

# SOCIAL BALANCE 2024

**Som - Fundació**

## INTRODUCTION

With the aim of reinforcing our commitment to transparency in management, we publish the 2024 Social Balance of Som – Fundació.

This document includes the most relevant data on the bank's economic activity during the 2024 financial year, as well as the main figures and information related to the work carried out to fulfil our mission. In addition, it includes a quantitative and qualitative analysis of the different areas of management, which allows the social, environmental and good governance impact of the foundation to be assessed.

Through the Social Balance, Som - Fundació shares in a clear and accessible way its performance in the economic, ethical, social and environmental fields, and reaffirms its commitment to improving the quality of life of people with intellectual and developmental disabilities. The entity offers them the necessary support to accompany them in decision-making and in the development of their personal project.

## 1 MISSION OF THE FOUNDATION

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### 1.1 MISSION OF THE FOUNDATION

Som – Fundació ensures that people with intellectual or developmental disabilities, people with mental illness and the elderly have the necessary aid and support to be able to develop their personal project throughout their lives.

The purpose of the Foundation is to protect, care for and provide the necessary safeguards and support, on a non-profit basis, as an assistant, tutor, curator, supervisory body of the support provision figure or any other legal figure, provided for or permitted by current legislation on support/personal protection institutions, or in a will or other type of public document, mainly of people with intellectual and developmental disabilities, which is entrusted by the Foundation in court or by voluntary denunciation of both the parents or the person himself.

#### **Geographical scope**

The geographical area of action of Som – Fundació is the autonomous community of Catalonia, where it carries out all its activities and offers support to people with intellectual and developmental disabilities.

### 1.2 ACTIVITIES AND PROJECTS

#### **Main lines and areas of action**

**Support:** accompany in decision-making and provide the necessary support so that the people we support can build their life project. Defend their rights in order to ensure their well-being, accompany them in their integral development, and their social inclusion

**Som futur Programme:** Aimed at those families who have legally decided that Som – Fundació is the entity that will provide support to their family member with disabilities when they are absent. The program makes it possible for families or professional support people and Som - Fundació to get to know each other, in order to provide security and confidence for the future.

**Information and advice:** To inform and guide people who have a family member with a disability, or professionals from organisations, on the decision-making support system.

#### **Main activities carried out**

Different activities, programmes and projects have been progressively developed to support all the needs requested, such as:

- **Independent Living:** The aim of the programme is to **support and promote the independent life of the people with disabilities** we serve, favouring personal development, self-determination and the defence of their rights, **promoting and enhancing personal autonomy and offering opportunities**, all based on a personalised support system. The organisation is part of the *Accessibility and Independent Living Network*, an action network of *the Citizens' Agreement* for an Inclusive Barcelona, promoted by *the Municipal Institute for People with Disabilities*, which works to make the right to independent living a reality in our city. With the collaboration of: the Department of Social Rights and Inclusion, Barcelona City Council, the "la Caixa" Foundation and the Social Action Fund of the Sagrada Família Foundation.
- **Care for families at social risk:** a project that **offers financial aid to cover the basic needs of food, hygiene, clothing, medicines or other products to a group of families in a situation of social vulnerability**, specifically those with dependent children. It is a biannual project that aims to improve, preserve health and cover the basic maintenance costs of these families. It is based on defending their rights and making society aware of their situation and showing interest in it. With the collaboration of: Department of Social Rights and Inclusion.
- **Medical accompaniment programme:** the aim of the project is for users to be accompanied to all the medical visits they need, regardless of their personal situation or income. This support includes accompaniment to medical care, support in monitoring their health and, consequently, improvement of their quality of road. At the same time, this support ensures that people receive support so that they do not have communication problems with health personnel. With the collaboration of: Department of Health of the Generalitat.
- **Volunteering programme:** a programme created at the beginning of the foundation **to improve the quality of life of the people we support**. Volunteers collaborate altruistically. They offer **emotional support**, share **leisure activities** with the person with disabilities, establishing a personal relationship that enhances their abilities and emotional well-being. They actively participate in the mission of the foundation through **face-to-face and collaborative volunteering, corporate volunteering and inclusive #JoTbPuc volunteering**, aimed at people with disabilities whom the foundation supports in order to defend their right to participate in community life. With the collaboration of: Department of Social Rights and Inclusion, Caixabank and Loteries de Catalunya.
- **Som Futur Program.** It is the programme of future support commitments designed for people with disabilities and families who want Som – Fundació to support them when the time comes. With the collaboration of: Barcelona Provincial Council, Barcelona City Council and the Department of Social Rights and Inclusion.
- **Cognitive Accessibility Programme.** We want everyone to be able to understand the information we generate. For this reason, we work to make it accessible to people with

comprehension difficulties. We have our own team that adapts and validates the contents of our magazine *Coses Nostres*, and we collaborate with specialized social entities to adapt other relevant documents. In addition, we are part of the AccessCat Network and the Cognitive Accessibility working group of Dincat, spaces for coordination and advocacy to advance the accessibility rights of people with intellectual disabilities. With the collaboration of: Department of Social Rights and Inclusion.

- **Inclusive leisure.** At Som – Fundació we understand leisure as a right and a key tool for people's emotional well-being, inclusion and autonomy. For this reason, we promote inclusive leisure activities that encourage participation in cultural and social life, promote healthy habits and help combat unwanted loneliness. Every year we organize meetings such as the Christmas lunch in Barcelona and the Three Kings lunch in Lleida, as well as the April Fair in spring. Also part of these initiatives are the Som Companys group, a group that meets monthly to carry out recreational and cultural activities, and the artistic meetings, where we meet once a month with the teams and with people interested in volunteering, sharing creative spaces where art is the common thread. With the collaboration of: Caixabank.

## 1.3 USERS AND BENEFICIARY GROUPS

### Profile of the beneficiaries and/or groups

Som - Fundació supports the legal capacity of people of legal age, with intellectual or developmental disabilities, with multiple pathologies or disabilities associated with PD, people with mental illness and the elderly. The foundation's team of professionals accompanies the people they support in all aspects necessary for their personal, emotional and patrimonial well-being so that they can make their life project a reality.

### Communication channels with users/beneficiary groups

In addition to personal follow-ups, other channels are also established to communicate both with users and with the rest of the interested parties and groups with which you have a relationship:

- Ordinary mail: sending the monthly newsletter *Coses Nostres*, Christmas and Birthday Greetings,...
- Social networks: Posts on [Facebook](#), [Instagram](#), [Linkedin](#), [Twitter](#), [blog](#).
- Face-to-face: attendance at activities organised by the foundation, such as snacks, April Fair, Christmas lunch.
- [Som - Fundació website](#): access to organisational, economic and budgetary information and corporate documents of the entity.

The social team carries out periodic face-to-face follow-up visits to users in order to identify their needs in a timely manner, support them, ensure their rights and carry out the actions that derive from the exercise of the support function.

### Number of users/beneficiaries

<i>Users/beneficiaries</i>	<b>2024</b>
Number of users/beneficiaries	3.863

### Number of users / direct/indirect beneficiaries

<i>Users/beneficiaries</i>	<b>2024</b>
Number of users/direct beneficiaries	1.816
Number of indirect users/beneficiaries	2.047

### Number of users/direct/indirect beneficiaries by lines of activity

<i>Users/beneficiaries according to line of activity (direct)</i>	<b>2024</b>
Decision-making support	846
We are the future	534
Information and advice	436

<i>Users/beneficiaries according to line of activity (indirect)</i>	<b>2024</b>
Decision-making support	1.438
We are the future	1.335
Information and advice	1.090

## 1.4 ECONOMIC ACTIVITY

### Economic activity, products and services

Som – Fundació is a non-profit organisation, and as such does not provide or offer remunerated services. Its only activity is to support the decision-making of people with disabilities. It defends their rights, protects and ensures the quality of their lives.

### Profile of customers, consumers of products and services

Som - Fundació supports the legal capacity of people of legal age, with intellectual or developmental disabilities, with multiple pathologies or disabilities associated with PD, people with mental illness and the elderly. The foundation's team of professionals accompanies the people they support in all aspects necessary for their personal and emotional well-being so that they can make their life project a reality.

### Income by activity

<i>Income by activity (in euros)</i>	<b>2024</b>
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Monetary Value	€6,979,188.4
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## 1.5 EFFECTIVENESS

### Evaluation of the effectiveness of activities and projects

Som - Fundació has implemented a quality management system based on the UNE-EN ISO 9001:2015 standard. The main objective of the standard is to continuously manage and control quality in all defined processes of an organization, meeting the needs and expectations of all stakeholders. This system covers and is applied in all the main lines of action.

In order to comply with the regulatory and internal requirements of the entity itself, indicators are established to monitor activities that identify strengths, weaknesses and opportunities for improvement.

Som - Fundació, has the Accreditation of Calidad Plena, a seal awarded by Calidad Plena Inclusión that recognizes the Plena Inclusión quality model, the result of the interaction of three essential components such as quality of life, quality in management and ethics. This recognition is evidence to third parties that the entity fulfils its mission. Periodic evaluations are carried out to check that the requirements are met.

Som - Fundació has been preparing the Integrated Social Value (VSI) study since 2016. This study was developed to respond to the challenge faced by non-profit organizations, to identify, quantify and monetize the social value they generate in society and translate this value into money. This study generates a measurable indicator to identify the areas most valued by stakeholders.

From the latest study carried out in 2024, it should be noted that our Gross Integrated Social Value has been **12,892,535** euros, a figure that represents an increase of **31%** compared to 2022. This growth can be explained by the increase in activity, the improvement in indicators and the multiplier effect of the new emotional value incorporated

It has also been possible to measure the socio-emotional value generated by our work. This indicator takes into account how people perceive the quality of the support received. In our case, we have obtained a multiplier factor of 1.28, which allows us to affirm that a gross socio-emotional value of more than **14.7** million euros is generated.

All this means that for every public euro received, we return **4.87** euros to society. A figure that highlights the impact of our work, both in the economic field and on people's emotional well-being.

### Degree of achievement of the objectives of the Strategic Plan/Annual Plan

During 2024, work has been done on the preparation of the new Strategic Plan. This Plan has been defined with the participation of all the people who are part of Som - Fundació. A driving group was created made up of 8 people represented from the different areas, the Works Council, the Management Team and the Board of Trustees.

This team has analysed both the internal data (activity data of the lines of action and interest groups) and the external data of the entity (political, economic, social, legal, technological context).

The degree of compliance with the previous Strategic Plan, which covered the period from 2019 to 2023, was severely affected by the pandemic. Even so, we achieved almost half of the proposed actions.

### Activities carried out effectively and analysis of the context

In the [2024 Annual Report](#) published on our [website](#) , you can find data on our activities.

## 1.6 EFFICIENCY

### Ratio of foundational expenses / total expenses

<i>Ratio of expenditure on foundational activities to total expenditure</i>	<b>2024</b>
Ratio of expenditure on foundational activities to total expenditure	0,90

### Ratio of necessary expenses / total expenses

<i>Ratio of necessary expenses / total expenses</i>	<b>2024</b>
Ratio of necessary expenses / total expenses	0,10

### Fundraising expenditure / total expenditure ratio

<i>Fundraising expenditure / total expenditure ratio</i>	<b>2024</b>
Fundraising expenditure / total expenditure ratio	0,00

### Expenditure on foundational activities broken down by areas of action/foundational lines (%)

Prior to 2019, segmented information only took into account the division based on subsidized programs. From 2019 onwards, all the activity carried out by the Foundation is taken into account for its internal operation and for users, whether the activity itself is financed with subsidies or not.

<i>Expenditure by areas of action/foundational lines (%)</i>	<b>2024</b>
Management of the entity	7%
Communication	1%

Quality	0%
Administration	6%
Accountancy	6%
Legal	3%
Social	71%
Emergencies	0%
Host	0%
Patrimony	2%
Volunteering	1%
As - Companys	0%
Preparing for the Future	1%
Independent Living	2%
Join me	1%

## 2 PEOPLE

### 2.1 PEOPLE IN THE ORGANIZATION

#### 2.1.1 ORGANIZATION PROFILE

##### Number of women and men in the management team

<i>Management team (as of 31 December)</i>	<b>2024</b>
Women	2
Men	4
<b>Total</b>	<b>6</b>

##### Number of women and men on staff

<i>Staff on staff (as of 31 December)</i>	<b>2024</b>
Women	24
Men	72
<b>Total</b>	<b>96</b>

#### 2.1.2 EQUAL OPPORTUNITIES AND DIVERSITY

##### Equal Opportunities Plan and actions developed

Som - Fundació, in its commitment to the establishment and development of policies that integrate equal treatment and opportunities between women and men, drew up and approved its first Equality Plan in 2017, which will be valid until the end of 2020.

In April 2021, the negotiation of the second edition was launched, with the participation of people appointed by the company representation and duly accredited in the different acts, as well as the legal representation of the staff of the company's centre.

In 2021, the entity's second Equality Plan was approved and presented, which will be valid for 4 years.

Its application encompasses the entire workforce and the main objectives are:

- To make use of integral language.
- Review image dissemination policies in order to avoid stereotypes.
- Increase policies to promote and/or increase the presence of women and men in those areas where they are under-represented, respectively, taking into account the supply and demand of the labour market.
- To promote training to raise awareness of equal opportunities.
- To provide information on the possibilities of work-life balance.
- Guarantee the internal conditions necessary to fight against cases of sexual harassment, sexist attitudes, discriminatory treatment and gender violence.

For the monitoring and evaluation of the development of this Plan, a Monitoring Committee is constituted that meets in an ordinary manner at least twice a year or extraordinarily whenever appropriate, to ensure that the determined actions are carried out within the agreed deadlines.

### Composition of the management team, by sex (%)

<i>Management team (as of 31 December) (%)</i>	<b>2024</b>
Women	33,33%
Homes	66,67%

### Composition of the workforce, by sex (%)

<i>Staff (as of 31 December) (%)</i>	<b>2024</b>
Women	25,00%
Homes	75,00%

### Workforce according to gender and professional group

<i>Staff on staff (as of 31 December)</i>	<b>2024</b>
<i>TECHNICAL</i>	<b>28</b>
Women	6

Men	22
<b>TECNIC SUPERIOR N1</b>	<b>27</b>
Women	7
Men	20
<b>TITLED N2</b>	<b>35</b>
Women	9
Men	26
<b>TITLED N3</b>	<b>6</b>
Women	2
Men	4

### 2.1.3 WORKING CONDITIONS AND WORK-LIFE BALANCE

#### Work-life balance measures

The work, personal and family life balance measures that Som – Fundació professionals can take advantage of are:

- Flexible schedule
- Adaptation of clocking in and out of the office
- Reduction of working hours
- Vacation days to enjoy outside the calendar year
- Leave to care for children or dependent family members
- Voluntary leave
- Compacted breastfeeding
- Unpaid leave
- Paid leave for doctors, school tutoring, family emergencies, etc.
- Telecommuting

#### Staff with permanent contracts and temporary contracts, by sex (%)

<i>Staff by type of hiring, by sex (as of 31 December) (%)</i>	<b>2024</b>
<b>Staff with permanent contracts</b>	<b>96,88%</b>
<i>Women on permanent contracts</i>	<i>95,83%</i>
<i>Men on permanent contracts</i>	<i>100%</i>
<b>Staff on a temporary contract</b>	<b>3,13%</b>
<i>Women on staff on temporary contracts</i>	<i>4,17%</i>
<i>Men on staff with temporary contracts</i>	<i>0%</i>

#### Turnover rate, by sex

<i>Staff turnover rate, by sex (%)</i>	<b>2024</b>
<i>Women</i>	<i>4,17%</i>

<i>Men</i>	4,17%
<b>Total Workforce</b>	<b>4,17%</b>

### Staff covered by work-life balance measures, by sex (%)

<i>Staff covered by conciliation measures, according to sex (%)</i>	<b>2024</b>
<i>Women</i>	22%
<i>Men</i>	8%
<b>Total Workforce</b>	<b>19%</b>

### Workplace Climate Surveys

In 2024, no work climate survey will be carried out.

#### 2.1.4 EQUAL PAY

##### Highest salary / lowest salary ratio

<i>Highest salary / lowest salary ratio</i>	<b>2024</b>
Ratio	3,84

##### Ratio of average male salary to average female salary, by occupational group

<i>Difference between the average salary of men and the average salary of women, by professional group</i>	<b>2024</b>
<i>TECHNICAL</i>	-0,39%
<i>TECNIC SUPERIOR N1</i>	19,54%
<i>TITLED N2</i>	9,75%
<i>TITLED N3</i>	44,21%

#### 2.1.5 PROFESSIONAL DEVELOPMENT

##### Training plan and training actions

Annually, the heads of each area, together with the professionals, and HR are assessed and the training needs are determined. The identification of training needs is conditioned by: mismatch between the competency profile of the job and the profile of the professional, professional retraining, expansion of technical knowledge, incorporation of new technology, changes of job at an internal level and suggestions from the professionals themselves.

In addition to training, the entity's staff attends all those seminars, training sessions, congresses,... who can contribute knowledge or experience applicable to their job.

Throughout 2024, the most relevant training actions have been:

- Mental health and intellectual disability
- Fundraising
- Social Security benefits
- Occupational risk prevention
- Compliance penal
- Relationship of help and intellectual disability
- Internal auditors according to UNE-EN ISO 9001:2015

### Staff who have received training (%)

<i>Staff who have received training (%)</i>	<b>2024</b>
Staff who have received training	<b>100%</b>

### Total number of hours of training

<i>Total number of hours of training received by staff</i>	<b>2024</b>
Training hours	<b>899,50</b>

### Regular staff performance reviews

Som – Fundació believes that the development of an organization is based on the development of the people who work in it. For this reason, regular meetings are held between each worker and their direct managers, and follow-up meetings with HR when required.

### Expenditure on training

<i>Investment in training (in euros)</i>	<b>2024</b>
Monetary Value	<b>6.500,00 €</b>

## 2.1.6 HEALTH, SAFETY AND WELL-BEING OF STAFF

### Measures for the prevention of occupational risks and promotion of staff well-being

Som – Fundació has an occupational risk prevention policy that is based on the following aspects:

- Occupational risk prevention plan, which determines how the assessment of possible risks and their intervention is carried out. The entity aims not only to comply with current legal requirements, but also to progressively improve the safety, hygiene, ergonomics and psychosociology conditions of professionals. For the modalities of occupational safety, industrial hygiene and ergonomics and applied psychosociology and health surveillance, the entity has contracted an external prevention service.

- Assessment of occupational risks at all the entity's headquarters in order to identify and eliminate risks, as well as the urgency of acting.
- Study of the ergonomic risks of each worker's workplace, in order to determine the different characteristics of each job, the relationship with the professional occupying that position, the deviations detected and the possible correction and control measures.
- Initial training in occupational risk prevention for all new recruits.
- Emergency plans that define the sequence of actions that are carried out to control an emergency situation, as well as periodic drills. The entire workforce is informed periodically.

## Training in occupational risk prevention

Total number of hours of training received by staff	2024
Training hours	70

### 2.1.7 INTERNAL COMMUNICATION

#### Internal communication channels:

The internal communication channels available to Som – Fundació are:

- Work and/or team meetings depending on the interlocutors involved (support teams, the management team, board of trustees and board of directors, meetings by areas, working groups/projects, etc.)
- monthly newsletter *Som Notícia*, newsletter *Coses Nostres* and Newsletters

#### Internal conflict management mechanisms and/or procedures:

Within the current framework of the new regulatory requirements, Som – Fundació has established a crime prevention system or programme. A key instrument in this system is the enactment of a [Code of Conduct](#). With this Code, however, the entity not only aims to meet the legal standards in force today, but also aims to go further and want to institute a culture of respect and promotion of ethical standards.

The preventive effectiveness of the Code of Conduct requires that the entity's professionals and third parties related to the entity are aware of its existence and content.

It is for this reason that the [Code of Conduct](#) is disseminated through the internal and external means available to the entity (website, email, hand delivery to new recruits, etc.). It is up to all the people who participate in the Som - Fundació project to honour this commitment.

In addition, the company has a [Whistleblowing Channel](#), through which any employee of the company and/or others related to it can make queries, or resolve legal or ethical doubts about

any conduct or complaints of risky actions or behaviors that go against the law or the company's Code of Conduct.

## 2.2 VOLUNTEERING

### 2.2.1 VOLUNTEERS

#### Total number of volunteers

<i>Number of volunteers (as of 31 December)</i>	<b>2024</b>
Support Volunteering	<b>57</b>
Corporate Volunteering	<b>2 companies</b>
Collaborators	<b>7</b>

#### Areas and activities in which volunteers have participated

The Volunteer Program has volunteers who collaborate altruistically with the entity and actively participate in the mission of the foundation through:

**One-on-one volunteering:** When the SOM Social Teams detect a need of the user, which can be covered with a volunteer figure, the search for possible candidates begins. The Social Team and the Volunteer Referent decide, prior to the assignment of this figure, which leisure and leisure activities they could share. One-on-one volunteering is based on establishing a goal that will always be the benefit and improvement of the quality of life of the people we support. During this voluntary action, a stable personal bond is created, which enhances capacities and emotional well-being by accompanying her in her personal project throughout her life. 57 support volunteers have been part of the program during 2024.

**Corporate volunteering:** Companies and corporations often promote solidarity among their professionals and collaborate with the foundation on a one-off basis, contributing volunteers in group, leisure, leisure or cultural activities.

40 users have taken part in the activities organised by these companies during 2024.

**Collaboration:** The people considered collaborators are those people who voluntarily participate, occasionally or sporadically, in various activities or tasks to support the entity, such as: support in the correction and/or translation of texts and publications, consultancy, training, workshops, seminars, occasional accompaniment in group activities, etc.

7 people have collaborated with various professional tasks in a totally altruistic way, during 2024.

## 2.2.2 VOLUNTEER TRAINING

### Training actions aimed at volunteers

The foundation establishes training objectives at a general and specific level so that volunteers can carry out their work with the greatest efficiency and be able to deploy their skills to the fullest.

The volunteer receives initial basic training to place him or her in the environment of the foundation; In this they are made aware of their rights and duties, they are explained what their role will be, the activities to be carried out according to each case and the necessary aspects to take into account when providing good support. The organisation offers other training courses to work on basic aspects of volunteering in organisations that support people with disabilities, as well as an approach to the concept of "support for legal capacity, or decision-making" provided by the foundation.

Periodically, the possibility of expanding resources and knowledge is also offered through interviews, courses, meetings or training talks.

Likewise, if a volunteer requires more personalized training or content adapted to their ability, the most appropriate resource is sought, either internal or external, so that they can achieve the training objectives set.

### Percentage of volunteers who have received training

<i>Training for volunteers (%)</i>	<b>2024</b>
Proportion of volunteers who have received training	<b>100,00%</b>

### Total number of hours of training for volunteers

<i>Total number of hours of training received by volunteers</i>	<b>2024</b>
Training hours	<b>390</b>

## 2.2.3 COMMUNICATION AND PARTICIPATION OF VOLUNTEERING

### Management of the participation of volunteers in the foundation's activities

The foundation includes in a procedure the management of the volunteer program and the relations with volunteers. This procedure describes the development of the entire programme and the set of tasks and management in general for which the figure of the Volunteer Referent will be in charge. Any aspect related to documentation, itineraries and/or activities necessary for the management of the programme, from the recruitment and selection process of volunteers, interviews, assignments, first contact between the two, subsequent accompaniment and follow-up and, where appropriate, the disengagement of the volunteer from the entity.

A satisfaction survey is carried out periodically among the volunteers. The main objective of this survey is to find out the degree of satisfaction of volunteers in the development of their voluntary action, with Som - Fundació, with the user it accompanies, and as a specific objective to know their involvement with both users and the entity, assess interest and continuity and know their perceptions, feelings and opinions regarding involvement and the feeling of belonging to the entity.

### **Channels of communication with volunteers**

The volunteers, the volunteer referent and the foundation's team of professionals will communicate constantly, and whenever it is considered necessary for the well-being of the user, there will be communication channels between the entire support team in the voluntary action. In addition, the volunteer referent will hold a regular meeting (every 6 months maximum), with the volunteer and their referent and social assistant, in order to promote contact and be able to detect in a timely manner the changes or situations that imply better attention and management, as well as any other aspect that may be necessary according to each case.

As an additional communication channel, a WhatsApp group is created through which the volunteer referent, the social team and the volunteer will be able to establish easy and quick communication.

Volunteers receive the newsletters that Som - Fundació issues periodically.

### **Campaigns to attract volunteers**

Depending on the needs of each user, the actions to be carried out are defined. We work with different volunteer platforms by making periodic calls.

On certain occasions, recruitment is carried out directly through the local volunteering point or an entity in the municipality of residence or close to the user's environment.

## **3 GOOD GOVERNANCE**

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### **3.1 TRANSPARENCY**

#### **Public information about the foundation**

In compliance with the transparency obligations established by current regulations, *Som – Fundació* makes available to the public, through its website, the documents related to the organisational, economic and budgetary information of the entity. In this way, information is provided to all interested parties, guaranteeing transparency and accountability for the work carried out.

## 3.2 EMPLOYERS

### Composition and structure

According to the Statutes of Som - Fundació, **the Foundation will be represented**, governed and administered, with the broadest faculties, by a Board of Trustees composed **of a minimum of six people and a maximum of fifteen.**

#### **The following may not be skippers:**

- **Individuals** who have an employment relationship as an employee or contractor or of a similar nature with the people whom the Foundation supports.
- **Legal persons** or those natural persons who make up any representative or administrative body in Entities that directly or indirectly maintain an employment, salaried or contracted relationship or the provision of services or of a similar nature with the people to whom the Foundation supports.
- **People who incur** in legal incompatibility.

The duration of the Trustee's position will be **five years** and may be re-elected indefinitely for periods of equal duration. The Board of Trustees will choose from among its members **one person for the Presidency and one for the Vice-Presidency**, which will replace the Presidency in cases of absence, illness or impossibility. It will also choose from among its members **one person for the Treasury and** will also designate **one person for the Secretary** who may not have the status of employer and, in this case, the position may be remunerated

**The duration of the positions of Presidency, Vice-Presidency, Treasury and Secretary**, provided that the Secretariat is held by a trustee, **will** as a general rule **be five years**. Under no circumstances may the total of fifteen consecutive years in these positions be exceeded from the date of their first election, but they may be re-elected as a trustee indefinitely.

The figure of the **"Chief Patron" was established**, which was always occupied by the **Abbot of Montserrat**. Its function is to ensure that the Foundation and its Board of Trustees put all their efforts into achieving the strictest respect for the human rights of people with intellectual disabilities and for the improvement of their standard of living, being at all times mediators in the event of any divergence within the Foundation. This position has a voice but no vote.

Chief Patron

P. Manel Gasch Hurios

#### **Members of the governing body of the year of study:**

**President:** Jordi Costa Molina

Member of the Board of Trustees of *Som - Fundació* since 2012.

In the position of President since 2014

**Vice-president:** Pere Grau Buldú

Member of the Board of Trustees of *Som - Fundació* since 2023  
In the position of Vice-President since 2023

**Treasurer:** Roser Galí Izard.

Member of the Board of Trustees of *Som - Fundació* since 2020  
In the position of Treasurer since 2023

**Member:** M<sup>a</sup> Eulàlia Balañá Vives

Member of the Board of Trustees of *Som - Fundació* since 2002

**Member:** Carles Dalmau Ausàs

Member of the Board of Trustees of *Som - Fundació* since 2001

**Member:** Eloïsa Martínez Torregrossa

Member of the Board of Trustees of *Som - Fundació* since 2005

**Vocals:** Jordi Andreu Soriano

Member of the Board of Trustees of *Som - Fundació* since 2012

**Member:** Jordi Bolós Giralt

Member of the Board of Trustees of *Som - Fundació* since 1994

**Member:** Josep Maria Duran Bellido

Member of the Board of Trustees of *Som - Fundació* since 1987

**Member:** Natalia Martínez Mustienes

Member of the Board of Trustees of *Som - Fundació* since 2009

**Vocal:** Silvia Garre Gui

Member of the Board of Trustees of *Som - Fundació* since 2020

**Member:** Jordi Gabarra Serentill

Member of the Board of Trustees of *Som - Fundació* since 2023

**Member:** Agustí Vilardebó Clascà

Member of the Board of Trustees of *Som - Fundació* since 2023

**Member:** Eva Ribó Fenollós

Member of the Board of Trustees of *Som - Fundació* since 2023

Josep Tresserras Basela – Non-trustee secretary

**Secretary** of the Board of Trustees of *Som - Fundació* since 2005

**Director – Manager** of *Som - Fundació* since 1991

## Number of women and men on the board of trustees

<i>Board of Trustees (as of 31 December)</i>	<b>2024</b>
Women	6
Men	8
<b>Total</b>	<b>15</b>

## Responsibilities and duties of the Board of Trustees

**The Board of Trustees is the governing body of the Foundation**, which it administers and represents, in accordance with the Law and the Statutes, and assumes all the faculties and functions necessary to achieve the foundation's aims. The responsibilities, organisation, operation and commitments of the Board of Trustees are set out in the Guide to Good Governance.

Although the Board of Trustees follows the same codes and rules of conduct and ethics as the foundation's team of professionals, it has a specific Conflict of Interest Policy for it.

In accordance with the transparency obligations according to Order JUS 152/2018, the entity presents **the corporate governance report** annually, which states that the principles of good management practices are complied with.

## Functioning of the Board of Trustees

The provisions relating to the operation and organisation of the Board of Trustees are regulated in accordance with the Good Governance Guide and the Statutes of the entity:

- **The Board of Trustees delegates to the Executive Board of the Board of Trustees**, made up of the people who hold the positions of president, vice-president, treasurer, secretary and three members, all of whom decide to delegate the Board of Trustees and who by law can be delegated. In addition, the person who holds the management of the Foundation will participate in all the meetings, who will have a voice but not a vote.
- **The Board of Trustees will meet as many times as** the person holding the presidency deems necessary, who must convene it in writing at least once every three months and at least 72 hours in advance and may be sent electronically. It will also meet when requested by a quarter of its members.

The meetings are always in a hybrid, face-to-face and/or telematic format. In 2024, the following were held:

- **4 Board meetings**, with an average attendance of 88%. All the Trustees participated in at least one of these meetings.
- **5 Executive Board meetings**, with an average attendance of 87%. All Trustees participated in at least 3 of these meetings.

- **All** members of the governing body participated in at least **2 meetings of those held** in 2024.

### **Other management, consultation or participation bodies**

The management team directs and manages the day-to-day running of the entity, meets twice a month, and whenever the situation requires it. It is made up of the following professionals:

**Josep Tresserras Basela.** Director-Managing Director, in the entity since 1991.

**Albert Rodríguez Fernández.** Assistant Manager and Head of Legal Area, at the entity since 2007

**Laura Aguilera Ferrer.** HR manager, in the entity since 2010

**Susana Font Torrent.** Head of the Administrative Area, in the entity since 2017

**Juan Manuel Martín Pila.** Head of the Social Area, at the entity since 2022

**Ramon Remiro García.** Head of the Accounting Area, in the entity since 2017

### **Evaluation of the Board of Trustees**

The Board of Trustees is evaluated implicitly. Explicitly at the first meeting of the year, there is always a section where the participation of the trustees in the meetings, acts and activities that the foundation has carried out during the previous year is evaluated.

The trustees undergo annual evaluation with the aim of assessing the exercise and improving its functioning.

### **Relationship of the Board of Trustees with the executive direction/management of the foundation**

At each meeting of the Foundation's Board of Trustees or Executive Board, the managing director gives information on those points or sections that the Foundation has set as priorities or that may pose a short-term risk to the entity.

At the first annual meeting of the Board of Trustees, the degree of achievement of the objectives set for the previous year is evaluated and the objectives for the current year are approved.

At the end of 2024, the selection process for the person who will take over from the position of Managing Director begins. Its incorporation is expected in the first quarter of 2025.

## **3.3 FINANCIAL CONTROL AND SUPERVISION**

### **Economic and financial information**

The Board of Trustees has approved the investment policy and destination of the income.

**The position of trustee** is free of charge as established by current legislation and the statutes themselves. In the last two years there have been no reimbursements of expenses to employers.

**The financial information** is sent to the trustees within the deadline set in the statutes to receive the call for the meeting itself where the economic issue will be discussed.

At all meetings of both the Board of Trustees and the Executive Board, information is provided on **the state of the Foundation's cash flow**, in order to foresee possible risks. The Board of Trustees is also periodically informed of the evolution of investments.

**The Board of Trustees knows the remuneration of the management team.** This information is published on the entity's website on the [transparency portal](#).

### **Risk management, identification and/or monitoring (Compliance)**

Som – Fundació has a [Code of Conduct for Criminal Compliance](#), which it disseminates and makes available to all interested parties.

On an annual basis, specific training is carried out **for the bank's professionals**, with the aim of reminding them of the importance of complying with the code and keeping them informed about legal **developments in terms of compliance**.

In addition, following the guidelines of the **ISO 9001:2015 Standard**, the entity promotes a **culture of risk-based thinking**. The **management team** and the **people responsible for the different areas** periodically identify and analyse the possible risks, establishing the actions and resources necessary to **prevent them or minimise their effects**.

## **3.4 ETHICS AND PREVENTION OF CORRUPTION**

### **Principles and values that underpin good governance and management practices**

*Som – Fundació* **includes its commitment to good governance and good management practices** in the [Code of Ethics](#) and the [Guide to Good Governance](#). The crime prevention programme is recorded in the [Code of Conduct](#), the [Conflict of Interest Policy](#) and the [Investment Code of Conduct](#).

Likewise, on the conflict of interest of the trustees, the [Articles of Association](#) regulate the following:

**To avoid conflict of interest, the following rules of conduct are established:**

- The trustees and persons indicated in Article 312-9.3 of Law 4/2008, of 24 April, on Book Three of the Civil Code of Catalonia, relating to legal persons (hereinafter Book III of the *CCCat*), must refrain from participating in any type of business and financial activities that may compromise objectivity in the management of the Foundation.
- The trustees and persons indicated in article 312-9.3 of Book III *CCCat*, do not maintain a professional or paid employment relationship with the Foundation.
- Contracts for the sale or lease of real estate or movable property of extraordinary value, the loan of money, or the provision of remunerated services may not be established between the Foundation and the trustees and persons indicated in Article 312-9.3 of Book III *CCCat*.
- In accordance with Article 312-9.3 of Book III *CCCat*, trustees and persons who are equivalent *may* only carry out transactions with the foundation if the need for and prevalence of the foundation's interests over the individuals of the trustee or equivalent person is sufficiently proven. Before carrying out the operation, the Board of Trustees must adopt a declaration of responsibility and submit it to the protectorate together with the relevant supporting documentation, in accordance with the provisions of the Protectorate.

*Som - Fundació* has a Space for Ethical Reflection in Social Services (ERESS), created in 2013. **Space in which deliberation on different ethical problems provides advice** that helps anyone linked to the entity to resolve questions and doubts of a day-to-day ethical nature. The space is made up of professionals and trustees of the entity, who have received previous training.

## 4 NETWORK, COMMUNITY AND CITIZENSHIP

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### 4.1 COL· COLLABORATIONS

#### Collaboration with other organizations and/or agents to create a network and bring improvements to the sector

Som - Fundació participates directly with other organisations or agents (public administrations, third sector entities, international organisations, etc.) in collaborative initiatives that aim to create sectoral projects, promote and boost public policies:

- Dincat - Full Inclusion Catalonia
- AEES Dincat
- Liber Association
- EASPD (European Association of Service Providers for Persons with Disabilities)
- Inclusion Europe
- Catalan Foundation Coordinator
- Barcelona City Council
- Catalan Federation of Social Volunteering

#### Collaboration with private companies in the development of projects with an impact on the community

**Som - Fundació collaborates with various entities to facilitate the rental of housing** for the users it supports and vulnerable groups.

On the other hand, **the participation** of the people we support continues to be promoted with the inclusive volunteering program (#JoTbPuc), where individual and collective volunteering actions are proposed. So their role is reversed, and they go from receiving support to giving it. During 2024, **14 people have carried out volunteer work** in 14 entities in the field of children, the elderly, health and social entrepreneurship.

## 4.2 SENSITIZATION

### Awareness and awareness campaigns aimed at citizens

With the aim of responding to the need of people with intellectual disabilities and their families to articulate support networks, *Som - Fundació*, through the **Som Futur support commitment programme, informs and advises families and professionals** on how to prepare for the future of people with intellectual or developmental disabilities.

Throughout 2024, several talks were organised aimed at individuals and families to provide information on issues related to the rights of people with intellectual disabilities, support for legal capacity and the various current support figures and on the work carried out by the entity

In addition, the program attended a total of 130 information and advice queries, mainly related to current care figures and in the planning of the future of people with intellectual or developmental disabilities.

## 5 ENVIRONMENT

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### 5.1 ENVIRONMENTAL MANAGEMENT

#### Management of environmental impacts and measures, initiatives or actions applied

Although the activity of Som – Fundació does not generate a significant direct environmental impact, the entity maintains a firm commitment to sustainability and the responsible use of resources.

With the aim of minimising the environmental impact, several measures have been implemented, such as:

Use of LED bulbs for greater energy efficiency, recycling of inks and toners to reduce polluting waste, reduction of the use of plastic in daily activities,..

The entity also has adapted vehicles for the transport and accompaniment of users. However, the use of public transport is actively promoted whenever possible, as a more sustainable alternative.

To reinforce these values, reminders are periodically made through the usual communication channels, and all interested parties are informed about new measures or improvement projects that are being implemented.

## 5.2 WASTE MANAGEMENT

### Total volume of waste generated, by type and method of disposal or management routes

Som - Fundació selects the waste generated internally in the foundation by recycling plastic, organic matter and waste in the corresponding containers destined for this purpose on a daily basis. The volume generated has not been quantified so far.

In 2024, a purchase of 750 kg of paper is made in anticipation of 1 year, in addition to 86 kg of recycled paper.

Since 2020, it has been working with FEMAREC, a social action entity that works for the social, labor and cultural insertion of groups at risk of exclusion and that is responsible for the collection and destruction of the entity's disused documentation. FEMAREC is certified according to the UNE\_EN 15713:2010 standard for the destruction of confidential material for its management and control system for the destruction of this type of material.

In 2024, a total of 380 kg of paper has been collected, which it subsequently manages as waste according to its nature.

With this action, the machines for shredding paper manually in the entity are no longer used.

At the same time, work is being done to raise awareness among professionals to reduce the number of prints on paper and encourage recycling.

## 5.3 ENERGY EFFICIENCY AND CLIMATE CHANGE

### Energy consumption, according to type of source

<i>Energy consumption, according to source</i>	<b>2024</b>
Electricity (kWh)	59.782
Diesel (l)	9.412

## Greenhouse gas (GHG) emissions

<i>Emissions de GEH (tCO<sub>2</sub>eq)</i>	2024
<b>Direct CO<sub>2</sub> emissions (scope 1)</b>	<b>27,01</b>
Fuels (diesel)	27,01

## 6 SUPPLIERS

### 6.1 MANAGEMENT AND RELATIONSHIP WITH SUPPLIERS

#### Supply Chain Management

Som - Fundació is based on the criteria established in its [Code of Conduct](#) to establish the relationship with its suppliers.

#### Total number of suppliers

<i>Suppliers</i>	2024
Total number of suppliers	88

#### Supplier Code of Conduct

Within the [Code of Conduct](#) of Som - Fundació, the guidelines for action to be taken into account with the entity's suppliers are established

For the selection of collaborating companies and entities , the following criteria are taken into account:

- All collaborating companies and entities must respect human rights, as well as International Labour Standards.
- Those entities with special sensitivity towards people with disabilities and towards those in a special situation of vulnerability will be positively valued.
- Collaborations with companies and entities that generate social exclusion will be avoided.
- All companies and entities will be respectful of the environment by complying with current legislation.
- Stable collaborative relationships will be promoted to guarantee greater impact action, the extraction of good practices and rigorous measurement of results.
- Agreements with companies and entities will be formalised in agreements in which the object of the collaboration and its clauses appear in writing.

- Unless expressly agreed by mutual agreement between the parties, the use of the Som Fundació logo will not be transferred to companies and entities. In the event that the logo is transferred, it will appear in writing and will not be confidential.

## 6.2 RESPONSIBLE PURCHASING

### Supplier selection criteria

Som - Fundació, takes into account the following criteria to select its suppliers:

- Quality of the good or product offered
- Price
- References from other professionals
- Career or history
- Closeness
- B Corp, IQNet SR10 or similar certification
- Supplier with workers from disadvantaged groups or at risk of social exclusion.

If you do not have reference suppliers, you will go to official bodies, business associations or request references from other organisations in the sector.

The principles of transparency, objectivity, non-discrimination and confidentiality are always respected in supplier selection processes.

The [Code of Conduct](#) sets out the common guidelines of conduct to be followed with suppliers

1. Transparency requires that supplier selection processes are open to a plurality of suppliers, that the process is not kept confidential or secret and that the opportunity to submit their offer is not denied to any interested supplier who meets the requested requirements.

2. Objectivity requires the selection of suppliers based on criteria related to objective characteristics. Objective characteristics of the supplier itself (among others, experience, economic solvency, technical solvency, satisfaction of ethical, environmental, social or territorial requirements, availability and commitment to comply with criminal regulations) and objective characteristics of its products or services (mainly quality and price but also delivery or execution time, payment facilities, technical service, after-sales service, maintenance and other similar).

3. Non-discrimination requires that no supplier should be excluded or selected a priori and arbitrarily. Everyone must have an equal opportunity to compete in the selection process and with the guarantee that all offers will be weighted equally and without unjustified favouritism.

4. Confidentiality requires that the offer of others participating in the selection process not be disclosed to any supplier.

## 7 OTHERS

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### 7.1 INNOVATION

#### Participation in sectoral tables and collaborative networks

Throughout 2024, Som - Fundació has continued to actively participate in different workspaces of **the Liber** and **Dincat Association – Full Inclusion Catalonia**, sharing knowledge and good practices in the field of support for decision-making and the promotion of independent living. We also maintain our collaboration in processes of validation of materials, collection of good practices and spaces for shared reflection with other entities in the sector.

Since September 2024, we have been members **of the iSocial Foundation's Community of Practice**, a space that allows us to learn first-hand about innovative initiatives in the social sector, assess their transferability in our context and establish synergies with other organizations. Within this framework, we have collaborated in the proposal of a future **InnoTrip**, scheduled for 2025, aimed at learning about good practices in social innovation at a national and international level.

We are also part of the [Advisory Board of the European project Care4Skills](#), coordinated by the iSocial Foundation. This project aims to develop training itineraries for professionals in the care and care sector for people in vulnerable situations. As an advisory entity, we participate in regular meetings and have trained different professionals from the social team within the framework of this initiative, providing the accumulated experience in the management of personalized support and the person-centered approach.

Through **Dincat**, we also actively participate in the deployment of the [DAS](#) (Development of Supports for Independent Living) training, aimed at strengthening the skills of teams when it comes to supporting decision-making, active participation and autonomy of people with intellectual disabilities.

At European level, we actively participate in two platforms of great relevance:

- **Inclusion Europe:** we have collaborated during 2024 with data provision and participation in focus groups for the study [Inclusion Indicators 2023: Union of Equality? Here's the reality](#), offering our vision on topics such as mental health, support for legal capacity and deinstitutionalization processes.
- **EASPD** (European Association of Service Providers for Persons with Disabilities): som membres actius de dos **Member Fora**:
  - **Member Forum on Inclusive Living**, which works to implement Article 19 of the CRPD, promotes strategies and tools for independent living, and develops public policy recommendations on supported housing and deinstitutionalization.
  - **Member Forum on Person Centred Technology**, focusing on the benefits of person-centred technologies and European policies related to accessibility, autonomy and digital inclusion.

In this framework, we have participated in the preparation of the document published in February 2024: "[Legal Capacity and Supported Decision-Making: A Framework for Action](#)" sharing our experience as an entity that promotes support practices aligned with Article 12 of the CRPD.

## Innovation and applied research projects

Som - Fundació has maintained its commitment to applied research and innovation aimed at social impact, participating as a collaborating entity in various projects in the scientific and technological field.

Within the framework of the [WELL](#) project, led by **TransMedia Catalonia (UAB)**, we have contributed our experience to promote more accessible communicative environments for people with intellectual disabilities, contributing to designing solutions that promote emotional well-being, understanding and participation.

We are also part of the research team of the study of [complexity factors in the provision of support](#), promoted by the **Liber Association**. This is a continuity project started in 2021, which in 2024 has focused its analysis on the **impact of complexity factors on decision-making**. Based on this work, we have been able to innovate by developing our **own tool for weighting complexity factors**, which allows us to better adjust intervention strategies, identify the most appropriate support profiles and better plan the training needs of the teams.

During 2024 we have continued to advance in the **development of a new technological application** linked to our NSI management system, in collaboration with the **Germà Tomàs Canet Foundation** and with the support of the **Next Generation funds**. This tool is designed to encourage the participation of users, families and volunteers in the life of the entity, through an adapted and accessible interface.




At the same time, we have begun to explore **uses of artificial intelligence (AI)** in internal processes, such as the automated review of social memories, the generation of accessible documents or the detection of patterns in intervention records. This exploration is always carried out under ethical criteria, with technical supervision and with the aim of improving the efficiency and quality of our work.



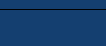












In terms of accessibility and internal transformation, the **cognitive accessibility programme** has continued to advance with the aim of becoming a cross-cutting line within the foundation, progressively involving all departments. During 2024, new easy-to-read materials have been adapted, continuity has been given to the accessible magazine *Coses Nostres*, and work has been done with a critical look at the real effectiveness of the adapted materials, especially as a result of the conclusions of the research project on the real reading comprehension of people with disabilities.

Barcelona August, 2025

Som - Fundació for the support of people with disabilities  
C/ Sant Fructuós, 12 - 08004 Barcelona T. 93.298.03.01 [www.somfundacio.org](http://www.somfundacio.org)  
Register of Foundations of the Government of Catalonia number 327 | Tax ID G-58371907

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This is a model developed by the Catalan Coordinator of Foundations