreements or inaction of entities may be challenged. Any member of an entity has the right to challenge decisions of the bodies if they believe they are contrary to the statutes or the law, or that they violate their rights. Challenges can be filed in two ways: internally and judicially.

The bylaws should establish their own mechanisms and timeframes for processing internal appeals. Ordinarily, a challenge should first be filed with the body whose decision is being challenged (as an appeal for reconsideration). Another appeal authority would be the highest body of the entity, usually the assembly, which could be established as the first or second internal appeal authority in the bylaws (as an appeal for reconsideration). Once the internal appeal avenues have been exhausted, either because the challenge is rejected or because it is not resolved in a timely manner, the avenue for appeal to the courts and tribunals is open. In the appeal procedures established in the bylaws, it will be very important to establish the timeframes for both filing the challenge and resolving it.




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In associations, any member has the right to challenge the decisions of the governing bodies if they consider them to be contrary to the law or the bylaws (Article 21.d Organic Law 1/2002). In addition to the internal appeal procedures established by the association's bylaws, the agreements and actions of associations may be challenged within forty days, requesting their rectification, annulment, and/or preventive suspension, before the civil courts. If the dispute involves matters subject to registration, these will be considered provisional until the matter is resolved (Article 40 Organic Law 1/2002).

Foundation statutes may regulate internal appeal procedures. However, Law 50/2002 establishes that the holding of Board members accountable may be brought before the courts by the Board itself, by one of its members who has opposed the disputed actions, or by the Protectorate. The Protectorate is entitled to challenge Board resolutions in court (Articles 17 and 35.2 of Law 50/2002).

In cooperatives, Law 27/1999 specifically regulates the procedures for appealing agreements of the General Assembly (art. 31), the Governing Council (art. 37) and the Appeals Committee (art. 44).




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The resolutions of the Assembly may be challenged when they are contrary to the law, the bylaws, or harm the interests of the cooperative, provided they have not been invalidated by a subsequent resolution.

The deadline for challenging assembly resolutions that violate the law is one year after the resolution's adoption. Any member, including non-member third parties with a legitimate interest, may challenge them. However, the deadline for challenging resolutions that violate the bylaws or that harm the cooperative's interests is forty days, and only members absent from the assembly, those present who opposed the resolution, and those unlawfully deprived of their voting rights may do so.

Furthermore, members of the Governing Council, the Resources Committee, auditors, and liquidators are required to challenge assembly resolutions that violate the law or the bylaws.



Any resolution of the Board of Directors that violates the law may be appealed within two months of their adoption by any partner or member of the Board (even if they voted in favor).

Any resolutions that violate the bylaws or harm the interests of the cooperative may be appealed within one month by the members of the Board who either objected, failed to attend, or were unlawfully deprived of their voting rights; by the auditors; or by 5% of the members.

The resolutions of the Resources Committee may be challenged under the same terms and conditions as the resolutions of the General Assembly.


## **GLOSSARY**

**Certificate:** A document issued by a person with the authority to issue it that attests to certain facts. The document begins with the information, position, and authority of the person issuing and signing it.


**Termination:** To cease to hold a position or office. This expression is normally used when the position is not terminated by the person holding the position, but rather by the will of the person making the appointment or election, or when a term of office has expired.

**Judicial summons:** A judicial procedure by which an interested party requests the competent judge to convene a specific body of an entity, due to the impossibility or unwillingness of the person legally entitled to do so.

**Declaration:** A statement or explanation of something. Written declarations are documents in which a person attests to certain facts and endorses them with their information and signature.



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**Resignation:** the voluntary resignation and abandonment of a position or responsibility. Although it can be submitted verbally, it should be done in writing, clearly identifying the person, the position from which the resignation is being made, and the effective date, with a signature at the end.

**Incapacity:** A judicial procedure used to legally declare a person incapable of managing his or her own affairs.

**Civil Order:** Courts responsible for private law disputes (civil and commercial) and those not assigned to another jurisdiction (criminal, administrative, social, or military). These include the magistrates' courts, the first instance courts, the commercial courts, the provincial courts, the Civil and Criminal Division of the High Courts of Justice, and the First Division of the Supreme Court.

**Collegiate body:** composed of several people. It will have a chair and a secretary. For its meetings and resolutions to be valid, it must be convened in a timely manner, may have a quorum or minimum attendance required for the resolutions to be valid, and minutes will always be kept, in all cases, recording the resolutions adopted.



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**Appeal: a reasoned document against an administrative act addressed to the body higher than the one that issued it.**

**Appeal for reconsideration: a written argument against an administrative act addressed to the same body that issued it.**

**Updated list of members: database containing the updated personal data of all members of an associative entity.**



## SESSION 10

# THE DECLARATION OF PUBLIC UTILITY





This document has been created within the framework of the Erasmus project "VIRTUAL LIFELONG LEARNING CENTERS E2.0C"

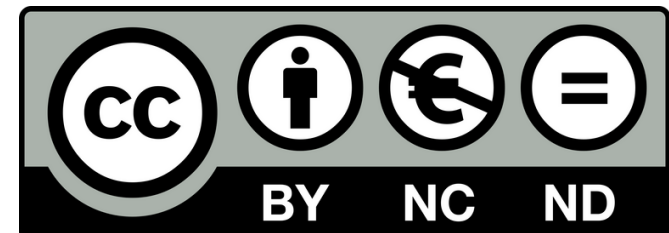
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## 10.1 What is “public utility”?

The declaration of public utility is a special classification applicable to associations of general interest, which gives rise to certain tax, economic, administrative, and procedural exemptions and benefits. It is a measure to promote associations that offers advantages for the organization and also for individuals who make donations (who may claim tax deductions).

Foundations do not need to obtain this status because they enjoy these exemptions and benefits by virtue of their very legal nature as entities that carry out activities of general interest. To obtain this status, associations must meet a series of requirements, which they must maintain over time, demonstrating annually, to continue enjoying its benefits.

It may also be granted to unions, federations and confederations of associations and to all or some of the entities that comprise them.

## 10.2 Necessary requirements and application

The requirements to apply for it are:

- That its purposes promote the general interest.
- That it benefits not only the members but also any person who meets the conditions or situation relevant to its purposes.
- That its board members are not remunerated with public funds.
- That they have sufficient material and personal means to carry out their activities in accordance with their purposes.
- They must have been operating continuously for at least two years, fulfilling their purposes and registered in the corresponding registry.

The application for the declaration is processed through the registry where the entity is registered, where the procedures and documents will be specified. The administration must resolve the procedure within six months; administrative silence is considered negative.

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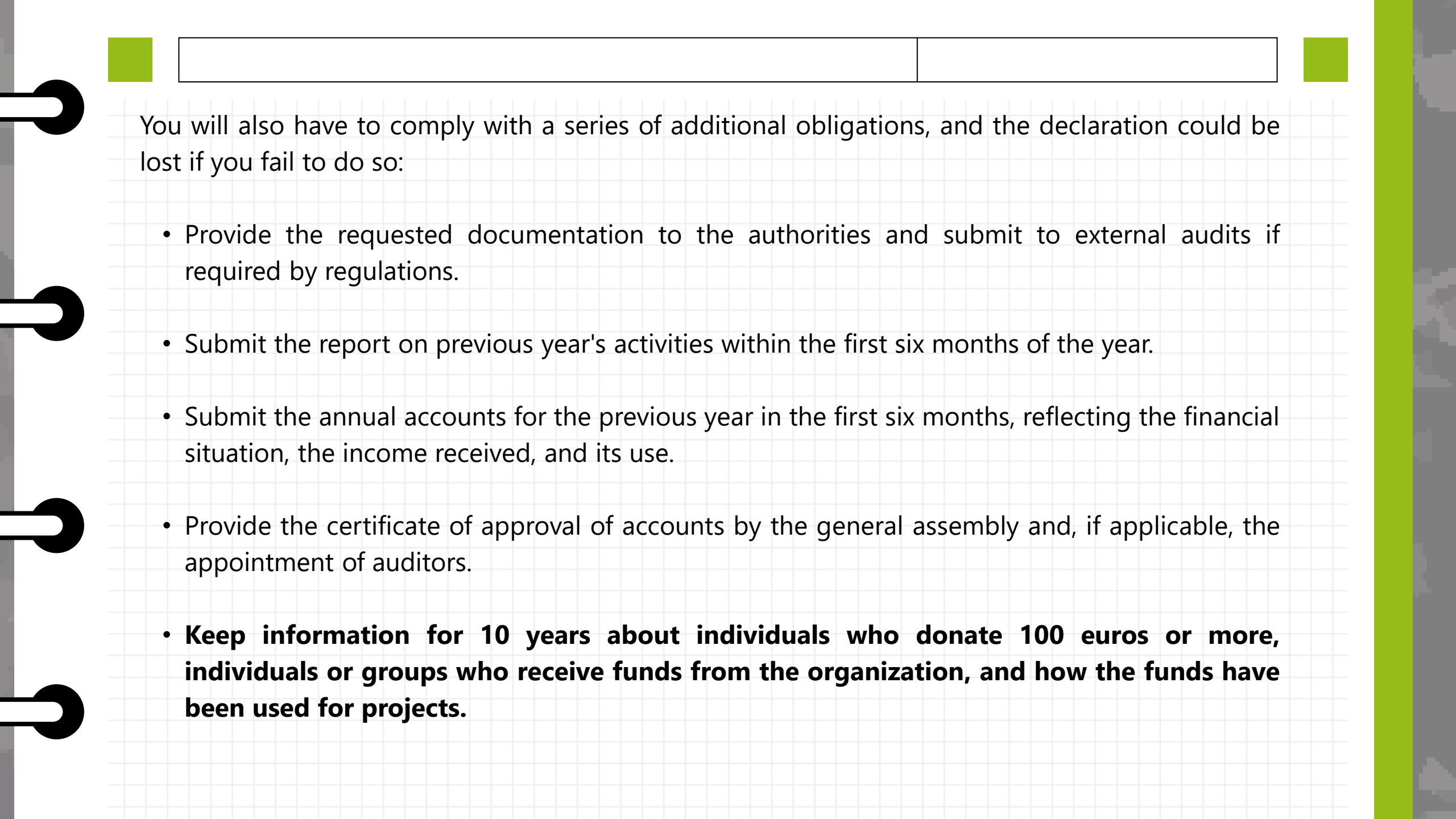
The administration must resolve the procedure within six months; administrative silence is considered negative in this case. If the resolution is positive, in addition to being communicated to the entity, it will be published in the Official State Gazette (BOE). For example, the following documentation is typically submitted:

- Certification of the agreement requesting a declaration of public utility, adopted by the statutorily competent body.
- Activity reports from the last two years.
- Accounting statements for the last two closed financial years.
- Certifications from the State Tax Administration Agency (AEAT) and the General Treasury of Social Security (TGSS) confirming that all obligations to them are up to date.
- If applicable, a copy of the registration in the corresponding section of the Economic Activities Tax (IAE).

## 10.3 Benefits granted by the declaration of public utility


The granting of the declaration of public utility entails a series of benefits for associative entities:

- Include the phrase “Declared of public utility” in all your materials and communications.
- Enjoy tax exemptions and benefits as set forth in Law 27/2014 on Corporate Income Tax and Law 49/2002 on the tax regime of non-profit entities and tax incentives for patronage. The entity must exercise this option with the Tax Agency.
- Free legal assistance under the terms of Law 1/1996.
- Others that may be established by state laws and autonomous communities.



You will also have to comply with a series of additional obligations, and the declaration could be lost if you fail to do so:

- Provide the requested documentation to the authorities and submit to external audits if required by regulations.
- Submit the report on previous year's activities within the first six months of the year.
- Submit the annual accounts for the previous year in the first six months, reflecting the financial situation, the income received, and its use.
- Provide the certificate of approval of accounts by the general assembly and, if applicable, the appointment of auditors.
- **Keep information for 10 years about individuals who donate 100 euros or more, individuals or groups who receive funds from the organization, and how the funds have been used for projects.**



On the Ministry of the Interior's website, you can find templates for all the documents required to apply for a declaration of public utility and to meet the annual obligations of submitting accounts and reports.

The declaration of public utility will be revoked if the required conditions are not met, the administration's requests are not complied with, or the accounts and reports are not submitted on time. However, before withdrawing it, the administration will grant:

- An initial period of 15 days to submit objections.
- A second 15-day hearing period after completing the file.

The procedure will last a maximum of six months. If no resolution is issued within that time, it will expire and become void. However, if the declaration is revoked, the entity will be notified and published in the Official State Gazette (BOE).

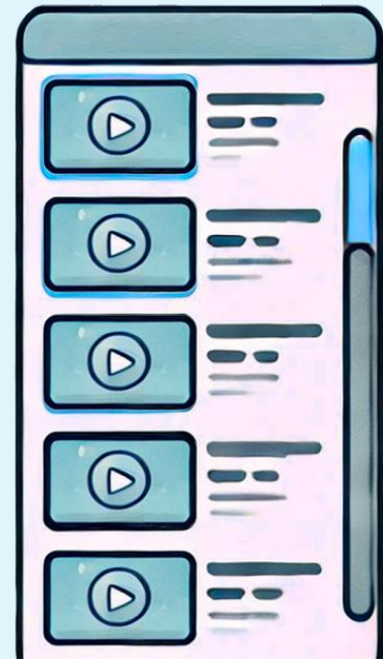


Buscar



**LABE Lawyers Madrid**

How to declare an association of public utility






# GLOSSARY

**Tax credit:** Legal privilege that reduces the amount payable for a tax or fee.


**Tax relief:** Reduction of the tax base when calculating the amount payable for a tax. The tax base is the amount on which the amount payable is later calculated.

**Tax exemption:** Legal privilege that allows one not to pay a tax or fee.

**Public funds:** Own economic funds or those of public administrations.



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**Resignation:** the voluntary resignation and abandonment of a position or responsibility. Although it can be submitted verbally, it should be done in writing, clearly identifying the person, the position from which the resignation is being made, and the effective date, with a signature at the end.

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## SESSION 11

### OTHER OBLIGATIONS



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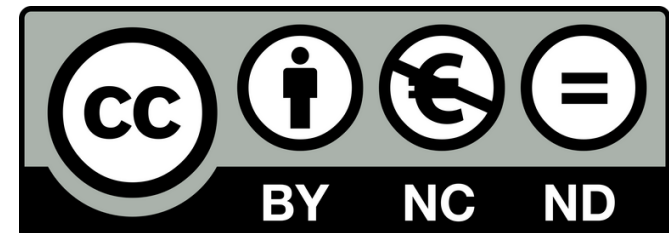
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## 11.1 Mandatory insurance

Any natural or legal person is obligated to repair damage caused to others by action or omission, whether fault or negligence exists; this is their own responsibility as well as that of their dependents.

Law 45/2015 on volunteering requires organizations to take out insurance to protect their volunteers in the event of accident or illness while performing their activities.

Furthermore, organizations are responsible for any damage their volunteers may cause during their work. To this end, they may purchase liability insurance, which will be mandatory if required by law.



Las comunidades autónomas regulan espectáculos públicos, actividades y eventos culturales, artísticos o recreativos pero en todas es obligado contratar un **seguro de responsabilidad civil** para los organizadores, sin importar dónde se celebren o si el acceso es libre o con entrada e, igualmente, las entidades del tercer sector que organicen un evento público deben cumplir con ello para cubrir posibles daños a terceros, incluso en actividades internas.

Estos seguros también pueden proteger a directivos y empleados frente a responsabilidades derivadas de sus decisiones: su **objetivo es evitar que posibles indemnizaciones afecten las finanzas de la entidad o el patrimonio personal de su equipo.**



Existen incluso entidades del propio tercer sector de la economía social especializadas en ofrecer **coberturas de seguros para entidades sin ánimo de lucro**, que ofrecen pólizas sobre riesgos relativos a:

- Custodia y manejo de datos sensibles como los de carácter personal (ciberseguridad).
- Voluntariado. Cobertura de accidentes y asistencia sanitaria del personal voluntario y responsabilidad civil en que pudiese incurrir durante el desarrollo de sus labores.
- Responsabilidad civil general de la entidad.
- Responsabilidad civil de administradores y directivos. Para proteger el patrimonio personal de los administradores y directivos frente a reclamaciones por los perjuicios económicos ocasionados a terceros como consecuencia de errores de gestión en el desempeño de sus funciones.
- Daños de las instalaciones por diversos riesgos.



- Accidentes. Para miembros de la entidad durante el desarrollo de sus actividades y desplazamientos propios de la actividad de esta.
- Vehículos propios de la entidad.
- Asistencia en viaje.
- Espectáculos y actividades públicas.

No es necesario ni obligatorio contratar todas: sólo resultan pólizas obligatorias el **seguro de cobertura al voluntariado** (accidentes y terceros) y los **seguros (a terceros) de cualquier actividad o espectáculo público**.

No obstante todas las entidades deberán realizar un estudio de los riesgos que corren en sus actividades ordinarias y extraordinarias y buscar las mejores formas (también las opciones más económicas) para lograr la adecuada cobertura de los posibles riesgos.

## 11.2 Prevención de riesgos laborales

La prevención de riesgos laborales tiene el objetivo de promover la seguridad y la salud de los trabajadores, mediante la prevención de los riesgos que se deriven de la actividad laboral y el control de la salud y las medidas para protegerla y fomentarla.

La Ley 31/1995, de 8 de noviembre, de Prevención de Riesgos Laborales es la normativa básica de estas cuestiones. Se complementa con el Reglamento de los Servicios de Prevención (RD 39/1997). En la web del Instituto Nacional de Seguridad y Salud en el Trabajo (<https://www.insst.es/normativa>) se puede encontrar sistematizada la información sobre las diversas normas aplicables en estas materias, incluso a nivel europeo: normativa europea de prevención de riesgos laborales (<https://www.insst.es/normativa/europea>).

El Plan de Prevención de Riesgos Laborales es obligatorio en el momento en que se cuenta con al menos una persona contratada laboralmente, aunque no sea de forma fija ni a jornada completa o incluso aunque sea subcontratado por otra empresa. Si no hay ninguna persona contratada o subcontratada laboralmente no es necesario tener un Plan de Prevención, aunque trabajen personas de forma voluntaria. No obstante, si se cuenta con un plan, sus medidas son de obligatorio cumplimiento para todas las personas que realicen actividades, sean contratadas o no, voluntarias o personal directivo, incluso para usuarios, socios, etc; mientras mantengan cualquier tipo de relación o actividad con la entidad.

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Los responsables de las entidades deberán tener muy en cuenta la correcta evaluación de riesgos y las medidas para evitarlos, especialmente en actividades que comporten peligros especiales, independientemente de la existencia o no de personas contratadas laboralmente.

El Plan de Prevención de Riesgos Laborales es el instrumento principal de prevención en la empresa, debe ser aprobado por su dirección, asumido por todas las estructuras y conocido por todos los trabajadores. Se configura como un **documento que debe contener**:

- Identificación de la empresa, sus actividades, centros de trabajo, número de trabajadores.
- Estructura organizativa de la empresa, identificando funciones, responsables y canales de comunicación.
- Organización de la producción, sus procesos y prácticas.
- Organización de la prevención en la empresa (modalidad y órganos de representación).
- Política y objetivos en materia preventiva y sus recursos humanos, técnicos y materiales.

La evaluación de riesgos y la planificación de la actividad preventiva son los instrumentos esenciales de la prevención de riesgos laborales. En las empresas de hasta 50 trabajadores (siempre que no se dediquen a actividades con riesgos especificados) podrán incorporar en un único documento el Plan de Prevención, la Evaluación de Riesgos y la Planificación de la Actividad Preventiva.

No deberá ser muy extenso y deberá ser fácilmente comprensible y adaptado a la actividad y tamaño de la empresa. Deberá establecer las medidas y plazos para integrar la prevención en la actividad de la empresa, calificar los puestos con riesgo y las medidas concretas para evitarlos o reducirlos. Para cada puesto de trabajo que exija **medidas preventivas** deberá hacerse constar:

- La identificación del puesto.
- Los riesgos existentes y los trabajadores afectados
- La evaluación y medidas preventivas precedentes.
- Criterios y procedimientos de evaluación y medición de riesgos empleados.

Estos documentos **se revisarán periódicamente** y en todo caso cuando se hayan detectado daños a la salud de trabajadores que indiquen que las medidas de prevención puedan ser inadecuadas o insuficientes. Para ello se deberá tener en cuenta las investigaciones sobre las causas de los daños producidos y de las medidas de reducción de riesgos aplicadas.

Los trabajadores están **obligados** a:

- Utilizar correctamente máquinas, herramientas, sustancias... así como los medios de protección que proporcione la empresa.
- No anular los procedimientos de seguridad y utilizarlos correctamente.
- Informar inmediatamente de cualquier situación de riesgo.
- Contribuir al cumplimiento de las obligaciones de seguridad.
- Cooperar con la empresa para garantizar las condiciones de seguridad.

En las empresas habrá responsables de prevención de riesgos, que podrán ser designados por el empresario entre los propios trabajadores. Además los trabajadores podrán nombrar Delegados de Prevención.

En las empresas de más de 50 trabajadores existirá un **Comité de Seguridad y Salud**, con carácter paritario (con representación de la empresa y los trabajadores).

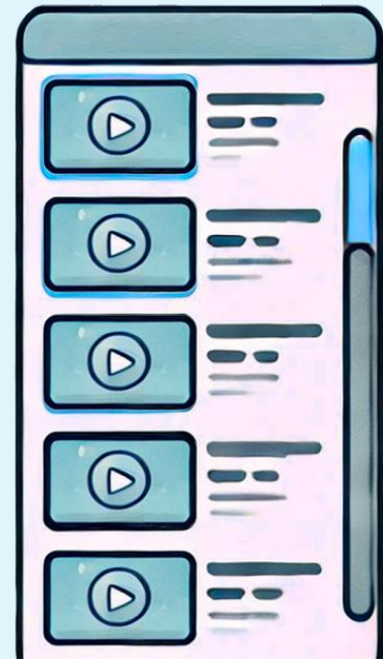


Buscar



**Hablemos de Prevención de riesgos laborales**

10 pasos para cumplir la ley de prevención de riesgos laborales





## GLOSARIO

**Culpa:** acciones u omisiones cometidas con imprudencia o grave negligencia. Negligencia responsable en el cumplimiento de las obligaciones legales, es decir incluso actuando inconscientemente.

**Dolo:** acciones u omisiones cometidas sabiendo que son ilegales o dañinas. Voluntad de causar daño o incumplir las obligaciones a sabiendas de su ilegalidad y consecuencias, es decir, actuando de mala fe.

**Negligencia:** acciones u omisiones cometidas por descuido, desidia o indolencia.



## SESSION 12

# THE PROTECTION OF PERSONAL DATA



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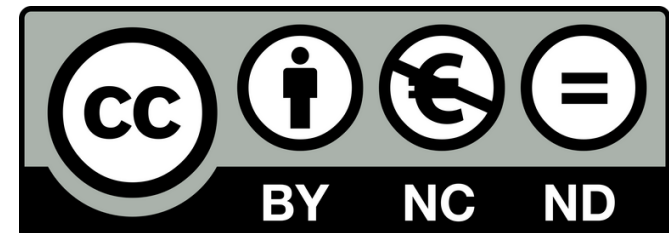
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## 12.1 Regulations on the protection of personal data

Regulation (EU) 2016/679 of the European Parliament on the protection of natural persons with regard to the processing of personal data and on the free movement of such data is the applicable European regulation. In Spain, Organic Law 3/2018, of December 5, on the Protection of Personal Data and the Guarantee of Digital Rights establishes the principles that must be followed when processing personal data:

- Accuracy and updating of data.
- Duty of confidentiality.
- Processing based on the data subject's consent. Minors may give their consent from the age of 14; until then, their data may only be processed with the consent of their parents or legal guardians.

Data subject to special protection include those relating to ideology, union affiliation, religion, sexual orientation, beliefs, racial or ethnic origin, health, and police or criminal records.



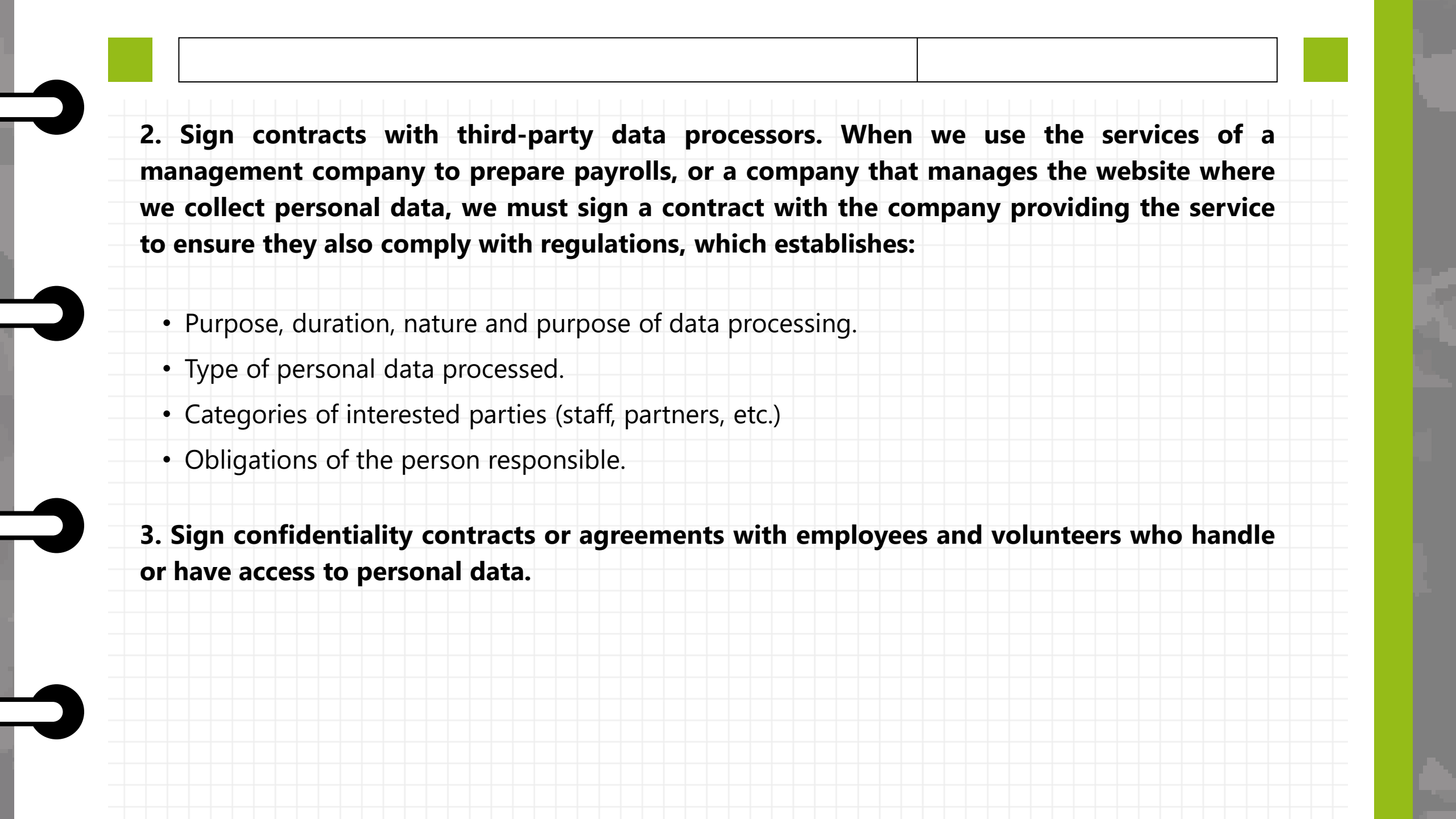
The rights of the people whose data we handle are:

- To transparency and to be informed of the data we hold and how we obtained it, the purposes of the processing, and the rights they can exercise.
- Access to your own data.
- Data rectification.
- Deletion and therefore the elimination of your personal data.
- Opposition to the processing of your data.
- Limitation of data processing.
- On portability of your data.

## 12.2 Obligations in the processing of personal data

1. Keep a Register of processing activities, always up-to-date and available to the data protection authority. There is no longer an obligation to register databases with the AEPD. This document will contain at least:

- Identification of the entity responsible for the data and, where applicable, the data protection officer (DPO).
- Type of data stored, purposes of its processing and legitimacy for doing so.
- Description of data subject categories, data, and processing performed. For example: Partners, accounting, human resources (employees, volunteers, beneficiaries, etc.), suppliers, resumes, video surveillance, etc.
- Means through which the treatment is carried out.
- Data storage policy (including whether we consider expiration periods) and security measures we employ (with special attention to the use of encryption and strong passwords).
- Assignments or transfers, especially if they are international. Justification and documentation we use to ensure legitimate processing.

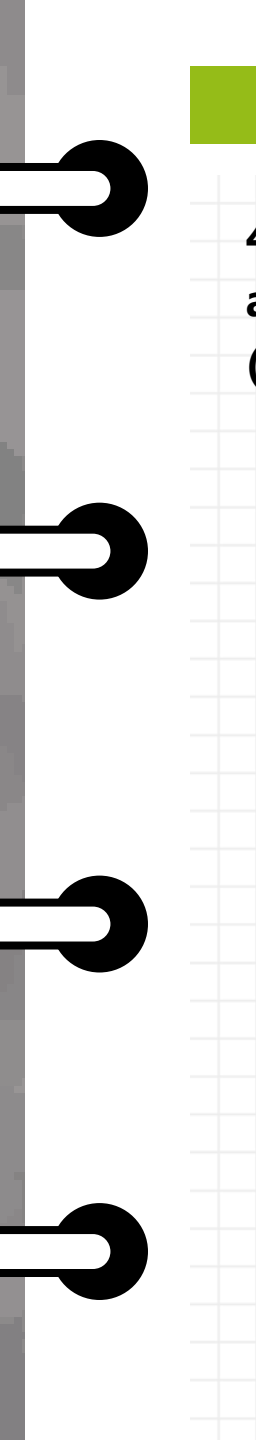


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**2. Sign contracts with third-party data processors. When we use the services of a management company to prepare payrolls, or a company that manages the website where we collect personal data, we must sign a contract with the company providing the service to ensure they also comply with regulations, which establishes:**

- Purpose, duration, nature and purpose of data processing.
- Type of personal data processed.
- Categories of interested parties (staff, partners, etc.)
- Obligations of the person responsible.

**3. Sign confidentiality contracts or agreements with employees and volunteers who handle or have access to personal data.**



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**4. Request consent from the individuals whose data we collect. A consent form must always accompany the data collection process on the same medium (virtual (web) or physical (paper), in which we record:**

- Identification of the data controller (the entity that collects the data).
- Purposes of data processing.
- Data retention periods.
- Whether or not data has been transferred to third parties and the purposes of the transfer.
- Existence or not of international data transfers.
- Rights of the individuals whose data is collected and how they can exercise them.
- If applicable, identification of the Data Protection Officer.



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**5. Include the legal texts on the website: Legal notice (identification of the website owner), privacy policy (consent request document), and cookie policy (which cookies are used, their purposes, and the option to reject them).**

**6. Conduct a risk analysis, taking into account the nature and type of data we handle. In the analysis, we will clearly outline the security measures we use with data processing tools, data storage, and data transfers or assignments. The use of data encryption and strong passwords is key in this regard. Especially if we handle data that is subject to special protection, such as data related to ideology, union membership, religion, sexual orientation, beliefs, ethnic origin, or health data, we must also conduct an impact assessment if the data were threatened, indicating how it could affect people's rights and what mitigating measures we would implement.**

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**7. Notify security breaches as soon as they occur, both to the affected individuals and to the Data Protection Agency. The legal deadline for doing so is 72 hours after the breach is detected.**

**8. Appoint a data protection officer (DPO) in the cases established in Article 34 of Organic Law 3/2018 on Personal Data Protection. Medium-sized or small non-profit organizations are not normally required to do so. However, it would be advisable to consider having one.**

We must remember that publishing images requires the authorization of the individuals appearing in them. The bylaws should regulate how members can access other members' data and the entity's legal documents (minutes, accounting records, programs and projects, etc.) that contain personal data, pursuant to the right to information and participation. This circumstance should be addressed, even if only generically, in the consent forms for data collection.

The mere contact information of independent professionals, necessary for the ordinary management of business, will not be considered personal data subject to special protection. This is the case with the address book containing phone numbers and email addresses of our contacts.

# GLOSSARY

**AEPD:** Acronym for the Spanish Data Protection Agency. It is the independent public authority responsible for safeguarding the privacy and data protection of citizens.  
<https://www.aepd.es/>

**Security breach:** According to the Spanish Data Protection Agency (AEPD), a security breach is a security incident that affects personal data. This incident may be accidental or intentional and may also affect data processed digitally or in paper format. In general, it is an event that causes the destruction, loss, alteration, communication, or unauthorized access to personal data.

**Confidentiality Agreement:** Contractual agreements that bind and oblige the signing parties to respect specific conditions of confidentiality and discretion regarding certain matters that, being the property or responsibility of one of the parties, may become known to the other.

## **GLOSSARY**

**Cookies:** Information sent by a website you visit and stored on your device (computer, tablet, smartphone, etc.) related to your activity on that site. They are typically used to remember previous visits, users, actions or queries made, and to understand browsing habits. This allows websites to obtain various information about their visitors' usage, customs, tastes, etc. Regulations require that a website discloses that it uses cookies and allows you to review their usage and reject, accept, or block them. The web browser you use allows you to review and delete the cookies stored on your device.

**Processing Activity Log:** A document that records a series of data and procedures used in the processing of personal data. All entities of any type that store and manage personal data must compile and keep it updated.

# HUMAN TEAMS AND COMMUNICATION

Subject

3



This document has been created within the framework of the Erasmus project "VIRTUAL LIFELONG LEARNING CENTERS E2.0C"

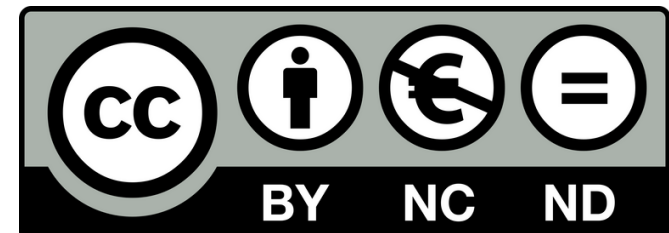
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# subject 3

## table of contents

### **SESSION 1: HUMAN RESOURCES.**

- 1.1. HR Policies.
- 1.2. Job description.
- 1.3. Recruitment and selection of personnel.
- 1.4. Training and performance evaluation.
- 1.5. Compensation and remuneration.
- 1.6. Disengagement.

### **SESSION 2: VOLUNTEERING.**

- 2.1. Volunteer Plan.
- 2.2. Volunteer Program.
- 2.3. Volunteer management cycle.
- 2.4. Incorporation agreement.

### **SESSION 3: COMMUNICATION.**

- 3.1. Communication plan.
- 3.2. Social networks.
- 3.3. Media dissemination: press releases.
- 3.4. The website.



# SESSION 1

## HUMAN RESOURCES

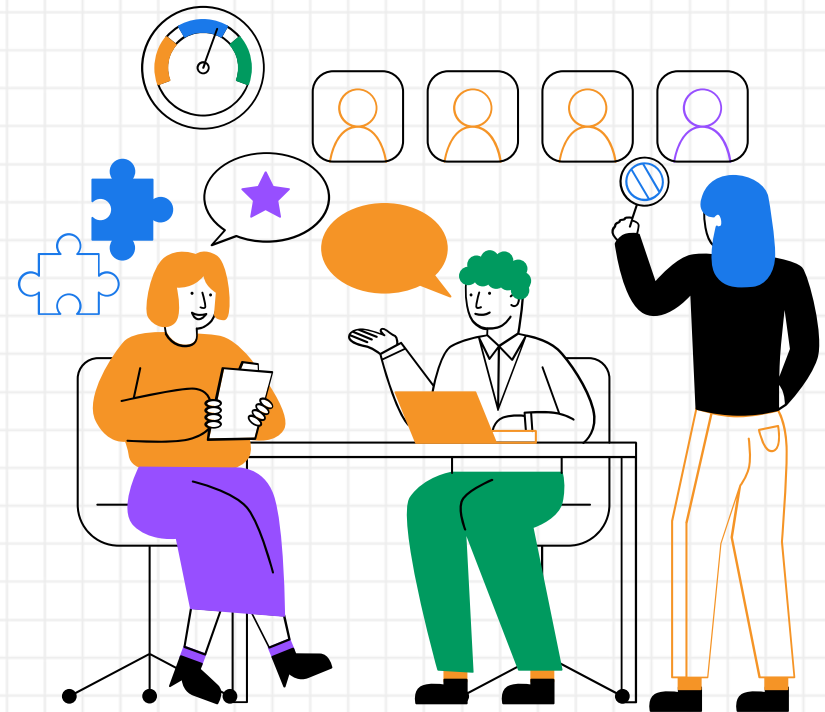




## 1.1. Human Resources (HR) Policies

All organizations have an HR policy, even if it has not been codified or standardized. It may be informal, unwritten, or even variable.

However, when making decisions in this area in any existing organization, a series of criteria must be taken into account. In this sense, a positive first step would be to compile and systematize the HR policy developed to date regarding personnel selection, training, and any other aspect.




From this, we can establish the foundations for an HR policy that avoids different approaches to some workers and uses uniform criteria.


The general HR policy will serve as a guideline for individual and collective decisions, facilitating the achievement of the organization's strategic objectives and the construction of strong work teams.


It makes people management more objective and promotes employee motivation and loyalty by understanding what is expected of them and what the organization can offer. It also streamlines and decentralizes decision-making by establishing uniform criteria, which is especially beneficial for decentralized organizations or those with poorly structured HR responsibilities or those shared with other responsibilities.





The HR policy must meet a series of characteristics:


- General and transversal orientation for the entire entity.
  - Clarity and simplicity, avoiding confusion or divergent interpretations.
  - Consistent with the rest of the organization's values, goals and objectives.
  - Equitable for all people.
  - Stable over time, with necessary adjustments.
  - Flexible and adaptable for those exceptional situations that require it.
  - Agreed upon within the organization, it should not be a source of conflict but rather a result of negotiation with all stakeholders.
  - Advertising and general dissemination.
- 



The HR policy must refer to different decision-making areas, among which the following must necessarily be highlighted:

- Selection policy.
- Training policy.
- Compensation policy.
- Evaluation policy.
- Other policies: equality, conciliation, occupational risks, hiring, termination, etc.


A general HR policy is compatible with establishing certain criteria that can be updated in the short term (depending on changing circumstances). Furthermore, it is necessary to establish specific procedures for action (for each process) to facilitate the day-to-day application of the general policy. Finally, it is important to emphasize the publicity and transparency of HR policies.



## 1.2 Job description

The job description constitutes the basis of HR policy and guides key processes. After analyzing the current situation, a realistic (both current and potential) and abstract description (beyond the specific person holding the position) of the following aspects should be created:

- **Job identification, location and dependency.**
- **Category (management, responsible, technical, administrative, auxiliary)**
- **Pay level.**
- **Purpose (what? how? why?)**
- **Functions (main and permanent)**
- **Required training (basic and specific)**
- **Required skills (personal skills)**
- **Responsibilities (financial and personnel)**
- **Special difficulties.**



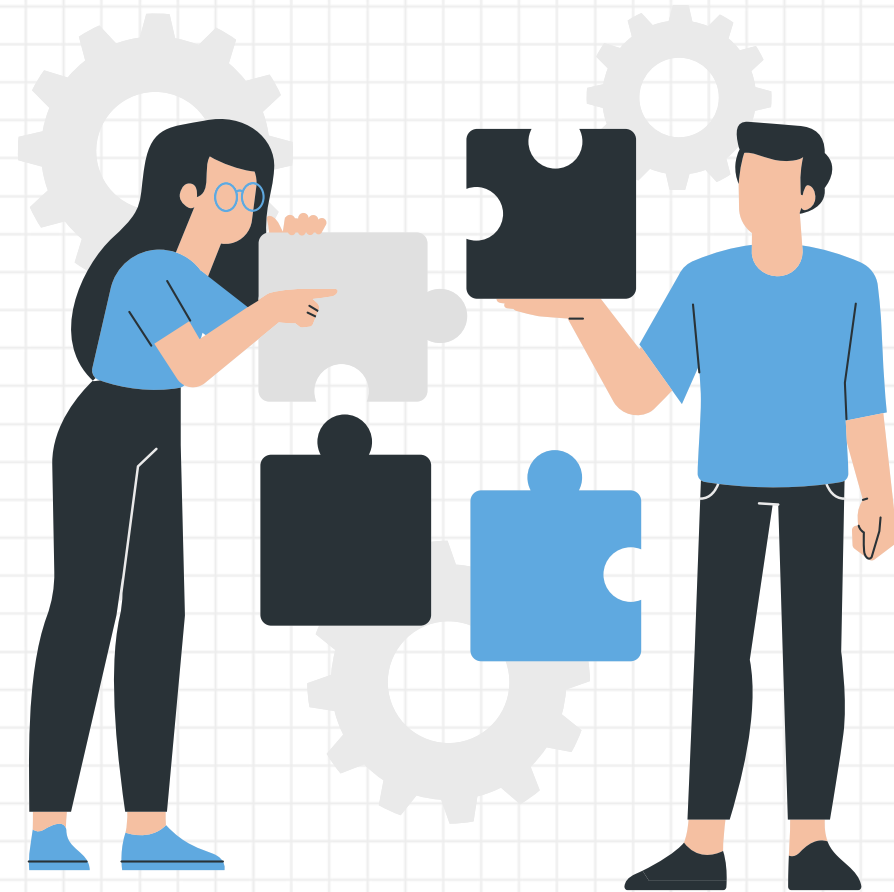
When preparing job descriptions and establishing the respective salary categories and levels, the collective bargaining agreement must be carefully considered. This work must also be carried out in consultation with the employees who hold each position and with employee representatives.

With all this, we will develop the staff template with its structure and organizational chart, which will help us specify the personnel needs and the minimum structure necessary to meet the entity's objectives and goals.

To do this, it would be necessary to identify the objectives to be achieved within a given timeframe, make a list of the necessary functions and tasks, classify them, calculate the total hours required, and then segment the total hours into the corresponding positions. When calculating the required hours, it's not a good idea to plan for 100% dedication to the tasks we've considered; there are always unforeseen events and other matters that advise us to allow between 10% and 30% overtime beyond the minimum requirements.

Before definitively determining the required staff positions, it is necessary to assess whether the work will be performed with in-house resources or whether it can be outsourced, either because it requires fewer hours than necessary to enable a job, or because it is excessively technical and out of step with the overall context of the organization, or based on a cost study.

Based on all of this, a staffing table will be drawn up, at least listing the corresponding job functions and schedules. Vacant positions must be filled to meet the organization's overall objectives.





Buscar



**Fran Navarro**

Job analysis and description

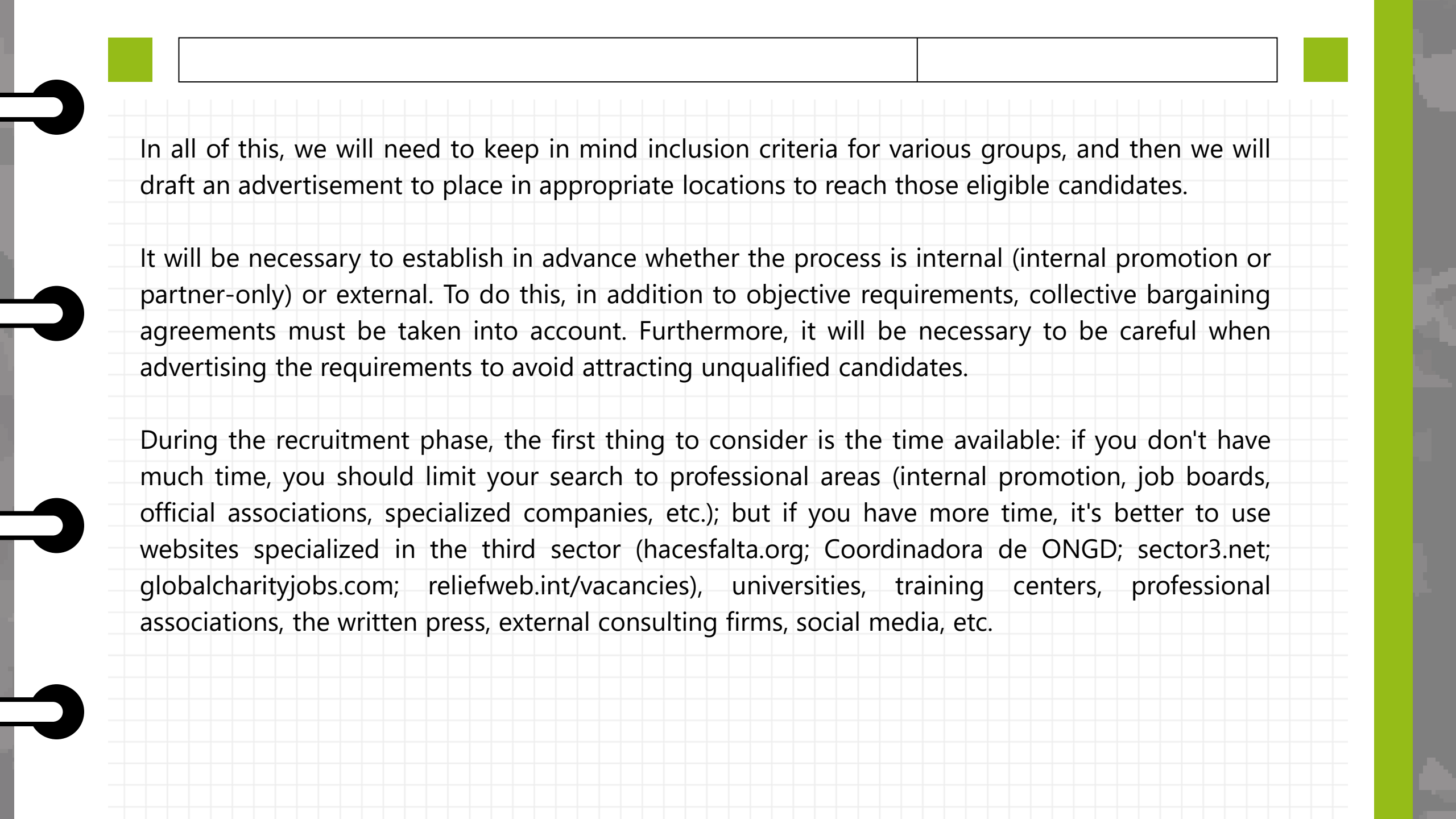




## 1.3 Recruitment and selection of personnel

The first step in filling a position is to define its duties and responsibilities. If you already have a job description, it's a good idea to review it and adapt it to the evolving nature of the organization. Using this information, a job profile is created, which should include:

- **Identification of our entity, its purposes and values.**
- **Title of the position (which clearly identifies it to potential candidates).**
- Description of the functions to be performed.
- **Hierarchical dependence of the position.**
- **Required training.**
- **Previous experience.**
- **Required skills.**
- **Languages.**
- **Computer skills.**
- **Other requirements (driver's license, availability, etc.)**
- **Job conditions: type of contract, working hours, schedule, gross annual salary, location, deadlines for submitting applications, and where and how they should be submitted.**

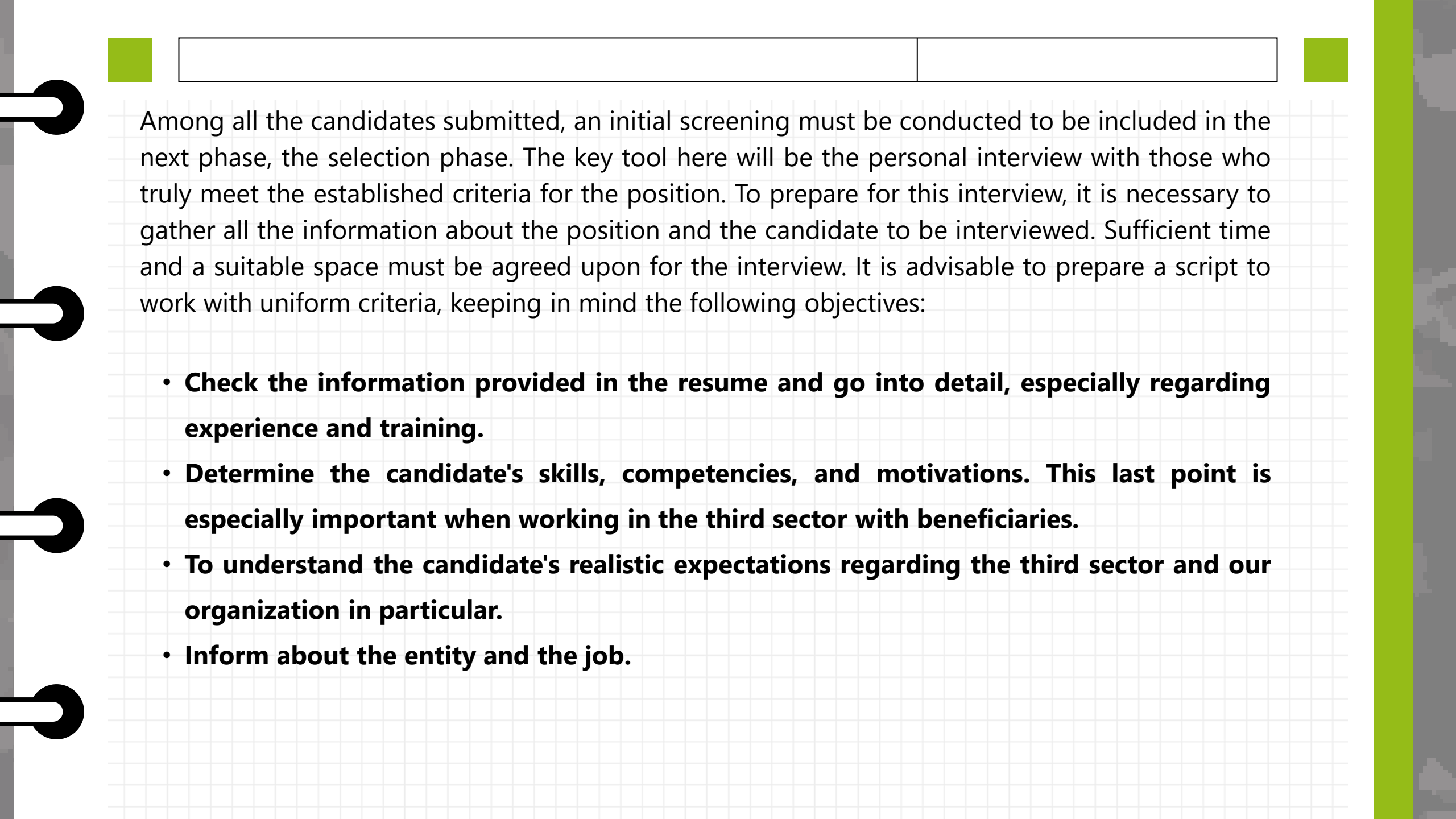


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In all of this, we will need to keep in mind inclusion criteria for various groups, and then we will draft an advertisement to place in appropriate locations to reach those eligible candidates.

It will be necessary to establish in advance whether the process is internal (internal promotion or partner-only) or external. To do this, in addition to objective requirements, collective bargaining agreements must be taken into account. Furthermore, it will be necessary to be careful when advertising the requirements to avoid attracting unqualified candidates.

During the recruitment phase, the first thing to consider is the time available: if you don't have much time, you should limit your search to professional areas (internal promotion, job boards, official associations, specialized companies, etc.); but if you have more time, it's better to use websites specialized in the third sector ([hacesfalta.org](http://hacesfalta.org); Coordinadora de ONGD; [sector3.net](http://sector3.net); [globalcharityjobs.com](http://globalcharityjobs.com); [reliefweb.int/vacancies](http://reliefweb.int/vacancies)), universities, training centers, professional associations, the written press, external consulting firms, social media, etc.



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Among all the candidates submitted, an initial screening must be conducted to be included in the next phase, the selection phase. The key tool here will be the personal interview with those who truly meet the established criteria for the position. To prepare for this interview, it is necessary to gather all the information about the position and the candidate to be interviewed. Sufficient time and a suitable space must be agreed upon for the interview. It is advisable to prepare a script to work with uniform criteria, keeping in mind the following objectives:

- **Check the information provided in the resume and go into detail, especially regarding experience and training.**
- **Determine the candidate's skills, competencies, and motivations. This last point is especially important when working in the third sector with beneficiaries.**
- **To understand the candidate's realistic expectations regarding the third sector and our organization in particular.**
- **Inform about the entity and the job.**

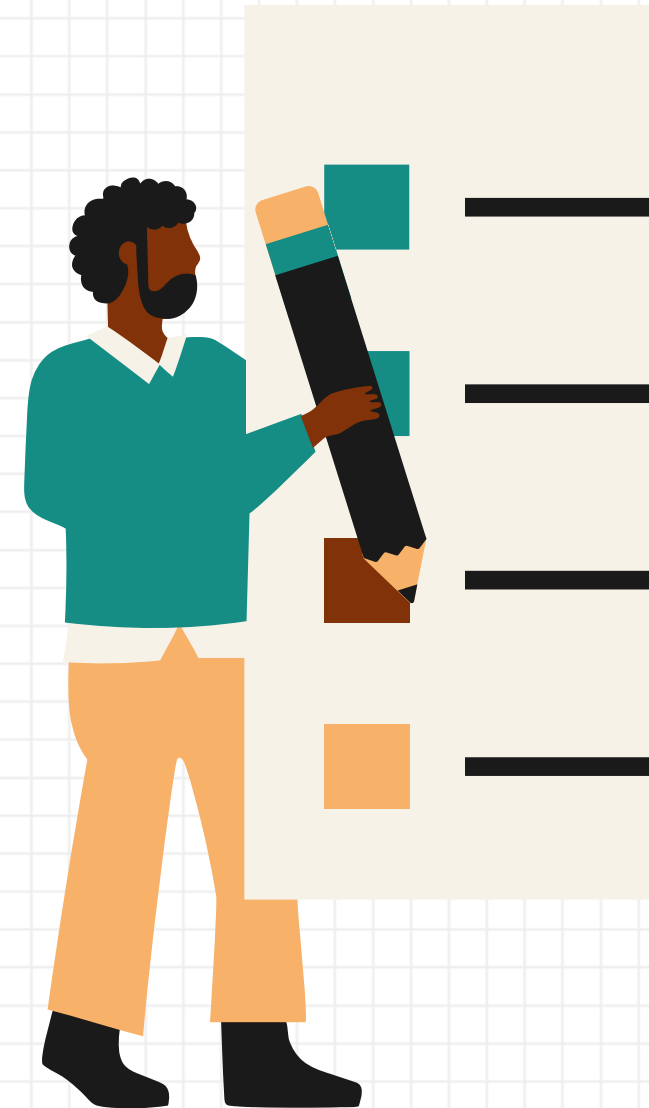


In addition, the following tips should be taken into account:

- Inform the interviewee about the structure and duration of the interview.
- Conduct the interview according to the script, taking control.
- The person being interviewed should speak more than the interviewer.
- Practice active listening and non-verbal communication.
- Take notes.
- Ask open-ended questions, reserving closed-ended questions in case the candidate gets distracted or doesn't answer.
- Ask questions about a topic, avoiding mixing issues.
- Ask the candidate to expand on the information by asking the "whys" and "hows."
- Do not prejudge.
- Inform about the next steps of the selection process.

The candidates must then be assessed, taking into account their training, knowledge, abilities (technical and personal), attitudes, experience, interests, motivations, expectations, and potential. Once the decision is made, it must be communicated to both the selected candidate and the other participants in the process. We will thank them for their participation by informing them that they have not been selected.

The onboarding of new staff must follow an onboarding plan. The process should provide the new employee with several necessary elements: providing an understanding of the organization and the area they are joining, introducing their colleagues, facilitating logistics and training, and explaining the rules and policies, specifically those related to HR and occupational hazards.



## 1.4 Training and performance appraisal

Depending on the specific characteristics of the entity, we will be able to develop its training policy to a greater or lesser extent.

Where possible and appropriate, it would be advisable to develop an annual training plan based on the identified training needs. In addition to the HR department's own development, it is useful to distribute forms on this topic to staff to gain firsthand knowledge of the needs identified.

The plan should adopt a proactive approach rather than the reactive approach that typically guides training dynamics in many organizations. It should also consider the procedures for requesting, implementing, and evaluating training activities. An annual report should be prepared on all training activities and policies implemented.

In the area of staff training, it is essential to understand how the system of subsidized courses works through the State Foundation for Employment Training (FUNDAB).

This system allows companies and organizations to subsidize part of the costs of their employees' training activities through reductions in Social Security contributions.

Performance evaluations are common in any organization, even if they aren't systematized. Every HR manager has an opinion about employees' performance levels.





The idea is for this system to be less subjective and more tailored to a series of objectives:

- **Assess the fit between worker and job in terms of values, objectives, and competencies.**
- **Establish ongoing communication between the employee and the HR manager.**
- **Develop the employee's personal commitment to improvements, training, or compensation characteristics.**
- **Clarify roles and responsibilities.**
- **Do not make judgments, since it is not about distributing rewards or punishments.**
- Performance evaluations in third-sector organizations must be adapted to the parameters used in other companies. Specifically, they must be tailored to the organization's culture and values, as well as to the difficulty and specificity of assessing work in the social sphere, since it will be more important to consider the "how" rather than the "how much."



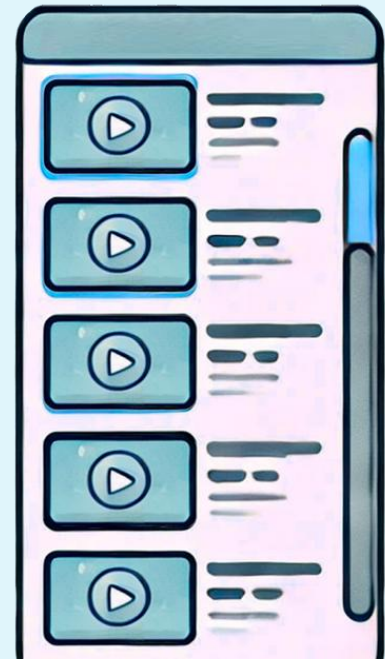


Buscar




**Ecosublime**

Staff training policy




## 1.5 Compensation and remuneration

Based on the job descriptions, which will assign a specific level of knowledge and responsibilities, the organization's compensation policy is established. This policy must take into account alignment with the organization's values and culture, internal equity, analysis of external competitiveness (compared to other public and private third-sector organizations), the concept of total compensation (beyond salary alone), and the principles of transparency, clarity, and communication.

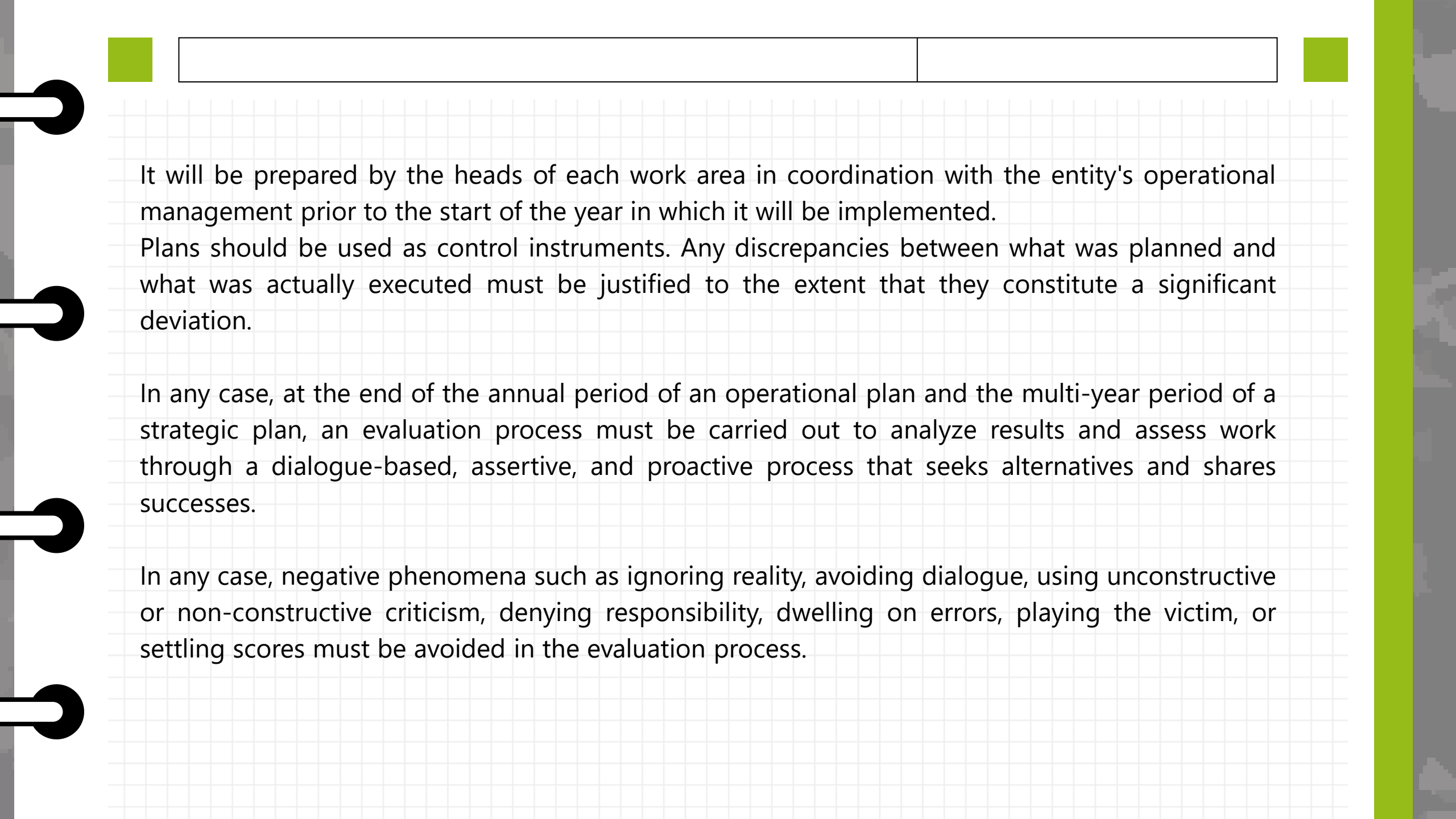


The remuneration policy will be defined within the framework of collective bargaining and will take into account aspects such as:

- The salary structure that determines the salaries established on a series of previous and common criteria (level of studies, experience, responsibilities, skills...) When defining it, it is necessary to determine the salary components: fixed (the same in all jobs of the same category and characteristics) variable (based on specific performance, productivity, assumption of responsibilities or skills different from the rest of the same category) and social benefits (non-monetary compensation such as meal tickets, transportation, daycare...)
  - The salary bands included in the salary structure will be used to determine the minimum and maximum salaries that employees in the same category can receive based on the entity's salary structure. Salary bands allow for a range of variability. Salary levels, on the other hand, restrict variability within a category.
- 

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- **Salary updates.** Annually, or at the intervals agreed upon in collective bargaining, salaries will be reviewed and updated based on agreed parameters, usually in line with price or inflation fluctuations and the financial situation of the organization itself.
  - The salary spectrum will allow us to identify the differences between the highest and lowest salaries in the same organization and prevent unfair imbalances.
  - The financial impact will allow us to understand how the salary policy will affect the entity's finances and the timing of its implementation, review, or adjustment to possible margins.





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It will be prepared by the heads of each work area in coordination with the entity's operational management prior to the start of the year in which it will be implemented.

Plans should be used as control instruments. Any discrepancies between what was planned and what was actually executed must be justified to the extent that they constitute a significant deviation.

In any case, at the end of the annual period of an operational plan and the multi-year period of a strategic plan, an evaluation process must be carried out to analyze results and assess work through a dialogue-based, assertive, and proactive process that seeks alternatives and shares successes.

In any case, negative phenomena such as ignoring reality, avoiding dialogue, using unconstructive or non-constructive criticism, denying responsibility, dwelling on errors, playing the victim, or settling scores must be avoided in the evaluation process.

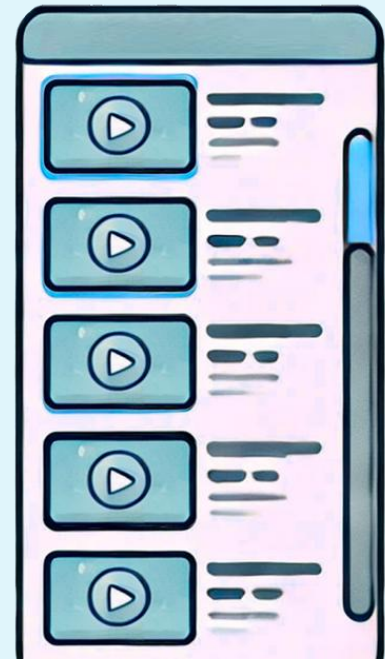


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**JJA Economists**

Base salary and salary supplements



## 1.6 Disengagement

The end of an employment relationship in third-sector organizations takes on a different character than it might in the for-profit sector, due to the special commitment employees have to the organization's goals, values, and culture. Without delving into the reasons for the termination (end of contract, retirement, dismissal, etc.), it will be beneficial to take some specific steps:

- Ensure the objectivity, consistency, and transparency of all processes.
- Ensure the discretion required by personal situations.
- Give the person involved opportunities. Listen to them first.
- Manage time correctly: be agile when it comes to urgency and thoughtful when it comes to serious matters.

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- Supporting the individual's potential relocation within our organization or another in the sector. Negotiating termination dates. Assistance with job searches. Agreeing on a "break" period from work.
  - Create an exit protocol and code of good practices.
  - Work on subsequent links with the entity.
  - Assertively communicate the termination to other colleagues, ensuring confidentiality, truthfulness, transparency, and respect.
  - Assessment of the organization's process and learning based on experience.

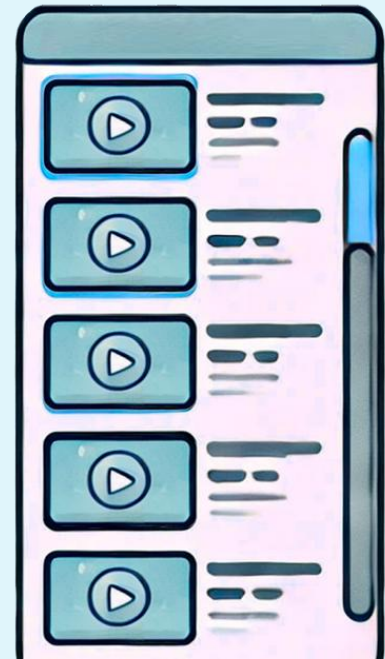




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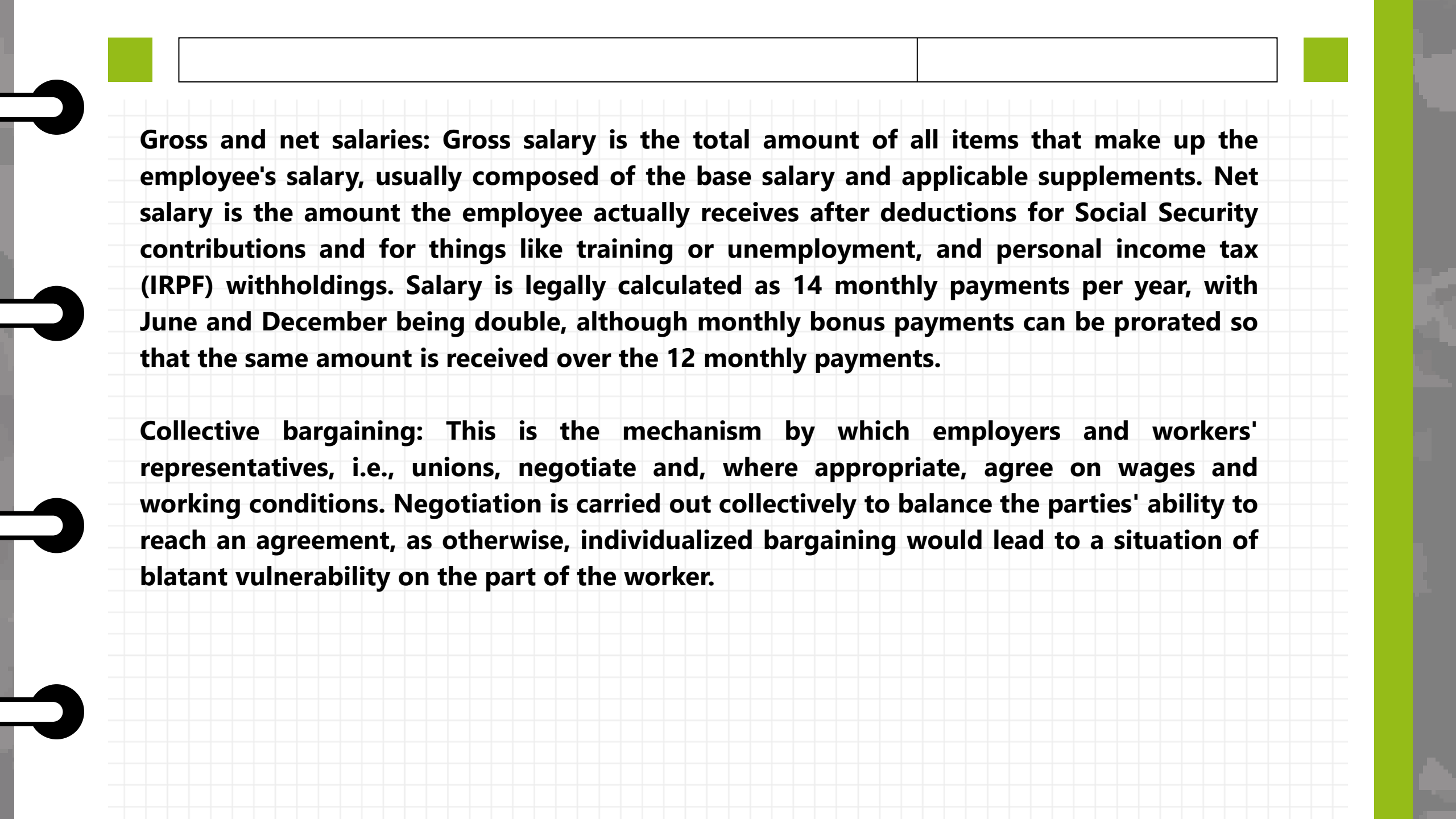
**Carmen Cedeño**  
Job termination



## **GLOSSARY**

**Proactive dynamics:** Proactivity involves actively taking control and anticipating events, with attitudes such as initiative, foresight, prevention, planning, and assuming responsibility. Proactivity facilitates adaptation to new situations and encourages action before they occur to modify their consequences and effects so that they are as favorable or as harmless as possible.

**Reactive dynamics:** This involves a way of behaving that is limited to reacting to the succession of events, which implies passive and expectant attitudes, limiting both the capacity to adapt to new situations and the possibilities of taking advantage of them or limiting their negative consequences.



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**Gross and net salaries:** Gross salary is the total amount of all items that make up the employee's salary, usually composed of the base salary and applicable supplements. Net salary is the amount the employee actually receives after deductions for Social Security contributions and for things like training or unemployment, and personal income tax (IRPF) withholdings. Salary is legally calculated as 14 monthly payments per year, with June and December being double, although monthly bonus payments can be prorated so that the same amount is received over the 12 monthly payments.

**Collective bargaining:** This is the mechanism by which employers and workers' representatives, i.e., unions, negotiate and, where appropriate, agree on wages and working conditions. Negotiation is carried out collectively to balance the parties' ability to reach an agreement, as otherwise, individualized bargaining would lead to a situation of blatant vulnerability on the part of the worker.



# SESSION 2

## VOLUNTEERING

This document has been created within the framework of the Erasmus project “VIRTUAL LIFELONG LEARNING CENTERS E2.0C”

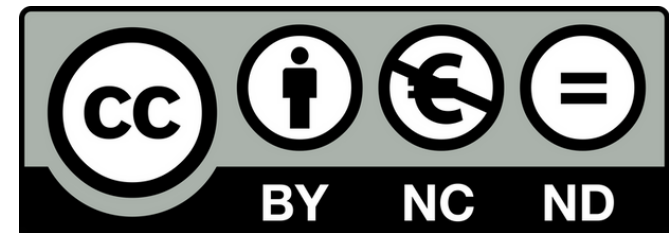
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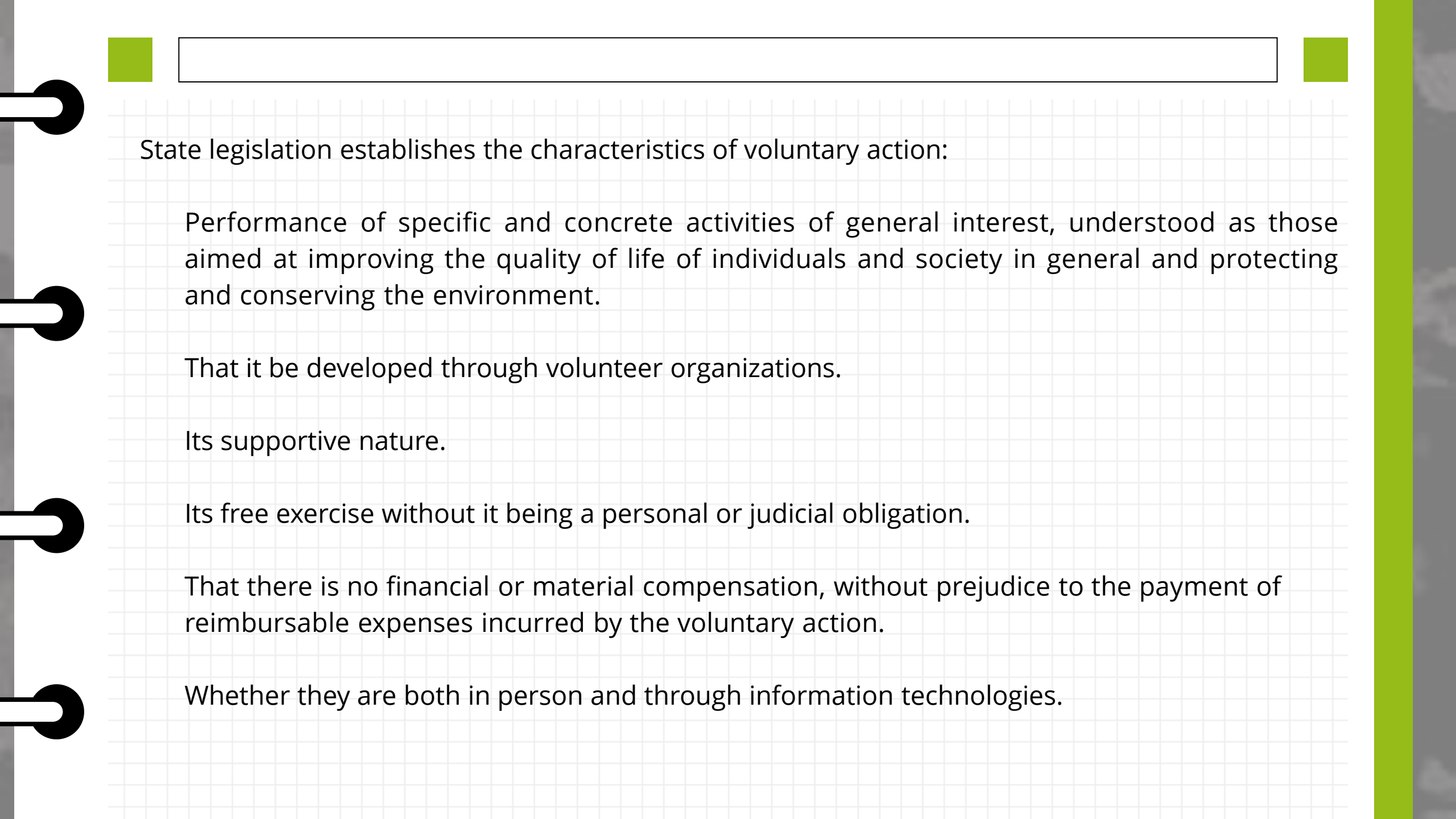
## 2.1 Regulations and characteristics of volunteering

Volunteering is the work that some people freely dedicate to serving the community or the environment. Volunteers are not paid for their work or receive any rewards or gratifications, or so it is in most European countries' regulations. However, in France, Belgium, and Luxembourg, there are two types of volunteering:

**Benevolence: unpaid volunteering (except for some expense compensation).**

**Volunteering: A contract is signed with the organization and compensation is paid less than a salary, and is not subject to the same taxation as a salary. It is used in international volunteering, civil service, military volunteering, or firefighting.**

It is carried out in an altruistic and supportive manner. The motivations vary: solidarity, altruism, responsibility, sociability, convictions... The forms also vary: either in non-profit organizations or informally. In all cases, it is intentional (it has a positive and legitimate purpose) but selfless (it is not gratified) and justified (there is a real need for the beneficiaries).



State legislation establishes the characteristics of voluntary action:

Performance of specific and concrete activities of general interest, understood as those aimed at improving the quality of life of individuals and society in general and protecting and conserving the environment.

That it be developed through volunteer organizations.

Its supportive nature.

Its free exercise without it being a personal or judicial obligation.

That there is no financial or material compensation, without prejudice to the payment of reimbursable expenses incurred by the voluntary action.

Whether they are both in person and through information technologies.



On the contrary, the following are not considered by the Law as voluntary activities:

The sporadic ones provided outside of volunteer organizations.

Those carried out for family, friendly or good neighborly reasons.

Those that involve economic or material compensation.

Social collaboration work legally regulated as employment promotion.

Training scholarships.

External work and academic internships.

Law 45/2015 on Volunteering regulates volunteering in Spain within areas of state jurisdiction (beyond the scope of an autonomous community and abroad). Furthermore, each autonomous community has its own specific laws and regulations regarding volunteering. The Official State Gazette (BOE) has published a Volunteer Code that includes all state and regional regulations regarding the exercise of volunteer activities.



## 2.2 Values and principles of volunteering

Volunteering is based on a series of values and principles:

Freedom of commitment for volunteers and their beneficiaries.

Participation in common responsibilities to generate active citizenship.

Global solidarity to eliminate injustices and inequalities.

Complementarity with the actions of public administrations and ESAL.

Autonomy in management and independence in decision-making.

Free services provided.

Efficiency in resource optimization.

Equal opportunities.

No discrimination based on race, nationality, religion, ideology, illness, disability, age, sex, gender identity, sexual orientation, etc. Volunteering is accessible regardless of personal circumstances.

## **2.3 Areas of volunteer development**

**Social volunteering: developed with people in situations of social vulnerability.**

**International volunteering, related to development cooperation and/or international solidarity, even if it is physically carried out in the country itself.**

**Environmental volunteering, aimed at reducing the negative impact of human beings on diverse ecosystems and natural biodiversity.**

**Cultural volunteering, to promote access to culture and the protection of cultural heritage.**

**Sports volunteering, dedicated to promoting values linked to sports practice.**

**Educational volunteering, aimed at carrying out complementary activities in the educational environment.**



**Socio-health volunteering, dedicated to health promotion, prevention, rehabilitation, and social care, offering support and guidance.**

**Leisure and free time volunteering, which provides training and awareness in the field of non-formal education to foster personal growth.**

**Community volunteering, which seeks to improve community participation and citizen initiative in problem-solving and improving the quality of life.**

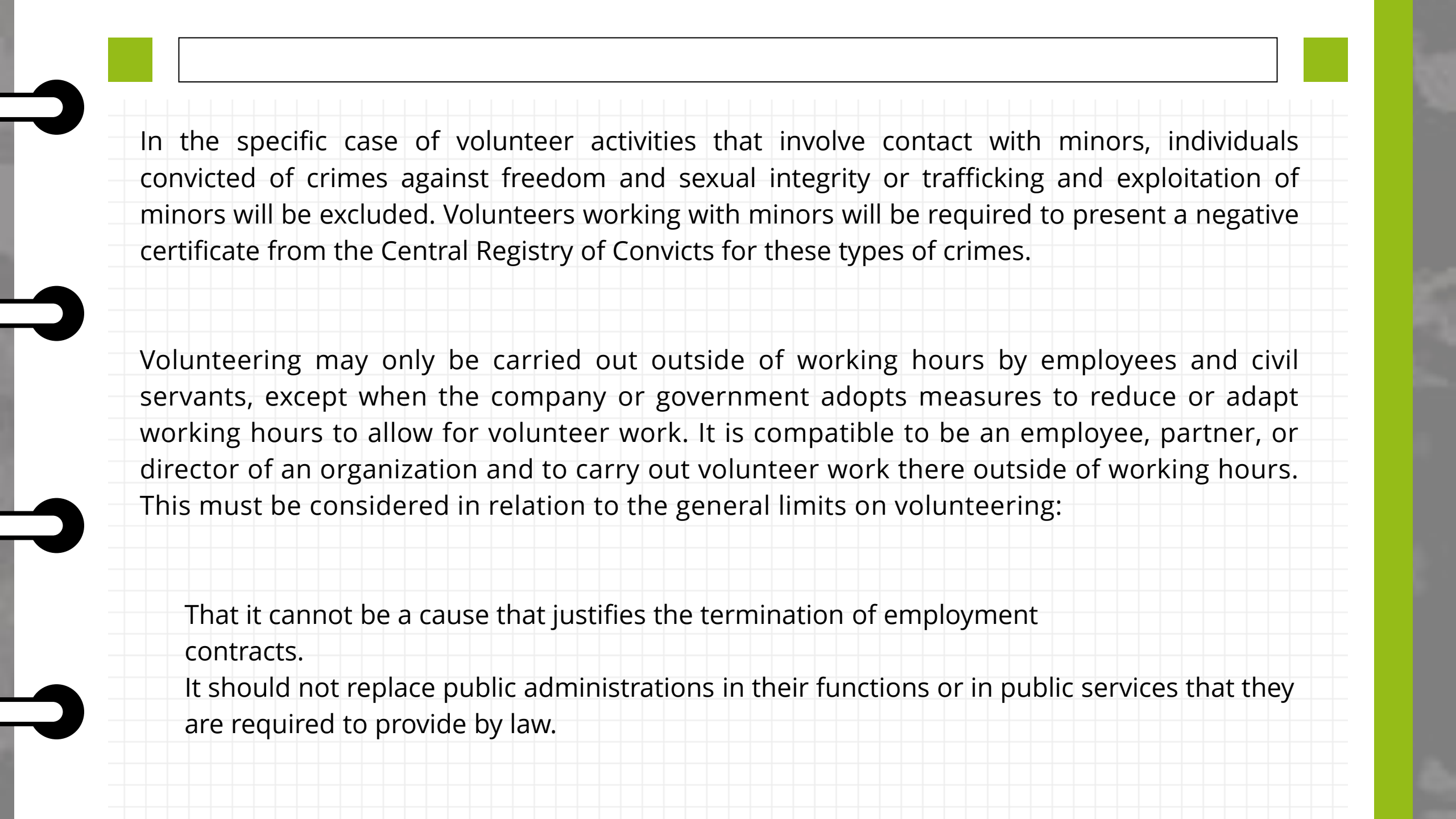
**Civil protection volunteers regularly collaborate in emergency prevention and management. Civil protection volunteers are also specifically regulated by Law 17/2015, of July 9, on the National Civil Protection System.**

## 2.4 Limitations on the exercise of volunteering

Volunteering should also be open to minors, people of any age or with disabilities. Minors over 16 must have the consent of their parents/guardians/representatives, and those under 16 must have express authorization.

Volunteer organizations must guarantee the right to equality and universal accessibility for those who wish to volunteer by eliminating barriers that cause any form of discrimination.

However, there are certain limitations on volunteering. Persons convicted of domestic or gender-based violence, illegal trafficking or illegal immigration of persons, or terrorism may not volunteer in programs whose recipients have been or may be victims of these types of crimes. They must submit a sworn statement stating that they have no criminal record.



In the specific case of volunteer activities that involve contact with minors, individuals convicted of crimes against freedom and sexual integrity or trafficking and exploitation of minors will be excluded. Volunteers working with minors will be required to present a negative certificate from the Central Registry of Convicts for these types of crimes.

Volunteering may only be carried out outside of working hours by employees and civil servants, except when the company or government adopts measures to reduce or adapt working hours to allow for volunteer work. It is compatible to be an employee, partner, or director of an organization and to carry out volunteer work there outside of working hours. This must be considered in relation to the general limits on volunteering:

- That it cannot be a cause that justifies the termination of employment contracts.

- It should not replace public administrations in their functions or in public services that they are required to provide by law.

## 2.5 Rights and obligations of volunteers

Regarding the rights of volunteers, there are:

Receive information, training, support and resources for the functions assigned to you.

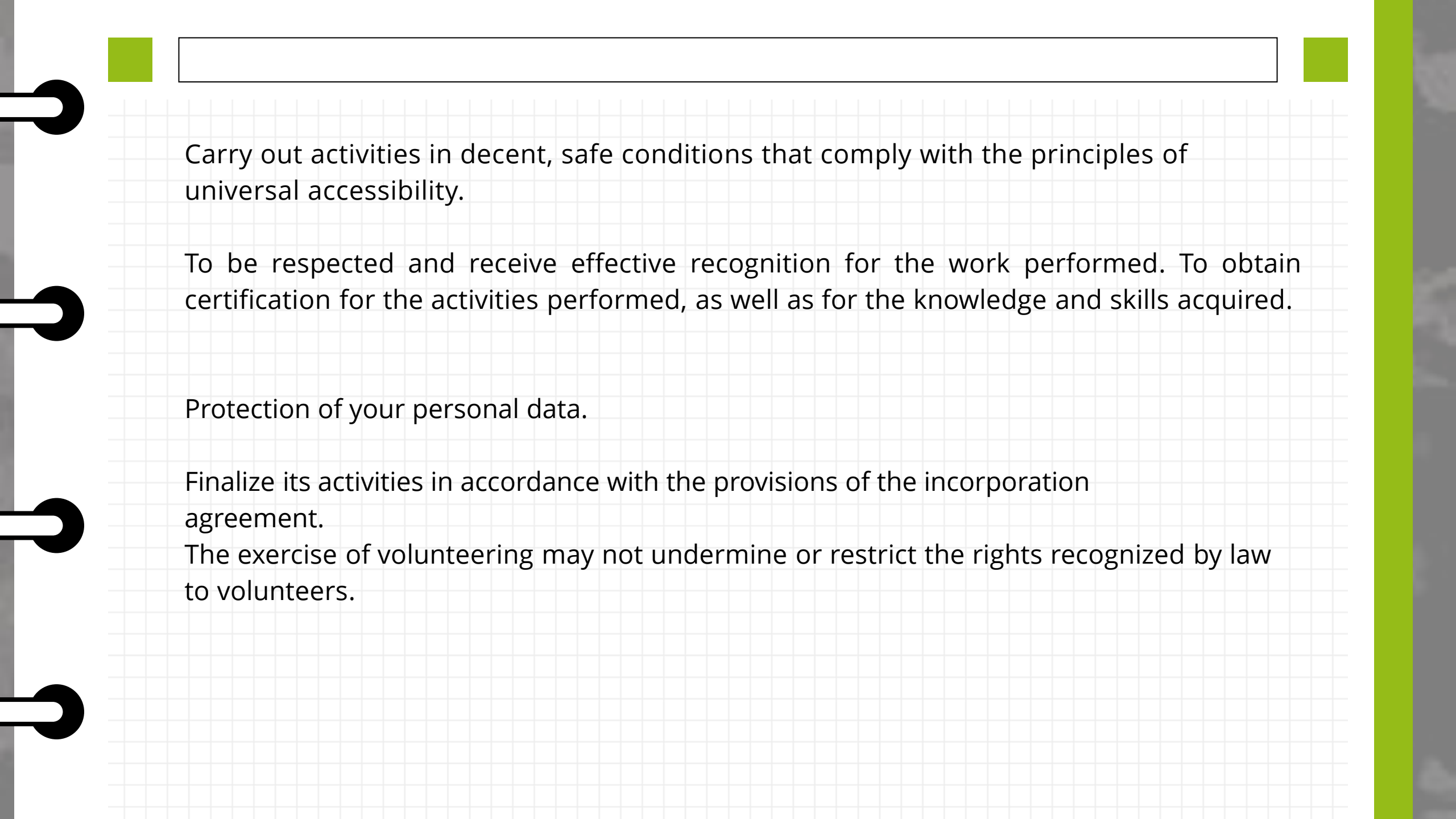
Respect for their fundamental rights (freedom, dignity, equality, identity) and non-discrimination.

Participate in programs and decisions that affect them.

Be insured, at the entity's expense, against risks and illnesses that may occur during volunteer work.

To be compensated for the expenses incurred in carrying out volunteer work.

Be accredited by the entity in their volunteer functions.



Carry out activities in decent, safe conditions that comply with the principles of universal accessibility.

To be respected and receive effective recognition for the work performed. To obtain certification for the activities performed, as well as for the knowledge and skills acquired.

Protection of your personal data.

Finalize its activities in accordance with the provisions of the incorporation agreement.

The exercise of volunteering may not undermine or restrict the rights recognized by law to volunteers.



They also have a series of obligations:

Fulfill the commitment made to the volunteer organization in the incorporation agreement.

Maintain the confidentiality of information obtained as a volunteer and specifically comply with regulations on personal data protection.

Reject any material or financial compensation from recipients or related to their volunteer activity.

Respect the rights of the people who are the recipients of the voluntary action.

Act with diligence and solidarity.



Participate in the training tasks planned by the volunteer organization for the tasks to be performed.

Follow the instructions of the volunteer organization when carrying out tasks.

Make proper use of the personal accreditation to which you are entitled.

Take care of and respect the material resources made available to you.

Comply with safety and hygiene measures.

## **2.6 Volunteer organizations**

Volunteer organizations are legally constituted, non-profit legal entities registered in the corresponding registries. They carry out all or part of their activities through volunteer programs for activities of general interest, and may have salaried structural staff outside of volunteering.

These entities have the right to:

**Select volunteers without discrimination based on sex, race, nationality, sexual orientation, religion, beliefs, age, disability, etc.**

**Suspend volunteering activities when the quality or objectives of the programs are seriously compromised or the terms of the incorporation agreement are violated.**


**Participate in public and private measures to promote volunteering.**

**Participate through second and third-level structures (federations and confederations) in the design and implementation of public policies.**

And they have the obligation to:

Develop democratic, participatory and transparent internal operating rules.

Formalize and comply with the corresponding incorporation agreements.



Establish information, guidance, and training systems for volunteers appropriate to the purposes and objectives of the activities to be carried out.

Facilitate the participation of volunteer staff in the development, design, implementation, management, and evaluation of volunteer programs.


Monitor and evaluate volunteer activities.

Provide volunteers with personal credentials that identify and enable them.

Require the parents/guardians/representatives of voluntary minors to provide the corresponding consent or authorization.

Issue volunteers a certificate indicating the time and content of the volunteer activities carried out.

Keep a record of incorporation agreements and the registration and deregistration of volunteers.




Maintain the required discretion and legal management of personal data of both volunteers and the people who receive the activities.

Liable to third parties for any damages that may be caused by the activities of volunteers in the proper performance of their duties, and may take out a specific insurance policy for this purpose.

## **2.7 Beneficiaries of volunteer activities**

Individuals, groups, or communities that benefit from volunteer activities, both in Spain and abroad, are considered recipients of volunteer activities, improving their quality of life.

In determining these, there may be no discrimination based on sex, race, nationality, sexual orientation, religion, beliefs, age, or disability. All volunteer activities will be carried out with respect for the ideological and religious freedom of the recipients.



They have the right to:

The quality and proximity in the development of volunteer programs.

To have their dignity and privacy guaranteed, both personal and family, as well as the legal protection of their personal data.

Receive sufficient information and guidance appropriate to their personal circumstances regarding the characteristics of the programs targeted to them, collaborating in their evaluation.

That the assigned volunteer be replaced if there are reasons that justify it and it can be attended to.

To dispense with or reject voluntary action.

Ask the volunteer organization to intervene in cases of conflict with volunteers.





On the other hand, they also have certain obligations:

Collaborate with volunteer staff by facilitating their work.



Do not offer financial or material compensation for voluntary services.

Comply with safety and hygiene measures and instructions necessary for volunteer activities.



Provide sufficient advance notice of your decision to withdraw from a volunteer program.

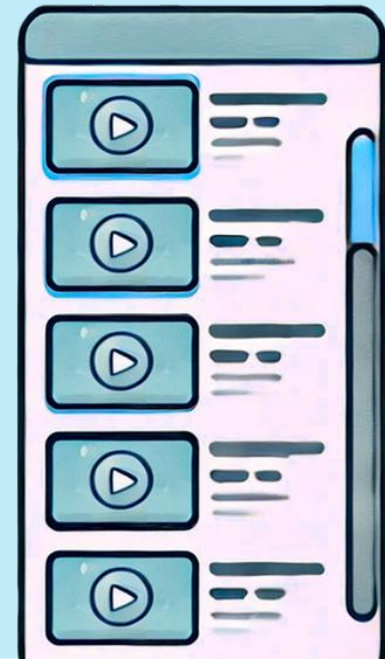




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UN What does it mean to be a  
UN Volunteer?







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Voluntariado y Salud Social: los 10 comprimidos de Voluntarina



# VOLUNTARINA

Una al día para  
mantener sano y  
fuerte el tejido social  
Consulte con su Sentido de la V



## 10 comprimidos

**César García-Rincón de Castro**

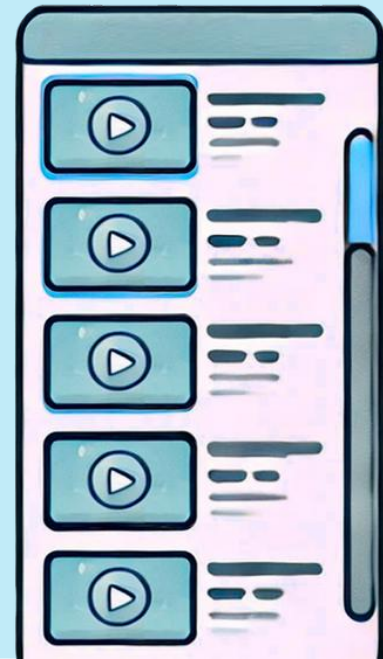
Prosocialia - Homo Prosocius

@Prosocialia

Watch on YouTube



**César García-Rincón de Castro** Volunteering and Social  
Health: 10 Voluntarina tablets





## **Glossary**

**Universal accessibility:** The provision of spaces, services, objects, tools, devices, and environments that make them understandable, usable, and accessible to all people, regardless of their functional diversity and personal circumstances, in a practical and comfortable way, facilitating their autonomy. It is inspired by the principles of universal design or design for all, so that its results are accessible, usable, and understandable to all.

**Incorporation Agreement:** Written agreement signed between the volunteer and the volunteer organization that regulates the relationship between the parties in carrying out volunteer activities and specifically the respective rights and duties.

**Express authorization:** Express consent for an action or activity to be undertaken.

**Consent:** Expression, either express or implied, that clearly indicates the will to consent to an action or transaction.

**Cooperator:** A natural person, a cooperation professional, with a legal relationship or provision of services, whether labor or administrative, on behalf of international organizations or public or private non-profit institutions or bodies, to carry out humanitarian action activities or cooperation for sustainable development.

**Responsible declaration:** Document in which a person declares under his or her own responsibility that he or she meets the requirements for accessing something.

**Volunteer organizations:** Non-profit legal entities, legally constituted and registered in the corresponding registries, that carry out all or part of their activity through volunteer programs for activities of general interest, and that may have salaried structural staff outside of volunteering.

**General interest:** A concept that justifies the actions and existence of public administrations and that responds to the objective of improving the quality of life of individuals and society in general and protecting and conserving the environment.



## SESSION 3

# VOLUNTEER PLANS AND PROGRAMS



This document has been created within the framework of the Erasmus project "VIRTUAL LIFELONG LEARNING CENTERS E2.0C"

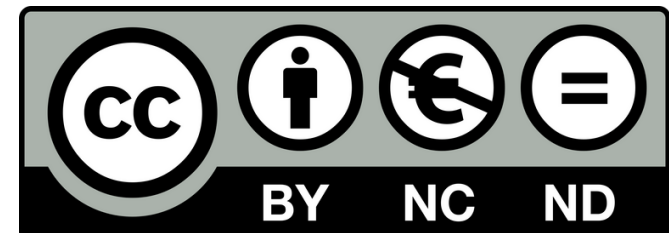
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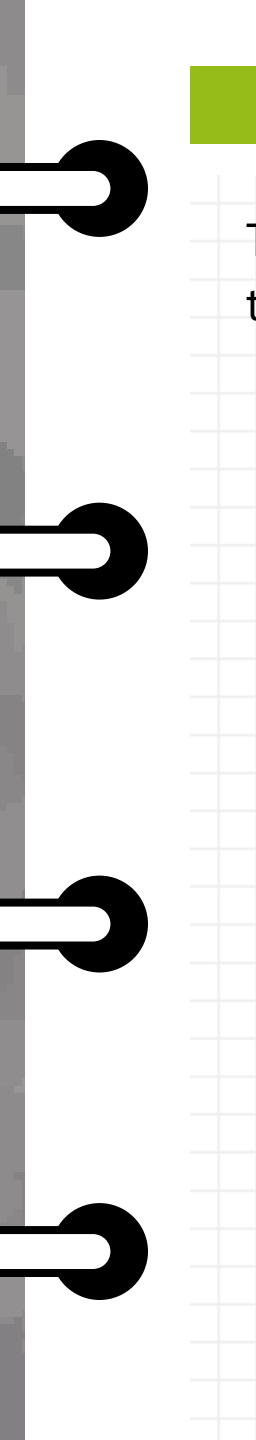


## 3.1 Volunteer Plan

The volunteer plan is a document that provides coherence and a long-term overview of volunteering within a social organization. This vision is detailed in programs, which define medium-term objectives and themes, and volunteer projects, which address concrete short-term actions through well-defined activities and tasks.

However, organizations often use the terms program and project interchangeably. It is important to ensure that there is an appropriate level of commitment to drafting and implementing the volunteer plan so that it does not become a mere formality, but rather a useful document for generally framing the specific volunteer actions that will be detailed in programs and projects.

**VOLUNTEER PLAN → LONG-TERM STRATEGIC DOCUMENT  
VOLUNTEER PROGRAM → MEDIUM-TERM  
DOCUMENT  
VOLUNTEER PROJECT → SHORT-TERM CURRENT DOCUMENT**



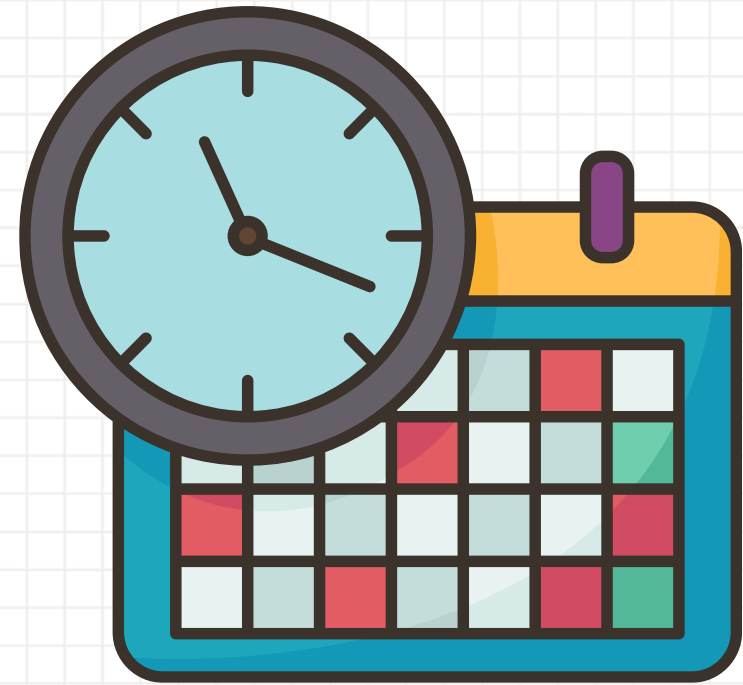
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The volunteer plan will include a general assessment of the organization's volunteering strategy. To this end, the following points will be analyzed and specified:

- 1. History and general characteristics of the entity.**
- 2. Mission, vision, values, and overall objective of the organization. Rather than defining what it does, it's about defining its purpose, its overall objectives, and the higher values that guide all its actions.**
- 3. Internal analysis: strengths and weaknesses, resources and capabilities of our organization. Analysis and diagnosis of volunteering within the organization.**
- 4. External analysis: threats and opportunities in the environment. Analysis of our stakeholders (those entities that may be affected by our organization's decisions).**
- 5. Value proposition: what makes the organization unique or differentiates it from the rest and helps us formulate strategic objectives.**
- 6. Volunteering in the organization: defining what it means and establishing values and parameters shared by all the people who comprise it.**

The volunteer plan should include an operational proposal through a timeline, which will allow for monitoring of actions (achievement of objectives, commitments, and timelines, as well as resource availability). To ensure proper monitoring of actions, it is advisable to use a prioritization matrix that incorporates criteria such as impact and capacity.

To ensure the quality of the volunteer plan, it must include a provision for evaluation and analysis of results and indicators. It will be necessary to establish the aspects to be evaluated, along with the indicators, techniques, tools, and responsible individuals. A system of evaluation indicators will allow for corrections and thus ensure the quality of the processes and results.



## 3.2 Volunteer Program

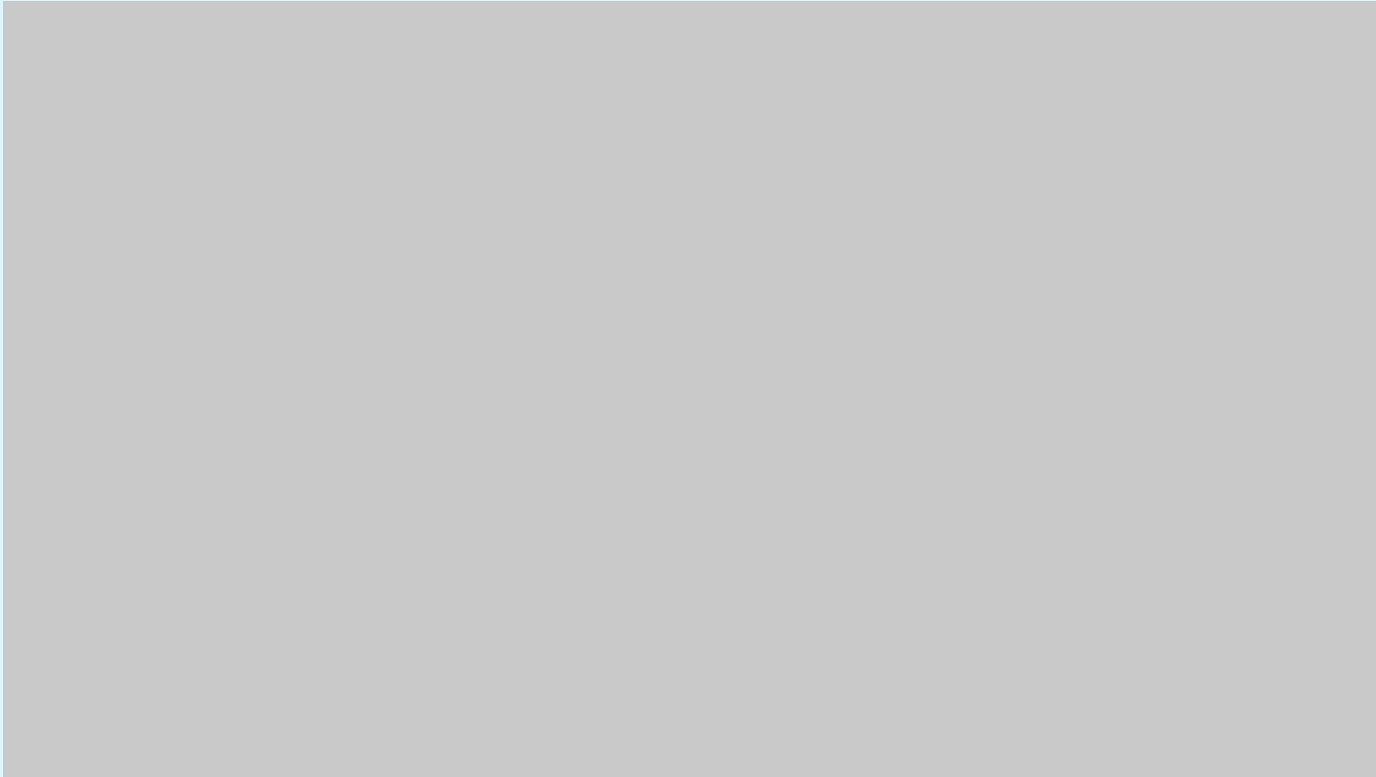
A volunteer program will concretize the ideas and objectives of the volunteer plan in a specific space and time. Volunteer programs are the practical embodiment of the overall strategy. Their minimum content is established in Article 7.1 of Law 45/2015 on Volunteering:

- Denomination.
- Identification of those responsible.
- Aims and objectives.
- Description of volunteer activities.
- Territorial scope.
- Duration.
- Number and profile of volunteers needed.
- Recipient profile.
- Necessary means/resources.
- Monitoring, control and evaluation mechanisms.





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**Winguchannel**

Step by Step: How to Create an Effective Volunteer Program

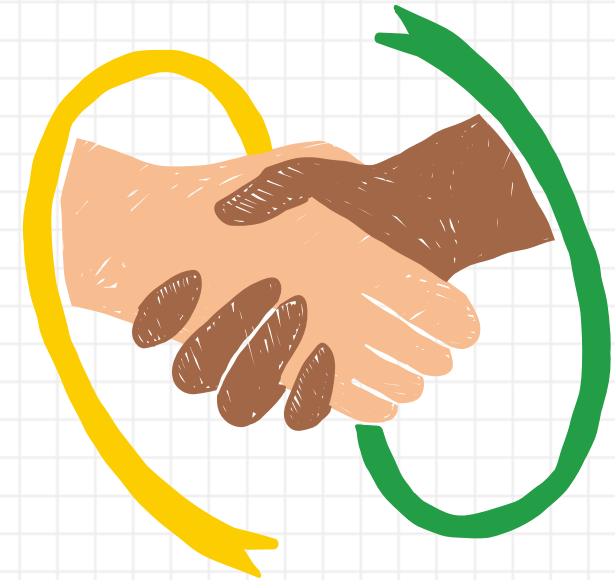


### 3.3 Volunteer management cycle

For volunteer management, there are two basic information needs that must be taken into account:

1. Inform the volunteer of the tasks they must perform, the support and/or training they can count on, and the means or resources available to them.
2. Develop profiles of the volunteers required by the entity.

The relationship between the volunteer and the organization should be fluid and reciprocal. The organization should actively listen to the volunteers' opinions, motivations, interests, and hopes. They should feel part of the projects and understand the value of their work. They should feel supported, encouraged, and recognized.



Every organization, regardless of its size, must properly manage its volunteer work. To do so, a five-phase volunteer management cycle must be considered, based on the definition of volunteer profiles that should be included in volunteer plans and programs:

1. Recruitment and selection of volunteers.
2. Reception.
3. Accompaniment and monitoring.
4. Closing of the voluntary action.
5. Subsequent linking.



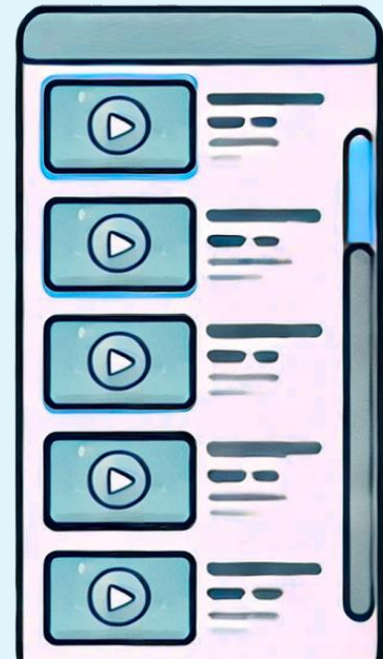


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**Volunteer Platform Spain**


PVE Volunteer Management Cycle Manual




## 3.4 Incorporation Agreement

Article 12 of Law 45/2015 on Volunteering establishes that the relationship between the volunteer and the respective organization is regulated by the incorporation agreement, which must be delivered in writing to the volunteer and must include at least:

- The rights and duties of both parties.
- Description of the volunteer's duties, activities, and time commitment.
- Reimbursable expenses of the volunteer in the exercise of his or her activities and applicable procedures.
- Training itinerary required for the development of volunteer functions.
- Duration of the voluntary commitment, as well as the causes and methods of its termination.
- Regime for resolving disputes between the parties, which will preferably be through arbitration.



Among the rights of volunteers is the right to receive accreditation identifying them as a volunteer from the issuing entity. In addition, the law recognizes other rights that must be included in the recruitment agreement:

- Personal dignity and privacy.
  - That volunteering is developed based on programs and in a local setting.
  - Receive sufficient guidance and training.
  - To be replaced in volunteer work.
  - To terminate the volunteer agreement and abandon it.
  - To obtain mediation from the entity in conflict situations with other volunteers.
  - To the legal protection of your personal data.
  - Any other right recognized by law.
- 

And also homework:

- Collaborate with other volunteers.
- Not obtaining financial satisfaction for the voluntary work performed.
- Observe health and safety measures.
- Notify the entity with sufficient advance notice of your intention to leave volunteering.
- Other derivatives of the laws.



## **GLOSSARY**

**Universal accessibility:** The provision of spaces, services, objects, tools, devices, and environments that make them understandable, usable, and accessible to all people, regardless of their functional diversity and personal circumstances, in a practical and comfortable way, facilitating their autonomy. It is inspired by the principles of universal design or design for all, so that its results are accessible, usable, and understandable to all.

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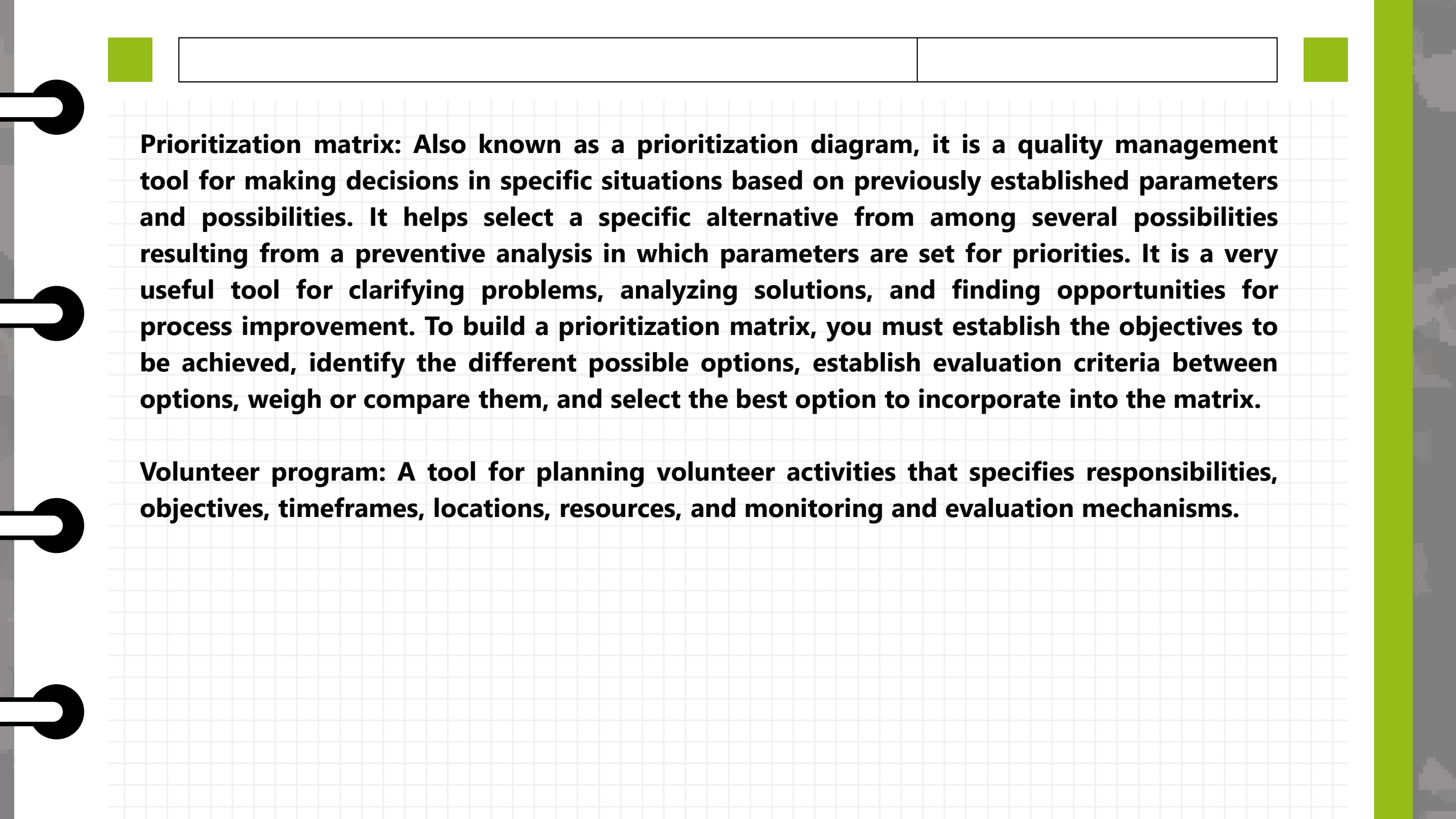
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**General interest:** A concept that justifies the actions and existence of public administrations and that responds to the objective of improving the quality of life of individuals and society in general and protecting and conserving the environment.



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**Prioritization matrix:** Also known as a prioritization diagram, it is a quality management tool for making decisions in specific situations based on previously established parameters and possibilities. It helps select a specific alternative from among several possibilities resulting from a preventive analysis in which parameters are set for priorities. It is a very useful tool for clarifying problems, analyzing solutions, and finding opportunities for process improvement. To build a prioritization matrix, you must establish the objectives to be achieved, identify the different possible options, establish evaluation criteria between options, weigh or compare them, and select the best option to incorporate into the matrix.

**Volunteer program:** A tool for planning volunteer activities that specifies responsibilities, objectives, timeframes, locations, resources, and monitoring and evaluation mechanisms.

# MANAGEMENT TEAMS

Subject

4



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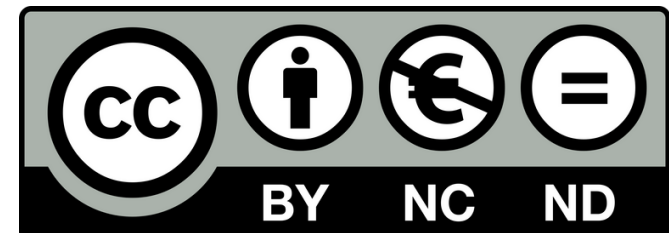
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# subject 4

## table of contents

### **SESSION 1: MANAGEMENT SKILLS.**

- 1.1. Managerial functions and skills.
- 1.2. Participation.
- 1.3. Delegate tasks.
- 1.4. The Strategic Plan and the Operational Plan.
- 1.5. Crisis management.

### **SESSION 2: QUALITY MANAGEMENT.**

- 2.1. Quality management systems.
- 2.2. Quality indicators.
- 2.3. The growth of the entity.

### **SESSION 3: ADMINISTRATION AND MANAGEMENT.**

- 3.1. Concepts of administration and management.



# SESSION 1

## MANAGEMENT SKILLS



## 1.1. Managerial functions and skills

Skills are directly linked to an entity's management functions. These are basically organized into five areas:


- **Forecasting:** planning strategic lines, preparing and reviewing the Strategic Plan, preparing budgets, developing innovation capacity.
- **Coordination:** Support and encourage the various operational areas, delegate those functions and actions that are possible, promote suggestions and contributions, share successes and achievements, and assertively and resiliently address errors.
- **Solution:** of internal conflicts, promote their solution, detect and correct dysfunctions and problems, promote changes, favor the structuring and definition of functions.
- **Communication:** with the different areas and departments of the entity, external representation of the entity.

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- **Supervision:** Control the execution of plans and budgets, establish and review indicators and controls for quality and compliance with objectives, supervise the various operational areas (technical project areas, communications, administration and finance, and human resources).

In this context we can assume that management skills fall into three fields:

- **Technical skills:** related to the acquired knowledge related to the instruments and methods necessary to perform forecasting and monitoring functions.
- **Social skills:** These involve the ability to coordinate, resolve conflicts, and communicate effectively.
- **Conceptual skills:** related to the capacity for abstract and complex thinking, which facilitates obtaining a vision both of the whole and of different possible perspectives.





These skills must be used to carry out tasks specific to the management of an entity:

- Plan, organize, direct and control human, material and financial resources.
- Make strategic decisions for which you are fully responsible, sometimes in a tense environment.
- Establish and maintain positive and constructive interpersonal relationships within the organization, enabling the establishment of work teams, organization of the organizational structure, negotiation, conflict resolution, and regular and assertive communication.
- Use mathematical skills to understand and predict the detailed situation of the entity and its resources.
- Use knowledge from other disciplines (statistics, law, economics, accounting, sociology, psychology, philosophy, anthropology, or political science) to perform their duties and design short-, medium-, and long-term action strategies.

## 1.2. Participation

In third-sector organizations, whether due to their unique characteristics (such as cooperatives or associations) or the objectives they serve (social, cultural, or environmental), one of the key management skills is directly related to the ability to foster and encourage participation. There are various types or styles of management, depending on how participation is achieved:

- **Administrative, with designated managers, established guidelines and specific participatory channels.**
- **Charismatic, with natural and/or proclaimed leaders, strategic lines defined by the leader and participatory channels through delegation.**
- **Democratic, with elected responsibilities, structures and channels for participation regulated by rules, and the development of planning instruments that establish frameworks for action.**

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- **Political, in which groups compete for leadership based on ideological issues, changing the organization and participation based on the balance of power.**
  - **Anarchic, in which there are no top leaders and leadership is occasional, participation is spontaneous and structures are informal.**
  - **Assembly-based, in which the assembly is the sole governing body, participation is constant and functioning by consensus takes on a fundamental character.**

Reality is complex, and organizations can exhibit characteristics of more than one of these management styles. In any case, fostering participation must be a fundamental concern of every good leader. It's not enough simply to facilitate its existence, but also to establish channels and mechanisms for its regular development.

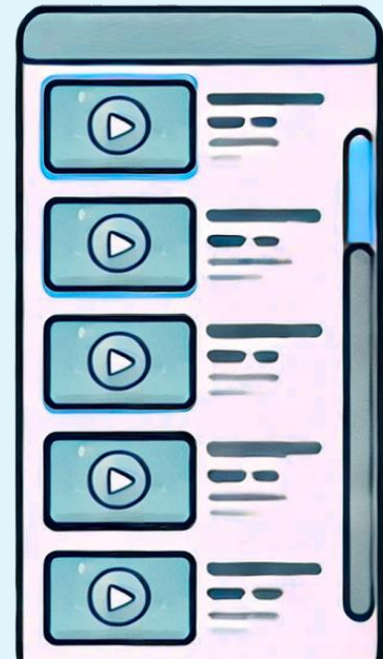


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## Home-Based Economics

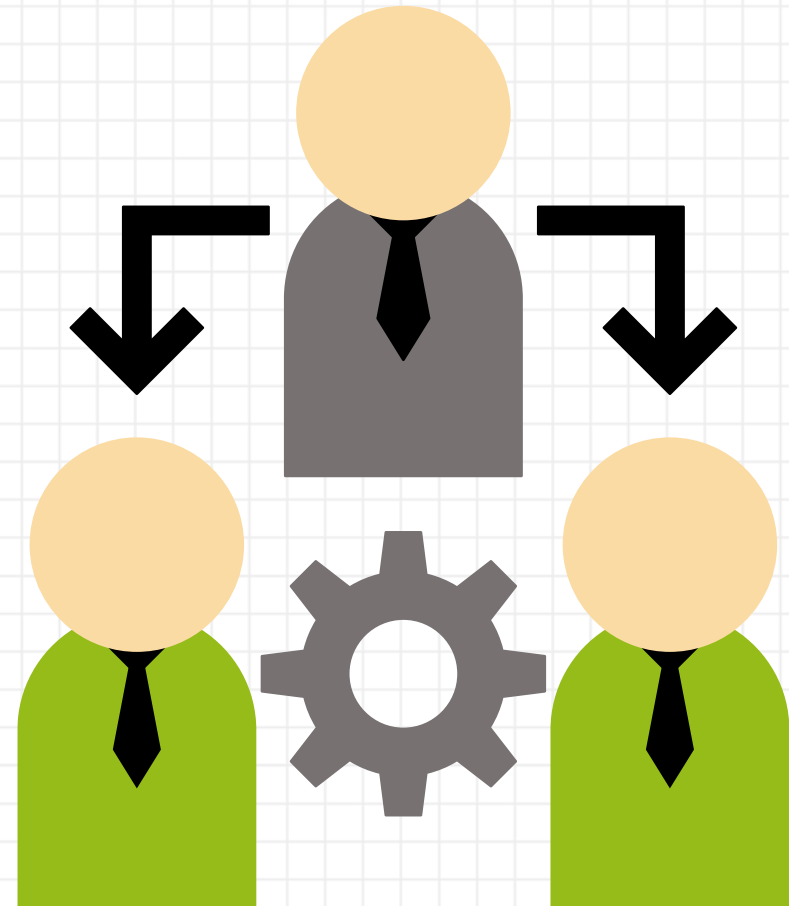
Daniel Goleman's 6 Leadership Styles



## 1.3. Delegate tasks

Leadership requires a balanced approach between undesirable extremes: dirigisme or dereliction of duty. The best way to moderate between these two extremes is to learn to delegate tasks without abandoning the supervisory and monitoring functions inherent to responsibility.

Delegation can serve to inspire, teach, teach, congratulate, support, or correct. It should never be used to intimidate, threaten, appropriate the successes of others, or blame others for failures: it must be accompanied by supervision and follow-up of the delegated tasks, since these are delegated, but not the parallel responsibility, which will always remain with the person delegating.



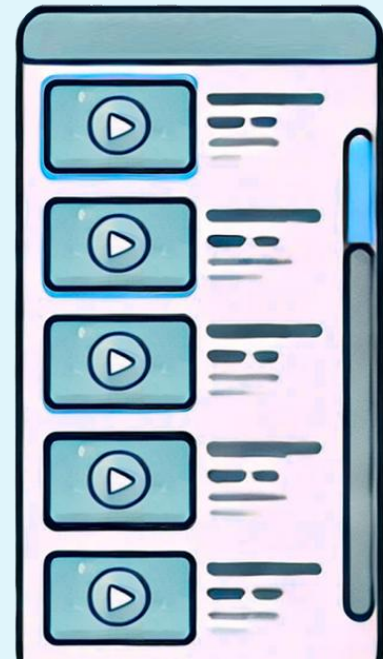


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**Mario Elsner**

How to delegate responsibilities to staff at work effectively?

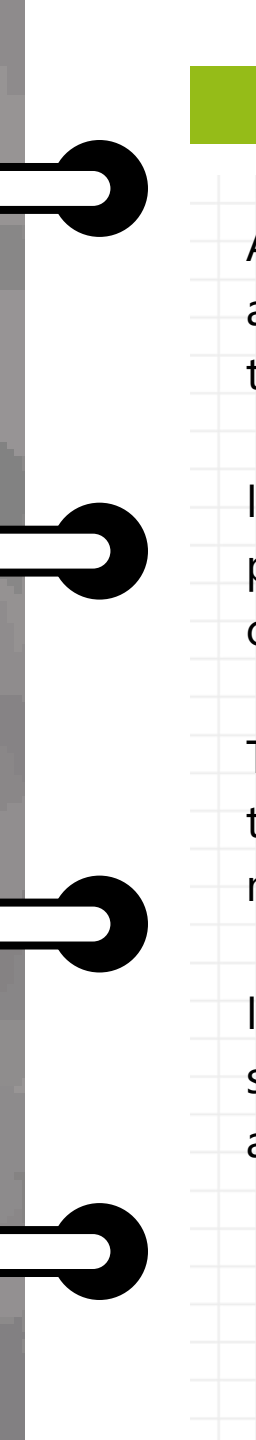


## 1.4. The Strategic Plan and the Operational Plan

The Strategic Plan is the medium-term instrument for specifying the entity's actions and lines of work at all levels. It should be a concise instrument, known to all areas and departments of the entity, and valid for between three and five years.

The Plan specifies the objectives to be achieved, the actions to be carried out, the resources (material and human) to be employed, and the main external opportunities and threats, as well as internal difficulties and strengths to be strengthened or overcome (SWOT analysis) to achieve the stated objectives.

The Plan will include the vision, mission, and strategic development of the activities and actions of the entity's various areas, for which it will establish the respective strategic lines and specific objectives. It will also include the basic organizational chart of the entity's structure.



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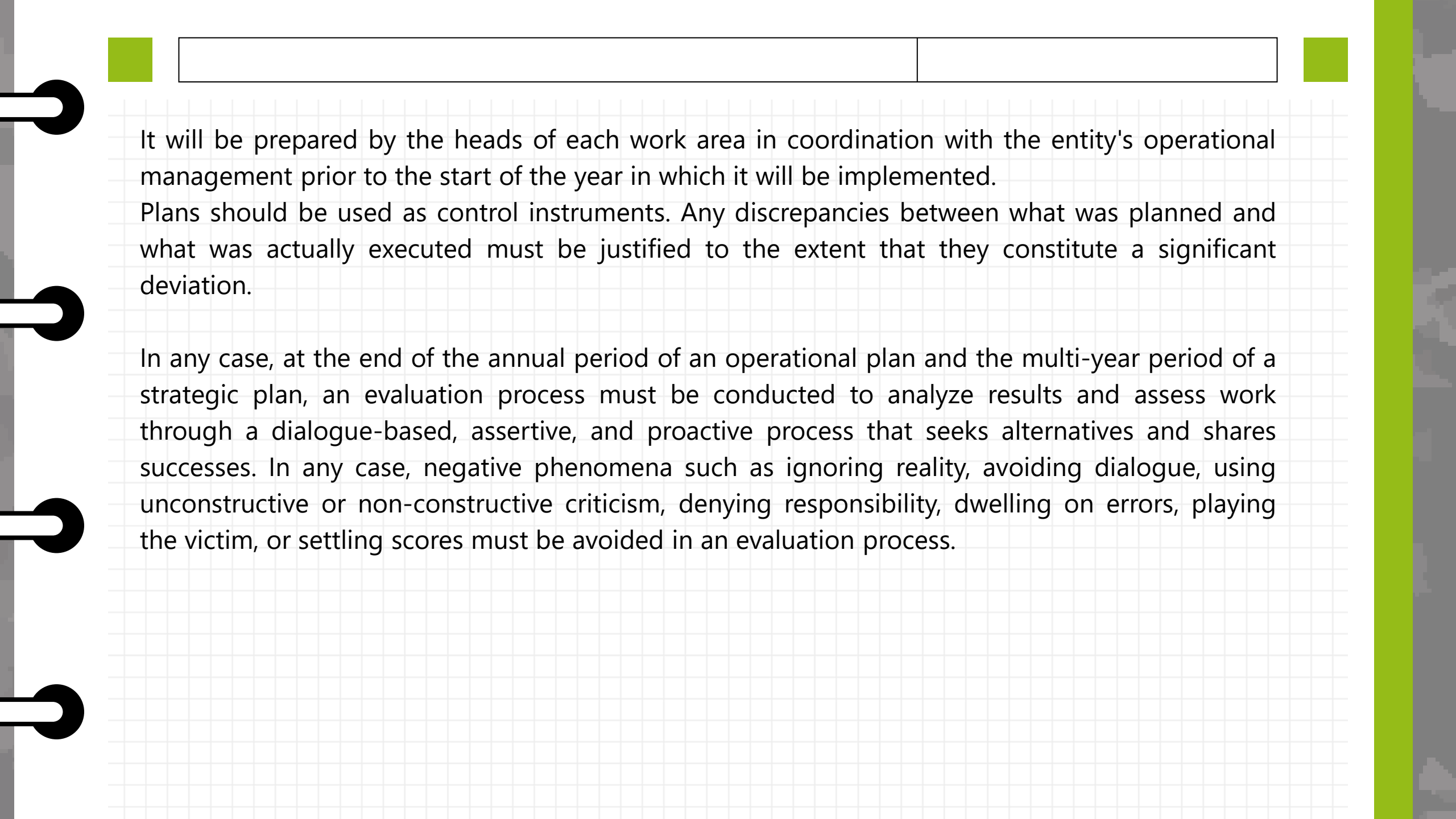
At least the members of the entity's governing bodies should participate in its development, although depending on its size, it would be highly advisable to expand the number of participants to link the majority of the entity's members to the objectives and other content of the plan.

It will require a concentrated effort over time and a clear commitment to coordination, participation, and shared knowledge among all involved. The plan must be clear and transparent, concrete and purposeful, realistic, and flexible.

The Operational Plan, for its part, specifies the content of the Strategic Plan within an annual timeframe. To this end, it will establish strategic objectives in a coherent, clear, and concrete manner, geared toward tangible, measurable, and achievable results.

It will define the annual actions to be undertaken and establish them on the calendar. It will also schedule and establish the expected results, the human and material resources to be employed, and the financial resources to finance them (budget).



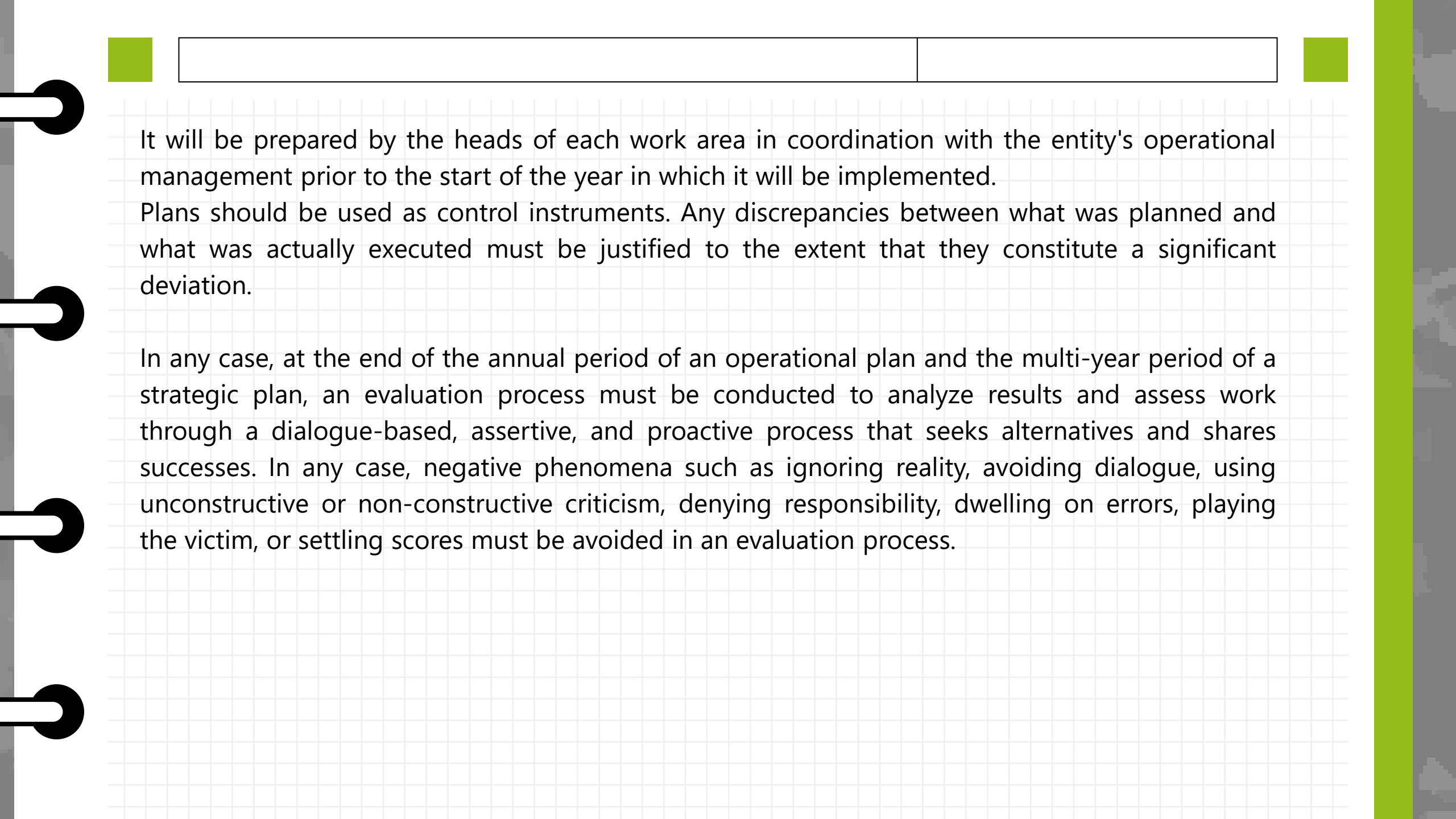


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It will be prepared by the heads of each work area in coordination with the entity's operational management prior to the start of the year in which it will be implemented.

Plans should be used as control instruments. Any discrepancies between what was planned and what was actually executed must be justified to the extent that they constitute a significant deviation.

In any case, at the end of the annual period of an operational plan and the multi-year period of a strategic plan, an evaluation process must be conducted to analyze results and assess work through a dialogue-based, assertive, and proactive process that seeks alternatives and shares successes. In any case, negative phenomena such as ignoring reality, avoiding dialogue, using unconstructive or non-constructive criticism, denying responsibility, dwelling on errors, playing the victim, or settling scores must be avoided in an evaluation process.



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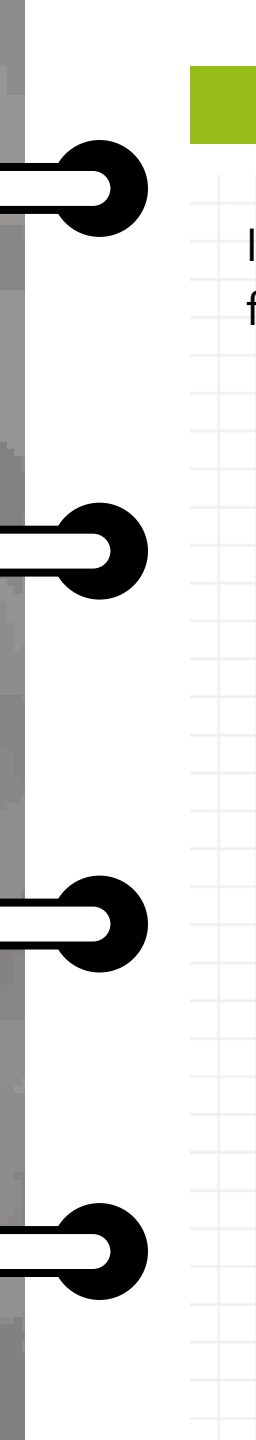
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## 1.5. Crisis management

At any time, an unusual event may arise due to unforeseen circumstances that disrupt, jeopardize, or even make it completely impossible to carry out activities and achieve planned objectives.

It is precisely the unforeseen nature of an unexpected situation that turns it into a crisis of varying severity: therefore, we must anticipate the potential negative situations that may occur and establish the necessary preventive and corrective measures to properly manage any crises that may arise.

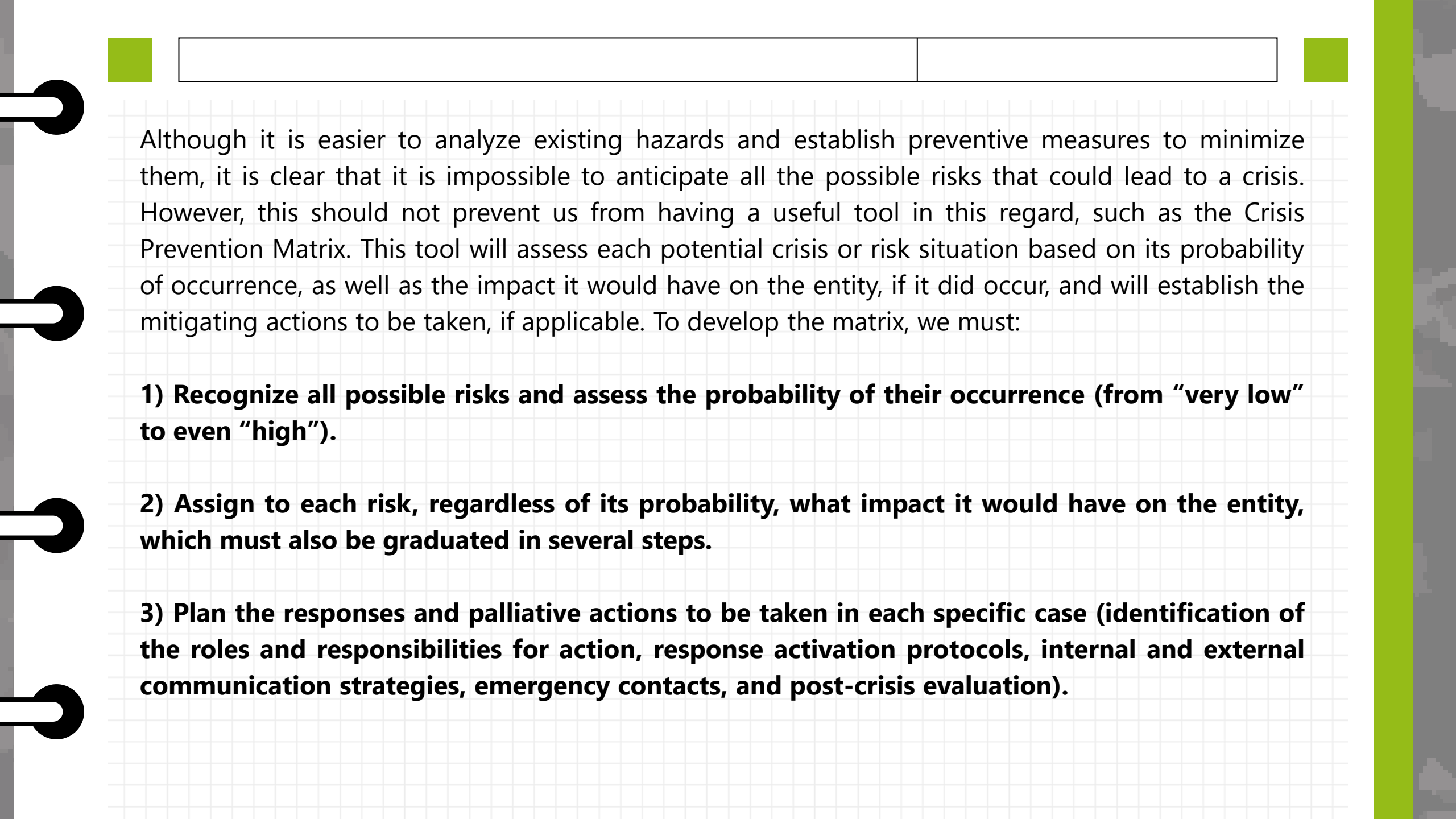




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In this sense, a correct management policy must find out if there is or provide the entity with the following if it does not exist:

- Preventive measures against theft, fire, flooding, power outages, etc., including evacuation plans.
- Policies for cases of theft, fire, flood, etc.
- Civil liability policies for employees and volunteers.
- Computer antivirus programs.
- Procedures for backing up computer equipment and important documentation.
- Safeguard backup copies in a separate office or in a fireproof safe or cabinet.



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Although it is easier to analyze existing hazards and establish preventive measures to minimize them, it is clear that it is impossible to anticipate all the possible risks that could lead to a crisis. However, this should not prevent us from having a useful tool in this regard, such as the Crisis Prevention Matrix. This tool will assess each potential crisis or risk situation based on its probability of occurrence, as well as the impact it would have on the entity, if it did occur, and will establish the mitigating actions to be taken, if applicable. To develop the matrix, we must:

- 1) Recognize all possible risks and assess the probability of their occurrence (from “very low” to even “high”).**
- 2) Assign to each risk, regardless of its probability, what impact it would have on the entity, which must also be graduated in several steps.**
- 3) Plan the responses and palliative actions to be taken in each specific case (identification of the roles and responsibilities for action, response activation protocols, internal and external communication strategies, emergency contacts, and post-crisis evaluation).**

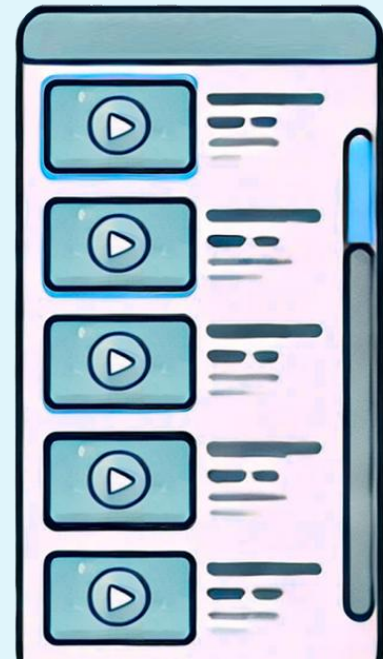


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**Excel made easy**

How to Make a Dynamic and Interactive Risk Matrix in Excel





## SESSION 2

# QUALITY MANAGEMENT



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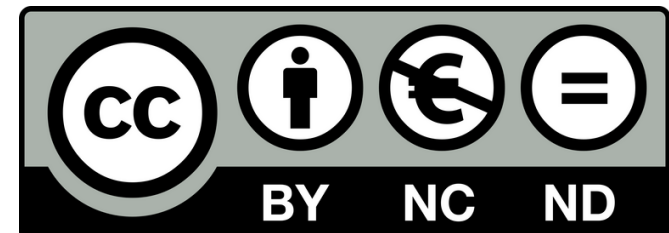
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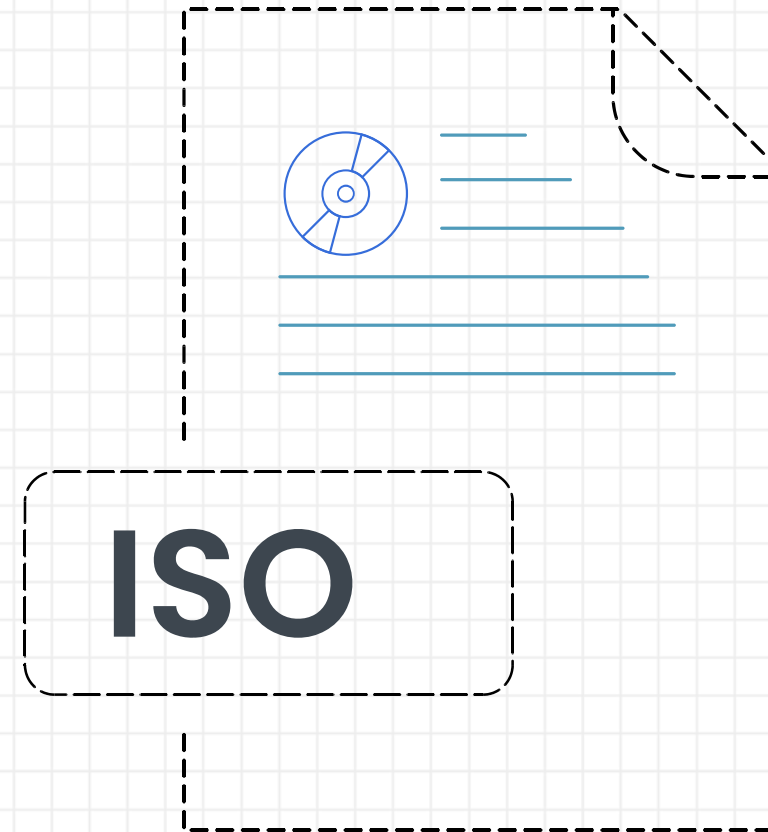









## 2.1. Quality management systems

Among the various quality management systems, the best known are those established by the ISO family of standards or the European Foundation for Quality Management (EFQM) model. These have a broad focus since they are aimed at a wide variety of companies and organizations of different types.

The ISO model is prescriptive, as it establishes requirements whose full compliance is a necessary condition for obtaining the corresponding certifications. The EFQM model is non-prescriptive and assesses an entity's progress based on a series of criteria with a marked evolutionary nature.





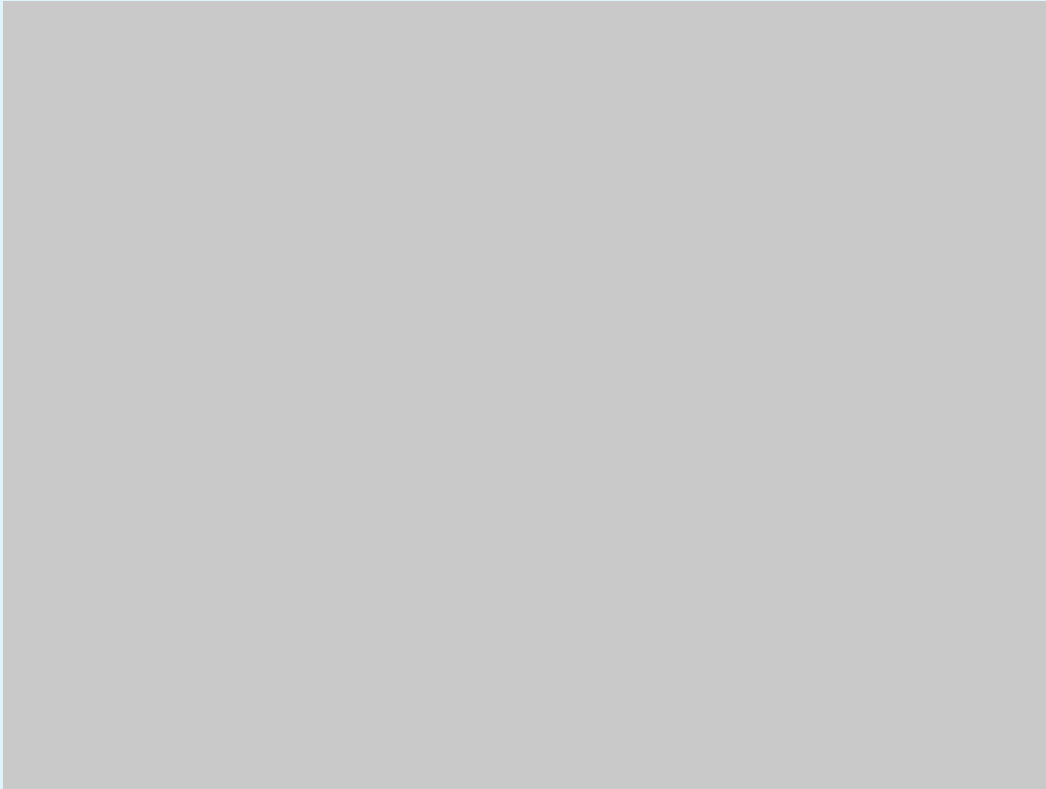
Within the scope of third-sector organizations is the Institute for NGO Quality (ICONG). It was founded in 2008 by some of the most important Spanish NGOs, with the mission of developing the NGO Quality Standard. This is a "quality management standard for NGOs, based on a principled and values-based approach." It is a prescriptive standard applicable to any third-sector organization.

It is a system that encourages all work processes to be geared toward meeting the needs of customers and other stakeholders, complying with both their requirements and those of the law.

Its objectives include improving the performance and positioning of organizations, increasing their learning capacity, transparency, and understanding of their management, as well as innovation, while strengthening their ability to interact with other entities by establishing alliances and synergies.

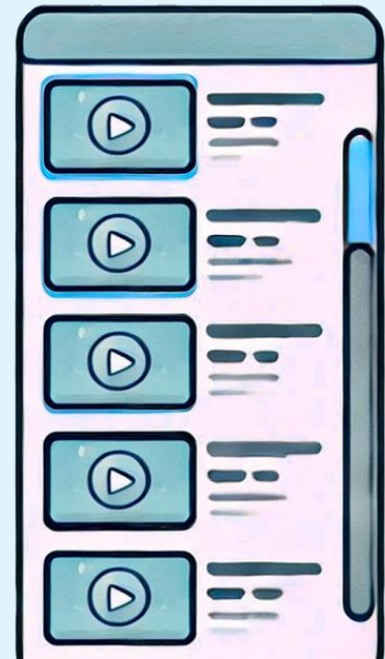


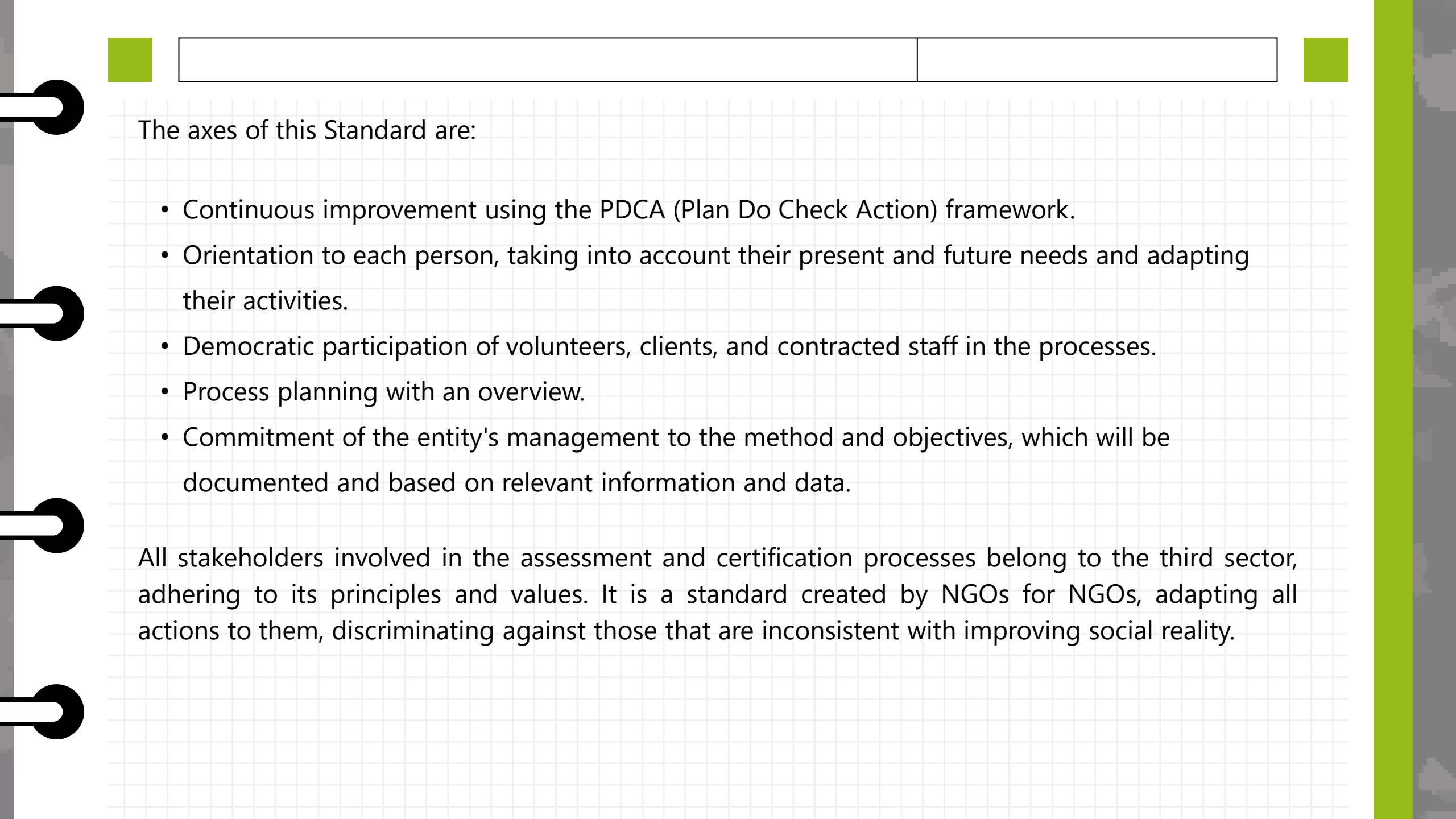
Buscar



**Manuel Albertos Vazquez**

Introduction to the NGO Standard





The axes of this Standard are:

- Continuous improvement using the PDCA (Plan Do Check Action) framework.
- Orientation to each person, taking into account their present and future needs and adapting their activities.
- Democratic participation of volunteers, clients, and contracted staff in the processes.
- Process planning with an overview.
- Commitment of the entity's management to the method and objectives, which will be documented and based on relevant information and data.

All stakeholders involved in the assessment and certification processes belong to the third sector, adhering to its principles and values. It is a standard created by NGOs for NGOs, adapting all actions to them, discriminating against those that are inconsistent with improving social reality.

The purpose of processes is the person, not the organizational development of entities. Increasing their presence or resources are tools for improving people's quality of life.

Implementing quality management systems and obtaining the corresponding certifications comes at a cost, so it's a good idea to request a quote from the certifying bodies. The adaptation timeline is also an important consideration.

## 2.2. Quality indicators

In a third sector entity, the indicators of the quality of its performance include:

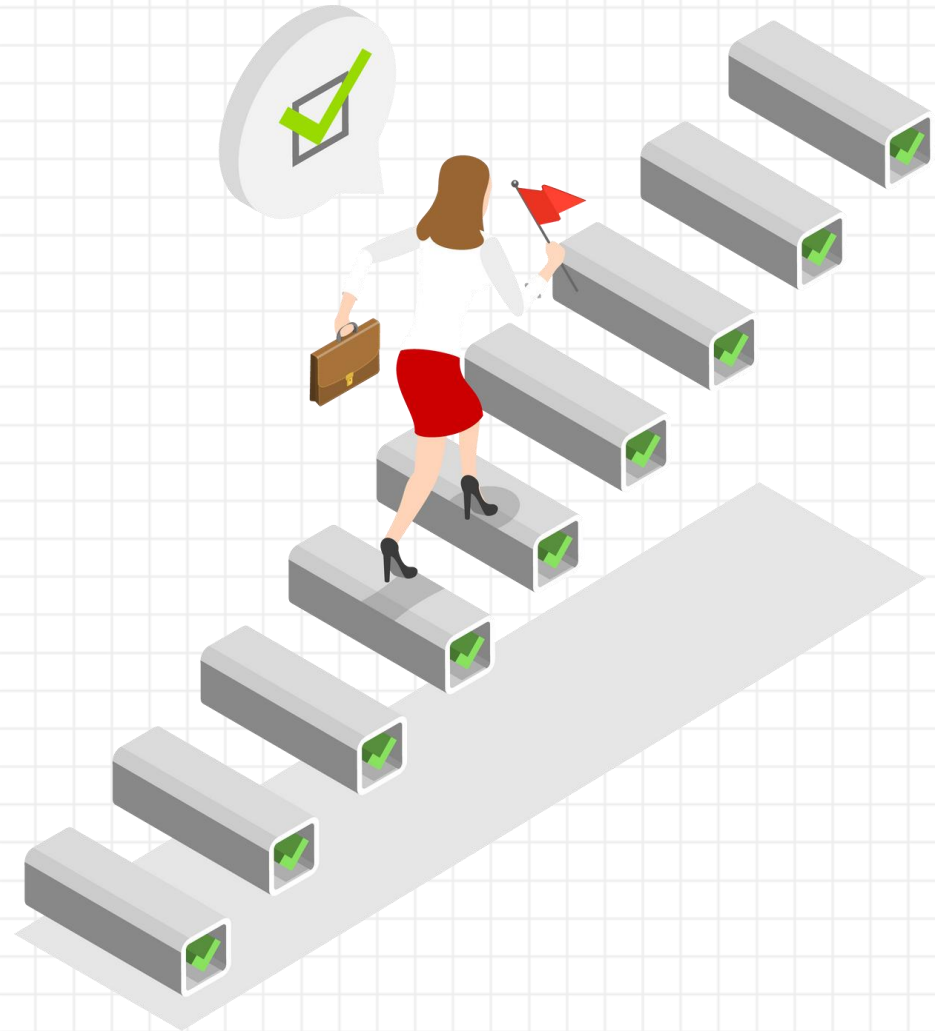
- **Independence:** Maintaining autonomy in one's ability to act, without being subject to constraints linked to obtaining resources.
- **Collaboration:** This is an internal strength that facilitates the establishment of links with other entities and external agents that generate synergies and expand their capabilities.


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- **Adaptability:** The flexibility of its structures and components is a strength that will allow it to adapt to changing circumstances, allowing it to avoid threats and take advantage of opportunities that arise.
  - **Stability:** The ability to maintain teams of people (partners, volunteers, workers, etc.) demonstrates confidence and effectiveness.
  - **Innovation:** Demonstrating the ability to implement new solutions to old problems.
  - **Coherence:** It is a true virtue and strengthens its capabilities for an entity to be consistent in all its actions with its vision, mission, and objectives—that is, with principles that give it meaning and are shared by all its members.
  - **Excellence:** Becoming a benchmark in its field of activity due to its social impact and the representativeness achieved by having a broad social base.

## 2.3. The growth of the entity

An entity's growth should be planned and anticipated within its Strategic Plan and implemented according to the provisions of the Operating Plan. Its planning should reflect the reasons for its desire to grow and the prior reflection that justifies it.

Growth planning should establish specific objectives, results, and activities. Uncontrolled or unforeseen growth can lead the organization to significant undesirable imbalances. Growth planning will ensure that growth is organic and harmoniously integrated with the rest of the organization's activities, contributing to its consolidation.





The expansion of an organization shouldn't be achieved solely through one aspect. It's better to ensure that growth occurs in unison across all areas, otherwise, dysfunction can easily arise.

It is highly inadvisable for growth to become the primary concern or goal of a given organization. It is important to understand that the mission, objectives, and actions can be achieved with more or fewer resources, without having to be subordinated to a greater abundance of resources.

In this sense, learning to work collaboratively with other entities, through establishing networks or collaboration agreements, can become a good way to expand an entity's operational and outreach capabilities.





## SESSION 3

# ADMINISTRATION AND MANAGEMENT



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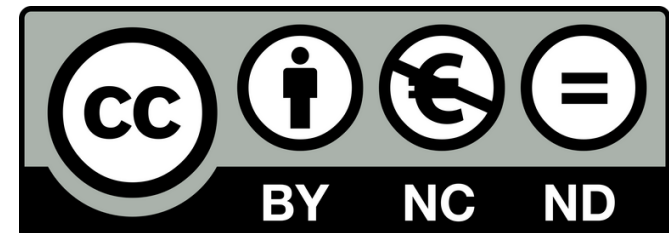
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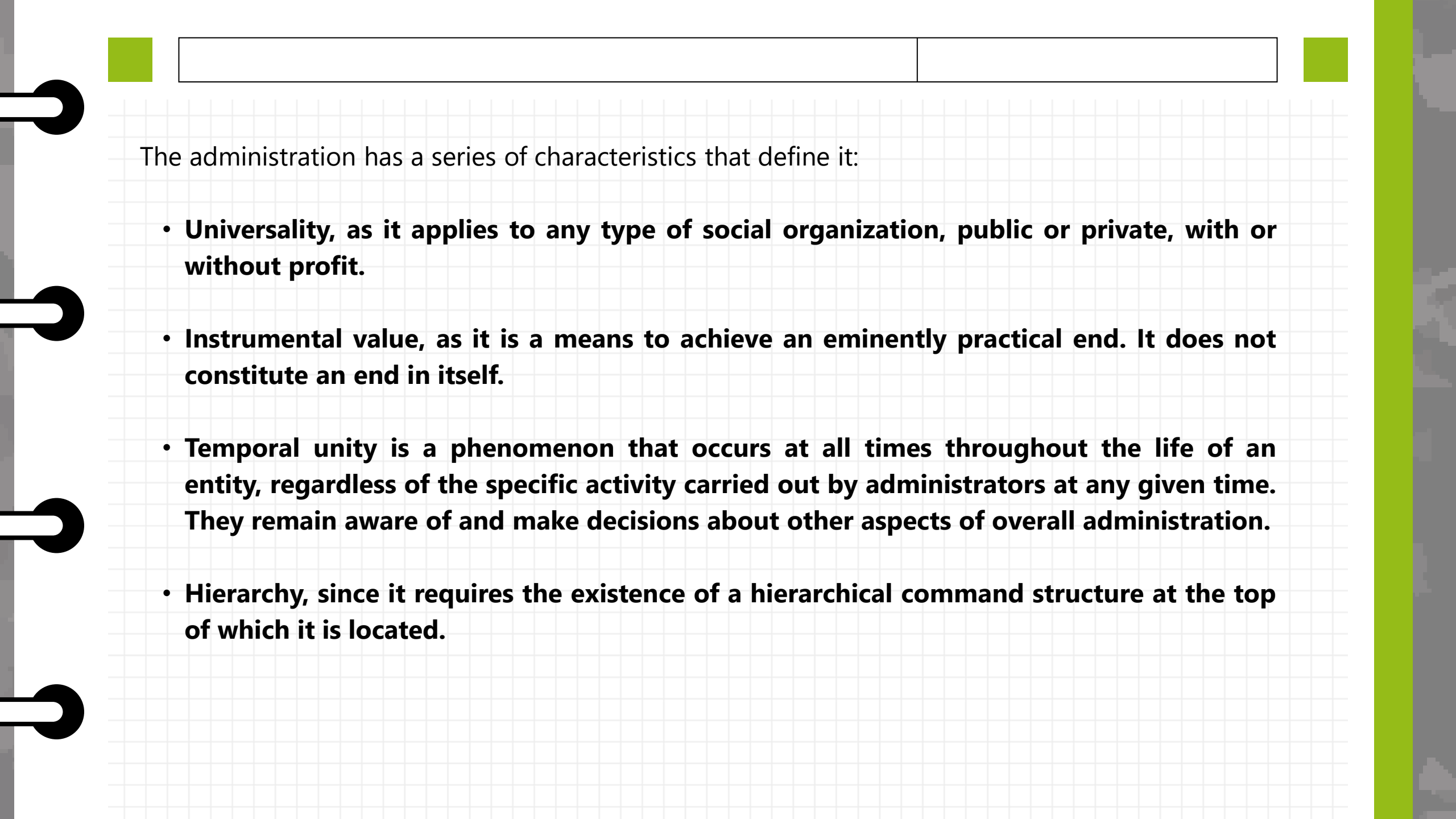


## 3.1. Concepts of administration and management

Administration involves the planning, organization, direction, and control of resources and processes to achieve established objectives. It involves the exercise of authority, ultimate responsibility, and therefore the highest level of a hierarchy. These are the highest positions.



Management involves the execution of plans using methods, techniques, and rules, in accordance with agreed organizational criteria and under the control of management. It is an executive function. These are middle managers. In short, while management formulates policies, management puts them into practice.

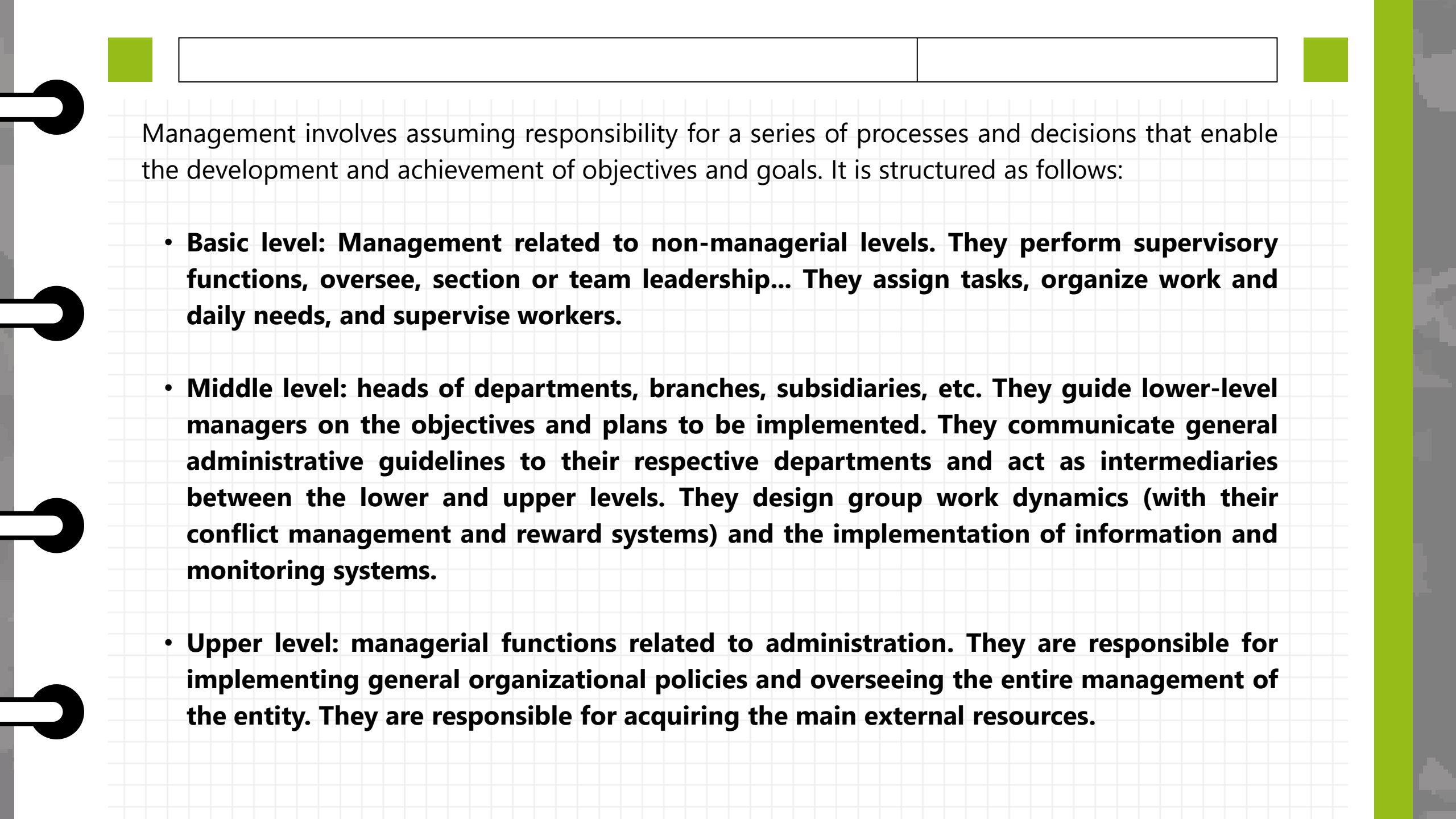


The administration has a series of characteristics that define it:

- **Universality, as it applies to any type of social organization, public or private, with or without profit.**
- **Instrumental value, as it is a means to achieve an eminently practical end. It does not constitute an end in itself.**
- **Temporal unity is a phenomenon that occurs at all times throughout the life of an entity, regardless of the specific activity carried out by administrators at any given time. They remain aware of and make decisions about other aspects of overall administration.**
- **Hierarchy, since it requires the existence of a hierarchical command structure at the top of which it is located.**

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- **Specificity, due to its unique characteristics that make it different from other disciplines or specializations. It also requires a series of specific skills that are not only related to technical knowledge, but also require the development of social skills and abstract thinking.**
  - **Interdisciplinarity, since it draws on and is assisted by the techniques, methods, and principles of other academic disciplines, such as mathematics, statistics, law, economics, accounting, sociology, psychology, philosophy, anthropology, and political science.**
  - **Flexibility, because its principles are not rigid and adapt to the specificities of the managed entity.**

Administration can be public, private, or mixed, depending on whether it is part of a state's public structures regulated by specific laws, or whether it is owned or controlled by individuals or other private entities. Certain companies or entities may have a mixed nature, having some participation from both the public and private sectors.



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Management involves assuming responsibility for a series of processes and decisions that enable the development and achievement of objectives and goals. It is structured as follows:

- **Basic level: Management related to non-managerial levels. They perform supervisory functions, oversee, section or team leadership... They assign tasks, organize work and daily needs, and supervise workers.**
- **Middle level: heads of departments, branches, subsidiaries, etc. They guide lower-level managers on the objectives and plans to be implemented. They communicate general administrative guidelines to their respective departments and act as intermediaries between the lower and upper levels. They design group work dynamics (with their conflict management and reward systems) and the implementation of information and monitoring systems.**
- **Upper level: managerial functions related to administration. They are responsible for implementing general organizational policies and overseeing the entire management of the entity. They are responsible for acquiring the main external resources.**

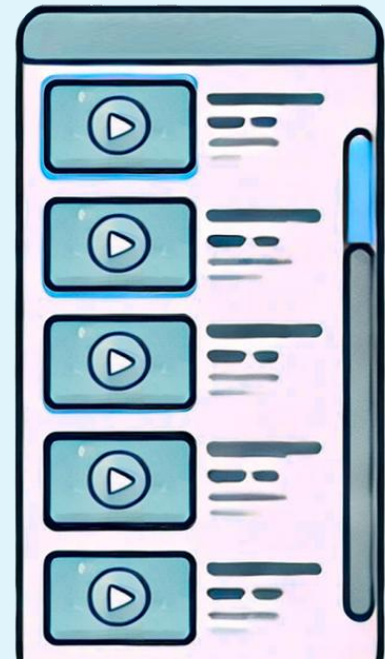


Buscar



**Robert Vargas**

Business administration and management



# FINANCIAL MANAGEMENT OF THE ENTITY

Subject

5





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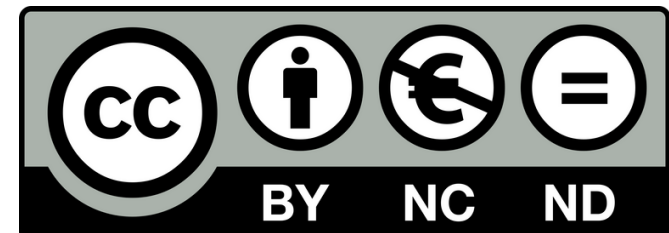
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# subject 5

## table of contents

### **SESSION 1: TAXATION.**

- 1.1. Consequences of the declaration of public utility:
- 1.2. Annual declaration of transactions with third parties.
- 1.3. Value Added Tax (VAT)
- 1.4. Corporate Tax
- 1.5. Local taxes, Property Transfer Tax
- 1.6. Custody of tax and accounting documentation
- 1.7. Justification of expenses
- 1.8. Tax benefits for donors
- 1.9. Communication to the AEAT of the fees and donations received
- 1.10. Entry of donations
- 1.11. Lotteries

## **SESSION 2: ACCOUNTING.**

- 2.1. Accounting obligations.
- 2.2. Accounting books.
- 2.3. Economic and accounting obligations with the Tax Administration.
- 2.4. Administrative and management expenses.
- 2.5. Accounting.
- 2.6. Accounting programs.
- 2.7. Annual accounts: balance sheet, income statement and notes.

## **SESSION 3: FINANCES.**

- 3.1. Treasury.
- 3.2. Budgets.
- 3.3. Fundraising: Fundraising plan.
- 3.4. Financing from private entities and companies.
- 3.5. Fundraising on the web.
- 3.6. Crowdfunding.
- 3.7. Fundraising methods, campaigns and events.
- 3.8. Online store.



SESSION 1

TAXATION



## 1.1. Consequences of the declaration of public utility

Law 49/2002, of December 23, on the tax regime of non-profit entities and tax incentives for patronage, regulates the benefits and obligations of non-profit associations that have obtained the declaration of public utility, as well as those registered in the Registry of Non-Governmental Development Organizations of the Spanish Agency for International Development Cooperation (AECID). However, non-profit entities that have not obtained or have lost this declaration will not be subject to the advantages and greater obligations established by this law.

Donations given to entities not declared as public benefit entities do not entitle donors to a reduction in their personal income tax calculations. These entities also have no exemption from corporate tax. Furthermore, they are not required to submit an annual activity report to the Tax Agency, nor the accounting records for the year prior to the association registration, nor a corporate tax return as long as all their income comes from donations and subsidies.

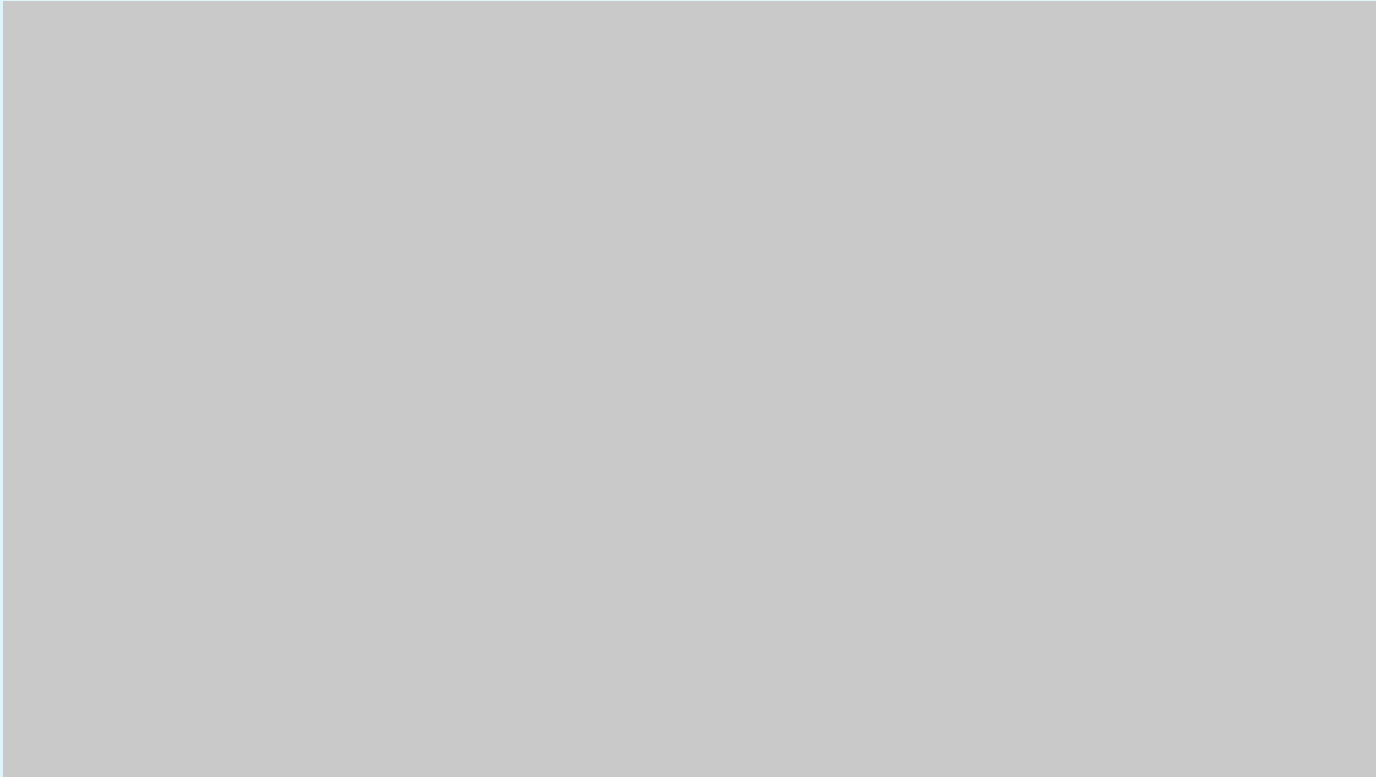
## 1.2. The annual declaration of transactions with third parties (FORM 347)

Form 347 is the annual declaration of transactions with third parties filed in February of each year. It allows the Treasury to cross-reference reported data on financial transactions between suppliers and customers. Transactions totaling more than €3,005.06 must be declared on this form:

- Non-refundable grants and aid.
- Operations of insurance entities.
- Advances from customers and suppliers.
- Leases not subject to withholding.
- Deliveries and acquisitions of goods and services, both those subject to VAT and those not exempt from it, as well as those not subject to VAT and those exempt from it.
- Real estate operations.

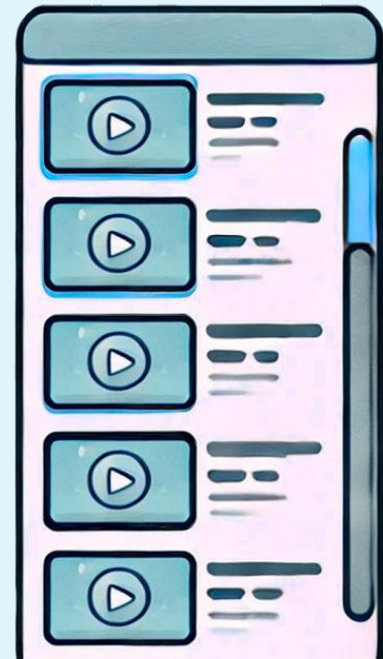


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**Create my company**

Submit Form 347 (annual declaration of transactions with third parties)




### 1.3. Value Added Tax (VAT):


There is no special VAT regime for non-profit entities. This tax is applied according to specific activities defined in Law 37/1992, of December 28, on Value Added Tax. Regarding the activities typically carried out by third-sector entities, the exemptions established in Article 20 of said law must be taken into account. These exempt activities include the following:

- a) Protection of children and youth.
- b) Assistance for the elderly.
- c) Special education and assistance for the disabled.
- d) Assistance to ethnic minorities.
- e) Assistance to refugees and asylum seekers.
- f) Assistance to passersby.
- g) Assistance to people with unshared family responsibilities.
- h) Community and family social action.
- i) Assistance to ex-prisoners.
- j) Social reintegration and crime prevention.
- k) Assistance to alcoholics and drug addicts.
- l) Cooperation for development.







There are no benefits for non-profit organizations regarding input VAT (i.e., the VAT you have to pay when you buy something).



VAT must be reflected in invoices issued, and then settled quarterly to the AEAT (Tax Agency) when the entity provides services or sells items not specifically included among the activities exempt from this tax listed in Title II of Law 37/1992.



Even if these activities are occasional, carrying out an economic activity not exempt from VAT will determine the subjection to the obligations inherent to the tax: prior notification to the AEAT of the performance of these activities according to Form 036, filing quarterly returns and the annual summary of the tax, or keeping a record book of invoices issued and received.

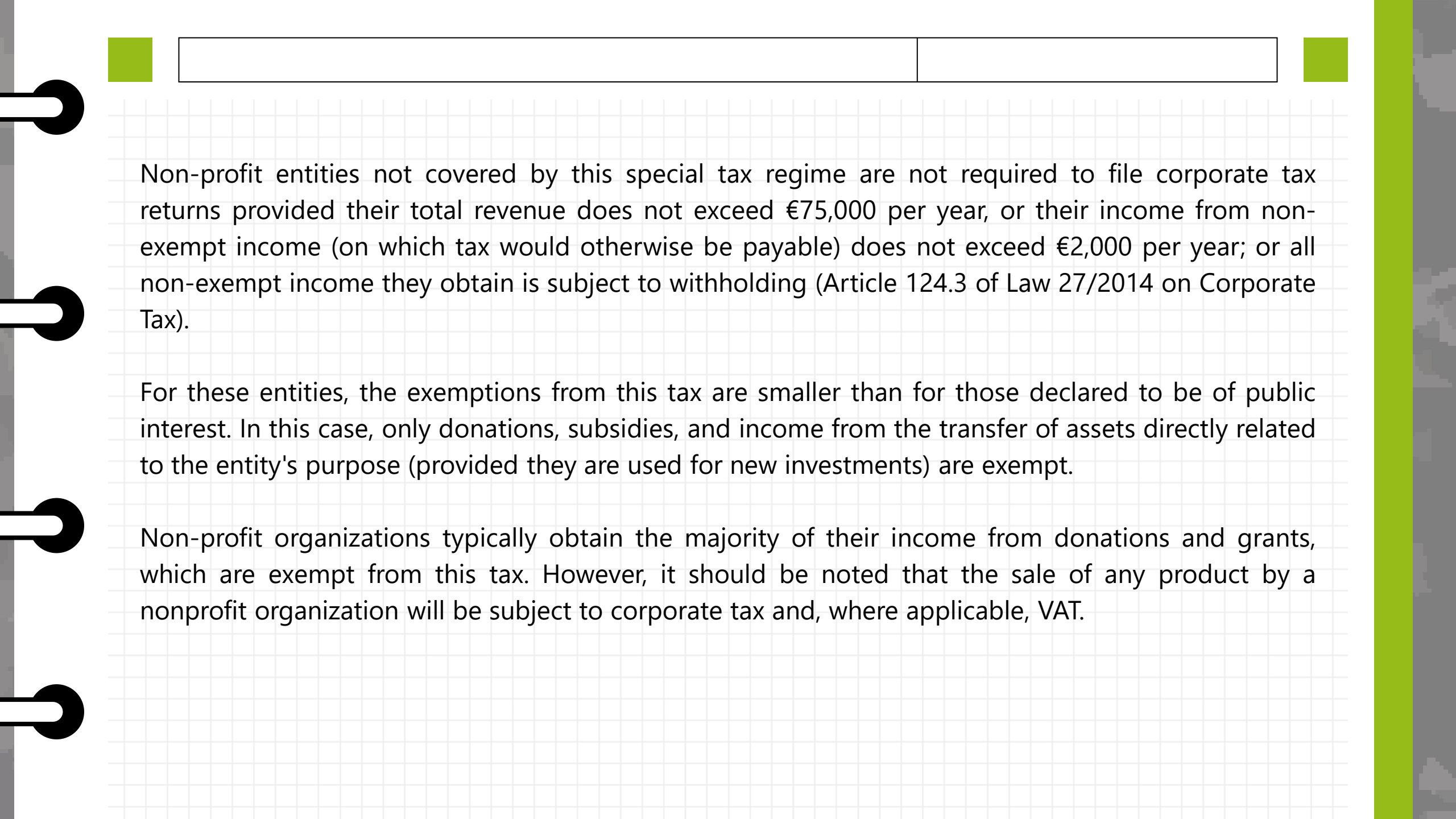


## 1.4. Corporate Tax

As long as a non-profit entity has a declaration of social utility or is registered with the Spanish Agency for International Cooperation, it may apply to benefit from the special tax regime of Law 42/2002.

In this case, they will be exempt from corporate tax, but not from filing the corresponding returns, as required by Article 124 of Law 27/2014, which regulates this tax.

The law specifies that donations and subsidies, membership fees (provided they are not in return for an economic activity), income from assets (dividends, interest, rent, etc.), or income derived from the transfer of assets or rights, as well as income derived from exempt economic activities, will be exempt (Article 7 of Law 49/2002).



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Non-profit entities not covered by this special tax regime are not required to file corporate tax returns provided their total revenue does not exceed €75,000 per year, or their income from non-exempt income (on which tax would otherwise be payable) does not exceed €2,000 per year; or all non-exempt income they obtain is subject to withholding (Article 124.3 of Law 27/2014 on Corporate Tax).

For these entities, the exemptions from this tax are smaller than for those declared to be of public interest. In this case, only donations, subsidies, and income from the transfer of assets directly related to the entity's purpose (provided they are used for new investments) are exempt.

Non-profit organizations typically obtain the majority of their income from donations and grants, which are exempt from this tax. However, it should be noted that the sale of any product by a nonprofit organization will be subject to corporate tax and, where applicable, VAT.



Buscar



### Home-Based Economics

Corporate Income Tax: What is it and how to calculate it?



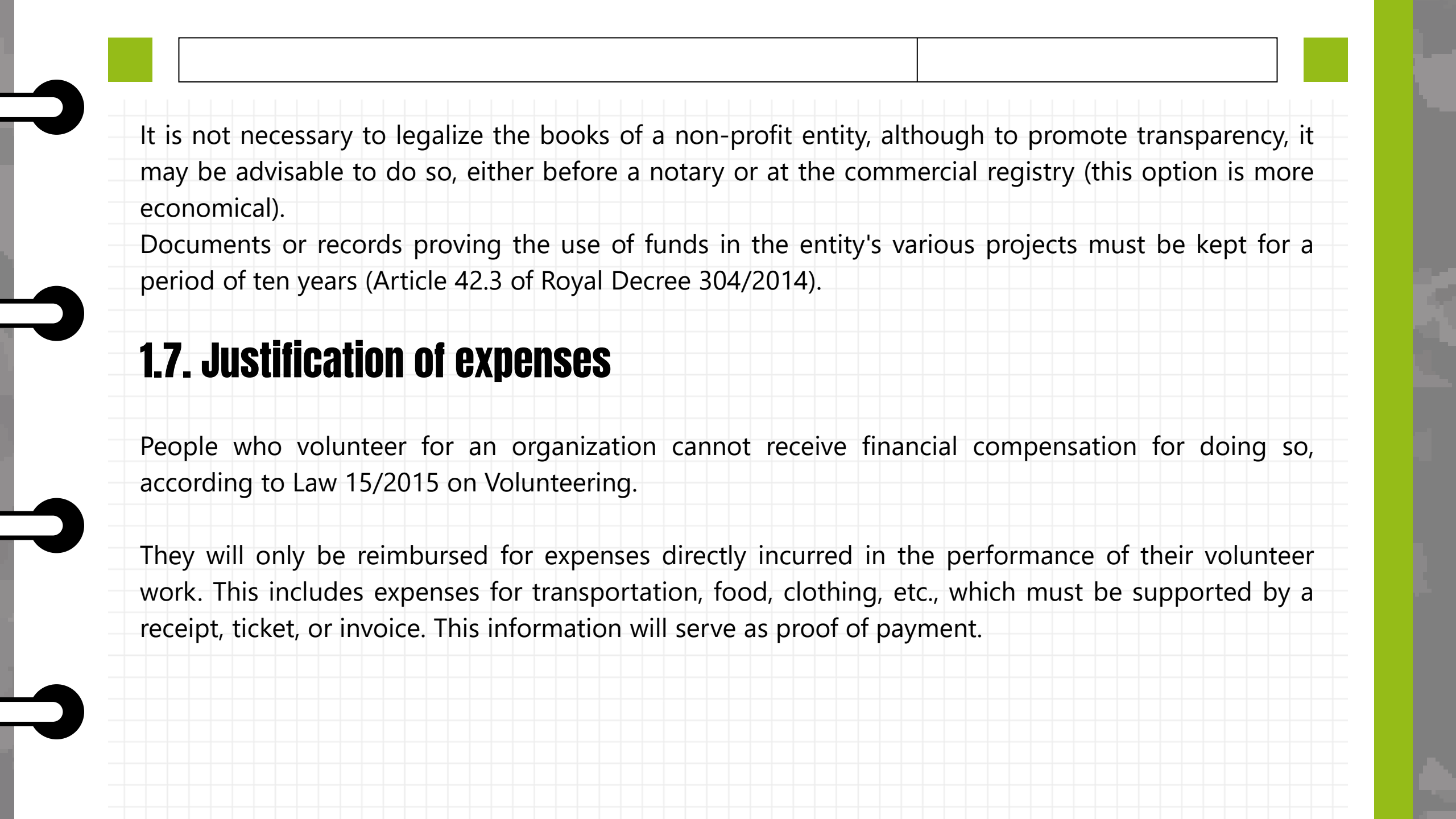
## **1.5. Local taxes, Property Transfer Tax**

The declaration of public utility and the inclusion in the tax regime of Law 42/2002 may entail certain exemptions or discounts on these taxes, which will be included in the municipal tax ordinances and the regional laws regulating the Transfer Tax in each community.

## **1.6. Custody of tax and accounting documentation**

Invoices and tax documentation must be kept for at least four years. However, invoices for goods that become part of inventory (called fixed assets) must be kept as long as the asset remains in that condition.

Accounting books and other financial documentation must be kept for at least six years, according to commercial legislation.



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It is not necessary to legalize the books of a non-profit entity, although to promote transparency, it may be advisable to do so, either before a notary or at the commercial registry (this option is more economical).

Documents or records proving the use of funds in the entity's various projects must be kept for a period of ten years (Article 42.3 of Royal Decree 304/2014).

## **1.7. Justification of expenses**

People who volunteer for an organization cannot receive financial compensation for doing so, according to Law 15/2015 on Volunteering.

They will only be reimbursed for expenses directly incurred in the performance of their volunteer work. This includes expenses for transportation, food, clothing, etc., which must be supported by a receipt, ticket, or invoice. This information will serve as proof of payment.

## 1.8. Tax benefits for donors

Donations and contributions made by both individuals and legal entities to entities declared to be of public utility, or registered in the AECID Registry and covered by the tax regime of Law 42/2002, will be eligible for personal income tax deductions.

These deductions will be 80% of the first 150 euros and 35% of donations for larger amounts—which may reach 40% when donations have been made in at least three consecutive years—with a limit of 10% of the taxpayer's tax base.

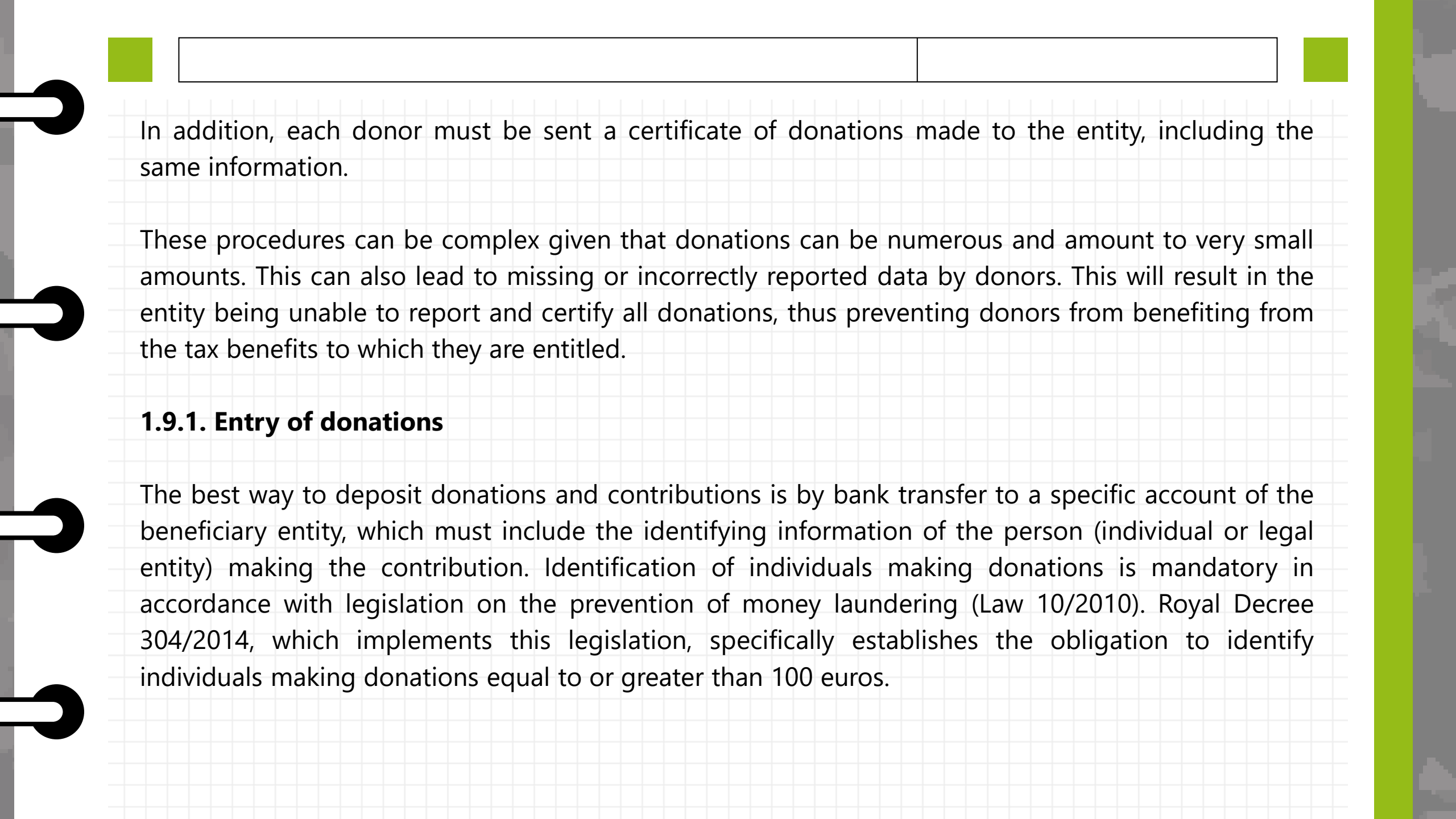
Corporate tax deductions may also be made (in this case, with a 35% deduction—which can reach 40% when donations have been made to the same entity for more than two consecutive years—with a maximum limit of 10% of the tax base).

## 1.9. Communication to the AEAT of the fees and donations received

During the month of January of each year, non-profit entities subject to the tax regime of Law 42/2002 must report to the AEAT (Tax Agency) any contributions and irrevocable donations of money, other assets, or rights of any kind received in the previous year. Form 182 includes the following information:

1. Donor identification: Name and surname, or company name and NIF.
2. Amount of the donation or contribution. If the donation is in kind, the amount donated will be valued.
3. Reference to whether the donation or contribution is received for priority patronage activities as indicated by the General State Budget Law.
4. Information on any revocations of donations and contributions that may have occurred during the calendar year.
5. Indication of whether the donation or contribution entitles the user to any of the deductions approved by the Autonomous Communities.





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In addition, each donor must be sent a certificate of donations made to the entity, including the same information.

These procedures can be complex given that donations can be numerous and amount to very small amounts. This can also lead to missing or incorrectly reported data by donors. This will result in the entity being unable to report and certify all donations, thus preventing donors from benefiting from the tax benefits to which they are entitled.

### **1.9.1. Entry of donations**

The best way to deposit donations and contributions is by bank transfer to a specific account of the beneficiary entity, which must include the identifying information of the person (individual or legal entity) making the contribution. Identification of individuals making donations is mandatory in accordance with legislation on the prevention of money laundering (Law 10/2010). Royal Decree 304/2014, which implements this legislation, specifically establishes the obligation to identify individuals making donations equal to or greater than 100 euros.

### 1.9.2. Lotteries

The sale of lottery tickets is a very common way for social organizations of all kinds to obtain funding. If the tickets carry a surcharge, this can be considered income derived from the economic activity of selling the tickets. Alternatively, it could also be recorded as a free and irrevocable donation, in which case we should adhere to both its generous nature and the need to identify the donor, especially if the donation is equal to or greater than 100 euros.

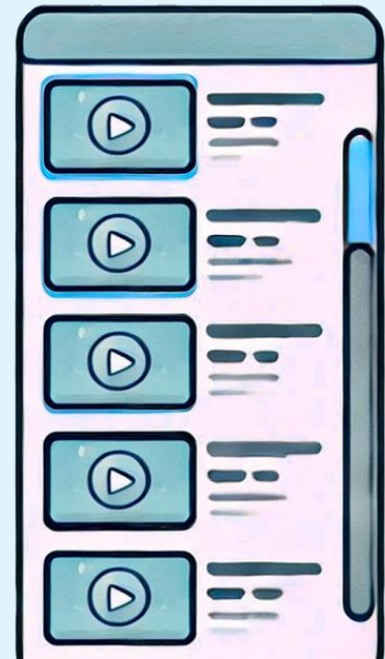


Buscar



**cucunver**

Model 182 report for entities





SESSION 2

ACCOUNTING



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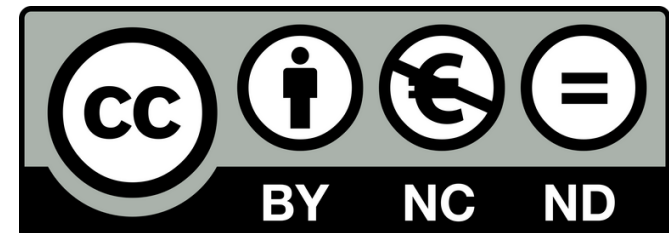
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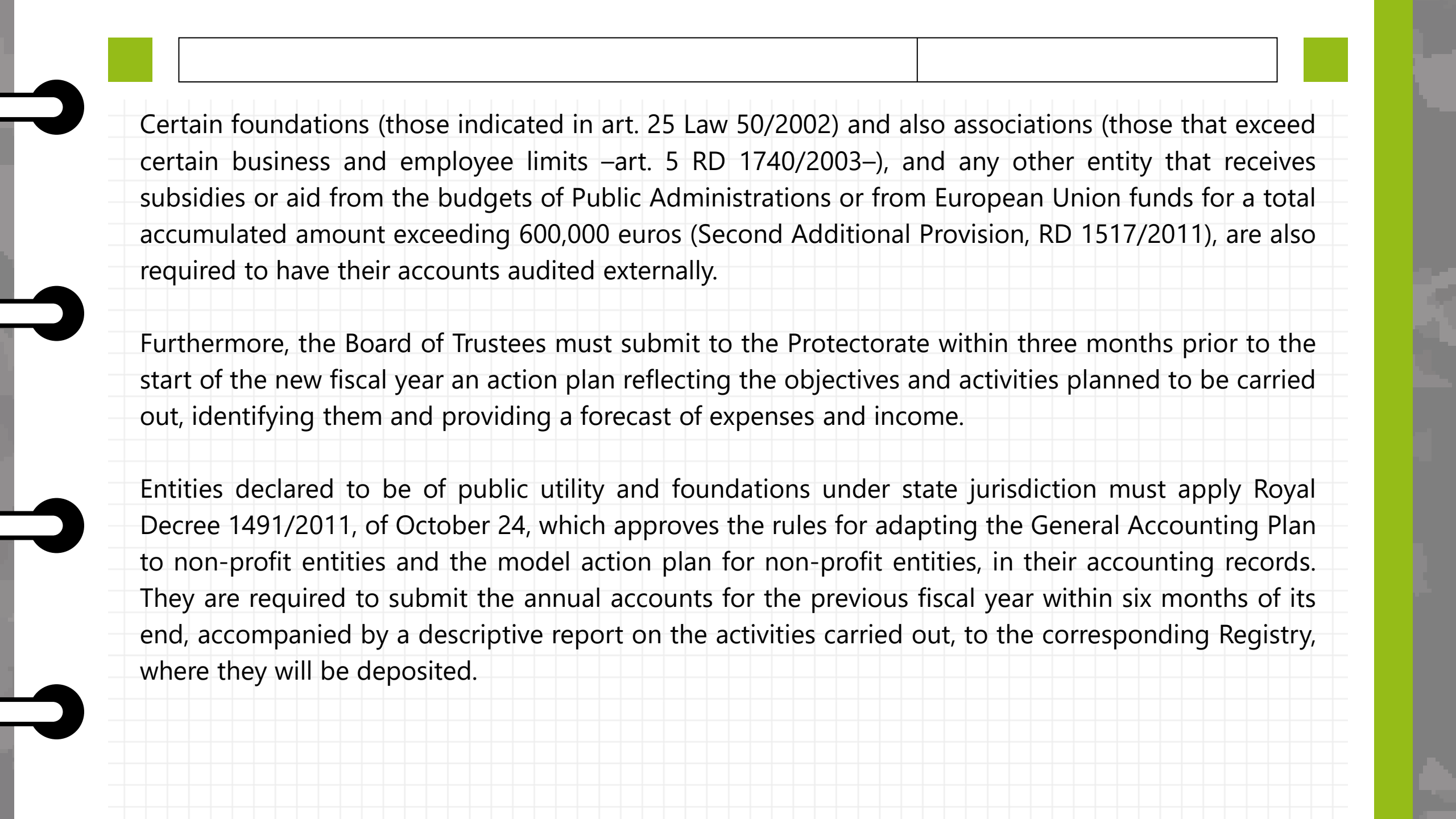


## 2.1. Accounting obligations

All associations must "maintain accounting records that provide a true and fair view of the entity's assets, profits, and financial situation, as well as the activities carried out." This is stated in Article 14 of Law 1/2002, which concludes by requiring that "The association's accounts shall be approved annually by the general assembly."

For their part, foundations "must keep organized accounting records appropriate to their activities, allowing for chronological tracking of transactions. To this end, they must keep a Journal and an Inventory and Annual Accounts Book." This is stated in Article 25 of Law 50/2002, which further establishes that the president is responsible for preparing the accounts and the Board of Trustees is responsible for approving them within six months of the end of the financial year, and they must be submitted to the Protectorate within the following ten business days. The annual accounts must include a balance sheet, income statement, and report.

The latter will complete the information contained in the balance sheet and income statement and include the inventory of assets, information on the foundation's activities, and changes in the governing, management, and representative bodies.



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Certain foundations (those indicated in art. 25 Law 50/2002) and also associations (those that exceed certain business and employee limits –art. 5 RD 1740/2003–), and any other entity that receives subsidies or aid from the budgets of Public Administrations or from European Union funds for a total accumulated amount exceeding 600,000 euros (Second Additional Provision, RD 1517/2011), are also required to have their accounts audited externally.

Furthermore, the Board of Trustees must submit to the Protectorate within three months prior to the start of the new fiscal year an action plan reflecting the objectives and activities planned to be carried out, identifying them and providing a forecast of expenses and income.

Entities declared to be of public utility and foundations under state jurisdiction must apply Royal Decree 1491/2011, of October 24, which approves the rules for adapting the General Accounting Plan to non-profit entities and the model action plan for non-profit entities, in their accounting records. They are required to submit the annual accounts for the previous fiscal year within six months of its end, accompanied by a descriptive report on the activities carried out, to the corresponding Registry, where they will be deposited.

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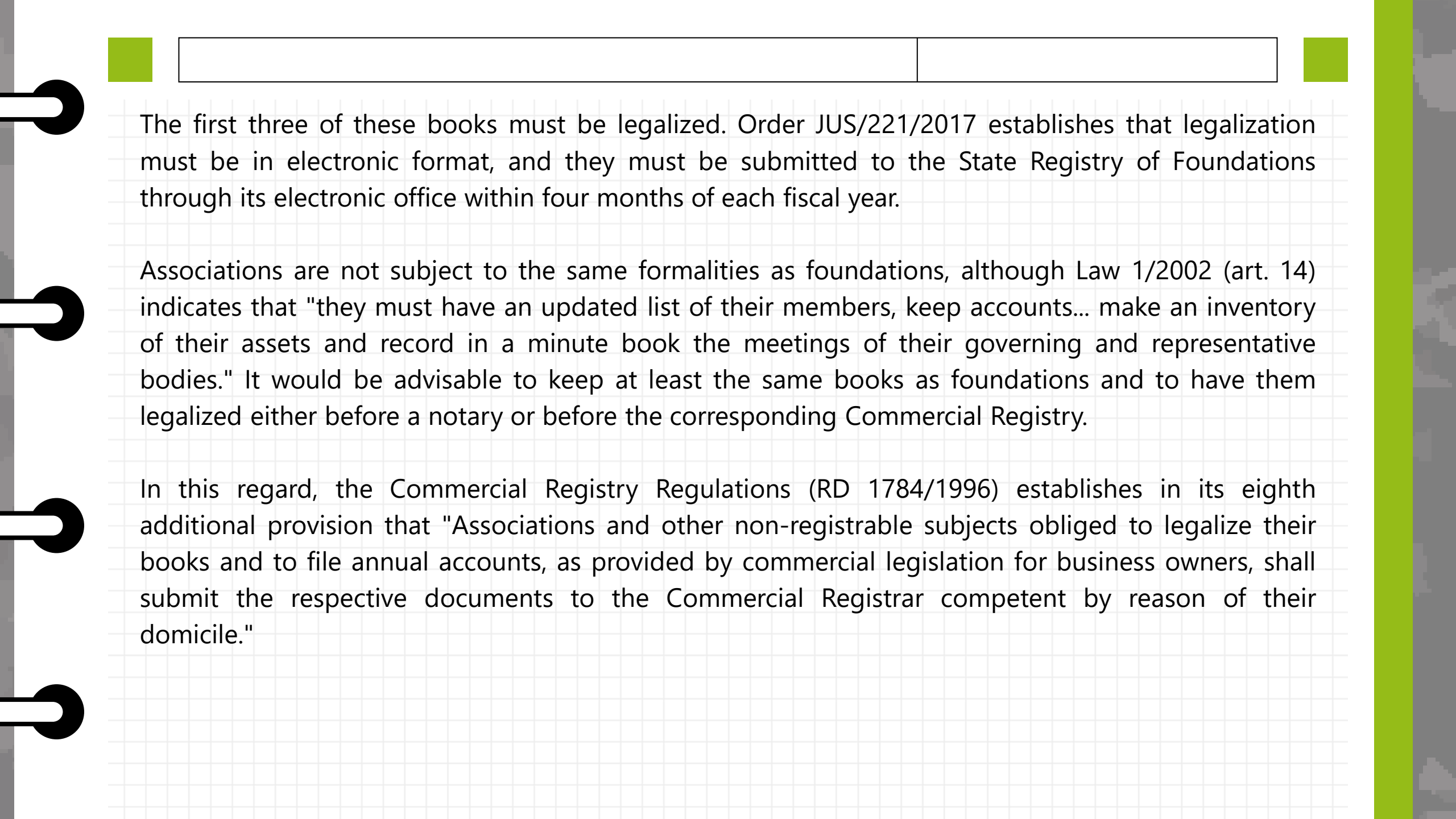
These accounts must present a true and fair view of the assets, results, and financial position, as well as the source, amount, destination, and application of public revenues received. Other entities may apply the Resolution of March 26, 2013, of the Institute of Accounting and Auditing, which approves the Accounting Plan for Small and Medium-Sized Non-Profit Entities. Failure to comply with these deadlines may lead to the initiation of proceedings to withdraw the declaration of public interest or to the initiation of proceedings to intervene in a foundation.

## 2.2. Accounting books

Foundations under state jurisdiction must necessarily keep a series of books:

- **Daily book (art. 27 RD 1337/2005).**
- **Minutes book (42.2 of RD 1611/2007).**
- **Book of action plans and annual accounts (42.2 of RD 1611/2007).**
- **Book of inventories and annual accounts (art. 27 RD 1337/2005).**





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The first three of these books must be legalized. Order JUS/221/2017 establishes that legalization must be in electronic format, and they must be submitted to the State Registry of Foundations through its electronic office within four months of each fiscal year.

Associations are not subject to the same formalities as foundations, although Law 1/2002 (art. 14) indicates that "they must have an updated list of their members, keep accounts... make an inventory of their assets and record in a minute book the meetings of their governing and representative bodies." It would be advisable to keep at least the same books as foundations and to have them legalized either before a notary or before the corresponding Commercial Registry.

In this regard, the Commercial Registry Regulations (RD 1784/1996) establishes in its eighth additional provision that "Associations and other non-registrable subjects obliged to legalize their books and to file annual accounts, as provided by commercial legislation for business owners, shall submit the respective documents to the Commercial Registrar competent by reason of their domicile."

## 2.3. Accounting, auditing and action plan for foundations

The latest reforms to the Foundations Law have transformed accounting:

- 1) Foundations are required to keep a journal containing a daily record of accounting transactions and a book of inventories and annual accounts to record the financial status and results.
- 2) The annual accounts must be approved by the foundation's board of trustees within a maximum period of six months from the end of the financial year.
- 3) The annual accounts model may be abbreviated if it meets similar requirements to those of commercial companies: this calculation includes income from its own activity and from commercial activities, if any.
- 4) A simplified accounting model may be used if the foundation's total assets do not exceed 150,000 euros, annual income is less than 150,000 euros, or the average number of employees during the year is 5 or fewer.
- 5) External review will be mandatory if at the end of the fiscal year the foundation's total assets

4) A simplified accounting model may be used if the foundation's total assets do not exceed 150,000 euros, annual income is less than 150,000 euros, or the average number of employees during the year is 5 or fewer.

5) External review will be mandatory if, at the end of the fiscal year, the foundation's total assets exceed €2,400,000, its annual revenue exceeds €2,400,000, or if it has more than 50 employees on average. If a foundation begins to meet (or ceases to meet) these conditions, the changes will only be applied if the situation continues for two consecutive years.

## **2.4. Economic and accounting obligations with the Tax Administration**

Entities covered by Law 49/2002 are required to submit a Financial Report to the Tax Agency (AEAT) Delegation within seven months of the end of the fiscal year. Those with total annual revenue of less than €20,000 are exempt from this obligation. This procedure is completed through the Tax Agency website. Pursuant to Article 3 of Royal Decree 1270/2003, the report must contain...

## ECONOMIC REPORT (I)

- a) Identification of the income exempt and non-exempt from Corporate Tax, indicating the corresponding number and letter of Articles 6 and 7 of Law 49/2002 that grant the exemption, and an indication of the income and expenses for each of them. The calculations and criteria used to determine the distribution of expenses among the different types of income obtained by the entity must also be indicated.
- b) Identification of the income, expenses, and investments corresponding to each project or activity carried out by the entity to fulfill its statutory purposes or objective. The expenses of each project will be classified by categories, such as personnel expenses, expenses for external services, or material purchases.
- c) Specification and method of calculating the income and revenue referred to in Article 3.2 of Law 49/2002, as well as a description of the purpose or application given to them.

## ECONOMIC REPORT (II)

- d) Remuneration, whether monetary or in kind, paid by the entity to its patrons, representatives or members of the governing body, both as reimbursement for expenses incurred in the performance of their duties and as remuneration for services rendered to the entity other than those inherent to their duties.
- e) Percentage of participation held by the entity in commercial companies, including the identification of the entity, its corporate name and its tax identification number.
- f) Remuneration received by the directors representing the entity in the commercial companies in which it participates, indicating the amounts that have been reimbursed.

## ECONOMIC MEMOIR (III)

- g) Business collaboration agreements in activities of general interest signed by the entity, identifying the collaborator participating in them with an indication of the amounts received.
- h) Indication of the priority patronage activities that, where applicable, the entity carries out.
- i) Indication of the statutory provision relating to the destination of the entity's assets in the event of dissolution and, in the event that the dissolution took place during the financial year, the destination given to said assets.

## 2.5. Administrative and management expenses

Determining administrative and management costs is a fundamental issue, but it lacks a uniform interpretation in the grant applications issued by various administrations and entities. In any case, it is very important to perform a basic cost management calculation, distinguishing between:

**1.Direct costs: Directly linked to a specific activity or project. These are temporary costs.**

**2.Indirect costs: Related to the ordinary operations of the entity, regardless of the projects or activities carried out. These are structural costs.**

Given the specific justifications for the various subsidies, it is necessary to include a portion of the indirect costs among the total costs.

## 2.6. Accounting

The chart of accounts for non-profit entities established by RD 1491/2011 establishes and develops the following groups:

**Group 1: Basic financing.**

**Group 2: Non-current assets.**

**Group 3: Stocks.**

**Group 4: Creditors and debtors for the entity's operations.**

**Group 5: Financial accounts.**

**Group 6: Purchases and expenses.**

**Group 7: Sales and income.**

**Group 8: Expenses charged to net worth.**

**Group 9: Income attributed to net worth.**

To record a financial transaction, special attention must be paid to important issues such as providing valid invoices that support the transaction, ensuring that the content is accurate and complete.



## 2.7. Accounting programs

The range of accounting software is extensive, with some even offering applications that are fully or partially free. In addition to accounting software, we have two options: on the one hand, we can always resort to using our own system built on a spreadsheet or database; and on the other, we can also outsource this aspect of management, which requires very specific knowledge.

In any case, before deciding on the use of one or another program or system, it is advisable to take into account a series of criteria (beyond the obvious one related to cost):

- Legal accounting obligations of the entity.
- Self-management skills (knowledge, availability).
- Adaptation to non-profit entities.
- Information that you want to control.
- Need for analytical control.

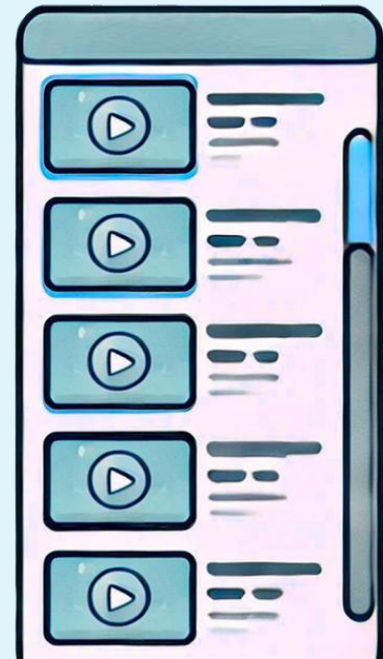



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The lack of resources in many nonprofit organizations should not be an impediment to using a system that is as adapted as possible to our needs and capabilities. We must appreciate that accurate and balanced accounting will help us not only manage more clearly and accurately, but also adequately justify the grants we receive, indirectly contributing to improving our funding capacity.

## **2.8. Annual accounts: balance sheet, income statement and report**

Annual accounts, known as financial statements in accounting, are accounting documents that reflect an entity's financial situation and its evolution over a year or a specific period of time.

These are key documents because they must be submitted annually to internal bodies and also to certain external bodies (commercial registries, tax authorities, foundation protectorates, entities requesting grants, etc.).





In companies they are basically made up of four documents:

- Balance sheet.
- Income statement.
- Cash flow statements.
- Statements of changes in equity.

However, Royal Decree 1491/2011, which adapts the General Accounting Plan to non-profit entities, unifies the income statement and the statements of changes in equity.

The balance sheet, also known as the general balance sheet or statement of financial position, captures an entity's financial situation at a given point in time: its assets, its debts, and its net worth. In this sense, it's like a snapshot of the accounting records, typically taken annually, showing the total of all of an entity's holdings, inventories, capital, and debts. It has two parts: assets and liabilities.

## ASSETS - Assets and rights in favor of the entity

**1. NON-CURRENT ASSETS.** These include assets that will remain in the entity for more than one year, specifically those with permanent availability restrictions (limitations on the use or mandatory investment of assets) or temporary restrictions. They are subdivided into:

- **Intangible fixed assets:** These are identified and valued, but do not have the character of movable or immovable property, for example, patents, copyrights, or computer software.
- **Historical heritage assets:** Those that are historical in nature and enjoy special legal protection will be specifically noted.
- **Tangible fixed assets:** movable and immovable property.
- **Long-term investments:** real estate, financial, and other group entities.

**2. CURRENT ASSETS.** These assets are not permanent and remain in the entity and in the accounting records for less than one year. They are subdivided into:

- Stock and available for sale or consumption.
- Users and debtors for short-term own activities.
- Trade debtors and other short-term receivables.
- Short-term investments in group entities and financial institutions.
- Cash (cash balances and bank accounts).


## LIABILITIES - Net worth and debts and obligations

1. **NET WORTH.** Includes equity, foundation endowments, corporate or asset contributions, reserves, surpluses from previous years and the current year (equivalent to profits or earnings in commercial entities); as well as subsidies and legacies.
2. **NON-CURRENT LIABILITIES.** Provisions, debts, and long-term obligations.
3. **CURRENT LIABILITIES.** These are short-term obligations or debts (expenses, salaries, taxes).

## IMPORTANT!!

***The balance sheet must be equal to 0, that is:  $ASSETS = LIABILITIES$ .***

*If not, there is an error in the accounting.*

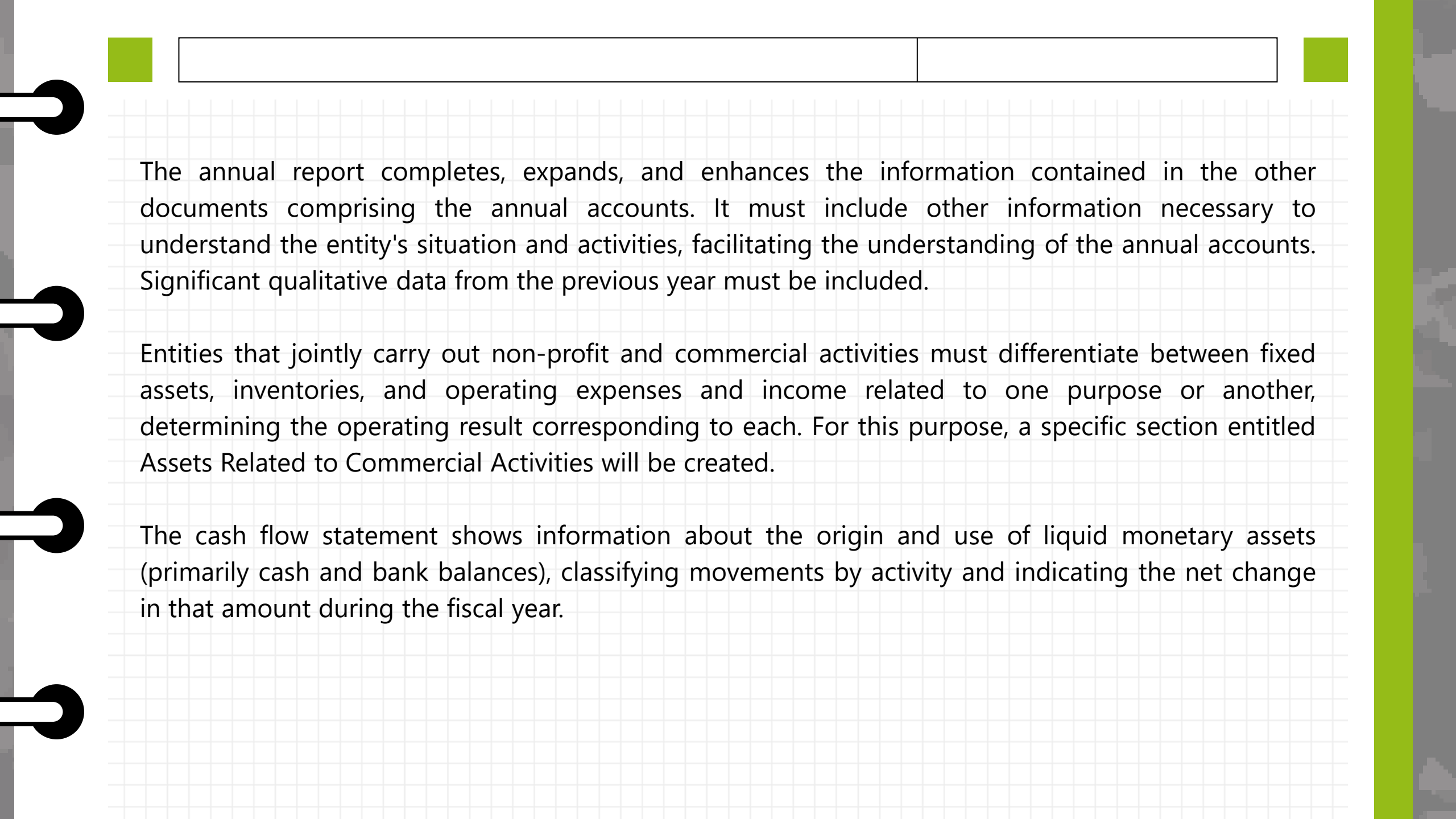


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On the other hand, the income statement, also known as the profit and loss account, reflects the overall financial situation of an entity, revealing its results. In companies, this statement is compiled by grouping all revenue and expenses together. The resulting balance is used to establish the basis for taxing profits for a given year.

In non-profit entities, the income statement reflects changes in net worth throughout the year for the following reasons:

- Surplus for the year, corresponding to the income statement for the year (income-expenses) not allocated to net equity.
- Amount of income and expenses charged directly to net worth.
- Transfers or reclassifications made to the surplus for the fiscal year.
- Adjustments for changes in accounting criteria and correction of errors.
- Contributions and decreases in the foundation endowment or social fund, net worth.



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The annual report completes, expands, and enhances the information contained in the other documents comprising the annual accounts. It must include other information necessary to understand the entity's situation and activities, facilitating the understanding of the annual accounts. Significant qualitative data from the previous year must be included.

Entities that jointly carry out non-profit and commercial activities must differentiate between fixed assets, inventories, and operating expenses and income related to one purpose or another, determining the operating result corresponding to each. For this purpose, a specific section entitled Assets Related to Commercial Activities will be created.

The cash flow statement shows information about the origin and use of liquid monetary assets (primarily cash and bank balances), classifying movements by activity and indicating the net change in that amount during the fiscal year.





## SESSION 3

## FINANCE



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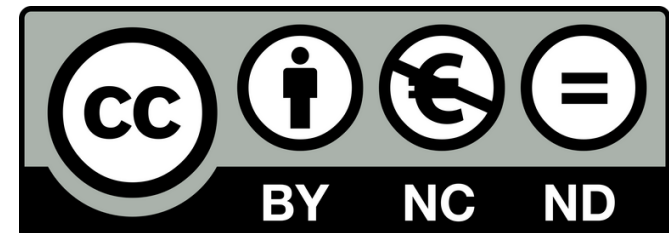
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## 3.1. Treasury

An entity's treasury manages its cash flows, administers cash and bank accounts, and therefore liquidity. Proper treasury management controls and forecasts cash inflows and outflows and ensures that payments and commitments can be met on schedule.

A healthy financial situation for an entity and optimal budget management must also be accompanied by proper treasury management, not only to ensure timely fulfillment of commitments, but also to be able to execute decisions as they are made.

Poor treasury management can seriously jeopardize the entity's failure to meet its obligations, placing it in a situation of insolvency. Failure to meet payment obligations will cause irreparable damage to trust in the entity and may also lead to financially burdensome situations such as interest for being in the red.



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Proper treasury management involves:


- 1. Cash flow control, i.e., liquidity control, by monitoring cash balances and movements in cash and bank accounts (bank reconciliation). Effective control will allow us to identify the existence of a cash surplus or deficit.**
- 2. Monitor the dates and amounts of expected income. Manage late payments.**
- 3. Determine the dates and amounts for payments and establish their priority.**
- 4. Create treasury plans using past data to ensure liquidity and commitments, and establish action strategies through financial reports for different situations that arise. Determine monthly net cash consumption.**
- 5. Manage bank relationships and treasury risks.**
- 6. Determine the need for working capital or working capital and negotiate facilities with banks and credit institutions to maintain cash liquidity and reduce costs. Manage the investment of excess cash, if necessary.**

## 3.2. Budgets

While accounting manages the past of financial management from the present, that is, what has already been earned or spent, budgets help manage the present with a view to the future. A budget is a planning tool that reflects projected monetary amounts, organized by items or concepts, of income and expenses for a given period.

They are very useful for maintaining an entity's financial control and overall balance. They help establish objectives and plan how to achieve them. They help prevent ineffective management. They keep risks within limits. They allow for review of the policies and strategies being followed. They serve as a guide for all staff.


There are several types, but the two most important ones in non-profit organizations are the budget for each program (which breaks down the income and expenses of each program or line of action planned for the corresponding year) and the general budget (which groups together all the program budgets and the budget for the organization's general services).



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They are prepared based on the experience of previous years, looking at what we have earned and spent and making a forecast for the future with updated data (this involves, in addition to including price increases (inflation calculation), adjusting them to forecasts of increases or decreases in activities and uses).

The items or concepts should correspond to those used in accounting. It's a good idea to have several columns with at least the amounts initially planned in the previous year's budget, what was actually executed, and the forecast for the following year.

Additional columns can be prepared to update the execution of each item or concept, or for forecasts that are deferred to future years. If the budget includes more revenue than expenses, we will have a surplus; if, on the other hand, it includes more expenses than revenue, we will have a final deficit, which we must assess how to offset and correct. We can present the budget with the imbalance it presents when preparing it, although it may be better to present it balanced in terms of revenue and expenses, indicating in the corresponding items what we propose to allocate the surplus to or how we will finance the deficit that initially appears.

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Annual budgets are a fundamental element of an entity's management and its members' participation in it. Before the start of the following fiscal year, we should submit the proposed budget to the assembly or governing body, with updated data and including all planned action proposals. The document organizing the financial figures by line item must be accompanied by an explanatory report on the general objectives, the day-to-day management of the budget, the concepts included in each line item, and their margins for increase or reduction. The report must also include the financial burdens incurred (loans, their general terms and conditions, and deadlines), as well as other issues that will affect subsequent fiscal years (multi-year investments or projects).

Technically, they are prepared by the accounting department, although formally, the proposal submitted to the general meeting or the board of trustees is the responsibility of the entity's highest executive. A spreadsheet is the best format for preparing it. It's always a good idea to prepare an item for emergencies or unforeseen expenses. We should review budget execution monthly and check for deviations. This monthly control will also help us properly manage the treasury by monitoring cash flow.

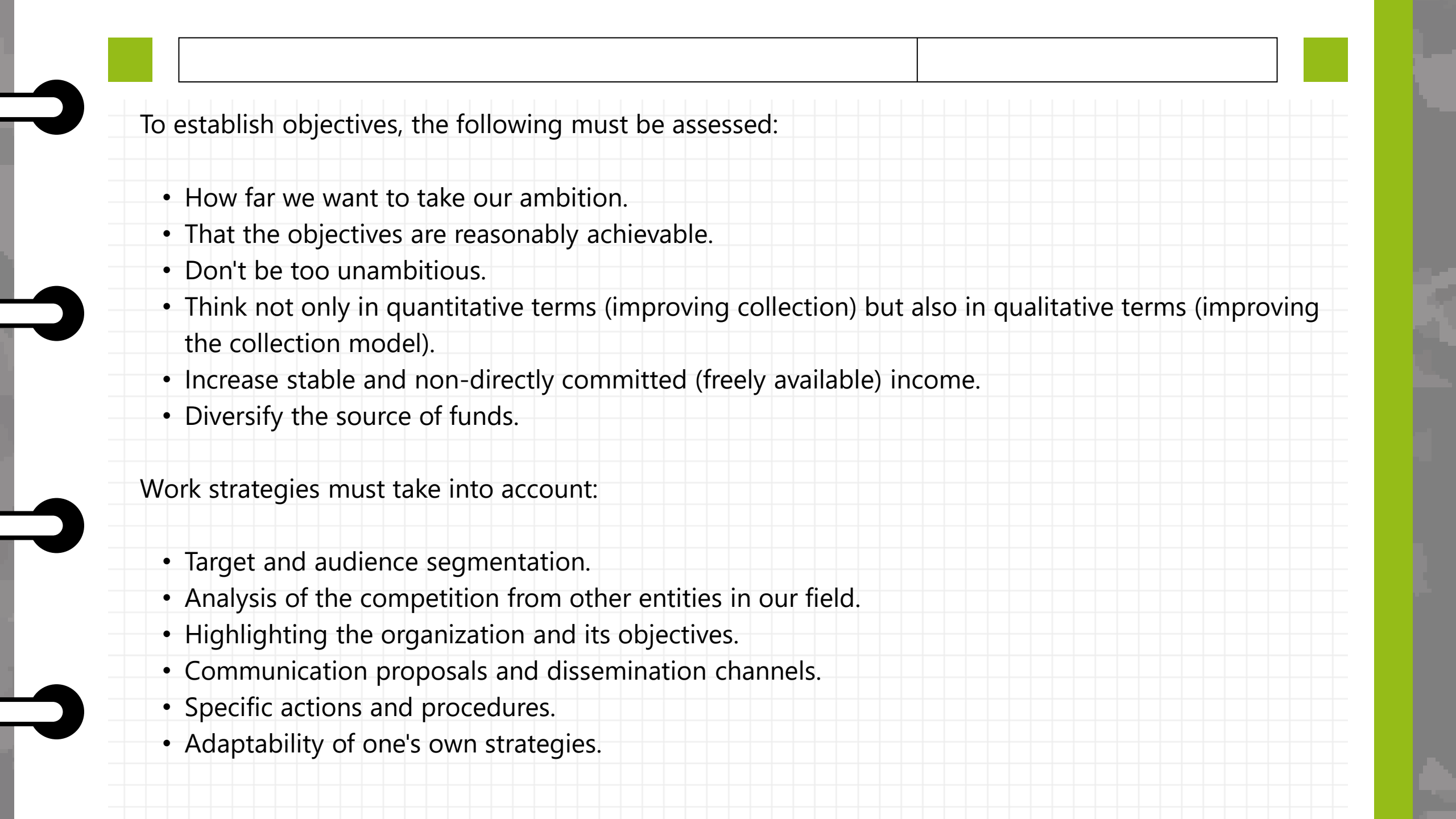


### 3.3. Fundraising: Fundraising plan

The lack of a fundraising plan is indicative of stagnant or erratic behavior in this aspect of management. On the one hand, assessing past experiences (what has worked for us and what hasn't, and why) and on the other, making plans for the future are how we can develop a coherent fundraising plan. To properly develop our financing plan, we must take into account:

- Evolution of income sources (trends).
- Concerns of institutions and people (fashions).
- Methods to apply to various sources.
- Limitations and advantages of the entity itself.






To establish objectives, the following must be assessed:

- How far we want to take our ambition.
- That the objectives are reasonably achievable.
- Don't be too unambitious.
- Think not only in quantitative terms (improving collection) but also in qualitative terms (improving the collection model).
- Increase stable and non-directly committed (freely available) income.
- Diversify the source of funds.

Work strategies must take into account:

- Target and audience segmentation.
- Analysis of the competition from other entities in our field.
- Highlighting the organization and its objectives.
- Communication proposals and dissemination channels.
- Specific actions and procedures.
- Adaptability of one's own strategies.



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The resource acquisition plan should guide the efforts of the entire organization toward the common goal of project continuity. The framework must necessarily be flexible to adapt to a changing reality and the diversity within the organization itself.

Both difficulties and new, previously unknown opportunities must force us to change our plans. It's better to anticipate and adapt than to improvise. The goal is to provide a framework of reference that is continually revised for the entire organization, and in no way to limit or stifle new avenues or possibilities.

Leadership capacity, staff competence, and the existence of adequate conditions within the organization are essential factors for implementing a fundraising plan. Proposing necessary changes to the internal organization or communications policy, along with establishing mechanisms for monitoring and assessing the achievement of objectives, are necessary procedures.

## 3.4. Financing from private entities and companies

The process for seeking funding from private entities and companies is essentially a search for common ground. These common ground can arise in various fields:

- Coinciding purposes.
- Personal relationships between managers.
- Relations between workers.
- Coincidence in geographical areas.
- Share the target audience
- Match cultural preferences/areas




## 3.5. Fundraising on the web

It's essential to have a well-designed website that appeals to visitors. But it's even more important to know and use the tools that can help you increase your traffic.

To accomplish this task you have several tools:

- Optimize the position of our website in the main search engines.
- Placing paid ads in search results.
- Advertisements on other websites (banners).
- Publish information and content on other websites that include links to our website.
- Publish information and content offline (magazines, posters, publications, etc.) that include links to our website.



But all of the above is only the first step. The second is to convert visitors into occasional or regular donors: to do this, you need to direct them to interesting content with appeals to donation, called landing pages. We must take care with their forms and the forms used to either try to obtain a donation or at least provide a way to contact the person (email or phone).

With their contact information, we can send regular newsletters, taking care not to spam, or send one-off messages for campaigns or specific moments asking for their collaboration. It's always a good idea to carefully consider the content and design, appealing to the emotional side of the issue. This means avoiding our message ending up in the trash before they finish reading it or even opening it.

The most effective way to reach the person is through a direct phone call, as long as we have their number and permission to call. Conducting periodic campaigns asking for public participation to show solidarity with an issue can be useful in obtaining contact information.

## 3.6. Crowdfunding

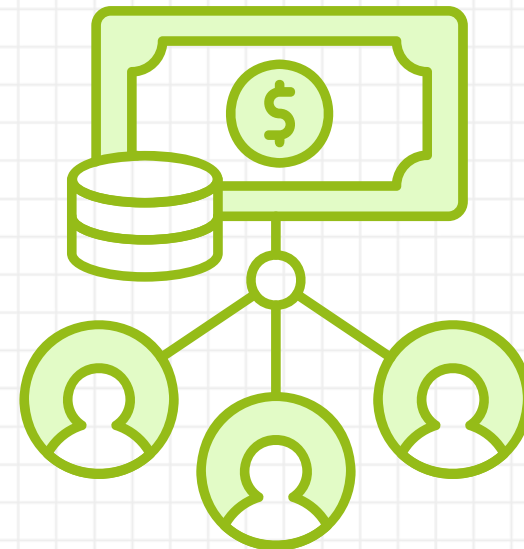
It's a way to obtain funding through small personal contributions collected over a specific period of time online. Depending on the amount received in return for the contributions, these are classified into four models:

- 1. Capital participation:** Contributions entitle the holder to a capital stake in a company or activity, from which profits may be obtained, either through "dividends" or an increase in the value of each share.
- 2. Capital loans:** Contributions constitute a loan that will be repaid with an agreed interest rate.
- 3. Obtaining rewards:** Rewards are obtained in exchange for contributions. This applies to works of artistic and literary creation, and in this case, they are comparable to an advance purchase.

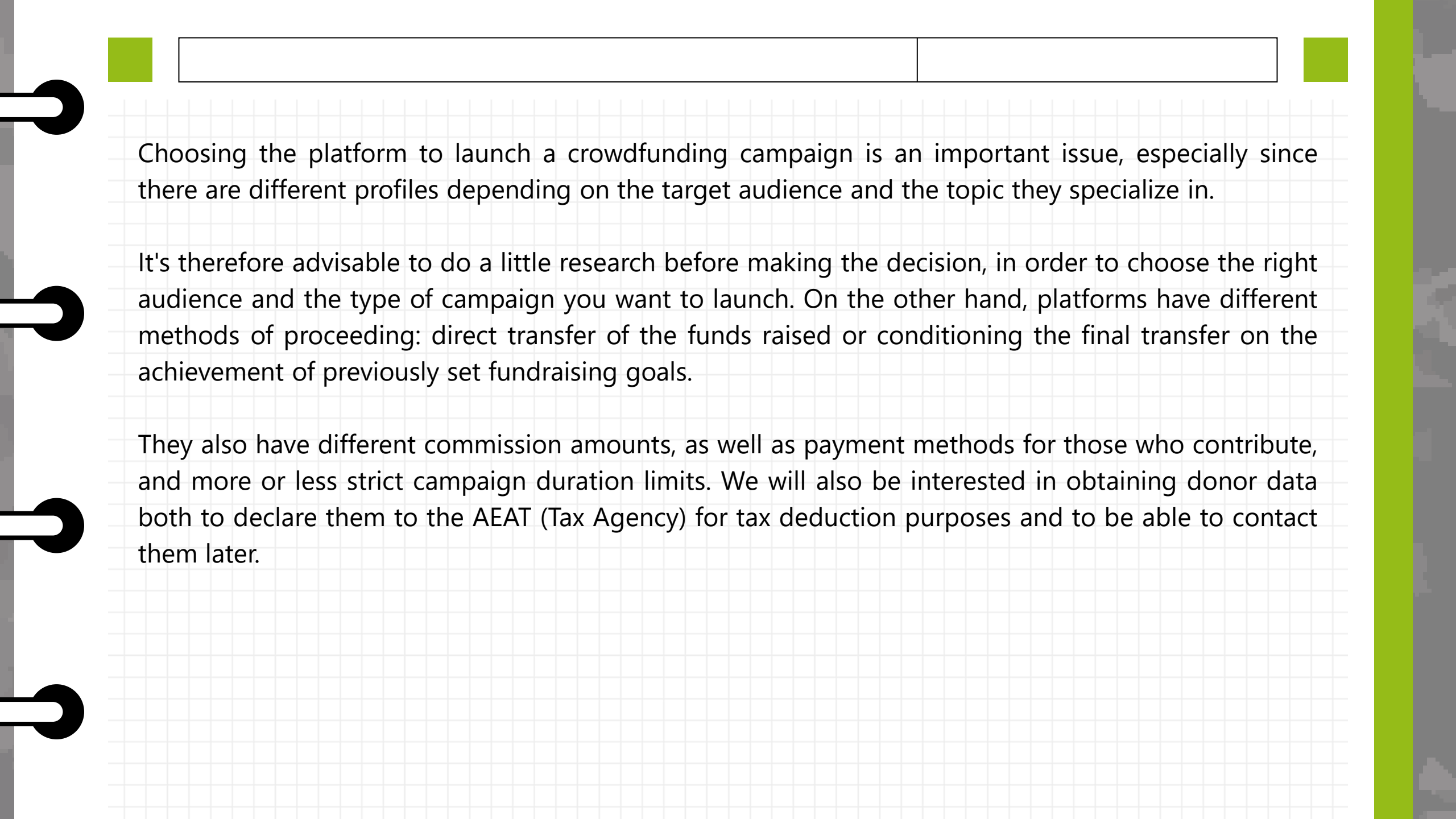
#### **4. Donations: In this case there is no remuneration for contributions.**

Nonprofit organizations use the latter two systems to fund themselves, most often providing token rewards. It's a very accessible and low-cost way to obtain funding, although the total amounts obtained through this system are typically not very high. On the other hand, they can be a way to reach new donors. But before launching a crowdfunding campaign, it's worth considering...

- 1. Economic and contact objectives.**
- 2. Destination of the funds raised.**
- 3. Expense budget.**
- 4. Target audience.**
- 5. Platform to use.**
- 6. Campaign type**
- 7. Ways to promote the campaign.**









Choosing the platform to launch a crowdfunding campaign is an important issue, especially since there are different profiles depending on the target audience and the topic they specialize in.

It's therefore advisable to do a little research before making the decision, in order to choose the right audience and the type of campaign you want to launch. On the other hand, platforms have different methods of proceeding: direct transfer of the funds raised or conditioning the final transfer on the achievement of previously set fundraising goals.


They also have different commission amounts, as well as payment methods for those who contribute, and more or less strict campaign duration limits. We will also be interested in obtaining donor data both to declare them to the AEAT (Tax Agency) for tax deduction purposes and to be able to contact them later.



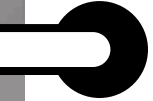
Just as important as the choice of platform is the specificity of the campaign design and how we engage the target audience we're seeking to raise awareness of our cause and commit to making a contribution.



The information we're going to use, the texts—and the videos—preferably clear, concise, and engaging, to raise awareness and clarify our objectives, are important elements. The campaign must have a powerful launch and be sustained throughout the funding period. Keep in mind that the highest percentage of funds raised will be achieved during the first few weeks.



The mismatch between deadlines and fundraising goals discourages participation. Mobilizing your own social base will be the most important incentive to develop the campaign, especially if we involve them in spreading the word through the social media platforms they participate in.



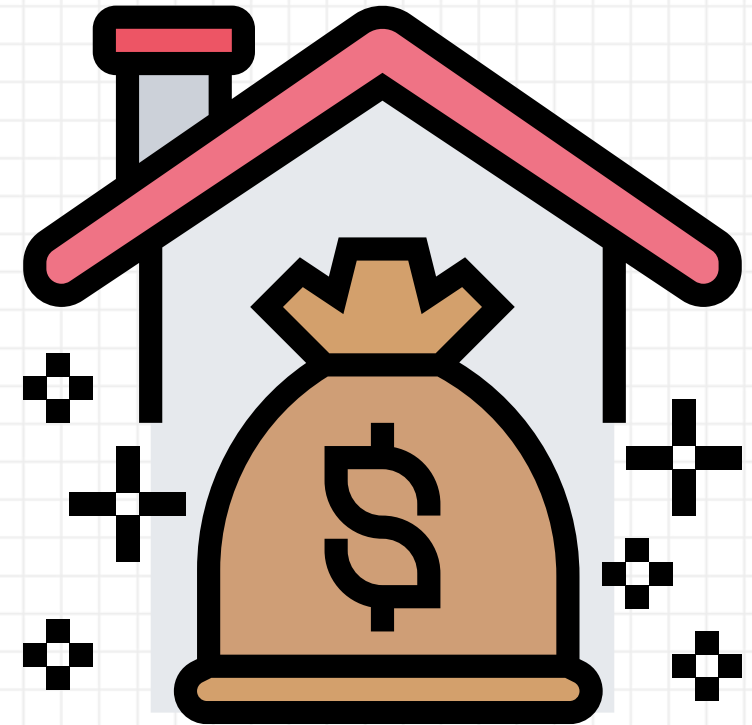
## 3.7. Fundraising methods, campaigns and events

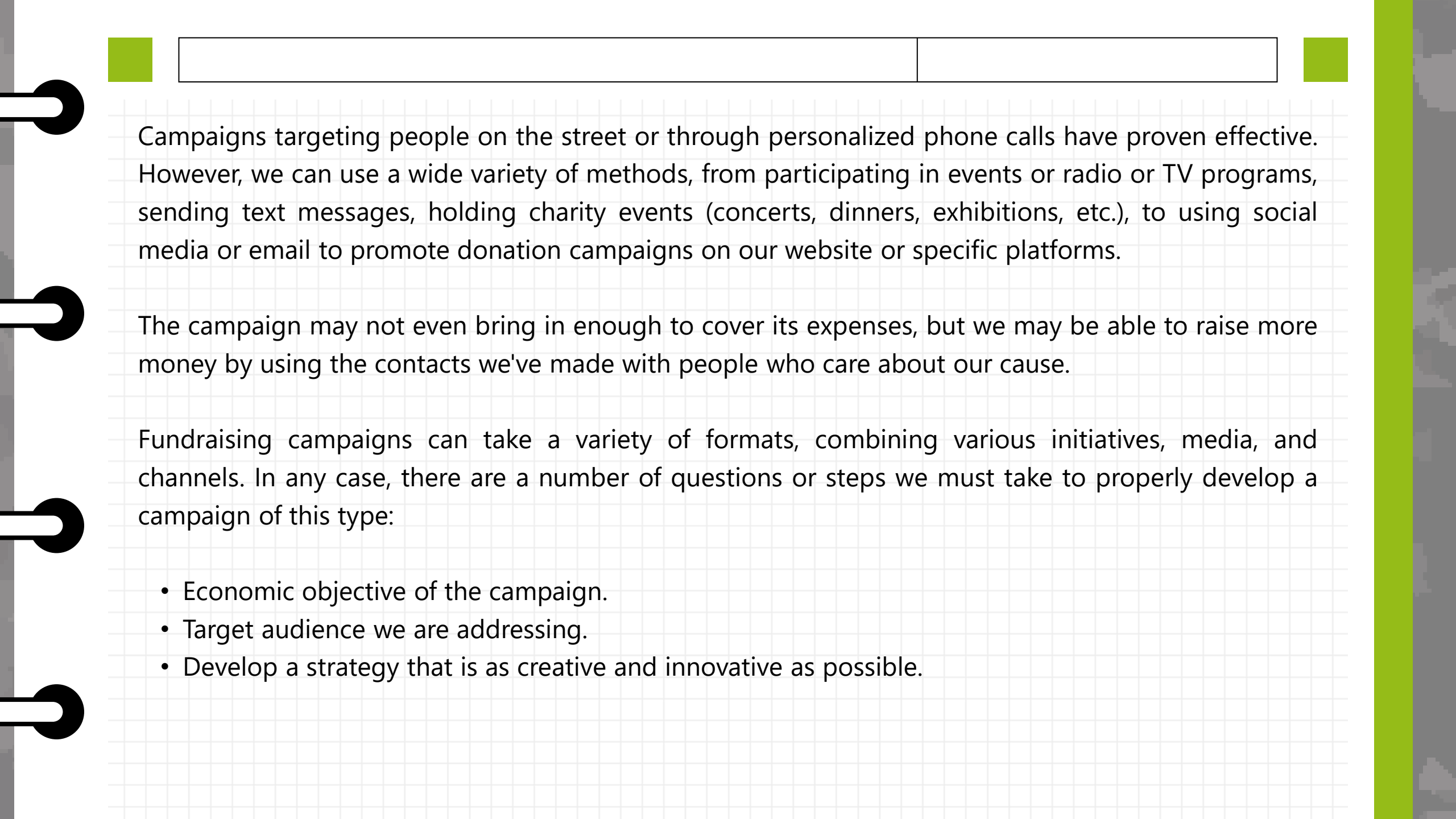
Regarding institutional funding, the most common approach is to apply for grants that are periodically announced, by submitting projects. Funding through private entities often also requires a specific project. Collaboration with companies and private entities can also be obtained through sponsorship of a campaign or event, or through monetary or in-kind patronage. Furthermore, in both cases, public and private entities can also enter into contracts for the provision of services.

The economic situation in a society decisively influences the evolution of the sources and volumes of funding for non-profit organizations. Public funding calls, far from being stable in terms of the resources allocated to their strategic objectives (for example, the now legendary 0.7% of GDP for development aid), frequently fluctuate in the amounts allocated depending on the economic and budgetary situation.

The same situation affects the financing offered by companies and private entities, as well as by individuals. The amounts contributed typically vary more than the entities or individuals committed, at least that's what is reflected in the studies and news reports on these issues that have been published over the past few years and crises, such as the financial crisis of 2008 and the COVID crisis of 2020. In any case, we must pay special attention to the specific economic situation in which we carry out our fundraising activities.

Furthermore, individual fundraising allows for the use of various means and methods not necessarily related to a specific project. In these cases, the goal is to obtain financial donations, sponsorships, charitable bequests, and, above all, new members who contribute regularly.







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Campaigns targeting people on the street or through personalized phone calls have proven effective. However, we can use a wide variety of methods, from participating in events or radio or TV programs, sending text messages, holding charity events (concerts, dinners, exhibitions, etc.), to using social media or email to promote donation campaigns on our website or specific platforms.

The campaign may not even bring in enough to cover its expenses, but we may be able to raise more money by using the contacts we've made with people who care about our cause.


Fundraising campaigns can take a variety of formats, combining various initiatives, media, and channels. In any case, there are a number of questions or steps we must take to properly develop a campaign of this type:

- Economic objective of the campaign.
- Target audience we are addressing.
- Develop a strategy that is as creative and innovative as possible.


- 
- 
- Establish contact channels with the target audience.
  - Determine the monitoring mechanisms.
  - Apply the necessary corrective measures.
  - Evaluate results and learn from mistakes.



The most complex issue is creating a strategy, especially in a context where information and advertising saturate the environment. Appealing to the emotions that inspire us is a good starting point for developing our strategy. We must avoid introducing too much information or data, which can easily contribute to discouraging the emotional aspect.

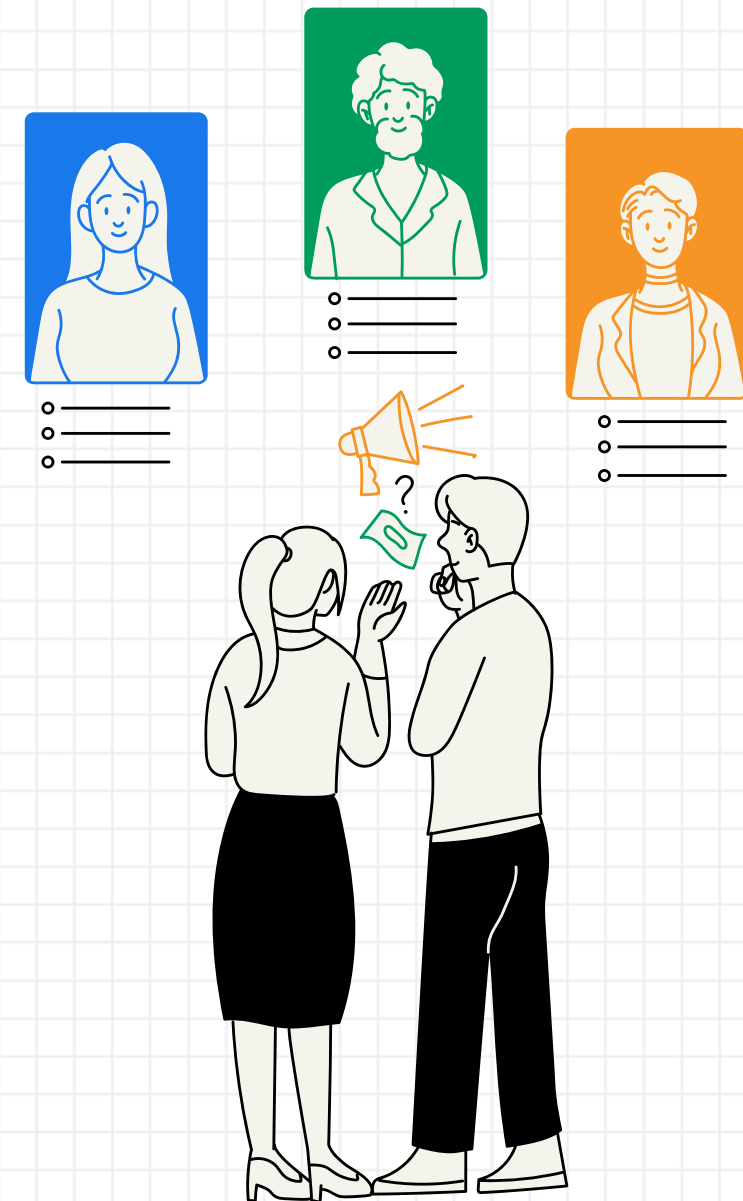


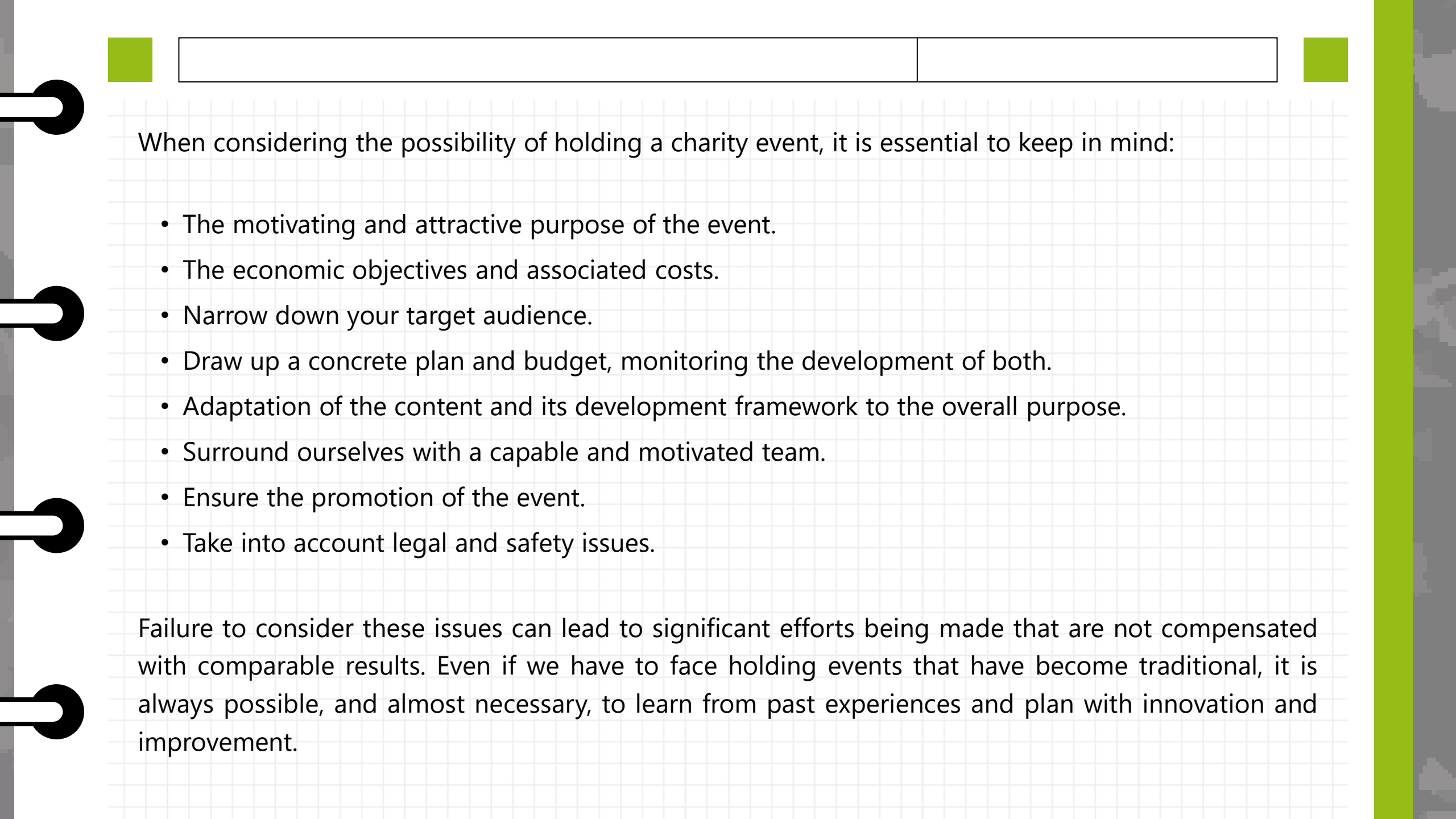
**Personalizing a message that speaks precisely to the most emotional aspects of our target audience's feelings is the best plan. It's important to consider ways to connect with people who show interest, since through a personalized follow-up action (phone call, email, etc.) we can turn a mere desire for information into a donation or voluntary contribution.**



Another complicated issue is choosing the media to convey our strategy to the target audience. A media plan should be developed that determines the channels we can use. Own and third-party media, advertisements, events, and so on—there are many possibilities for disseminating the strategy, and when deciding which ones to choose, we must consider not only the direct cost of the various options but, above all, the impact our strategy achieves among our target audience.

For its part, holding charity events can be a quick way to raise significant one-time funding. At the same time, we can achieve significant media coverage, allowing us to reach far more people than just those directly involved in the event itself.





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When considering the possibility of holding a charity event, it is essential to keep in mind:

- The motivating and attractive purpose of the event.
- The economic objectives and associated costs.
- Narrow down your target audience.
- Draw up a concrete plan and budget, monitoring the development of both.
- Adaptation of the content and its development framework to the overall purpose.
- Surround ourselves with a capable and motivated team.
- Ensure the promotion of the event.
- Take into account legal and safety issues.

Failure to consider these issues can lead to significant efforts being made that are not compensated with comparable results. Even if we have to face holding events that have become traditional, it is always possible, and almost necessary, to learn from past experiences and plan with innovation and improvement.



In any case, it's important to review the alignment of the planned event with our organization's needs and ethical principles; the motivation it truly inspires within and around our organization; and whether we have the necessary resources to organize it.

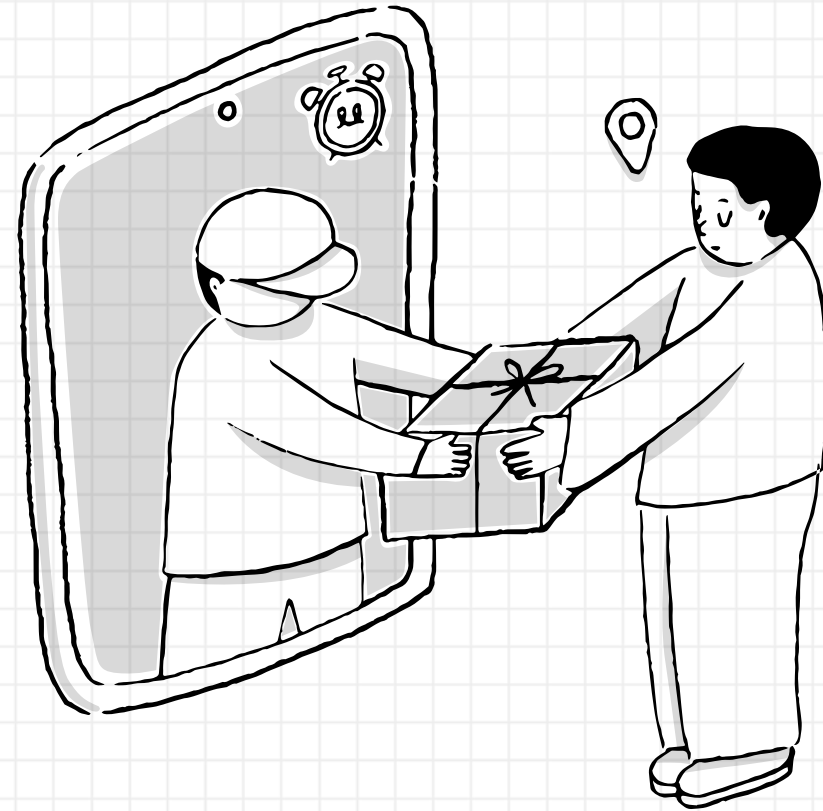
Success is not usually achieved using a single path or resource, but rather by knowing how to combine several in pursuit of the desired objectives. However, the framework within which our plans and strategies are developed is increasingly complex, and we face increasing public reluctance.

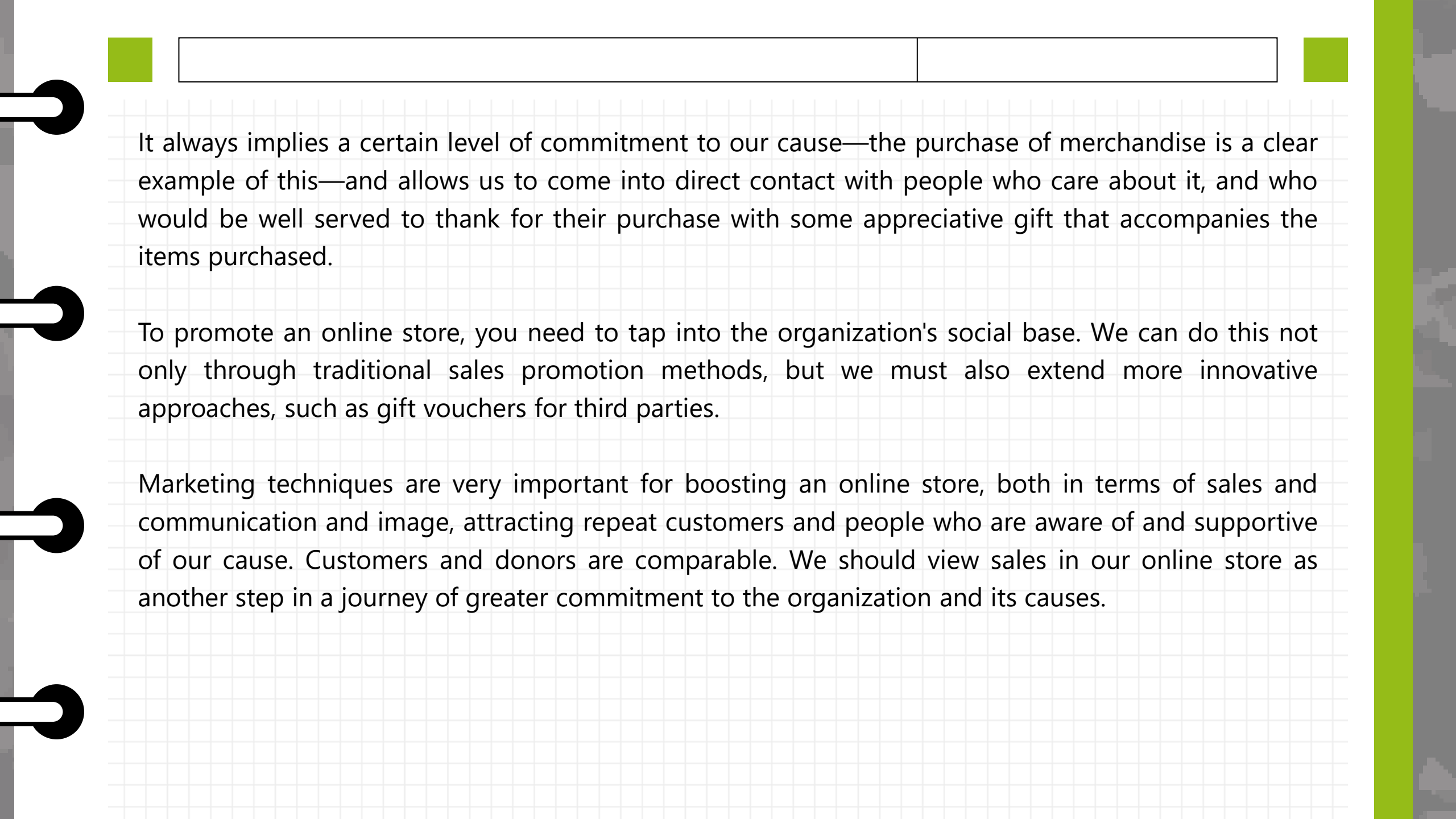


## 3.8. Online store

Some entities have physical stores, but this is not the norm: it's more common for them to implement virtual stores, which are much more affordable and easier to manage, especially with the availability of standard applications to launch them.

The tricky part is building a significant and loyal customer base. The online store must be conceived as something more than a mere showcase. It's also a valid way to communicate and receive feedback beyond the simple sales process.





It always implies a certain level of commitment to our cause—the purchase of merchandise is a clear example of this—and allows us to come into direct contact with people who care about it, and who would be well served to thank for their purchase with some appreciative gift that accompanies the items purchased.

To promote an online store, you need to tap into the organization's social base. We can do this not only through traditional sales promotion methods, but we must also extend more innovative approaches, such as gift vouchers for third parties.

Marketing techniques are very important for boosting an online store, both in terms of sales and communication and image, attracting repeat customers and people who are aware of and supportive of our cause. Customers and donors are comparable. We should view sales in our online store as another step in a journey of greater commitment to the organization and its causes.

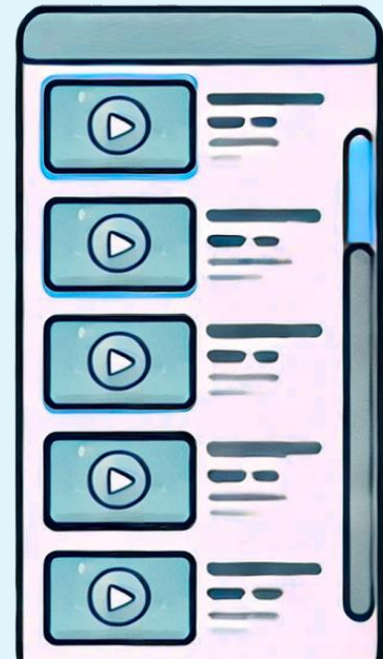


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Subject 1

# **DEVELOPING CRITICAL ANALYSIS**

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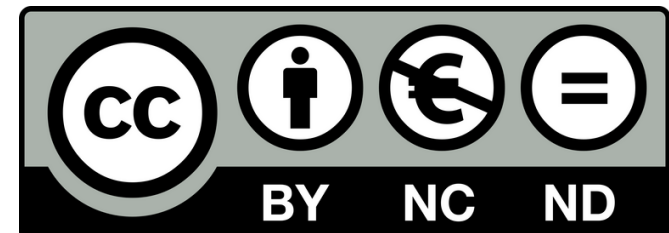
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# COURSE OBJECTIVES

OB1. Develop critical analysis skills along with knowledge of office automation, layout, and social media management to generate quality content.

OB2. Develop digital skills for using technological tools and data processing.

OB3. Promote critical thinking to solve problems in personal and professional settings by consulting diverse sources and using sound argumentation.

OB4. Enhance creative capacity by learning key aspects of layout and graphic design.

OB5. Work on social media communication and master digital tools for content creation and teamwork.

OB6. Develop autonomy and self-assessment in learning, encouraging the use of active and collaborative methodologies.

OB7. Promote networking and collaboration through key digital skills in communication and networking.



# METHODOLOGY

- a) An educational model adapted to the reality of adults, considering their needs, learning rhythms, and acquired experiences. Learning connects with the students' reality and ensures that knowledge can be immediately applied to personal and professional situations.
- b) Active learning through projects, real-life case studies, and management simulations in an organization thanks to the digital tools implemented in the educational center.
- c) Promoting critical thinking and teamwork through the creation of working groups that will allow participants to exchange their professional and academic experiences.
- d) Interactive learning through the implementation of gamification systems and educational software to turn the learning experience into an entertaining experience.
- e) A multidisciplinary and comprehensive approach to the management of third-sector entities to provide training that encompasses diverse fields of knowledge such as law, economics, communications, digital marketing, psychology, team management, administration, and strategic planning.
- f) Systems for tracking practical exercises, self-assessment and reflection activities, online tutoring and other group feedback systems, as well as evaluation of final projects with real-life applications that demonstrate the acquired skills.





# KEY COMPETENCES

*(Consistent with the educational curriculum of adults)*

# 1. Linguistic communication

**The student is able to express themselves fluently in different professional contexts through digital editing tools and critically analyze messages in digital media, resulting in visually and textually structured documents.**

*CCL1. Expresses themselves orally, in writing, using sign language, or in a multimodal manner, coherently, accurately, and appropriately, and participates in communicative interactions with a cooperative and respectful attitude, both to exchange information, create knowledge, and convey opinions, as well as to build personal relationships.*

*CCL2. Understand, interpret, and critically evaluate oral, written, signed, or multimodal texts from personal, social, educational, and professional settings to participate actively and informedly in different contexts and to construct knowledge.*

*CCL3. Locates, selects, and compares information from different sources in a progressively autonomous manner, evaluating its reliability and relevance based on the reading objectives and avoiding the risks of manipulation and misinformation. Integrates and transforms it into knowledge to communicate it, adopting a creative, critical, and personal perspective that is also respectful of intellectual property.*

## 2. Mathematics and science, technology and engineering

**The student is able to apply a set of basic operations for data processing in spreadsheets and use analysis and metrics management techniques in social networks.**

*STEM1. Use inductive and deductive methods of mathematical reasoning in familiar situations, and select and employ different strategies to solve problems, critically analyzing solutions and reformulating the procedure, if necessary.*

*STEM2. Use scientific thinking to understand and explain the phenomena occurring around them, relying on knowledge as a driving force for development, asking questions and testing hypotheses through experimentation and inquiry, using appropriate tools and instruments, appreciating the importance of precision and truthfulness, and demonstrating a critical attitude toward the scope and limitations of science.*

*STEM3. Propose and develop projects by designing, manufacturing, and evaluating different prototypes or models to generate or use products that solve a need or problem creatively and as a team, ensuring the participation of the entire group, peacefully resolving any conflicts that may arise, adapting to uncertainty, and appreciating the importance of sustainability.*

# 3. Digital

**The student is able to use the most popular digital platforms and tools and apply them to information management and content creation.**

*CD1. Conducts internet searches based on criteria of validity, quality, timeliness, and reliability, critically selecting results and archiving them for retrieval, referencing, and reuse, while respecting intellectual property rights.*

*CD2. Manage and use your personal digital learning environment to build knowledge and create digital content, using information processing strategies and different digital tools, selecting and configuring the most appropriate one based on the task and your lifelong learning needs.*

*CD3. Communicates, participates, collaborates, and interacts by sharing content, data, and information through virtual tools or platforms, and responsibly manages their actions, presence, and visibility online to practice active, civic, and reflective digital citizenship.*

*CD4. Identify risks and adopt preventive measures when using digital technologies to protect devices, personal data, health, and the environment, and to become aware of the importance and need for critical, legal, safe, healthy, and sustainable use of these technologies.*

## 4. Personal, social and learning to learn

**Students are able to develop their autonomy in the learning process, work in teams in digital environments, and reflect on their potential for improvement in this area.**

*CPSAA1. Regulates and expresses emotions, strengthening optimism, resilience, self-efficacy, and the pursuit of purpose and motivation for learning, to manage challenges and changes and align them with their own goals.*

*CPSAA3. Proactively understands the perspectives and experiences of others and incorporates them into their learning, participating in group work, distributing and accepting tasks and responsibilities equitably, and employing cooperative strategies.*

*CPSAA4. Conduct self-assessments of their learning process, seeking reliable sources to validate, support, and contrast information and draw relevant conclusions.*

*CPSAA5. Plan medium-term objectives and develop metacognitive feedback processes to learn from mistakes in the knowledge-building process.*

## 5. Citizen

**The student is able to apply ethical principles in digital communication, critically analyze discourse on social media, and detect potential misinformation.**

*CC1. Analyze and understand ideas related to the social and civic dimension of their own identity, as well as the cultural, historical, and normative facts that determine it, demonstrating respect for norms, empathy, fairness, and a constructive spirit in interacting with others in any context.*

*CC2. Analyze and substantiate the principles and values that emanate from the European integration process, the Spanish Constitution, and human and children's rights, participating in community activities, such as decision-making and conflict resolution, with a democratic attitude, respect for diversity, and commitment to gender equality, social cohesion, sustainable development, and the achievement of global citizenship.*

*CC3. Understand and analyze fundamental and current ethical issues, critically considering one's own and others' values, and developing one's own judgments to address moral controversy with a dialogic, argumentative, and respectful attitude, opposing any type of discrimination or violence.*

*CC4. Understands the systemic relationships of interdependence, ecodependence, and interconnection between local and global actions, and consciously and motivatedly adopts a sustainable and ecosocially responsible lifestyle.*

# 6. Entrepreneur

**Students are able to plan content strategies for social media and address challenges in digital communication management through data analysis and audience interaction.**

*CE1. Analyze needs and opportunities and address challenges critically, assessing their sustainability and evaluating their potential impact on the environment to present innovative, ethical, and sustainable ideas and solutions aimed at creating value in personal, social, educational, and professional settings.*

*CE2. Evaluate your own strengths and weaknesses, using self-awareness and self-efficacy strategies, and understand the fundamental elements of economics and finance, applying economic and financial knowledge to specific activities and situations, utilizing skills that promote collaborative and teamwork to gather and optimize the necessary resources to implement an entrepreneurial experience that generates value.*

*CE3. Develop the process of creating valuable ideas and solutions and make reasoned decisions using agile planning and management strategies. Reflect on the process and the results obtained to complete the process of creating innovative and valuable prototypes, considering the experience as an opportunity to learn.*

## 7. Cultural awareness and expression

**Students are able to use design and layout tools in the professional field to generate creative content with aesthetic and functional criteria in the production of materials.**

*CCEC1. Understands, critically appreciates, and respects cultural and artistic heritage, engaging in its conservation and valuing the inherent enrichment of cultural and artistic diversity.*



# subject 1

## table of contents

### **SESSION 1. CRITICAL THINKING.**

- 1.1. What is critical thinking?
- 1.2. Steps of critical thinking.
- 1.3. Traps to critical thinking.

### **SESSION 2. THE IMPORTANCE OF QUESTIONING.**

- 2.1. Formulating questions.
- 2.2. Question beliefs and knowledge.
- 2.3 Facing complex issues.
- 2.4. Objective assessment.
- 2.5. Information evaluation: the 5W technique.

### **SESSION 3. PROBLEM SOLVING.**

- 3.1. Solution methods.
- 3.2. Types of problems.
- 3.3. Making decisions.
- 3.4. Unsolvable problems.



# SESSION 1


## CRITICAL THINKING




## 1.1. What is critical thinking?

Critical thinking is a way of thinking—regardless of the content—to improve the quality of one's own thinking. It involves a cognitive and problem-solving process based on structured and reasoned questioning as a tool to eliminate cognitive biases and prejudices, as well as arbitrary, distorted, partial, or uninformed thoughts. It involves a method for improving the quality of thinking based on subjecting it to intellectual standards.

It is a self-directed and self-regulated skill that anyone can develop and that everyone should practice, as it provides us with the tools and qualities to analyze situations, solve problems, gain insight using objective criteria, and develop curiosity and a spirit of inquiry. It also develops our creativity, intuition, logic, and ability to reason, freeing us from self-centered thoughts. It is a neutral, unbiased process for evaluating the reasoning, discourse, and opinions of others as well as our own.



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Critical thinking is not a systematic way of going against the grain, thinking negatively or questioning everything without reason. Nor does it seek to standardize opinions or reasoning, because each individual has their own principles and values and will have their own opinion regardless of the procedure used to arrive at it, because the method does not force them to reach the same conclusions.

Critical thinking isn't about changing someone's personality, but rather providing them with tools to increase objectivity. It's not a belief; it's a rational method for learning and improving our reasoning. It doesn't replace or minimize feelings and emotions, but it does seek to introduce rationality into the decisions we make, so that they aren't solely the result of emotional impulses. Emotional arguments are often the most persuasive, but that doesn't necessarily mean they're the most reasonable or accurate.

### **1.1.1. Components of reasoning**


All reasoning, whether one's own or someone else's, has a series of components that can and should be reviewed and questioned:

**1. Purpose. It must be identified and clarified. (What are we trying to achieve? What are the objectives?)**


**2. Answer something. Answer a question, solve a problem, or try to explain something. You need to identify what you're trying to answer and its scope. (What exactly are you answering? Are there other questions that need to be answered first?)**

**3. Assumptions. These need to be identified and determined to be justified. (What is assumed?)**

**4. Perspective. It's important to identify the perspective from which the argument is formulated to assess its strength and the points of view it implies. (Are there other possible points of view?)**



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**5. Data and evidence.** These may be true in whole or in part, or uncertain, and therefore must be verified. (What data are used? What is their relationship to the other components of thought? Is the data true? Is it verified or proven? Can I corroborate the data with other sources? Is more data necessary?)


**6. Concepts and ideas.** Their relevance and logic of development should be reviewed. (What is the central idea? What are the adjacent ones? Are they explicable?)

**7. Inferences and interpretations.** These must be consistent and based on evidence. (Are there other possible inferences? How is this conclusion reached?)

**8. Conclusions, consequences, and implications.** These should be effectively derived from the inferences drawn from the data and evidence. They can be positive or negative, and may be more than initially apparent. (What are the implications? Is something being implied?)



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Among all these issues, we must pay special attention to the one that concerns us as thinkers or observers. Egocentric thinking (individual or collective—shared with a specific human group in the form of sociocentrism or ethnocentrism) is an element that diminishes the quality of reasoning. It leads to a failure to perceive either the existence of other points of view or the limitations of our own.

Consequently, components of reasoning are taken for granted simply because we identify them as personal, common, or majority, timeless, or convenient. This problem of the quality of reasoning can be related to what in science is called the anthropic principle, the observer paradox, or even viewpoint theory.


### 1.1.2. Universal intellectual standards

These are criteria that must be applied to any reasoning or discourse to enhance its quality. Thinking critically involves regularly using these standards. The way to do this is to ask questions about them.


**1. Clarity.** Quality reasoning must be clear. It's an essential characteristic. If something is confusing, it can be incomprehensible or very difficult to determine its accuracy or relevance. Explaining, expanding, or providing examples are good practices that allow for clarification. Sometimes a lack of clarity isn't a result of the complexity of a matter, but rather a response to a determined desire to confuse.

**2. Accuracy.** Reasoning can be clear but inaccurate. Certainty and verifiability are essential elements of intellectual quality. Inaccuracy is a practice that can reflect both careless practice and a deliberate attempt to deceive.





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**3. Precision.** A reasoning can be clear and accurate but imprecise. Details can be important. Being specific gives quality to thinking. Generalizations attempt to hide poor-quality or downright false reasoning.

**4. Relevance.** An argument can be clear, accurate, precise, and at the same time irrelevant. Its relationship to the issue at hand or of interest determines its relevance. Irrelevance can be used to distract us from the main point.

**5. Depth.** A reasoning can be clear, accurate, precise, relevant to the issue, but also shallow. The superficiality of a reasoning indicates its poor quality. On the contrary, attempting to address the potential complexity of the issue endows it with quality.

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**6. Breadth.** A reasoning argument may be clear, accurate, precise, relevant, or in-depth, or it may lack breadth by deliberately failing to consider or omitting other points of view, other perspectives, or ways of examining or approaching it. Relevant data or evidence may also have been omitted, rendering it incomplete. One way to test the breadth and completeness of a reasoning argument is to look for other points of view, data, or important evidence that have not been considered.


**7. Logic.** When combining ideas, do so in an orderly and logical manner. The reasoning used may meet the above standards, but they must support each other in a logical, coherent manner, or the speech will be meaningless.

### 1.1.3. Essential intellectual characteristics


These are attitudes we must adopt when practicing critical thinking methods. They correspond to the components of reasoning and universal intellectual standards:

**1. Intellectual prudence. Because we must be aware of our own limits when approaching or evaluating reasoning. Prejudices are, in this sense, one of the clearest limits. Socrates practiced it when he famously said, "I only know that I know nothing," distancing himself, in any case, from the boasting or conceit typical of the intellectual arrogance practiced by the Sophists of classical Athens.**

**2. Intellectual fortitude. We must confront ideas, beliefs, and visions that don't appeal to us, or that may even repel us. This requires intellectual courage to recognize that ideas that seem absurd or dangerous to us may have some rational justification, and that issues we feel are our own because they have been instilled in us may ultimately turn out to be false or erroneous.**




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**3. Intellectual empathy.** Because sometimes it's necessary to put yourself in someone else's shoes in order to understand them. You have to be skilled at reconstructing others' points of view or logical reasoning. Sometimes we've held faulty reasoning and even persisted in error. Failing to recognize this is characteristic of intellectual narrowness.

**4. Intellectual autonomy.** Because we must learn to think for ourselves, controlling our reasoning process and being able to analyze and evaluate our own beliefs with the tools of reason and evidence. We must avoid the intellectual conformism that comes with accommodating our thoughts to the majority or to someone else's.

**5. Intellectual integrity.** Because we must act with honesty in our reasoning, with full awareness of applying essential intellectual standards, subjecting ourselves only to the rigor of evidence and proof required of others' reasoning, thus avoiding intellectual hypocrisy.



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**6. Intellectual impartiality.** Because it enhances the quality of discourse or our way of reasoning by treating all points of view in a nonpartisan manner, on an "equal footing," even though we have our own interests and positions. Failure to do so constitutes intellectual injustice, departing from adherence to intellectual standards and the quality of thought and discourse.

**7. Intellectual perseverance.** Because we must continue on the path of critical thinking, applying standards and questioning in order to gain insight, despite the difficulties that arise. Intellectual insight and adherence to rational principles in the face of the irrationality that others may employ will help us avoid falling into intellectual laziness.

**8. Trust in reason.** Because we must accept that fostering rationality so that everyone can reach their own conclusions through the lens of critical thinking is the only way to improve quality of thought and the best way to act in accordance with one's own interests and those of humanity and the planet as a whole. We must avoid distrust in reason and its absurd glorification.

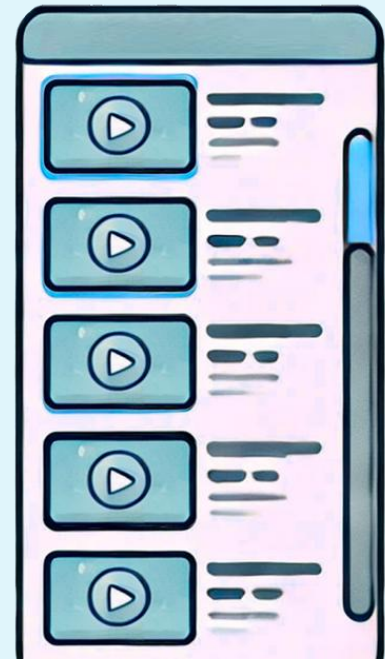


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**Curiously**

How to develop critical thinking?



## 1.2. Steps of critical thinking

### 1.2.1. Adopt the attitude of a critical thinker

Adopting an attitude consistent with critical thinking requires possessing a series of intellectual characteristics that allow us to approach situations in a logical, reflective, and coherent manner. Some of these are:

- a) Humility: recognizing our own limits and mistakes, being willing to learn from others, and recognizing that our decisions may, at times, not be the most appropriate.**
- b) Fortitude: maintaining firm principles and values even when we find ourselves in situations that test our convictions, such as moments of criticism and adversity.**
- c) Empathy: putting ourselves in the shoes of others, trying to understand their point of view even if it differs greatly from ours.**

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- d) Autonomy: pondering and making decisions individually without being influenced by other people's opinions based on personal reflection and one's own experience.**
  - e) Integrity: being honest and consistent with oneself, avoiding self-deception.**
  - f) Impartiality: Evaluate different situations objectively and without being influenced by external factors such as favoritism or prejudice, since each of our decisions must be objective and truthful without being influenced by personal interests.**
  - g) Perseverance: fighting for the search for understanding despite difficulties.**
  - h) Trust in reason: relying on logical reasoning and argumentation to achieve well-founded decisions.**



### **1.2.2. Recognize and anticipate barriers to critical thinking.**

These barriers are classified into four categories:

- 1) Basic human limitations: ranging from simple ignorance to physical and emotional barriers, selective perceptions, confirmation and memory biases, or personal prejudices and biases.**
- 2) Use of language: due to the ambiguous use of language, or euphemisms, jargon, sentences, emotionality, abstruse content, evasions, vagueness...**
- 3) Lack of logic and perception: value judgments, fallacies and biases... (the list is long)**
- 4) Psychological and social traps and pitfalls: fallacies and prejudices such as ad hominem argumentation (discrediting the messenger to question the message) or ad verecundiam (arguing the authority of the person to whom the message is attributed to cement its quality).**



Furthermore, the arguments are made following two different logics:

- **Deductive:** It goes from the general to the specific and provides absolute certainty since the general consideration necessarily leads to the specific. For example:

*"All swans are birds, therefore this particular swan is a bird."*

Undoubtedly the reasoning is correct and true.

- **Inductive:** This goes from the specific to the general and does not necessarily lead to certainty, as it contains a certain margin of error due to exceptional circumstances that cannot be generalized. For example:

*"All observed swans are white, therefore all swans are white."*

The reasoning seemed to be correct since all the swans that had been seen throughout the West were white, but at the end of the 17th century a species of swan with black feathers was discovered in Australia.



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**Teocom**

Deductive arguments vs. inductive arguments



### 1.2.4 Evaluate information sources

The reasons (data, evidence, premises, proof, or propositions) that support an argument are the foundation of its strength. Critical thinking therefore leads us to review these reasons, verifying their source, accuracy, and certainty. An argument whose underlying rationale is flawed will easily collapse under its own weight.

In today's world, where information circulates at high speed and often without verification, hoaxes, lies, misrepresentations, and biased information are commonplace. Sources must be accredited as credible, accurate, and free of bias or prejudice. To do so, we will question their capabilities, reputation, motivation, and credibility.

Since sources often use statistically based reasoning, it is very beneficial for developing critical thinking to understand the fundamental principles of probability and statistics, without having to become a mathematician.

### 1.2.4 Evaluate information sources

The reasons (data, evidence) that support an argument are the foundation of its strength. Therefore, critical thinking leads us to review these reasons, verifying their source, accuracy, and certainty. An argument whose underlying rationale is flawed will easily fall under its own weight. In a world where information circulates rapidly and sometimes without verification, hoaxes, lies, misrepresentations, and partial information are commonplace: therefore, sources must be accredited as credible and free of bias or prejudice. Since sources often use statistically based reasoning, it is very beneficial for developing critical thinking to understand the fundamental principles of probability and statistics, without necessarily becoming a mathematician.

### 1.2.5 Evaluation of the arguments

After identifying the arguments used, it is necessary to determine whether they meet universal intellectual standards, that is, whether they are clear, accurate, precise, relevant, profound, comprehensive, and logically presented.

## 1.3. Traps to critical thinking

Fallacies are logical traps for critical thinking. Cognitive biases, processes in our mind that distort reality, and prejudices and stereotypes, tools for simplifying knowledge that lead to error, are also traps.

In any discussion, we include premises and arguments and take logical steps toward the conclusions we want to defend. But sometimes logical fallacies are introduced that invalidate the argument. Fallacies are errors in reasoning; arguments that seem true but aren't; unsupported claims that are made as if they imply a logical consequence, when in fact they lack any internal logic.

They are often used deliberately to manipulate people, although sometimes they are used simply out of ignorance. They can be very subtle and difficult to detect. Fallacious reasoning has been used since ancient times to convince and manipulate. It was already studied and used in ancient Greece. There are hundreds of types of fallacies, and no single classification exists, but it is important to be aware of their existence and to understand the main types or the most commonly used ones.



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**I'll explain it to you with Paint**

All Logical Fallacies Explained in 15 Minutes





Logical fallacies continue to be used far too often, both in our daily lives and in the media, and frequently in public life, almost always in politics. It's very important to detect and combat them. Knowing these fallacies helps us have logical defenses and tools for critical thinking.

The definition of bias relates to something that is crooked. Biases are innate characteristics of our thinking that tend to produce certain deviations from optimal reasoning. It is very important to understand their existence and their effects because every day we are faced with facts that require us to use our thinking biases to help us reach a certain conclusion.

Example: pricing goods with a quantity a few cents lower than a quantity that is already one unit higher (3.99 versus 4.00). The difference between the two quantities is irrelevant, but our brains tend to view them as different quantities.

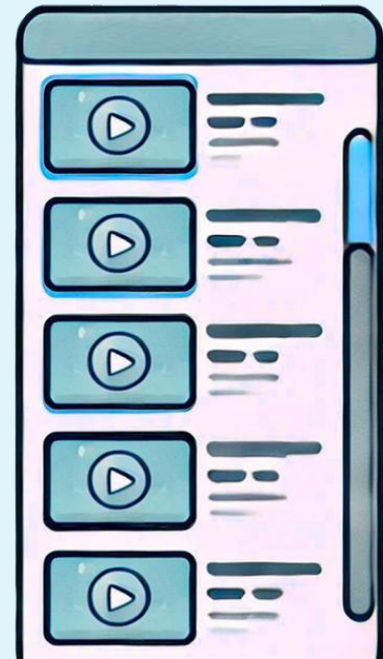



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**I'll explain it to you with Paint**

All Cognitive Biases Explained in 9 Minutes






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All biases are innate characteristics that our thinking uses to facilitate decision-making and reach conclusions more quickly. They are not only used in marketing and sales but also affect other fields of knowledge. Some can even affect scientific development because they can influence the pursuit of certain results or conclusions.

Prejudice is a simplified concept, usually negative, that arises without objective reasons. It typically relates to groups of people to whom a negative value judgment is applied as a whole, based on their religion, nationality, physical appearance, culture, social class, sexual orientation, profession, etc.

It is projected onto individuals included in that group. Prejudices can also arise regarding animals, objects, or processes. A stereotype is also a highly simplified concept that can have both a positive and negative character and offers an extremely simplistic image of certain human groups. Because of this ambivalent nature, they are often widespread socially.



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Stereotypes are similar to prejudices, and in both cases they lack any empirical basis, although we can sometimes trace back to history when and where they may have arisen. Stereotyping involves simplifying, usually to the point of absurdity (Catalans are stingy; the French are romantic).

Embracing prejudices or stereotypes means being swept away by simplistic and false ideas that cloud our ability to think rationally and critically. These simplified ideas should not be considered true, and when in doubt, it's always best to try to verify them by seeking information and data.

Prejudices and stereotypes influence the way we perceive reality and learn, as well as the information we retain. All of this limits our social relationships and affects our ability to think critically and rationally. They can even create an irrational rejection of certain people, which has sometimes led to violence. People who reject prejudices and stereotypes find it easier to relate socially, through healthier relationships. Prejudices and stereotypes impoverish our thinking, its quality, and also the quality of our social relationships.

## **GLOSSARY**

**Intellectual empathy:** the ability to understand and reconstruct the point of view of others to improve critical analysis.

**Universal intellectual standards:** criteria such as clarity, accuracy, relevance, and logic, applied to improve the quality of thinking.

**Logical fallacy:** a reasoning error that appears valid but is not, used to manipulate or distort arguments.

**Trial and error method:** problem-solving strategy based on trying different solutions until the correct one is found.

**Critical thinking:** analyzing information objectively, improving reasoning and eliminating biases and prejudices.

**Prejudice: negative judgment about a group or individual without objective foundations.**

**Unsolvable problem: a difficulty without a viable solution, which requires adaptation and strategies to mitigate its effects.**

**Deductive reasoning: a logical method that starts from a general premise to reach a particular conclusion.**

**Inductive reasoning: a logical method that starts from specific cases to generate general conclusions, with the possibility of error.**

**Cognitive bias: A systematic deviation in thinking that affects decision-making and the interpretation of reality.**

**Decision making: choosing between alternatives considering objectives, consequences and risks.**



## SESSION 2

# THE IMPORTANCE OF QUESTIONING



This document has been created within the framework of the Erasmus project "VIRTUAL LIFELONG LEARNING CENTERS E2.0C"

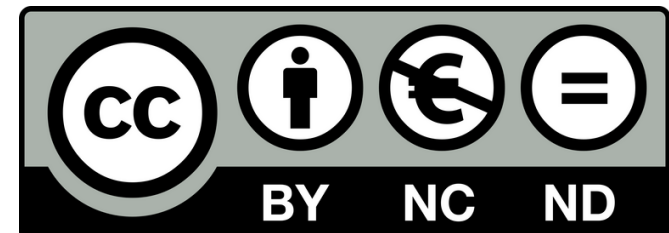
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## 2.1. Formulating questions

Neither science nor our personal knowledge can prosper without us asking questions, without us being able to improve the questions we ask ourselves and others. Inquiry, questioning, is the first stage of knowledge. When it is not possible to formulate questions, there is no field of research.

Questioning is part of a living mind. Questions can transform us, because some questions can lead us to others and improve our analytical skills and, therefore, our ability to acquire knowledge. Science is the path we share to improve our knowledge.

Asking questions is a basic tool to help us understand and learn. The complexity of an issue can be addressed if we acquire the skill of formulating questions that help us see its different components. When we ask questions, it is essential to try to:

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- Formulate them as clearly and precisely as possible.
  - Identify significant concepts within the question itself.
  - Analyze the problematic concepts.
  - Consider the different points of view and their contexts.
  - Think of examples for each concept, such as similar cases, opposite cases, related cases, or borderline cases.
  - Point out the consequences that each position may have.
  - Develop possible “answers” to the question, paying special attention to what makes the issue complex.

It should be noted that there are better or worse answers to complex conceptual questions, but there is probably no single correct answer.

## 2.2. Questioning beliefs and knowledge

We sometimes base our beliefs on unreliable information or information that lacks any real facts to support it. For example, some people trust homeopathy because someone has told them it has been effective, considering other people's experience as sufficient reason and forgetting the existence of the placebo effect.

There are also facts that can confuse our perceptions. Continuing with the previous example, the fact that homeopathic remedies are sold in pharmacies can make us think they are effective, when they shouldn't be sold there because they are neither medicines nor do they contribute to our health or well-being.

Many times, unfounded beliefs may not have any negative consequences for our lives or the lives of others at first glance. But other times, they can have catastrophic consequences. For example, taking a homeopathic remedy may or may not produce an improvement (due to the placebo effect) in a person's health; but replacing a scientifically based medical treatment with an unscientific alternative therapy (such as homeopathy) will surely lead to disaster.

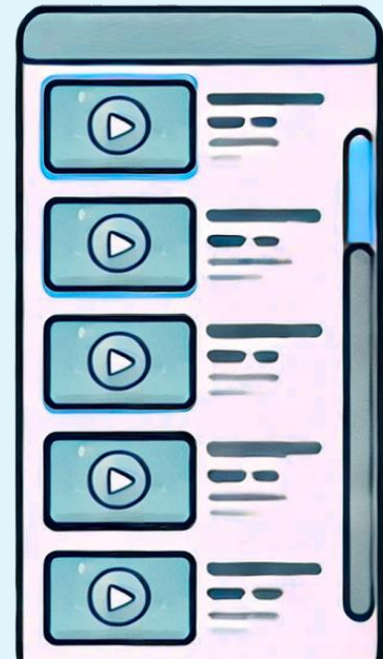


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**Philosophy Inc.**

Ideas, beliefs and knowledge




## 2.3 Facing complex issues


One way to approach a complex issue is to try to see what preliminary questions can be formulated, the answers to which would help define it. Complex questions can often be resolved by answering simpler ones. When faced with a complex issue, it would be appropriate to formulate preliminary questions about its constituent elements, its origin, structure, composition, influences, and so on.

To build a list of prior or underlying questions, you should start with the main question and then formulate those you would like to see answered before having to respond to the first one.

In reality, it's an exercise in asking the person asking the question, in an attempt to uncover their purposes, points of view, assumptions that can be made, data and facts relating to the main question, as well as their implications and the consequences that arise from the answer.



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If a list of preliminary questions is carefully drawn up, it will be seen that it provides many elements to narrow down the answer to the complex question initially posed.

Another tool for addressing complex issues is to formulate questions from diverse disciplines and fields of knowledge, to identify complexities that we might not otherwise see.

To see the fields and disciplines affected by the main question, it is necessary to ask whether all the disciplines and fields from which we can ask questions about the initial complex question are being considered.

## 2.4. Objective assessment

When an objective assessment of something is requested, there are two possibilities:

1. Let it be a simple question (answering it, looking for the correct answer).
2. That it is a complex issue (requiring value judgments between two or more conflicting points of view to be answered).

First, we must differentiate whether the question we are asking requires an objective evaluation or whether, on the contrary, it is a subjective question, related to opinions or tastes.


Evaluative questions ask us to determine the value, validity, or quality of something. Evaluating is a daily and natural part of our experience, and we can do it better or worse. The ability to evaluate will also depend on the ability to question the evaluation process itself.

Some essential questions to ask during an evaluation process are:


- 1. What will be assessed and why?*
- 2. What specific questions will you try to answer?*
- 3. What information is necessary to complete the assessment properly?*
- 4. What criteria or standards will be used in the evaluation process?*
- 5. Are there potentially negative implications of the way of valuing?*
- 6. Is the evaluation plan logical, realistic and practical?*

There are two types of evaluative questions: one-system questions and conflicting-system questions. The former can be answered definitively. The latter require a reasoned judgment between two or more conflicting points of view.





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We should not confuse objective evaluation with subjective or preference issues. In these, the subjectivity of the individual or group determines the response.

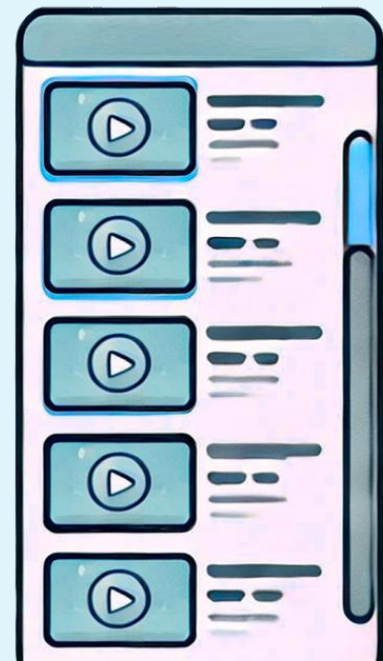
- **SUBJECTIVE: Which respond to personal or group preferences, opinions or perceptions.**
- **SIMPLE EVALUATIVE: These show a specific value for a specific context. In these cases, the proposed evaluation can be resolved with a single objective response, specifically addressing the context.**
- **THEY REQUIRE VALUE JUDGMENT: It requires evaluating different options to determine the best alternative.**



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**In a flash - UNAM**  
Objectivity and subjectivity



## 2.5. Evaluating information: the 5W technique

It's becoming increasingly easy to access vast amounts of information, so it's essential to use criteria to assess its quality, reliability, and usefulness. To do this, it's very useful to ask ourselves certain external criteria that will help us narrow down and refine our sources of information.

The so-called 5W technique is a practice for ensuring the quality of information transmission. It is named after the initial w, which appears in the five questions in English: what, who, where, when, why. Although it is related to modern journalism or police investigation, it is actually an ancient technique, originating in classical Greece, with its creation attributed to Hermagoras of Temno (1st century BCE).

It's a simple way to present information, but beyond this use, we can extend questions to any information or text, not only in terms of what it relates, but also in relation to other aspects and circumstances surrounding the information and allowing it to be questioned and evaluated.

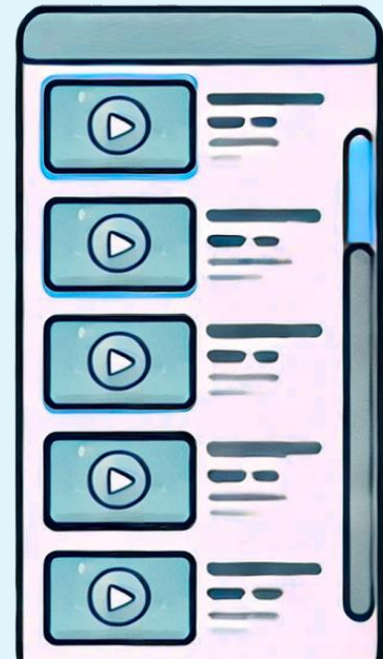


Buscar



**LinGo Thesis**

The 5 Whys Technique



### 2.5.1. What?

This refers to the specific issue of information: the clarity of the facts conveyed and their accuracy, that is, their trustworthiness. We must question whether it is possible to verify them, as well as question the prior information, the circumstances, and the details surrounding the facts, which tell us whether the information is accurate. When it is not possible to verify facts from various sources, we must question their quality.

### 2.5.2. Who?

Beyond the subject of the information and their circumstances, knowing the authorship is an important criterion for assessing its reliability: whether the author is an individual or a group, authority or experience in the field being written about, recognized prestige, having published several articles on the topic, being frequently cited by other authors, belonging to a prestigious institution or entity... The anonymity of information should quickly lead us to question its content. Furthermore, we should question whether the author may be harboring a specific interest that calls into question the breadth of the information's perspective.

### 2.5.3. When?

In addition to knowing the time at which events unfold, it's important to know the publication date to gauge the timeliness and reliability of the information. The media outlet disseminating information may do so at a specific time, responding to specific interests. The lack of a publication date should raise concerns about the information. It's always preferable to have the latest published version of a piece of information, although we shouldn't disregard older publications simply because they're older. If, for example, we're interested in a historical perspective on a topic, it's a good idea to adapt this chronological publication criterion.

### 2.5.4. Why?

What are the motives that led to certain events? And what are the consequences? What motivates the person transmitting the information? What is being said and what is being hidden? Can the information be distorted by the interests of factions or parties? In addition to these and other questions we can ask about a piece of information about its why and purpose, we must also question its internal and external logic.

### 2.5.5. Where?

Questioning the accuracy of information about the geographic location of events is essential. It's also essential to question the sources in which it appears. Printed sources (books, magazines, newspapers) normally undergo a review process by their editors, which in principle provides a guarantee of their content. It's important to keep in mind that these sources don't only appear in print; they also have digital editions. On the Internet, we can find a lot of information that doesn't pass the filter of a publishing entity, which will force us to analyze its reliability more rigorously. It's advisable to look at where the information is hosted, the type of website and its characteristics; even third-party information about that location can give us clues about the quality of the information it contains. The prestige of the publishing media is a clear indicator of the quality of the information. It's worth paying attention to the nature of the media that edits or publishes, as it may harbor particular commercial interests.

## **GLOSSARY**

**Complex conceptual questions:** Questions that do not have a single correct answer and require analysis from different perspectives to address them in depth.

**Placebo effect:** A phenomenon whereby a person believes in the effectiveness of something (such as homeopathy) without scientific evidence, based only on personal perception or experience.

**Preliminary questions:** a strategy for breaking down a complex problem into simpler questions that help define and better understand it.

**Value judgment:** A method of evaluation used to compare conflicting options and determine the best alternative based on objective criteria.

**Information bias:** distortion of reality in an information source due to interests, lack of depth, or manipulation of content.





## SESSION 3

# PROBLEM SOLVING



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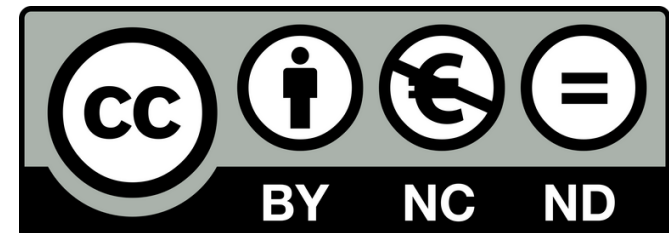
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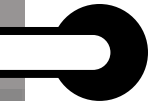

## 3.1. Solution methods

*Problem solving is what you do when you don't know what to do. This is how mathematician G.H. Wheatley defined the concept of problem solving.*



What can we do when we really don't know how to react to a situation that overwhelms us? Magic solutions or foolproof techniques are rare, but we can approach problems with rational use of intelligence, developing a strategy to confront them.

**Defining the problem is the first step. Sometimes we can become overwhelmed by the complexity of a problem, but formulating it correctly and precisely will help us tackle it.**

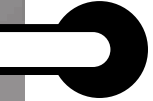
**Analyzing the problem is the second step in finding solutions. Depending on the type of problem and our ability to address it, we can take the third step, which involves developing a strategy to address it. This is a rational method for finding solutions.**



The scientific method is also a rational way of finding solutions to scientific problems. There are other, less rational, methods that allow us to find solutions to problems, such as the trial and error method, also known as trial and error. It consists of finding a solution and testing it. If it works, we have the solution; if it doesn't work, we try another solution.



It's an irrational method because it doesn't seek the reason why the solution works, nor does it solve other similar problems. Furthermore, it can be ineffective when the solution possibilities are numerous. But there's no doubt that sometimes it's the only method we can use, such as when our problem is opening a lock and we have a bunch of keys to open it. There's no choice but to try them one by one until we find the one that opens. The problem is different if we don't have the bunch of keys to open it. Then the solution possibilities are very different, and it will help us to use a rational method to find the best alternative before breaking down the door.

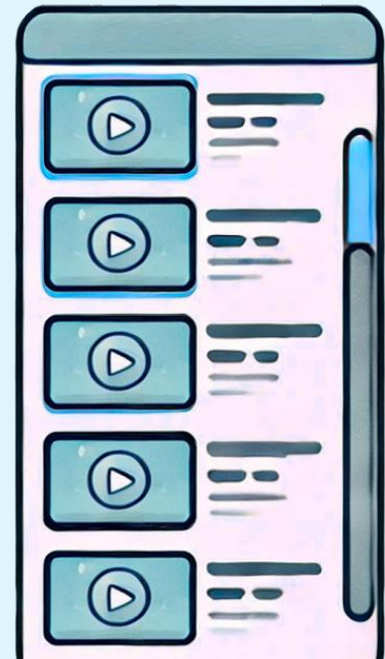




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**We learn from everything**  
Trial and error theory



## 3.2. Types of problems

We can classify problems in several ways. Depending on their formulation, we find:

- **Structured problems.** All the parameters for solving them are known, and they have one solution, and only one. These are academic problems.
- **Problems that are initially poorly structured.** We aren't given the parameters to solve them, but we can figure them out and find a correct solution to the problem. So, basically, we see that we're also dealing with a structured problem.
- **Poorly structured problems.** Not all of their parameters are known, nor is it easy to determine them. There is also no single correct solution. Most real-life problems are of this type.

There are those who also classify problems into two categories:

**1. Internal problems: caused by our decisions or behavior.**

**2. External problems: created by external forces.**

In turn, they classify each of these groups into two subgroups:

a) Problems that we can solve, in whole or in part.

b) Problems beyond our control.

We would be more inclined to solve the problems we created ourselves. After all, solving our problems sometimes involves reversing a bad decision we made earlier. It's also easier to change our behaviors when they caused the problem.

### 3.3. Making decisions

Every day we make a multitude of decisions, most of them simple and almost automatic, others more complex. Sometimes we reflect before making them and they can be considered rational; other times we let ourselves be guided by our experience, our intuition, or, in the worst cases, our emotions, thus making irrational decisions.

Some decisions are strategic (wide-ranging and far-reaching), others are tactical (to adapt strategies to everyday reality), and others are merely operational (when the scope of the decision is very limited). There are emergency decisions, routine decisions, problem-solving decisions, innovative decisions, planned and unplanned decisions, personal decisions, collective decisions, and so on. You will find many forms and methods for classifying decisions. To make decisions rationally, we must follow several steps:

**1. Specify the decision and its objectives.**

**2. Look for possible alternatives. Sometimes they're simple (yes or no, I do it or I don't, I go or I don't go...). Other times, the alternatives are multiple.**



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**3. Evaluate the various alternatives. Establish criteria and assess consequences and risks. Some alternatives provide reasonable certainty about their consequences, others are risky because they can lead to very serious or catastrophic consequences if chosen, and others are uncertain because we cannot establish reasonable probabilities about their consequences. To evaluate these alternatives, we should consider several issues:**

- The objective of each one.
- The benefits or harms to us or others.
- The difficulties, costs or deadlines involved in implementing or executing them.
- The consequences it could have, both foreseeable and unforeseeable, and both short and long term.
- The risks involved.
- The satisfaction it could bring us.

**4. Making the final decision can be done directly by choosing the alternative that best meets the objectives we have set, has the most favorable consequences, and presents the fewest costs and problems. It can also be done in two steps, first discarding the worst alternatives and focusing on the best ones and evaluating them more accurately.**

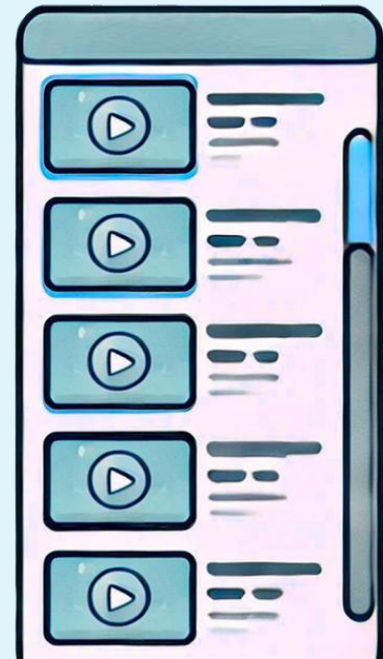


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**Borja Vilaseca**


How to make decisions when you're paralyzed by doubts?




### 3.4. Unsolvable problems

There are things beyond our control. There are problems we can act on, and these are the ones we should focus our efforts on. Problems that are beyond our ability to solve should not become a source of personal frustration. We can always continue to study them and look for ways to solve parts of the problem or help others find solutions. Ultimately, if the problem has no solution, we can at least try to mitigate its negative effects.

When faced with the frustration of not finding solutions, we must use mechanisms that allow us to evolve, which necessarily involves change and adaptation. These are the two key elements of the theory of evolution. We must know how to apply changes to the decisions we make when they don't solve the problem. We must learn to adapt our solution strategies to changes in the problem itself. These are rational attitudes that can lead us to success and solutions.



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What we should never do is allow ourselves to be overwhelmed by frustration or delay addressing problems. People often adopt this approach when faced with problems, decisions, or simply something they don't like, putting it off for another time. We must avoid procrastination by not putting off addressing our problems and decisions. However, we can always adopt a rational strategy of adapting our actions and decisions to the times we justifiably believe are best for contributing to solving problems.

Recapitulating the steps of the troubleshooting process:

1. Identify and formulate the problem.
2. Analyze it.
3. Develop a solution strategy.
4. Implement the best solution decisions.
5. Evaluate the solution and, if necessary, adopt changes or adapt our strategy.



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**TEDx Talks**

How do you solve a problem?



## **GLOSSARY**

**Problem delimitation:** The first step in problem solving is to define the problem precisely to avoid confusion and focus on the solution.

**Ill-structured problem:** a type of problem in which not all the parameters needed to solve it are known and it may have multiple solutions.

**Trial and error method:** A problem-solving strategy based on trying different solutions without prior analysis, useful when there is no other option available.

**Strategic decision-making:** Choosing a high-impact, long-term alternative that can significantly affect the development of a problem or situation.

**Unsolvable problem:** A difficulty that has no definitive solution, but whose effects can be mitigated through adaptation and management strategies.



Virtual lifelong learning  
centers E2.0C

Subject 2

# **BASIC OFFICE KNOWLEDGE**



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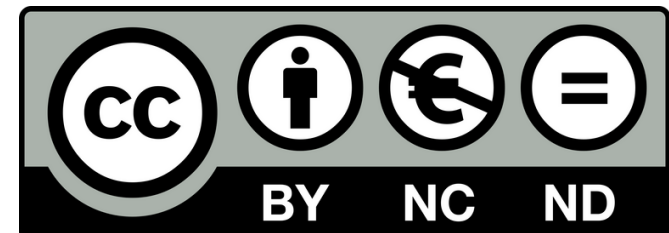
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# table of contents

## **SESSION 1: BASIC UTILITIES AND WORD PROCESSORS.**

- 1.1. Concept of office automation.
- 1.2. Basic utilities.
- 1.3. Word processors.
- 1.4. Work environment and basic tasks.
- 1.5. Formats: text, paragraph, page.
- 1.6. Numbering and bullets. Sort alphabetically.
- 1.7. Tables, text boxes, columns and breaks.
- 1.8. Document layout and views. Header and footer.
- 1.9. Text revisions (spelling and grammar).
- 1.10. Inserting images, shapes, graphics, drawings.
- 1.11. Special characters, hyperlinks, mail merge.
- 1.12. Styles, tables of contents, references.

## **SESSION 2: SPREADSHEETS.**

- 2.1. Data type and data format.
- 2.2. Sorting and filters.
- 2.3. Calculation operations.
- 2.4. Operations with many cells.
- 2.5. Errors.
- 2.6. Logical operators.
- 2.7. Functions.
- 2.8. Table names. Working with cells in other sheets.
- 2.9. Pivot tables. Inserting elements. Charts.

## **SESSION 3: DATABASES.**

- 3.1. The tables.
- 3.2. Relationships.
- 3.3. The queries.
- 3.4. The reports.
- 3.5. The forms.
- 3.6. The controls.
- 3.7. Macros.



## SESSION 1

# BASIC UTILITIES AND WORD PROCESSORS



## 1.1. Concept of office automation

Office automation (an acronym for the words "office" and "computer") refers to the computer applications and tools used in office functions to improve and optimize them. These applications allow for the creation, storage, manipulation, and transmission of information and data specific to an office. It basically consists of several types of applications:

- Word processing.
- Spreadsheets
- Databases.
- Other utilities such as calendar, presentations, email, messaging, calculator, speech recognition and synthesis...

These applications often appear in bundled packages. In addition to paid software, there are open-source tools available for public use, free of charge, which also facilitate online and networking.

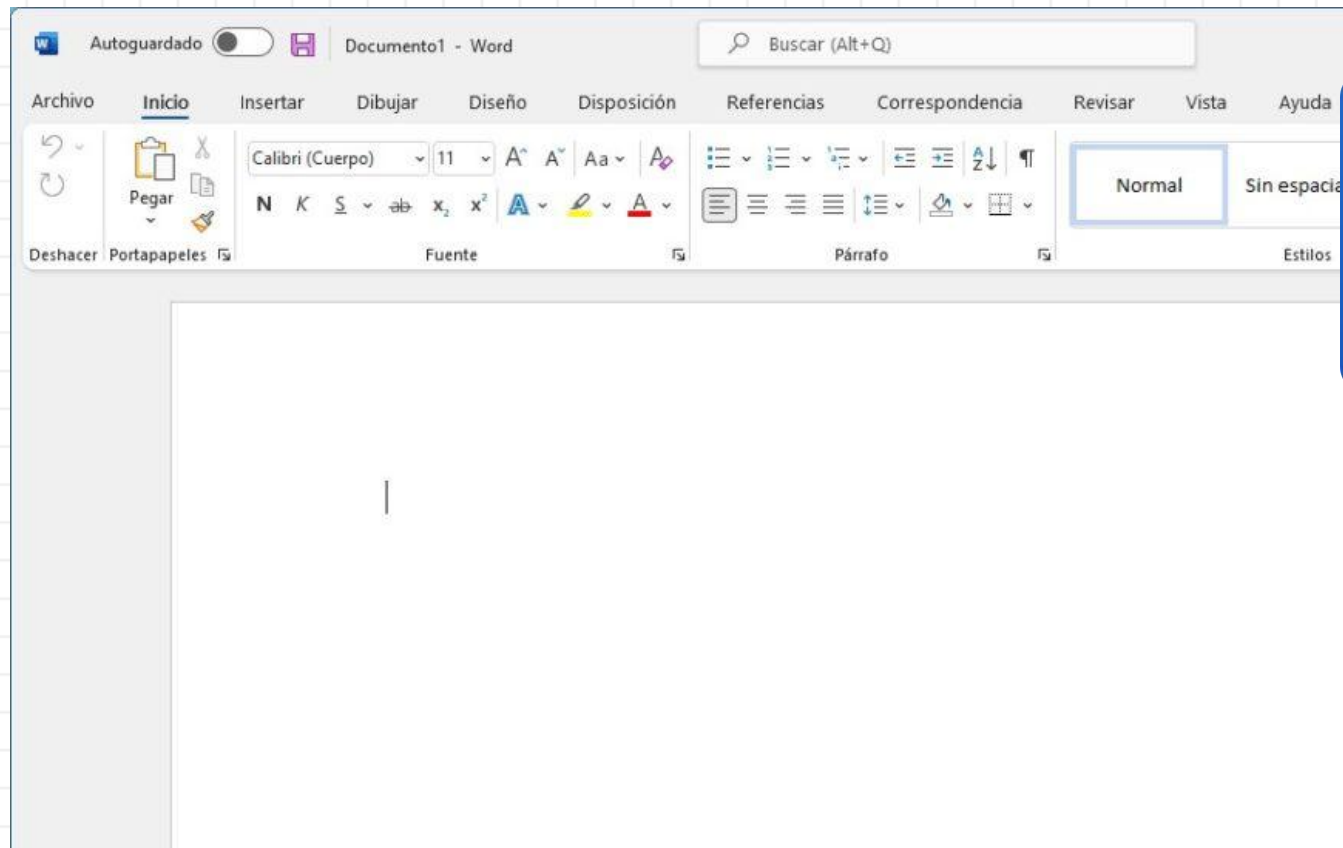
## 1.2 Basic utilities


Basic utilities are those essential for managing an office. Many are well-known and used daily by millions of people, such as calculators, messaging, and email. Some require minimal technical knowledge, such as presentations, but this knowledge is less than that needed to properly operate more important applications like word processors, spreadsheets, and databases.

It will be very useful, and sometimes essential, to know and regularly use online applications shared with other users, as this will make it easier to manage shared projects. Among these, basic communication tools such as Microsoft Skype and Google Meet stand out. The latter company provides a series of free tools that we can also use in groups, such as Calendar, Docs, Drive, Forms, Sites, Text Input Tools, Spreadsheets, Presentations, Translator, and more.


## 1.3. Word processors

There are many word processing programs. These are computer applications for creating, editing, and managing formatted text. For this module, we use the Microsoft Word specifications.





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All programs have help tools that allow us to find things we need when we can't find them, or that provide information on how to do what we want. It's very important to be familiar with the help system to use it correctly and thus speed up our work. We can also turn to the internet for help at any time.

**By hovering the mouse pointer over an option without clicking anything and letting it rest for a few moments, you'll see a text window open explaining the actions and procedures for that option.**

In the View tab, we can find the various options available for viewing the document (print, outline, etc.) or the basic magnifying glass tool to zoom in or out on the general appearance of the text. We can also choose to view one or more pages or work with multiple windows in different parts of the document. Additionally, in this tab, we have the checkboxes to enable or disable the page ruler, grid, or navigation pane with the different heading levels we enter.

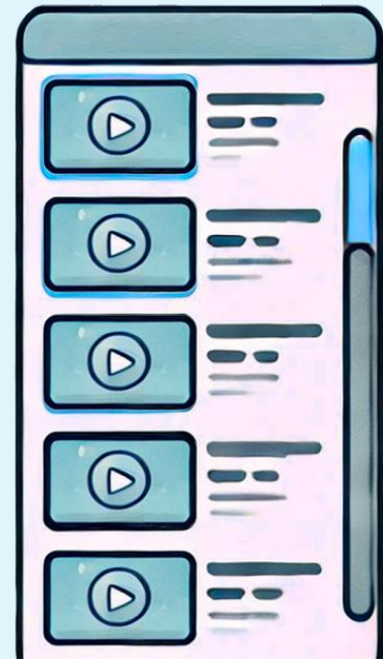


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**Dostin Hurtado**

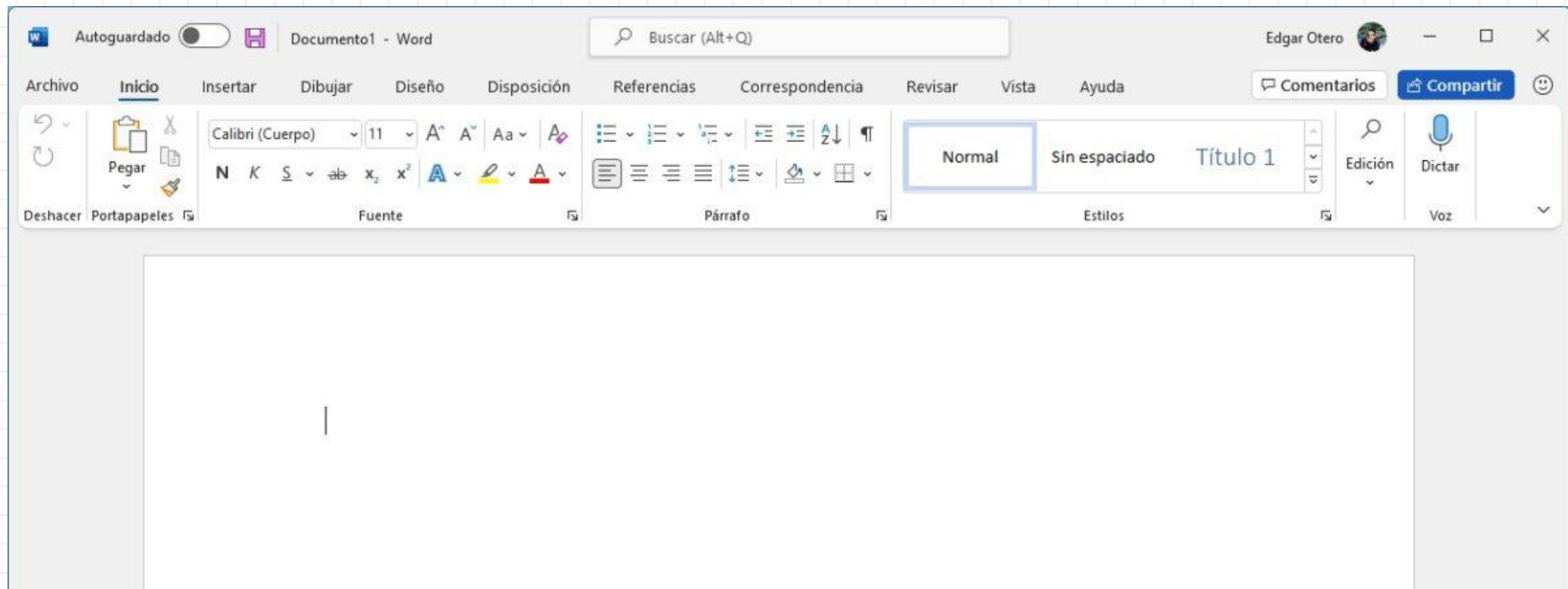
Word Course - Chapter 0, Introduction for Beginners







### 1.3.1. Work environment and basic tasks

The workspace is the space organized on the computer screen by the word processor where both the documents we work with and the tools and actions the program provides us with to work on the document appear. It is usually presented in the form of various tabs and buttons.





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Plain, unformatted text, saved in files with the txt extension, can be opened by any editor or word processor, constituting the most basic text exchange format, although it allows very few details.


However, processors save files in their own formats, sometimes with compatibility issues. These formats include, along with the text we see, all the commands relating to how we view that text, i.e., its format, hidden within them. The paragraph mark corresponds to the symbol ¶ and indicates the end of a paragraph or a press of the ↵ key (Return or Enter). By pressing the key with that symbol (¶) in the workspace, we'll see paragraph marks in the text, empty lines created by pressing the Enter key, spaces between words (indicated with a central dot ·), and other indications such as breaks.

Basic tasks include opening (Ctrl+A) or creating (Ctrl+U) a document, saving (Ctrl+G) in various formats (plain text, PDF, etc.), printing (Ctrl+P), and closing (Ctrl+R) a document. These tasks also include searching for or within a document (Ctrl+B), selecting (using Ctrl+E to select the entire document), undoing (Ctrl+Z), redoing (Ctrl+Y), copying (Ctrl+C), cutting (Ctrl+X), pasting (Ctrl+V), and replacing (Ctrl+L).


### 1.3.2. Formats: text, paragraph, page.

We can format the text in various ways, depending on what we want to emphasize or the various standards for quoting or commenting. We can use bold (Ctrl+n or sometimes Ctrl+b), italics (Ctrl+k), or underline (Ctrl+s). We can also change the font depending on the fonts we have installed or their size (either preselected or entered using the numerical scale). In this regard, it's important to know that printed documents with font smaller than 10-point font will start to cause some people trouble reading them.

In text or font formats (ctrl+m) you can also change the color of the letter or the background of the line, write subscripts  $Xx$  or superscripts  $Xx$ , strike through text (like this one), make a double strikethrough (like in this case), write small caps (other than CAPITALS), or change the space between characters. You can also add effects to the text such as gradients, internal emptying, different outlines, internal gradients, shadows, reflections, etc.



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We can also change text from lowercase to uppercase or vice versa using the Aa option; this makes the first letters of each word capitalized. When we have problems with formatting, we can use the option to clear all formats applied to the selected text, converting it to plain text.

Paragraphs have their own formats, which correspond to line spacing dimensions, the presence of spaces before or after each paragraph, and the indents (Layout section) that can be applied based on the tabs assigned in the document rules (normal indentation: Ctrl+h, hanging indentation: Ctrl+f). In addition, the text can be aligned to one side of the page or the other (right: Ctrl+d), justified (Ctrl+j), at both ends, or centered (Ctrl+t). Line spacing can also be changed.

The page format allows us to configure a page with a specific paper size (A4, letter, A5, etc.), set margins (bottom, top, and sides) with various measurements, and orient the paper layout (vertical or horizontal). Commands for configuring the page can be found in the layout tab.



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**Dostin Hurtado**

Word Course - Chapter 1, Simple Letter.



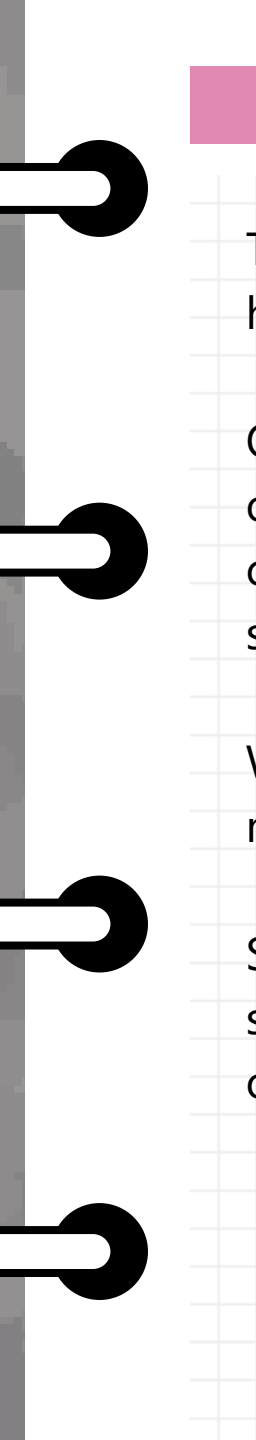
### **1.3.3. Numbering and bullets. Sort alphabetically.**

We can select a text and have each paragraph start marked with a bullet, select the bullet model, or change the indentation and line spacing that the program assigns to the text. We can also number paragraphs in a selected text at various levels, using numbers or letters; the level of detail can be varied by changing the indentation.

We can sort a list of words or paragraphs alphabetically. Simply select the texts you want to sort and click the corresponding sort option. You can choose ascending or descending order.

### **1.3.4. Tables, text boxes, columns and breaks.**

In the Insert area, we have the option to insert a table, which can have as many rows and columns as we want. Once inserted, we can always add or delete rows or columns, combine, split, or delete cells, move the margins of tables, rows, and columns, or distribute them evenly. We can even change the direction of the text in each cell or insert a table within a cell of another table.



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Text boxes are formatted similarly to tables, but are not organized into rows and columns. They can have fairly simple formats and are even pre-designed.

On a page, we can write in one or more columns. To combine written sections with different numbers of columns in a single document, we can use the tool to insert breaks: page or section break, continuous break, or column break (the options are found in the Layout tab). Each section must be separated from the previous or subsequent sections with one of these breaks.

Within each section, we can apply a different number of columns or even different page formats, making some pages horizontal within a document with a general vertical orientation.

Sometimes when writing in fairly narrow columns, the lines can end up with very strange word spacing, so it's a good idea to use the hyphenation tool to automatically hyphenate words at the end of each line.



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**Dostin Hurtado**

Word Course - Chapter 2, Bullets and Indents.







### 1.3.5. Document layout and views: header and footer.

Document design provides various styles configured for document layout. It also offers other options that complement the page design, such as page colors, borders, and watermarks. These watermarks are actually images—in this case, text—located in the footer and displayed on all pages as a background behind the text.

The header and footer are two spaces (top and bottom) within each page that allow both writing and inserting images. They can be accessed by left-clicking twice in succession on the top or bottom spaces of any page, or by clicking on the Insert tab. They have the unique feature that whatever is written in one of these spaces will be reproduced on all pages. Images inserted in this space that extend beyond it will be reproduced on all pages as a background to the text written in the general space of the document.

Word processors can automatically insert page numbers, either with just the number or with the total number of pages in the document and the date.

### **1.3.6. Text revisions (spelling and grammar)**

In the Review tab, you can find options that allow you to set parameters related to the languages you're using, as well as spelling and grammar correction options, which are very useful for improving the quality of your writing. It also has interesting tools that allow you to add marginal comments, search for synonyms, translate, read aloud, and control text accessibility, count words or characters, review changes made to the text, compare texts, allow other people to access the document for modification, or block them.

### **1.3.7. Inserting images, shapes, graphics, drawings**

In a text document, we can insert images, shapes, graphics, drawings, etc. In the Insert tab, we find various options. When inserting one of these elements, we must define how we want it to behave relative to the text. We can insert it at a specific point in the text, aligning it with it (which will move with the rest of the text without changing that specific point), or we can make it float over the text to anchor it at a specific point.

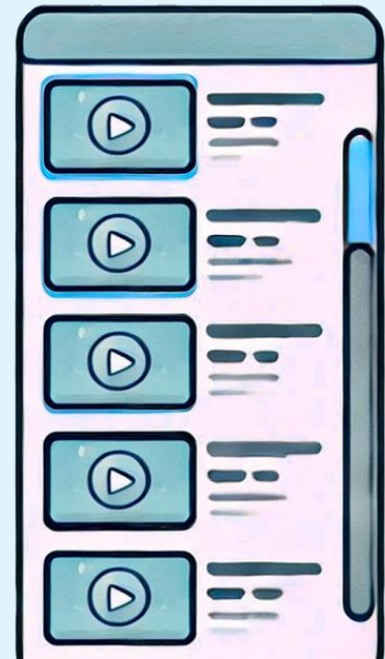



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**Dostin Hurtado**

Word Course - Chapter 3, Inserting Images.





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Once an image is inserted, we can resize it by clicking and dragging one of its corners. Be careful when doing this on the top, center, or side points, as this changes the image's proportionality.

In the Draw tab, we find various options that allow us to create different types of strokes with different colors in the document. We can specify a work canvas or even create an animation with the action we perform with one of the drawing tools.

### **1.3.8. Special characters, hyperlinks**

In the Insert tab, we find the option to insert special symbols. There is a wide variety of different symbols, often rarely used, but which we may need at any given time. In this same tab, we find the option to insert hyperlinks. This allows us to place a link in our document (in whatever we have previously selected) with a web address. We can also insert links within the document itself. To do this, we first need to insert a bookmark at the destination of the link, and then the link at the origin.

### 1.3.9. Styles, tables of contents, references.

The Styles option on the Home tab allows you to define styles for each paragraph or heading. This is a very useful tool not only for standardizing the overall appearance of long documents, but also for defining different levels of subheadings and their structure, and subsequently creating indexes and tables of contents. The most commonly used options are Normal text and multi-level headings. We can also change the font and appearance of each of these types.

In the References tab, we can find the option to insert a table of contents, which will reference the headings at different levels we've indicated in the document. A table of contents can be updated at any time by clicking on it with the mouse. Other tables of contents, indexes, or authorities can also be inserted. To do this, you must always specify the destination points before creating the corresponding tables and indexes.

In this same tab we can find other very useful options such as inserting footnotes.

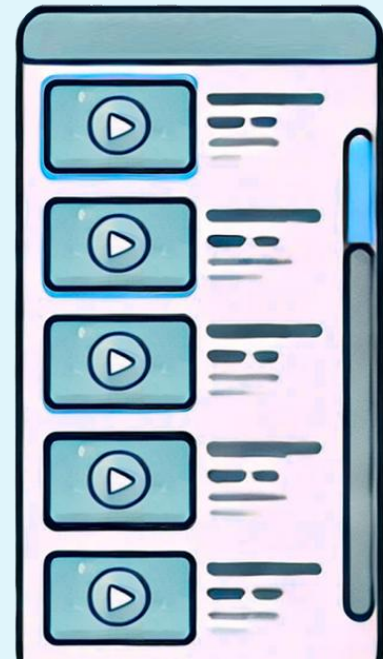


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Complete Word 2024 Course





SESSION 2

SPREADSHEETS



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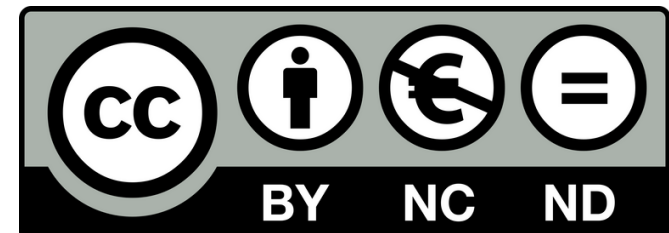
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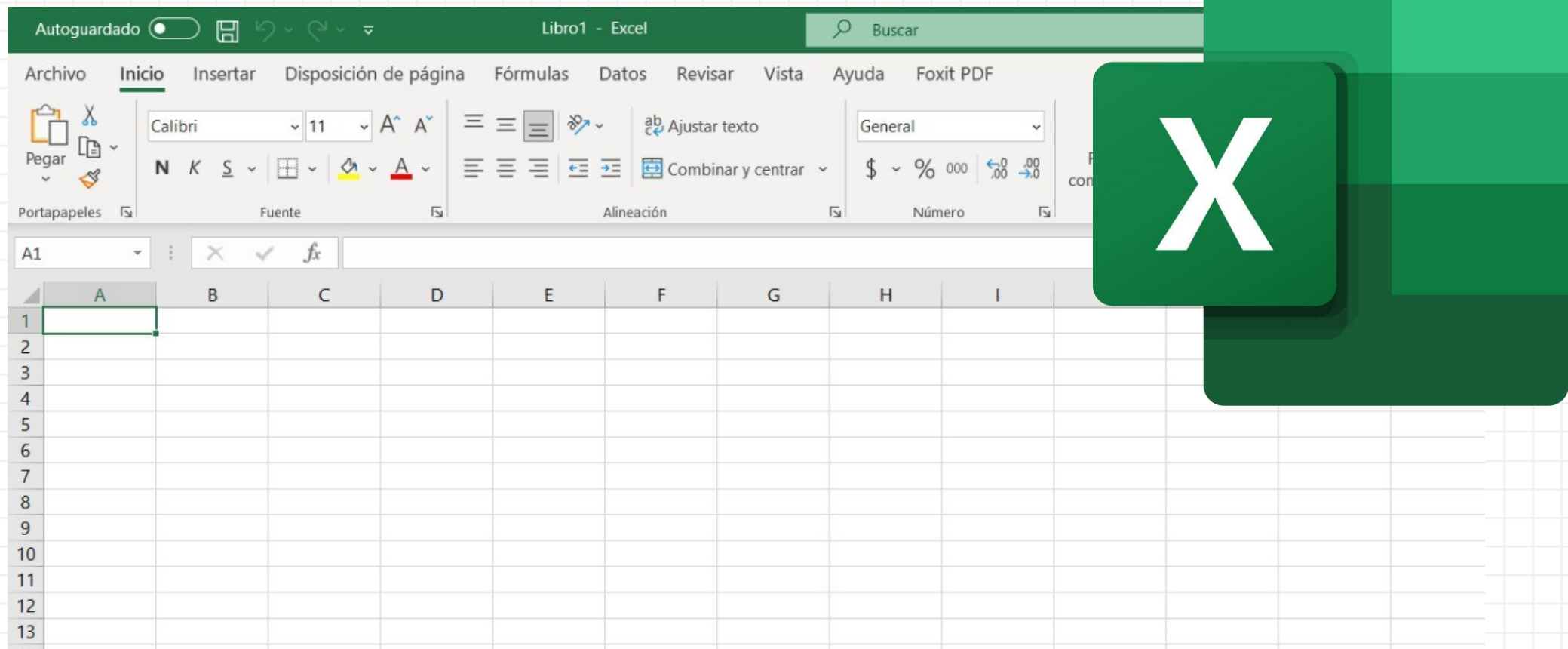
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## 2.1. Spreadsheets


Spreadsheets are documents used to manage numerical and alphanumeric data, allowing you to perform various mathematical and sorting operations. For this module, we use Microsoft Excel specifications.



Spreadsheets are made up of tables organized into vertical columns and horizontal rows. Columns are identified by consecutive capital letters (A, B, C, etc.) and rows by consecutive integers (1, 2, 3, etc.). At the intersection of each row and column is a cell identified by the corresponding column and row (A1, A2, A3, B1, B2, etc.).

The diagram shows a spreadsheet grid with columns labeled A through E and rows labeled 1 through 9. The cell at the intersection of column A and row 1 is highlighted. A green arrow points from the label 'Celda A1' to this cell. Another green arrow points from the label 'Rótulos de columnas' to the column header 'C'. A third green arrow points from the label 'Rótulos de filas' to the row header '3'. A small crosshair cursor is visible in the center of the grid.

	A	B	C	D	E
1					
2					
3					
4					
5					
6					
7					
8					
9					



When creating a spreadsheet, the program offers various templates to make it easier to create and customize it.

Even if we write the name of a cell in lowercase, the system will correct it by converting it to uppercase.

Cells are the places where we enter each numerical or alphanumeric data we want to operate on, as well as the operations we are going to perform.

In the View tab, we can also find the various options available for viewing the document, or the basic magnifying glass tool to zoom in or out of the document's overall appearance. Unlike the word processor, the workspace will not be divided into pages here unless instructed to do so. We can also hide cell lines, the formula bar, or headers. In this same tab, we find the Freeze Panes option, which allows us to prevent the top rows or columns on the left from moving from a certain point, so we can still see the headers.



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**Dostin Hurtado**

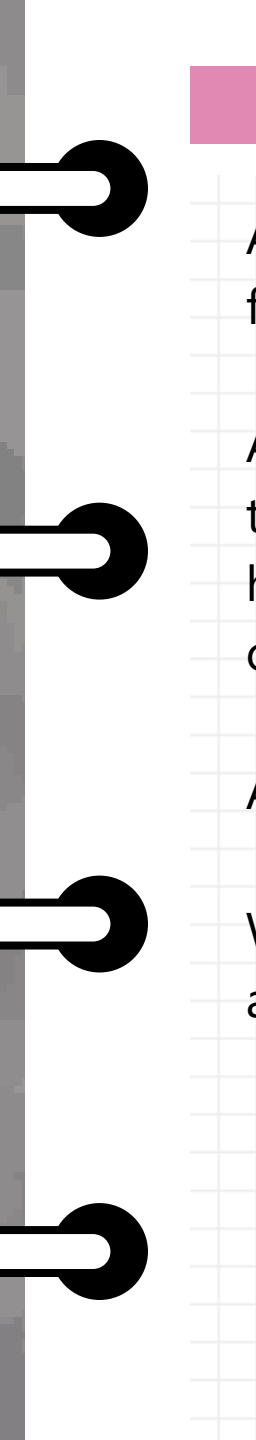
Word Course - Chapter 0, Introduction for Beginners



## 2.2. Data type and data format

Cells can contain numeric or alphanumeric data (considered by the program as text). If we want to perform mathematical operations on them, we must save them in a numeric format. We can specify what type of numeric data we want to enter in a cell or in several (general number, currency, dates, accounting data, scientific notation, etc.). We can specify how we want the numeric data to appear (with or without thousands and multiples, number of decimal places we want to display, percentages, etc.).

If we want a number we enter into a cell to be treated as text and not as a numeric expression, we must enter an apostrophe at the beginning: " ' ". For example, the expression " '23 " will be interpreted as text and not as a number, although the program also allows you to operate with them. By default, numbers are aligned to the right and non-numeric expressions to the left.



--	--

As for the appearance format, we have the same options as in the word processor regarding fonts, their size, colors, appearance, alignment, indentation, etc.

Alignments will be made relative to each cell. To work with a group of cells, we can select them with the mouse. We can select entire columns or rows by clicking on the column or row header, and we can even select the entire sheet by clicking on the intersection point of the column and row headers.

As for the combination keys (ctrl+...), they work almost identically to how they do in Word.

We can easily insert, delete, or move rows, columns, or cells. We can also change their width and height by changing the space where their names appear. We can also merge cells.

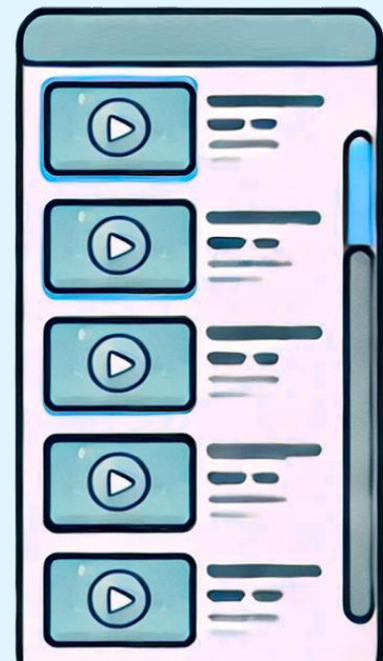


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Excel Course - Chapter 1, Formulas and Autofills.



## 2.3. Sorting and Filters

We can sort an entire set of rows based on the contents of a column. If we hover over a column and click the sort option, all the data will be reorganized relative to the column we were in, sorting in ascending or descending order (as we choose). We can perform several successive sorting processes on both the data set and a selection of specific cells or rows. When selecting cells, we must be careful not to leave part of the rows unselected, as this would unbalance the information.

We can filter the information in the table. If we activate the filter option, drop-down tabs will appear in the headers, allowing us to filter by the respective content categories. Clicking them again will deactivate them. We can also make all cells visible again by removing the filter.



## 2.3. Sorting and Filters

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## 2.4. Calculation operations

Spreadsheets allow you to perform a multitude of mathematical, accounting, and statistical calculations. Operations are performed in cells. To indicate that you are entering an operation and not just a piece of data, you use an = sign at the beginning, followed by the operation you want to perform. For example, if you type =23+7 in a cell, after pressing the Enter key, the result, 30, will appear in the cell.


We can do other basic operations using symbols such as: hyphen " - " to subtract, asterisk " \* " to multiply, forward slash " / " to divide, percentage " % " to obtain a percentage and caret " ^ " to raise to a power.

These operations can also be performed on data in other cells. For example, by typing =A3\*B3.

The results of the operations appear in the cells. To see the formula, hover over the cell, and it will appear in the formula bar located just above the table.



--	--



By entering quantities or cell names, we can combine operations consecutively. For example, the expression  $=A3+22-34$  will subtract 34 from the result of adding 22 to the contents of cell A3. We can use parentheses to order the operations. For example,  $=(A23+22-34)/4$  will divide the previous quantity by 4.

**There is a priority order in solving operations. The contents of the operations within parentheses are evaluated first. When there are nested parentheses, they are solved consecutively from the innermost to the outermost.**


When writing these types of expressions, you should always be careful to close all open parentheses. For example, when executing the expression  $=(((21-7)/2)*7)$ , the program will first subtract 7 from 21, divide the result by 2, and multiply the quotient by 7. The expression is parsed from left to right, respecting the natural order of operations.

## 2.5. Operations with many cells


When we want to operate on the contents of multiple cells, we can use the =SUM function, which will group the range of cells we want to operate on. Using this function also prevents the risk of our formulas being incorrect if we add or delete rows or cells from the range in question.

If we write =SUM(A1:A5) in cell A6, after pressing the Enter key, the result of the sum of the amounts contained in cells A1 to A5 will appear. The " : " separates the names of the initial and final cell of a range or group of cells to be operated on. Thus, the range (A1:C4) groups the cells A1 to A4, B1 to B4, and C1 to C4. To group non-contiguous cells in a range, we can use a semicolon " ; " to separate them. Thus, the expression (A1:A4;C1:C4) will eliminate the cells in column B from the previous range. We can select an entire column by writing the range as its own letter repeated without a row number (A:A).


It's also possible to perform combined arithmetic operations using this function. For example, the function =SUM(A1:A10)/4 will divide the total sum of cells A1 through A10 by 4.



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In the latest versions of the program, if a range contains cells containing text, this will not interfere with the result of the operation.

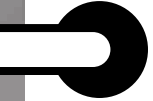


A cell will repeat the contents of another cell if the name of the other cell is written in parentheses and preceded by the century =. For example, =A3 will reproduce the value contained in cell A3 in the cell where it is written, even if the value changes.

## 2.6. Errors



When an error occurs, the program warns us with a message preceded by the hash symbol: #VALUE!, #REF!, #NUM, #N/A, #DIV/0!, #NAME?, and #NULL! But when what appears in a cell is that symbol repeated several times "#####" it is because the real content does not fit in the assigned column space and the column must be enlarged or the font type reduced to display it correctly.



When an error is detected, we must check whether it is due to a deficiency in how we have written the parameters of the formula to operate, or if the error is in the expression of cell ranges, or in their content.

## 2.7. Functions

**=SUM() – Adds the values in a range.**

**=AVERAGE() – Calculates the average of a set of numbers.**

**=COUNT() – Counts the number of cells with numeric values.**

**=COUNTA() – Counts non-empty cells.**


**=COUNTIF() – Counts the cells that meet a criterion.**

**=COUNTIFS() – Counts cells that meet multiple criteria.**


**=IF() – Evaluates a condition and returns a value based on whether it is true or false.**

**=VLOOKUP() – Looks up a value in one column and returns data from another column.**

**=HLOOKUP() – Similar to VLOOKUP, but searches in rows instead of columns.**



--	--



=IFERROR() – Returns a value if there is an error in a formula.

=ROUND() – Rounds a number to the specified decimal place.

=INTEGER() – Returns the integer part of a number.

=RAND() – Generates a random number between 0 and 1.

=ISNUMBER() – Checks if a cell contains a number.

=ISBLANK() – Checks if a cell is blank.

=MAX() – Returns the maximum value within the specified range.

=MIN() – Returns the minimum value within the specified range.

These are just a few examples of the most commonly used functions, but there are dozens of them. You can view them and learn their purpose and syntax by typing in the formula bar or by using the drop-down menu next to the  $\Sigma$  symbol on the Home tab or in the Formulas tab.

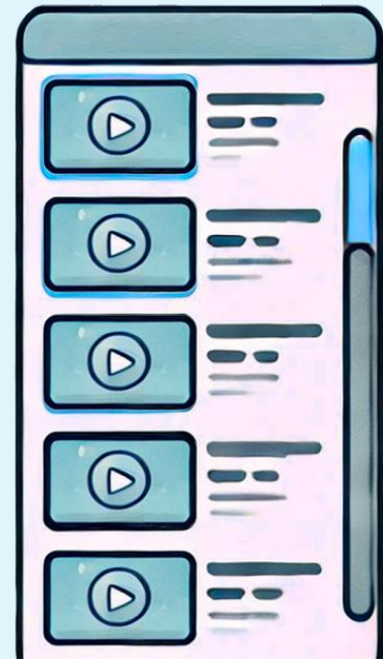


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**Dostin Hurtado**

Word Course - Chapter 3, IF Function.





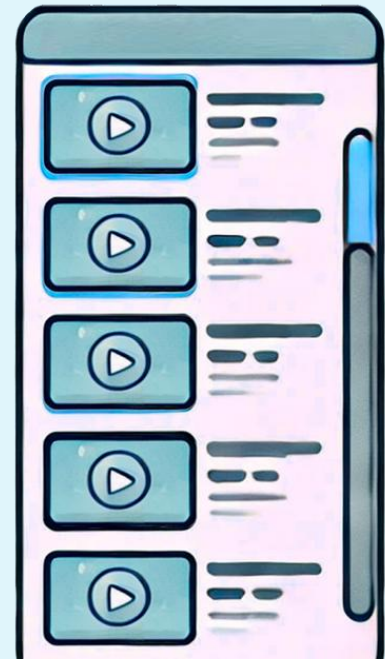


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**Dostin Hurtado**

Word Course - Chapter 6, Basic Functions.



## 2.8. Table names. Working with cells in other sheets.

The program automatically names each table, such as Sheet1, Sheet2, and so on. We can change this name to whatever is most convenient by double-clicking on the name and then typing.

To include cells from other tables in your operations, simply go to the cell you want to use while writing the formula, and it will be transferred automatically. Names from other tables are transcribed with an exclamation point separating the sheet name and the cell name, like this: Sheet1!A1.

## 2.9. Pivot tables. Inserting elements. Charts

We can create a pivot table that will automatically summarize the contents of a given table at various levels. We'll find this option on the Insert tab.

We can also insert other things, such as drawings or images. Excel allows you to create various charts in different formats with the data you specify.

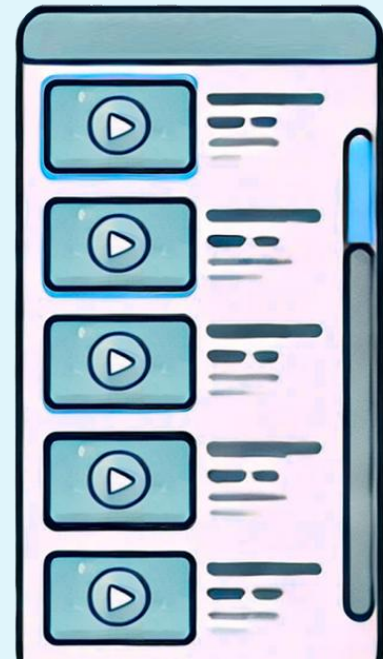


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**Dostin Hurtado**

Consolidate data or merge different workbooks and sheets in Excel.





SESSION 3

DATABASES



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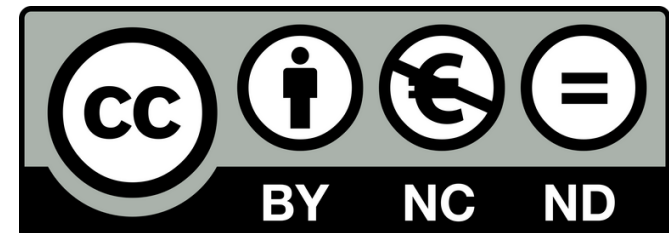
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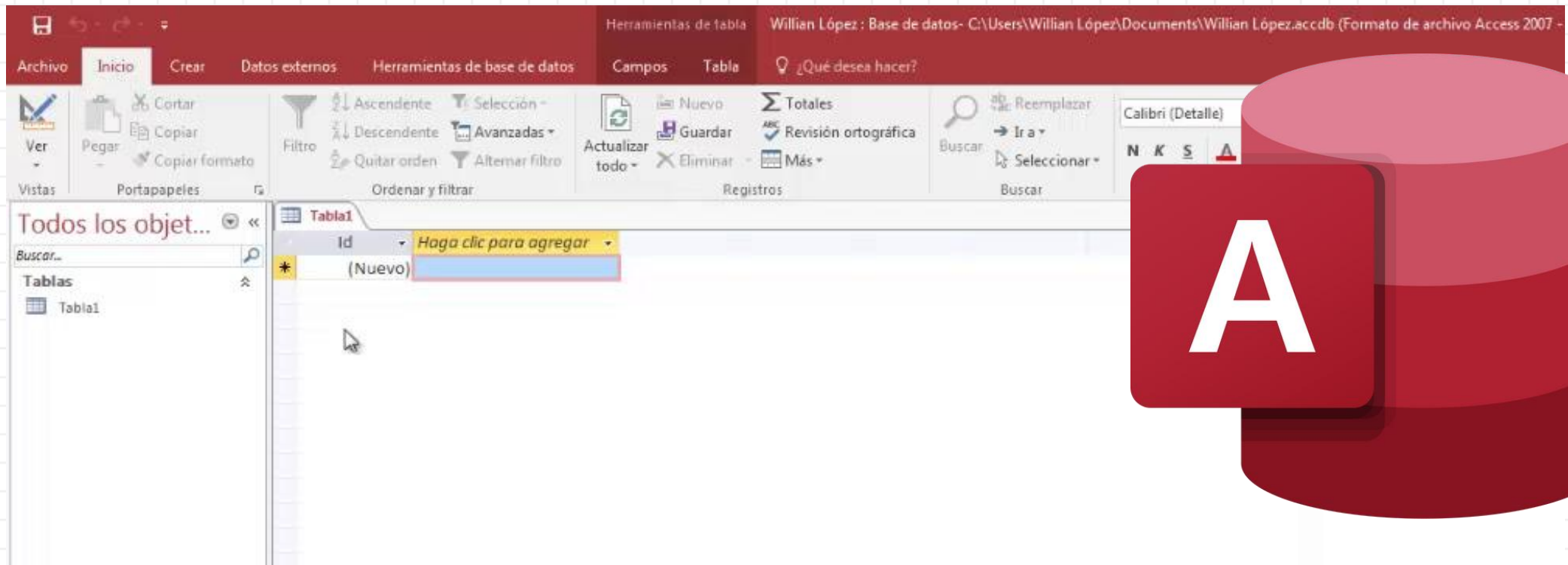
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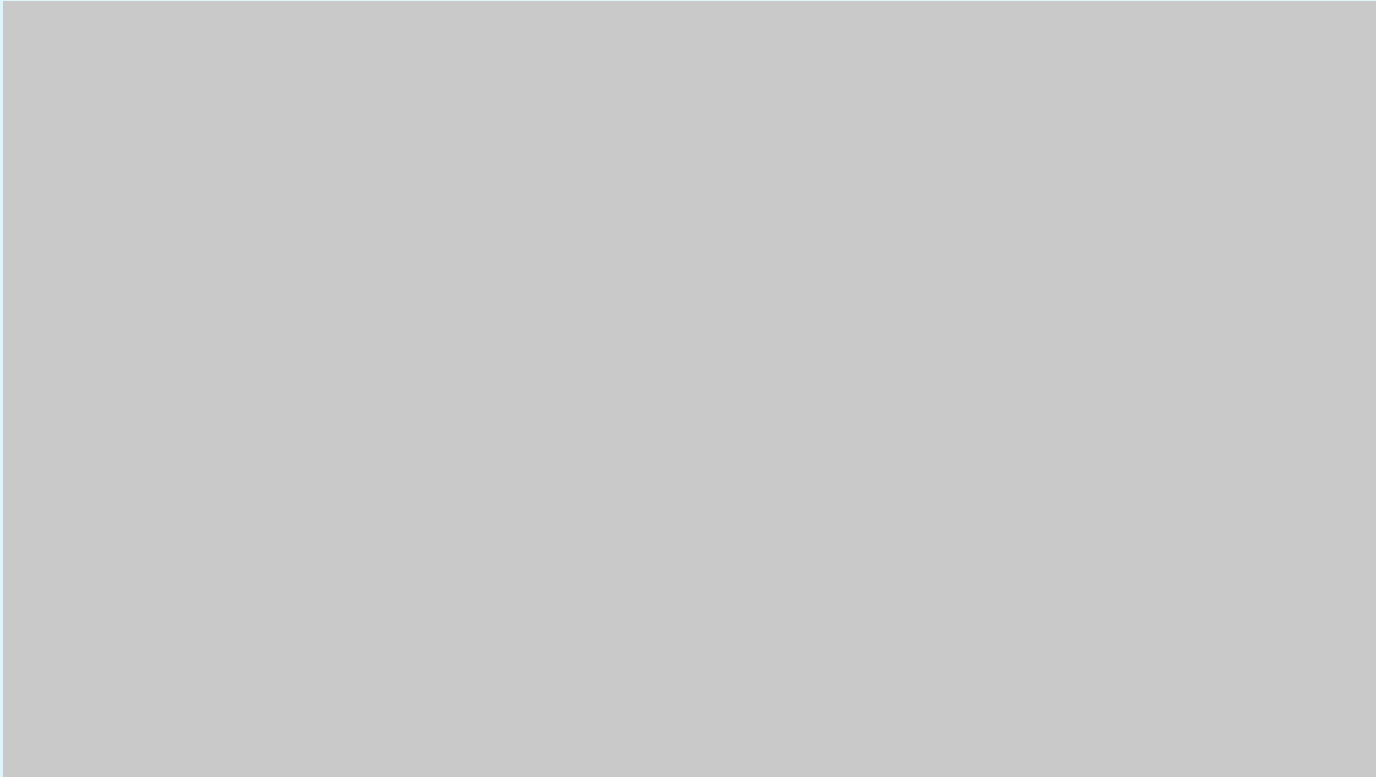
## 2.1. Databases

Databases are containers for structured information. The programs used to manage them organize the structures that contain this information and the tools used to process, retrieve, and use it in various ways. For this module, we use the Microsoft Access specifications, whose help system works very effectively.



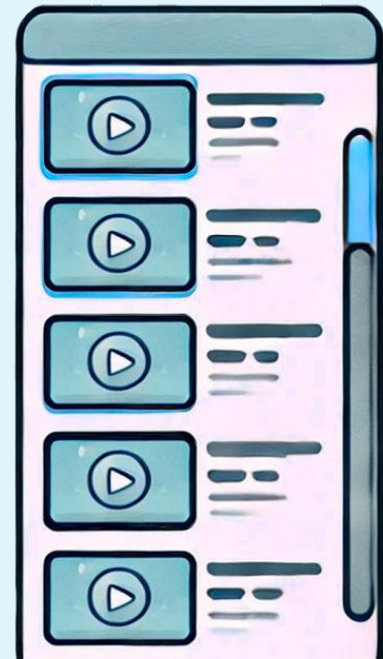



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**Juan José Torres Fernández**

Complete Access Course: General Concepts / The Interface





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A database is composed of various elements, but there are essentially two types: information containers (tables) and managers of stored information, which are the remaining components (queries, forms, reports, macros). An intermediate and very important element are the relationships established between tables and their various fields. The program comes prepared with various database templates to help you start simple operations.

## 2.2. The tables

In Access, information is stored in tables, but unlike Excel, Access requires us to design the tables our database will use. Creating a table can be done from the Create tab and the Table Design option.

Tables can be created or modified in the datasheet view (normally this view is for entering data into the table and managing records) or in the design view (specifically for creating and modifying the table structure), both are the first option in the table fields tab, or by right-clicking on the table name.





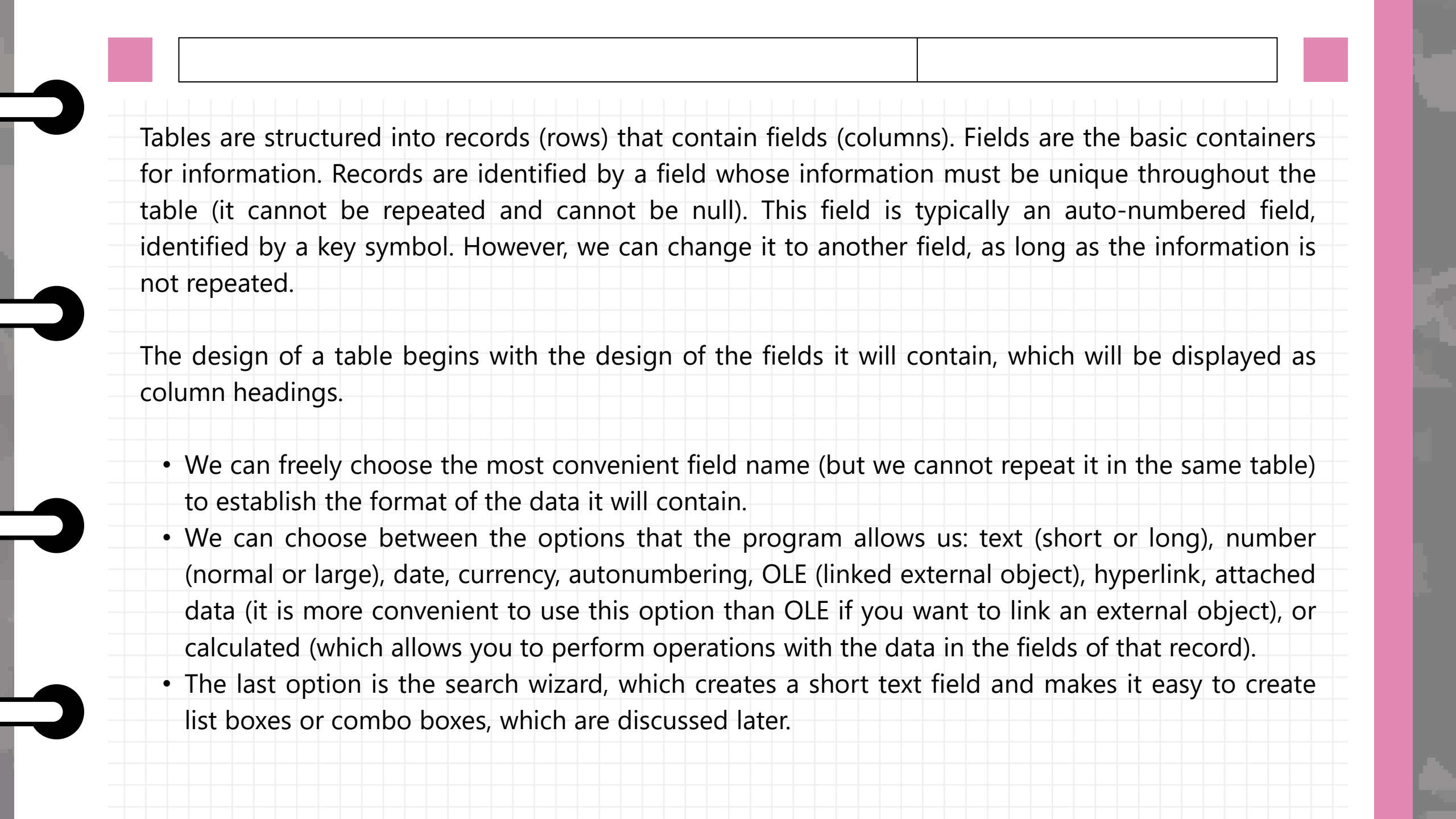
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**Juan José Torres Fernández**

Complete Access Course: Creating the First Table





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Tables are structured into records (rows) that contain fields (columns). Fields are the basic containers for information. Records are identified by a field whose information must be unique throughout the table (it cannot be repeated and cannot be null). This field is typically an auto-numbered field, identified by a key symbol. However, we can change it to another field, as long as the information is not repeated.

The design of a table begins with the design of the fields it will contain, which will be displayed as column headings.

- We can freely choose the most convenient field name (but we cannot repeat it in the same table) to establish the format of the data it will contain.
- We can choose between the options that the program allows us: text (short or long), number (normal or large), date, currency, autonumbering, OLE (linked external object), hyperlink, attached data (it is more convenient to use this option than OLE if you want to link an external object), or calculated (which allows you to perform operations with the data in the fields of that record).
- The last option is the search wizard, which creates a short text field and makes it easy to create list boxes or combo boxes, which are discussed later.

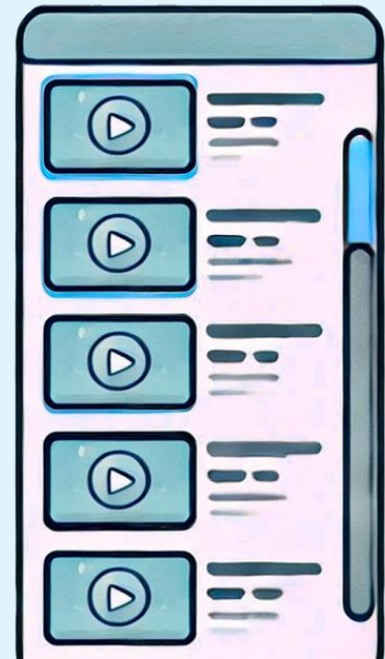


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Complete Access Course: Data Types



## 2.3. Relationships

Relationships between tables are a fundamental issue for information management and retrieval. They are established field by field and can have various characteristics.



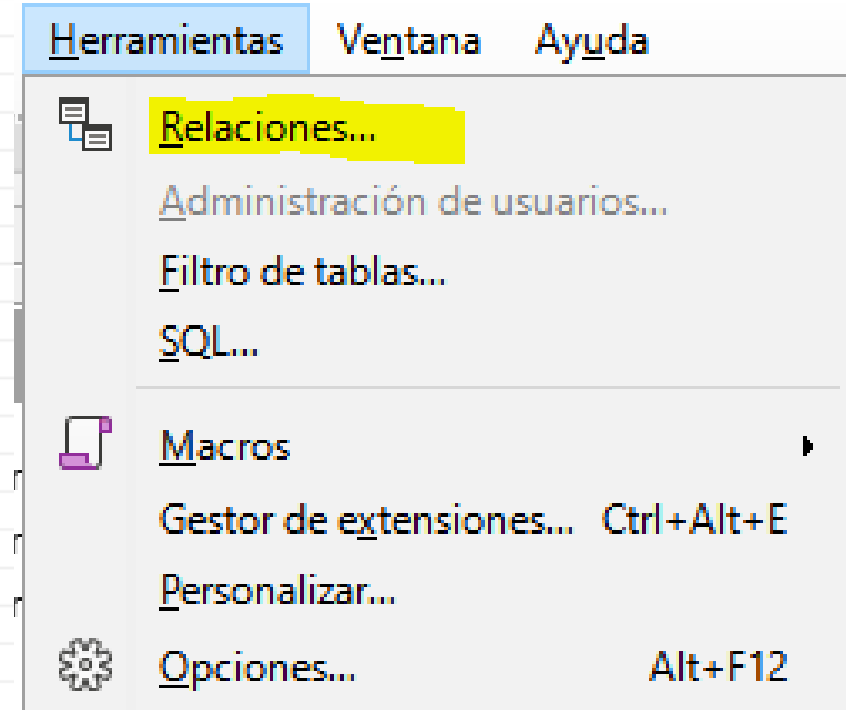
Relationships tell database management tools how records relate to each other. For example, if we have a membership table and a dues table, to avoid unnecessary duplication of data and relate them, we must include a field in both with each member's identification number. This field will only appear once in the first table, but can appear multiple times in the dues table.

To add tables, linked objects, or queries to the relationships workspace and establish relationships, the process is:

### ***Tools > Relationships.***

Doing so will display the aggregated object structure, and we can establish relationships by dragging one field name onto another. This will open a menu window to set the relationship's characteristics: whether it requires referential integrity or is one-to-many, etc.

To modify a relationship, we can open the corresponding menu window by double-clicking on the link line, or by using the Modify Relationships option.



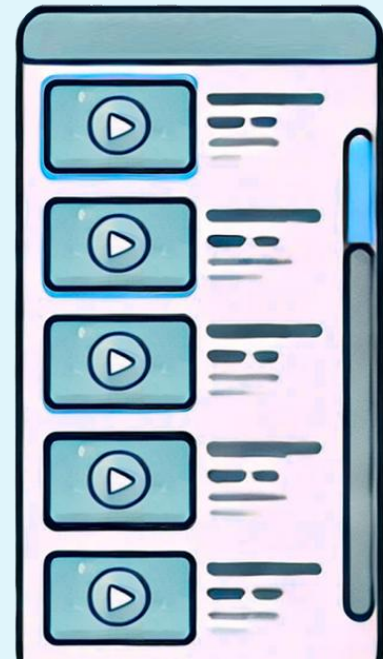


Buscar



**Franklin García**

How to Create RELATIONSHIPS in ACCESS



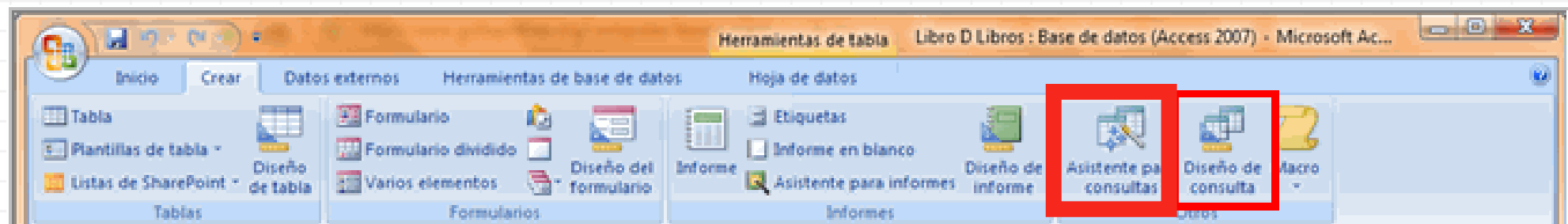
## 2.4. The queries

Queries allow you to efficiently manage information within Access by analyzing and manipulating data in your table. You can add, delete, modify, filter, perform calculations, and automate tasks. These queries can be classified into several types based on their functions:

- **Selection: extract data from a table according to specific criteria.**
- **Actions: These modify data in tables. These can be: update (change values), delete (delete records based on criteria), append (add records from one table to another), or create table (new table with filtered data).**
- **Parameters: values are requested from the user to customize results.**
- **Cross-referencing: calculates data in a pivot table-like view.**
- **Union: Combines data from several tables without establishing direct relationships.**
- **Pass-through: Executes SQL statements in an external database.**



To create a query in Access, we must go to the CREATE tab on the ribbon, and from there, two things can happen:



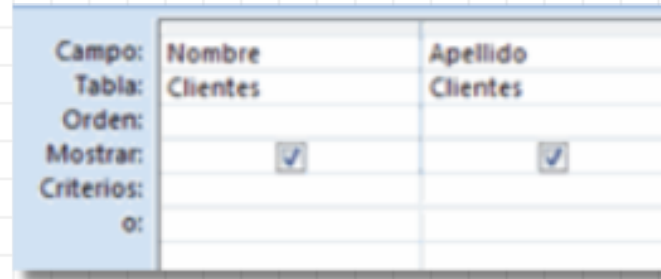
a) You can use the QUERY WIZARD to guide you through selecting tables, fields, and filters. You can include one or more tables, and you can relate the fields just as you would with data relations.

b) You can use the QUERY DESIGN menu, which allows you to manually create or modify queries. From there, the screen is divided into two parts:

- The tables, queries or objects with data to be used are shown at the top.
- At the bottom appears the QBE grid, where the fields and criteria are defined.




In the QBE grid, the columns represent the fields we want to include and the rows allow us to configure different options:




Campo:	Nombre	Apellido
Tabla:	Clientes	Clientes
Orden:		
Mostrar:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Criterios:		
o:		

- **Field:** select the field we want.
- **Table:** indicate which table that field comes from.
- **Order:** ascending or descending.
- **Show:** Whether the field will appear in the data view or will only be used for filtering.
- **Criteria:** Conditions for filtering data. They use operators such as =, >, <, >=, <=, <>, AND, OR, among others.

As for writing rules, texts should always be enclosed in quotation marks ("Text"), dates in hash marks (#05/03/2023#), and field names in brackets ([Name]).



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Totals queries allow you to summarize numerical data. Pressing  $\Sigma$  on the Query Design tab displays a Totals row in the QBE grid where you can choose functions (sum, average, minimum, maximum, etc.)

Create queries generate a new table with the structure and data of the query after prompting for a name for the new table.

Append queries request the destination table and display a row where we map the fields to which we want to append the selected data.

Update queries allow you to modify data in selected fields.

Delete queries delete entire records. We can delete records based on a criterion or delete records related to other tables. If no criteria are set, all records will be deleted.

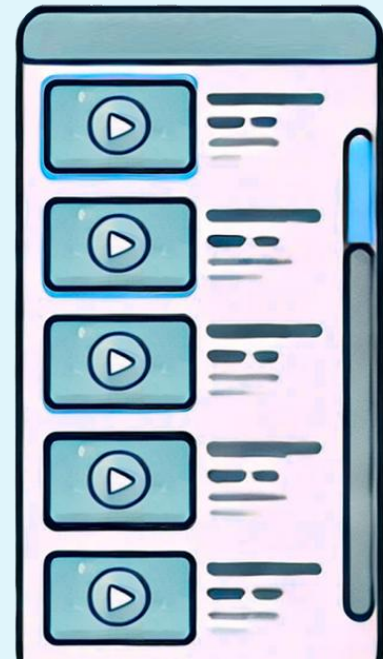


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**AulaClic**

Access Course - Create a query



## 2.5. The reports

Reports allow you to present and extract information from the database, usually for printing. They allow data to be displayed in an organized manner and based on criteria based on tables or queries. Although it is possible to print a table or query directly, reports offer a structured presentation of information, making it easier to use.

To create a report, click the Report Wizard on the Create tab. You'll be prompted to select the specific information you want to include. Once the process is complete, you'll see a preview of the report. Some features that make reporting attractive include the ability to:

- Group data and add headers or page breaks.
- Sort the information if it was not done in the consultation.
- Adjust print parameters and formats.

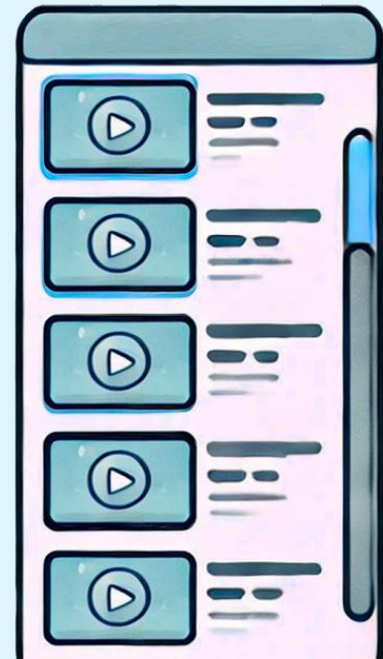


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**Franklin García**

Access Course - Create reports in Access



## 2.6. The forms

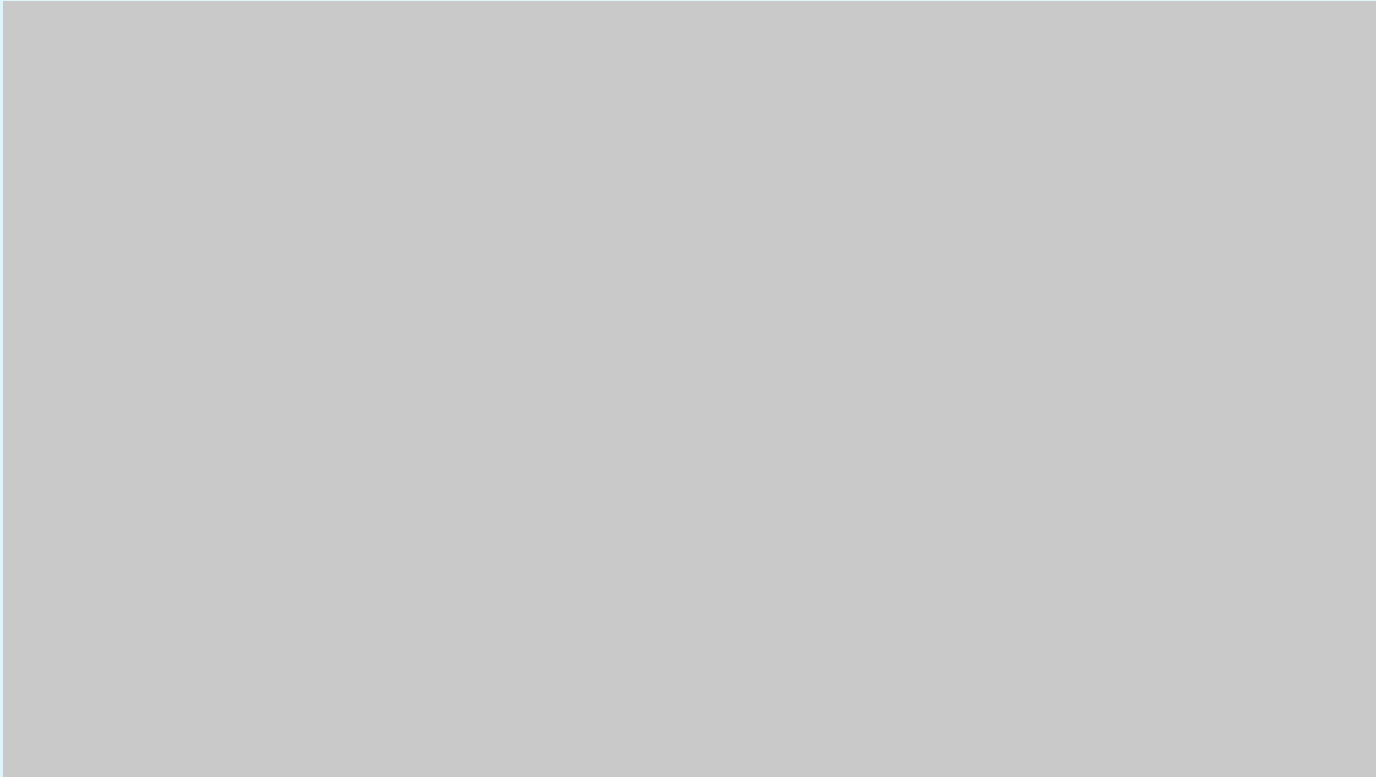
Forms make it easier to view or retrieve the data you're looking for in the database. Their design is crucial, as they must be understandable to the users who will be responsible for data management. Therefore, they must include:

- Table or query fields for entering or modifying data.
- Buttons and controls with specific functions.
- Graphics, images and messages to improve interaction.
- Restrictions on data modification.
- Warnings about actions that may corrupt the database.

The easiest way to create them is through the form wizard, which allows you to select the elements you want to add. You can always edit them in design view, and they can include subforms.

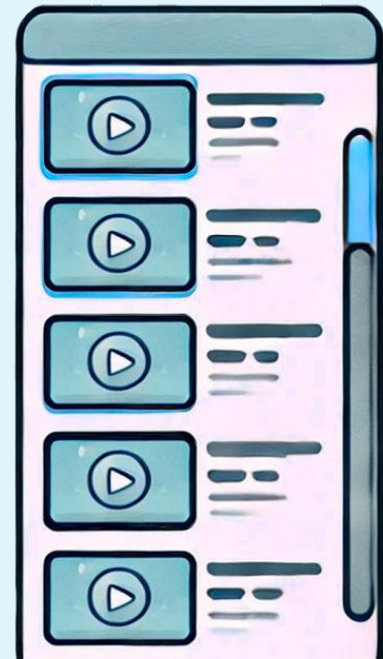


Buscar



**Engineer Francisco**

How to create a DATA ENTRY FORM in ACCESS



## 2.7. The controls

Controls are elements within forms and reports whose purpose is to display data, perform actions, or simply serve a decorative purpose. Their fundamental characteristics are as follows:

- They can be customized with different formats and properties.
- They show the content of a field but are only its representation.
- They can be moved and resized in design view.
- Its properties allow you to set what is displayed and how, as well as the actions that users can perform with them.

The most common controls in Microsoft Access include text boxes for entering data, labels for descriptions, command buttons for executing actions, check boxes for responses, subforms for related data, and graphics and images, among others.

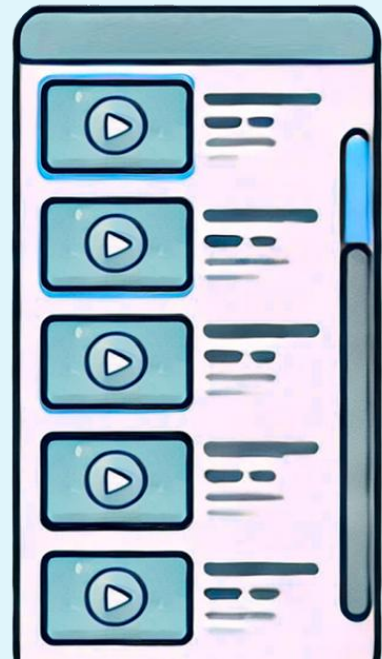




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**AulaClic**  
Form controls



## 2.8. Macros

Macros are tools that automate simple actions, but they can also be linked to controls: for example, clicking a button can print a report, open a form, or filter data. When you open a database, Access can automatically run the AutoExec macro to launch a customized interface or configure initial settings.

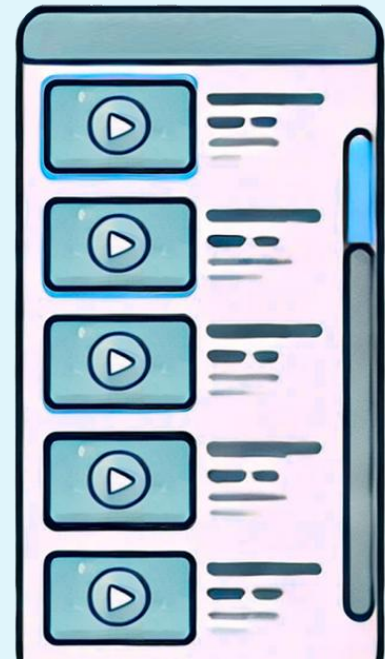
If we want to create a macro, we must go to the Create tab and use a drop-down list system to define the actions to be executed. This may resemble programming systems but without programming code. Thus, macros can help us execute actions such as opening forms, printing reports, filtering records, sending pop-up messages, exporting data to other formats, performing automatic calculations, and so on.



Buscar



**The handyman at the keyboard**  
Simple macros in Access





Virtual lifelong learning  
centers E2.0C

Subject 1

# THE DIGITAL IMAGE



# SESSION 1

## THE DIGITAL IMAGE



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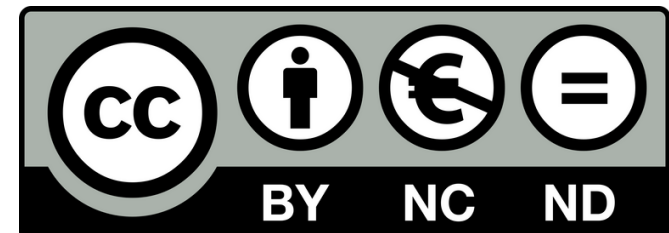
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# table of contents

## **SESSION 1: THE DIGITAL IMAGE.**

- 1.1. Introduction to digital imaging.
- 1.2. Vector images.
- 1.3. Matrix images.
- 1.4. The color.

## **SESSION 2: DIGITAL IMAGE EDITING.**

- 2.1. The design and editing process.
- 2.2. Image editing.
- 2.3. Digital video editing.
- 2.4. Publication of content.

## **SESSION 3: CREATING WEB PAGES**

- 3.1 Internet and the global network.
- 3.2. Steps prior to creating a website.
- 3.3. Storage and management of web content.
- 3.4. Positioning on web pages.



## 1.1. Introduction to digital imaging

Today, visual communication is supported by digital photography and video thanks to the greater accessibility of capture devices (mobile phones, for example, have even been used to shoot movies), the ease of use offered by new technologies, the rise of social media, and the multitude of screens we interact with every day, which demands quality visual content.

Digital images are those generated on a computer device. Instead of being made of tangible materials, they are formed from tiny colored dots called pixels (in the case of a photograph) or mathematical shapes and lines called vectors (in the case of a scalable drawing). These images can be easily saved, edited, and shared on the Internet or across different devices.





Digital image and video design encompasses everything from capturing or generating footage to final editing, requiring exceptional creative skill from professionals to transform raw footage into a high-quality, impactful product.

Organizations understand the importance of image in the digital age: logos, corporate colors, fonts, and other specific designs help build brand image and social recognition. For this reason, throughout the course, the focus will be on basic concepts of digital image and image processing.



## 1.2. Vector images

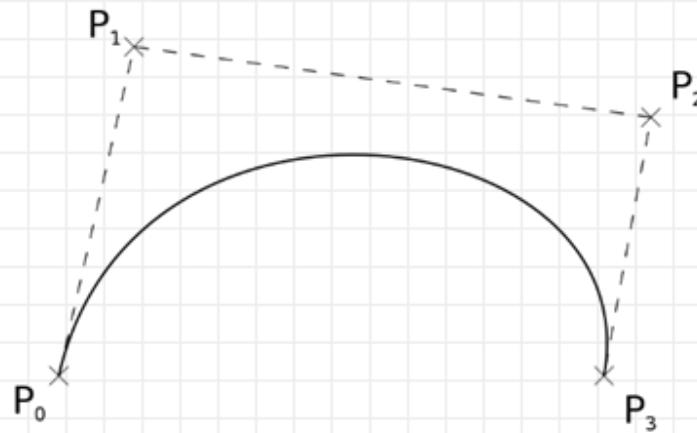
Vector images are composed of vectors, defined by nodes, in the form of mathematical instructions for scaling them infinitely without losing quality. Vectors form basic geometric figures defined by shape, position, and color: lines, polygons, circles and ellipses, Bézier curves, bezigons (polygons whose sides are Bézier curves), and text.

Nodes define points that can be connected by straight or curved lines, forming linear figures or closed polygons. Nodes are identified by their position, while lines are identified by the nodes they connect.


Curves, specifically in the case of Bézier curves, are defined both by the nodes they connect, called anchor points (P0 and P3 in the image), and by two points external to the curve that do not appear in the drawing, called control points, handles or knobs (P1 and P2 in the image), which determine the shape of a curve based on the distance and angle they maintain with respect to the node.

When working with vector images, we define nodes and the lines that connect them, whether straight or curved, but we can also define their thickness, color, and shape. If you want to construct a curve, remember to use control points to shape them.


If the lines form a closed shape, a polygon is created, and we can fill it with color. Shapes can also be superimposed on top of each other, and pre-designed shapes (such as circles or letters) can be converted into curves by editing their nodes.



For display on screen or printing, vector graphics are usually transformed into matrix images using a process called rasterization. The reverse process, converting a bitmap image to a vector image, is called vectorization.



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Vectors are predominantly used for:

- Generate expandable logos at will.
- Planimetry charts.
- Scalable documents (pdf).
- Fonts (True Type, Open Type...).
- Video games.
- Internet.
- Scalable advertising media.

Vector images are not good for photographic encoding with real-world images.

Regarding the format, vectors require less storage space than matrix images, generating smaller files even if the contained image is large.

The preferred ones according to needs are:

- **For professional printing and exporting vectors: EPS (Encapsulated PostScript) and PDF (Portable Document Format).**
- **For web design and animation: SVG (Scalable Vector Graphics) and SWF (Shockwave Flash).**
- **Native editing software formats: such as AI (Adobe Illustrator) and CDR (CorelDRAW), which store design properties for editing if necessary, although these formats are not usually presented in final results.**


Among the most commonly used programs for generating vector graphics are Adobe Illustrator, CorelDRAW, and AutoCAD, but there are also free open source options such as Inkscape, LibreOffice Draw, and Gravit Designer.

## 1.3. Matrix images


Matrix images are also known as bitmaps or pixel images because they are made up of data files that encode networks of tiny color cells called pixels (an acronym for picture element). A pixel is the smallest homogeneous unit of color in a digital image.

They are defined by their resolution and color depth. The resolution of a bitmap is typically measured in dots per inch and pixels per inch (dpi), and the most appropriate resolution will depend on the image's intended use, as the resolution of a computer screen will differ from that of a printout.

At high resolutions, the number of pixels per unit area increases, which increases the size of the data file containing it. It's best to match the resolution used to the image's purpose, neither oversizing it (which makes the files unnecessarily large) nor undersizing it (which would reduce image quality and could even lead to pixelation).



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As for formats, a classification can be made according to the purpose:

- **Uncompressed formats: BMP (Bitmap) and TIFF (Tagged Image File Format) for high-quality lossless images.**
- **Lossy compressed formats: JPEG (Joint Photographic Experts Group), for photographs and the web.**
- **Lossless compressed formats: PNG (Portable Network Graphics) and GIF (Graphics Interchange Format), for transparent images and simple graphics.**
- **Specific formats for editing: PSD (Photoshop Document) and XCF (GIMP eXperimental Computing Facility), to store layers and editing settings, but these formats are not usually presented in final results.**

As for programs, the most commonly used are Adobe Photoshop, Corel PaintShop Pro, and GIMP because they have image selection tools, layers, and filters, among others.

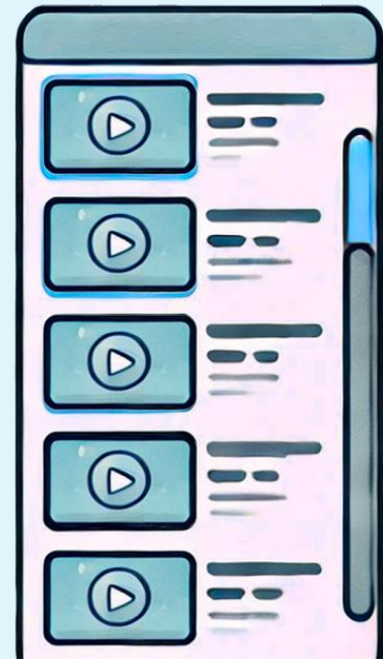


Buscar



**Hey Jaime**

Bitmaps and Vector Images





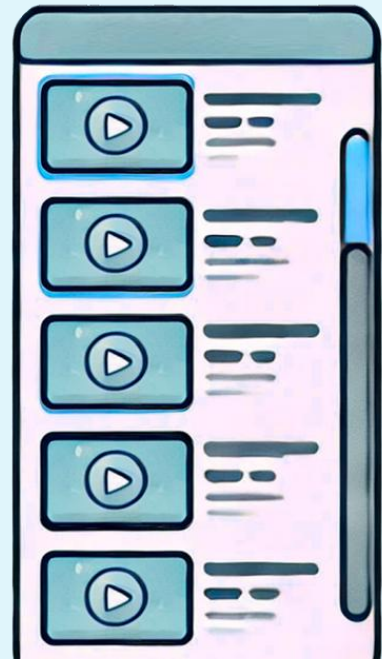


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**Photoshopeando**

Basic Photoshop Course



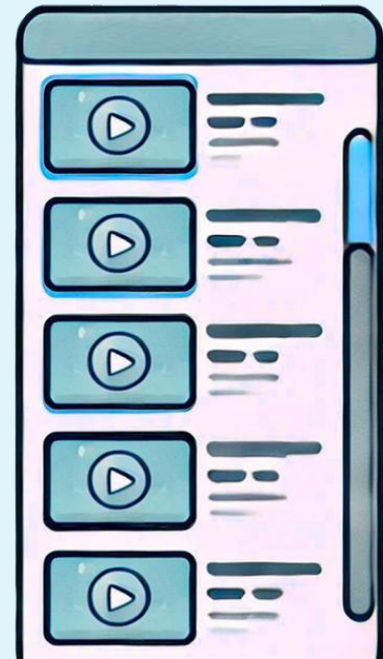


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**David SWEET**

Basic Illustrator Course



## 1.4. The image and the color

Color is actually a perception generated by the brain in response to the different frequencies of light our eyes perceive: in other words, it is the result of the interaction between light and the surfaces it illuminates.

Light, a form of electromagnetic radiation, is essential for the existence of color: thus, our visible spectrum ranges from red to violet with wavelengths between 705 and 385 nanometers.



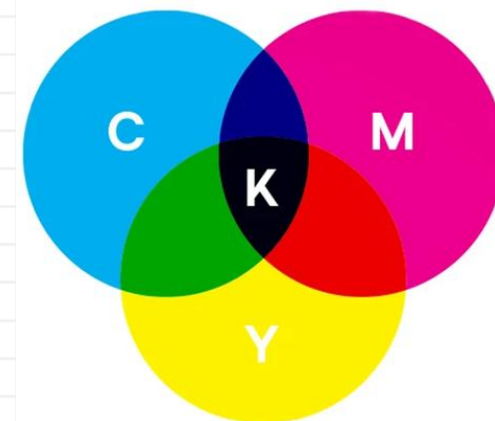
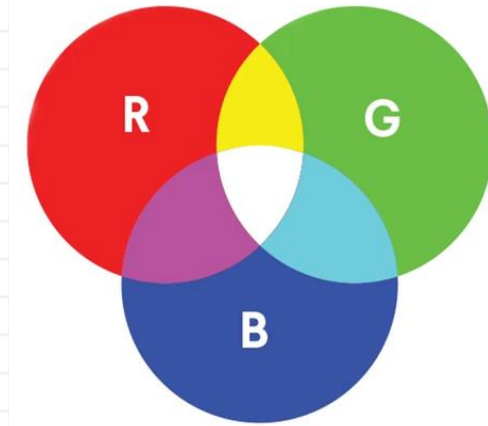
### 1.4.1. Key characteristics of color

Surfaces absorb and reflect different wavelengths of light, which determines the color we perceive, so color is not uniform but has three qualities:

- **Hue or hue:** This is the color itself. For example, the different shades of blue are due to the predominant wavelength of that particular color.
- **Value or lightness:** refers to how light or dark a color is. Think of white as the lightest extreme and black as the darkest. In between, colors vary in terms of how much light they reflect. If a color leans toward black, we say it has a lower value. If it leans toward white, it has a higher value.
- **Saturation:** This is the purity of the color. When you mix paints and end up with a duller hue, it's due to saturation. Therefore, the closer a color is to its purest hue, the more saturated it will be. If we want to desaturate a color, we can mix it with its complementary color, which is the one on the other side of the color wheel.

### 1.4.2. Color models

- By additive synthesis (RGB): the inherent color of a digital image. It is obtained by emitted light, so any system that generates an image by light emission will work with this system (television, mobile phones, tablets, etc.). Red, green, and blue (RGB) represent a component of white light, so when they are combined, the result is white.
- By subtractive synthesis (CMYK): the color of the printed image. It is obtained by mixing pigments, so it will occur in any reality that uses colored inks (paints, printers). The superposition of cyan, magenta, and yellow results in dark colors but not entirely black: for this reason, a black key (Key, K) is added as a fourth element.



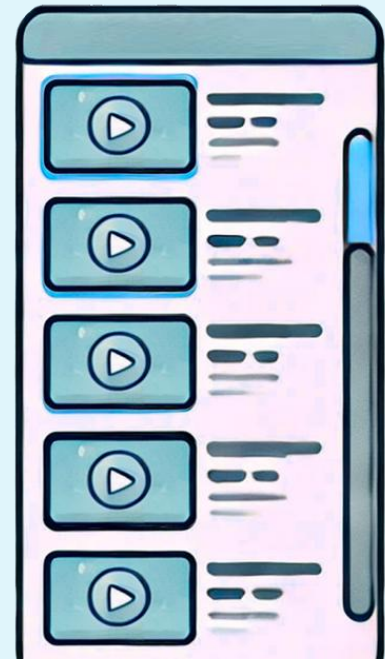


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**Pansemic Factory**

Additive and subtractive color synthesis




### 1.4.3. Problems in color management


Problems in color management have their origin in several realities

- **The first is that context affects how we see color: the environment we're in, the light around us, and the colors nearby can all change how we perceive a color. Thus, a red can appear brighter or duller depending on the light in the room and even the type of device we're working with.**
- **On the other hand, color perception is different for everyone: everyone sees colors slightly differently, and, for example, what is a deep blue to one person may appear slightly lighter to another. This variation is normal and is due to differences in our eyes and how the brain interprets visual information.**





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Understanding these reasons is crucial for graphic design, photography, and other disciplines where color accuracy is essential because, unfortunately, the correspondence between the work on a monitor and the result on paper is never exact. This is due to the combination of input and output devices: while the monitors used to work with the project are tools that work with RGB light, printers use CMYK inks.

Therefore, when working with Photoshop and other image editing programs, we will notice how an exclamation mark appears if we choose a specific light color: this means that it may change when we transfer the project to physical format.

#### **1.4.4. Solutions to color problems: printing and spot colors**

To solve this mismatch, spot colors are typically used because they are applied during printing without the need to combine them with other colors. What does this mean? Let's give an example to make it clearer...



*Let's imagine we've purchased a space to set up our office and want to paint one wall emerald green because it matches our brand image. If we were a printing system, we'd have two options:*

- By color mixing (CMYK), buying different cans of paint and mixing them until we achieve our shade, although we risk that it will not be exactly the same.*
- Going directly to the store and buying a can of paint in the desired green, which would be the case with spot colors.*

Spot colors are preferred for printing color in projects related to the company's corporate image, to avoid matching issues, and also for obtaining metallic or fluorescent tones that are impossible to reproduce with CMYK. A widely used standard for defining spot colors is the Pantone Matching System (PMS), where each color has a unique code to prevent errors.



*This color chart displays the Pantone color and its values in different color models, including RGB and CMYK. They appear below the selected color, making it easy to convert between digital and print formats.*

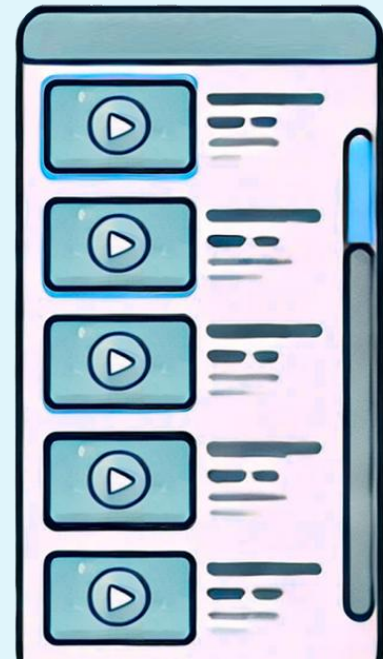


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**Creative Mark**

Pantone and Pantone color charts



### 1.4.5. Solutions to color problems: light and color profiles

Have you ever experienced, when sharing a photo, that the colors look different on your mobile phone than on your computer? Well, it's a fairly common situation: when working with images, one of the biggest problems is matching colors on each screen.

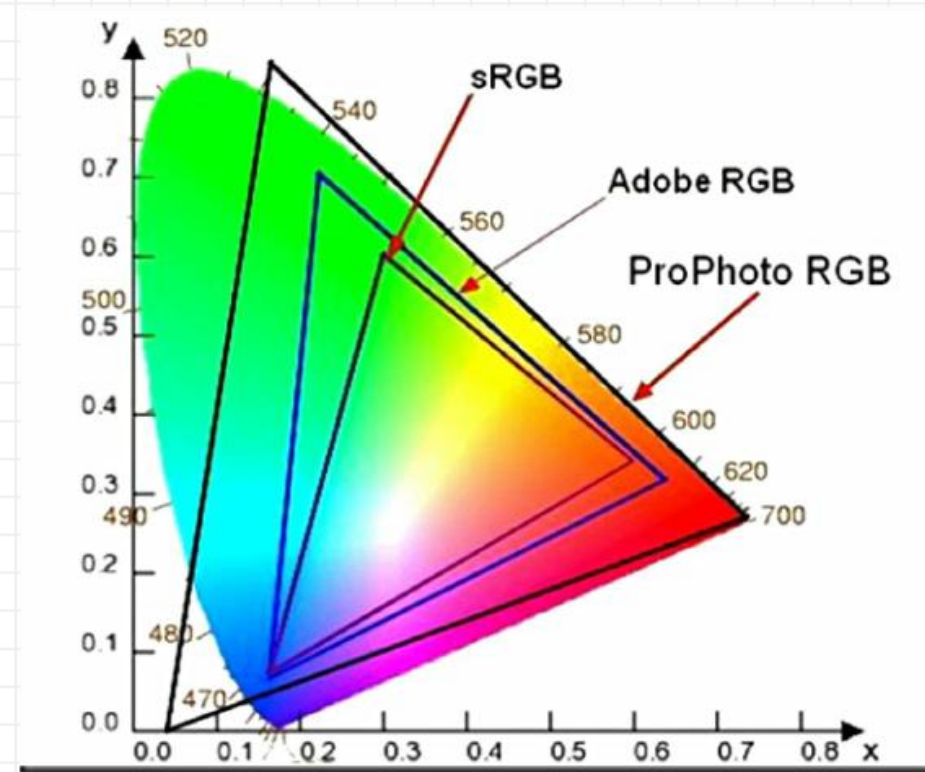


This happens because each device interprets colors differently depending on its structure, calibration, and display technology, not to mention the lighting context that accompanies it, which in itself also has a significant impact: hence, to ensure colors are as faithful as possible, design works with neutral lighting.



To the above problem, we must add that the colors must appear the same on all the devices on which we are going to work with the image, and for this, color profiles are used: these are digital files that tell each device on which they are installed how to interpret and display the colors correctly.

This simple maneuver would ensure that the red in a logo looks the same on two different computers, avoiding discrepancies when creating a design if you're working with two monitors or if two people are creating a design. Some of the most commonly used color profiles are sRGB, Adobe RGB, Fogra39, or Fogra41.



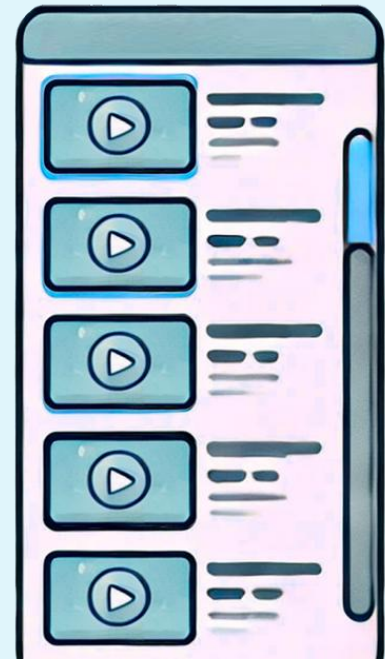


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**Id-Soft**

What is the ICC Profile? How do I use it correctly?





## SESSION 2

# DIGITAL IMAGE EDITING



This document has been created within the framework of the Erasmus project "VIRTUAL LIFELONG LEARNING CENTERS E2.0C"

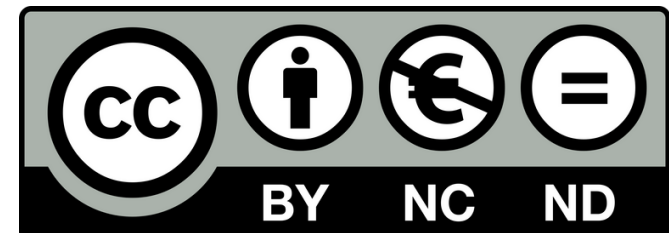
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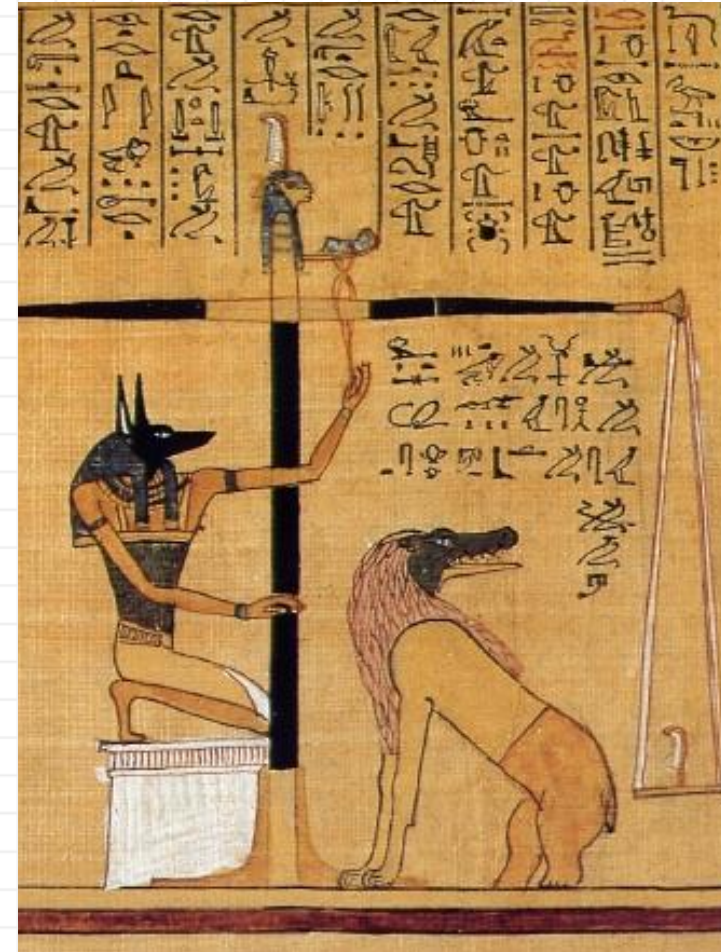





## 2.1. The design and editing process


### 2.1.1. The importance of having images

Since time immemorial, human civilization has sought to communicate with each other through the use of different languages, which do not necessarily have to take the form of letters but rather visual signs: from the visually attractive Egyptian culture with its hieroglyphics on murals and papyri, through the graphic design of Chinese syllabaries and ideograms to ancient painters and artists, we can see how humanity has been reinventing very diverse ways of capturing visual structures in its environment.





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Today, in a globalized world where images are more important than ever, organizations are aware of this need. Furthermore, images are a language understandable by a wide range of people and cultures, overcoming language limitations to a certain extent. Thus, the purpose of image design and editing is to generate a visual ensemble that will convey a message to satisfy a communication need.

Specifically, digital editing is a process that involves selecting, cropping, organizing, and enhancing images, videos, or sounds to tell a story or convey a message clearly and compellingly. Today, it's done with the help of digital software that allows adjustments to be made to the original material, such as changing the color, removing unattractive parts of an image, rescaling, or deleting a fragment of audio or video. In short, a series of adjustments are made to raw material to ensure that the final result is compelling, uniform, and creates a new sense of purpose.

### 2.1.2. What does composing an image consist of?

Digital image composition begins by choosing a visual representation system and working on it: it can be an online or offline editing program, and you can have different raw resources from which a new image with a new meaning will be created, since it is the arrangement, order and assembly within the composition that will determine its meaning.

An example of this is the Kuleshov effect: this curious demonstration, developed during the early years of cinematography, showed how intercutting the same actor's expression with other shots gave rise to different meanings in the same shot. This demonstrated how a different composition can alter the viewer's interpretation of an image.






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**Platzi Creators**

Audiovisual Language: The Kuleshov Effect





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The basic principles when composing an image are:

- **Principle of unity: Elements must work in harmony to achieve a coherent image, each contributing to the whole without creating distractions.**
- **Structural principle: The composition is built around small groups that form a whole. The more defined this organization is, the greater the visual impact.**

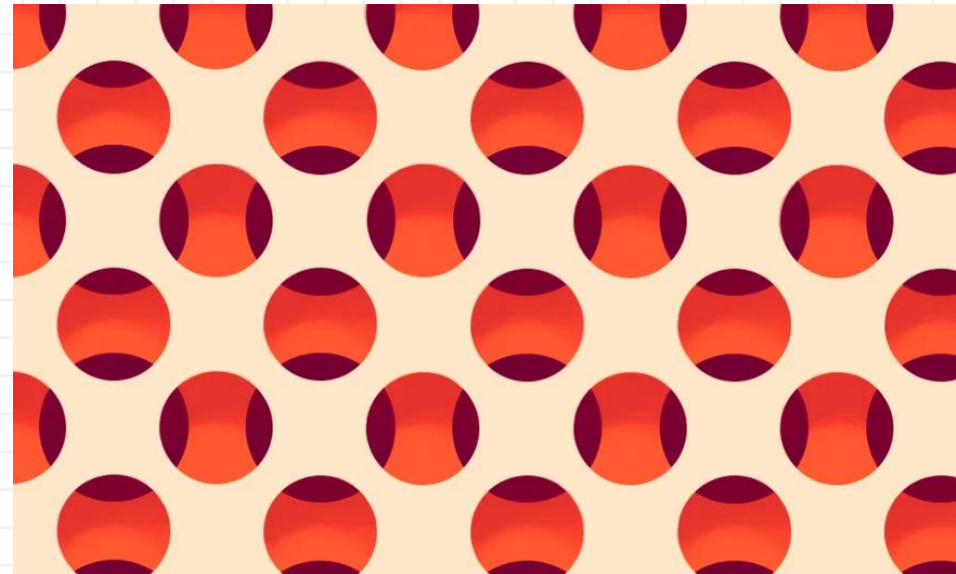
This leads us to establish that the areas of the composition space do not have the same visual activity: if you have noticed, it is most common that you always start from the central area when composing an image for simple perceptual reasons since our retina tends to focus towards the center.

However, if we want to add dynamism to a composition, it's advisable to break this balance by shifting elements from that point, but always seeking forces within the frame that compensate for the shift. Thus, composing involves paying attention to the visual forces exerted by the elements in the frame (position, volume, texture, lighting, etc.) to guide the viewer's gaze and enhance the message being conveyed.



## ***The rhythm***

Rhythm is created through the repetition and variation of elements. It can be achieved through patterns, lines, colors, and shapes at regular intervals or through subtle variations of these.



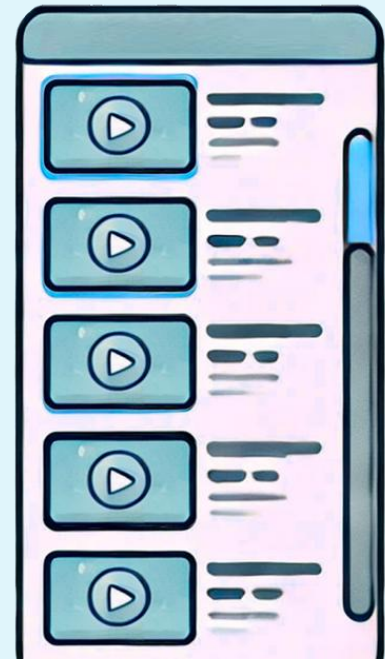


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**Mariana Costa**

What is visual rhythm?



## *The tension*

Tension does not consist of unbalancing the image but in giving it dynamism: this can be achieved through irregular geometric shapes, differences in textures, oblique orientations, chromatic contrasts, altered proportions, or high and low angle shots.





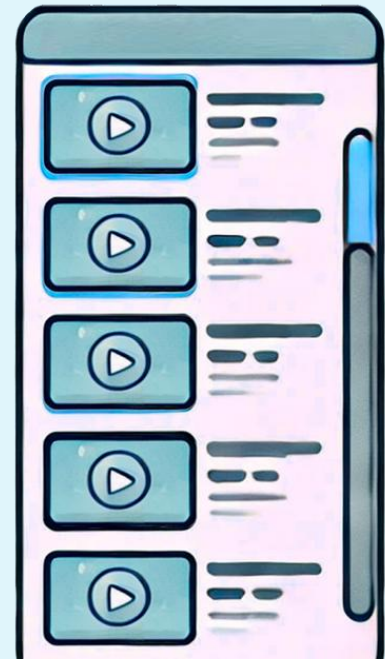


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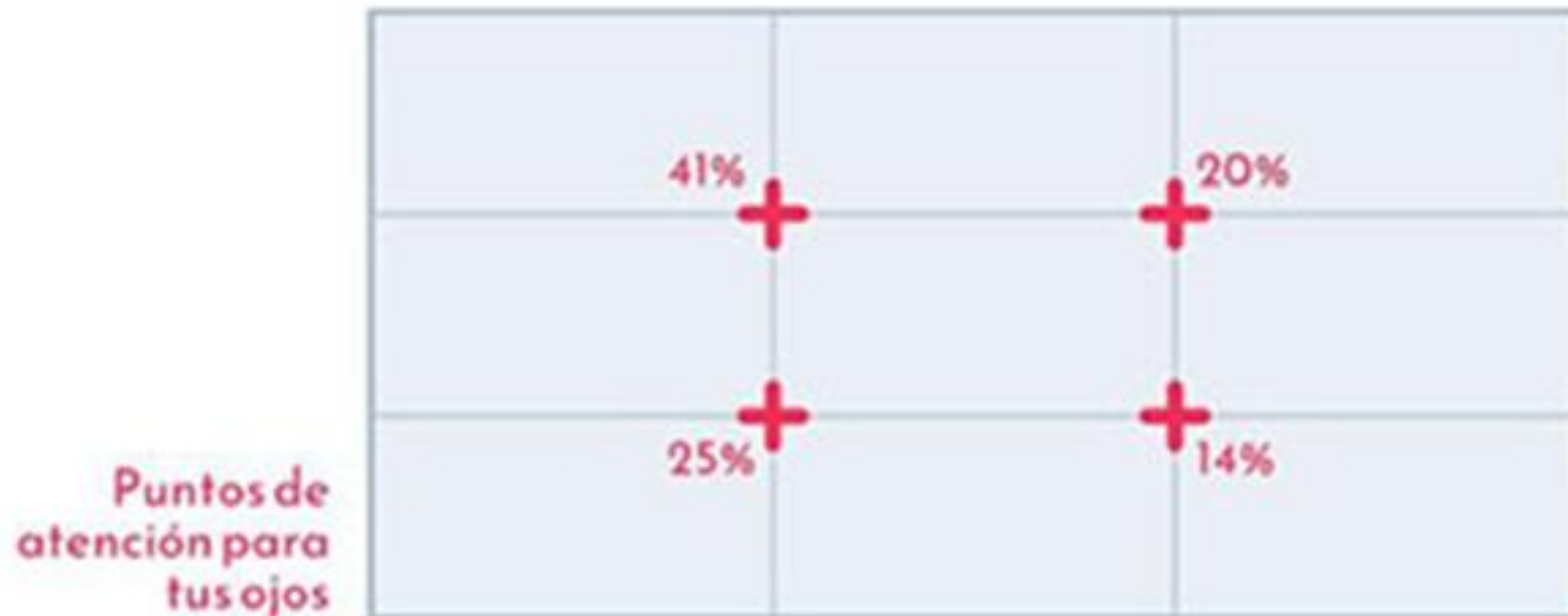
**Mariana Costa**

Tension in visual composition



## ***The rule of thirds***

To apply the rule of thirds, we must divide the canvas into three equal parts with an imaginary line horizontally and vertically: the resulting intersection points are the points of interest in the image, and the main theme of the composition should be articulated around them.



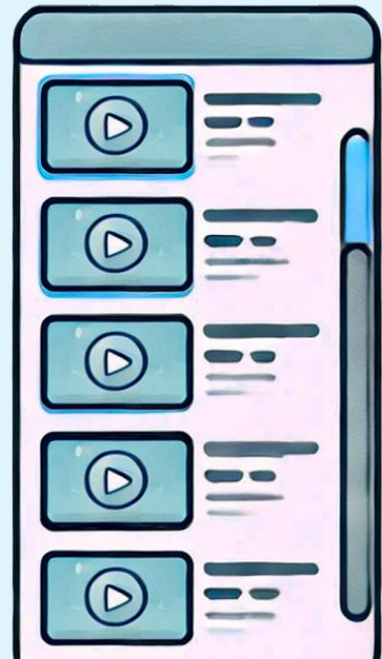


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**RBG School**

The Rule of Thirds



## 2.2. Image editing

Image file formats allow you to store graphic data with or without loss of quality, a process known as compression. Each format is a convention used in a different field, so it's important to understand them in order to determine the context in which to use them. It's also important to know whether the image contains a matrix or vector image, as the latter won't present resolution issues when enlarged.

### 2.2.1. Vector image file formats

- **AI (Adobe Illustrator):** Small files that display drawings, logos and illustrations that are only editable in Adobe Illustrator, although they can be viewed in third-party programs.
- **EPS (Encapsulated PostScript):** A vector file for high-quality, professional prints, such as advertising posters and marketing materials that capture the audience's attention.

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- **SVG (Scalable Vector Graphics):** A web-friendly vector file format whose popularity is due, beyond its resizing capabilities, to its ability to store the text appearing within it as literal text using XML code. This is crucial for SEO purposes because search engines can interpret that text as keywords, making it more relevant in search results.

### 2.2.2. Matrix image file formats

- **BMP (Bitmap):** Standard Windows bitmap image format. It's an uncompressed raster file (made up of pixels) that displays high-quality images ready for printing. Because the image is not compressed, it can handle high levels of data.
- **GIF (Graphics Interchange Format):** Created for simple images and animations, its palette is limited to 256 colors, making it very lightweight. Its use is limited to images with sharp lines and edges.

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- **JPG or JPEG (Joint Photographic Experts Group):** This is the most common format for images used on the web and digital devices. When saving an image from a computer or taking a photograph, it's often saved in this format. When taking an image, the data is compressed and may lose quality, so they're better for immediate use but can be easily shared and sent.
  - **PNG (Portable Network Graphic):** This is the most popular format in graphic design due to its high compression ratio, lossless compression, and varied color palette. It's commonly used in website logos because it allows graphics to be rendered with transparent backgrounds, allowing them to be superimposed over an element without a border.
  - **TIFF (Tag Image File Format):** Used in professional photography because it stores high-quality files before converting them to a JPG.

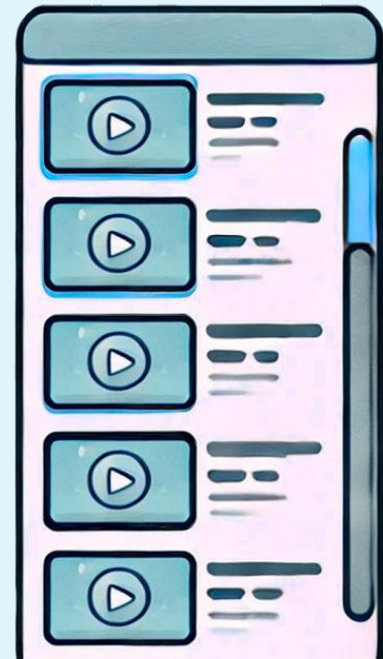


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**Hey Jaime**

Image formats for BITMAPS: JPG, GIF, PNG and TIFF



### 2.2.3. Image filters

Filters are used to affect certain characteristics of an image so that they can be modified. They come preconfigured in image editing software and offer various solutions. In any case, the result on each pixel will depend on the surrounding pixels. Their objectives are:

- **Smoothing the image: reducing intensity variations between nearby pixels.**
- **Remove noise: modify pixels with intensities very different from those of the environment.**
- **Enhance the image: increasing intensity variations where they exist.**
- **Detect edges: detecting pixels where there are sudden changes in intensity.**

Noise refers to the unwanted information present in an image, either from the acquisition process or from its transmission. Image filters are classified into two types:



## Frequency domain filtering:

- **Low-pass:** Attenuates high frequencies without affecting the low frequencies. It's equivalent to a smoothing filter. It eliminates noise or uninteresting details.
- **High-pass:** Attenuates low frequencies without altering the high frequencies. Used to highlight edges and enhance contrast.
- **Bandpass:** attenuates both high and low frequencies.

## Filtered in space:

- **Linear:** based on convolution masks (mean, Gaussian, etc.)
- **Non-linear:** Statistical filters of order (minimum, maximum, median...)

In masks, the filtering type is determined by the content of the mask itself. They can be used to smooth an image, remove noise, or detect edges.

## 2.2.4. Image editing programs

Thanks to these programs, we can make significant changes to images to give them the touch we need according to our needs: adding or removing an element, retouching imperfections, fixing problems with over or under exposure, and other aspects that may be the result of defects in the capture devices.



PHOTOSHOP



LIGHTROOM



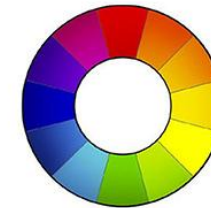
PHOTOSHOP ELEMENTS



GIMP



PHOTOFILTRE



RAWTHERAPEE

There are various free and paid programs that offer multiple functionalities for this: Adobe Photoshop, Corel PaintShop Pro, Affinity Photo, and Photofiltre Studio come with a paid license but a trial version, while the free ones include GIMP, Paint, and Canva, which, while not having all the features of the former, are an effective alternative for simple editing.

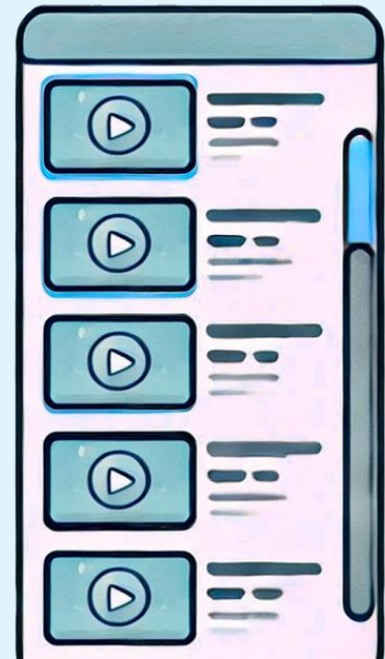


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**Alva May**

I teach you how to use GIMP in 26 minutes



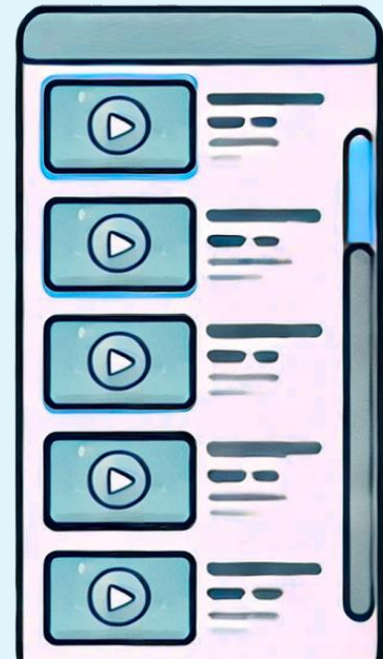


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**Step by step**

Top 5 Best Free Image Editors



## 2.3. Digital video editing

Joining videos, adding sound, subtitles, transition effects... In general, editing and producing a video can be a very complex task depending on the treatment we want to give to the original product.

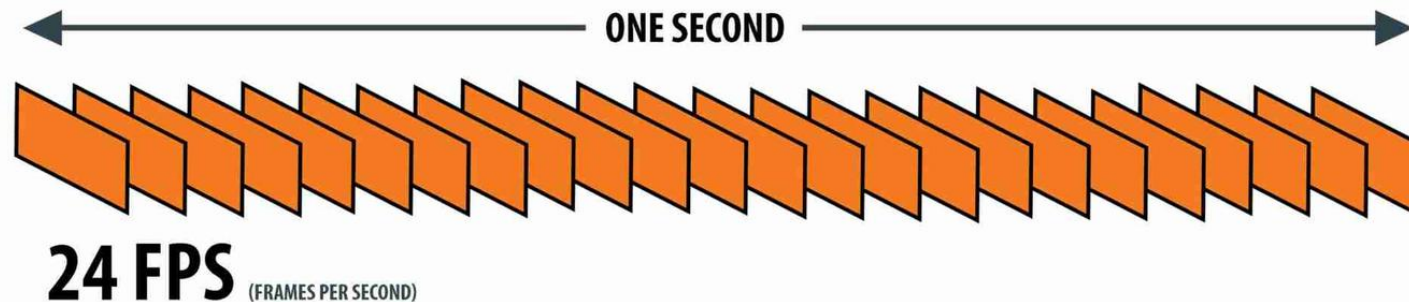
Today's digital software makes this task easier, offering a wide variety of applications that allow non-professional users to easily edit their videos.

Once the composition is finalized, it must be exported or rendered (using the save or export option, depending on the program) to obtain the final file in a format tailored to the purpose or medium in which we want it to be used or viewed.



### 2.3.1. Digital Video Basics

Frames are the individual frames that make up a video file. When played continuously, they give the images a sense of movement. The speed at which these images are played is expressed in frames per second (fps), and the higher the number, the higher the quality of the image.



Typically, videos have 24 fps because it matches the processing speed of the human brain in seeking to give realism to movement, but in disciplines such as sports or video games the rate usually increases to 60 fps to give the sequence more fluidity of movement.

Resolution is the pixel size of the video output we want to use. The larger the capture size, the better the quality, although it's recommended to use the device's default capture size.



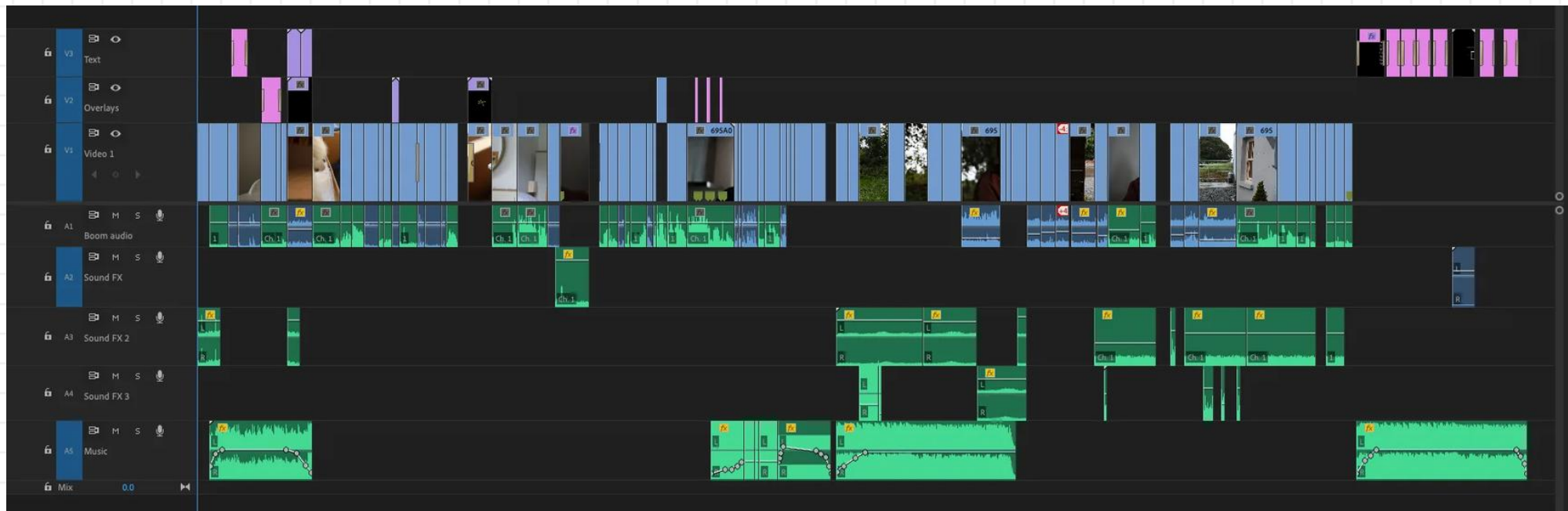


Editing is the assembly of shots and sound that creates the spatial-temporal continuity in the video. This space doesn't always have to coincide with the real one: we can record a certain shot in one space and its reverse shot in another, with the differences being negligible if the editing is done well.





The timeline allows for non-linear editing, allowing us to insert individual frames to create an editable sequence. The timeline starts at 00:00:00 and allows you to vary the duration of each frame.



### 2.3.2. Digital video formats

Digital video typically takes up a lot of storage space, so file formats, through compressors, attempt to reduce file size without losing quality through the use of codecs.

Codecs are encoder-decoder programs used to compress video storage and subsequent playback, so they must be installed on the display devices we intend to use. Depending on your needs, we should consider the following formats:

- **AVCHD (Advanced Video Coding High Definition):** specifically designed for high definition video, it is easy to compress without losing definition.
- **AVI (Audio Video Interleave):** developed by Microsoft, it offers high quality but also has the problem of space.
- **FLV, F4V and SWF (Shockwave Flash):** Commonly used on YouTube, not supported on iOS.

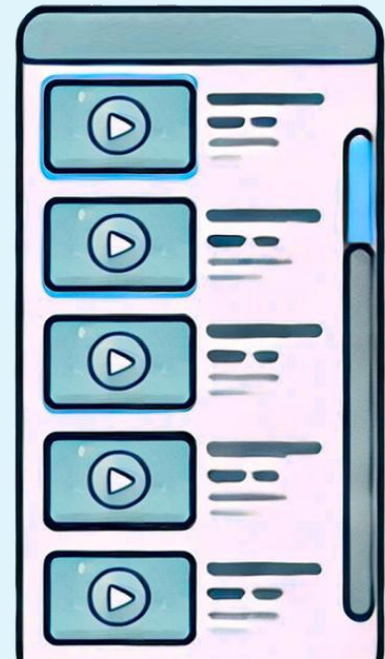
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- **MKV (Matroska Multimedia Container):** Free, open source, compatible with almost any codec but not with many programs. It allows you to include multiple audio tracks and subtitles, adding versatility to the file.
  - **MOV (QuickTime Movie):** Stores high-quality video, but the trade-off is the file size. It was developed for QuickTime Player (Apple) and works well on televisions.
  - **MP4 (MPEG-4):** This is the most common format and can be played on most other devices. It uses the MPEG-4 encoding algorithm to store video, audio, and text files, but offers lower definition than the other formats. It works for videos posted on YouTube and social media (Instagram, Facebook, TikTok, etc.).
  - **WEBM or HTML5:** For videos embedded in websites; these are small files, load quickly, and stream easily.
  - **WMV (Windows Media Viewer):** Good video quality and large file size. It was developed by Microsoft for Windows Video Player.



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**TecnoDavid**  
Video Basics



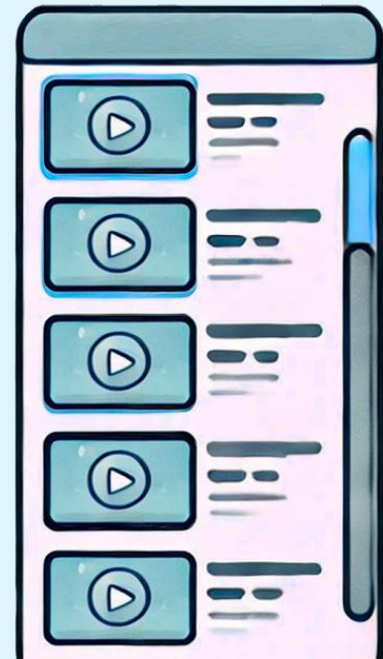


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**University of Castilla la Mancha**

Introduction of Technical Concepts in Digital Video



### 2.3.3. Video editing programs

- Open Shot (free, cross-platform editor that's easy to learn)
- Shotcut (free, open source, and cross-platform)
- Lightworks (subject to license although it has a free evaluation version)
- DaVinci Resolve (professional application with free version)
- Adobe Premiere (professional program with free version)
- Avid (professional software)
- HitFilm Express (easy editing with digital effects, simple interface, many effects and transitions)
- WeVideo (online editor that allows collaborative editing on Google Drive).

Additionally, there are platforms that allow for video hosting and editing, such as Vimeo, Canva, or YouTube.



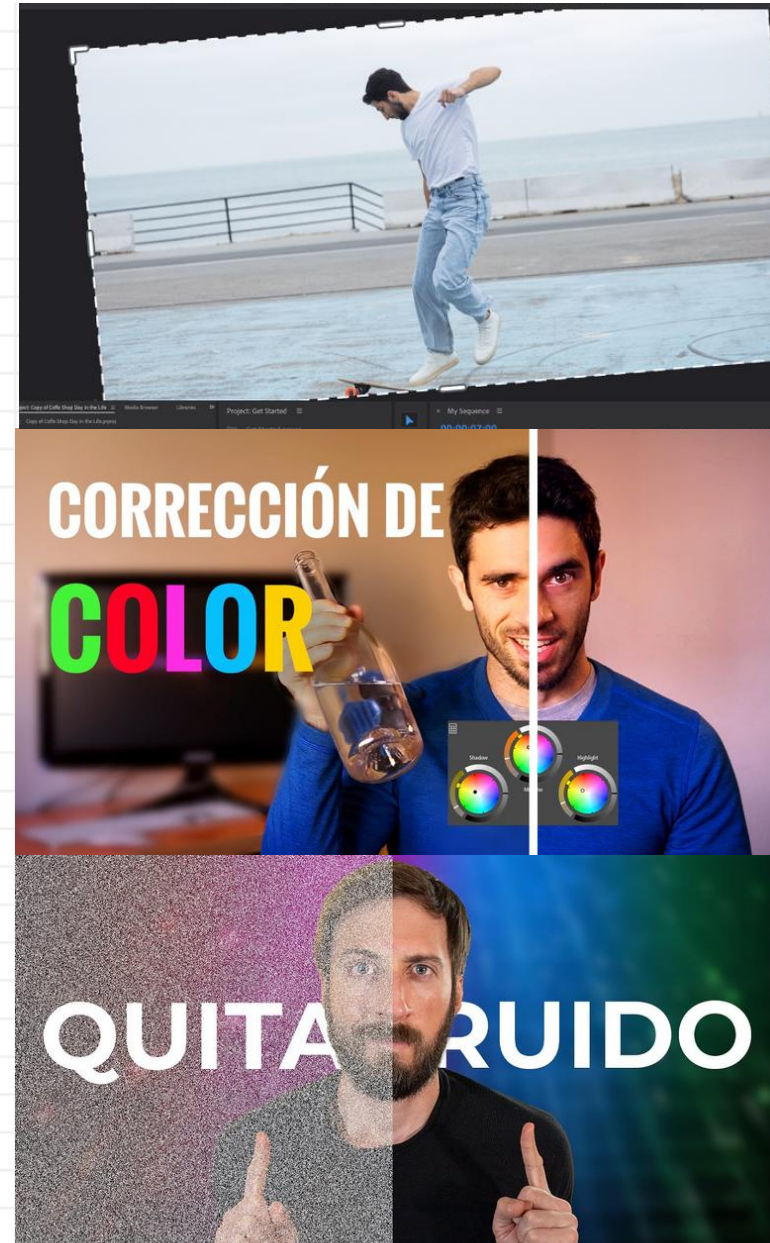
### 2.3.4. Advanced post-production effects

In the post-production phase, you can make changes to the edited video and apply effects to make it more attractive or correct imperfections in the final result. With the advent of digital systems with improved processing capabilities, post-production techniques have significantly increased, but here are the most common effects that can save you from a tight spot:

- **Motion Blur:** Eliminates movement caused by camera operators. This effect is caused by the movement from one point to another when recording a video, resulting in a blurry effect.



- **Rotation:** Sets the image rotation around the horizontal axis (x), the vertical axis (y), and the axis perpendicular to the center point of the image section (z). If we rotated the camera slightly while recording a shot, this can help us correct the error.
- **Color correction:** Adjusts the color of the recorded information so that the shots have the same chromatic correspondence. Typically, a primary correction is applied to all frames, followed by a secondary correction that adjusts a specific area of an image.
- **Degrain:** Removes grain noise from digitized videos.





## 2.4. Publication of content

The final step in generating audiovisual content—whether image or video—within any project is, of course, publishing it for public access. In this final step, the specifics of the platform on which it will appear must be carefully considered, as well as issues related to resolution, color, and file format.

- **Images designed for the web are usually in JPG, GIF, or PNG format, with the rest being less common as they aren't supported by the vast majority of sites. Another important issue is that storage services often have a maximum file size or hosting limit, so we should try to compress the image if necessary without losing quality.**
- **Videos designed for the web must meet similar specifications, but it's now more common for the video to not be stored on our website but rather to be embedded from YouTube, which can save us a lot of work. If we want to host the video on our website, the most suitable formats are MPEG or FLV/F4V/SWF.**

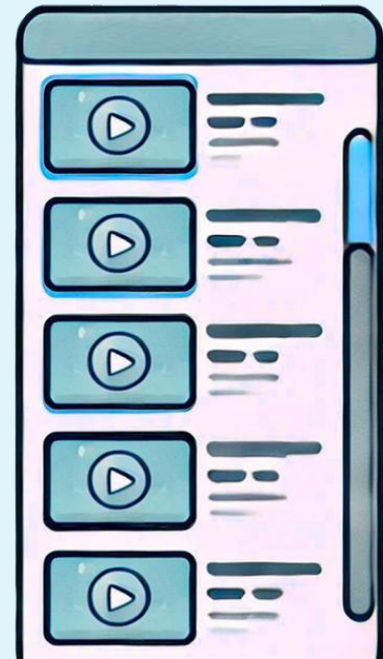


Buscar



**vidIQ in Spanish**

How to Create, Upload, and Publish Your First Video on YouTube





## SESSION 3

# WEB PAGE CREATION



This document has been created within the framework of the Erasmus project "VIRTUAL LIFELONG LEARNING CENTERS E2.0C"

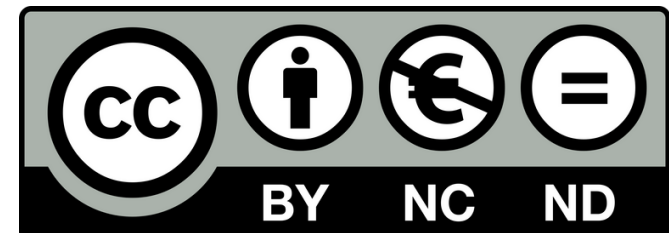
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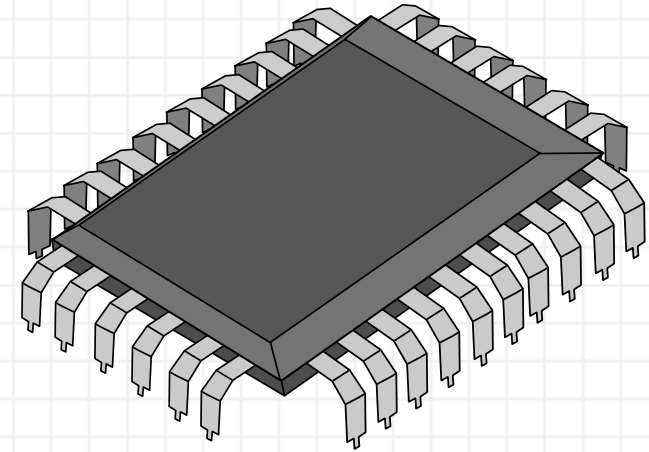
## 3.1 Internet and the global network

Major technological transformations are turning points in human history because they change the way we live and relate to our environment: if we think back to very ancient times, rudimentary agricultural and livestock technology gave rise to sedentary lifestyles and explains one of the defining characteristics of history: the transition from the Paleolithic to the Neolithic.

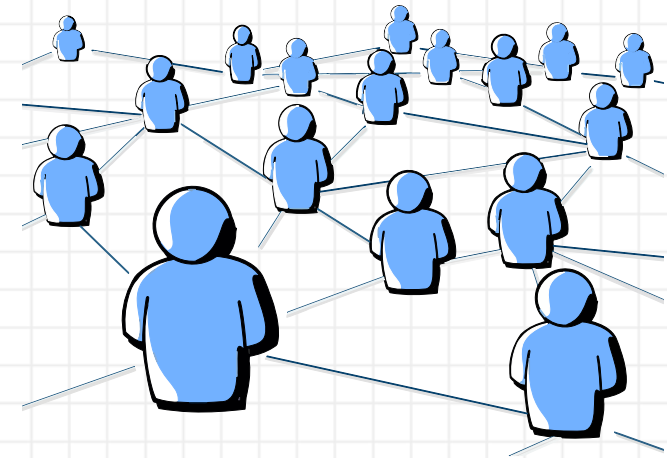
This change generated much more solid social structures and, evidently, transformed the way human beings interacted by concentrating them in small towns and villages.



Our era is shaped by the birth of the computer chip: this component has revolutionized our lives, but only in the area of information processing, storage, and retrieval; giving rise to instant interconnection, computer technology, and the emergence of devices that, over the years, include multiple and diverse functionalities.



Today, we are considered to live in an information society, and the most visible manifestation of this is the Internet, a gigantic collection of sites in the digital world that some call the greatest library of human knowledge because it allows for the rapid exchange of information. This digital environment has influenced all areas of human knowledge, and for this reason, it is essential to be visible in the new digital environment.



### 3.1.1. The birth of the world wide web

The origins of the Internet date back to the 1960s, when an MIT scientist proposed creating a network of interconnected computers that would share information in real time. This led to the birth of ARPANET, developed by the U.S. Department of Defense to connect research centers and ensure communications in emergency situations.



It wasn't until the 1980s that TCP/IP protocols began to be developed, allowing computer networks to be connected in a standard way. Finally, during the 1990s, the Internet we know today was born: the World Wide Web, with a much more accessible interface and the creation of web pages.





Buscar



**Euronews**

The first website in history turns a quarter of a century old





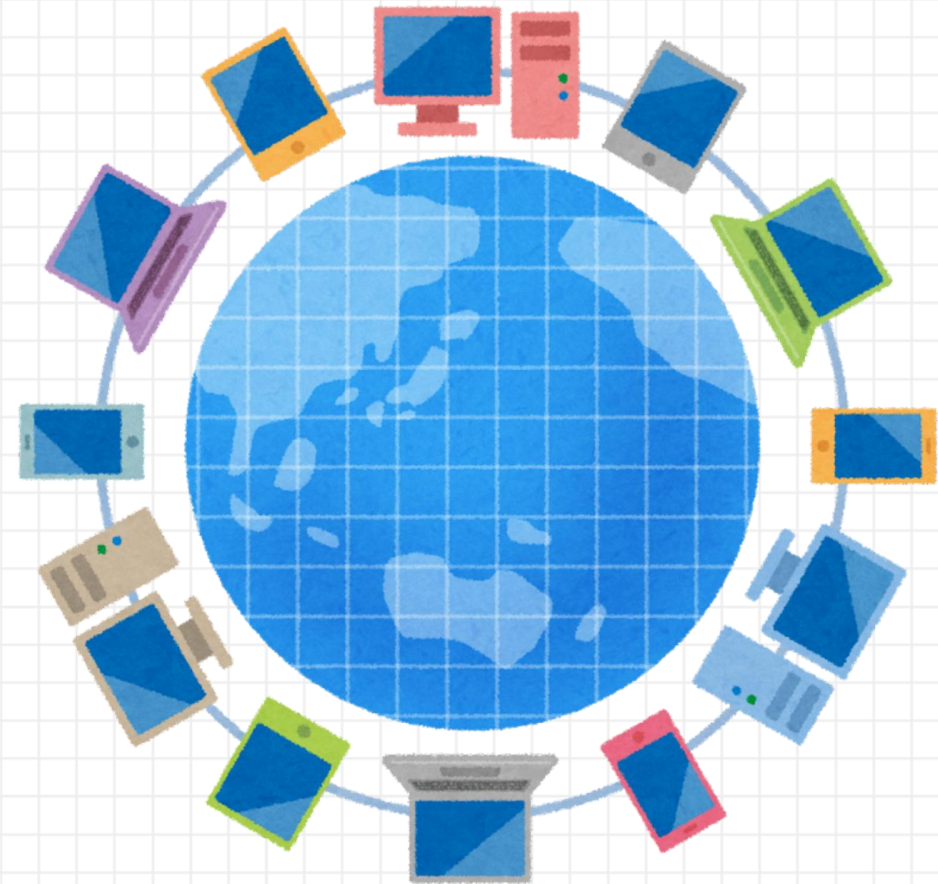
Regarding its evolution we could talk about:

- **Web 1.0, or static web:** read-only sites where user interaction was zero. Information was unidirectional, like a paper book, so content found through search engines could only be consumed.
- **Web 2.0 or the dynamic web:** Users are able to provide content online, personalize it, and interact with other users. Content is no longer produced by a select few as in the previous model; instead, consumers become prosumers (they consume content but also produce it), and ultimately, the web becomes democratized. This era is the era of forums and provides a precursor to the first social networks, such as MySpace (2003).
- **Web 3.0 or the Semantic Web:** represents the evolution of the Internet toward a more intelligent environment and is driven by cloud services, applications, and cross-platform access. In this era, computers are no longer the primary device for accessing the Internet, as access is now possible from phones, televisions, and tablets. Download speeds are much faster, accelerating consumer habits, and content is personalized for each user based on their searches.

### 3.1.2. The future of the Internet

According to recent technological developments, Web 4.0 will enhance all of the above with the implementation of artificial intelligence, as user experience is becoming fundamental when designing platforms, services, and products, aiming for greater satisfaction and greater interactivity.

It will be an omnipresent web that anticipates user needs in real time and automatically adapts to their preferences thanks to big data, machine learning, and improved virtual assistants. Among the most important key concepts to keep in mind over the next few years are:



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- **Blockchain:** A shared record system between multiple users where each piece of data is immutable; it cannot be deleted or modified. It prevents fraud and forgery because information is stored in decentralized, chained blocks, making it a fairly secure and difficult-to-hack system. It can be used to record financial transactions, guarantee the authenticity of products such as certificates, store medical records, or electronic voting, among other things.
  - **Internet of Things (IoT):** We talk about the Internet of Things or, its acronym in English, IoT (Internet of Things) when objects such as watches, cars or household appliances have built-in sensors and connect to a network to exchange data with each other without human intervention, allowing them to function intelligently.
  - **Augmented reality:** A technology that adds virtual images or information to the real world when viewed using a digital device such as a mobile phone or augmented reality glasses. It adds digital elements superimposed on reality, emulating their presence in the real-time environment. Video games like Pokémon GO have used this technology to create immersive experiences and have been the driving force behind their success.

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- **Edge computing:** Improves performance compared to cloud computing. It processes data close to where it is generated instead of sending it to an external server to return it to us, increasing response speed. It can be especially useful in devices that require speed, such as car navigation systems: if road hazard detection systems are implemented, any delay in response can be fatal, so using edge computing would achieve rapid data processing, avoiding connection problems and ensuring an immediate response.
  - **Machine learning:** Technology based on data analysis, predictive learning, and pattern recognition. This system allows digital devices to draw conclusions about processes and improve over time, eliminating the step-by-step programming that would require constant updates for new features.



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**Teloexplicovideo**

What is Blockchain and how does it work?



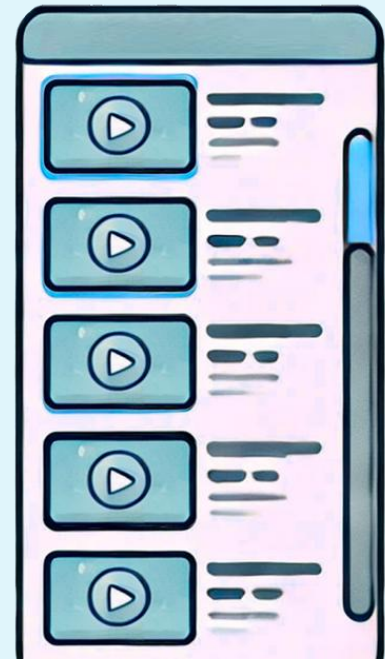


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**Computer Today**

What is Edge Computing?





## 3.2. Steps prior to creating a website

A website is an organization's main showcase, constituting, along with social media, its main meeting point and reference point. Creating and maintaining it requires special attention and dedication: some organizations are content with just having spaces on social media, but it's always a good idea to have a personal website where you can present important information about your organization and information that is legally required to be published, such as accounts, budgets, reports, and so on.



Creating an online space requires a series of steps that can be summarized as planning, construction, and promotion. Below, we provide a set of guidelines we recommend following when launching your website.

### 3.2.1. Define the main lines of your website

Before creating a website for an organization, the first step is to clearly define its theme and purpose, as it should focus on information relevant to its audience. One of the sections that an organization's website always includes is its mission, vision, and values:

- **Mission: You must clearly and simply explain why the entity exists and what its purpose is in society. To define it, you must answer these questions:**

*What does your entity do?*

*Who does he do it for?*

*Why does he do it?*

- **Vision: This determines the direction the organization is heading and what its medium- and long-term goals are. This is why many websites also refer to this section as objectives. You should ask yourself the following questions:**

*What does your entity want to achieve?*

*Where are you headed?*

*What tools do you have for this?*



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- **Values:** These are the principles that guide an organization's way of acting and reflect its commitment to society. Transparency, sustainability, innovation, ethics, diversity, and teamwork are examples that can help you establish the main lines of action in this section, as they define the organization's way of being and beliefs.

It's also important to curate quality content to build trust and maintain a good engagement rate: the audiovisual material must be in high resolution (striking a balance between file size and final product quality), and the text must be clear and concise, avoiding any spelling errors.





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**Ingenio Company**



How to define organizational MISSION, VISION and VALUES STEP by STEP.



### 3.2.2. Structure the contents and design

Before starting to design an organization's website, it's essential to plan its structure by defining the key sections. This planning facilitates the design and helps optimize time and resources if we want a more professional design, from scratch and with programming code. Before designing an organization's website, its structure must be defined so that navigation is easy and attractive for the user. The sections that shouldn't be missing are:

- **Home page:** Our organization's main page should be clean, without strident colors and free of elements that overwhelm the eye. It's recommended to use a maximum of three or four colors that complement and harmonize with each other, along with a couple of text fonts. This can be increased to three if the text is embedded in a button or similar element.
- **Navigation menu:** This is key to navigating the website and can include a drop-down menu with subcategories to better organize content. To define it, it's recommended to start with a paper outline, drawing a content tree that represents the main sections and how they connect to each other and the subcategories.

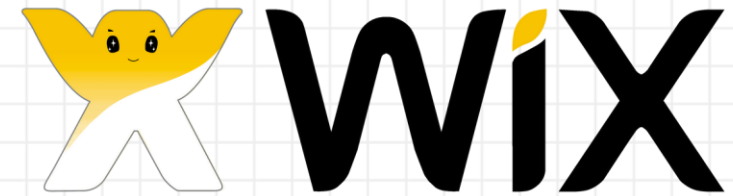
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- **About us:** briefly presents the history of the entity and includes the mission, vision and values.
  - **Services:** If the entity develops projects, it is advisable to include a summary of them.
  - **Contact:** Phone, email, social media, and a contact form for a professional touch.
  - **Blog:** While not a mandatory section, it can be beneficial for search engine rankings like Google. It also provides added value by providing up-to-date content.
  - **Legal notice and privacy policy:** This is a mandatory section because it is required by data protection law.

### 3.2.3. Choosing the creation platform

To start creating an organization's website, you don't need to know how to program or use complicated tools like in the past. There are platforms that allow you to design websites intuitively, without having to write any programming code. The most important thing is to choose the right platform for the organization's needs, define a clear structure, and select a template that facilitates navigation. Advanced features can be added later, but for the first steps, simply focus on creating a functional, attractive, and easy-to-use site.



- If you want to create a website quickly and easily, we recommend Wix, as it allows you to create a functional website in very little time without worrying about technical aspects such as hosting or security. Its drag-and-drop visual editor makes it easy to customize the design without touching code, offers a wide variety of pre-designed templates, and offers tools such as forms, booking, and an online store.



- If you're looking for control and customization, WordPress is the best option: it offers templates with a variety of website designs that we can adapt to our needs by creating sections. It also contains plugins that add specific features such as contact forms, forums, directories, online stores, and more.



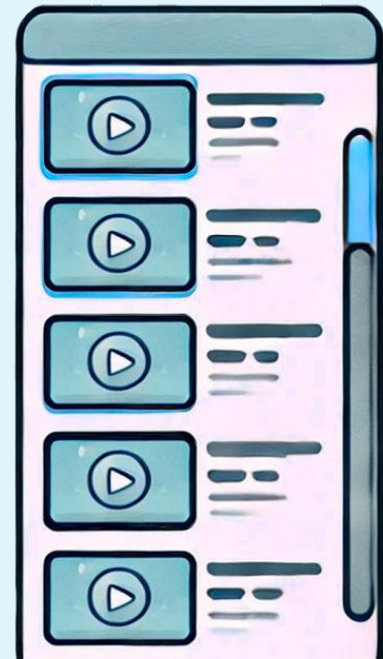


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**TheFigCo in Spanish**

WIX Tutorial 2024 - How to Make a Website with Wix





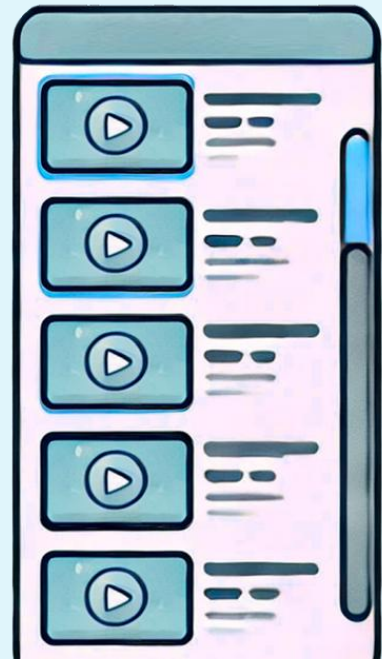


Buscar



**Luis R. Silva**

How to Make a Website in WordPress





### 3.3. Storage and management of web content

The online model that allows users to access remote servers to store data is called cloud computing. This infrastructure aims to eliminate the need for local servers to process large amounts of data, so the physical hardware is not located in the offices and is used remotely.

This allows users to access resources from anywhere with an internet connection. This model is essential for website storage and management because it allows resources to be adjusted based on demand without investing heavily in expensive infrastructure. When it comes to storage and management models, we have two categories.



### 3.3.1. Deployment models

Depending on how the cloud infrastructure is implemented (in short, where and how the data is hosted), there are three main types:

- ***Public cloud: Resources are offered by a third-party provider, such as Google Drive, and are shared among multiple users over the internet. Users who belong to the platform can share files from any device with an internet connection.***
- ***Private cloud: A cloud used exclusively by an organization, offering greater control and security. It is more expensive because the infrastructure is implemented within the organization, allowing for more restricted and secure access, but offering a higher level of security and customization in data management.***
- ***Hybrid cloud: allows certain options to run on a private server and others on a public server, depending on needs. In this case, some companies use a private model for sensitive data and a public one for their website.***

### 3.3.2. Service models

Depending on the type of service provided by the cloud provider and the user's level of management over the infrastructure: in other words, it depends on how much work the user does and how much they want to delegate. There is also a three-way division:

- **IaaS (Infrastructure as a Service):** The user creates the website but rents the server, so they must install the operating system and necessary applications. Examples include AWS EC2 or Google Compute Engine.
- **PaaS (Platform as a Service):** The user creates a web application and uploads it to the cloud without worrying about installing servers or databases. Examples include Google App Engine and Heroku.
- **SaaS (Software as a Service):** Ready-to-use applications without installation, so the user can enjoy the final product. Examples include Gmail, Dropbox, and Netflix.

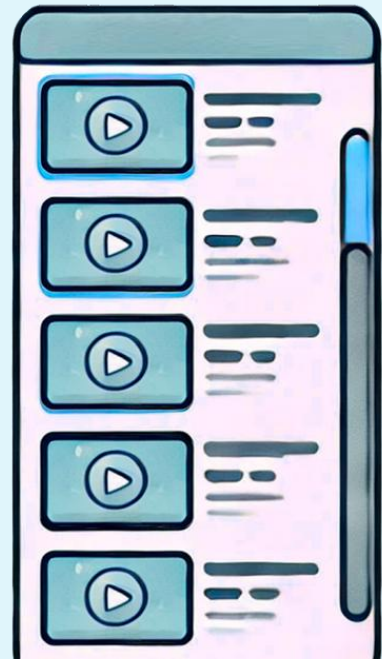


Buscar



**The bitten apple**

What is the BEST cloud storage?



## 3.4. Positioning on web pages

Whenever we search for something on a search engine like Google, we see a list of results, but do we know what criteria are used to sort the pages offered by the search engine in question? Obviously, this order isn't established randomly; rather, a set of processes underpins this ordering process, which determines their position in the list: this is, in short, a strategy called web positioning. Thus, search results are divided into two large groups.

### 3.4.1. Payment results

Organizations establish keywords so that, when users enter them, their page appears in the first results. To achieve this, they invest in advertising on these search engines, thus ensuring greater visibility. This tactic is known as SEM (Search Engine Marketing), and specific tools like Google Ads are required to implement it.

### 3.4.2. Organic results

They appear organically in search engines, without any financial commitment from those responsible for their appearance. They are determined by algorithms that do not always behave the same way, and therefore require strategic work involving several factors, such as content quality, appropriate keyword selection, and loading speed, among others. The tactic used for this is SEO (Search Engine Optimization), which prioritizes sites that are best optimized based on these characteristics. Its benefits are more sustainable in the long term.

### 3.4.3. Positioning tips

The best ways to improve our website's ranking in search engines primarily relate to its accessibility, content, and design, and are outlined in the guidelines published by the search engines themselves under the heading of best practices. Although some websites offer tips for improving rankings, the results obtained can be counterproductive, so it's better in the medium and long term to follow the recommended path, even if it takes longer to achieve the objectives.

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## BASIC POSITIONING RECOMMENDATIONS

1. Prepare an attractive, educational and dynamic structure and design that facilitates navigation.
2. Know your users. Paying attention to their level of expertise and the searches they perform on the servers, using tools like Google Trends, will help us establish titles and keywords that identify our website.
3. Properly plan the implementation of new content with a schedule targeted to specific audience segments.
4. Use social media to disseminate changes and additions to content on the website, facilitating and disseminating links.
5. Take advantage of synergies with other entities to strengthen the dissemination of links.
6. Use varied and original formats to disseminate content, paying special attention to the most popular formats, such as video.



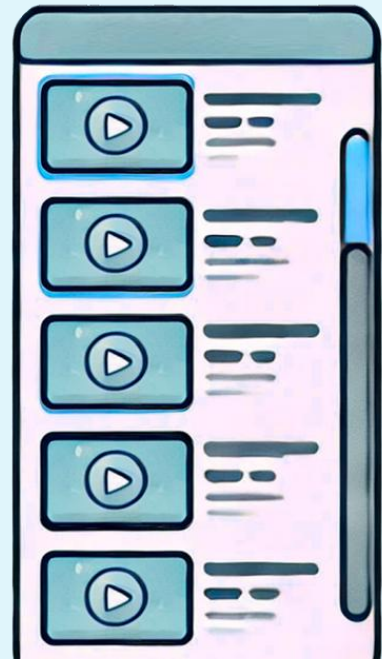


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**The Biz Nation**

Learn about SEO and SEM





Virtual lifelong learning  
Centers E2.0C

Subject 4

# **SOCIAL NETWORK MANAGEMENT**

This document has been created within the framework of the Erasmus project "VIRTUAL LIFELONG LEARNING CENTERS E2.0C"

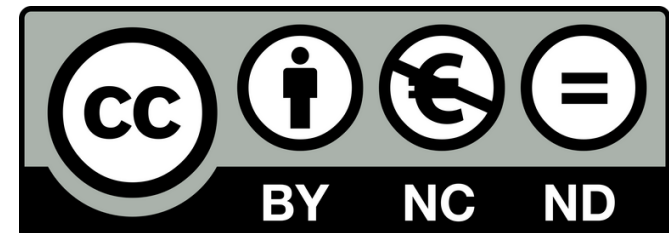
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# subject 3

## table of contents

### **SESSION 1: BASIC CONCEPTS.**

- 1.1. Introduction to social media management.
- 1.2. Main social networks.
- 1.3. Monitoring and active listening.
- 1.4. Branding as an emotional strategy for an entity.

### **SESSION 2: MANAGEMENT TASKS.**

- 2.1. Management tasks.
- 2.2. Choosing social networks.
- 2.3. The annual study of social networks.
- 2.4. The social media content plan.

### **SESSION 3: NETWORKING AND INTERACTIONS WITH PEOPLE.**

- 3.1. Definition of networking.
- 3.2. Commitment or engagement.
- 3.3. The basic principles for networking.
- 3.4. Crisis communication in the field of networking.



# SESSION 1

## BASIC CONCEPTS



## 1.1. Introduction to social media management

Social media management has become fundamentally important in the fields of communication (both external and internal) and the public image of any entity.

The community manager is the person in charge of managing an organization's social media. This role requires constant updating because social media is a rapidly changing tool: there are changes in format, such as the recent Instagram story change. This is why ongoing training in all types of courses is required, with people at the forefront.

But not only that: you must also possess social skills that allow you to communicate well with the people you will interact with on social media, as we will explain later, and it will be the synthesis of these aspects that will enhance your work.

## 1.2. Main social networks

### 1.2.1. Instagram

Instagram is a social network owned by Meta, launched in October 2010, that has gained enormous popularity over the years for focusing on sharing images and videos with the ability to apply filters, something that had not been incorporated into any other social network until then.

It was originally designed for the iPhone, and over the years, the software that powers the social network has been extended to other operating systems such as Android.



2010



2010-2011




2011-2016




2016-2022



2022-PRESENT



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Initially, Instagram focused on sharing square personal photographs with retro filters, promoting an attractive and simple visual aesthetic inspired by the aesthetics of traditional Kodak and Polaroid instant cameras (hence its first logo), seeking to evoke nostalgia and a vintage aesthetic.

Today, it's a multi-format platform where short videos, ephemeral content, and live streaming play a key role, specializing in digital commerce and serving as a showcase for influencers. Some of the tools we can find on this social network include:

- **Photo and video feed. This is the first thing a user sees when they visit your profile. Therefore, it's important to create attractive images that help identify your brand's visual identity. In the case of photos, a single post can include a photo carousel, creating a post with multiple images.**
- **Live. Real-time communications stored for only 24 hours. Just like stories, we must keep in mind that they are not stored, so it's advisable to record them and publish them on other networks if necessary.**



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- **Stories.** They have a maximum duration of 24 hours and are displayed vertically. You can publish photo and video Stories and are very useful for reporting news and generating greater interaction with your followers. This content is not permanently stored on the profile and must be archived to retrieve it. Therefore, it's recommended to create a featured story tab to view them if you consider the content to be highly relevant.
  - **Highlighted Stories.** These are pinned stories on our profile that appear below our bio. They allow us to highlight everything we consider most important about our profile, and anyone who accesses our profile will automatically see the most relevant information.
  - **Reels.** *Videos of up to 60 seconds that can be used to create dynamic content (with music, effects, or embedded elements). They have their own tab on your Instagram profile, separate from the photo or video tab.*

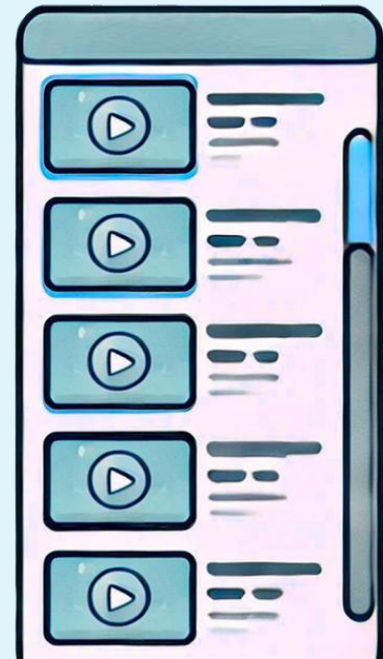


Buscar



**Cyberclick**

How to Market on Instagram and Grow in 2025



## 1.2.2 Facebook

Facebook is another social networking site created in February 2004 by Mark Zuckerberg and part of the Meta company. Its creation stemmed from the idea of creating an online directory for college fraternity members, who until then had been scattered throughout printed yearbooks. As with other social networks, there are several options for sharing content:

- **Photos and videos.** Posting photos and videos allows us to showcase our activities (meetings, events, etc.) and capture the recipient's attention.
- **Links.** These are posts whose content is an external link to another website. They are very useful for promoting the project's website.



2005-2009



2009-2012



2012-2013

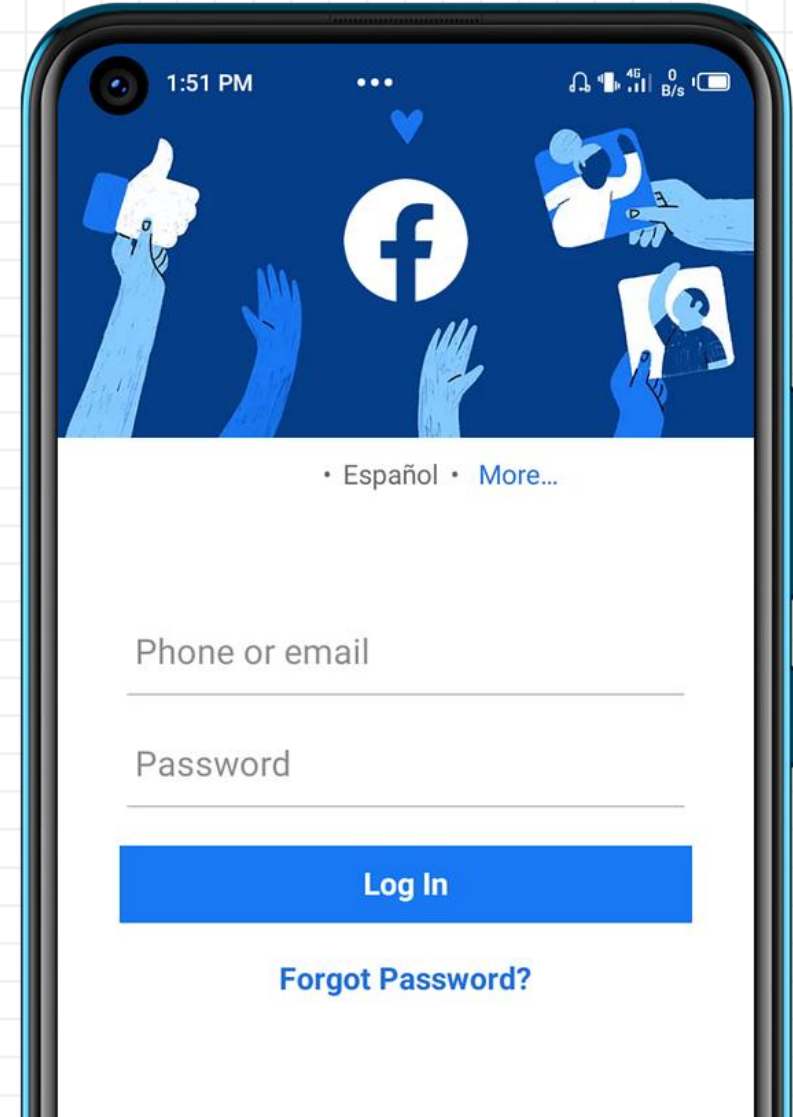


2013-2020



2019-PRESENTE

- **Text.** There's no character limit on your posts. However, text-only posts on this social network are becoming obsolete because they lack a visual element that captures the recipient's attention. Therefore, we'll choose short, eye-catching messages.
- **Live.** Just like on Instagram, these are real-time posts with your followers. You can host Q&A sessions, conversations, virtual events, and more.
- **Stories.** They work the same way as on Instagram; they're photos and videos that are visible for 24 hours. It's worth noting that on Facebook, Stories don't have as much impact as they do on Instagram.





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**TheFigCo in Spanish**

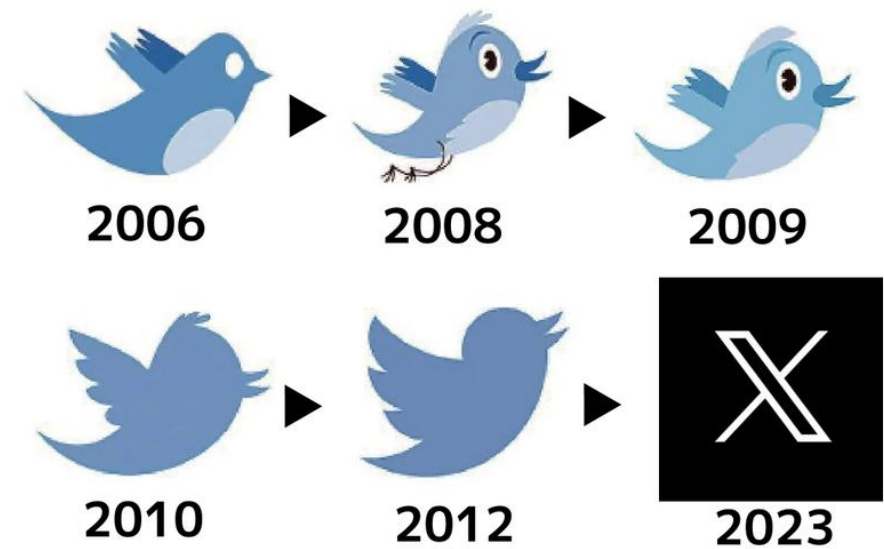
How to Use Facebook Business Suite Tutorial



### 1.2.3. X (formerly known as Twitter)

X, formerly known as Twitter, is a social network created in March 2006. Initially, it stood out from the rest for its brevity, as it could only share texts of a maximum of 140 characters referencing the brief chirping of birds. However, its capacity has now doubled to 280 characters. Some of its features include:

- **Text:** Short, direct messages in which you can mention other users. Each message can be connected through threads or replies.
- **Multimedia:** to share up to four images or videos.
- **Surveys:** encourage user participation.
- **Lists:** make it easier to segment content.







Buscar



**all villages**

Tutorial Twitter (X)



#### 1.2.4. Youtube

It's a platform for publishing and viewing videos. YouTube offers the option of creating a channel, a space where users can upload their videos for others to view. In the case of promoting and disseminating a project, creating a YouTube channel allows us to have a space dedicated exclusively to our project, which will allow us to:

- **Share content with our target audience. Our channel's content can range from recordings of virtual workshops or events, explanatory videos about our project and its results, or recordings of in-person activities we've conducted.**



2005-2011



2011-2013



2013-2015



2015-2017



2017-PRESENT



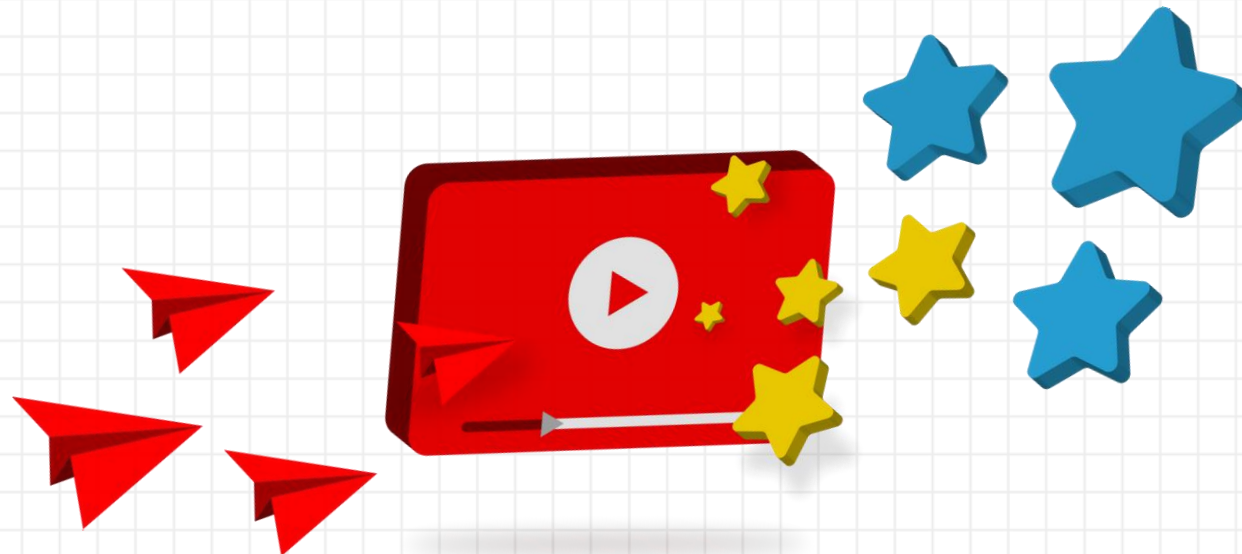
2024-PRESENT



**Increase the visibility and reach of our project. Keep in mind that YouTube is currently the second largest search platform in the world, so disseminating it through it will allow us to reach a large number of beneficiaries and multiplying agents, achieving a greater impact.**

**Improve your search engine ranking. Choosing relevant keywords will help your videos appear at the top of the rankings, thus improving your visibility.**

**•View your channel statistics, allowing us to understand the performance of our videos and your audience statistics.**



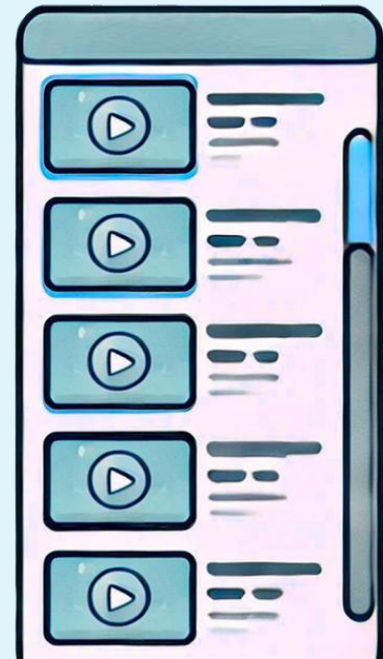


Buscar



**I want to be a Youtuber**

How to create a YouTube channel in 3 minutes



### 1.2.5. TikTok

TikTok has gained popularity in recent years, even though it was launched in September 2016 by the Chinese company ByteDance. Its success lies in the creation and viewing of short, vertical videos, ranging in length from 3 seconds to 10 minutes.

- **Short videos:** These are TikTok's main differentiating factor, as the social network has offered effects, filters, songs, and transitions from the start for users to implement.
- **Duets and reactions:** These facilitate interaction with other users' videos by providing visual responses to their content or generating content in parallel.
- **Live videos:** Live broadcasts that many users use to interact with their audience and generate dynamic content, such as answering questions, broadcasting events, or holding sweepstakes.
- **Stories:** Ephemeral content that disappears after 24 hours.

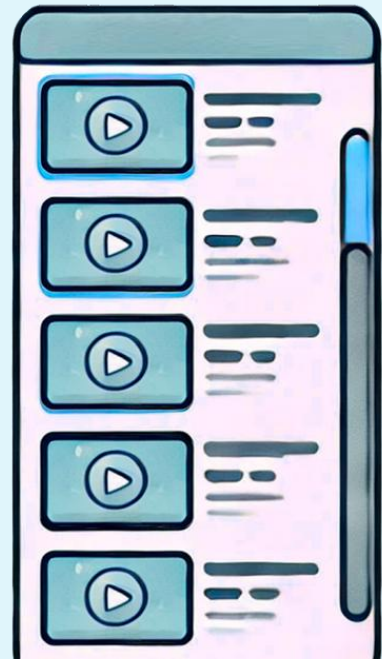


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**Metricool ES**

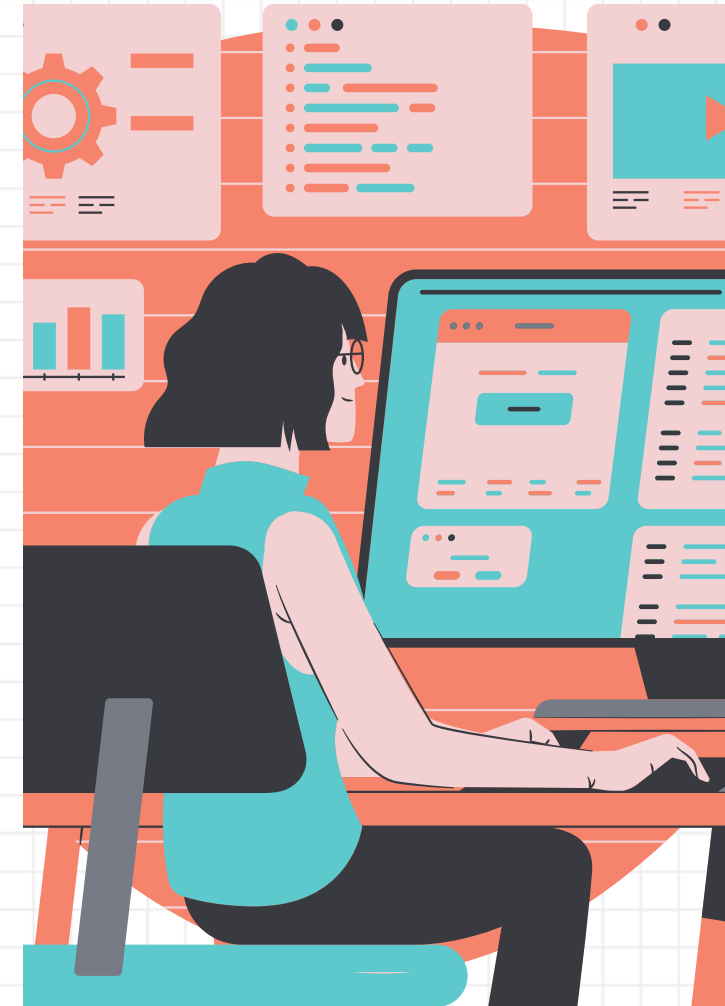
How to create your TikTok strategy



## 1.3. Monitoring and active listening

Social media monitoring is an essential practice in project dissemination, as it allows for evaluating the effectiveness of implemented strategies and adjusting tactics in real time. As we saw throughout the fifth session, on specific platforms like Instagram, Facebook, X (formerly known as Twitter), and YouTube, various metrics such as reach, engagement, and user interactions can be analyzed.

On the other hand, post scheduling facilitates content management, ensuring a consistent and optimized presence. To obtain a complete and accurate view of performance on these platforms, it is essential to understand and use the statistical tools available on each of them. This will allow you to make informed decisions and improve the dissemination of your project.



These statistics allow us to identify key aspects such as which posts generated the most views, how many times the videos were played, and the total number of accounts that viewed the posts. This is crucial for understanding the breadth of content visibility and the effectiveness of the dissemination strategies implemented.



In turn, the statistics help unravel how users discovered the profile (direct searches, recommendations, or previous interactions) to assess the overall impact of the project's posts and online presence.

There are paid and free tools with multiple functions for social media monitoring. The choice will always depend on the needs, budget, and operating system of the organization that intends to use them.

**Hootsuite, one of the most widely used, was a pioneer in the field of social media management: its prototype emerged in 2008 with the rise of social networks and the need for a tool to manage multiple accounts from a single dashboard. Today, it offers a 30-day free trial, and billing begins after the trial period.**



Other tools in this line include Brandwatch, Sprout Social, and Talkwalker, which include features such as sentiment analysis, influencer identification, and trend tracking. Free or semi-free options, though not as extensive, include Buffer, Google Alerts, and Mention.



## 1.4. Branding as an emotional strategy for an entity

Brand management involves a series of actions to achieve greater awareness, improved positioning, positive perception, and optimal brand recognition by creating emotional connections with social media users. Brand management refers to a broad concept, not restricted to the commercial context or focused solely on visual identities.

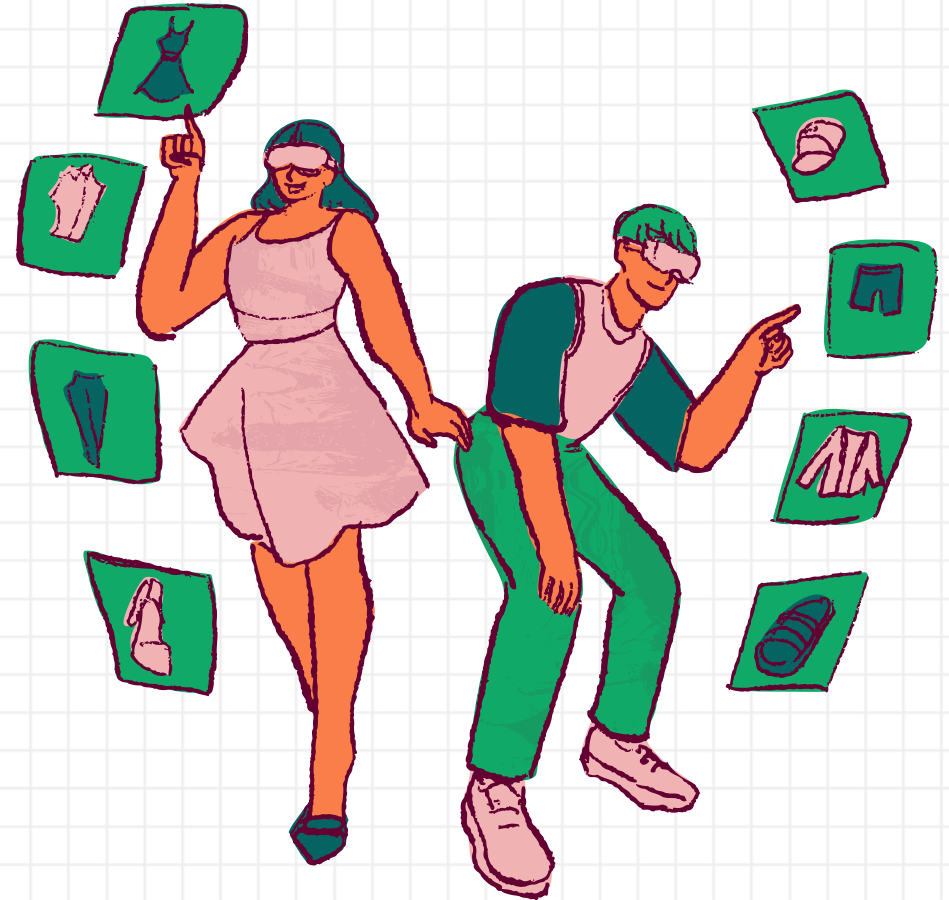
Branding is the identity of a company and its purpose, that is, the differential value it provides to its customers and makes it unique from the rest. This comes down to the idea of who we are and how we want to be perceived by our customers, not just a pretty logo or a catchy slogan. Branding is top of mind for consumers: an example of this is when we're asked about a brand of soda, milk, or sliced bread, to name a product, and some come to mind before others. These are precisely the ones that would have good branding because they've earned a privileged place in our minds.



Along these lines, we could say that the more recognized a product or service is, the more trust it generates and, therefore, the more likely it is to be chosen over others. Our goal when providing a service in the market is to achieve that positioning in the minds of our customers.

Branding, therefore, is not restricted to corporate aspects and involves the values related to and representing the brand.

This idea relates to the halo effect, a cognitive bias whereby a single quality influences consumers' perceptions of the entire brand. For example:



Coca-Cola is always associated with happiness. This soft drink company uses its advertising strategy to associate the beverage with happy moments: thus, its ads are placed in happy contexts, with people smiling and enjoying good times with their friends and family.



Lego bricks are associated with creativity. When creating its brand image and advertising campaigns, this company focuses on showing children and adults building endless models with the help of its pieces, as the great appeal of its bricks lies in the constant generation of alternatives thanks to their variety.

The halo effect is reinforced by educational programs implemented by the brand and collaborations with other major companies, so when we see any of its products, we perceive them as a tool that stimulates the mind.







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**Anuor Aguilar**

The "Halo Effect" in Marketing and Advertising





## SESSION 2

# MANAGEMENT TASKS



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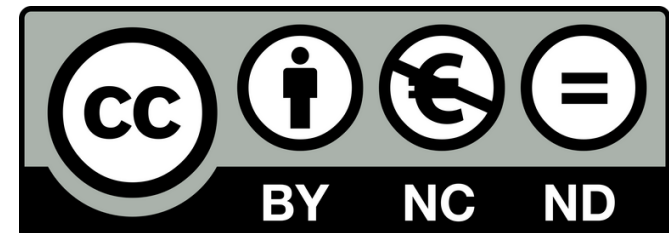
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## 2.1. Management tasks

Social media management involves a series of basic tasks beyond the occasional publication of content:

- Continuous network monitoring.
- Content planning.
- Content management, ensuring that it is relevant and entertaining (writing and editing texts, translations into other languages, providing resources and audiovisual media, designs and presentations, etc.)
- Follower management and direct communication with them.
- Effective coordination within the communications department.
- Search for synergies with other external entities with shared objectives.
- Promotional actions that may include, among other things, raffles or contests.
- Periodically inform the governing bodies of actions and results.



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Social media management cannot be implemented separately from the organization's overall communications policy and must be closely coordinated with the management of the organization's website. In turn, the website must be appropriately developed, updated, and designed to serve as a permanent showcase of the organization, its purpose, and its mission. The synergy between an organization's website and social media must be complete.

On the internet, and on social media in particular, a huge amount of new content is added every second. In this context, content management's main challenge is creating relevant, high-quality content that captures attention. This main challenge is followed by maintaining the consistency and quality of posts; monitoring social media; engaging with followers; and evaluating results.

## **2.2. Choosing social networks**

Choosing which social media platforms to position an organization on isn't easy. If we don't know in advance where and when we can find our target audience, we'll have to research and test various alternatives.



We must also analyze whether it is advisable to maintain a presence on all networks or to dispense with some due to the limited interaction they provide with the target audience.

It's worth remembering that being present on all of them won't increase overall results: it's better to be present on fewer. In other words, it's better to be present on the ones that best fit our objective than on all of them with a residual presence. Furthermore, the treatment applied to each network must be different and adapted to its specific needs. Even if we deliver the same message, the formats must be adapted.

However, we must analyze and assess whether it will be beneficial to create brand profiles on most social networks, at least to prevent others from creating them and distorting our communication and content plans.



## 2.3. The annual social network study

Within the scope of social media management and strategic decision-making, understanding the IAB Spain Annual Social Media Survey is a fundamental step. This study has been conducted since 2009 to analyze the evolution and trends in social media usage in Spain and thus understand how, when, and why these platforms are used. Its methodology is based on online surveys of 1,000 users aged 12 to 74 and 200 digital sector professionals, and is weighted to represent the Spanish internet population.

The study reveals which platforms have the greatest impact, how their users interact, and the latest trends in this field so we can leverage them to our advantage in a project. It also evaluates the interrelationship of social media with brands, influencers, and e-commerce. We share the current trends below...

### **MOST USED SOCIAL NETWORKS:**

WhatsApp (93%) is also the most highly rated, followed by YouTube (75%) and Instagram (70%).

### **GROWING AND SHRINKING NETWORKS:**

For the fourth consecutive year, TikTok usage has increased, followed by WhatsApp and YouTube. The most abandoned social networks are Facebook, Snapchat, and X (Twitter).

### **FREQUENCY OF USE OF SOCIAL NETWORKS:**

A daily average of 1 hour and 8 minutes, with users between 18 and 24 spending the most time on them.

### **PURPOSE OF USE OF SOCIAL NETWORKS:**

Entertainment (82%), interaction with other users (67%), information (56%) and inspiration and trends (33%).

### **ACCESS TO SOCIAL NETWORKS:**

Through mobile phones, as 98% of people access them through this tool.

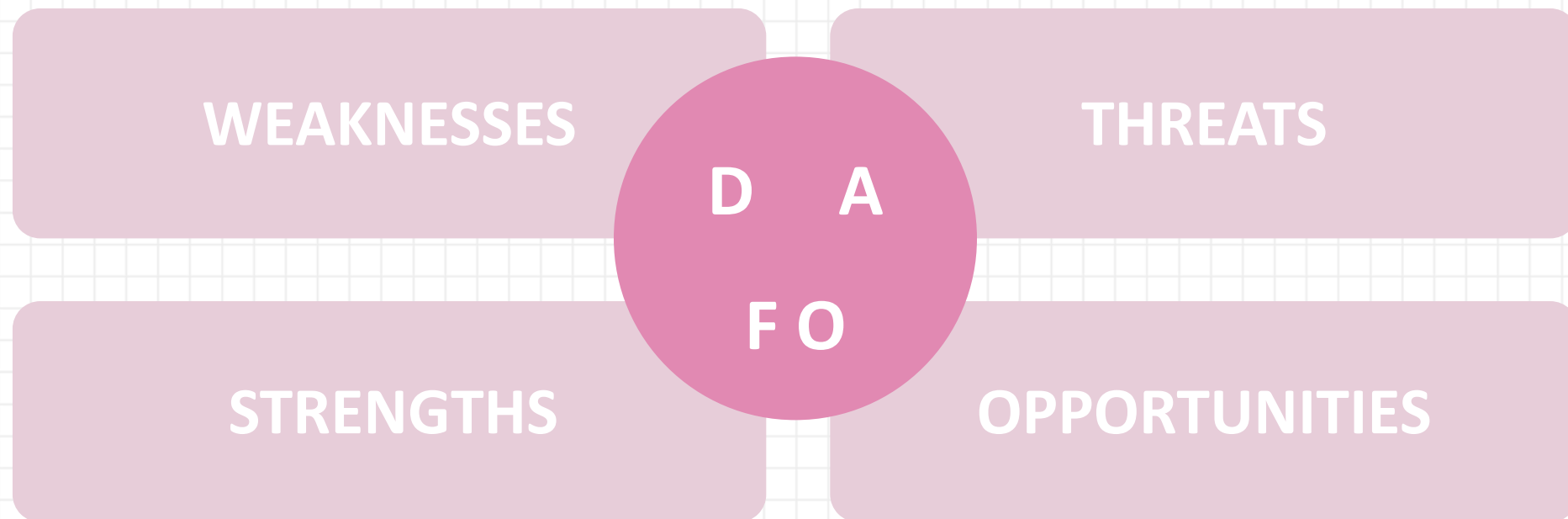
## 2.4. The social media content plan

A social media content plan is a roadmap that defines the content an organization should share, on which channels it should be broadcast, when, to what audience, and for what purpose. It should be developed with data, concepts, and prior research on the organization's characteristics, as well as its objectives, target audience, and interests. A content plan adds value to the organization because:

- Relates communicative actions with established objectives.
- Anticipate problems that will arise in communication.
- Establishes main strategies, current tactics, and ideal characteristics of our target audience.
- Plan actions based on resources, which also allows you to optimize the impact of each publication.

### 2.4.1. Analysis of the initial situation

A widely used tool in analyzing the initial situation is the SWOT analysis, a framework used to identify and observe the internal and external factors that can have a significant impact on the viability of a project, product, location, or person, and, from there, derive a series of strategies and tactics.



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- **Weaknesses:** Internal factors that limit us. For example: my organization is unable to publish on social media because I don't have enough employees, I don't have the time, and I'm unfamiliar with social media tools.
  - **Threats:** External factors that make it difficult for the organization to achieve its objectives. For example: other organizations are able to publish interesting and engaging content on social media and get real interactions, while I'm unable to do so.
  - **Strengths:** Internal factors where the organization has a competitive advantage to overcome threats. For example: we were recently awarded a grant and could consider hiring a full-time creative to focus exclusively on this aspect, as social media is our calling card.
  - **Opportunities:** external factors that can provide a competitive advantage. For example: we will hire an additional person to specialize in this task.

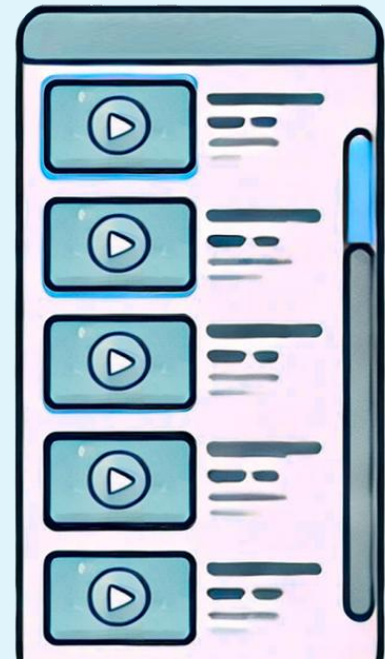


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**Home-Based Economics**

What is a SWOT analysis and how to do it?

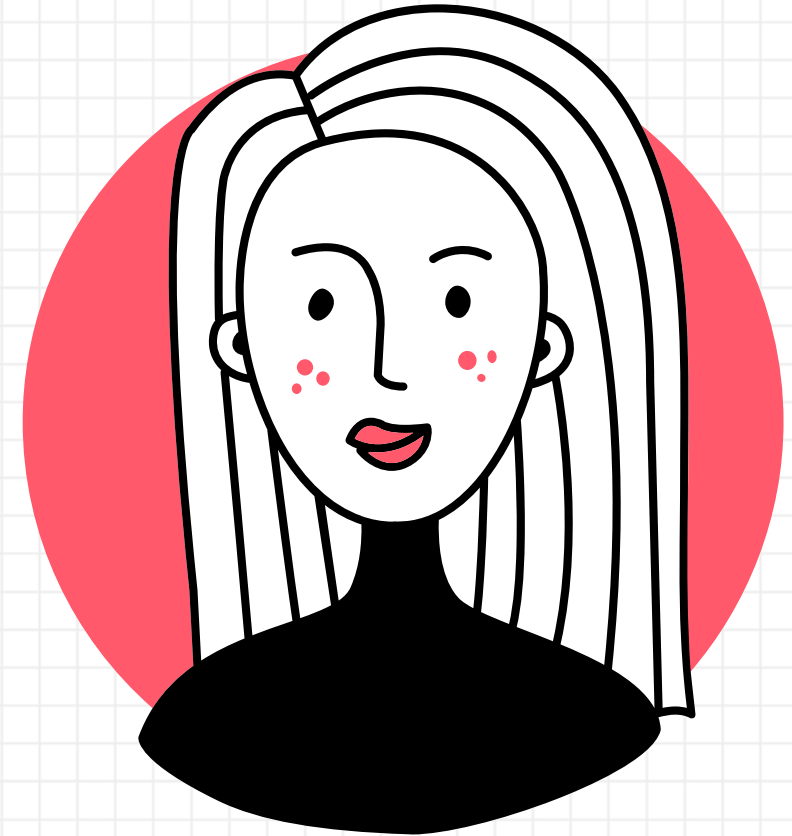




### 2.4.2. Definition of buyer persona

A buyer persona is a fictional version of the person who would buy a product or service—in this case, content on social media. We must always keep this in mind when adapting the type of posts and generating engagement, as creating content for young people who focus on trends and entertainment is not the same as creating content for professionals who need information and practical advice.

In this way, knowing your buyer persona will allow you to adapt the tone, format, and message of your publications to better connect with them. This fictional representation is created from real data about your target audience, but it shouldn't be confused with it:





- **Target audience (general, impersonal):** A broad, general group of people with common demographic characteristics and behaviors. It is a generic description of the characteristics shared by members of that group but is not focused on a specific individual. For example:

*The target audience for an organization is adults, ages 25 to 50, interested in non-formal education, volunteering, and European projects, who are seeking tools to improve their skills and implement new methodologies. This group may include educators, NGO coordinators, or third-sector professionals interested in inclusion and innovation.*



- **Buyer persona (personal, specific):** A semi-fictional (because it's partly based on reality) and detailed representation of an ideal customer based on real demographics, behaviors, needs, and motivations. It focuses on a specific person within the target audience and provides a more detailed view of their characteristics, desires, and challenges. For example:

*Ramona is my organization's buyer persona. She's 34 years old, a social worker, and a collaborator at an NGO with no experience with digital tools. She wants to introduce them into her educational programs.*



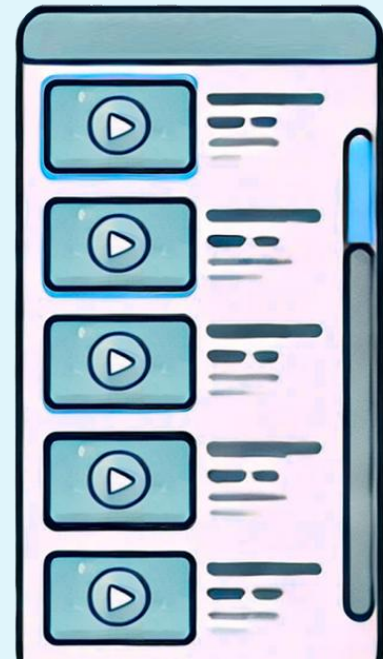


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**InboundCycle**

Buyer persona vs. Target audience



### **2.4.3. Construction of the halo effect**

Another factor to keep in mind is that, no matter how much we follow an organization's social media, the public buys the human factor first and then focuses on the services or products offered. This order highlights, from the first interaction with the customer, the importance of the halo effect we discussed in previous sections and, secondly, the principle of authority or transmitted experience and knowledge. It is therefore essential to pause and consider what emotions we wish to convey and the tone we will use in our communication.

### **2.4.4. Defining the objectives of the content plan**

Saying you want to increase your social media presence is an intention, but not a goal. Therefore, to avoid mistakes and establish precise objectives in our content plan, we can use the SMART methodology, which consists of establishing five key characteristics that each of these objectives must cover in order to be implemented in our social media strategy.

### **SPECIFIC**

The objective should be concrete and well-defined to avoid ambiguity and point to a specific action. Example: increase Facebook comments by 30%.

### **MEASURABLE**

Metrics (number of followers, web traffic, etc.) should be established to evaluate the success of the objective. For example, increasing Facebook engagement rates from 3% to 5% in four months by measuring reactions, comments, and shares on posts.

### **ATTAINABLE (alcanzable)**

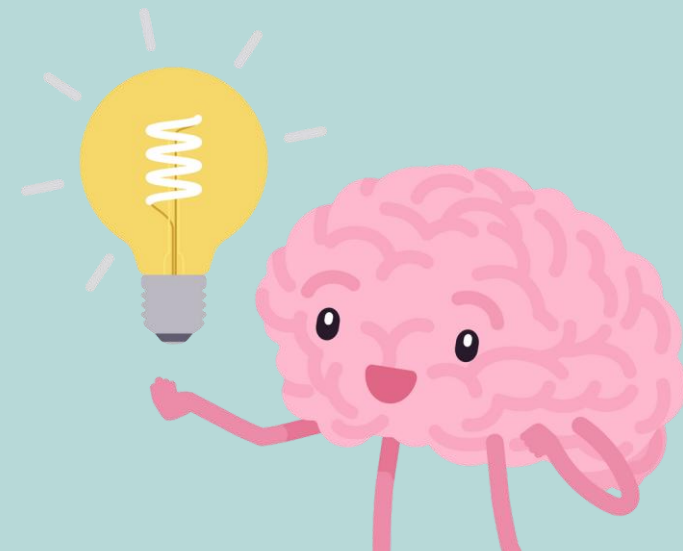
The objective must be commensurate with the organization's material and human resources. It makes no sense to set impossible or overly ambitious goals without an adequate strategy to achieve them. It's unrealistic to expect an organization with barely any engagement rate to achieve 50% of its posts going viral, but it is possible, for example, to achieve at least one post per month on Twitter with more than 100 interactions.

### **RELEVANT**

The objective must align with the objectives of the organization represented on social media and provide value to it and its audience. For example: increasing our organization's visibility on LinkedIn to attract new partnerships.

### **TIMELY (on time)**

The goal must be time-bound, otherwise, you risk procrastinating endlessly. For example: we'll increase our Instagram followers by 25% over the next quarter by collaborating with industry influencers.



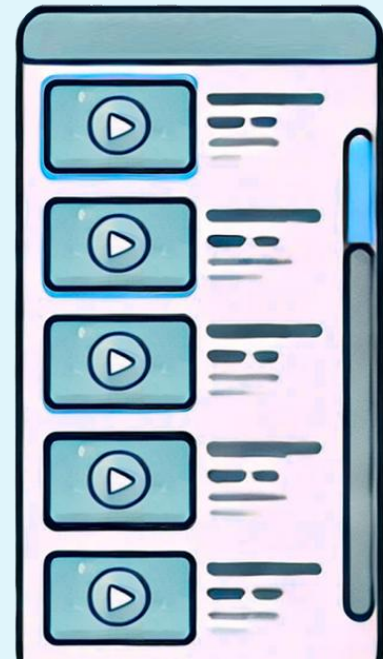


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**Cyberclick**

How to Create a Social Media Strategy in Digital Marketing





### 2.4.5. Choosing social networks and posting frequency

The multiplicity of social networks often poses a difficult choice in selecting the most appropriate one, but there is no single possible answer because everything depends on many factors: people we want to reach, type of content we can offer or objectives set out in the previous section (since publishing to generate visits is not the same as publishing to improve the brand image).

**Each social network works differently: Facebook can help boost a blog's visibility, Twitter requires consistency and repeat posts due to its immediacy, LinkedIn targets a more professional audience, and Google MyBusiness improves local visibility.**

In addition, we can use the facilities provided by social networks to defer publications at specific times without having to do it ourselves directly at the desired time thanks to the so-called management tools (Sproutsocial, Hootsuite, Later, HubSpot...) that, using a single panel for various networks, allow us to schedule, create reports, analyze data, develop strategies, etc.



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**Monika Montañez**

Discover the Perfect Frequency to Post on Instagram





#### 2.4.6. Promotion and measurement of actions

The final step in content planning is to create a calendar that lists posts by date, content, distribution channel, and publication frequency to measure their effectiveness. This will allow us to:

- Coordinate with the actions of other departments.
- Take into account key dates and moments in the annual calendar.
- Adequately schedule regular publications.
- Establish specific posting times to make it easier to interact with your target audience.
- Plan temporary content rebroadcasting routines.

If we have the financial means to do so, it would also be advisable to allocate a portion of our budget to paid promotion on social media to attract clients outside our organization's scope of operations through systems such as Facebook Ads or Google Ads.

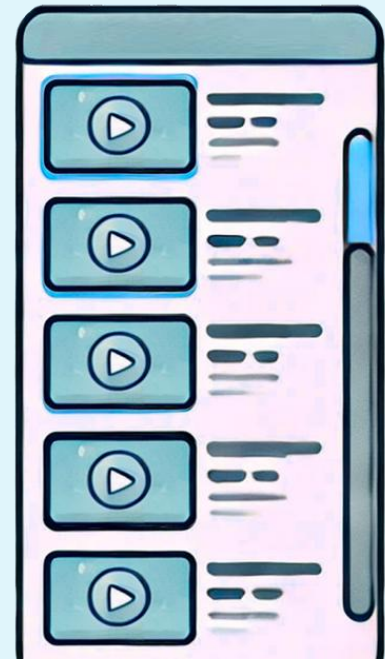


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**Metricool ES**

Understand your Social Media Metrics



### 2.4.7. Analysis of the results

Analyzing the results will allow us to guide and correct our social media management efforts, as well as report back to the organization's higher authorities.

For a proper analysis, we must first establish the metrics to be used, based on the communication objectives and prior analysis. This will review the evolution of followers, leads, different types of interactions, the reach and dissemination of posts, access and their timing, flows and traffic, and more.

Some social networks offer analytics tools that can facilitate interaction with users and our target audience, such as Facebook Insights or Google Analytics 4 (GA4). If these resources are not available, we must resort to testing or experimenting to determine when and how we will achieve the best results (impacts, comments, likes, and reposts).



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**Metricool ES**

Social media data analysis





## SESSION 3

# NETWORKING AND INTERACTIONS WITH PEOPLE



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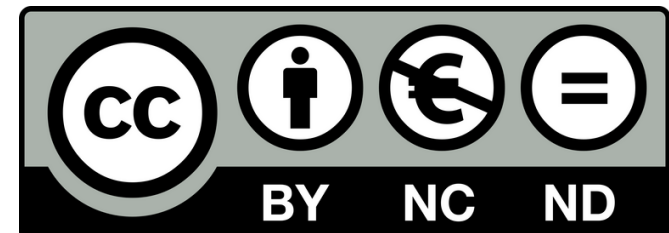
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## 3.1. Definition of networking

The job of a communications and social media manager isn't just about managing content and analyzing metrics: a large part of their responsibility is building relationships with others that maximize the impact of the organization they represent. They also maintain contact with other professionals, potential clients, and industry leaders, as this opens the door to new opportunities for professional growth.

The practice of generating these links is known as networking and can be carried out in different but equally effective ways:



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- **In person:** through events such as conferences, project presentations, talks, roundtables, etc. These spaces give social media managers the opportunity to meet other professionals in person and strengthen virtual relationships that may have been established through email, for example, and then de-virtualize them.
  - **Virtually:** Email is one of the most widely used institutional tools for project management, but it's equally important to curate social media posts that build loyalty with your target audience and give visibility to your project. Beyond Twitter or Instagram, LinkedIn allows you to effectively connect with industry professionals and thought leaders from a more professional perspective.

The benefits of networking can be defined a priori as learning from other professionals, having the opportunity to generate new collaborations, and developing new projects that benefit both the manager and the entity they represent.



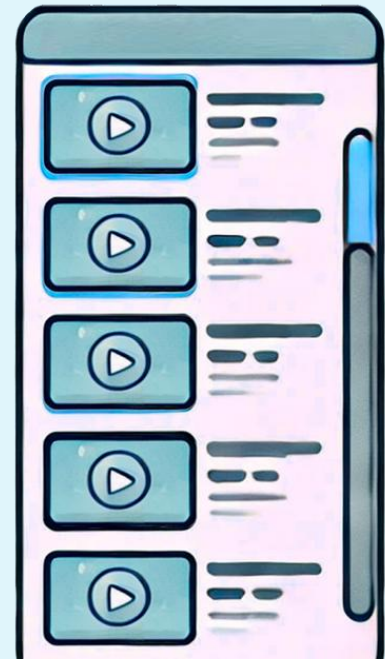


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**TEDx Talks**

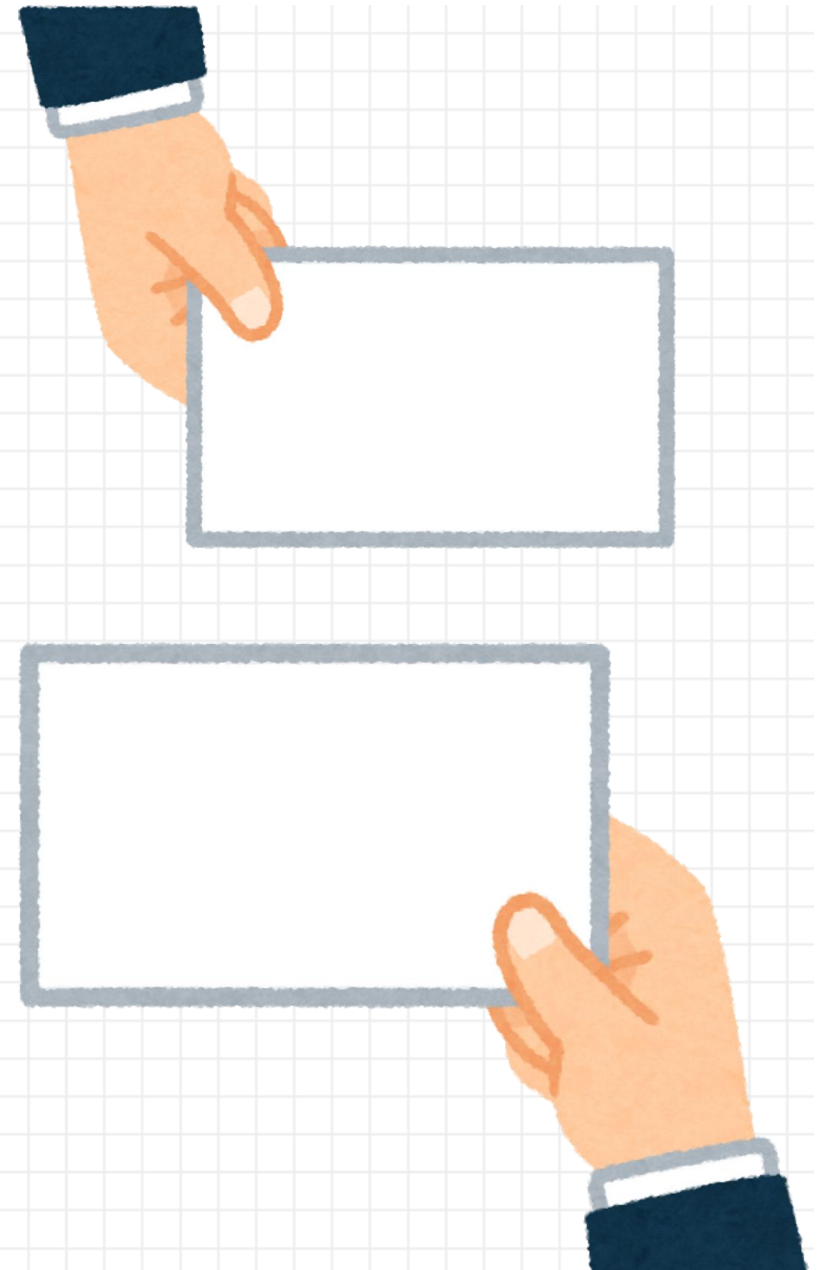
Networking can change your life.



## 3.2. Commitment or engagement

Just like planning objectives, creating a communication plan, or analyzing project results, networking is very important for maintaining the image we project virtually (which is, without a doubt, the complement to our in-person image).

This, ultimately, means having well-managed social media to make a good impression on the people who will be working with us: there's no denying that these are our very letter of introduction or calling card in the virtual age.




Let's say we have an account with over 1,000 followers but whose posts generate fewer than ten interactions: this demonstrates a lack of connection with our community and a major flaw in our communication strategy.




This indicator, which relates interactions to followers, is one of the most important for measuring the real interaction between an account and its community on social media and is called the engagement rate. It is calculated by dividing the total number of interactions (likes, comments, shares, clicks, etc.) by the total number of followers and multiplying the result by 100. For example:

$$\text{ENGAGEMENT RATE (\%)} = \frac{\text{TOTAL INTERACTIONS}}{\text{NUMBER OF FOLLOWERS}} \times 100$$

Engagement refers to the commitment of people associated with a product or service (users, customers, employees, members, etc.) to that brand. It has a fundamental emotional component to maintain a fluid interaction based on trust and empathy, sharing values and messages.



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Publishing content to demonstrate that our organization is doing a lot and forgetting the added value of our publications works against us: in the end, it creates a halo effect that suggests we're inauthentic, and this can obviously cause distrust for new strategic alliances. Social media isn't a showcase for accumulating achievements, but rather tools that should provide dynamism, creativity, and generate engagement.

Without engagement, there is no trust, and this is the foundation for seeking strategic alliances with new partners. Social media is our calling card, and neglecting its importance by creating merely descriptive posts that inflate our profile will only work against us. Therefore, before launching into networking, we must ensure that social media is up to par, with engaging content that showcases not only what we do but also what we can contribute.

***Remember that social media is the first place people will investigate you: a bad impression can close many doors.***

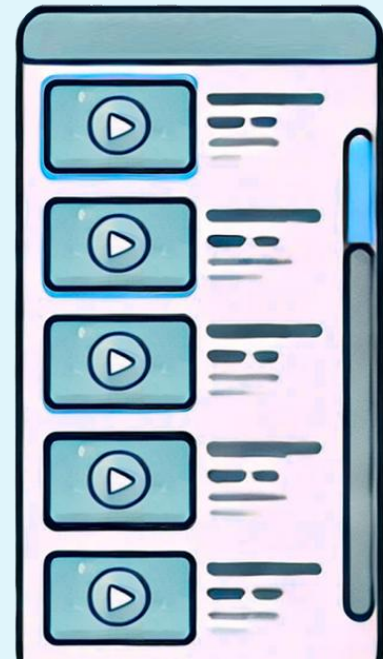


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**Marketing4eCommerce**

Engagement: what it is and how to calculate it





## 3.3. The basic principles for networking

### 3.3.1. Generate an event agenda

It's important to have an agenda that includes activities related to our project, including large-scale national and international events, both in person and online. Trade shows, conferences, seminars, workshops, and even webinars are just a few examples that can help us spread our ideas and expand our network.

The agenda should be constantly updated: events can arise both planned and last-minute, so it's feasible to follow social media profiles that publish information about activities related to our project or subscribe to specialized newsletters on the topic of interest. In this way, the agenda becomes an indispensable element if our goal is networking and maximizing the success of opportunities.

### 3.3.2. Study the places and people you interact with

Before arriving at an important event or interviewing someone, it's essential to research the area so you don't miss out on opportunities. This way, you'll know what the agency can offer, what you're really interested in, and how to take advantage of the situation. Approaching someone or something without prior research is like a blind date gone wrong: it may look promising but lack any real value.

There are cases in which certain events have catchy names to attract audiences, but the content lacks interest, shattering expectations. On other occasions, however, we may be the ones who shatter the expectations of someone we want to meet professionally because we haven't studied their career despite being interested in a project.

Let's be honest: we like people to know about our work, to be aware of our previous experience, but above all, we like meaningful and interesting conversations. If you show up without any prior information, you'll have a hard time capturing their attention.




### 3.3.3. Making a good impression


Beyond a seemingly good in-person appearance, these days our social media accounts are our business cards: they must be up-to-date, well-maintained, and relevant to what we want to convey to others. If your profile isn't polished, you're losing credibility from the very beginning.

A general principle to apply in social media management is that no interaction with other entities or specific individuals should be left unanswered, as the fundamental objective is for them to feel supported. To achieve this, it is important to plan both the general strategies for action and the methods and tones to be used, taking into account, in this case, the overall image and the values, goals, and objectives of the entity.

When faced with positive messages, it's a good idea to respond with gratitude or complicity, but when faced with negative responses, it's not always a good idea to remain silent or delete a comment to try to make light of the matter.



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The best advice we can give you from a place of empathy is to try to find out what happened and provide a satisfactory response that constitutes an apology or explains or justifies what happened, being careful not to blame the person commenting.

It's also important to have a clear crisis communication strategy in place to establish protocols for responding to comments from so-called trolls, which are often provocative, insulting, and unjustified. There are two things to keep in mind:

- Never feed the troll by entering into empty dialogues: many are obsessed with what they want to believe and not with evidence.
- The best responses are complete ignorance or, in some cases, a single response that combines politeness, elegance, and humor to reverse its effects. However, for this to work, a great deal of ingenuity is required to avoid tarnishing the entity's image, so this option must be handled with extreme caution.

### 3.3.4. Don't be afraid to connect with others

Networking is about being remembered, and to achieve this, you need clarity, brevity, and effectiveness. A good example of this strategy is the minute a screenwriter or director is given to pitch their film idea to a production company.

The technique, known as pitching (from "elevator pitch"), focuses on immediately capturing attention and conveying the essence of the project in a few words, without beating around the bush or unnecessary explanations. Similarly, if you take too long to explain who you are and what you do when introducing yourself, you risk losing interest.

But be careful: you shouldn't just explain what you do, but also generate relevant conversations that capture people's attention and spark their interest in you. Therefore, whether you interact in person or online, you must overcome your fear of networking, as that is precisely the driving force behind networking.

### 3.3.5. Keep in touch and take care of people

Building professional relationships is useless if we don't make an effort to nurture them. In such an interconnected world, we mustn't forget the doors that social media opens for us and ensure connections through social media, email, and instant messaging like WhatsApp, depending on the individual's profile and the appropriateness of the circumstances. Some tips we offer to help keep professional relationships from fading are:

- Interact relevantly with your content on social media.
- Share your content to strengthen ties.
- Ask questions about topics you don't know about.
- Remember the effectiveness of empathy and personalized messages.
- Don't insist or force anything: if there is no response, it's better to wait and try a new interaction later.
- Be authentic and professional.



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**Learn and Improve**

Never eat alone: keys to networking




### 3.4. Crisis communication in the field of networking


Information on social media flows rapidly and constantly, so in all aspects of its management, the communications manager must focus not only on creating attractive content that generates engagement but also on having a strategy that allows for an effective response to unforeseen situations.

Crisis communication is a set of key strategies that must be followed when managing unexpected situations that could affect an entity's reputation in the digital environment.





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Crisis communication is more than a reaction; it's an anticipation of problems, requiring the generation of messages to minimize their negative impact. In the information age, everything goes viral in seconds, and a poorly managed crisis can lead to a loss of trust that's difficult to reverse.

The word crisis, in fact, is associated with the Greek verb krino, which comes from the Greek κρίνω (krino), whose underlying meaning is the notions of distinguishing, interpreting, and deciding; which explains why, when managing a problem, the ingenuity with which the situation is addressed is at the heart of the solution.


### **3.4.1. First actions in the event of a crisis**

There is no single model for responding to crises, but each requires responses tailored to its context. While they all have in common the unforeseen situations that affect the company's image, they can arise from internal conflicts, product or service failures, corporate scandals, environmental problems, etc.





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The first reaction to a crisis is often panic, denial, or improvisation. However, the first response to a problem should be calm, as this is the only way to analyze the situation calmly and avoid impulsive decisions that could worsen the situation. In other words, the key is:

- **Recognition of the crisis:** The crisis must be acknowledged internally by the entity experiencing it, and from there, its impact within the organization and its external projection must be assessed. Denying a problem that is already known or is being widely discussed can only have a negative impact on our image.
- **Defining a clear and coherent message:** Therefore, being transparent and then crafting a more or less rapid response is one of the keys to avoiding losing the trust of our target audience and partner organizations.
- **Choosing the right channels:** Narrative control of the crisis must be established through key channels, and therefore specific attention must be paid to the mode and means of communicating the problem.



### 3.4.2. Key questions in managing a communication crisis

When faced with a communication crisis, we must be aware of what is happening and then analyze the situation to identify the actors involved using Lasswell's paradigm or two-step theory, which, although popularized by sociologist Harold Lasswell at the end of the last century, dates back to Aristotle's Nicomachean Ethics.

According to Laswell, understanding the communicative act is achieved by answering a series of questions (what, who, where/when, why, how) and, therefore, in contexts where a crisis arises, this paradigm must be followed to find the facts that generated it and thus be able to respond effectively, taking control of the narrative so as not to let events or others speak for us.

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- **What caused the crisis? It could have been due to internal or external factors within the organization: this factor is crucial for taking control because it allows us to know what cards we're playing.**
  - **Where and when did the crisis begin? Pinpointing the starting point and the time it originated allows us to segment and assess the response strategy and the appropriate channel, as resolving a conflict in an internal setting (within the office) or externally (on social media), nor one that has been going on for a long time, is not the same as one that is more recent.**
  - **Who benefits from the crisis? When shortages or declines occur in our organization, there are obviously always actors who benefit purely through compensation, such as competitors, stakeholders, or sectors of public opinion. Identifying these parties can help us understand the motivations behind the crisis and predict the movements of harmful actors.**

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- **Why did the crisis begin? Every crisis has a trigger, and understanding it will help you root out the problem rather than merely treating its symptoms superficially.**
  - **How do I overcome the crisis? This is what is known in economics as opportunity cost, or, in other words, the value of the alternative that is discarded when making a decision: for example, assuming responsibility as managers, apologizing, abandoning a colossal or illusory project, or disassociating ourselves from harmful practices or toxic people. Assessing the damage will allow us to design a strategy that preserves credibility.**

### **3.4.3. Damage control**

Leaving it to improvisation without a plan will only worsen the crisis. It's not trivial, no matter how much it may seem like a financial effort, to surround ourselves with a team of experts who can use all the tools we've previously demonstrated if we don't feel sufficiently qualified to do so, because after all, they are seasoned professionals who are well-versed in strategic decision-making.

For effective management, it would be essential to have experts in different fields, among which the following are a fundamental pillar:

- **Legal experts: to assess the legal risks of the problem.**
- **IT experts: to control data leaks or cyberattacks.**
- **Communications and social media experts: to study public opinion if the crisis affects our organization externally. Social listening will allow us to quickly analyze the actors involved and negative messages in order to respond swiftly, as social media is spreading content at an unprecedented rate, causing the situation to spiral out of control. They are also responsible for drafting communications that allow us to take control of the narrative should it spiral out of control.**

#### **3.5.4. Language in crisis communication**

The message conveyed in a crisis must be based on clarity: whoever is managing the problem must use short, direct sentences in language easily understood by the majority of the audience, avoiding technical jargon or obvious ambiguity.



Buscar



**MrFrosillo**

10 classic mistakes in crisis communication

