

Topic 3

**Organising ourselves to
sustain associative life:
networks, legal tools
and participation**



Radix

At the Escuela Radix school, we strengthen feminist and LGBTQIA+ organisations, promoting meeting spaces, horizontal community learning, and encouraging the creation of networks between organisations.

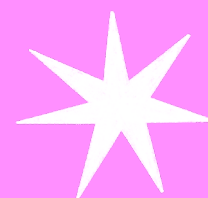


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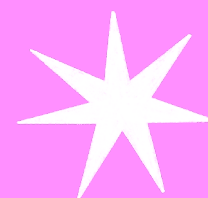
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Introduction

Introduction



Sustaining a civil society organisation (CSO) involves much more than sharing a cause. It means building collective spaces able to care for themselves, organise, take decisions, face challenges, adapt to change and keep generating impact over time. This manual was created with that purpose: to offer a practical tool to help us strengthen CSOs from a critical, collaborative and transformative perspective. Based on our diversities, we want to overcome a challenge: to build organisations that are more sustainable, more democratic and better able to respond to the needs of their communities.

We will begin this journey with a fundamental idea: no one transforms reality alone. Co-operation, interdependence and networking form the basis for many social, feminist, anti-racist and community organising experiences. Recognising this interdependence helps us understand that alliances are not only a strategy for achieving goals, but also a way of understanding how we inhabit and transform the world. The manual proposes a pathway that combines political reflection, practical tools and real-life experience. We will look at the principles of the Social and Solidarity Economy, review legal structures, forms and channels of decision-making, and possibilities for building alliances.

Choosing a legal form is not an exclusively administrative decision. It is a choice that reflects values, forms of governance, ways of sharing responsibilities and models of participation. Therefore, we will learn about the main forms used by civil society organisations and the Social and Solidarity Economy, analysing their characteristics, advantages, limitations and responsibilities, always from a practical and accessible perspective that supports decision-making.

The manual offers guidance for facing some of the main challenges of everyday organisational management: legal incorporation, registration in the relevant registries, drafting statutes, tax obligations, employment procedures, banking arrangements, and so on. We do not aim to provide an exhaustive legal analysis, but rather a clear map that makes it possible to understand the essential steps and to find the resources needed to go deeper when required.

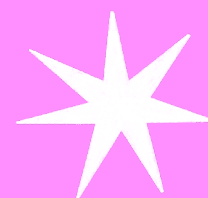
Finally, we will address one of the elements that gives meaning to any organisation: participation. We will analyse how the people who form part of organisations are structured, which decision-making bodies are most common, what role members, volunteers, activists and professional teams play, and the challenges and tensions that arise when we try to build spaces that are genuinely democratic, inclusive and sustainable.

This manual has been written in a clear, accessible language. No prior legal or administrative knowledge is required to follow the contents. It is accompanied by interviews, audiovisual materials, frequently asked questions and summary tables in the Moodle classroom.

We also want to share some key insights that have guided us in the processes of creating and strengthening organisations, and we hope they may be useful on this path:

- **Have patience:** building an organisation and completing the necessary procedures takes time.
- **Share responsibilities:** it is better if the paperwork and the information do not fall on a single person.
- **Read carefully and understand** each step before moving on.
- **Ask whenever something is not clear:** understanding procedures is a right, and institutions have a duty to provide accessible information.
- **Stay motivated and keep a sense of humour.** Bureaucracy can really feel like an obstacle course, but it is also part of the path towards strengthening our projects.
- **Put the fundamental agreements** in writing.
- **Consult and ask others;** together we are stronger

We hope that this manual will help facilitate processes of reflection, decision-making and organisational strengthening, defend rights and collectively transform our communities.



What do we set out to do? What do we aim to achieve?

Throughout this topic, we propose strengthening our foundations so that we can spread like mycelium. We seek to:

- **Move** towards a community-based way of thinking that recognises interdependence as the basis of how we organise.
- **Inhabit** spaces from other cosmogonies, expanding the way we understand life, relationships and the collective. Observe and connect with the networks that already exist in the territory.
- **Question** welfarism so that we recognise ourselves as political subjects with the capacity for decision, action and transformation.
- **Share** information on legal structures and generate useful tools on legal procedures and processes
- **Reflect** on our practices and forms of communication, so that we can move from the immediate to actions that build longer-term aims and improve decision-making.
- **Carry out** the proposed exercises collectively, as a way of coming together and feeling-thinking the networks we want to create and activate.

Organising ourselves means thinking about our action: towards where, and from what place, we want to inhabit it. What relationships can I, or do I want to, nourish? Are we part of a structure that breathes, nourishes itself and expands? This is an invitation to re-exist and resist from other logics in order to envision dignified horizons for those of us who are here, for those who are coming and for those who will come. The system we live in wants us ill, exhausted and without a network. We want to commit to 'buen vivir' – living good lives.

We will ask ourselves: what does it really mean to take part in a CSO? Who takes the decisions? How are responsibilities shared? Is it possible to work from horizontality? What happens with power? What happens with roles and with rank? Who holds the care work, the conflicts or the invisible tasks?

We will share basic guidelines on four types of organisation: unregistered collectives, associations, co-operatives and work integration social enterprises. For each of them we will explain what they consist of, what the liability of the people who constitute them may be, whether they can have a profit-making purpose, what their tax treatment is, and which legal framework applies to them. We will ask: what is the point of constituting ourselves legally? What are the disadvantages and advantages? What legal forms exist, and what are the characteristics of each one? Are there other legal forms that might better accommodate what we are trying to do?

We will share some practical tips that can help us on this path: procedures relating to registration, basic tax matters so that we can operate (apply for a grant, issue an invoice, obtain a tax identification number, register our activity with the tax authorities, obtain a digital certificate, and so on), and procedures with Social Security and with banks.

In the final section, we focus on practical and formal keys for inhabiting the different forms of participation within CSOs, asking: who takes the decisions? How are responsibilities shared? Who undertakes the care work, handles conflict and performs the invisible tasks? And look at how the formal representative and decision-making bodies function.

We hope it is useful!

Content-centred approach



Naming is the first step towards transforming. By looking with these eyes, we hope it will help us keep transforming and building together spaces that sustain life (associative life) that is worth living.

1 Feminisms

Our starting point is a feminist approach and practice, in the plural. The way we look at how we organise, how we relate, how we build present and future, and how we take decisions in work and in politics is crossed by this critical and transformative lens. In particular, we draw on feminist economics and want to put the sustainability of life at the centre, making visible the structural inequalities of the androcentric and capitalist system, questioning the sexual division of labour and recognising the importance of care work – often unpaid or worse paid (in terms of recognition, time and wages) – and the importance of care for people and territories. We seek fair, affective and sustainable relationships and alliances that strengthen us, grounded in an ecofeminist philosophy of care for nature and for our territories.

2 Intersectionality

The actions promoted within the framework of the **Radix Project** recognise that people have multiple and stratified identities, including, among others, gender, sexuality/sexualities, functional diversity, neurodivergence, class and economic capacity.

3 Social and Solidarity Economy

This is a socio-economic model, a practice and a way of seeing that prioritises human well-being, environmental sustainability and solidarity over the maximisation of economic profit. Unlike traditional capitalism, it seeks co-operation, equity and democratic self-management, putting economic activity at the service of people and the community. In this way of doing things, inter-cooperation and networking become essential.

4 A community-based lens

We redefine and recognise the political and cosmological path opened by community feminist sisters from **Abya Yala**, understanding that there is no "I" separate from "we". From this perspective, community ways of living are living practices that sustain and defend life in the everyday. They involve children, young people and elders as a central part of the community fabric, recognising in them memories, knowledges and possible futures.

5 Popular education

We advocate for pedagogies that put the socioeconomic contexts of communities at the centre, to create spaces that support processes of repair, memory, dignity and justice. We understand education as a tool for raising awareness, collective strengthening and transforming the realities we inhabit. Unlike banking education, which aims to accumulate content, what matters here is to understand and build situated tools for transformation.

6 A decolonial and anti-racist lens

The actions promoted within the framework of the **Radix Project** recognise the historical impact of colonialism on the lives of women and LGBTIAQ+ people, challenging Eurocentric views and making room for other ways of understanding the world. From this perspective, we incorporate an anti-racist approach that addresses the intersection between class, race, gender and other oppressions, aiming to dismantle inequalities, and putting at the centre the dignity and leadership of women and dissident people in all their diversity.

7 Collective care

We want to keep building resistance, sustainability, justice and dignity, starting from the recognition of collective care as a central axis that makes it possible not only to sustain life, but also enjoyment, joy, affection and tenderness, attending to their physical, psychological and spiritual dimensions.

We will do this by creating spaces for listening and exchange in search of longer-term strategies, getting to know legal forms and gaining practical tools that allow us to navigate from a place of care. We also strive to make complex languages understandable in order to recognise the legal framework without getting lost in the process, and to put forms of participation at the centre from a place of community tenderness, promoting the idea that those who defend rights can remain healthy and joyful in their work. And above all, so that we can claim the right to dignified lives and to organisations that are a joy to live in.

8 The right to have rights

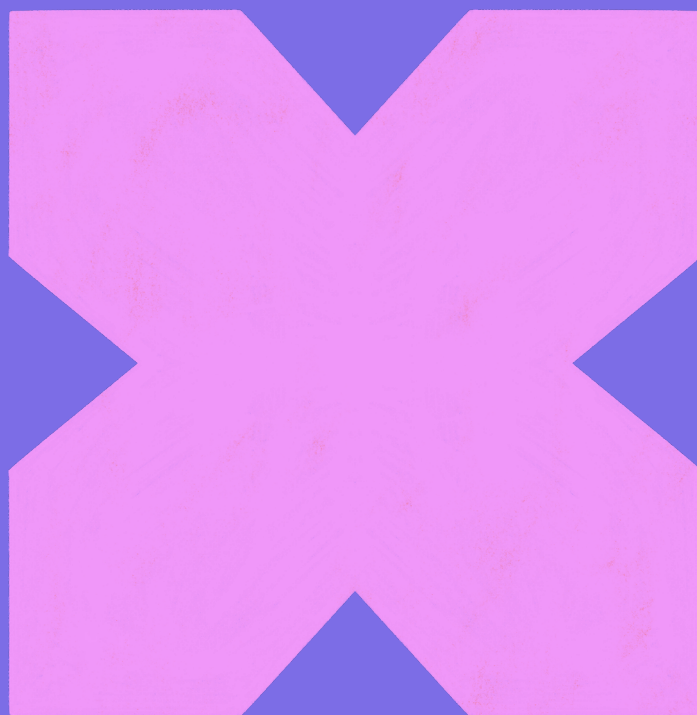
We value what we know, and building knowledge collectively, from our experience, from what we know. We also have the right not to know, and to have things explained to us in clear language that we understand. We value mistakes because we have learned a great deal from them. We have the right to get things wrong and to put them right; we learn from what does not work in order to turn it into something that serves us. That is why it is important to share both mistakes and successes! We value what is functional, what is operational, what helps us work well, with quality and with care.

Topic 3

Organising ourselves to sustain associative life:
networks, legal tools and participation

Module 1

Co-operation and networking: strategic alliances



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otro tiempo

Details of the training content



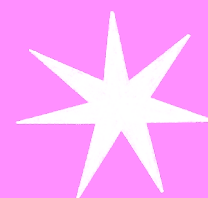
In this module on **Organising ourselves to sustain associative life**, we will start with the community and the importance of weaving networks. We will share concrete experiences that recognise interdependence as the basis of how we organise.

You will also be able to learn about the principles that guide the Social and Solidarity Economy.

We set out to look critically at some moments in our recent history and at contexts that can become obstacles, but also opportunities to keep building together.

We invite you to share practical, situated examples of how resistances are articulated.

We also propose two practical exercises to project, plan and ground the building of alliances, strengthening the practices developed in your organisation, taking our emotions and experiences into account.



1.1. Where community re-exists: memories, ruptures and new weavings

The word community has gained significant prominence in recent years within the framework of the reconstruction of the collective. And it is here that we open a spiral of awareness towards recovering and dignifying what it means to make community, as well as understanding the reasons for its historical erasure. As the literature in community psychology notes, debate on community has resurfaced precisely in contexts where its deterioration and transformation are perceived (Maya Jariego, 2004).

It can seem as if community is an "innovation" in European territories; yet its deeper meaning has been forgotten. The arrival of industrialisation in the territory generated, as in many other parts of the world, an exodus from rural areas towards the large cities, causing one of the first ruptures in the community fabric – a phenomenon widely documented as part of the process of modernisation and the weakening of social ties (Maya Jariego, 2004).

Even so, the sense of belonging and community remained latent during the first years of that displacement. Individuals and entire families, who came from that community network in the villages, were affected by an experience of migration and identity uprooting as they entered new ways of being and existing. Grandmothers say that, despite this uprooting, there was a time of intense community life: of mutual support to create new realities and build neighbourhoods. Those were times when, if you had to go to work, the children played in the street while the neighbours did their chores and looked after one another. That self-imposed exile made them stronger and more united. And it is precisely this network of mutual support that defines the sense of community as a network of relationships in which people can trust and support each other collectively (Sarason, 1974; cited in Maya Jariego, 2004).

In the midst of all this, something else also began to generate silences. A dense, murky layer settled over thoughts and over the ways of inhabiting the common in the cities. The dictatorship caused a second rupture in the community fabric: the neighbour ceased to be a companion because she might be on the other side. Mistrust arose, fear, averted glances, and the "I'll save myself first" mentality. At the same time, the advance of capital spurred processes of individualisation, while also marginalising all forms of co-operation and collective expression. Historical erasure in this territory has to do with all of this: with the silences imposed by years of dictatorship, but also with the individualist and capitalist policies that have been perpetuated over time. This turning a blind eye made possible great abuses against those who fought to defend their territories, places whose mountains still hold the living whisper of a memory that needs to be restored.

The forced silence opened gaps that seem hard to repair, which is deeply concerning for the reconstruction of community. And it is there, in the midst of those forced silences, that many of us who belong to other territories walk. This is how those of us who come from elsewhere walk with ancestral legacies that neither invasions nor multiple dispossessions managed to erase. We understand that community in our territories is traversed by situations that threaten our lives every day: territories in which we all provide daily sustenance, because the systematic violence we face forces us to watch one each other's backs, to walk shoulder to shoulder, to support each other with tenderness, knowing that anger is what drives us to continue organising.

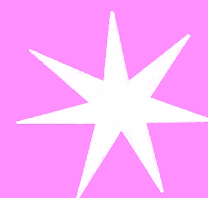
Even here, community slips away from us. Barely six years ago, the world was going through two processes at once: the uprising of large social movements and the outbreak of COVID-19. What had been growing in the streets, the neighbourhoods and/or the organising spaces of the working and popular classes was abruptly interrupted. Lockdowns did not only paralyse everyday life; they also fragmented meeting spaces, weakened organisational capacity and shifted the collective towards more individual ways of sustaining life. *It seems distant, doesn't it? But it is not that far away.*

During that time, a great deal was said about the need to create community. The loneliness became obvious, uncomfortable and impossible to ignore. And for many people it wasn't just loneliness; it was precariousness, hunger, dreams on hold and uncertainty. In the midst of all that chaos, something became clear: humanity is not possible without community tenderness. As Carbón and Martínez Liss (2019) note, tenderness, understood as a counter-pedagogy to cruelty, aims to recover sensitivity and bonds in the face of the pressures of the times. It seemed we would come out of it stronger, with the urgency of rebuilding more dignified ways of living together, supporting each other and organising. Yet in many cases that impulse was left hanging, trapped in social media or in individualism.

This module is an invitation to rethink community and the strategic alliances needed to sustain our organisations, and thus to move towards the reconstruction of the collective, understanding that such reconstruction is not possible without making room for the new identities and cosmologies that inhabit these territories. For those of us who have not grown up or been born in these territories, community practices dance, walk and create new forms of organisation. Even so, breaking the gaps of this system can feel distant. Bureaucracies, institutions and hierarchy are space-times that are hard to inhabit and move through, because they are precisely the systems that exclude us. And here we are not only talking about those of us who come from elsewhere, but also of people born or raised in precarised contexts within these territories.

We start from the need to write new narratives that encourage us to create horizons that dignify the struggles, economies and activism of those of us who are part of "civil society organisations", understanding these as associations, co-operatives, collectives, foundations and work integration social enterprises, among others. It is not possible to walk towards horizons of dignity and justice without finding points of encounter that focus efforts on mutual support and on the creation of strategic alliances that allow us to orient ourselves towards what, from the Indigenous peoples of Abya Yala, we name as Buen Vivir – "living well".

It is by walking with this wisdom that we set out co-operation and the creation of alliances. It is worth mentioning that we question and reflect on the word "co-operation", because we know that in different territories, when co-operation is spoken of, it can be understood as an extractivist intervention. Therefore, we invite you to rethink and redefine it, to inhabit it from other narratives that allow us to weave, like spiders, webs that sustain, care for and create legacies for new dawns.



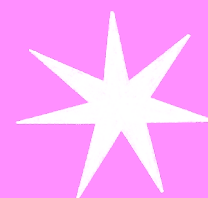
1.2. Articulating in order to resist: towards a common political project

Throughout history, collectives and social organisations have arisen in response to the many lacks and conflicts generated by a capitalist system that seeks to dismantle every expression of the communal and to weaken forms of collective construction. Faced with this, there has been a historical persistence of organisations that has made it possible to sustain processes of territorial and sectoral coordination as a basis of resistance. These alliances have not only recovered the political and the identity-related aspects, but have also defended territories and guaranteed material subsistence, organising local economies and building fairer and more equitable life horizons.

Today, in a context marked by the rise of the new right wing, global conflicts and multiple forms of violence that directly impact territories, it becomes even more urgent to rebuild ourselves and strengthen community organisation. Not as an abstract ideal, but as a concrete practice that makes it possible to sustain processes of political re-existence. However, the system has also permeated social organisations, eroding spaces of articulation to the point that they no longer always feel safe. Increasingly, we mobilise based on differences in thought and action, and this has had a direct impact on our organisational capacity. Therefore, the blow has hit deep, right at the heart of the movements: where thought flows and strategy is coordinated. From within, the system takes hold, permeates us, blocks us and at times paralyses us, displacing the need to articulate ourselves and weakening our capacity for common action.

Therefore, collective critical thinking becomes a fundamental tool. Not only to analyse the context, but to generate shared readings, rebuild common meanings and sustain organising processes that do not break in the face of differences. Thinking together is not just about reflecting: it is also a way of caring for one another and of walking again towards human dignity. From there, it becomes essential to commit to a gathering political project, as proposed by popular education approaches and practices of collective articulation: a common commitment that, without erasing differences, makes it possible to structure ourselves in favour of shared aims. A project that does not standardise, that does not impose, that does not fragment, but repairs.

If we look at each civil society organisation as if through a microscope, we will see that each one has its own mechanisms for sustaining itself, nourishing itself, adapting and growing. But it is in articulation – in the network – that those capacities are amplified and take on a truly transformative dimension.



1.3. Let us be a living network, let us be like mycelium

Faced with this void, this fragmentation of the community that we have been reflecting on, a latent need emerges to reinvent ourselves from below, from our roots. To rebuild ourselves not from extractivist productive urgency, but from forms that, like mycelium, are able to spread across miles, weaving living connections that regenerate life. In this feeling-thinking, we set out to see and feel ourselves as mycelium: that living, latent network that exists beneath our feet.



Those of us who work with the land call it the "Great underground internet," but the truth is that it goes beyond any technological analogy. It is a fabric that connects, communicates and cares. Through its hyphae – those thin filaments, like white threads that spread under the earth forming networks that feed the soil – information circulates between fungi and plants, nutrients are transferred, warning signals are sent and balances that make life possible are maintained. It is an extensive and deeply generous network, where multiple species benefit without needing to compete. Its operation may seem complex, but at its core lies interrelation and the constant creation of life.

And that is where this methodology takes root.

We propose looking at ourselves and organising like mycelium: weaving bonds that allow resources, knowledge and care to nourish one another and circulate. Not from accumulation, but from sharing; not from competition, but from interdependence. In contrast to a capitalist model that fragments, isolates and hierarchises, we commit to ways of doing that regenerate the common and strengthen the collective.

Along these same lines, an ecofeminist lens offers us a perspective for understanding and sustaining this web. It invites us to shift the focus from markets to life, understanding that all existence is vulnerable, interdependent and eco-dependent, and that sustaining it is a collective task (Pérez Orozco, 2014; Begiristain, 2021). From this perspective, the economy ceases to be a neutral or merely productive space and reveals itself as a web of relationships, care and disputed territories, crossed by multiple axes of inequality such as gender, class or racialisation.

In this sense, feminist economics is configured as a **framework for thought and action, an ethical and political position** that guides our ways of organising ourselves and inhabiting the world. It does not appear as a separate plane, but as a dimension that runs through everything we do, allowing us to understand that alliances, care and co-operation are not only organisational strategies, but essential conditions to sustain life in the face of a system that makes it precarious (Carrasco, 2017).

There are spaces such as the **REAS Network of Networks of Alternative and Solidarity Economy***, a statewide articulation that brings together territorial and sectoral networks that are already putting into practice other economic models. REAS is not only a network, but a space for meeting, promotion and collective organisation that connects diverse initiatives – co-operatives, associations, community projects – that share the same horizon: building an economy at the service of life.

Equidad



Cooperación



Trabajo digno



Reparto justo de la riqueza



Sostenibilidad ecológica



Compromiso con el entorno



* For further information, we recommend visiting the following link: <https://reas.red/>.

** If you have any questions about the **Charter of Principles**, please visit: <https://reas.red/carta-de-economia-solidaria/>.

Through its principles and tools, REAS promotes economic models based on co-operation, equity, ecological sustainability, territorial roots and social commitment. It also generates common frameworks – such as the **Charter of Principles of the Solidarity Economy**** – that guide practices and strengthen coherence between what is thought, said and done.

From this perspective, the Social and Solidarity Economy (SSE) does not emerge as an isolated tool, but as a concrete expression of these ways of understanding and sustaining life. It offers us fertile ground to walk on, inviting us to put life at the centre, to prioritise people and the common good over profit, to organise ourselves through participation – understanding ourselves as political subjects with decision-making capacity –, to cooperate instead of competing and to commit to the ecological and social sustainability of our territories.

If mycelium teaches us how life is woven, the SSE shows us how that logic can take shape in our organisations. Not as an abstract theory, but as a concrete practice that makes it possible to rebuild the bonds that have been fragmented. We think of alliances as living structures, like mycelium; they do not respond to a central hierarchy or to one-way relationships, but to a network of exchanges in which each node contributes, receives and transforms. They are two-way channels, where resources, learning, care and strategies circulate.

Did you know that the Social Economy law has been updated?

In 2026, the legal framework for the Social Economy in the Spanish State was updated through a reform published in the Official State Gazette. This update strengthens recognition of social economy entities, places greater emphasis on their role in social and territorial cohesion, and promotes measures for their promotion and strengthening.

https://www.boe.es/diario_boe/txt.php?id=BOE-A-2026-7967

However, talking about Social and Solidarity Economy is not enough if we fail to ask ourselves where we are building it from and for whom.

Because yes, the SSE is sustained by the capacity to weave relationships; it is therefore also necessary to ask ourselves which relationships we are reproducing and which we are transforming. Therefore, the Social and Solidarity Economy cannot be understood solely as a set of organisational formulae alternative to the market, but as a political proposal that questions and reorganises the ways in which we sustain life. From this perspective, social entities cease to be devices for the provision of services and become spaces in which to rethink the very meaning of the socio-economic and community in the face of the capitalist order.

However, adopting this perspective also involves looking inward. Thinking from a decolonial perspective invites us to recognise that the inequalities that run through our societies – of class, gender, origin or administrative status – are not accidental but structural. These logics not only shape people's lives; they also cut through the organisations themselves, which may, consciously or unconsciously, reproduce hierarchies, silences and exclusions.

From community feminisms and intersectional approaches, we understand that we inhabit a system that articulates multiple oppressions – patriarchal, capitalist, racist and colonial – sustained on the fragmentation of life, the subordination of certain bodies and territories. In response, we open up possibilities to shift the focus from capital towards relationships, care and the interdependence that makes life possible. In this framework, collaboration between organisations is not merely a strategy

to improve efficiency or guarantee sustainability; it is a political position. When associations, co-operatives and foundations link up, they do more than just share resources.

But weaving a network from a decolonial perspective also means making ourselves uncomfortable and questioning the places that have historically been assigned within this ecosystem. For a long time, migrants, Romani people and other racialised groups have been placed in the position of "beneficiaries", "users" or "recipients" of services. This positioning is not neutral: it reproduces relations of inequality and power that infantilise, silence and strip people of political agency.

In light of this, it is urgent to recognise and affirm that we not only participate, but we sustain, create and transform life. We are bearers of knowledge, cosmologies, experiences and life strategies that enrich and expand the forms of collective organisation. We are also political subjects with the capacity to decide, with our own voice and with the right to define the horizons we wish to inhabit.

This shift – from object of intervention to political subjects – is not insignificant. It represents a profound transformation of our practices: leaving behind welfare models and opting for collective construction processes, where knowledge is not imposed or transferred, but built in the encounter, and where listening is active, situated and with the capacity to influence. As our K'iche's comrades (Ixim Ulew, wrongly called Guatemala) remind us: *"the eyes of the observer transform what is observed."* This invites us to review how we see things, so that we can transform practices that clearly no longer work.

In line with the above, building alliances cannot be limited to technical coordination between organisations. Weaving alliances means opening spaces for real dialogue, mutual recognition and co-creation. It is about holding conversations in which differences contribute to collective reconstruction, in which cosmologies and knowledges are shared without erasing the importance of each legacy. Therefore, alliances do not only make it possible to expand resources or impact: they make it possible to imagine and sustain forms of organisation that redistribute power, question hierarchies and recognise the plurality of voices that make up our territories.

We are going to re-exist and to build not from the abstract, but rooted in the territories, in everyday work, in the fields and in the spaces where life deserves to be nourished and given new meaning. This logic takes material form in different organisational shapes that are already practising this way of inhabiting strategic alliances. We share some references with you:

Secondary co-operative: La Traviesa Kun

Secondary co-operatives are, in themselves, a clear expression of mycelium. They bring together several grassroots co-operatives that decide to join forces in order to strengthen their capacity for action. In the case of **La Traviesa**, it is a network that brings together diverse projects under a logic of inter-cooperation. Each organisation keeps its autonomy, but shares resources, knowledge and strategies. This structure makes it possible to widen reach without losing rootedness, to generate economies of scale without sacrificing values, and to sustain ourselves collectively in the face of market challenges.

Association: Otro Tiempo

Associations such as **Otro Tiempo** work from a feminist and community perspective, promoting social transformation through advocacy, training and support. Their work is based on creating networks between groups, institutions and individuals. Here, alliance is not only a strategy but an everyday practice: weaving bonds, generating spaces of encounter, sustaining long-term processes.

Foundation: Calala Fondo de Mujeres

Foundations within the SSE, such as **Calala**, play a key role in strengthening the social fabric. Through funding, support and knowledge generation, they support organisations working for gender justice and human rights.

The **Fondo Radix** programme is an example of how the economic growth of organisations can be fostered from a solidarity-based perspective. It is not only a matter of providing resources, but of strengthening capacities, encouraging alliances and creating the conditions for sustainability.

In this network we grow together, we sustain one another and we strengthen one another, allowing knowledges, resources and care to circulate in order to protect and regenerate the ecosystem from which we build dignified lives. For those taking part in this module, the challenge is not only to understand these dynamics, but to inhabit them in practice: expanding like mycelium means learning to weave reciprocal and deep alliances. But how do we build these alliances? Some practical tips may include:

- **Map the ecosystem:** identify what other organisations are working in the same territory or in complementary fields.
- **Recognise interdependencies:** understand that no organisation can do everything alone, and that collaboration is a necessity, not an option.
- **Nurture relationships:** devote time and energy to building relationships of trust, beyond immediate results.
- **Establish two-way communication channels:** ensure that information flows in both directions, generating mutual learning.
- **Anchor to the territory:** design strategies that respond to the real needs of communities, avoiding extractive logics.

1.3.1. The web of life



We suggest organising a get-together as a starting point. There are always reasons to meet, placing care, listening and collective presence at the centre. You can begin this space with something simple that eases arrival: shared snacks, background music that helps you connect as a group – it can be proposed by one person or built beforehand collectively.

Some reflective questions to get the conversation started and accompany this first moment:

- **How am I today?**
- **Have I been able to identify learning opportunities this week?**

Once you have greeted one another, we invite you to form a circle. A member of the team can take on the role of facilitator to guide the activity. Next, we propose opening a round of collective reflection on organisations and their processes. Some driving questions might be:

- **What do we want to achieve in the short term as an organisation or group?**
- **What networks or alliances do we feel are necessary?**
- **Why do we believe we can walk with them?**

To accompany this conversation, we will use a ball of wool – it may be in a colour that represents or identifies the group. The facilitator begins by holding one end, answers the question and, without letting go of the thread, throws the ball to another person in the circle, who may answer the same question or move on to other topics. Each participant, on receiving the wool, answers a question, holds the thread and throws the ball to someone else. Little by little, the thread will weave a network within the group. A visible network representing existing connections and possible links. Once everyone has participated, we invite you to stop and observe the network you have created: What do we see in this network? What connections appear? Where do we feel the most strength? Where are there spaces still to be built?

This moment is key, because it makes it possible to recognise that the network does not begin with the exercise: the network already exists, even if we are often not naming it or seeing it. To close, each person will choose a word that represents or summarises what that moment in the network has meant. That word is written on a sheet or coloured card and placed at the point on the thread that they held throughout the activity. In this way we can begin to see our internal network in order to keep nourishing it and expanding it outwards.



1.3.2.

Organisational alliance map



Once we have analysed collectively where we are and where we want to walk towards, we invite you to complete the following alliance map:

ORGANISATIONAL ALLIANCE MAP

Social and Solidarity Economy. Collaborative work tool

Organisation

Date

What is this sheet for?

This tool helps you visualise your organisation's ecosystem of alliances according to territory and type of actor. It identifies which relationships already exist, which are under construction and which are of strategic interest, and assesses the priority and difficulty of each one.

Estimated time

45-60 min. Individual or in a team (max. 5 people).

1) KEY: STATE OF THE ALLIANCES

 Existing alliance	 Alliance in formation	 Alliance of interest
---	---	--

DIFFICULTY OF GENERATION

 Low <i>sufficient resources and trust</i>	 Medium <i>requires prior work or inter-mediation</i>	 High <i>significant structural or cultural barriers</i>
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2) TERRITORIAL ALLIANCE MAP

Instruction: In each cell, note the name (abbreviated) of the alliance and its status (✱ / ✱ / ◦). You can add rows or columns if you need more territorial granularity or more types of actor.

	Public body	Private company	Social Entity / SSE	Academia / Research	Organised Citizenship
Local / Municipal					
County / Regional					
Autonomous Community					
State					
International					

3) DETAILS OF KEY ALLIANCES

Instruction: Select up to 6 relevant alliances (existing, in formation or of interest) and complete the information for each one.

Name / Description	Type of alliance	Status	Difficulty	Priority
Organisation / actor _____ _____ _____ _____ _____	Service Provision / Project / Advocacy / Networks / Funding / Other _____ _____	✱ / ✱ / ○ _____ _____ _____ _____ _____	High / Medium / Low _____ _____ _____ _____ _____	Immediate – Short-term – Long-term _____ _____ _____ _____ _____
Organisation / actor _____ _____ _____ _____ _____	Service Provision / Project / Advocacy / Networks / Funding / Other _____ _____	✱ / ✱ / ○ _____ _____ _____ _____ _____	High / Medium / Low _____ _____ _____ _____ _____	Immediate – Short-term – Long-term _____ _____ _____ _____ _____
Organisation / actor _____ _____ _____ _____ _____	Service Provision / Project / Advocacy / Networks / Funding / Other _____ _____	✱ / ✱ / ○ _____ _____ _____ _____ _____	High / Medium / Low _____ _____ _____ _____ _____	Immediate – Short-term – Long-term _____ _____ _____ _____ _____
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Organisation / actor _____ _____ _____ _____ _____	Service Provision / Project / Advocacy / Networks / Funding / Other _____ _____	✱ / ✱ / ○ _____ _____ _____ _____ _____	High / Medium / Low _____ _____ _____ _____ _____	Immediate – Short-term – Long-term _____ _____ _____ _____ _____
Organisation / actor _____ _____ _____ _____ _____	Service Provision / Project / Advocacy / Networks / Funding / Other _____ _____	✱ / ✱ / ○ _____ _____ _____ _____ _____	High / Medium / Low _____ _____ _____ _____ _____	Immediate – Short-term – Long-term _____ _____ _____ _____ _____

4) STRATEGIC REFLECTION

Instruction: Answer individually and then compare with the team. Conclude with 2-3 priority alliances to activate over the next 6 months.

1. Which areas of the map are empty?

Territories or types of actors without relevant alliances.

2. Which alliances have the greatest transformative potential?

Assess mission impact, shared resources and synergies.

3. What factors make alliances of interest more difficult?

Resources, trust, organisational culture, competition...

4. How could you reduce those difficulties?

Specific actions, roles, timescales.

5 • NEXT STEPS

Alliance to activate	Concrete action	Person in charge	Deadline

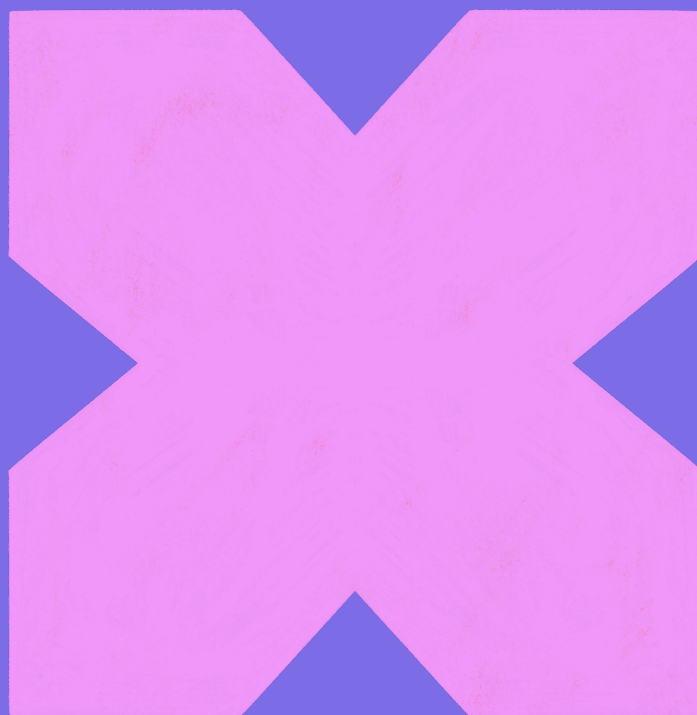
NOTES AND OBSERVATIONS

Topic 3

Organising ourselves to sustain associative life:
networks, legal tools and participation

Module 2

Legal forms



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otro tiempo

Details of the training content



After **Module 1. Co-operation and networking: strategic alliances**, which has connected us with the principles of the Social and Solidarity Economy (SSE) and feminisms, with community wisdom, it seems the moment to ask ourselves about legal forms and to share basic information on some of them – those most common among CSOs and in the SSE.

In this topic and especially in this module, we will focus on SSE entities, and at the end of the text we will make a brief mention of other legal forms or commercial companies.

To choose a legal form, we recommend taking many factors into account: values and principles, incorporation procedures, the liability of members, other operational questions such as adaptation to context (territories, themes), taxation, or fitness for future growth. As we saw in module 1, alliances will also evolve, and we recommend paying attention to technical (resources, equipment), political (interests, context) and cultural issues (languages, timing).

We intend this module to offer some basic guidelines on four types of entity:

- **Unregistered collectives.**
- **Associations.**
- **Co-operatives.**
- **Work integration social enterprises.**

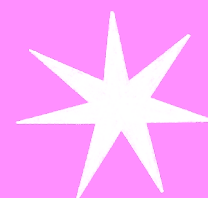
For each of them we will explain what they consist of, what the liability of the members who constitute them may be, whether they may have a profit-making purpose, what their tax treatment is, and which legal framework governs them. In addition to this text, you will be able to watch four specially commissioned interviews with different experiences that bring these models together on video.

We will also make a shorter mention of other legal forms such as foundations, worker-owned companies or special employment centres, in order to leave some basic guidelines.

We want to share a legal perspective in a practical and accessible way, to make understanding and decision-making easier.

In addition to the explanatory text, here you will also find some infographics to clarify concepts, frequently asked questions (Appendix 2. Summary tables) and a references section.

In the text we will talk about natural persons and legal persons, the former being human beings and the latter referring to entities (associations, co-operatives, foundations, etc.).



2.1. The right to associate

The right of association – the right to gather or join together for a common purpose – is a fundamental right that allows all people to group freely, without prior authorisation, in pursuit of lawful aims, on a lasting basis.

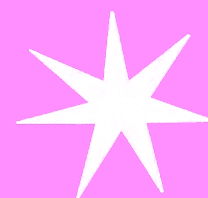
It is recognised in the Constitution (Article 22) and means that we all have a right to this sphere of social life: to create or join associations, and also the right not to associate or to withdraw from them. Beyond this individual perspective, it also means recognising that associations have the capacity to function and to take part in public affairs.

All people have the right to associate, whatever their migratory status and whatever their administrative situation (there will be other limits, for example in matters of employment or for some legal forms).

The right of association is a universal fundamental right that is not conditioned by a person's administrative status. Migratory status therefore does not prevent either participation in or the creation of an association. In fact, both the Constitution and the specific law on associations protect this right for everyone.

The right to associate for people with irregular administrative status does have limits in other legal forms, such as worker co-operatives, given that one of the main conditions for becoming a member is being able to co-operativise one's work. Irregular administrative status that prevents you from working legally will also prevent you from becoming a worker-member.

Both legal forms, however, can be an opportunity to regularise a person's migratory situation by making a job offer, as we will see later.



2.2. Collectives

Collectives or unregistered associations are part of a reality that is very present in social movements (current and past, in many latitudes). They are forms of collective organisation (of people who come together because they share common objectives, affinities, identities or processes) and who decide to act jointly without needing to formalise their existence through an official registry. These types of groups goes beyond the classic association model and can take many forms of operation, often more flexible and better adapted to the group's needs.

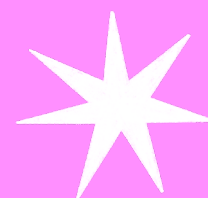
The internal organisation and functioning of associations (which we call collectives when they are not registered) must be democratic (Article 2.5 of Organic Law 1/2002). The free union of people for lawful purposes is provided for in the Universal Declaration of Human Rights (Art. 20) and in the Spanish Constitution (Art. 21) and does not require registration or prior authorisation (it is closely linked to the right of assembly).

An association (a grouping of people with a common objective) that is not entered in the registry should not be considered illegal, but simply unregistered, since entry in the registry "is solely for the purpose of publicity." The only illegal associations are those judicially classified as pursuing unlawful purposes, such as:

- committing a crime or promoting its commission.
- armed gangs, terrorist organisations and groups.
- those that use violent means or means of altering or controlling personality.
- organisations of a paramilitary nature.
- those that promote discrimination, hatred or violence against people, groups or associations on grounds of ideology, religion or beliefs, the belonging of their members or of some of them to an ethnicity, race or nation, their sex, sexual orientation, family situation, illness or disability, or that incite such conduct.

We insist that an unregistered association or collective "may only be dissolved or have its activities suspended by virtue of a reasoned judicial decision" and that, therefore, a wide variety of activities can be carried out in this form.

Obviously, collectives save themselves bureaucratic procedures: for example, as they do not register, they do not pay fees and do not have to have a known registered office. This also implies some limitations: for example, they could not hire someone in a regularisation process.



2.3. Associations

An association is a group of people who organise themselves to carry out social actions together. It is one of the main forms of citizen participation and is characterised by three key aspects:

- **Sharing common social goals.**
- **Acting under principles of solidarity.**
- **Not for profit:** if they make profit, it must be reinvested into the social activity itself.

To create an association, at least three people are needed, who may be either natural or legal persons. In addition, it is not necessary to have legal residence in the country in order to belong to or constitute an association. Registration involves a procedure with the administration and the corresponding fees must be paid (approximately €40 in 2026).

The Organic Law regulating the Right of Association does not establish regular administrative status as a requirement for being a member of the governing board. The right of association is recognised for all people, and the requirements for officer roles focus on being of legal age and having legal capacity to act, never on migratory status.

In practice, however, we may run into difficulties, since there are functions on the governing board that necessarily require an NIE (Foreigner's Identification Number)/DNI (National ID), mainly those of chair, secretary and treasurer. A practical example is the obligation on legal persons (associations, co-operatives, foundations) to deal with public administrations electronically, for which a digital certificate as representative of the entity is required – and this can only be obtained if one has an NIE or a DNI. For this reason, it is most practical for these roles to be taken on by members with a regular administrative status. We can nevertheless commit to, or explore, the possibility that ordinary board positions be taken on by people with irregular administrative status, if they have a passport from their country of origin.

Even if the entity has exclusively social purposes, it may carry out economic activities as a means of achieving its social aim. It may generate financial profits at the end of the year (which it will then have to reinvest in the social actions it is carrying out), and it may also enter into employment contracts. Members may have irregular administrative status; it is therefore not essential to have legal residence in the country in order to join an association or to constitute one. What is essential is having a valid residence permit and work authorisation to sign an employment contract with the association.

Associations play an essential role in promoting social, cultural and political initiatives. Their internal organisation is democratic and they are regulated by specific legislation, which helps ensure that their resources are devoted to social purposes. Although their purpose is not profit-making, they may carry out economic activities, hire staff or generate income. The condition is clear: any surplus must be reinvested in their objectives. In addition, they have limited liability, which means that the association's assets are separate from those of its members, although in some cases there may be shared liability.

2.3.1. What is the legal framework?

Associations in Spain are governed mainly by:

1. Organic Law 1/2002 regulating the right of association.
2. Royal Decree 1497/2003 (National-level Registry of Associations).
3. Royal Decree 1740/2003 (Public Utility Associations).

There may also be specific regional regulations. According to their scope of activity:

- If they work in several autonomous communities, they must register in the national registry.
- If they operate in only one, they register in the corresponding regional registry.

2.3.2. How is an association created?

To form an association, three basic elements are needed:

- Founding persons (a minimum of three).
- Founding charter: records the creation of the entity and its initial members.
- Statutes: rules that govern its operation and objectives.

The registration process includes:

1. Submitting the founding charter (without the need for a notary and with reduced fees).
2. Drafting the statutes.
3. Applying for entry in the corresponding registry (and paying the fees).

It is also compulsory to register the governing board from the beginning and every time it changes.

An association must have:

- A registered and up-to-date governing board.
- A registry of members.
- An accounts book.
- A minute book.

Its operation is democratic: the General Assembly (made up of the members) takes the main decisions, while the governing board is responsible for day-to-day management. This information is developed in module 4 of this topic, which refers to forms of participation and governing bodies.

The registration process is fundamental, and it is explained in detail in module 3, which has three main milestones:

- Submission of the founding charter: including details of the provisional governing board and the founding members. There is no need to go through a notary, and the registration fees are the lowest among the legal forms.

The governing board must be entered in the registry from the beginning and every time it changes. If the board is not registered, it is not legally valid, because it is not known to third parties.

- **Drafting the statutes:** the most crucial document regulating the association's activity.
- **Application for entry in the registry of associations:** accompanied by the signed statutes and payment of the corresponding administrative fees. Registration times vary with the size of the Autonomous Community.

2.3.3. Economic and tax aspects

All associations must be non-profit. Associations pay tax on profits from their commercial activities and are subject to tax obligations similar to those of companies. They may also carry out economic transactions and receive grants, always reinvesting any surpluses (because they cannot have a profit-making purpose). They can receive donations from individuals or entities. They can only offer tax relief on donations if they have public utility status.

Even though they are not-for-profit, associations must meet obligations similar to those of companies:

- Keep **orderly accounts**.
- **Issue and receive invoices**.
- **Comply with Social Security requirements** if they have hired staff.

Their tax obligations include:

- **Quarterly and annual VAT** (Forms 303 and 390).
- **Corporation Tax** (in certain cases).

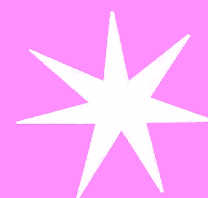
Associations are partially exempt from Corporation Tax, which means that as a general rule they are obliged to file a Corporation Tax return, but they may be exempted from filing it if they meet these requirements:

- **Total income does not exceed €75,000 per year.**
- **Most of the income comes from membership fees, donations or grants.**
- **All other income does not exceed €2,000** and is subject to withholding (this would be income from rent, interest or other sources).

In practice, if their total income comes only from membership fees, donations or grants and does not exceed €75,000, they would be exempted from filing Corporation Tax.

- **Personal Income Tax Withholdings** (Forms 111 and 190).

If your association provides or purchases services, or sells goods, to other EU countries, it is obliged to notify the Tax Agency and to register in the Register of Intra-Community Operators (ROI). By registering, you obtain a special tax identification number (VAT ID / NIF-IVA), which allows you to buy goods or receive services from other member countries without being charged VAT at source. On a practical level, it is important to know that, in order to register, the Tax Agency will usually require you to explain why you should be on this register.



2.4. Co-operatives

It is a form of organisation in which a group of individuals (or even entities) come together voluntarily to meet common needs (economic, social or cultural) through an enterprise that belongs to all of them equally. Democratic management of the co-operative is fundamental: members take part in the management of the co-operative, either directly or through their representative bodies.

Co-operatives can be for-profit or non-profit entities. Unlike other companies, in a co-operative:

- **Ownership is joint.**
- **Management is democratic.**
- **Decisions are taken among the members**, either directly or through representatives.

In other words, it is not only about making money, but about doing so in a participatory and equitable way, placing people at the centre.

Co-operatives are governed by a set of values and principles that guide their operation:

- **Voluntary and open membership:** anyone may join if they share the objectives.
- **Democratic control:** each member has a voice and a vote.
- **Economic participation:** everyone contributes and benefits in an equitable way.
- **Autonomy and independence:** the co-operative is managed freely.
- **Education and training:** continuous learning among members is encouraged.
- **Co-operation among co-operatives:** mutual support among them is promoted.

One of the great advantages of co-operatives is that members' liability is limited to the capital contributed. This means they are not liable with their personal assets, as happens in other arrangements (for example, self-employment). In addition:

- Joining or leaving the co-operative is usually a quick process.
- When someone leaves, they can recover their financial contribution.

Co-operatives also have interesting economic features:

- **Reinvestment of profits:** surpluses must be allocated to reserves, which strengthens the enterprise and helps in difficult times.
- **Tax benefits:** they usually have reductions in taxes such as Corporation Tax or the business activity tax.
- **Access to specific aid:** there are grants and forms of finance adapted to this model, depending on each Autonomous Community.

There are many types of co-operative, because they respond to very diverse needs. Some of the most common are:

Worker co-operatives

Formed by people who work in the co-operative itself. Some have a social character and focus on groups in vulnerable situations. They may be social-initiative co-operatives.

Business support co-operatives

They may operate in the rural sphere (agricultural and community-farming co-operatives) or in the financial sphere (credit and insurance co-operatives).

Consumer co-operatives

They bring people together to obtain products or services on better terms (for example, organic food or housing). In this regard, the new Social Economy Law has opened a new stage, especially for co-operative housing under a use-assignment model.

Co-operatives in specific sectors

These are co-operatives of consumers and users, often in fields such as education, health, transport or social integration.

Worker co-operatives aim to generate employment, beyond any other social goals they may set themselves, and in order to be constituted they must have prior share capital. Associations, by contrast, do not require initial capital and, although they may generate employment, their purpose is above all social.

What is the legal framework?

Co-operatives may carry out practically any lawful economic activity, but they must comply with specific legislation, such as Law 20/1990 regulating the Tax Regime of Co-operatives. It is also important to bear in mind that:

- Each Autonomous Community may have its own legislation.
- European, state and local regulations also apply.

Therefore, it is a highly regulated sector and it is essential to carefully review the requirements in each territory.

Regarding the economic and tax situation, we should bear in mind that co-operatives are subject to a special tax regime that grants them benefits, such as reduced Corporation Tax rates, provided they meet certain requirements.

Co-operatives have a **special tax regime**:

- **They pay Corporation Tax**, normally around **20%**, although some may be taxed at **10%**.
- **Part of the profits must** be allocated to:
 - A reserve fund.
 - An education and promotion fund (which cannot be distributed among members).

This is known as freedom of depreciation and is a tax incentive that allows certain entities to deduct the value of their investments in new assets used in their activity on an accelerated basis, thereby reducing the Corporation Tax base in the early years.

In the case of associations or co-operatives, tangible fixed assets (furniture, computers and other items) acquired during the first five years may be freely depreciated.

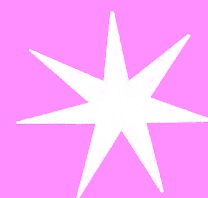
To qualify for this incentive, the fixed assets are generally required to be new, that is, not second-hand. In short, co-operatives differ from traditional companies because:

- They operate democratically.
- They have limited liability.
- They enjoy a specific tax treatment.
- And, above all, they place the focus on collective well-being and participation.

USEFUL TIP



During the first years, they may freely depreciate certain assets (tangible or intangible), which is an additional tax advantage.



2.5. Other legal structures

There are many ways of organising politically, in work and economically. Beyond trade unions, political parties or self-employment – and even beyond forms such as confraternities, mutual societies or special employment centres – for the Radix Project we think it is useful to mention the following:

2.5.1. Work Integration Social Enterprises

Work integration social enterprises are a tool to combat poverty and social exclusion. They operate like ordinary companies, but their main aim is not only to generate profit, but also to help people in a situation of vulnerability find employment and improve their future. The video of the fourth interview presents a practical case that illustrates this.

These enterprises may be commercial companies or co-operatives, and they carry out economic activities such as the production of goods or the provision of services. Their mission is to accompany people at risk of social exclusion – for example, people facing economic hardship, people who have been in prison, or people with drug dependencies – in order to facilitate their transition to the ordinary labour market.

To operate as a work-integration enterprise, they must meet several conditions: they must be promoted by social entities, be officially registered, maintain labour-integration pathways, devote most of their profits to improving their social activity and present a social balance sheet each year. They must also have sufficient resources to support the people taking part in these processes properly.

What must they fulfil?

- Have promoting entities behind them.
The enterprise must be driven and participated in by one or more entities. In the case of commercial companies, these entities must hold at least 51% of the share capital.
- Be duly registered.
It must be entered in:
 - The registry corresponding to its legal form
 - The administrative registry of work integration social enterprises in your autonomous community.
- Develop integration pathways.
The enterprise must offer labour-integration processes:
 - Minimum: 2 pathways.
 - During the first three years: at least 30% of the workforce must be on these pathways.
 - From the fourth year onwards: at least 50% of the workforce.

- Act within its defined activity.

It may only carry out economic activities related to its corporate purpose.

- Reinvest profits.

It must allocate at least 80% of its profits to improving its operation (productive structure) and strengthening the integration processes.

- Present a social report each year.

This report must include: economic and social information, composition of the workforce, integration activities carried out and forecasts for the following year.

- Have sufficient resources.

It must have the necessary means (human, technical, organisational) to fulfil socio-labour integration pathways adequately.

Work within these enterprises includes reception, guidance, a personalised work plan, and training in labour and technical skills. All of this is developed with professional support and for a limited time, because the aim is that the person acquire experience and capacities in order later to access employment in the ordinary market.

In short, work integration social enterprises are spaces of learning and opportunity. They combine economic activity with a clear social function, helping disadvantaged people to enter the world of work and improve their autonomy.

2.5.2. Foundations

A foundation is a non-profit organisation that pursues purposes of general interest. Its purposes may be educational, philanthropic, scientific or cultural – for example: the defence of human rights, social assistance and inclusion, institutional strengthening, development co-operation, promotion of volunteering, environmental defence, fostering of the social economy, support and care for people at risk of exclusion, development of the information society or of scientific research and technological development, promotion of health, or protection of natural and cultural heritage.

Foundations are a tool and a form of support for channelling financial, intellectual and human resources towards the solution of social, environmental and cultural problems, and towards improving people's quality of life in a given society. It is essential to have an initial endowment (in Spain, generally €30,000) to meet the objectives.

They operate under the management of a board of trustees or patronage (governing body) that administers the assets and activities, and under the supervision of a protectorate. The people who form part of them may be liable for damage they cause to the foundation or to third parties.

Foundations have an organisational structure that may vary according to their size and specific objectives. Their operation must be democratic, that is, assembly-based, although with different characteristics in each foundation, and there is always a governing body that leads their strategic decisions.

There are various types of foundation that can be classified according to their purpose. The most common are: private, public, family, corporate or banking foundations. In this regard, both natural and legal persons may constitute foundations. The steps are:

- Drafting of statutes.
- Choosing the name and checking its availability (there cannot be another already registered).
- Public deed before a notary and capital contribution, a minimum of €30,000.
- Registering the foundation in the Registry of Foundations of the Ministry of Justice.
- Obtaining a tax identification number (NIF) and registering with the Tax Agency.
- Applying for public utility status.

Foundations are regulated by the Foundations Law 50/2002 and, from registration onwards, have tax obligations (payment of taxes), accounting obligations (filing their accounts annually with the Protectorate of Foundations) and data-protection obligations. They must devote their assets and income to their aims, provide sufficient information about their aims and activities, and act according to criteria of impartiality and non-discrimination in determining their beneficiaries.

2.5.3. Worker-owned Companies

These are groupings halfway between a traditional capitalist company and a co-operative with participatory values. Their main characteristic is that the people who work in them have control of the majority of decisions: at least 51% of the capital belongs to the worker-members, which guarantees that those who make the company run on a daily basis also take part in its management.

The entry of capitalist partners (who contribute money but do not work in the company) is also permitted – and encouraged – which makes financing easier without the workers losing control. But take note: in order to preserve the control of the work teams in these companies, the law sets strict limits. In this regard, no member (whether a worker-member or a capitalist member) may hold more than one third of the share capital.

Like any company, a worker-owned company may hire salaried staff. However, there is a limit: the number of hours worked by non-members on a contract (temporary or permanent) may not exceed 49% of the total hours worked by the worker-members. In this way, the central role of the worker-members is maintained.

To create any worker-owned company, several steps must be followed, such as choosing and registering the name, signing the deed before a notary, completing the corresponding tax procedures and entering it in the Commercial Registry. There are two main types:

- Limited Labour Company (SLL), with a minimum capital of €3,005.06.
- Public Limited Labour Company (SAL), with a minimum capital of €60,101.21.

As regards liability, it is limited, which means that members are only liable with the capital they have contributed, thereby protecting their personal assets. From an economic point of view, these companies operate like any other company: they pay taxes such as Corporation Tax or VAT. They must meet a specific obligation: each year they must allocate 10% of their profits to a **special reserve**, which serves as an economic cushion to cover losses or strengthen the company's stability. They may have some incentives and tax benefits that can help with their creation and consolidation.

They are regulated by Law 44/2015 on Worker-owned and Investee Companies. This is a form of collective entrepreneurship that combines participation with a balance between capital and labour, fostering the continuity of business projects with a more sustainable approach.

A1

Appendix 1. Frequently Asked Questions



Who can constitute an association and register it?

Anyone can create or join an existing association, regardless of their migratory and administrative status.

To be part of the governing board (whether as chair, treasurer, secretary or ordinary board member) it is essential to have an identification document (passport), but it is not essential to have a residence permit.

To work and pay social-security contributions in the association, it is necessary to have a valid residence permit and work authorisation.

What kind of records and accounting should a non-profit association keep?

Non-profit associations must keep detailed accounts that reflect all their financial operations. They must also keep up-to-date records of who belongs to the association, minutes of governing board and General Assembly meetings, and comply with tax and annual reporting obligations as established by law.

Can a non-profit organisation engage in economic activities?

Yes, non-profit associations or non-profit co-operatives may carry out economic activities, provided that the income obtained is used exclusively to fulfil their social objectives and is not distributed among the members.

How can non-profit associations or other legal forms guarantee transparency and gain public trust?

To ensure transparency, an association should regularly publish detailed reports on its activities and finances, allow external audits and maintain open communication with those who take part, with donors and with the general public. It is also essential to adhere to ethical principles and to best practice in the management and use of resources. All documents can be published on the web or discussed on social media.

Some recommendations would be:

- **Proactively publish who you are, what you do and how you do it.** This includes statutes, mission, management team, sources of funding and projects under way (annual reports can be published, and standards such as those of *Transparency International* can be followed to structure this information).
- **Publish detailed budgets, income** (e.g., breaking down where the funding comes from) **and expenses.** It is not enough to present figures; they must be understandable. It is possible to undergo independent external audits.
- **Explain the impact of each euro invested** (not only how much is spent, but what results it translates into).
- **Ensure that governing bodies are diverse, horizontal and rotating .**
- **Have internal ethical codes** or clear policies against conflicts of interest.
- **Ensure that assemblies are open** or consultative.
- **Have channels for complaints** and **suggestions.**
- **Give public responses** to relevant criticisms.

What are the main sources of funding for a non-profit association?

The main sources of funding include membership fees, grants from governmental or private bodies, individual or corporate donations, and income generated by commercial activities related to its mission (these may come from local councils, private entities or others). They may also receive support through fundraising campaigns and events.

Can members of an association's governing board be paid?

As a general rule, governing-board roles (chair, secretary, etc.) are unpaid; they cannot be paid for performing these functions. However, although they cannot be paid for those governance functions, they can be paid for other roles they have in the association. For example: the person who holds the chair is also the trainer on a course delivered by the entity; in that case the person could have a trainer's contract with the entity.

There is a limit: only a maximum of two thirds of the board may have a contract with the entity for other functions. The whole board cannot be employed by the entity. In addition, if the association has public utility status or receives grants, the requirements of transparency and justification of these payments are greater.

People who take part in the board may also receive payments to cover expenses arising from representation. For example, having to travel to hold a meeting or an event on behalf of the entity. In this case it would not be a salary, but a settlement of expenses or allowances.

Association or co-operative?

The steps taken by groupings are often: unregistered collective, registered association and later co-operative. The fundamental difference in the nature of an association and a co-operative lies in their purpose and structure.

An association is a membership-based, non-profit entity whose main purpose is the pursuit of lawful aims of general or particular interest. In an association, economic activity may or may not exist. If it does, it is a means of achieving those aims, not an end in itself, and any possible surpluses are not distributed among the members but must be reinvested in the entity itself. People may or may not be hired, but the focus is always on the activities and purposes, not on hiring.

By contrast, a co-operative is a company with an intrinsically entrepreneurial nature. Its aim is to meet the economic and social needs of its members through a jointly owned, democratically managed enterprise. Economic activity is the central focus of the co-operative, and the profits generated – known as co-operative returns – may be distributed among the members according to their participation in the co-operativised activity (if they are for-profit), or not distributed and reinvested in the co-operative (if they are non-profit).

In short, while the association focuses on bringing people together for a common non-profit purpose, the co-operative is structured as an enterprise to generate collectivised work and a direct economic and social benefit for its members. It is true that, in practice, we may find associations that are 100% professionalised. Some people use the association form because it is simpler to create and manage; at other times it is the evolution of an association that began as volunteering and they no longer want to change so as not to lose the name, seniority or the clear standing of being "non-profit", and sometimes even in order to access certain kinds of grant.

When choosing a legal form, we should take into account what our objective is, but also what our initial resources are. For example: an association is a much simpler legal form to manage (with straightforward procedures and a fee of €40), and it does not have the obligation to guarantee the jobs of worker-members from the outset.

Choosing one or the other is not a fixed decision; on many occasions associations end up becoming co-operatives.

Can all these entities provide training to those who take part in them?

Yes. Training, the exchange of resources and knowledges, and enrichment through sharing can take place in all the groupings mentioned, whether unpaid or paid. Other entities or collectives can be contracted to deliver it. If there are people employed on payroll, the credit of the **State Foundation for Training in Employment (FUNDAE)** can be used. This credit allows companies to finance training activities for their workforce through rebates on social-security contributions.

Co-operatives must devote part of their resources to training.

All co-operatives must have a Training and Co-operativism Promotion Fund (FPEC). The FPEC is endowed each year with a portion of the co-operative's surpluses, which must be reserved for social and educational purposes. This fund is not distributed among the members, but is used to finance members' training, to improve their professional skills,

disseminate the values of co-operativism and support initiatives that benefit the community or the co-operative sector itself. Its aim is to strengthen both the co-operative's internal functioning and its commitment to society. Examples of what you can use this fund for: a project-management course for your members; an English course; or paying the membership fee of a secondary co-operative or a federation.

Work integration social enterprises support and train workers in specific pathways.

Which legal forms can hire staff?

All the entities we have looked at in this module, except collectives (unregistered associations), can hire staff. By hiring we mean making a job offer, signing a contract, registering for social security contributions and issuing a payslip. Within the margins and channels provided for in immigration law, it is possible to facilitate the regularisation of people, the renewal of residence and work permits, or recruitment in the country of origin, provided that the rest of the requirements are met (for example, being up to date with payments to the Tax Agency and Social Security). Contracts must be drawn up using the official form (SEPE, State Public Employment Service, format), guaranteeing at least the national minimum wage (or the wage corresponding to the relevant collective agreement), a working week of at least 20 hours and must include an additional clause specifying that the contract will come into force when the person obtains work authorisation.

What differences are there between an association and a foundation?

Associations and foundations are similar entities and typical of the Social Economy. Both are non-profit, but they differ mainly in their structure and in how they are created.

Although both are non-profit entities, their nature is very different: associations are based on a group of people who organise themselves to achieve common objectives. The central element is people. Foundations rest on the management of an endowment (whether capital, property or other assets) devoted to a specific purpose; the central element is the patrimonial endowment.

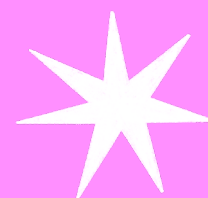
As regards their creation: associations are created by signing statutes and entering them in the corresponding registry. They are simpler entities and do not require initial capital (only payment of the fees). Foundations are created by public deed and a minimum initial capital of €30,000 is required.

The objectives of the former are the defence of their members' common interests, whereas foundations are created to carry out purposes of general interest. Associations have very varied sources of funding, usually activities, sale of products, grants and members' contributions. Foundations are financed through donations, inheritances and bequests.

Taxation is very different: associations are in all cases required to pay taxes according to the activities and legal transactions they carry out, whereas foundations have substantial tax exemptions.

A2

Appendix 2 Summary Tables



FORMAS JURIDICAS DE ORGANIZACIONES

	COLECTIVOS	ASOCIACIONES	COOPERATIVAS	EMPRESAS DE INSERCIÓN
¿ QUÉ ES ?	Grupo que se organiza sin registrarse legalmente	Grupo estable con fines sociales sin animo de lucro y gestión democrática	Empresa de propiedad colectiva y gestión democrática	Empresa que combina actividad económica e inserción sociolaboral
Nº MIN. DE SOCIAS	No hay mínimo	Mínimo de 3 personas	Mínimo de 3 personas	Mínimo 2 itinerarios de inserción
CONSTITUCIÓN	No requiere registro	Acta + Estatutos+ Registro en Asociaciones	Escritura pública + Estatutos+ Registro	Registro mercantil/ cooperativa + Registro específico
CAPITAL MINIMO	No hay mínimo	No hay mínimo legal	No hay mínimo legal (según estatutos/ ley)	Según la forma jurídica elegida
RESPONSABILIDADES	Limitada y personal	Generalmente Limitada (con excepciones)	Limitada a capital aportado	Limitada al capital aportado según forma
FISCALIDAD	IRPF por actividades económicas	IVA, IS, IRPF.	Régimen fiscal especial (beneficios)	Beneficios fiscales y ayudas específicas
CLAVE PRINCIPAL	Flexibilidad total	Participación ciudadana y fines sociales	Democracia, participación y reparto justo	Impacto social + actividad económica

FORMAS JURIDICAS DE ORGANIZACIONES

ASPECTOS TRANSVERSALES



DERECHO DE ASOCIACIÓN

Todas las personas tenemos derecho a asociarnos a no asociarnos y a retirarnos



ORGANIZACIÓN DEMOCRÁTICA

Participación y toma de decisiones colectivas



TRANSPARENCIA Y CUENTAS

Contabilidad ordenada y cumplimiento fiscal



FINES LÍCITOS Y PERMANENTES

Perseguir fines de interés general o colectivo



IMPACTO SOCIAL Y ECONÓMICO

Medir y rendir cuentas del impacto que generamos

TRUQUIS CLAVE

- ✓ Con forma jurídica registrada puedes contratar personas y promover procesos de regularización
- ✓ Usa la nómina para formaciones por FUNDAE
- ✓ Revisa bien los requisitos y los beneficios de cada figura



Elegir juntas la forma jurídica es más que un trámite: es una decisión política, colectiva y estratégica



Las leyes y beneficios fiscales pueden cambiar, revisa siempre la normativa vigente y busca asesoramiento especializado.



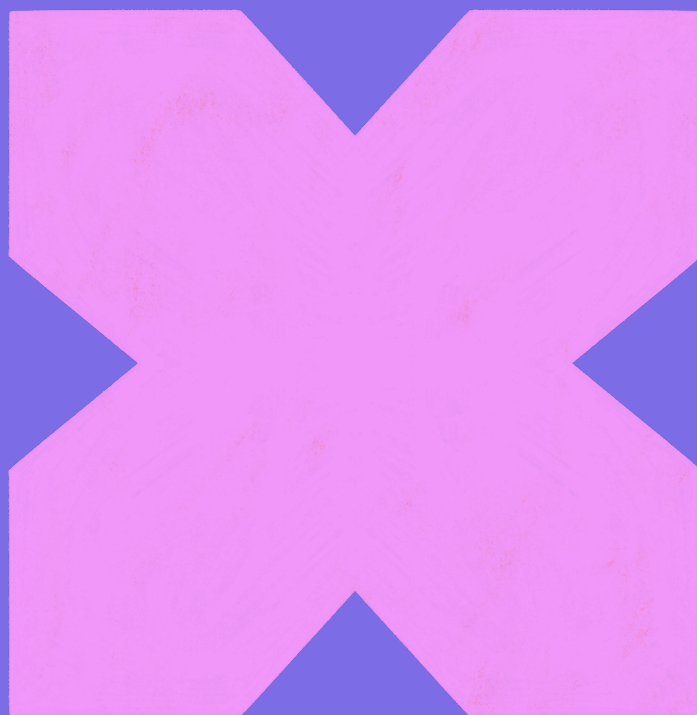
¿Dónde ampliar información?
Guías de Ministerio de Justicia, Agencia Tributaria, CEPES, COCETA, polos cooperativos y redes territoriales

Topic 3

Organising ourselves to sustain associative life:
networks, legal tools and participation

Module 3

Practical tools



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otro tiempo

Throughout the text you will find this symbol: *, which means that the word is defined in the Glossary.

Colour key:

FOR THOSE STARTING OUT

CLASSROOM ACTIVITY

WE TALK ABOUT THIS IN THE VIDEO

AI INSIDE. We prefer to make AI visible when we use it. We are in the process of reviewing its use critically, but it has already entered our everyday searches for information in browsers. Therefore, when its knowledge is useful we prefer to make that use visible. However, we always review the content it gives us and, if we see something that is not applicable, we correct it and/or research it again.

PRACTICAL TIPS

Details of the training content



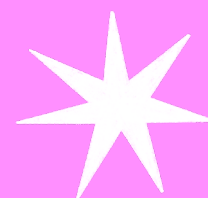
In this module we address the different steps, procedures and formalities we have to go through in order to have a legally constituted organisation, registered for the purposes of publicity and functional for the aims we set ourselves. Our approach in this theme of the Escuela Radix is to be practical, rather than to provide an exhaustive overview. The manual provides key links from which to carry out the different procedures. At the end of the module we recommend some resources, guides and websites for delving deeper into this topic.

Here we aim **to share practical tips** that can help us on this path.

- Chapters 1 and 2. Constitutive Aspects of CSOs. We will first look at the procedures relating to entry in the Registry, which is what will give the organisation publicity vis-à-vis third parties. We will deal with some key aspects in drafting the organisation's Statutes, such as its aims and activities, or how the association's legal representation is defined.
- Chapter 3. Tax Aspects of CSOs. We will then move on to the basic tax issues needed to be operational and to be able to apply for a grant, issue an invoice, obtain a tax identification number (CIF), register our activity with the Tax Agency, and obtain a digital certificate.
- Chapter 4. Employment Aspects of CSOs. We will cover the Social Security procedures, in case we are thinking of hiring staff.
- Chapter 5. We will talk about opening a bank account.

The video that accompanies the module goes deeper into practical questions, and addresses doubts and questions that frequently arise in the supporting work we do with organisations that are getting started. When making the journey we suggest a small shortcut, because situations are not the same for everyone. So if you are a collective and want to take the step to become a legal entity, we recommend reading the sections marked with the **blue dot**, which set out the first steps we take to get started. Even if that is not your case, you may still want to read it if there are questions you would like to rethink or organise in another way. Those blue sections can also be helpful or a source of inspiration.

Throughout the module we will talk mainly about associations, although, as we discussed in Module 2, we do not forget that there are other legal forms that underpin work in defence of rights and citizen organisation. If we talk more about associations, it is because organised citizen work is especially structured in this legal form. In any case, the procedure is very similar from one legal form to another.



3.1. Procedures in public registries

3.1.1. Name of the organisation

Do you already have the name for your organisation?

Key points about the name of the organisation

Try to make the name express what you really are. It is a "legal" name, which will be used to identify the organisation in public documents; it is not the "business" name. If the two match, that is ideal, but they do not have to be exactly the same. The name is important, because it will accompany you throughout your life and, although it can be changed, this is complicated, because you leave part of the journey invisible.

One recommendation: try not to let the name refer to a specific project you are already developing. Looking to the future, that can be limiting; if you develop other projects, you will not feel that the initial name represents the new ones. It is important to think of something broader.

And it is always good for the name to mean something, to connect us with symbolic questions, to have its own story – a story you can share, because people love to be told stories, things that represent us.

There are some preliminary rules: the name must not be duplicated, must not be misleading and must not contain expressions contrary to fundamental rights. We recommend visiting this page, which describes the rules and limits when choosing the name of the organisation: <https://www.interior.gob.es/opencms/es/servicios-al-ciudadano/tramites-y-gestiones/asociaciones/inscripciones-registrales-de-las-asociaciones/normas-sobre-denominaciones-de-las-asociaciones/>.

It is necessary to check the name we have chosen for the association in the names file. To do so, we can go to the database of the National-level Registry of Associations of the Ministry of the Interior and make the enquiry: <https://www.interior.gob.es/opencms/es/servicios-al-ciudadano/tramites-y-gestiones/asociaciones/consulta-del-fichero-de-denominaciones/>.

This takes us to the electronic office of the Ministry of the Interior. We type the name, and if it says *"There are no associations that meet the search criteria,"* it means we are on the right track and can continue with the process. If not, it is better to think of another name so that the organisation's registration is not rejected. Below you will find an example of the query we made using our own name:

The screenshot shows the 'Sede Electrónica' website of the Ministry of the Interior. The header includes the Spanish coat of arms, the text 'MINISTERIO DEL INTERIOR', and 'Sede Electrónica Ministerio del Interior'. There are navigation links like 'Inicio', 'Qué es la Sede', 'Procedimientos y servicios', 'Requisitos técnicos', and 'Mi Sede'. A search bar is visible with the text 'Palabras clave de la denominación (*)' and the input 'otro tiempo'. A 'Buscar' button is next to the search bar. Below the search bar, there is a 'Búsqueda exacta' checkbox and an 'Imprimir' button. The search results are displayed in a table with three columns: 'Denominación', 'Registro de procedencia', and 'Detalle'.

Denominación	Registro de procedencia	Detalle
A.M.O.T.O. (AMIGOS DE LA MÚSICA DE OTROS TIEMPOS OLVIDADA)	REGISTRO DE ASOCIACIONES DE CIUDAD REAL	
ASOCIACION CULTURAL AMIGOS DE REGINA "QUONDAM SCAENA" (Escena de Otro Tiempo)	REGISTRO DE ASOCIACIONES DE BADAJOZ	
OTRO TIEMPO	REGISTRO NACIONAL DE ASOCIACIONES	Detalle

Image 1

3.1.2. Which Registry are we going to enter the organisation in?

Each legal form has its own registries: those for associations, co-operatives, foundations, work integration social enterprises and commercial companies. Registries serve to give publicity vis-à-vis third parties that this legal form exists, what its objectives are, which people represent it, and so on.

When we constitute the organisation we go to the registry that corresponds to us according to the legal form chosen, and that registry may have a state or autonomous community-level scope. The registries publicise the association's legal validity are the Registries of Associations of the Autonomous Communities and the National-level Registry of Associations, which operates at state level. We must choose which of them we are going to register in.

3.1.2.1. National-level Registry of Associations or Registry of Associations of the Autonomous Communities

It depends on the scope of activity and on our funding strategy. We explain this in the **module 3 video**, which we recommend you review.

The association is established through two documents: the founding charter and the statutes. The whole procedure is very well explained on the website of the National-level Registry of Associations of the Ministry of the Interior; there you will be able to find different document templates that you can download.

We also recommend the detailed information in their **Guide to Associations**.

How do we register in the National-level Registry of Associations (hereafter NRA) if we currently only carry out activities in our home Autonomous Community? Or how do we justify a state-wide scope, or activity in different Autonomous Communities?

We will look at this in greater depth in another topic of the Escuela Radix, when we deal with grants. But as a brief preview, let us think about everything that is happening online now. For example, online training, and the fact that the impact can be in several territories. In some calls for proposals, activity is considered state-wide when you have activities in at least two Autonomous Communities. In some cases, it can also include the territories where the volunteers who cooperate with us are based, or we can commit to a strategy of opening offices in other Autonomous Communities and, above all – as we saw in Module 1 – to the possible alliances we may have in other territories.

3.1.2.2. Municipal registries

Speaking specifically about associations. In addition to the Autonomous Community registries of associations, there are registries of associations in localities, in our city. In the screenshot (from the example of the name search we saw earlier in Image 1), the Registry of Associations of Ciudad Real and the Registry of Associations of Badajoz appear. These are what are known as municipal registries of associations, whose purpose is to promote citizen participation at the local level.

What is the difference between a autonomous community-level and a municipal registry of associations?

Autonomous Community-level Registry of Associations:

- **Purpose:** It is an administrative and public registry. Its objective is to formalise the constitution of the association, granting it its own legal personality.
- **Scope:** Associations that carry out their functions mainly within the territory of that Autonomous Community are entered.
- **Effect:** Registration is mandatory for security and transparency vis-à-vis third parties, for the purposes of publicity and limitation of members' liability.

Municipal Registry of Associations:

- **Purpose:** It is a local administrative registry. Its main aim is recognition of the association by the local council in order to facilitate citizen participation and access to local grants.
- **Scope:** Associations with a registered office or branch in a specific municipality, and that work for the benefit of its citizens, are entered.
- **Effect:** It allows us to apply for calls for proposals issued by the local council in question. To register here, prior entry in the autonomous community-level or national registry is generally required.

3.1.2.3. Other registries of interest: Registry of NGDOs

Non-Governmental Development Organisations, known by the acronym NGDO*, are non-profit associations, independent of the public administration, dedicated to promoting social development, international co-operation, the defence of human rights and humanitarian action in impoverished or excluded communities. They differ from other NGOs in their focus on international co-operation, development education and the fight against poverty.

Thus, private NGDO entities legally constituted in Spain that have development-co-operation activities as their purpose, and that have a structure guaranteeing fulfilment of their objectives, may be entered in the Registry of NGDOs.

We recommend visiting: <https://www.aecid.es/ongd>.

3.1.3. Declaration of Public Utility

This is an official recognition granted by the Administration to non-profit associations, certifying that their work benefits the **general interest**, – for example: human rights, the environment, sport, culture, male violence against women, anti-racism – and that their activities are open to any beneficiary, not only members of the entity.

We recommend visiting:

<https://www.interior.gob.es/opencms/es/servicios-al-ciudadano/tramites-y-gestiones/asociaciones/utilidad-publica/solicitud-de-declaracion-de-utilidad-publica/> .

When an association is declared to be of public utility, it can benefit from the Patronage Law, which means that donations received, whether from individuals or from companies, carry tax deductions for those who make them.

Key Points of the Tax System:

- **Legal Definition:** The **Patronage Law** (Law 49/2002) regulates the tax regime of non-profit entities and the tax incentives for private participation in activities of general interest.
- **Beneficiary Entities:** Only donations to entities covered by the legislation (such as foundations, public-utility associations or State institutions) allow deductions.

For companies or individuals who make donations to these organisations, the benefits they obtain are through tax deductions:

- **Incentives for individuals (personal income tax):** Generally an 80% deduction is allowed on the first €150 and 35%–40% on the remainder.
- **Incentives for companies (Corporation Tax):** Companies usually benefit from a general deduction of 35%, which may rise to 40% if they have donated to the same entity for at least two years.

At the same time they have obligations. The main one is to lodge, annually within the first six months of the year, a descriptive report of their activities in the previous year and the annual accounts, as well as the origin, amount, destination and application of the public income received.

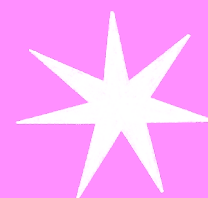
The process for being declared of public utility is generally processed through the National-level Registry of Associations. Likewise, most autonomous community-level registries of associations also have their own register of public-utility entities and conduct the public-utility procedure for associations within their registration scope.

If, when setting up our entity, we foresee applying for this declaration, we recommend starting to prepare annual accounts from the outset. In other words, beyond keeping accounts on a spreadsheet that records our income and expenditure, keep accounts adapted for Non-Profit Organisations (NPOs)*, because when we want to start this public-utility declaration procedure,

they will ask us to submit the annual accounts for the last two financial years. If we have not prepared them before this point, it will be harder to complete said procedure.

Annual accounts are mandatory accounting documents that companies prepare annually to reflect their financial position, assets and results at the end of the financial year. They include the balance sheet, the profit and loss account, the statement of changes in equity, the cash-flow statement and the notes. In the case of associations, they are lodged with the National Registry of Associations after approval and are reviewed.

Our experience, beyond the obligation to file accounts, is that it has not been an especially complex procedure. It does involve submitting documents: the statutes, registration in the registry, activity reports and others. It means having been operating for a certain time, since at least two years must have passed from the start of activity; in the Basque Country, for example, they ask for three years.



3.2. Statutes

3.2.1. Preliminary notes

The statutes are the written document that regulates the organisation and operation of associations. Their minimum content is set out in Article 7 of Organic Law 1/2002 of 22 March, regulating the Right of Association: name, registered office, activities and purposes, rights and duties of members, decision-making and governing bodies, assets and grounds for dissolution.

The statutes are an essential requirement for registering associations. There are various reasons why designing the statutes is a strategic aspect of the organisation we are creating, or of one that, after it has been operating, we see we need to change. Here we will address the aspects of drafting or redrafting the statutes that, from an economic point of view, are important and should be taken into account, and that shape the possibilities for defining the organisation's sustainability strategy and its operation. In the next module, we will mention forms of participation and decision-making in governing bodies.

How do we want our activity to be sustainable? This is a subject we will cover in depth in a future lesson, but it is worth making a few notes. How the organisation is going to be sustained is a decision that especially involves the group promoting it.

Depending on the stage the organisation is at, the form of work and funding changes.

Experience shows that at the beginning organisations are sustained with the resources of the core group that forms the organisation. A second stage occurs when the organisation takes in more members and volunteers, and the work is shared out a little more. A third phase may involve starting to generate income from donations from affiliated persons or from membership fees. All these strategies are valid and extremely valuable, but in general they are not enough to sustain and make viable projects that require work with a formal commitment and a dedication of time beyond volunteering. At this stage, the need arises to seek new forms of funding, and for this the organisation must be prepared and meet the requirements involved. Each registration in the registry of a change of statutes involves payment of the corresponding fee.

Making the economic question explicit is important when we meet and sit down to draft our organisation's statutes, because depending on how we set out different aspects it will be more or less easy to secure a funding strategy for the sustainability of the organisation or collective.

To keep this economic aspect in mind, answer these two questions: How are we going to finance the association's activities? And do we want our activity in the association to become paid work for the people who devote time and effort to it?

These decisions are not set in stone and may change over time.

This can have an effect when we sit down to draft the statutes, in Article 4, when we set out the activities we are going to carry out, and when we go through the process of tax registration with the Tax Agency and have to declare whether or not we carry out economic activities*. Different tax obligations arise from this, which we will look at later.

3.2.2. Which statute model to choose

When we sit down to write and agree our organisation's statutes, the recommendation is to use the model proposed by the Registry of Associations in which we are going to register. That is why we dealt first with the different registries that exist.

As mentioned in the Module 2 video, keeping the structure and essential content proposed by the registries can make the procedures easier. Be careful about being too creative in the drafting of the statutes.

The model statutes are based on the aspects covered by the Associations Law (Organic Law 1/2002). Departing from the frameworks that this state law requires – or, as the case may be, the regional associations law – may lead to the association not being registered and to a request to amend the content of our statutes. This link sets out the procedure for registration and the document templates we can use for drafting the statutes, founding minutes, etc., of the National Registry of Associations: <https://www.interior.gob.es/opencms/es/servicios-al-ciudadano/tramites-y-gestiones/asociaciones/inscripciones-registrales-de-las-asociaciones/inscripcion-de-constitucion-de-asociaciones/>.

Following the model posted there, we comment on some important questions in the statutes. The model is available as Appendix 1 of this module 3.

The statutes have the following structure:

- Chapter I. General provisions: name, duration, scope, purposes, activities and registered office.
- Chapter II. General Assembly: how it works, how agreements are adopted, powers.
- Chapter III. Governing board: who forms part of it, how they meet, how it works, what powers they have, among other things. It sets out one by one each of the possible roles, such as Chair, Vice-Chair, Secretary, Treasurer and ordinary board members.
- Chapter IV. MEMBERS: requirements, classes of members, joining, leaving, rights and duties. We deal with this chapter in more detail in Module 4.
- Chapter V. Economic regime: details how the association is expected to be financed.
- Chapter VI. Dissolution.

3.2.3. Aims and activities

When we accompany constitution processes, this is one of the points we usually focus on: the aims and activities, where the organisation is to a large extent defined.

The purposes section has to do with our identity as a collective – what we set out to do by giving legal form to the association. It is the **what for** of the association. It is an invitation to dream of the world we want; it is something very much our own, which sets us apart from others. Here

it is important to look to the long term, not to fall short, and to set out at length what moves us – both as regards the rights we defend and to which we aspire, and as regards the people/collectives we address.

What we write here is what they will review when we apply for calls for aid and grants and, if we do not include certain aspects, we may be left out. For example, [the Women's Institute call for proposals to support the associational movement](#) states in its Article 4 the requirements of entities that may receive the aid, and includes the following: *"Having a social purpose linked to the area of competence of the Women's Institute of the Government of Spain, which must be verifiable in the entity's statutory purposes and on a priority basis in relation to the rest of its purposes."* As they set out in a [technical document on their website](#).

Specific approach according to the Statutes: Gender Equality.

Where the entities or non-governmental organisations are not specifically women's organisations, the promotion of equal opportunities between women and men must appear among the entity's statutory purposes.

SEE THE ACTIVITY IN THE MODULE FORUM

Next, it is important to focus on the wording of the Activities section, in which we explain **how we are going to do it** – how we are going to achieve the aims we have set ourselves. This section will also set the course for what we will later report to the Tax Agency about the activities we are going to undertake.

Tips for drafting these two points of the statutes:

- It is better to write more than less. Even though now it may seem like we cannot achieve that much, it is better to include aims and activities that we think we want to develop in the future than not to include them. That way we avoid having to amend the statutes when these aims and activities end up happening.
- It is important to name different collectives with whom we may work: young people, racialised migrant people, LGBTIAQ+ people, rural populations, people with different capacities, collectives at risk of social exclusion, women and children.
- There are issues that form part of the Global Agenda at international level, and it is worth getting used to that vocabulary and taking it into account when we draft the statutes, because this can also open doors to public resources: the Sustainable Development Goals, the 2030 Agenda, local development, depopulation in rural areas, combating hate speech, environmental policies and the circular economy.
- At a political level, what motivates us: our intersectional, decolonial, anti-racist, ecofeminist, transfeminist and feminist approaches, the fight against male violence the protection of children and human rights.
- We recommend that you read other organisations' statutes before asking AI to propose a drafting of our aims and activities. You may take as a reference organisations that are relevant for you and your collectives, even if they are not exactly those that pursue your purposes, but that are a point of reference. Reading other entities' statutes or internal regulations can give ideas on how to tell our story, and what we do and do not want to include in ours.

3.2.4. Legal representation

How the association is legally represented depends on how it is drafted in the statutes.

In general, it is the figure of the Chair who legally represents the association. The different powers of Chair, Vice-Chair, Secretary or Treasurer are described in the model statutes, Articles 13 to 17, and will be developed in Module 4 of this topic.

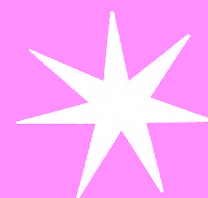
It is also common for notarial powers of attorney to be granted so that people who do not necessarily appear on the governing board can manage the association. To grant the power of attorney before a notary, you must present the minutes of the governing body in which it is agreed to grant that power, the valid National ID Card (DNI) or passport of the representative who signs, and the association's documentation: Tax identification number (CIF) and the association's statutes, to prove its existence and the capacity of representation.

3.2.5. Internal regulations

The statutes set general frameworks for action, but the functioning of an organisation is richer and often requires more aspects to be specified than those set out in the statutes, which are entered in the registry. For this purpose, there are internal regulations, which make it possible to set out in more detail how we want to function and organise ourselves. What is interesting about internal regulations is that they are created and evolve internally. They are approved by the organisations' decision-making bodies, but they have no external bureaucratic obligations – that is, they do not have to be registered. They can begin with a few agreements on priority organisational and operational issues, and then evolve by addressing others as they become necessary.

It is useful to provide for their existence in the statutes.

Internal regulations are not entered in the Registry of Associations. Therefore, they are practical in the face of changes we may establish in our way of organising ourselves, since they allow us to modify internal matters by going through approval by the General Assembly, but without needing to take them to the Registry for entry. For example, they can provide for the constitution of a youth section, how we organise ourselves at territorial level, how the decision-making mechanism is deployed, and so on. Being able to incorporate these questions without going through registration of the amendment in the Register is a more agile process – for example, in the face of possible calls for subsidies.



3.3. Procedures with the Tax Agency

We are going to mention some basic procedures with the Tax Agency, and we also want to warn that this is not a tax guide. Depending on the circumstances, it will be necessary to have specialised advice adapted to each situation in this matter. This can be done by requesting an appointment with the Spanish Tax Agency (AEAT) and asking for all the necessary information, which is a taxpayer's right. We will first set out what the main tax obligations are.

Of all of them, we will focus on two issues that especially affect the beginning:

- Registration for the tax identification number (CIF) and the declaration of activities are both done via Form 036 or Form 037, which is the simplified and easier version to complete.
- Application to the Tax Agency for social-entity status. This is a procedure that allows us not to charge VAT when we carry out certain activities.

3.3.1. Main tax obligations of associations

It is worth having a general framework of taxation in this territory, so as not to assume that everyone knows it – there is no reason why we should. We recommend watching this video. In six minutes it presents the Spanish tax system explained simply: it details that its purpose is to finance public services, the different types there are – whether levies, fees or taxes – the basic principles on which they rest, contained in the Constitution, and it goes through the main taxes: personal income tax (IRPF), VAT and Corporation Tax.



<https://www.youtube.com/watch?v=ITbLIlltWgA>

The main tax obligations of associations in Spain include obtaining a CIF, registering for the Business Activities Tax (IAE) – although they are generally exempt from payment – and filing Corporation Tax (Form 200 or 202). All registered legal forms must manage VAT on economic activities, apply withholdings (IRPF) to workers or professionals, and declare transactions with third parties (Form 347).

Key Tax Obligations:

- **Census and registration (CIF and Form 036):** Every association must apply for its Tax Identification Code (CIF) and submit Form 036 to register in the census of entrepreneurs, even if it is non-profit.
- **Corporation Tax:**
 - General: They are obliged to file Corporation Tax, even if they are exempt from payment on most of their income (partially exempt associations). Entities that are partially exempt from Corporation Tax do not pay tax on a series of items of income – exempt income – which are:
 - Subsidies, aid or donations.
 - Membership fees, provided there is no consideration in return for payment of the fee.
- **Special Regime (Law 49/2002):** If they are declared of public utility, they enjoy specific tax benefits and are taxed at reduced rates.
Video that explains Corporation Tax in a simple way:
<https://www.youtube.com/watch?v=fK-lmT3kQb8>.
- **VAT (Value Added Tax):** They are obliged to charge VAT if they carry out economic activities, sales or the provision of services, and to pay it to the Tax Agency. They are exempt from activities related to their social purpose.
- **Withholdings (personal income tax):** They must withhold and pay personal income tax if they hire workers or self-employed professionals, declaring it quarterly (Form 111) and annually (Form 190).
- **Transactions with Third Parties (Form 347):** It is compulsory to file this return if annual transactions with suppliers or clients exceed €3,000; grants received must also be declared.
- **Business Activities Tax (IAE):** They are generally exempt, but if the association invoices more than €1 million, it must register for IAE.

3.3.2. Registration in the Tax Agency census and application for an NIF

Applying for a CIF is the most relevant tax procedure once the statutes and founding minutes have been submitted to the Registry of Associations for entry. It is important to have a CIF, and we can apply for it on a provisional basis. Once the association is entered in the Registry, the certificate of registration is submitted and the definitive CIF is applied for.

To apply for it we use the digital certificate of the person who is Chair. It is done through [this link](#) on the website of the State Tax Administration Agency, better known as the Spanish Tax Agency (AEAT).

This video guides you through the steps for completing Form 036 for an association and applying for an NIF. We recommend watching it, as it allows you to follow the on-screen navigation and see the different options that appear in the form and what you need to choose among them:
<https://www.youtube.com/watch?v=ZQglEmdBVOc>

Here are some helpful tips on this topic:

- Make an appointment at the Tax Agency so that they can advise us on completing it
- Contact someone who advises associations, or
- Undertake the procedure through an administrative agency

What really matters in this census declaration – as it is known – is choosing whether we register any activity or not, and, if we do register an activity, whether or not we mark the start date of that activity/those activities. That is what will determine whether, in the future, we have to file quarterly tax returns for the taxes we are obliged to report.

On the Tax Agency website there is a search tool for economic activities that can help in the registration process. In the video we link below, they explain how this tool works:



<https://sede.agenciatributaria.gob.es/Sede/ayuda/manuales-videos-folletos/videos/videos-herramientas-censos-iae.html>

This Form 036 census declaration is completed each time there are changes in the organisation's activity – when we carry out new activities that fall under a different economic activity heading or, for example, at the beginning we may not be applying personal income tax withholdings; well, when we hire someone we have to start withholding tax from their payslip and paying it quarterly. At that point, this form is completed again to report that new situation.

Certificate of Census Situation. We can review the census situation by downloading a **certificate from the AEAT**. This is a document we have seen requested in grants by those who want to check that the organisation has economic activity. It is requested via the **link** using the digital certificate and is downloaded in the same process. It is free of charge. The census certificate sets out identification, the tax address and registered office, the entity's representatives and the tax situation with the taxes to which you are subject, the details of the economic activities for which you are registered, and the periodic obligations, for example:

OBLIGACIONES PERIÓDICAS

<u>MODELO</u>	<u>PERIODICIDAD</u>
IRPF RETENCION TRABAJO PERSONAL	TRIMESTRAL
IMPUESTO DE SOCIEDADES	ANUAL
IMPUESTO SOBRE EL VALOR AÑADIDO	TRIMESTRAL

3.3.3. VAT and applying for social-entity status with the tax authorities

VAT is an indirect tax on the consumption of goods and services. Depending on the type of activities the organisation carries out, it may have activities subject to VAT (the sale of merchandise, providing consultancy, and others) and exempt activities (training, organising or delivering talks).

The VAT Law sets out in Article 20, One, 8º, 13º and 14º exemptions from this tax where the activities are carried out by a social entity. For the Tax Agency to recognise this status, they review a series of requirements: the absence of a profit-making purpose, and that roles on the governing board are unpaid. This **page from the Spanish Tax Agency** outlines the procedure to follow and the documentation to submit for an entity to be recognised as a social entity: <https://sede.agenciatributaria.gob.es/Sede/procedimientos/G400.shtml> .

We also provide in the virtual classroom a model application to attach to the documentation requested by the Tax Agency.

3.3.4. Digital Certificate

The electronic certificate or digital certificate is a signature in an encrypted file that is installed in the browser to guarantee your identity on the internet and that allows you to carry out procedures from a computer, mobile device or tablet, in the electronic offices of different bodies. Its use is fully widespread and it is mandatory to have one, for example in order to apply for public grants, file taxes, carry out Social Security procedures, and so on. We recall that in order to access the digital certificate it is necessary to have a valid DNI or NIE. In practice, therefore, migrant people in an irregular situation can form part of the board and of associations, but it is very impractical for them to carry out the functions of Chair or Secretary.

Different entities can supply it; the most widespread is that of the National Mint and Stamp Factory (FNMT). For the association, the one that must be obtained is the legal entity certificate.

This link explains the procedure in detail. We briefly review the process and focus on some key points:

- Apply on the **FNMT website** from a computer and browser that will be the same as the one you will later use for the download.
- The digital certificate for a legal entity requires you to go to an accreditation office – normally Tax Agency offices, but not only those – where you appear in person with your NIE or DNI to obtain the digital certificate. They ask for a current certificate of registration of the governing board in order to check that this person has legal representation. There they ask you for the key that was provided to you the first time you requested it on the computer.
- Finally, you download the digital signature, which is an encrypted file, into the Browser* (Mozilla, Chrome, Edge...) in which you initially applied for it.

This video explains it fairly well; we recommend watching it. Replace the reference they make to the Andalusian regional government's associations certificate with the associations certificate of your Autonomous Community or of the National-level Registry of Associations of the Ministry of the Interior, depending on where the association is registered.



Cómo solicitar el Certificado Electrónico para asociaciones

<https://www.youtube.com/watch?v=TpK7dC1ue7o>

It is also very useful to know how to import and export the digital certificate from one computer to another. Online you will find videos and the FNMT or Tax Agency websites that explain it. In this video – <https://www.youtube.com/watch?v=bWcSD0uGXn4&t=4s> – they explain how to do it in Google Chrome. The logic is very similar, but it varies according to the browser you use: Mozilla Firefox, Edge or Safari for Apple devices.

3.3.5. Corporation Tax

Non-profit associations and foundations are legal entities, and are therefore subject to Corporation Tax. However, not all are required to file an annual tax return; it will depend on their type, whether they are subject to a special tax regime and their income.

Associations not declared of public benefit

This type of association is **partially exempt from Corporation Tax**. They only have to file the tax **if they do not simultaneously meet these three requirements**, as set out in Article 124.3 of the Corporation Tax Law (LIS):

1. Total annual income of €75,000 or less.
2. Income from non-exempt sources subject to withholding of €2,000 or less.
3. All non-exempt income is subject to withholding.

If they meet all three points, they are not obliged to file Corporation Tax. If they fail to meet any of the requirements, they are obliged to file.

Public utility associations

As we discussed in point 2.3 of this module, these are associations officially registered as entities of general interest by the Ministry of the Interior (or an Autonomous Community, as the case may be) because they meet certain social and operational requirements. However, this recognition does not exempt them from the tax.

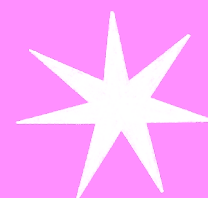
- **If they are not covered by Law 49/2002 and meet the three requirements above:** they do not have to file.
- **If they are not covered and they do not meet the requirements:** they must file, and they are taxed at 25% (although part of their income may be exempt).
- **If they are covered by Law 49/2002:** they must always file, but they are taxed at a reduced rate of 10%.

Take note! To qualify under Law 49/2002, they must apply expressly using **Tax Agency Form 036**. In both cases, because of their non-profit nature they are considered partially exempt entities. This refers to how the income obtained is treated. Therefore, members' fees, donations and grants for the social purpose are exempt from the tax; income from economic activities (sale of products, bars, advertising) and patrimonial income (rent, bank interest) is taxed.

All these procedures can feel very remote, and we may not be familiar with them. That is why we can turn to a specialised administrative agency to do them; we can gather information online to find out how to carry them out; we can request an appointment at the Tax Agency and have them help us complete at least the first registration procedures on Form 036 and the application for a CIF. The range of possibilities is wide and we can also mix the different ways of approaching it that we have just described – as well as forging alliances so as to draw on previous experience.

If we decide to outsource these procedures to specialised agencies, our recommendation is not to forget about them or delegate them entirely, because tax obligations remain the responsibility of the organisation and of its legal representative or of the person to whom that function has been delegated.

It is equally important to gather the information they submit and keep it in our archive. It must be kept for five years. These are also documents that third parties or institutions will request from us (banks, funders). That is why it is important to know what is being done, and to ask about what we do not understand.



3.4. Procedures with Social Security

Associations and other registered legal forms may hire paid staff, acting as employers under general labour legislation (the Workers' Statute), or they may also make contracts for one-off activities within the special self-employment regime. The statutes must allow it, the hiring must be approved in assembly and the applicable collective agreement must be respected. If other compensation is given for activities – for example, payment of allowances or of other expenses for a specific task – it is not necessary to have the person on a contract and registered with Social Security.

3.4.1. Registration of the contribution account code (CCC)

This is a necessary procedure in order to exist as a "company" for Social Security, through the **Collective Employer Service**. Company identification. **Registration and assignment of an initial contribution account code**. You can apply for identification of the company and report the people linked to it, as well as the creation of the initial contribution account code. On the Social Security website you will find the **manual that explains this procedure**. This process cannot be carried out until the association is entered in the corresponding Registry of Associations.

Having a social security contribution account does not mean that we have to register any employee. Sometimes we carry out this procedure because in calls for aid or grants they ask us to submit a certificate of having no debts with Social Security. This certificate will be mandatory in all cases in which we present a job offer in order to regularise someone.

3.4.2. Registration of a workplace

Opening or resuming a workplace in Spain requires that activity to be notified to the regional labour authority within a maximum of 30 days after opening. It is mandatory for premises, warehouses or offices where activity begins, including major modifications. This process includes obtaining activity licences, a risk prevention plan and Social Security registration.

Main legislation and procedures:

- **Legal Definition:** The **Workers' Statute** (Art. 1.5) defines the workplace as the productive unit with a specific organisation registered with the labour authority.
- **Notification of Opening:** This is done before the competent labour authority of each Autonomous Community (e.g. **Community of Madrid**).
- **Health and safety:** Compliance with **Royal Decree 486/1997** on workplaces and establishment of the Occupational Risk Prevention Plan.
- **Required Documentation:**
 - Activity and building licences (local council).
 - Notification of opening (labour authority).
 - Registration of the company with Social Security.

Key Steps:

1. **Obtain an Opening/Activity Licence** from the corresponding local council.
2. **Notify the opening** (or resumption) to the competent labour authority within the legal time limit (a maximum of 30 days afterwards, except for construction).
3. **Register the Workplace with Social Security** (workplace variations).
4. **Risk assessment** and planning of preventive action.

Let's bear in mind that: *"there are some workplaces that do not involve a physical establishment in the traditional sense, but are based on mobility, digital connection and flexibility as to location. These are activities that do not require a specific physical space, as is the case, for example, with telework or remote working. It is important to stress that, whatever the workplace, Spanish labour legislation establishes that the employer has an obligation to guarantee workers' health and safety in the workplace, as well as compliance with the labour standards and conditions laid down. Specific obligations are also established in relation to the prevention of occupational risks and the protection of workers' labour rights in the workplace."*

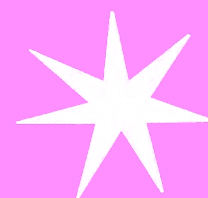
3.4.3. Hiring

In the case of hiring, the same types of contract are used as in private companies, and the templates can be downloaded from the **SEPE** website: mainly permanent contracts (for stable staff). Contracts can be full-time or part-time, and can be temporary or fixed-term intermittent contracts if the legal requirements are met.

Contracts can also be adapted according to the work-life balance needs of the people who are working. For example, we can begin with a full-time contract and reduce it for reasons of care of a dependant – children up to the age of 12 – which means that the worker will pay contributions as if on a full-time basis and the entity will only pay for the hours for which they are registered, with the State assuming the rest of the costs. That contribution counts towards renewing documentation, unemployment and retirement. We recommend consulting this option with an employment adviser.

New employment contracts must be notified to the State Public Employment Service (SEPE) through the Contrat@ application on the SEPE electronic office, within 10 working days of signing. This notification, required for contracts, extensions and basic copies, requires a digital certificate. After hiring, payslips must be produced and Social Security contributions paid monthly.

All these procedures are usually work that we subcontract to specialised administrative agencies, because it involves knowing and applying labour legislation in detail. In a future topic we will delve deeper its main concepts, because they especially affect the calculation of the organisation's budgets and the justification of grants.



3.5. Procedures with Banks

3.5.1. Which financial institution to choose

In the Spanish financial market, there is a diverse range of entities that provide banking services. There are differences between them depending on their legal form, co-operatives or public limited companies, and above all depending on their objectives. There are banking service co-operatives, such as Coop57, ethical banking entities such as Fiare or Triodos, or local entities such as rural banks or territorial banks that were formerly savings banks.

The key when choosing a bank is to ask questions and seek advice about how they work – especially the service they offer, how they treat you, the fees they charge, cards for cash withdrawals, internet banking services, advance payments of grants/subsidies, and so on.

The processes for opening an association's account are not especially agile, because it is a legal form they know less well and they sometimes ask for documents for limited or public limited companies, which are the ones they know best. For example, they ask for notarial powers of attorney in order to operate the accounts, and they also usually require that the person who opens the account be in a regular administrative situation. If we have not drawn up a notarial power of attorney to deal with this question, what must be provided are the statutes and the up-to-date certificate of registration of the governing board.

In the opening process, they will review two issues:

- Who manages the association, which is known as the beneficial ownership.
- Who can operate the account – this relates to the handling of funds and to the powers granted by the association, either in the drafting of its statutes or in specific notarial powers of attorney for this purpose.

Beneficial Ownership

This factor has to do with money-laundering legislation. That is why it is a procedure we will encounter in our relationship with the bank, when we go to a notary to sign powers of attorney for the association, or sometimes in the context of a grant call.

Beneficial ownership is regulated by *Law 10/2010 of 28 April on the prevention of money laundering and terrorist financing*. In the Tax Agency guide to the Form 036 activity census, they explain it as follows:

Beneficial owner shall be understood as: b) the natural person or persons who ultimately own or control, directly or indirectly, more than 25 per cent of the capital or voting rights of a legal person, or who by other means exercise direct or indirect control of a legal person.

<https://sede.agenciatributaria.gob.es/Sede/ayuda/manuales-videos-folletos/manuales-practicos/guia-practica-cumplimentacion-modelo-censal-036/capitulo-14-relacion-titulares-reales/identificacion-titular-real.html>.

In the case of associations, we would be referring to the people who are part of the Board of Directors.

3.5.2. Who can operate the account

This is done by authorising specific people (generally Chair, Treasurer and Secretary) approved in minutes. The governing-board minutes are required in order to open the account and define joint or either/or signatures. A "Certificate of Authorisation to Dispose of Funds" must be drafted, signed by the Secretary with the Chair's approval. It will specify the types of signature for operating the account, which may be:

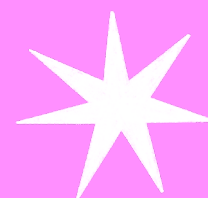
- Either/or (indistinct): any of the authorised people can sign and withdraw money. This is more practical and operational.
- Joint (mancomunada): two or more signatures together are needed to move funds. This is more secure, but slower.
- A mixed regime can also be established, in which the signature is either/or up to a certain amount and joint above that amount.

The bank will inform us of the documentation needed for opening. It is usually the governing-board minutes approving the opening, the ID Card of the authorised people, the statutes and the association's CIF. The process in which they review the people authorised to operate the account is called "bastanteo de poderes" – verification of powers – which amounts to checking who has sufficient power to do so.

3.5.3. Registering a bank account for receiving state grants

When we apply for grants, they ask us to indicate the bank-account number where we want to receive them. In the case of ministerial grants, they ask for account to be recorded in what is known as the Central Third Party File.

The **Central Third Party File (FCT)** is an official register of the Spanish Public Treasury that stores the identifying data (NIF, name, address) and banking data (IBAN) of natural or legal persons who receive payments from the Administration, such as grants, scholarships, compensation or contracts. It is mandatory to be registered in order to receive those payments. Access is through the **Electronic Designation of Current Accounts** page to designate, deregister, amend and consult the banking data recorded in the Central Third Party File.



3.6. Which legal regulations affect us?

Which regulations affect us as a legally constituted organisation:

- The law of the legal form we choose: Associations Law, Co-operatives Law, Foundations Law.
- Tax regulations.
- Labour regulations: Workers' Statute, Social Security regulations, workplace, preparation of payslips, collective agreements or labour procedures.
- Occupational risk prevention, if we have people on contract.
- Data protection.

Then there may be other specificities depending on whether we work with minors, people with different capacities, or on the activity we carry out itself. We will not go into that level of detail.

There is more general legislation such as the Civil Code, from which Civil Liability Insurance derives.

Civil Liability Insurance is compulsory when an activity entails a risk of damage to third parties (Art. 1902 of the Civil Code). It is essential for motor vehicles, hunting, boats, keeping dangerous animals, and high-risk professional activities (private healthcare, architecture, law, security). It is mandatory in the execution of works or services for the State. Its function is to cover compensation for material and personal damage.

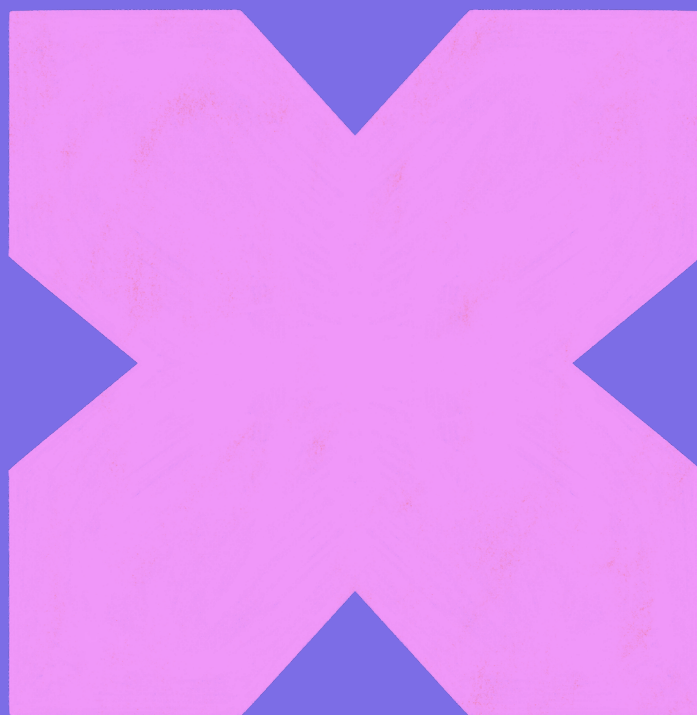
It is widespread practice to take out this insurance when we carry out activities.

Topic 3

Organising ourselves to sustain associative life:
networks, legal tools and participation

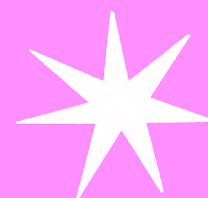
Module 4

Forms of participation



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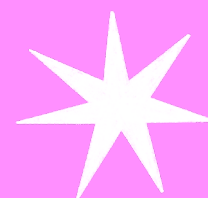


What will you find in this module?

This module combines the formal scheme that registered civil society organisations must take into account with a critical and grounded look at forms of participation. We will look at:

- The types of member there usually are in an organisation, and the possible roles or positions.
- The formal decision-making bodies in associations, co-operatives and foundations.
- Volunteering and activism: their legal frameworks, their practical challenges and the tensions we cannot ignore.





4.1. Types of members in associations: roles or positions

There can be as many types of member as we need. Classifications, roles and functions can be agreed by each association and defined in its Statutes. What matters is not the name we use, but how we relate those categories to access to the governing board and to the weight of the vote in the General Assembly. It may be of interest to debate the characteristics and names, the functions of each group, and how, with this classification, we can better guarantee that the purposes and activities of each CSO are fulfilled.

The most common types are:

Founding members

These are the people who decide to create the association and register it with the competent authorities. Organisationally and legally, they have greater responsibility and, usually, greater decision-making capacity. This weight usually diminishes as governing bodies are formalised and new people join.

Full members

These are people who join after constitution. They have the right to take part in activities, attend general assemblies and vote on important decisions – such as the election of the governing board or the approval of statutory changes. They are equal in rights and duties, usually have a long-term commitment and make financial contributions.

Collaborating members

They join in order to support the association's activity without necessarily becoming involved in management or decision-making. Their role is more flexible: they can take part in one-off or limited activities without having to become involved in the whole. They usually do not have the right to vote, although they can take part in assemblies and activities.

Honorary members

They are usually exemplary people in the organisation's aims or activities, who have made important contributions or who bring value through their experience or standing in the community. They usually do not pay a fee or have specific obligations: their function is more symbolic or supportive.

It is worth reviewing these categories and asking whether they respond to who we really are. Perhaps we do not want to speak of "honorary" or "full" members, but to use our own names: caring members, participating members, collaborating members... or even sisters, cousins and friends. Words also organise internal life.

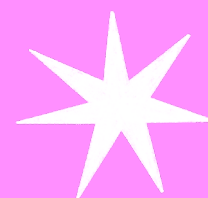
The most important thing is to understand how we connect these types of member with access to the governing board and with the number of votes in the General Assembly. The system may be one person, one vote – or a weighted vote may be established, in which different categories have different weight in decisions.

It is also possible to limit access to the governing board to people with a minimum length of membership, or to establish that a percentage of its members be founding members. These issues do not usually arise at the beginning, but they appear over time, when conflicts emerge that affect governance.

We remind you that the right of association and of forming part of decision-making bodies is a right of all people, regardless of their nationality or administrative status. People in an irregular administrative situation can be members of associations, although for some administrative or employment procedures a valid residence permit will be required.

Some questions for internal debate:

- How do we reconcile the different interests that may arise in forming part of the governing board?
- How can members' votes be organised so that the entity's values and purposes are better fulfilled?
- Which way of taking decisions and organising ourselves best guarantees the project we want to build and care for?
- How do power dynamics, the protection of the association's purposes and the care of people affect it?
- How can we include mechanisms of protection and still keep a democratic principle in decision-making?
- How do we distribute roles and responsibilities in a way that makes us feel comfortable and advances our aims?



4.2. Formal decision-making bodies

Forms of participation are varied and can change over time or according to the needs of the entity and of the people involved. In addition to types of member, it is essential to know that the different legal forms of civil society organisations already have an essential organisational chart for formal decisions.

The Statutes are the fundamental rules of an association's functioning: they are binding on all members. In them the governing and representative bodies are organised, as well as their composition, the rules for the election and replacement of their members, their powers, the duration of offices, the grounds for cessation, and the procedures for deliberating, adopting and executing agreements.

4.2.1. Registered associations

Registered associations have submitted statutes that set out how they organise themselves and take decisions. Internally, other written documents may also be developed – regulations, protocols, procedures – that make it easier to implement these decisions. There must be at least two spaces: the General Assembly and the governing board.

General Assembly

The General Assembly is the supreme governing body of the association: where the most important, strategic decisions are made. It is made up of all members.

It is a meeting place where members can exchange information, generate a sense of belonging, receive training and, above all, exercise democratic control over the governing bodies. Its main functions are:

- **Approval of accounts and budgets:** members review and approve the annual accounts and the budget for the following financial year.
- **Amendment of statutes:** any change must be approved by the Assembly, which has constituent powers.
- **Election of members:** members of the governing board are elected and renewed in the Assembly. It also decides on the admission and expulsion of members.
- **Dissolution of the association:** liquidators are appointed (generally the governing board) to settle debts, collect credits and devote the remaining assets to the purposes provided for in the statutes.

It must meet at least once a year, on an ordinary basis, to approve the accounts of the financial year that is ending and the budget of the one that is beginning. The quorum needed for its

constitution must be provided for in the statutes – usually one third of the members. Agreements are adopted by simple majority, except for decisions such as dissolution, remuneration of the board or amendment of the Statutes, which usually require a qualified majority.

Governing Board

The governing board is the body responsible for the management and representation of the association. It is responsible for carrying out the decisions of the General Assembly, administering resources and acting as legal representation on a day-to-day basis.

The minimum number of members in entities registered at state level is two (Chair and Secretary); in most regional registries, three (adding the Treasurer). A Vice-Chair and ordinary board members may also be included. Within the board there must be at least three roles:

- **Chair**
This is the highest representation of the association and the person who leads the governing board. Their functions include legal representation, convening and chairing meetings – both of the General Assembly and of the board – and supervising that the decisions of both bodies are carried out correctly.
- **Secretary**
Responsible for internal administration and documentation: drafting and keeping the minutes of meetings, storing and organising official documentation, and managing the governing board's notices and communications.
- **Treasurer**
Responsible for economic and financial management: administering the association's funds, preparing the financial statements and annual accounts for approval in the Assembly, and supervising execution of the budget.
- **Ordinary board members**
This figure may or may not exist. They are members of the board who provide support in various areas according to the organisation's needs: they may collaborate on specific projects, stand in for other people during absences, or cover varied tasks.

4.2.2. Co-operatives

Organisation, management and decision-making in co-operatives also depend on their statutes or internal regulations.

Co-operatives may be **first-degree** (*e.g. a group of people who come together to create a co-operative project to work on*) or **second-degree** (*e.g. groups of at least two grassroots co-operatives, or other legal forms, that gather under the umbrella of the co-operative in order to strengthen their aims*).

The essential bodies are the Governing Council and the Assemblies of members.

Governing Council

The Governing Council (GC) is responsible for high-level management, supervision of directors and representation of the co-operative, according to the general policy set by the General Assembly. It is made up of at least three people: Chair, Vice-Chair and Secretary.

The statutes may set a higher minimum and a maximum. The new Social Economy Promotion Law makes it easier for meetings to be held through telematic and/or digital means.

Assemblies

Assemblies are responsible for:

- Approval of the annual accounts, fees and participation certificates.
- Appointment and removal of members of the Governing Council, internal auditors and external audits.
- Amendment of Statutes and of dealings that involve substantial changes in the co-operative's economic, social, organisational or functional structure.
- Merger, demerger, transformation, dissolution and, where appropriate, reactivation of the company.
- Establishment of second-degree co-operatives and co-operative groups.

Assemblies may be **ordinary** (*to approve the annual accounts, convened by the GC*) or **extraordinary** (*convened by the GC or by 20% of the members to deal with specific matters*).

At the general assembly, each member generally has one vote, although the statutes may provide for weighted votes.

4.2.3. Foundations

The key bodies for directing and taking part in foundations are the board of trustees (*patronato/matronato*) and the protectorate. The former governs and manages; the latter supervises compliance with the law and the foundation's purposes.

The *matronato* is always a collegiate body – natural or legal persons may sit on it – with a minimum of three members. They serve unpaid, although they may be reimbursed for properly documented expenses. It must meet at least once a year, though quarterly meetings are advisable, and minutes must always be taken (and kept for six years).

Its members are jointly and severally liable for damage caused by acts contrary to the law, the statutes or the foundation's purposes. It is therefore strongly advisable to take important decisions on the basis of technical or legal reports that support the action taken.

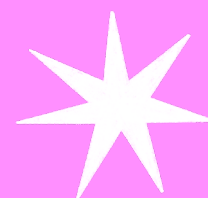
	Board of Trustees (Patronato / Matronato)	Protectorate
Nature	Internal body of the foundation	External body of the Administration
Function	To govern and administer	To supervise and control
Appointment	By the founders or the board	By the Administration
Liability	Civil and criminal	Administrative
Meetings	Internal	Only when supervising
Documentation	Minutes, accounts, plans	Reports and requirements

Every Foundation must submit annually:

- Action plan for the following year (by October 31).
- Annual accounts (by June 30 of the following year).
- Activities report.

Failure to comply may result in formal requests, suspension of grants and subsidies, or patrimonial liability for those sitting on the board of trustees (patronato or matronato).

The protectorate cannot impose sanctions directly, but it may report non-compliance to the competent Administration or to the Public Prosecutor's Office.



4.3. Volunteering and activism

This section contains practical information, but also open questions and debates. Both volunteering and activism are forms of participation that deserve critical reflection: who sustains them, from where, under what conditions and towards what ends.

We are aware that these practices depend to a large extent on each person's material circumstances, and that if they are not carefully managed they can lead to extractivism, overload or the reproduction of power dynamics that we wish to transform.

4.3.1. Volunteering

What do we mean by volunteering?

Volunteering is the set of activities of general interest carried out by natural persons within public organisations (such as universities) or private ones (NGOs, foundations, social entities), freely, unpaid and in a spirit of solidarity, and not arising from a personal obligation or legal duty. They are not internships, scholarships, jobs or any other form of paid compensation.

Many socially initiated organisations have paid staff and at the same time carry out a large part of their activities thanks to the collaboration of volunteers. Before continuing it is worth raising a few questions for debate – we will return to them later: what is the difference between volunteering and activism? What does each form of participation involve? Which bodies and conditions sustain them?

Grant calls often also ask whether there is a Volunteering Plan, a strategic document that defines the role of volunteers in the organisation, the programmes they take part in and their duration. Having one ready is not only useful internally; it is also scored positively in funding applications. Several public calls award points for a minimum number of volunteers or for having volunteers in several parts of the country or abroad.

Legal framework

Volunteering is regulated by Law 45/2015 of 14 October on Volunteering, and almost every autonomous community also has its own territorial law (for example, Law 1/2015 of 24 February on Volunteering in the Community of Madrid). In theory it is governed by co-operation and complementarity between citizens, organisations, public authorities and families, while respecting the autonomy of the voluntary movement. Its declared values are equality, pluralism, non-discrimination and democratic participation.

Data protection rules must also be applied to volunteering: Organic Law 15/1999 of 13 December on the Protection of Personal Data (last amended in 2011), Royal Decree 1720/2007 of 21 December approving the Regulation developing Organic Law 15/1999, and Organic Law 3/2018 of 5 December on the Protection of Personal Data and Guarantee of Digital Rights.

What must organisations that engage in volunteering do?

Organisations have a responsibility to:

- Freely choose their mission, objectives and strategy, within the boundaries set by law.
- Respect the rights of volunteers and of the people who benefit from the volunteering.
- Have a volunteering activity programme and fulfil the contents agreed with each person.
- Comply with data protection rules and guarantee confidentiality.
- Align their activity with the rest of the legislation that applies to their legal form.

To formalise volunteering it is necessary to sign a volunteering agreement, a document that defines the framework of collaboration and sets out the rights and duties of both parties, the duration, the minimum commitment, the activities to be carried out and other conditions such as confidentiality and reimbursement of expenses.

** Online you can find templates of this document to adapt to your organisation.*

We also recommend giving volunteers basic information about the organisation: the statutes (or at least the aims and activities) and the activities reports.

What benefits are offered to volunteers?

Volunteer insurance. As of May 2026 its cost ranges from €3.60 to €4 per volunteer per year, depending on the total number.

- Support services such as training or language support.
- Basic costs: travel, accommodation and food where applicable.
- Pocket money for personal expenses, in some schemes.
- Costs linked to specific needs (disability, visa, extra tutoring, etc.).

A critical look

Volunteering is not without its tensions. Some worth naming are:

- It can be a practice sustained mainly by people who have time and class or racial privilege, while those who most need the services lack the capacity to offer them.
- It can open professional doors for those who already have access networks, reproducing inequalities in the sector's labour market.
- It is sometimes aimed at relieving symptoms without questioning structural causes, acting as a patch on the system rather than a driver of transformation.
- It can become a form of extractivism, especially when it takes place in vulnerable communities, without returning real value to those who sustain it.

- In some cases it replaces work that should be paid or assumed by the state, perpetuating relations of dependence.
- It can conceal the interests of the organisations that promote it, which are more oriented towards image than social transformation.

These tensions do not invalidate volunteering, but they do invite the question: what kind of volunteering do we want to promote? From what position and under what conditions?

Practical challenges in organisations where all the work is "voluntary"

When an organisation's work rests entirely on people who receive no financial compensation – whether as volunteers, collaborators or activists – very concrete difficulties can arise that it is worth naming frankly, because those who live them know they are not exceptions, and naming them also creates reality and therefore makes it possible to become aware and take action to improve.

- The burden usually falls on a few people, who end up exhausted. Getting everyone in an organisation to take part on an equal footing is one of the greatest challenges – and one of the most energy-consuming.
- If the person carrying the heaviest load is absent – through illness, work or personal life – the organisation's functioning can grind to a halt. This fragility is not an individual failing: it is a structural consequence of not having the resources to share out responsibilities.
- Fundraising is itself demanding, technical work that takes time. In 100% volunteer organisations, writing good quality project applications that pass the filters of competitive calls is very difficult, and it is often done late, at night and without the necessary knowledge.
- Obtaining funding from more formal donors is especially complex because of the technical demands of the calls, which are not always designed with small organisations or those without a professional structure in mind.

Volunteering and activism are not opposite or mutually exclusive practices. In many social organisations they coexist, feed each other and sometimes it is hard to draw a clear line between one and the other. A person may start as a volunteer in a space and end up being a central part of a collective struggle. Or the other way round: people who have spent years in social movements formalise their involvement through volunteering in order to access resources or give continuity to their work. What matters is not the label, but the question that underlies both forms of participation: from where do we act, under what conditions and towards what transformation?

4.3.2. Activism

What do we mean by activism?

Activism can be understood as a form of action aimed at influencing, questioning or transforming the social, political or economic reality in which it is embedded. Activists want to transform the reality of their community. It is not limited to protest; it covers a set of practices through which people or groups take a stand against a situation they consider unjust, seeking to bring about changes in norms, decisions or power relations. In its contemporary form, activism combines social mobilisation with the strategic use of communication via the internet, which amplifies its reach and speeds up its impact.

What activism has achieved: a look at collective gains

Before questioning the word "activism", it is also important to recognise everything that collective struggles have succeeded in transforming. If we think of organisations as a mycelium, we can see how many of the rights that today form part of our everyday life did not arise in isolation or spontaneously, but from deep networks of resistance, articulation and mutual support that for decades grew beneath the surface, connecting territories, experiences and diverse communities.

Feminist organisations and those of the LGTBIAQ+ collective have been a fundamental part of that fabric. In Spain, their work has driven important social, cultural and political transformations. Rights that today seem self-evident – such as the right to vote, to divorce, to abortion, to have one's own bank account, to access the labour market, to work–life balance or to shared responsibility – have been made possible by long processes of collective organisation and community resistance.

Like with mycelium, many of these transformations were not sustained solely by large, visible structures. They also grew from small associations, grassroots collectives and community networks that, even without great resources, kept everyday forms of resistance alive. Among them, organisations led by migrant women, domestic and care workers, lesbian and bisexual women and trans people, racialised women, young women and rural women have played an especially important role.

*This paragraph is based on the report **Gender perspective in private sector calls and support for social organisations in Spain**, prepared by Isabel Jiménez Duarte (Ágora Social) and coordinated by Calala Fondo de Mujeres (2025). Available at: calala.org*

Dismantling the Word: Other Narratives of Activism

From other narratives we can and want to dismantle the word "activism" a little, because it is not a new practice: it is a new word for old struggles. What is today called activism already existed before in the resistances of Indigenous peoples, in workers' struggles and in all those communities that have lived under oppression. The difference is that it has now become an umbrella term that groups diverse practices under a single name, often stripping them of their historical and political context. In other contexts or historical moments they have also been named as defenders: land defenders, Human Rights defenders...

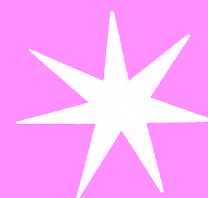
In that process activism has also become a fashionable term, an accepted – even institutionalised – way of naming resistance. And here we return to something we already noted in this module: words create imaginaries. Calling something "activism" can make it visible, but it can also domesticate it, fitting it into categories that are easier for the system to manage.

Why do we need to call ourselves activists? What is gained and what is lost with this label? Because struggle, in its deepest sense, is not a fixed identity or a role, but a constant state of questioning systems of oppression. Reducing it to a word can simplify something that is in reality complex and constantly evolving.

Moreover, not all the positions from which this "activism" is exercised are the same. When political action is carried out from places of privilege it can become a practice of representation or even appropriation. Meanwhile, those who live the oppression first-hand do not "do activism" by choice: they struggle because their lives are crossed by such violence. The focus therefore shifts: rather than speaking for, it is about redistributing tools, resources and power towards those who sustain the struggle from the hardest conditions.

It is also important to mention precarity. Many people identified as "activists" live precisely in precarious conditions, and this precariousness is not accidental: it is directly related to the multiple oppressions they face. We do not mobilise despite precarity; we mobilise because precarity runs through us. Yet the very system that names "activism" often funds, legitimises or recognises it only when it fits certain frameworks, using that label also as a mechanism of classification and control.

Therefore, opening up the concept of "activism" does not necessarily mean discarding it, but rather reclaiming it consciously. Questioning its origin and, when necessary, naming the practices in other ways that connect better with the territories, histories and realities that sustain them.



4.4. Practical Exercise

Organisational energies. Cards of participatory archetypes and dynamics for civil society organisations: Associations, Co- operatives, Foundations and Collectives

4.4.1. Note for facilitators

What are organisational energies?



This material is not a personality test. It does not aim to classify people or diagnose their behaviour. The nine organisational energies you will find here are tools for collective conversation: ways of naming tendencies, roles and modes of participation that exist in any social organisation.

Each person may recognise themselves in several energies at once, and those energies can change according to life stage, project or group climate. What interests us is not "what type are you?" but "what is happening in our organisation?": who speaks and who remains silent, who supports and who is supported, who decides and who disappears.

On the origin of organisational energies

The nine organisational energies you will find in this material are inspired by the Enneagram, a system for describing human tendencies with roots in different philosophical and psychological traditions, and widely used in contexts of self-awareness and personal development. For this exercise, however, they have been deeply adapted and recontextualised. They are not used as a tool of psychological diagnosis nor as a fixed personality typology, but as a symbolic starting point for exploring something different: the ways in which we inhabit collective spaces, distribute power, take on tasks, emotionally sustain our organisations and relate to conflict, recognition and participation. What in the Enneagram describes individual traits here becomes shared energies, ecosystemic roles and ways of being in the common. The aim is not for each person to find "their type", but for the group to recognise collectively which forces are present, which are missing and how to redistribute them to build healthier and more democratic organisations.

Activism and volunteering: two different ways to participate

This material speaks of both volunteering and activism, and it is important not to confuse them or use them as synonyms. Volunteering tends to be understood as a form of one-off or regular collaboration within an organisational structure, often mediated by protocols, training and defined roles. Activism, by contrast, is born of an embodied political involvement: of indignation, transformative commitment and collective action aimed at structural change. It comes from life, not an organisational chart.

From decolonial perspectives and the community feminism of Abya Yala, activism is also understood as a practice of care for territory, memory and bonds. It is not a task that is delegated, but a way of inhabiting the world. This distinction matters to us because in many CSOs activism is rendered invisible, undervalued or absorbed by institutional logic: it is asked to domesticate itself, to fit into the forms, not to make too much trouble. One of the questions this exercise aims to raise is precisely that: what happens to activism when it enters a formal structure? What is lost? What are the benefits? How do we avoid reproducing extractivist dynamics inside our organisations?

How to use this material

- Read it as a map of possibilities, not as a definitive mirror.
- Use it to open conversations about participation, not to close them.
- When someone feels identified with an energy, invite them to explore what organisational conditions have strengthened that tendency.
- Pay attention to the warning signs: militant *burnout*, invisibility, and the concentration of power are organisational symptoms, not individual ones.
- Each type of energy needs the others in order to function healthily. The objective is to redistribute, not to replace.

4.4.2. The nine energies: an overview

	Name	Central energy
	The ethical guardian	<i>If we don't do it well, what's the point of doing it?</i>
	The network carer	<i>I'll take care of it, don't worry.</i>
	The visible driver	<i>If we get it going now, we can go a long way.</i>
	The agitator	<i>Why do we always do things the same way? There's something we're not seeing.</i>
	The living archive	<i>Before deciding, I need to fully understand what's going on.</i>
	The risk holder	<i>Have we thought about what happens if this goes wrong?</i>
	The sower of possibilities	<i>What if we try it this other way? It could be amazing!</i>
	The protector of conflict	<i>Let's be clear: there's a problem here that nobody is naming.</i>
	The weaver of consensus	<i>I think we all have a point. How can we find the common ground?</i>

4.4.3. Organisational energy cards

Below you will find a detailed card for each of the nine energies. Remember: they are tools for conversation, not definitive mirrors.

 ENERGY 1 THE ETHICAL GUARDIAN	
<i>"If we don't do it well, what's the point of doing it?"</i>	
How they usually take part	They take part with great involvement when they feel the project is aligned with their values. They are often the first to point out inconsistencies between the organisation's discourse and its practice. They review processes, draft documents, look after procedures.
What they bring to the collective	Rigour, coherence, deep commitment, the organisation's critical memory, the capacity to uphold ethical standards.
Tasks they take on spontaneously	Reviewing statutes and minutes, drawing up protocols, ensuring commitments are kept, looking after organisational identity.
Possible risks and imbalances.	They can become rigid or perfectionist. Their constant criticism can be paralysing or create a feeling that "nothing is ever done right." Risk of <i>burnout</i> from feeling they carry the group's integrity alone.

How they experience...

Conflict	They find it uncomfortable, but consider it necessary when there is injustice or inconsistency. They prefer it to be resolved with clear criteria.
The Assemblies	They hold the thread, look after the agenda and the agreements. They may interrupt if something seems procedurally incorrect.
Care	They give it with rigour; they can forget that care also needs flexibility and warmth.
Decision-making	They need decisions to be informed and coherent. They find it hard to move forward without clarity.
Leadership	They exercise it from ethical legitimacy, not from charisma.
Urgency	They manage it under tension. They can freeze if things cannot be done well.
Recognition	They value it if it comes with recognition of their rigorous work, not only of their results.
Uncertainty	It generates anxiety. They need frameworks and structures in order to move.

What they need from the group Spaces where mistakes are part of learning, not an ethical failure. They need to feel that the group also looks after coherence.	What they can learn from others From The Sower: that imperfection can also be fertile. From The Weaver: that the process matters as much as the outcome.
 Warning signs Ethical hyper-responsibility, paralysing perfectionism, the feeling of being the only one looking after integrity, exhaustion from control.	 Mycelial metaphor The fungus that breaks down what is no longer useful, clearing the soil so that something new can grow.



ENERGY 2

THE NETWORK CARER

"I'll take care of it, don't worry."

How they usually take part	Very present in day-to-day life. They sense the group's needs before they are expressed. They manage the emotional climate, mediate, support. Their participation is often invisible because it happens at the margins: the message before the meeting, the hug afterwards, the call to see how you are.
What they bring to the collective	Emotional cohesion, active listening, the capacity to hold the group together in moments of crisis, the weaving of bonds between people.
Tasks they take on spontaneously	Internal communication, managing interpersonal conflicts, welcoming new people, sustaining tasks that no one asks for but everyone needs.
Possible risks and imbalances.	Their work is made invisible. Overload of emotional tasks. Difficulty saying no. They can generate dependence or reproduce dynamics of affective servitude.

How they experience...

Conflict	It causes them a great deal of discomfort. They tend to soften or avoid it. Sometimes they cushion conflicts that ought to be aired.
The Assemblies	They pay close attention to the climate, to who stays silent, to who needs to be invited to speak.
Care	They are the one who gives it most and receives it least. They tend to normalise this.
Decision-making	They may give up their voice so as not to create tension. They need to be invited explicitly.
Leadership	They exercise it through relationship. They have a great deal of informal influence.
Urgency	They can absorb it so that others do not suffer, at their own expense.
Recognition	They long for it, but do not usually ask for it.
Uncertainty	They face it by looking after others. They find it hard to stay still.

What they need from the group

That the group name and explicitly value their work. Spaces where they can also be cared for. Permission to set limits.

What they can learn from others

From the Guardian: that caring also includes saying no.
From the Protector: that conflicts should not always be softened.

⚠ Warning signs

Militant burnout, emotional overload, affective servitude, invisibility, inability to occupy their own space.

🍄 Mycelial metaphor

The mycelium that connects in silence, nourishing other roots before thinking of its own.



ENERGY 3 THE VISIBLE DRIVER

"If we get started now, we can go a long way."

How they usually take part	High energy, oriented towards results and visibility. They are the one who starts projects, puts their hand up, convenes. They find it easy to represent the group outwardly.
What they bring to the collective	Capacity for action, motivation, external representation, opening of opportunities, dynamism.
Tasks they take on spontaneously	Spokesperson work, fundraising, project management, institutional relations.
Possible risks and imbalances.	They can concentrate visibility and recognition. They can move faster than the group. Risk of centralising decisions or of the organisation becoming associated only with their figure.

How they experience...

Conflict	They tend to dodge it or resolve it quickly in order to keep moving.
The Assemblies	They speak with ease and conviction. They can dominate the space without realising.
Care	They give it through action; they may not see more subtle emotional needs.
Decision-making	Agile, sometimes impatient with slow processes.
Leadership	They exercise it naturally. They need to check whether they share it.
Urgency	They experience it as an opportunity. It activates them.
Recognition	They need it and it drives them to action, although it can become a dependence.
Uncertainty	They find it hard. They prefer to move forward, even without complete clarity.

What they need from the group Honest feedback from the group. Spaces where other voices also lead. Reflection on the impact of their centrality.	What they can learn from others From The Weaver: that slow processes also build. From The Living Archive: that depth matters as much as speed.
⚠ Warning signs Centralisation of power, personalism, a pace incompatible with the group, neglect of the internal process.	🍄 Mycelial metaphor The tree that gives shade and fruit: visible, necessary, but sometimes it forgets that the forest is not it alone.



ENERGY 4 THE AGITATOR

"Why do we always do things the same way?" There's something that we're not seeing.

How they usually take part	They take part from depth and uniqueness. They bring perspectives that others do not see. They can feel misunderstood if the group does not make space for what is different. Their participation is irregular: very intense in moments of meaning, absent when they feel there is no place for them.
What they bring to the collective	Creativity, depth, the capacity to name what others feel but do not say, the group's emotional memory.
Tasks they take on spontaneously	Creative communication, design, writing, visual identity, critical reflection.
Possible risks and imbalances.	They may feel their contribution is not valued. They may create discomfort with their questioning. Risk of isolation or of taking on a martyr role.

How they experience...

Conflict	They experience it with great emotional intensity. Sometimes they personalise it.
The Assemblies	They may intervene in a disruptive or poetic way. They need to feel invited to speak.
Care	Very sensitive to the care they receive and give. They give it deeply but selectively.
Decision-making	They need decisions to make sense, not just to be efficient.
Leadership	They exercise it through inspiration, not structure.
Urgency	It paralyses them or leads them to act from a place of overwhelm.
Recognition	It is very important to them. Its absence can lead to disconnection.
Uncertainty	They inhabit it well if there is trust in the group. If not, they may disconnect.

What they need from the group

That the group make space for what is different.
That emotion and aesthetics be recognised as legitimate forms of knowing.

What they can learn from others

From the Guardian: structures that give shape to depth.
From the Driver: that action is also transformation.

⚠ Warning signs

Invisibility, a feeling of not fitting in, withdrawal from the group, silent resentment, creative overload.

🍄 Mycelial metaphor

The lichen that grows at the edges of the forest, where no one looks: fragile to the eye, but an indicator of the ecosystem's health.



ENERGY 5

THE LIVING ARCHIVE

"Before deciding, I need to fully understand what's going on."

How they usually take part	They observe more than they speak. Their participation is deep but infrequent. They bring analysis, memory and a long-term perspective. They need time to process before expressing themselves.
What they bring to the collective	Deep knowledge, rigorous analysis, organisational memory, the capacity to read the context.
Tasks they take on spontaneously	Research, documentation, systematisation, report writing, preparing materials.
Possible risks and imbalances.	They may withdraw emotionally from the group. Their silence can be misinterpreted. Risk of accumulating information without sharing it or putting it into circulation.

How they experience...

Conflict	They prefer not to intervene. They observe. Sometimes they arrive too late when they decide to speak.
The Assemblies	Not very active verbally, but their interventions are usually the most forceful.
Care	They give it through knowledge, not direct affection. They can seem distant.
Decision-making	They need complete information. Urgency causes them a great deal of discomfort.
Leadership	They do not seek it, but they can exercise it from the authority of knowledge.
Urgency	They experience it as a threat to quality.
Recognition	They value intellectual recognition more than emotional recognition.
Uncertainty	It makes them uncomfortable. They look for data.

What they need from the group

That the group value slow processes. Space to prepare their contributions.

What they can learn from others

From the Network Carer: that the bond is also knowledge.
From the Driver: that sometimes you have to take the plunge even if everything is not clear.

⚠ Warning signs

Isolation, accumulation without sharing, emotional disconnection, analysis paralysis, invisibility through silence.

🍄 Mycelial metaphor

The seed that carries all the information of the tree: patient, dense, waiting for the right moment.



ENERGY 6 THE RISK HOLDER

"Have we thought about what happens if this goes wrong?"

How they usually take part	Highly committed to continuity and stability. They think about the risks, what could go wrong, how to protect the group. Their participation is constant, but often taken for pessimism when in reality it is prudence.
What they bring to the collective	Anticipation of problems, deep loyalty, the capacity to hold the group together in difficult moments, a sense of shared responsibility.
Tasks they take on spontaneously	Administrative management, following up on commitments, internal communication, maintenance tasks.
Possible risks and imbalances.	They can generate a climate of distrust or fear of error. The search for safety can hold back innovation.

How they experience...

Conflict	It causes them a great deal of anguish. They seek to resolve and close it.
The Assemblies	Very attentive to procedures. They may ask a lot of questions in order to feel safe.
Care	They give it through reliability and consistency.
Decision-making	They need consensus and clarity. Unilateral decisions cause them discomfort.
Leadership	They exercise it through coordination and cohesion.
Urgency	It both activates and paralyses them. They need structure in order to move within it.
Recognition	They need to know that the group trusts them.
Uncertainty	It causes them a great deal of discomfort. They look for frames of reference.

What they need from the group

That the group recognise their holding work.
Spaces of trust where doubt is welcome.

What they can learn from others

From The Sower: that not everything new is dangerous.
From The Agitator: that questioning is also caring.

⚠ Warning signs

Hypervigilance, blockage through fear, dependence on consensus, exhaustion from constant holding.

🍄 Mycelial metaphor

The roots that cannot be seen, but anchor the tree in the storm.



ENERGY 7

THE SOWER OF POSSIBILITIES

"What if we try it this other way? It could be amazing!"

How they usually take part	Energetic, creative, a generator of ideas. They connect contexts, cross borders, propose without stopping. They can be in several projects at once. Their participation is intense, but sometimes not very sustained.
What they bring to the collective	Overflowing creativity, ability to inspire enthusiasm, openness to new things, connection with the outside world.
Tasks they take on spontaneously	Designing activities, external communication, alliances, generating projects.
Possible risks and imbalances.	They may leave projects unfinished. Their energy can be contagious but also dispersing. Risk of proposing something without implementing it.

How they experience...

Conflict	They tend to avoid it by turning it into something positive, which can be a form of flight.
The Assemblies	Very active; they can divert the thread with new ideas.
Care	They give it through joy and celebration. They may not see discomfort.
Decision-making	They take decisions easily, sometimes too quickly.
Leadership	They exercise it through inspiration and energy.
Urgency	They experience it as an opportunity. They love the adrenaline.
Recognition	They like it, but do not need it excessively.
Uncertainty	They live it with enthusiasm. It is where they move best.

What they need from the group

That the group also know how to slow down and go deeper. Structures that channel their energy.

What they can learn from others

From The Living Archive: that depth is also creativity.
From The Risk Holder: that you have to finish what you start.

⚠ Warning signs

Dispersion, unfinished projects, flight from conflict through positivity, exhaustion of the group.

🍄 Mycelial metaphor

The wind that carries seeds to unexpected places: without it, the forest does not renew itself.



ENERGY 8

THE PROTECTOR OF CONFLICT

"Let's be clear: there's a problem here that nobody is naming."

How they usually take part	Direct, frank, without beating about the bush. They occupy space with conviction. They name what others keep silent. Their presence can be liberating or intimidating depending on the group climate.
What they bring to the collective	The capacity to name tensions, political courage, impetus for action in moments of deadlock.
Tasks they take on spontaneously	Spokesperson work in conflicts, negotiation, representation in spaces of confrontation.
Possible risks and imbalances.	They can generate fear or inhibit others' participation. Their frankness may leave no room for subtleties.

How they experience...

Conflict	They face it head-on. They find it hard to understand that others avoid it.
The Assemblies	Very active; they can polarise the debate.
Care	They give it by protecting you. They may not see it in its gentler form.
Decision-making	Quick, clear, sometimes without enough process.
Leadership	They exercise it naturally and powerfully.
Urgency	It activates them. They were born for crises.
Recognition	They value it, but do not seek it openly.
Uncertainty	They confront it. They do not like it, but it does not paralyse them.

What they need from the group

That the group also have space for vulnerability and slowness. Honest feedback on the impact of their presence.

What they can learn from others

From the Network Carer: that protecting is also listening.
From the Weaver: that sometimes the long way is more transformative.

⚠ Warning signs

Unintentional intimidation, centralisation through force, imposition of pace, difficulty holding slow processes.

🍄 Mycelial metaphor

The fire that renews the forest: necessary, transformative, but it needs containment so as not to burn what deserves to survive.



ENERGY 9

THE WEAVER OF CONSENSUS

"I think we all have a point. How can we find the common ground?"

How they usually take part	Present in everything but hard to see. They mediate, connect, soften. Their participation is integrative. They can lose their own voice in the process of articulating others.
What they bring to the collective	Cohesion, the capacity to integrate perspectives, peace in the group, active listening.
Tasks they take on spontaneously	Mediation, coordination, synthesising debates, informal facilitation.
Possible risks and imbalances.	They can make their own point of view invisible. The search for consensus can postpone necessary decisions. Risk that the group takes them for granted.

How they experience...

Conflict	They avoid or soften it. They find it hard to take sides, even when they feel it.
The Assemblies	Excellent facilitator. They can lose their own position.
Care	They give it in silence, holding.
Decision-making	They need everyone to agree, which can block the process.
Leadership	They exercise it through articulation and listening, not from authority.
Urgency	It paralyses them. They need time and process.
Recognition	They rarely receive it because their work is invisible.
Uncertainty	They inhabit it poorly. They prefer calm.

What they need from the group

That the group invite them to express their own stance. Explicit recognition of their weaving work.

What they can learn from others

From The Protector: that sometimes you have to take sides.
From The Guardian: that not all consensus is fair.

⚠ Warning signs

Invisibility, accumulation of coordination tasks, loss of their own voice, *burnout* from silent support.

🍄 Mycelial metaphor

The mycelium in full function: invisible, connecting, holding the balance of the ecosystem.



Organisational mapping exercise

Subtitle and frame

"What kind of network are we? A living map of our participation"

An exercise for civil society organisations that want to explore collectively how their members take part, what visible and invisible roles sustain organisational life, and what forms of participation they want to build.

1. Fact sheet

Name	Living map of our participation
Pedagogical objective	To explore collectively the real forms of participation inside the organisation; to recognise visible and invisible roles; to detect imbalances; and to open conversation about more democratic structures.
Duration	Short version: 20 min Medium version: 60 min In-depth version: 2 hours
Participants	From 8 to 40 people. Works in person, online and hybrid.
Formats	In person · Online · Hybrid

2. Materials

In person	• Large paper (brown or white, A2 minimum). One per team. • Coloured cards or Post-its (one colour per energy, or several). • Thick markers. • Printed cards of the 9 energies (one per table). • Tape or flipchart. • Space with room to move.
Online / Hybrid	• Collaborative digital whiteboard. • Mapping template (circles and connections). • Coloured digital Post-its. • Energy cards in a shared PDF. • Small group work rooms (<i>Zoom</i>, <i>Meet</i>, etc.).

3. Advance preparation

The facilitator should have read the nine energy cards and be clear that they will NOT be used as diagnosis but as a starting point for collective conversation.

It is important to prepare the space so that it invites movement and exploration: no chairs in rows; better circles or work islands.

- Print or project the organisational energy cards.
- Prepare the map support (large paper or digital board) with a central circle representing the organisation.
- Prepare cards or Post-its in 9 colours (one per energy) or with the names printed.
- If there are new people in the group, briefly read the introductory note to the cards.
- Prepare soft background music for individual/small-group work (optional but recommended to lower inhibition).

4. The metaphor that holds it all

"An organisation is like a mycelium: it lives from the invisible connections, from the underground exchanges, from the nodes that no one sees but that support the whole forest. If we only look at the mushrooms that come to the surface, we miss 99% of what keeps us alive."

This metaphor helps us leave the logic of "visible leaders" and enter the logic of interdependence: every form of participation matters, every role holds something, and imbalances in the network make the ecosystem sick.

5. Step by step

SHORT VERSION (20 minutes)

5'	Introduction. The facilitator briefly presents the mycelium metaphor and explains that different ways of taking part in the organisation will be explored. No one will be evaluated or judged. "We are going to make a map of how we take part, not of who takes part better."
5'	Quick presentation of the 9 energies. Read aloud only the names and representative phrases. Each participant chooses mentally (or on a Post-it) the energy or energies they most resonate with at this moment.
5'	Quick collective mapping. On the central paper or board, each person places their Post-it or card around the organisation's circle. If several people share the same energy, the Post-its are grouped. The result is observed without analysing it yet.
5'	Express debrief. Three brief questions out loud: What do you see? What's surprising? What is missing or superfluous? Close with the idea: "This map is not definitive: it changes with time and context."

MEDIUM VERSION (60 minutes)

10'	Opening and framing. The facilitator offers the mycelium metaphor and explains the objective: not to diagnose but to make visible what holds the organisation and what unbalances it. The 9 cards are read briefly (name, phrase and metaphor).
10'	Individual exploration. Each participant receives a sheet with the 9 energies and writes: (a) which one(s) they identify with now, (b) what invisible tasks they carry out that the group does not usually recognise, (c) which energy they feel is missing in their organisation.
15'	Building the map in small groups (3-5 people). Each group receives a large sheet of paper with the central circle. They place cards for the energies that are present and connect them with arrows or threads (literally, with coloured wool if in person). Which energies connect? Which seem isolated? Is there one that holds everything up?
15'	Sharing and movement. The groups present their maps in 2-3 minutes. Then the facilitator invites the whole room to reorganise physically: people who have identified the same energy gather in one corner of the space. Observe: are some energies very saturated? Are there empty zones? What does that say about the organisation?
10'	Collective reflective close. Closing questions (see section 9). The facilitator invites the group to formulate a single collective proposal: What would we like to redistribute or recognise?

IN-DEPTH VERSION (2 hours)

15'	Bodily and relational opening. Brief listening exercise in pairs: "What are you currently advocating for in this organisation that isn't written down anywhere?" Two or three voluntary answers are shared. This opening brings in the emotional register without forcing it.
15'	Collective reading of the cards. The 9 cards are distributed and each group of 2-3 people reads one or two. They present to the group: what they recognise of their organisation in that energy, what surprises them, what makes them uncomfortable. People are NOT assigned to archetypes.
20'	Building an individual personal map. Each participant creates their own map: which energies they usually move in, which they would like to develop, which they feel the group assigns to them without asking. Work in silence with soft music.
25'	Building the collective organisational map. In groups of 5-8 people (by natural subgroups: board, volunteering, technical teams, etc. if they exist), the organisation's map is built. Guiding questions: Which energies are saturated? Which are almost absent? Which connections between energies are vital? Which ones are cut? Coloured wool threads are used to make physical connections between cards.

20'	Negotiating the map. A moment of movement and collective reorganisation. The whole room has the joint organisational map in front of it. The facilitator proposes: "If this map were our real organisation, what do you want to move, strengthen or let go?" People can physically relocate cards, cut threads or add new ones. The negotiation is visible, <i>embodied</i> , collective.
15'	Debrief and commitments. In-depth closing questions (see section 9). Each person writes on a card a single thing: something they want to stop carrying alone, something they want to recognise in another person, or something they propose to redistribute. The cards are placed on the map as "transformation nodes".
10'	Ritual close. The facilitator reads some of the commitments aloud (without identifying the authors). A specific next step is proposed: How do we bring this into the next assembly, board meeting or planning session?

6. Facilitation role

Principles of mycelial facilitation

- You are not the expert on the energies: you are the one who holds the space so that the group can explore.
- Your function is not to interpret but to open questions and protect thinking time.
- Pay special attention to those who don't speak: invite them without forcing them.
- If conflicts or intense emotions emerge, welcome them as organisational symptoms, not as personal problems.
- Name what you see in the process: "I notice there is a lot of silence around this energy. What does that say?"
- Keep the focus on the organisation, not on individual people.
- Don't let the cards become labels: if someone says "you're an 8", redirect towards the structural.

7. Questions for reflection and collective close

Questions about the map

- Which energies are very present and which barely appear?
- What are the strongest connections in our network?
And the most fragile?
- Is there an energy that is holding everything together? Is that healthy?
- What tasks are made invisible in this mapping?
- Who is left out of this map, and why?

Questions about the organisation

- Which ways of taking part are recognised and which are not?
- How are decisions really taken?
Does that match what the statutes say?
- Who provides emotional support to the organisation? Do we recognise that?
- Is there a person or group that accumulates too much? How have we allowed this?
- What do we want to redistribute?
How exactly do we do it?

Deep questions (for the 2-hour version)

- What part of your participation in this organisation exhausts you and you have never said out loud?
- Is there someone whose work in the organisation almost never receives recognition?
- If the map we have built were the real ecosystem of our organisation, would it be a healthy ecosystem? What's missing?
- What ways of taking part have we lost or stopped valuing over time?
- What would need to change in how we organise ourselves so that taking part here does not leave people exhausted?

8. Variants and adaptations

For mixed groups (association boards + activisms)	Build two parallel maps and compare them. How are the energies distributed according to formal role? What does that say about our structure?
For moments of crisis or conflict	Start with the question: "Which energy source is most saturated right now, and why?" Before building the map, hold a listening circle.
For new or low-cohesion groups	Use only 4-5 energies instead of 9. Prioritise the most different ones to generate conversation without overwhelming people.
For boards	Focus on the distribution of decisions and the concentration of power: Who really takes the decisions? Does that match the formal structure?
For large assemblies (+25 people)	Work in parallel groups with their own maps. Sharing common patterns. The final map is a synthesis built by everyone.
Online adaptation	Use <i>Trello</i> with a mycelium template. Coloured digital Post-its work the same way. The moment of "movement" is adapted with <i>breakout</i> rooms: each room is an energy; people move between rooms voluntarily.

9. Risks and care to consider

⚠ Essential care

- Risk of labelling: if the group starts assigning archetypes to people instead of exploring tendencies, stop and reframe. The cards speak of energies and contexts, not of fixed identities.
- Risk of psychologising: if the conversation drifts towards the personal or therapeutic, redirect towards the structural. Individual discomfort usually has an organisational cause.
- Risk of catharsis without structure: the in-depth version can open intense emotions. The facilitator must be prepared to hold them without resolving them artificially.
- Risk that some people do not see themselves represented: if someone feels they "do not fit any energy", that is valuable information. They can be invited to create their own card.
- Risk that the exercise is left hanging: always close with at least one concrete commitment and a next step for the organisation.
- Special care for people in *burnout*: if you detect signs of overload, do not force public participation. Offer them the chance to take part at their own pace.

10. What lessons should emerge?

If the exercise works well, the group should leave having moved through at least three of these learnings:

01	That participation is not only speaking in meetings: there are invisible, holding, emotional and organisational ways of taking part that are equally valuable.
02	That imbalances in participation are not individual fault: they are symptoms of an organisational structure that allows or produces them.
03	That recognising invisible work is a political act and not only a gesture of kindness.
04	That the healthiest organisations are those that distribute power, recognition and care more equitably.
05	That changing how we take part requires changing structures, not only attitudes.

11. Connection with organisational structures

This exercise connects directly with the most concrete debates of any social organisation. Here is how to ground each conversation:

Assemblies	Who always speaks in the assembly? Who never does? Which energies facilitate participation and which inhibit it? How can we design assemblies that invite more ways of taking part?
Boards	Which energies are represented on the board? Is there one that concentrates all the decisions? Is information shared with the rest of the organisation?
Volunteering	Which energies are recognised in volunteering and which are made invisible? Who accompanies and trains volunteers? How is that work distributed?
Activisms	What forms of activism hold this organisation without formal recognition? How do we avoid falling into epistemological extractivism? What do we ask of activism when it enters a legal structure: that it adapt, that it transform, or both? What conditions does activism need so as not to burn out or become institutionalised?
Distribution of tasks	Are there people who accumulate work from several energies? Is there a real map of tasks and responsibilities? Does it match the energy map we have built?
Participation with a critical lens	What is the difference between formal participation (offices, committees) and real participation (who holds, who cares, who connects)? How do we make the second visible and recognise it?
Organisational sustainability	Which energies are at risk of <i>burnout</i> ? What would happen if those people left or reduced their involvement? How do we build a more resilient network?

***"Mycelium does not compete: it connects.
A healthy organisation does not need individual heroines.
It needs a network in which every way of taking part has a place, a name and
recognition."***

A1

Appendix 1. Frequently Asked Questions



How is a non-profit organisation run and managed?

Through the General Assembly (made up of all the members), which sets the main objectives and defines the strategy and lines of action. Those strategic decisions are carried out and managed by the Board.

Do all members of the Board have to be members of the association?

Yes, that's what the law requires. There can be different types of member – defined in the Statutes – and that status is essential in order to serve as chair, secretary, treasurer or ordinary board members.

The Board is elected at the General Assembly, which is made up of the members.

Do changes to the Governing Board have to be registered?

Registered associations must notify the National-level Registry of Associations (RNA) of any change that alters the composition of the Governing Board. The renewal must be accompanied by an application signed by a representative and the minutes of the meeting at which the new office holders were elected, including their personal details and the signatures of incoming and outgoing office holders.

Are there restrictions on foreign nationals and/or people in an irregular administrative situation joining associations in Spain?

There are no formal legal restrictions. The Spanish Constitution itself recognises everyone's right to associate. Article 3 of Organic Law 1/2002 of 22 March regulating the Right of Association fully equates Spanish and foreign nationals – EU or non-EU, in a regular or irregular situation – as regards holding the right of association. This applies both to founding an association and to later joining in any membership category.

In practice there can be limitations on serving on the Governing Board: for example, obtaining an electronic signature requires legal residence. And to be a worker-member of a co-operative, a residence permit and authorisation to work are needed, because an irregular administrative situation that prevents legal work will also prevent that work from being co-operativised.

Can Board members receive financial compensation?

As a general rule, people who sit on the Governing Board are not paid for that office, unless the statutes so provide or the General Assembly authorises it. That does not mean they cannot be employed by the association to carry out other work – training, communications, coordination. In that case it is advisable to specify this in the Statutes.

Are members liable for the association's debts?

No. That said, members of the Governing Board may have to answer to the association, the other members or third parties for their conduct in the performance of their office.

Are gender equality plans mandatory?

Yes, when 50 or more employees are hired. Any entity – foundation, association, insertion company, etc. – with 50 or more people on contract is obliged to have a gender equality plan. For smaller entities it is voluntary, but strongly recommended.

The plan is based on a prior diagnosis (pay, access and career progression, training, work-life balance, harassment prevention) and must include objectives, concrete measures, resources, a timetable, monitoring systems and a maximum duration of four years.

How are gender equality plans implemented in co-operatives?

The Equality Committee can be set up in co-operatives with 50 or more members, or by agreement of the Governing Council. Those who sit on it are elected by the General Assembly. The plans must be approved by the Governing Council and entered in a public register, producing effects equivalent to workplace gender equality plans for the purposes of public procurement and grants.

What are second-tier co-operatives?

They are co-operative societies formed by at least two primary co-operatives, which associations or other legal forms may also join. They come together to promote, coordinate and develop common economic aims, and to strengthen and integrate the economic activity of their member co-operatives. It is not a mere representative association: it carries out its own economic activities aimed at structuring the activity of its members.

This kind of alliance may be of interest in order to access technical or financial standing in public contracts or grants, and also to exchange learning, improve political advocacy or share structural resources – such as employing professional staff in administration, communications or projects for longer hours than a small co-operative could sustain on its own.

What is the difference between activism and volunteering?

The differences between volunteering and activism can be blurred, but at the same time there are differences worth mentioning.

Volunteering sits within a formal framework – with a volunteering agreement, insurance cover and legal recognition – inside an organisation. And entering that framework, with the time and availability it requires, already implies a starting position that not everyone has.

The difference we find is that, historically, a large part of militant and activist work has been sustained by bodies that are mostly feminised, dissident, racialised and precarious. People who, in addition to facing multiple structural violences, end up holding struggles, accompaniment, care and unpaid, unrecognised responsibilities. For many of them, collective organisation is not born from a "choice" or a "social commitment": it is born from the need to resist. Their lives are already marked by racism, economic inequality, institutional violence or the lack of rights.

This does not mean that activism is the exclusive domain of those who live in precarity, nor that volunteering is necessarily a privileged practice. Both spaces can be inhabited from very different places. What matters is to recognise it: to know from where one arrives, what is at stake and what burdens are being taken on – or, on the contrary, being delegated to others.

Making these reflections does not mean rejecting volunteering or activism. It means recognising their transformative power without romanticising the inequalities and overloads that so often run through them.



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Economic activity

An action or set of actions that is outwardly expressed in the manufacture or marketing of goods, the provision of services, construction or transport, carried out with or without a profit motive.

Digital Certificate

A digital certificate (or electronic certificate) is an electronic document issued by a trusted authority (such as the FNMT) that confirms the identity of a person or company on the internet, making it possible to sign documents and carry out secure online procedures with legal validity. It acts as a personal identification, avoiding the need to travel in person.

Non-Profit Organisations (NPOs)

Non-profit organisations (NPOs) are entities whose main aim is not to obtain economic profit but to pursue social, humanitarian, cultural or community purposes. They reinvest their income in their own mission, distinguishing them from commercial companies. Examples include NGOs (Red Cross, MSF), foundations, associations and social-initiative co-operatives.

Third-sector organisations

A form of civic organisation. This concept originated in the United States and is characterised mainly as an instrument for denouncing problems before society and the State, by the absence of a profit motive and by independence from the public sector (the State) and the private sector (the Market). First and Second Sector are understood as follows:

- First Sector (State and public): Made up of public administrations, autonomous bodies and public enterprises.
- Second Sector (Market and private): Made up of entities that carry out activity for profit.

Browser

The programme or application installed on your device that is used to access and display web pages. **This is where the digital certificate is installed.** A search engine is a website or online tool that you use within the browser to find specific information on the internet. The browser lets you "enter" the web and view it. The search engine helps you find specific information. You need a browser in order to access a search engine.

- Examples of Browsers: Google Chrome, Mozilla Firefox, Apple Safari, Microsoft Edge, Opera.
- Examples of Search Engines: Google, Bing, Yahoo!, DuckDuckGo.

Non-Governmental Organisation (NGO)

The initials **NGO** are used to identify entities that are not part of government or business, whose fundamental purpose is the social good. They are generally formed and run by ordinary citizens who share a common vision and mission, and they may obtain funding from government, from other NGOs (such as foundations), or from private individuals or companies.

Non-Governmental Development Organisation (NGDO)

Private, non-profit entities dedicated to international co-operation, humanitarian action and development education. They differ from general NGOs by their specific focus on combating poverty, protecting human rights and promoting sustainable development.

Civil Society Organisations (CSOs)

An organisational structure whose members serve the general interest through a democratic process and who act as mediators between public authorities and citizens. Some examples of these organisations are: social partners; non-governmental organisations (for example, those protecting the environment and consumer rights) and grassroots organisations (for example, youth movements and associations). If you want to read more about it, we recommend [this link](#).

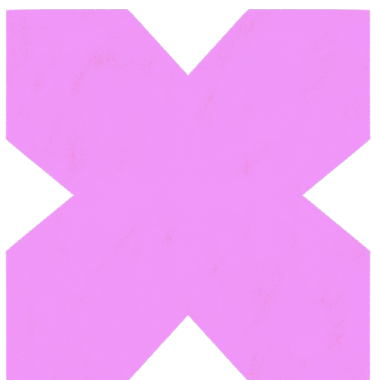
National-level Registry of Associations (RNA)

A public body under Spain's Ministry of the Interior, responsible for registering associations of state-wide scope, broader than a single autonomous community, and foreign delegations. It formalises their constitution, statutes and boards, giving them legal personality. It is handled in Madrid, with electronic processing available. Its main physical headquarters are at Calle Amador de los Ríos, 7, 28010 Madrid.

Non-profit

When the difference between income and expenditure in a given year is positive, there is a surplus. That surplus is not distributed among the members as happens in for-profit organisations such as public limited or limited companies; it is put back into the organisation's activities.

This affects two levels: first, the type of activities we will carry out. If we pursue our objectives through activities with a strong social content – giving talks, supporting people in vulnerable situations – we will look towards legal forms such as the association or the foundation.



Radix

is a project dedicated to strengthening organisations that protect the rights of women and LGBTQIA+ communities through the Escuela Radix school and fund.

Radix is a project by **Calala** and **Otro Tiempo** co-funded by the **EU**.

Escuela Radix is a capacity-building school for feminist, women's and LGBTQIA+ civil society organisations.

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Topic 3. Organising ourselves to sustain associative life: networks, legal tools and participation

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We are trainers and feminists for a more just, equitable, diverse and sustainable world, free from violence. Through training, support and other services, we are sharing our knowledge to aid transformative processes aimed at women, LGBTQIA+ people and/or professionals from the third sector and social intervention.



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