NATIONAL REPORT - SPAIN

CONTENTS

1	GENERAL INFORMATION ABOUT VOLUNTEERING IN SPAIN	1
1.1	History and contextual background	1
1.2	Definitions	2
1.3	Number and profile of volunteers	2
1.4	Number and types of organisations engaging volunteers	5
1.5	Main voluntary activities	8
2	INSTITUTIONAL FRAMEWORK	9
2.1	Main public bodies and other organisations involved in volunteering	9
2.2	Policies	11
2.3	Programmes	12
3	REGULATORY FRAMEWORK	14
3.1	General legal framework	
3.2	Legal framework for individual volunteers	15
3.3	Legal framework for organisations engaging volunteers	17
3.4		
3.5	Insurance and protection of volunteers	19
4	ECONOMIC DIMENSION OF VOLUNTEERING	
4.1	Funding arrangements for volunteering	
4.2	3	
5	SOCIAL AND CULTURAL DIMENSION OF VOLUNTEERING	
5.1	Key benefits for volunteers, the community and direct beneficiaries	
5.2		
6	VOLUNTEERING IN THE CONTEXT OF EDUCATION AND TRAINING	
6.1	Recognition of volunteers' skills and competences within the national educational and tr	_
-	tem	
	Education and training opportunities for volunteers	
	EU POLICIES AND VOLUNTEERING	
	CHALLENGES AND OPPORTUNITIES FOR VOLUNTEERING	
8.1	Challenges for volunteering	
8.2		
	URCES	
LIS	T OF ACRONYMS AND ABREVIATIONS	31

1 GENERAL INFORMATION ABOUT VOLUNTEERING IN SPAIN

Volunteering in Spain has increased considerably in the last decade. This new phenomenon is characterised by a high fragmentation of infrastructures and organisations. While there was previously a high financial dependency on the State, creating competition among the organisations for public funding, this has reduced in the past decade and some sectors have found other forms of funding for their organisations.

Due to the constitutional distribution of power between the State and the decentralised Autonomous Communities, regional authorities have the power to regulate volunteering. Indeed, a national law on volunteering was issued in order to bring together the various laws on volunteering that exist at regional level. The intention was not to limit the activities of the Autonomous Communities, but to co-ordinate them more effectively¹.

This report is based on a range of interviews carried out among Spanish stakeholders and researchers, and on a review of local, regional, national reports, articles and papers on volunteering in Spain, including national plans on volunteering. A number of international reports were also reviewed, primarily those prepared by Centro di Servizio per el Volontariato del Lazio (SPES), Association of Voluntary Service Organisations (AVSO) and European Volunteer Centre (CEV). A full list of literature sources and stakeholder interviews can be found at the end of the report.

1.1 History and contextual background

Volunteering is quite a late phenomenon in Spain in comparison with other European countries. This is due to the country's political history. However, it is now progressively moving forward.

The first types of voluntary organisations were labour cooperatives, found in the mid 19th century. These organisations were mainly concentrated in industrialised Catalonia. Their aim was to safeguard the interest of their members. Labour cooperatives reached their peak in Spain during the period of the Second Republic (1931-1939).

After the Civil War (1936-1939), a more repressive phase of the Franco's dictatorship began and the number of voluntary organisations started to increase only in the last period of the dictatorship in the early 1970s. But the "boom" occurred with the 1978 democratic Constitution that acknowledged freedom of expression, civil society and restored political plurality through legalising political parties. The 1978 Constitution also provided a new model of territorial organisation, through the creation of the Autonomous Regions. The Constitution recognised and guaranteed the right of self-government to these regions in managing their own interests².

However, in late 1970s, with the arrival of the democratic regime, many civic movements suffered a crisis because of the development of political parties, the confidence in the democratic institutions and the upcoming Welfare State. Participation in associations was 37% in 1973 and only 23% in 1980. Until the mid 1980s most social actors adopted an attitude against volunteering since the State was viewed as the responsible and capable actor to satisfy all social needs.

After this period of negative attitude towards volunteering, the Spanish society began to realise that the State was not able to satisfy all social needs and voluntary organisations found the support of individuals and government. The Spanish voluntary sector as we know

G H K

¹ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

² Di Bartolomeo, A. and Iori, C. in the report of SPES - Centro di Servizio per el Volontariato del Lazio (2008) Volunteering Across Europe. Organisations, promotion, participation.

it today, has been shaped during this period. Volunteering is very much related to the Welfare State model due to the fact that the third sector has become a service provider in association with the State³.

In the 1990s, Spain passed through a period of renewed social enterprise that reached the levels of the 1970s. These were mainly new forms of organisation and were generally less "institutionalised". However, their classification is extremely difficult as they included youth, ecologist, cultural and local forms of association⁴. Also, during this decade the third sector faced a period of regulation, diversification and complexity, which characterises the sector today⁵.

1.2 Definitions

Volunteering is one of the main components of the Spanish third sector and is regulated by the National Law 6/1996, 15th January, on Volunteering (*Ley Nacional 6/1996, del 5 de enero, sobre Voluntariado*). The law defines volunteering as the group of activities of general interest⁶, developed by individuals, not carried out on the grounds of a labour, public service, mercantile or any other paid relationship. It must meet the following criteria:

- The activity must be of an altruistic and solidarity character;
- It must be freely chosen and not subject to any personal duty or legal boundary;
- It must be carried out without economic gain and without prejudice to the right of the volunteer to be reimbursed for any expenses s/he may incur while fulfilling their tasks;
- It must be developed through public or private non-profit organisations in the framework of a concrete programme or project.

Voluntary activity that takes place in an isolated, sporadic or individual way, outside the framework of public or private non-profit organisations, or motivated by family relations or friendship, is expressly excluded from the concept of voluntary work in Spain⁷.

1.3 Number and profile of volunteers

In Spain, there is a lack of up to date official data on volunteering at national level, since there are no official statistics (e.g. national surveys) on this issue. The most recent data dates from the late 1990s or 2000/01⁸. Also some of the sources are contradictory or the methodology used varies. Through the interviews conducted with key stakeholders and the analysis of research carried out for private and public entities, more up-to-date data and estimates have been collected and they are presented in this section.

Total number of volunteers

There is no exact information on the number of volunteers in Spain. However, according to the data gathered through the interviews, the number of volunteers in 2005 reached

GHK

 $^{^{3}}$ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

⁴ SPES - Centro di Servizio per el Volontariato del Lazio (2008) Volunteering Across Europe. Organisations, promotion, participation.

⁵ Izquieta, J., Callejo, J. & Prieto, J. (2008) El Tercer Sector y las Administraciones Públicas. Relaciones en el ámbito de la atención social en los niveles regional y local. Revista Internacional de Sociología (RIS), vol. LXVI, Nº 49, enero-abril, 115-139, 2008.

⁶ The general interest activities include: social services, civil rights, education, cultural, scientific, sports, health, development cooperation, environment, economy, research, promoting volunteering, associations development, etc.

⁷ National Law 6/1996, 5th January on Volunteering.

⁸ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

5,000,000, which represents 12% of the population. Other sources suggest that the number of volunteers stood at around 1.1 million in 2002⁹.

Trend

According to the main body responsible for volunteering at national level, the Sub-direction of NGOs and Volunteering (*Subdirección de ONGs y Voluntariado*), voluntary activities are increasing. Also the National Plan for Volunteering 2005-2009 asserts that the increase in participation is particularly high at local level¹⁰. The reasons for this are:

- There is more social consciousness;
- There is more 'social sensibility';
- There are more people who want to participate in public affairs;
- Increase in life expectancy and in active ageing, which means that more and more people at a relatively young age have free time to spare and a high level of skills.

Gender

According to estimates provided by national authorities, there is no difference in the percentage of volunteers by gender. However, the literature reviewed shows that sources are contradictory on this particular issue. While the National Plan for Volunteering 2005-2009 asserts that volunteering in Spain is equal among men and women, with a small tendency for there to be more men¹¹; a report by García Campá states that women's participation in the voluntary sector in Spain is not equal and the social third sector in Spain is composed of more women than men¹².

Also, according to the data released in the National Congress on Volunteering (2004) the general features that characterised a typical Spanish volunteer were:

- Female;
- Under 35 years old;
- University graduate; and
- Volunteering in social services¹³.

The sources agree that there are sectors where women are still dominant, such as the social services, which is the most common field of volunteering in Spain. The official statistical data from 2002 shows that 58% of volunteers in this sector are women. Furthermore, 75% of social service voluntary organisations have more women than men as volunteers.

Age groups

Younger Spanish people volunteer more than their older counterparts although volunteering among older citizens is growing. According to the 2000/2001 figures analysed by the Association of Voluntary Service Organisations AVSO and European Volunteer Centre

⁹ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

¹⁰ The Volunteering National Plan outlines actions that must be carried out to promote volunteering. It has been formulated in cooperation with organisations at national and regional level, and the organisations have been deeply involved in its development. There have been three Plans for Volunteering and a fourth one is being developed. The three-year plans were the "State Plan on Volunteering" (1997-2000); the "Second State Plan for Volunteering (2001-2004)" and the National Plan for Volunteering 2005-2009.

¹¹ Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

¹² García Campá, S. (2005) ¿Son machistas las ONG? Primer avance de una investigación socio-jurídica

¹³ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

CEV, the largest age group who participate in voluntary activities is young people aged 18 to 29, which represents 57% of the total. This group is followed by people aged between 30 and 45 years old, representing 16% of the volunteer population¹⁴.

Another source, the Spanish Youth Survey (*Sondeo de la Juventud Española -* 2003), asserts that 4.9% of young people participate in voluntary activities and 22.4% would like to do so. Also, 48% of young people are or were members of a sports association. This is the main association or organisation where young people are members; followed by cultural associations or organisations and social clubs or recreation¹⁵.

However, the percentage for each age group has changed in recent years, as the information provided during the interviews has shown. The main body responsible for volunteering at national level (Sub-direction of NGOs and Volunteering - *Subdirección de ONGs y Voluntariado*¹⁶) provided official information from 2005, which shows that people under 44 years old made up more than 60% of the total number of volunteers. The majority of this group were younger than 30. Also, estimates from this public body show that the number of volunteers aged over 65 has grown considerably in recent years. This group is characterised by pensioners who are still active and with lots of free time.

Geographical spread of volunteering

In terms of geographical spread, the Diagnostic of the Situation of Volunteering in Spain (*Diagnóstico de Situación del Voluntariado en España*) mentions that the regions of Madrid, Catalonia and Andalucía have the highest number of NGOs. Conversely, the regions of La Rioja, Navarra, Basque Country and Cantabria have a lower number of organisations in relative terms, although La Rioja, Cantabria, Baleares and Canarias have the highest numbers of NGOs per capita¹⁷.

Education levels

The majority of people who participate in voluntary activities are highly skilled (20% have a degree) and according to statistical data from 2002 they volunteer on average 5 hours a week.

Volunteer involvement by sectors

The social services sector is the most common field for volunteering in Spain. Data from a 2005 report show that 28.7% of the total number of volunteers volunteer in this sector, which represents 4% of the Spanish population (see Figure 1). Culture and sports is the second most popular sector with 21.9%, followed by education and research with 12.3%. Other fields in which volunteers are also involved include civil rights, the environment, health, community development and international cooperation.

_

¹⁴ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

¹⁵ Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

¹⁶ The Sub-direction of NGOs and Volunteering (*Subdirección de ONGs y Voluntariado*) depends on the General Direction of Families and Childhood (*Dirección General de Familia e Infancia*), in the General Secretary Of Social Policy (*Secretaria de Política Social*), Ministry of Health and Social Policy (*Ministerio de Sanidad y Política Social*).

¹⁷ Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

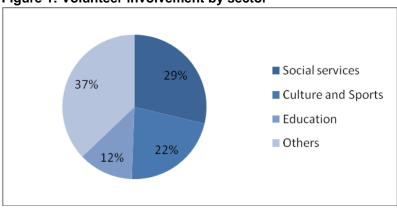


Figure 1: Volunteer involvement by sector

Source: Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005)

According to the statistics gathered as part of the Johns Hopkins University study in 1995, 32% of the total voluntary activities in Spain take place in social services, followed by education (25%), health (12%) and culture (12%). Development and advocacy are the sectors with smaller shares in the total, with 11% and 3% respectively. Other volunteering activities represent 5% of the total.

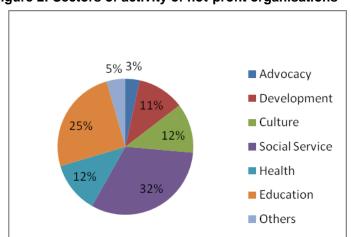


Figure 2: Sectors of activity of not-profit organisations

Source: SPES - Centro di Servizio per el Volontariato del Lazio (2008), based on Johns Hopkins University, Comparative nonprofit sector project, 1995.

Profile of volunteers by employment status

In relation to the socio-economic situation of the volunteer population, students constitute the largest group of volunteers, representing 34% of the total number of volunteers. Students are followed by employed people, who represent 31% of the volunteer population and retired people at 12%. The unemployed is the group with the lowest representation ¹⁸.

1.4 Number and types of organisations engaging volunteers

As previously mentioned, there is a lack of up-to-date official data on volunteering at national level in Spain. Also, some of the sources are contradictory or the methodology used varies. Therefore, more up-to-date data and estimates have been collected through the interviews conducted with key stakeholders and the analysis research carried out for private and public entities,

G H K

¹⁸ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

Definition of voluntary organisations in Spain

The National Law 6/1996 on volunteering, article 8.1. defines voluntary organisations according to the following characteristics: an organisation that is legally constituted, a corporate entity, non-profitable and carries out activities of general interest (social services, civil rights, education, cultural, scientific, sports, health, development cooperation, environment, economy, research, promotes volunteering, associations development, etc.).

Number of voluntary organisations and distribution per sector

There is no official data at national level regarding the number of voluntary organisations in Spain. However, there is a registration system at national level, where some ministries register voluntary organisations relating to their main range of activities. However the organisations are not obliged to be registered or to provide information to the national administration. Also, there is no database with the number of organisations and the information collected by the registers. Consequently, gathering information about the number and/or share of voluntary organisations at national level is not an easy task.

However, some authors and organisations have estimated the number of voluntary organisations in Spain, and their conclusions are as follows. The Leonardo da Vinci II Programme framework the "Innovative Training MOdel for Social Enterprises Professionals/Qualifications" estimates that there are 273,497 active voluntary organisations in Spain. Of these 264,851 are associations and religious organisations and 8,646 are foundations. At the same time there were 3.33 million enterprises in 2007 meaning that voluntary organisations represented 8.2% of the total number of organisations that manage economic resources¹⁹.

However, a report on the third sector in Spain, prepared by a Spanish researcher of the third sector states that there were 253,507 not-for-profit organisations in 1995 and 362,654 in 2002²⁰. The majority of the organisations are related to the "culture, sport and leisure time" sector (see table 1 below), followed by organisations in the fields of "education and research" and "civil rights". It is not clear what the percentage of volunteers / employed staff is in these organisations.

G H K

¹⁹ Sllabo (2008) MOSE "An Innovative Training MOdel for Social Enterprises Professionals/Qualifications"

²⁰ Ruiz Olabuenaga (2005) El tercer sector español y sus campos de actuación. Revista Española del Tercer Sector, ISSN 1886-0400, №. 1, 2005.

Table 1: Organisations from the not-for-profit sector

Sector	1995			2002				
	Associa tions	Foundat ions	Others	Total	Associati ons	Foundatio ns	Others	Total
Culture, sport and leisure time	88328	1140	58085	147553	148427	2064	70286	220777
Education and research	25999	2002	7005	35006	31958	3625	8292	43875
Health	1834	772	144	2750	2498	853	95	3447
Social services	6472	1450		7922	8817	1112		9929
Environment	5508	10		5518	7504	38		7541
Development and housing	20496	100	6828	27424	27922	181	6269	34372
Civil rights	15334	64	381	15779	20890	116	93	21099
Advocacy, Philanthropy and professional societies		40	50	90		72	40	113
International activities	500	30		530	681	51		732
Professional associations	10445	90		10535	20129	201		20330
Friendly societies (Mutual)			400	400			440	440
TOTAL	174 916	5 698	72 893	253 507	268 826	8 313	85 515	362 654

Source: Ruiz Olabuenaga (2005) - El tercer sector español y sus campos de actuación. Revista Española del Tercer Sector, ISSN 1886-0400, No. 1, 2005.

Trend

The restoration of the democracy in the middle of the 1970s brought an increase in the number of new organisations. Nine out of ten organisations in the third sector in Spain were created after 1977; however half of the organisations in the social services sector (which has the biggest percentage of volunteers) have been created in the 1990s.

This is also shown by the statistics above. The study on the Spanish third sector found that, there has been a clear increase in the number of not-for-profit organisations in Spain; an increase of 43% between 1995 and 2002²¹. In terms of percentage change, the biggest increases have been seen in the number of professional associations (increase of 93%) and culture, sport and leisure organisations (increase of 49%). In terms of actual numbers of organisations, the number of organisations in the culture, sport and leisure sector increased by over 73,000.

Some argue that there has also been an important increase in the number of non-profit organisations whose main activity is to offer services to the various public administrations in order to satisfy the social demands of the welfare state. Most of these providers are younger than twenty years old and quite small (70% have no more than two employees).

²¹ Ibid.

Also in this period some large Spanish companies started to create their own foundations as a structure to develop relationships with the community²².

Types of organisations engaging volunteers

The main type of voluntary activity in Spain is related to social services. According to a 2008 report by the *Centro di Servizio per el Volontariato del Lazio* on Volunteering Across Europe, 31.80% of the non-profit organisations in Spain carried out their activities in the social service, followed by education with 25.10% and health 12.20%. Culture represents 11.80% of the total and development 11.20%. Advocacy is the lowest percentage with 3.40% while other sectors of activities represent 4.50%²³. However, the aforementioned report on the third sector in Spain states that the majority of the organisations are the ones related to the "culture, sport and leisure time" sector (see table 1 above)²⁴.

The majority of voluntary organisations carry out their activities in the local communities (52%) and the Autonomous Community (22%). Organisations acting at national level represent only 9% of the total. Seventeen percent of these associations work at provincial level (Figure 3)²⁵. As a result, the role of the regional and local administration is quite relevant in volunteering.

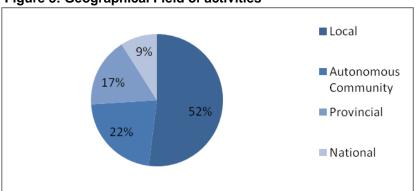


Figure 3: Geographical Field of activities

Source: Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005)

There is limited information available about the nature of the organisations which host volunteers. The Spanish non-profit sector is essentially based on volunteering. As such, it has been argued that some of the organisations would not exist without volunteers. Some interviewees mentioned that the majority of the organisations that host volunteers are voluntary and/or non-profit organisations.

1.5 Main voluntary activities

No information was obtained on the main voluntary activities in Spain.

²² Sllabo (2008) MOSE "An Innovative Training MOdel for Social Enterprises Professionals/Qualifications"

²³ SPES - Centro di Servizio per el Volontariato del Lazio (2008) Volunteering Across Europe. Organisations, promotion, participation.

²⁴ Ruiz Olabuenaga (2005) El tercer sector español y sus campos de actuación. Revista Española del Tercer Sector, ISSN 1886-0400, №. 1, 2005.

²⁵ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures

2 INSTITUTIONAL FRAMEWORK

2.1 Main public bodies and other organisations involved in volunteering

Main public body responsible for volunteering

Before 2008 there was no governmental department focused on volunteering issues at national level. The Ministry for Work and Social Affairs (*Ministerio de Trabajo y Asuntos Sociales*), through the Secretary of State for Social Services, Families and the Disabled (*Secretaria de Servicios Sociales, Familia y Discapacidad*), was the main actor in the promotion of volunteering and the development of awareness raising campaigns²⁶. However, in 2008 there was a restructuring of the public administration and since then the main public body responsible for volunteering is the Sub-direction of NGOs and Volunteering (*Subdirección de ONGs y Voluntariado*), in the General Direction of Families and Childhood (*Dirección General de Familia e Infancia*), in the General Secretary of Social Policy (*Secretaria de Política Social*), Ministry of Health and Social Policy (*Ministerio de Sanidad y Política Social*).

The role of the national administration in Spain in relation to volunteering is mainly to be an agent for promoting and supporting voluntary activities as well as coordinating all the programmes relating to the sector. Examples of governmental actions are the State Plans on Volunteering and the annual National Congress of Volunteering organised to commemorate the Volunteer's Day (5th December).

Other public bodies involved in volunteering

Other parts of the national public administration that are systematically involved in volunteering include:

- The Direction of Civil Protection in the Ministry of Internal Affairs (*Dirección de Protección Civil, Ministerio del Interior*) is in charge of the volunteering on Civil Protection;
- The Youth Institute (Instituto de la Juventud INJUVE) in the Ministry of Equality (Ministerio de la Igualdad);
- The International Volunteering programme in the Ministry of Equality and International Cooperation (*Ministerio de Igualdad y Cooperación Internacional*);
- The Ministry of Environment, Rural and Marine Affairs (*Ministerio de Medioambiente, Agricultura y Pesca*) is involved in volunteering in the environmental sector:
- The Ministry of Culture (*Ministerio de Cultura*) is involved in volunteering related to cultural issues.

Decentralised services

As a result of the constitutional distribution of power between the State and the decentralised Autonomous Communities, there are directorate generals and public institutes or centres dedicated to the promotion and support of volunteering, which depend on the regional governments. In this way, the different Departments for Social Affairs from regional governments have agencies that promote, facilitate and support volunteering; organise training courses for volunteers and offer information and advice on these issues to

-

²⁶ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

both organisations and volunteers. Finally, at local level, the authorities of many cities undertake actions to inform and train volunteers²⁷.

At regional level, each Autonomous Community and city has its own law (except for the cities of Cantabria and Ceuta y Melilla). Each autonomous community has a unit responsible for volunteering in their public structure. There are also consultation and collaborative bodies, where the regional government and the third sector organisations have meetings periodically in order to discuss issues related to the sector. The issues discussed are analysed to create public policy for the sector.

At local level each city council manages its own programmes on volunteering. These are involved in promoting and funding and can be developed through volunteer platforms or agencies. Also some universities have developed programmes for volunteering and units that promote volunteering. Furthermore, almost 89% of Spanish universities carry out activities regarding solidarity²⁸.

Organisations that promote volunteering, facilitate cooperation and exchange of information

The organisations created to promote volunteering are private entities such as the Platform for Promoting Volunteering (*Plataforma para la promoción del voluntariado* - PPVE) and the Spanish Volunteering Association (*Associación española de voluntariado* - AEVOL).

The PPVE was created in 1986 on a national level and groups together several entities engaged in volunteering (voluntary organisations and regional volunteer centres from the Autonomous Communities and the provinces). Its goal is to amalgamate and to represent the volunteer movement to public authorities and other stakeholders. Its activities span from advice and research on volunteering through to awareness raising campaigns and training.

The role of the PPVE involves awareness and promotion of volunteering activities and recognition of the volunteers; contribution of sources and space to train volunteers; promotion of networking activities and coordination of volunteering entities at national and international level²⁹. Also the PPVE represents 750,000 volunteers³⁰ and is a member of the International Association for Volunteer Efforts (IAVE).

The AEVOL focuses its activity at international level and organises the Global Youth Service Day (GYSD) every year, to promote volunteering and to train young people for voluntary activities.

Also, many NGOs, foundations and voluntary organisations (national ones with a strong infrastructure like Caritas or the Red Cross) promote volunteering and offer training³¹.

There is also a State Council for the welfare and social NGO's, which acts as an advisory body in the development of public policy and promotes NGO's. The Council is a part of the Spanish Platform for Volunteering.

Some regions (Autonomous Communities) have also created their own organisations to promote volunteering, including, among others: Andalucía Volunteering Committee (Consejo Andaluz del Voluntariado), Seville Volunteering Platform (Plataforma del Voluntariado Social de Sevilla), Albacete Volunteering Platform (Plataforma del

|G|H|K

²⁷ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

²⁸ Volunteers for Cultural Heritage (2008) Volunteering for Cultural Heritage: Perspectives from other European countries. Section 7 – European Perspectives.

²⁹ Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

³⁰ Laviña Bellido, C., Belda Moreno, R. y Bermejo García, A. (2005) La Plataforma del Voluntariado en España, Compromiso social desde el voluntariado.

³¹ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

Voluntariado de Albacete), Madrid Community Volunteering Regional Platform (*Plataforma Regional de Voluntariado de la Comunidad de Madrid*, 2006-2010), Strategic Plan for the Third Sector in Catalonia (*Plan Estratégico del Tercer Sector Social de Cataluña*) and the Catalonian Volunteering Institute (*Instituto Catalan de Voluntariado*, INCAVOL).

Affiliation with European umbrella organisations/networks

PPVE is a member of the European Volunteer Centre (CEV). PPVE is also the Spanish representative of the International Association for Volunteer Effort (IAVE).

2.2 Policies

National strategy/framework for volunteering

The issue of volunteering has been on the political agenda at national level since the early 1990s. This is evidenced in the regulatory framework developed at national and regional level; some Autonomous Communities' regulatory frameworks were developed even before the national regulation was introduced. Also the importance that this sector has for the public administration is demonstrated by the inclusion of a body responsible for volunteering at national level such as the Sub-direction of NGOs and Volunteering at the Ministry of Health and Social Policy (*Ministerio de Sanidad y Política Social*).

Volunteering has developed considerably during the last two decades due to the design of a legal framework and several national plans, which promote the activities in the sector:

- National Law 6/1996, 15th January, on Volunteering (Ley 6/1996, 15 de enero, sobre Voluntariado);
- "State Plan on Volunteering" (1997-2000) (Plan Estatal del Voluntariado);
- "Second State Plan for Volunteering (2001-2004)" (Segundo Plan Estatal del Voluntariado 2001-2004);
- "National Plan for Volunteering 2005-2009" (*Plan Nacional del Voluntariado 2005-2009*).

The National Law on Volunteering No. 6/1996 (5th January) establishes national strategies for the volunteering sector. This law was issued in order to bring together regional legislations that already existed in different Autonomous Communities and limits the scope of its application to national or supra-autonomous level.

National targets and reporting arrangements for volunteering

According to the main body responsible for volunteering at national level (Sub-director of the NGOs and Volunteering – *Subdirección de ONGs y Voluntariado*) there are no national targets for volunteering.

There are no reporting arrangements in place to monitor volunteering activity at national level either. However, some Autonomous Communities have reported that they have arrangements in place to monitor volunteering. Such is the case of Andalucía, where the Andalucía Volunteering Agency (*Agencia Andaluza del Voluntariado*) carried out a census and register of the volunteering organisations³².

International policies

The national plans for volunteering are developed by the national administration based on the consensus reached in periodic meetings carried out with voluntary organisations, federations and other entities. In these meetings the organisations express their concerns and propose ways of promoting and improving the sector. Some of the interviewees mentioned that the national strategy is not driven or influenced by EU policies or

³² Decree 164/2009, 19th May, on the Regional Government Structure.

programmes and the national strategy depends on the tradition and the relationship between the voluntary organisation and the public administration. However, the public agents interviewed agreed that EU policies and programmes influence the national strategy for volunteering, but none of them could specify in which way or which programmes.

It has however been identified that the United Nations International Year of Volunteers 2001 (IYV 2001) influenced the structure of the Second State Plan for Volunteering (2001-2004) (Segundo Plan Estatal del Voluntariado).

2.3 Programmes

Key national programmes that stimulate volunteering at national level

The National Volunteering Plan outlines actions that must be carried out to promote volunteering. It has been formulated in cooperation with organisations at national and regional level, and the organisations have been deeply involved in its development.

The first plan, entitled "State Plan on Volunteering" (*Plan Estatal del Voluntariado*) was a three-year plan approved by the Ministries board (1997-2000). This first Plan referred to four dimensions: sensitisation, promotion, support and co-ordination.

The United Nations International Year of Volunteers 2001 (IYV 2001) then served as an appropriate structure within which to launch the Second State Plan for Volunteering (2001-2004) (*Segundo Plan Estatal del Voluntariado*) which followed similar a structure and objectives to the first Plan³³ and added activities such as information campaigns, events, research and the planning of an annual National Congress on Volunteering³⁴.

The Third Plan for Volunteering (2005-2009) (*Plan Nacional del Voluntariado, 2005-2009*) adds coordination to the previous strategic lines developed in the First and Second Plan for Volunteering. This plan is active at the moment and it will be evaluated at the end of the year. A new three-year plan is being developed.

There are two programmes mentioned in the Third Plan: 1) The Awareness Programme, created to inform society about the value of volunteering; and 2) The Support for Volunteering Programme. Both programmes aim to improve the organisations' management and increase their participation in society, making use of the ICTs to support volunteering; also the growth of the private sector participation on volunteering, in order to work together with the volunteering organisations³⁵.

There are also national plans designed for specific areas or sectors. One of these is the Volunteering Plan for National Parks (*Plan de Voluntariado en Parques Nacionales*) designed by the Autonomous Organisation for National Parks (*Organizacón Autónoma de Parques Nacionales*) in the Ministry of the Environment (*Ministerio de Medioambiente*). This plan has similar dimensions to the State, Second and Third Plans for Volunteering but is focuses on the environment.

Another plan is the Director Plan for the National Park's Network (*Plan Director de la Red de Parques Nacionales*), which is not specific to volunteering but is related to volunteering in the environment. This plan sets out the aim to reach 2000 volunteers in the national parks environment for 2006, among other main objectives. This number was reached by 2004³⁶.

G H K

³³ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2003) Country Report on Legal Status of Volunteers in Spain, CEV & AVSO Project: Legal Status of Volunteers, Brussels.

³⁴ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

³⁵ Plataforma del voluntariado de España. http://www.plataformavoluntariado.org

³⁶ Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

Also, the Sub-director of NGOs and Volunteering at the Ministry of Health and Social Policy mentioned that each year the National Congress of Volunteering has been organised (for the past 12 years) in a different Autonomous Community. This is where NGOs, national, regional and local authorities, royalty, companies and other entities converge in order to discuss and learn about volunteering in Spain. The congress is always in December, as close as possible to the International Day of Volunteers (5th December). At the end of the congress, awards are given, as a way of public recognition, to people or organisations that with their effort promote volunteering. The Prince of Asturias delivers the award, which shows the importance of the event.

Programmes promoting/supporting volunteering at regional and local level

Some autonomous Communities have also developed their own regional plans for volunteering. These plans develop and adapt the lines of the national plan according to their own regional needs. Andalucía, Asturias, Castilla-La Mancha, Galicia, País Vasco and the Valencia Community as well as the Autonomous City of Ceuta have approved their own plans; the communities of Baleares and Murcia have designed their plans referring just to volunteering in the environment and Canarias and Navarra have introduced objectives related to volunteering into their Environmental Plans. The Madrid community is working to develop a regional plan for volunteering.

Also it is important to highlight that some communities have different concerns and priorities, such as: Andalucía and the Basque Country which have a special interest in the promotion of research about volunteering; Galicia has an interest in the inspection of the organisations; the participation of the volunteers in the management of the organisations in Valencia; and awareness in the communities of Castilla-La Mancha and Canarias.

At local level the city councils develop their own plans on volunteering, which follow the frameworks of regional plans. The city councils also provide managerial level training and advice to the volunteering organisations³⁷.

Programmes promoting/supporting volunteering at transnational level

There are programmes promoting/supporting volunteering at transnational level, such as:

- "Youth in Action" (*La Juventud en Acción*). The institution in charge of this initiative is the Ministry of Equality, Youth Institute, Youth Council (*Ministerio de Igualdad-Instituto de la Juventud (INJUVE)-CCAA- Consejo de la Juventud de España*). The Decision No. 1719/2006/CE European Parliament and the Council, 15th November 2006, established the programme Youth Action for the period 2007-2013. This programme aims to support participation of young people in different forms of volunteering activities in and out of the EU. The key partners are EU Member States, Associate States (Iceland, Liechtenstein and Norway), EU candidate countries (Turkey), associate countries (South East Europe, Western Europe and Caucasus, Mediterranean associate countries). The Youth in Action target group is young people, between 18-30 years old; legal residents in the country who send them to volunteer. Young people at risk can participate from 16 years old.
- "International Employment Fields" (Campos de Trabajo Internacionales). The Institution in charge of this initiative is the Ministry of Equality, Youth Institute, Youth Council (Ministerio de Igualdad-Instituto de la Juventud (INJUVE), CCAA, Consejo de la Juventud de España). This programme aims to strengthen intercultural learning, personal development and to reinforce the democratic values. The key partners are national organisations and its target group is young people.

_

³⁷ Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

3 REGULATORY FRAMEWORK

3.1 General legal framework

Specific legal framework which exists with respect to volunteering

At national level the law that governs volunteering is No. 6/1996, 5th January, on volunteering. However, this law was issued in order to bring together regional legislations that already existed in different Autonomous Communities and limits the scope of its application to national or supra-autonomous level. As mentioned, according to the constitutional distribution of powers the Spanish Autonomous Communities have power to regulate on this matter. Therefore, support and promotion of volunteering is not an activity exclusive to the central authorities.

The main issues covered by the National Law on volunteering are:

- Definition of volunteering and status of volunteers (see the definition above);
- Rights and obligations of volunteers and the voluntary organisations;
- Voluntary organisations' responsibilities (insurance);
- Voluntary organisation certificate for accreditation on voluntary service;
- Incentives for the voluntary sector;
- Difference between the concept of the 'volunteer' and that of 'employee'³⁸.

The regulatory framework at national level is also constituted by the following laws and dispositions:

- Regulation on volunteering in public educational institutions, 1994.
- Regulation on cultural volunteering, 1995.
- Royal Law of the Asturias Principality 10/2001, 12nd November on volunteering
- National Law 23/1998, 7th of July. About International cooperation for Development.
- National Organic Law 1/2002, 22nd March, regulates the right for associations.
- National Law 49/2002, 23rd December, regime for non profitable organisations and fiscal incentives.
- National Law 50/2002, 26th December, Foundations.
- Royal decree 235/2005, 4th March, regulation of the State Council of NGOs and Social action.
- Royal Decree 1270/2003, 10th October, Legal framework of the fiscal regime for non profitable organisations.
- Royal Decree 1497/2003, 28th November. Legal framework for the National Associations' Register and its relationship with other registers.
- Royal Decree 1740/2003, 19th December, on association with public utility³⁹.

Laws applying to volunteering in Spain at the regional level include:

- Law 17/1998, 25th June, on Volunteering in the Basque Country.
- Law 3/1998, 18th May, on Volunteering in the Balearic Islands.

³⁸ Ley Nacional 6/1996, del 5 de enero, sobre Voluntariado.

³⁹ Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

- Law 4/1998, 15th May, on Volunteering in the Autonomous Community of Canaries.
- Law 7/1998, 6th May on, Volunteering in the Autonomous Community of La Rioja.
- Law 2/1998, 27th March, on Volunteering in the Community of Navarra.
- Law 1/1998, 5th February, on Social Volunteering in Extremadura.
- Law 4/1995, 16th March, on Volunteering in the Autonomous Community of Castilla-La Mancha.
- Decree 12/1995, 19th January, on Volunteering in Castilla y León.
- Law 3/1994, 19th May, on Social Volunteering in the Autonomous Community of Madrid.
- Decree 45/1994, 19th May, on Social Volunteering in the Autonomous Community of Andalucía.
- Law 4/1993, 14th April, on Social Services of the Autonomous Community of Galicia.
- Law 9/1992, 7th October, on Social Volunteering in the Autonomous Community of Aragón.
- Law 25/1991, 31st December, creating the Catalonian Institute of Volunteering⁴⁰.
- Law 5/2004, 22nd October, on volunteering in Murcia.

Self-regulation in relation to volunteering

There are no forms of self-regulation in the Spanish voluntary sector. The National Law No. 6/1996 on Volunteering covers the main issues related to volunteering at national level. However, if the person who wants to volunteer is younger than 18 years old, organisations ask for an authorisation from their parents or tutors, even though there is not a specific regulation on this matter.

Also, volunteers sign a "rights and duties act/letter" (*carta de derechos y deberes*) when they start participating in a voluntary organisation. This act includes the rights and duties specified in national or regional law as well as the particularities of each voluntary organisation. Consequently, each organisation can include its own code of conduct in this particular document.

3.2 Legal framework for individual volunteers

Volunteers have a legal status in Spain. The National Law No. 6/1996 on Volunteering stresses the importance of establishing boundaries between the concepts of "volunteer" and "employee". According to the national legal framework a volunteer is a person who carries out an activity without economic gain and without prejudice to the right of the volunteer to be reimbursed for any expenses s/he may incur while fulfilling their tasks. The activity carried out must be freely chosen and not subject to any personal duty or legal boundary; also the activity must be of an altruistic and solidarity character.

The National Law on volunteering (6/1996) also establishes rights and duties of volunteers. Among the rights, there are:

- The provision of information and training;
- The provision of insurance against accidents and illness;
- Adequate security and hygiene conditions;

_

⁴⁰ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2003) Country Report on Legal Status of Volunteers in Spain, CEV & AVSO Project: Legal Status of Volunteers, Brussels

- · Reimbursement of expenses;
- An agreement between the organisation and the individual proving the nature and length of the activity undertaken, the rights and duties of the volunteering organisation and the volunteer, the number of hours committed by the volunteer, any necessary training of the volunteer, duration of the agreement, among others⁴¹.

Nevertheless, it has been identified by many stakeholders that for small and less well-resourced organisations involving volunteers, it is very difficult to comply with these minimum conditions, given that the state does not provide any accompanying support to cover the cost of proper insurance and training, among other things. Consequently many organisations have taken on volunteers "illegally" 42.

Provisions for specific categories

This particular matter is not specified in the National law No. 6/1996 on Volunteering. Consequently, according to the Sub-director of NGO's and Volunteering at the Ministry of Health and Social Policy, the legal framework allows people to volunteer by default if they are employees or self-employed, if they are receiving unemployment benefits, social welfare or state welfare because they are unable to work or cannot work fulltime. The individual person is not required to ask specific permission to volunteer if s/he is receiving social, state welfare or unemployment benefits and there are no restrictions that apply to these persons.

However, volunteers do not enjoy any recognised "legal status" vis-à-vis the state social security system, which means that volunteers' situations are examined on a case-by-case basis, and volunteers can in theory lose any unemployment, social welfare or pension benefits. However, the interviewees agreed that in practice, volunteers do not lose any unemployment, social welfare or pension benefits. This does not apply to full-time volunteers in non-governmental national or transnational voluntary service programmes, such as the European Voluntary Service Programme, where volunteers will lose entitlement to any state welfare payment they may have been claiming if they receive accommodation, board and pocket-money from the organisation or project for which they are volunteering⁴³.

Also, there are no special provisions regarding volunteers under the Spanish Health and Social Security Systems. According to the National Constitution (1978) and the General Law of Public Health (1986), access to public health is a universal right in Spain.

There are no recorded, public cases of disadvantages, or effects whereby people are 'penalised' for taking part in volunteering, however interviewees reported there is anecdotal evidence of a negative view about volunteering in some sectors of the population, mainly in the private sector. This view is not generalised but some employers think that if a person is volunteering it is because s/he does not have anything else to do, rather than to develop skills.

Support schemes and incentives

There are no national-level support schemes relating to subsidies, taxation or procurement in Spain for the person volunteering. However, the national Law on Volunteering provides some financial support measures directly to volunteers in the form of price reductions for public transport and cultural museums and events.

⁴¹ Ley Nacional 6/1996, del 5 de enero, sobre Voluntariado.

⁴² Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2003) Country Report on Legal Status of Volunteers in Spain, CEV & AVSO Project: Legal Status of Volunteers, Brussels

⁴³ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2003) Country Report on Legal Status of Volunteers in Spain, CEV & AVSO Project: Legal Status of Volunteers, Brussels

According to the national Law on Volunteering the voluntary organisation must provide insurance against accidents and illness.

Each year in the National Congress of Volunteering an award, as a way of public recognition, is given to a volunteer and to an organisation. This is a very important event, which is included in the framework of the National Congress of Volunteering and the Prince of Asturias is the person who delivers the award. The award is a formal recognition of the volunteer activities and is not financial.

Taxation rules on reimbursement of expenses for individual volunteers

There are no tax exemptions for volunteers.

According to the National Law 6/1996 on Volunteering, volunteers have the right to be reimbursed for their out-of-pocket expenses (transportation, travel, meals or any other expenses the volunteer incurs carrying out the voluntary activities). However, this is very much dependent on the individual organisation. For a small organisation, where every member or the majority is a volunteer, the reimbursement of expenses is not possible and in practice the expenses of many volunteers are not reclaimed.

Furthermore, according to the 2005 AVSO/CEV report, there are no specific legal provisions in relation to the reimbursement of volunteers' out-of-pocket expenses, and in practice there are many organisations that do not (and cannot) reimburse their volunteers. However, those who volunteer within recognised state development cooperation programmes are the legal exception to this rule. According the National Law 6/1996, volunteers within these programmes, have the right to receive tax-free, subsistence financial support in the host country and some other advantages.

Taxation rules on rewards or remuneration for individual volunteers

According to the 2005 AVSO/CEV report there are no tax rules on rewards or fees for volunteers. According to general tax law provisions, any economic compensation is taxable as income. In this matter the interviewees agreed that in the great majority of cases awards for volunteers are not economic (monetary), but they are a formal recognition for their activities (such as a recognition or a "thank you' by the voluntary organisation that a volunteer has made a big contribution to the lives of beneficiaries and activities of the organisation).

3.3 Legal framework for organisations engaging volunteers

Obligation in terms of notification of volunteers

There is no legal obligation for organisations to notify the details of each volunteer to the public authorities or tax office. However, the organisations that receive subsidies must provide the number of volunteers in order to verify that their insurance policy is correct and valid.

General taxation rules

During the start of the Spanish tax reform in the late 1970s (Law 61/1978 on Company tax), the non-profit organisations were penalised with regards to taxation. This ended with the approval of Law 30/1994, which provided a special tax regulation, which is more advantageous for non-profit organisations involved in subsidiary activities of general interest.

The Law 49/2002, 23rd December, on Taxation Regulations for Non-Profit entities and fiscal incentives (*Ley nacional 49/2002, del 23 de diciembre, de régimen fiscal de las entidades sin fines lucrativos y de los incentivos fiscales al mecenazgo*) provided special tax concessions to several categories of entities, such as: foundations, organisations of

G H K

public benefit, federations and similar bodies; sports federations, regional federations, the Spanish Olympic Committee and the Spanish Popular Committee 44.

In order to have access to special tax concessions voluntary organisations must follow certain rules, such as:

- Organisations must pursue objectives of general interest.
- Organisations must assign 70% of their net income or acquisitions to fulfilling their objectives.
- The founders, associates, patrons, statutory representatives, members of the governing body and their spouses or blood relatives, must not be the main beneficiaries of the activities carried out by the organisation or receive any special benefit; also the office of patron, statutory representative and member of the governing body must be carried out without economic gain.
- In case of dissolution, the capital of the organisation must be given entirely to other organisations considered possible beneficiaries of patronage.
- Organisations must be registered in the corresponding register.
- Organisations must carry out their book-keeping obligations and present a fiscal statement.
- Organisations must carry out an annual financial report.

Overall, voluntary organisations are taxed as other organisations, with some exceptions regulated by the law. The interviewees agreed that taxation depends on the activities carried out by the organisation.

Voluntary organisations pay:

- Corporation Tax (IS Impuesto sobre Sociedades);
- IRPF (income tax Impuesto sobre renta de personas físicas);
- Employers' social contribution.

In addition, people who make donations to voluntary organisations or other causes have a reduction in their personal income taxes.

Taxation rules on income generated by non-profit activities

According to the Law 49/2002 on Taxation Regulations for Non-Profit Entities and Fiscal Incentives, non-profit organisations have some privileges regarding income tax exemptions, special tax system and local tax.

Income tax exemptions are applicable, among others, to:

- Donations:
- Contributions and membership fees in favour of non-profit organisations;
- Subsidies without a lucrative propose;
- Income generated through real estate (rent, etc.) and acquisitions;
- Promotion and management activities carried out in order to reach the organisation's general interest objectives;
- Scientific research and technological development activities:

⁴⁴ Ley nacional 49/2002, del 23 de diciembre, de régimen fiscal de las entidades sin fines lucrativos y de los incentivos fiscales al mecenazgo.

G H K

 Activities related to sport provision, unless these are shows or include professional sportspeople.

Delivery of public contracts to provide SSGIs by voluntary organisations is taxed as a service. VAT is applicable for the service provided and not as company income.

3.4 Legal framework for profit-making organisations

There is no legal framework for private organisations participating in voluntary activities and there are no specific support schemes in place for private companies to accept volunteers or allow employees to participate in volunteering activity. However, the private sector is encouraged to participate in volunteering as part of Corporate Social Responsibility. Some organisations support the private sector to engage with volunteering, although there are no benefits attached to their participation.

A recent practice is the introduction of corporate programmes on volunteering, designed to promote and create awareness among company employees. The most common activities in these programmes are to organise days to volunteer and training in schools⁴⁵.

There is no information available in relation to private companies' legal, health and safety implications for receiving volunteers or sending volunteers on voluntary activities,

3.5 Insurance and protection of volunteers

The voluntary organisation that hosts volunteers has the ultimate responsibility for their protection. It is specified in the legal framework that the voluntary organisations are the ones that must provide insurance for their volunteers against accidents and illness. However, there is no specification about insurance against risks at work (*riesgo de trabajo*), which must be provided for any paid worker to the Law 31/1995, 8th November, on Labour Risks Prevention (*Ley 31/1995*, 8 de Noviembre, sobre la Prevención de Riesgo de Trabajo)⁴⁶.

In practice the insurance is provided by the majority of the organisations, especially those organisations related to childhood and youth. Some Autonomous Communities provide administrative assistance for organisations in order to arrange their insurance. Such is the case of Catalonia, where the Catalonian Volunteering Federation (*Federación de Voluntariado Catalán*) is informed about the names of the volunteers and arranges the insurance for the organisations.

The legal framework of some Autonomous Communities also specifies responsibility for the insurance and protection of individuals when volunteering. Such is the case of Andalucía, where the Decree 3/2007, 9th January, regulates the insurance for volunteers and imposes the amounts volunteers must be insured for.

4 ECONOMIC DIMENSION OF VOLUNTEERING

4.1 Funding arrangements for volunteering

National budget allocated to volunteering

There are no figures relating to how much of the national budget is allocated to volunteering at national level and the interviewees could not provide estimates.

GHK

⁴⁵ Fundación empresa y sociedad (2004) La Fundación Empresa y Sociedad presenta el informa 2004 de su Observatorio de la Acción Social de la Empresa.

⁴⁶ Taula d'entitats del Tercer Sector Social de Catalunya (2008) Els costo de la qualitat a les ONGS sociales. Documento del Tercer Sector Social

Sources of funding for voluntary organisations

The main sources of funding in the Spanish third sector are membership fees and income for services (49%), subsidies from the national, autonomous and local administrations (32%) or donations (19%).

Figure 4: Source of funding Public administrations 49% Donations Membership's fees and 19% Income for services

Source: Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

The public administrations allocate part of their budget to volunteering activities. Among the ministries, the Ministry of Health and Social Policy provide the sources for implementation of the National Volunteering Plan but the national administration allocates resources to volunteering in different ways, such as:

- Subsidies assigned through the IRPF: In the individuals' declaration of the income tax (Impuesto sobre renta de personas físicas - IRPF), each individual can choose part of their tax to be designated to a religious or social cause. The percentage used to be 0.52% of the individual income tax. After 2006, NGOs and the public administration agreed this percentage should be increased to 0.7%, so each individual chooses the sector for his/her own donation to be designated to. The NGOs that have a recognised public benefit status have preference in gaining access to funds. 80% of the income tax designated to social issues is allocated to projects of social interest and the other 20% is allocated to projects promoting development (the agency in charge of this is the AECI Agencia Española para la Cooperacion Internacional).
- General Regime of Subsidies (Régimen General): these subsidies are allocated to the maintenance of social entities and the modernisation of the social third sector, in order to improve training, quality and transparency in order to contribute to a better efficiency of the provision of the social service⁴⁷.

Also, the autonomous communities and the cities of Ceuta and Melilla allocate part of their budget to regional voluntary projects on social matters. The autonomous regions and cities also contribute to the funding for the national and regional plans on volunteering. They tend to commit to contribute with an equal or greater amount of money than the contribution received from the national public administration.

Moreover, there are agreements with private companies for the funding of NGOs and volunteering organisations.

No tensions have been identified between the rules on state aid and the allocation of grants, subsidies and other donations to volunteering activities.

Over the past years, the financial assistance provided to voluntary organisations by regional and local governments has increased in Spain. Having said that, as a result of the economic crisis the third sector will be facing a very challenging period as recently public administrations have reduced the public funding allocated for voluntary activities.

⁴⁷ Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

The information about how the funding is allocated to volunteering is limited. Some interviewees mentioned that the allocation of funding depends on the region the organisation is based in and not on the region where the activities are carried out. If the organisation is based in more than one region it can have access to national funding, if not the organisation has access to regional and/or local funding.

Also, some interviewees mentioned that voluntary organisations' dependency on public funding has changed. Over half of the voluntary organisations (56%) receive 50% of their total funding from public administrations. Two-thirds (66%) of receive regular funding from their members; 50% of receive contributions from individual sponsors; 25% receive donations from private companies and 19% from Foundations. Finally, 10% of volunteering organisations do not receive any kind of public funding⁴⁸.

The *Fundación Luis Vives* has estimated that the contribution of the private sector to the third sector entities has reached 215 million euro, this is equivalent to 0.033% of the Spanish GDP and corresponds to 5.8% of the associations' and foundations' budget (excluding the organisations ONCE, Cruz Roja and Cáritas). 50.5% of this fund comes from the savings accounts and the rest (49.5%) from regular private companies and their corporative foundations. Over a quarter (26.5%) of the third sector entities have benefited from this contribution ⁴⁹. According to the *Observatorio de Acción Social de la Empresa en España de la Fundación Empresa y Sociedad* the entities most likely to contribute to the voluntary sector are banks and international companies. The banks provide about 10%, since they are obliged to give 30% of their net income to social initiatives ⁵⁰.

Culture, sport and recreation and leisure activities and economic independence organisations are principally financed through membership fees, charges for services provided and private donations.

There are no reports of problems stemming from the lack of transparency of funding arrangements. However, it has been reported that the growth and maturation of the third sector's organisation brought the necessity to work on their credibility and legitimacy within society after some corruption scandals, which changed some people's views about the initial ethos of the organisations⁵¹. The credibility of the third sector depends on the confidence the society has in it, so transparency is a key factor in the development of this sector⁵².

Social Services of General Interest (SSGI)

According to the interviewees, approximately every tenth non-profit organisations in Spain have contracts with the government to provide SSGIs. It was agreed that the use of non-profit organisations for the provision of public contracts to provide SSGIs has increased over the last ten years but the share of volunteers involved in these organisations is decreasing. Currently, in the non-profit organisations successfully tendering for the provision of public contracts to provide SSGIs, 70% of people involved are volunteers. This share is decreasing because these organisations are able to employ more people because of the funding they receive.

52 Ibid.

GHK

⁴⁸ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

⁴⁹ Fundación Luis Vives (2004) Anuario del Mecenazgo Empresarial de Acción Social 2003. Madrid, Fundación Luis Vives.

⁵⁰ Fundación empresa y sociedad (2004) La Fundación Empresa y Sociedad presenta el Informe 2004 de su Observatorio de la Acción de la Empresa.

⁵¹ Vidal, P. Grabulosa, L. (2008) Qué es…la transparencia de una ONG. Publicado en la revista Alzheimer de la Asociación Afal Contigo. № 51. Septiembre.

The interviewees agreed that the particular contribution of voluntary non-profit organisations on the delivery of SSGIs is that they have a solid knowledge of the particularities of the sector. According to interviewees some of volunteers within these organisations benefits by having the opportunity to be involved in public policy development.

The impact on volunteering of the current rules in relation to SSGIs is that voluntary organisations can receive contracts to supply services, which can make these organisations grow and make them more professional. As a result of this funding they have the possibility to employ more people and train volunteers to become experts in their specific areas.

The interviewees mentioned that the current rules in relation to SSGI do not have an impact on how the voluntary organisations are taxed. The taxation for voluntary organisations does not depend on the service the organisations provide. However the provision of public SSGI contracts by voluntary organisations is taxed as a service and the VAT is applicable for the service provided, not as company income.

4.2 Economic value of volunteering

Economic value of volunteering

The Centro di Servizio per el Volontariato del Lazio reports that employment in the not-profit sector is equal to 4.1% of the total employment in Spain, and 6.29% including volunteers⁵³. These figures are based on calculations made by John Hopkins and Ruiz Olabuenaga.

According to the study on contributions of volunteering in Valencia to the national economy (El Estudio sobre la Contribución del Voluntariado de la Comunitat Valenciana a la Contabilidad Nacional) by the University of Valencia (cited in Plataforma del voluntariado de España, 2009), for each euro spent by the organisations in the support of volunteers, each volunteer gives back 7 EUR through his/her services.

Value of volunteering work as a share of GDP

According to the *Plan Estatal del Voluntariado 2005-2009*, in 2004 the value of volunteering work as a share of GDP was between 6.9% and 10%. This share is increasing, since in 1999 the percentage was 1.1% (6.771 million euro) and 4.7% in 2001⁵⁴.

Issues of service substitution and job substitution

There is little reference in the literature to suggest there is a risk that the inputs of volunteering are in part replacing services to be provided by the public sector or replacing employment. However, Casado remarks in relation to a 2000 study on the non-profit sector that service substitution is especially tangible at regional level⁵⁵. Also, concerns were raised during the interviews that volunteers may be used in part to replace services provided and paid for by the state. However, most of the interviewees felt that there is not a risk of service substitution. For them society, through the voluntary organisations and the public administrations is responsible for the provision of services.

With regards employment, according to the National Law 6/1996, article 3.3, volunteering must not replace employment. Some interviewees suggested that voluntary activities can create employment, even though this is not its objective.

GHK

⁵³ SPES - Centro di Servizio per el Volontariato del Lazio (2008) Volunteering Across Europe. Organisations, promotion, participation.

⁵⁴ Plan Estatal del Voluntariado 2005-2009 (2004) Diagnóstico de Situación del Voluntariado en España.

⁵⁵ Casado, D. (2000) Comment of the "Ruiz Olgabuena. (1998) Estudio transnacional sobre el sector «nonprofit». John Hopkins University".

5 SOCIAL AND CULTURAL DIMENSION OF VOLUNTEERING

5.1 Key benefits for volunteers, the community and direct beneficiaries

According to a national survey on solidarity attitudes in Spain (CIS, 2001 cited in Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV, 2005), 74% of the Spanish population considers that engagement in volunteering shows that a person has interest in social concerns. The majority of the population considers that the increase in volunteering and NGOs shows that the Spanish society supports values such as solidarity. Therefore, there is a large social and cultural acceptance of volunteering and the majority of people regard volunteering activities in a positive way⁵⁶.

Also, interviewees discussed the cultural, social and environmental dimensions of volunteering, though it is true to say greater emphasis was placed on social and cultural considerations. Interviewees spoke at length about the role of volunteering in the community and society as well as the power of the association of individual. This 'alliance' can set up particular matters in the political agenda as well as make the public aware of some particular problems and make people get involved.

Nevertheless, different sectors of the community have different perspectives on the cultural and social benefits of volunteering. The interviewees talked about a negative perspective of volunteering in some parts of the private sector. There is also some literature that remarks on this issue. Moreover, some sectors of society perceive volunteers as cheap labour and as having an impact on the labour force. Nevertheless, in times of economic crisis volunteering can help to achieve national policies to improve unemployment and labour conditions. It was argued that this is because volunteering increases the chances for unemployed people to find a job.

Also, voluntary activities generate an income that is visible in the Spanish GDP. As mentioned earlier, according to the study on contributions of volunteering in Valencia to the national economy (*El Estudio sobre la Contribución del Voluntariado de la Comunitat Valenciana a la Contabilidad Nacional*) by the University of Valencia (cited in *Plataforma del voluntariado de España, 2009*), for each euro spent by the organisations in the support of volunteers, each volunteer gives back 7 EUR through his/her services.

Although, other sectors such as the social service, which consists of the biggest percentage of volunteering activities, benefits from volunteers and the perception of volunteering is rather positive.

The interviewees agreed that the people who participate in volunteering activities gain the know-how and learn some lessons that is not possible to learn through education. Also, participation in the third sector adds to the individual sense of social values, solidarity and creativity⁵⁷. Volunteering increases the chances for unemployed people to find a job⁵⁸ as well as higher earning potential and can develop new skills.

Participating in volunteering activities can also give an individual confidence, dignity and expertise. The interviewees agreed that volunteering is a change of life, especially for the young. Also young people realise the power they have to change another person's life.

-

⁵⁶ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

⁵⁷ Valls, N¿Qué papel juega el aprendizaje formal e informal que generan las organizaciones? ¿Cómo puede reforzarse la idea de que son "escuelas de ciudadanía"? IV Foro sobre el Tercer Sector.

⁵⁸ Plataforma del voluntariado de España (2009) Voluntariado como promotor de empleo en tiempos de crisis.

In terms of beneficiaries, interviewees agreed that volunteering benefits the local community; it can result in the creation of new jobs and contribute to regional and local development. Also it can help to develop common societal values, self-esteem, humanity and inter-generational dialogue.

Finally, interviewees agreed that volunteering organisations reach sectors the government does not. Volunteering organisations can create confidence in people, dignity, social cohesion, social inclusion and regional development.

5.2 Factors that motivate individuals to volunteer

According to a study of voluntary entities conducted by Marbán and Rodríguez Cabrero in 1999 (cited in Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV, 2005) the volunteers' main motivations are related to personal satisfaction (38%), moral obligation (33%) and the possibility of getting experience, training, and developing new skills (28%)⁵⁹.

VOLUNTEERING IN THE CONTEXT OF EDUCATION AND 6 TRAINING

6.1 Recognition of volunteers' skills and competences within the national educational and training system

Volunteers' skills and competences are not accredited / recognised within the context of the national educational and training system as such but many developments are taking place which are improving the situation.

For example, according to the National Law 6/1996 on Volunteering, voluntary organisations must issue certificates detailing the nature and length of the voluntary activities undertaken. The same law (article 13) covers the provision of technical assistance, training programmes, and information services by the state 60. However, the interviewees agreed that the provision of certificates depends on each organisation and volunteers' skills and competences are not accredited by all. But when provided, the certificate allows volunteers to have a record of their experiences although the extent to which the recorded learning is then 'appreciated' by other parts of the society, such as employers and education and training institutes is another matter.

There are also some other initiatives regarding recognition at national level, however this practice is not well spread. For example in a small number of schools pupils can carry out voluntary activities one hour per week under "Religion" classes, rather than traditional lessons. The subject Civic Education (Educación para la Ciudadanía) has been included in the curriculum of the state schools with the aim to improve social values of equality, democracy, civic rights and volunteering, to promote participation in volunteering, especially for those pupils in less privileged zones and with special needs⁶¹.

Furthermore, some universities are beginning to assume influential roles in the voluntary sector as some recognise that they are the entities with the most influence in making people aware of and promoting the third sector. They do this through four different actions:

- Universities act as places where people can go to discuss volunteering.
- There are dynamic agents on the research carried out about the third sector.

⁵⁹ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

⁶⁰ National Law 6/1996, 5th January, on Volunteering.

⁶¹ Plan Estatal del Voluntariado 2005-2009 (2004) Diagnóstico de Situación del Voluntariado en España.

- Some universities have developed masters' degrees and other training for managerial voluntary activities.
- Also universities contribute to the values and critical spirit of the students.

One of the interviewees mentioned that some universities have shown good practice by providing credits for volunteering activities. Currently universities give credits for taking specific subjects and also playing sports, among others, and a good way to recognise the importance of volunteering is by giving credits for the activities carried out.

Also some Autonomous Communities have developed agreements with universities. In Andalucía the regional authority developed agreements with all the state universities in the region in order to promote volunteering activities.

Also in some regions awards are used to recognise the work of volunteers, as is the case in Catalonia.

A Spanish report on Good Practices in Volunteering Management mentions that recognition can be beneficial for voluntary organisations as well as for volunteers⁶². Some experiences have been stated as examples of recognition as is the case of an organisation with 250 volunteers in Andalucía. The organisation carries out several tasks in order to keep in touch with the volunteers and make them feel part of the organisation, such as:

- When the volunteer signs the rights and duties/commitment act (carta de compromiso/derechos y deberes) with the voluntary organisation, a volunteer card is provided in order to recognise the tasks carried out.
- A newsletter is sent periodically with the activities planned.
- Letters of thanks and congratulation letters (birthday cards, Christmas cards, etc.) are sent to volunteers that show them that the organisation sees them as part of the team.
- Certification of their participation and the tasks carry out⁶³.

6.2 Education and training opportunities for volunteers

Each organisation is responsible for the support and training of the volunteers. Even though the provision of training is one of the individuals' rights according to the National Law 6/1996 on Volunteering, the national administration does not provide the training. Courses are run at regional level and by city councils for volunteers and for voluntary organisations in project management and other subjects. In the region of Andalucía for example, the Andalucía Volunteering Agency (Agencia Adaluza del Voluntariado) has developed an Annual Training Plan for volunteers in order to complement the training provided by the organisations. This plan is applies to the eight provinces of the Autonomous Community.

The courses that are available are mainly about general knowledge of volunteering and also on specific subjects related to the work volunteers are carrying out (migration, ill health, offenders, people with disabilities).

Training is therefore traditionally provided by the organisations. In 1999, 67% of the organisations trained their volunteers. Also, as mentioned above, some universities have courses related to volunteering

However, recently the public administrations have started to get involved in the training of the volunteers through 'schools of volunteering' (Escuelas de voluntariado) which provide

-

⁶² Obra Social - Fundación "la Caixa" (2007) Buenas prácticas en la gestión del voluntariado

⁶³ Ibid.

training to volunteers and managers of volunteering about how to improve skills, how to manage and how to recruit ⁶⁴.

There is no up-to-date data regarding the number of volunteers trained in Spain but thousands of volunteers participate in seminars on volunteering. However, without a doubt, there is a strong demand from volunteers to have access to training courses⁶⁵.

7 EU POLICIES AND VOLUNTEERING

Limited information was obtained from the literature and the interviews concerning the impact of the EU employment and social policy on volunteering in Spain. Even though the National Law 6/1996 on Volunteering has taken into consideration the international recommendations of the "European Letter for Volunteers" by Volonteurope and the "Universal Declaration about Volunteering" from the Worldwide Congress carried out in Paris 1990.

With regards to the impact of broader EU policies (youth, active citizenship, education and training, internal market, competition, taxation) limited information is available in the literature. Interviewees felt there was little they could discuss in relation this set of questions. Some interviewees mentioned that the EU Education and Training policy has had a positive impact on the recognition of informal education gained by volunteering.

8 CHALLENGES AND OPPORTUNITIES FOR VOLUNTEERING

8.1 Challenges for volunteering

The third sector is facing a very challenging period since the economic crisis. Public administrations have reduced the public funding allocated for voluntary activities and at the same time there has been an increment in the demand for social services. Because of this, the capacity of the organisations to motivate and increase the number of volunteers is going to be the key to its existence in the future.

Some of the interviewees mentioned that monitoring is needed in order to develop volunteering. Volunteers have the day-to-day expertise in this matter and surveys among them would generate further knowledge about the challenges the sector is facing. Also, the development of indicators in order to measure the quality and other issues in the third sector would bring the sector better knowledge of their situation at the present.

The literature review and the interviewees agreed that volunteering should be promoted among specific sectors of the society, such as pensioners, young people and the family. At present, pensioners are younger than 10 or 20 years ago, they are active people in their 50s, professionals and people with plenty of free time; they also have knowledge and skills.

Public policy needs to be developed in order to increase young people's participation in volunteering. It is important to engage young people by using their own language. Also, for families volunteering should be promoted through activities where all members of the family can participate in different ways.

One of the interviewees mentioned that some universities have shown good practice by providing credits for volunteering activities. Currently universities give credits for taking specific subjects and also playing sports, among others, and a good way to recognise the importance of volunteering is by giving credits for the activities carried out.

G H K

⁶⁴ Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

⁶⁵ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

Training is also one of the main challenges encountered in order to develop volunteering, according to the interviewees. Even though the provision of training is one of the volunteers' rights, it depends on each organisation. At regional and local level some training is provided but according to the interviewees, training is needed for managers and people responsible for the quality of the service the organisation provides.

Several further challenges have been identified through the elaboration of this study:

- Information and data: In Spain, there is a lack of up to date official data on volunteering at national level, since there are no official statistics (e.g. national surveys) on this issue, the most recent data being published in Spain dates from the late 90's or 2000/01⁶⁶. Also some of the sources are contradictory or the methodology used varies. The interviewees identified this point as one of the main challenges encountered.
- Insurance and protection for volunteers: The legal framework specifies that the voluntary organisations must provide insurance to the volunteers against accidents and illness. However, there is no specification for the insurance of risk at work (*riesgo de trabajo*) that any paid worker must be provided with according to the Law 31/1995, 8th November, on the Labour Risks Prevention⁶⁷.
- Infrastructure: The interviewees agreed that there is a need for modernisation of the processes used by the voluntary organisations. This modernisation should include the use of ICT and managerial techniques.
- Recognition: The recognition of volunteering is not regulated. Each organisation can
 provide certificates or write a letter of recommendation but there is not a certification at
 national level for volunteering activities. A certification system can be implemented.
 This certification system can be based on different models (ISO, EFQM)⁶⁸.
- Prejudice: The interviewees discussed the negative perspective of volunteering within some parts of the private sector. There is some literature which also remarks on this issue. Moreover, some sectors of society perceive volunteers as cheap labour and having an impact on the labour force.
- Sustainable funding: According to the 2005 report of the Association of Voluntary Service Organisations AVSO and the European Volunteer Centre CEV, sustainable funding is needed in the sector. However, since the economic crisis public administrations have made cuts in the funding for volunteering and private and companies' donations have decreased. At the same time the amount of people at-risk has increased, which increases the demand for support from these organisations. However, voluntary organisations are more vulnerable than other organisations because of their financial dependency. This creates difficulties for long-term planning. The Third Sector Observatory states that in order to improve the efficiency of the organisations in the sector, specialisation and the promotion of networking are priorities, as well as the increase in the transparency within internal evaluations⁶⁹.

As previously mentioned the third sector is facing a very challenging period since the economic crisis. The reduction of public funding allocated for volunteering activities, together with the increase in the demand for social services creates the particular situation that the sector is facing at present. The answer to the question of how to be able to provide

-

⁶⁶ Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

⁶⁷ Taula d'entitats del Tercer Sector Social de Catalunya (2008) Els costo de la qualitat a les ONGS sociales. Documento del Tercer Sector Social.

⁶⁸ Ibid.

⁶⁹ Observatorio del Tercer Sector (2008) La crisis y el tercer sector: una oportunidad para la transformación social

more people with fewer resources is to motivate and increase the number of volunteers. This is going to be the key to volunteering organisations' existence in the future.

In terms of actions taken to address these challenges, some good practices have been highlighted by the Fundación "la Caixa" regarding disengagement. The anti-AIDS Association in Catalonia (*Asociación Ciutadana Anti-Sida de Catalunya*) is one of the outstanding organisations in this matter. Interviews conducted when the volunteer disengages from the organisation have shown that the disengagement can be due to changes in the availability of the volunteer or for personal reasons. In response to this, the organisation has developed the role of the collaborator. The collaborators are part of the organisation but not active volunteers, they receive all the information the volunteers receive regarding events, training and activities carried out by the organisation. This gives the collaborator the opportunity to help the organisation in particular events and still feel they are part of the organisation and makes their reincorporation a lot easier⁷⁰.

Platforms for the discussion of the challenges and opportunities within volunteering have been developed to address challenges facing the sector. Voluntary organisations and public administrations take part in these platforms in order to develop the volunteering sector together. Also the National Volunteering Plan has been designed in order to combine the efforts to solve the challenges that the voluntary sector faces. The interviewees agreed that there is still plenty to do on this matter.

It has also been identified that it is important to invest in early awareness and participation in volunteering as it could make a change in society's perception of volunteering and also 'drive away' old prejudices.

8.2 Opportunities for volunteering

The main opportunities for volunteering in Spain are those related to young people and the popularity of volunteering amongst this age group. Interviewees mentioned that the most attractive voluntary sectors, according to the quantity of volunteers in the sectors, are the ones involving children. The sectors which are less popular are providing support for people with addictions, terminal illnesses, and adolescent groups.

Other opportunities and prospects for volunteering include:

- Growing interest in volunteering among local governments
- Opening up cooperation between volunteers, agencies and local authorities to develop links with hospitals and social assistance centres for example.
- Including voluntary activities in the school and extracurricular education.
- Developing corporate volunteering.
- Popularity of the European Voluntary Service.
- Sustainable funding (social services).

The interviewees agreed that the most favourable sectors to volunteer are the one with sustainable funding; and social service is the first on the list.

_

Obra Social - Fundación "la Caixa" (2007) Buenas prácticas en la gestión del voluntariado.

SOURCES

Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2003) Country Report on Legal Status of Volunteers in Spain, CEV & AVSO Project: Legal Status of Volunteers, Brussels.

Association of Voluntary Service Organisations AVSO and European Volunteer Centre CEV (2005) Voluntary Action in Spain. Facts and Figures.

Casado, D. (2000) Comment of the "Ruiz Olgabuena. (1998) Estudio transnacional sobre el sector «nonprofit». John Hopkins University".

Congreso Analuz del Voluntariado: www.congresoandaluzvoluntariado.org

Decree 3/2007, 9th January, on Register of Volunteering Organisations and Insurance Regulation.

Decree 164/2009, 19th May, on the Regional Government Structure.

Fundación empresa y sociedad (2004) La Fundación Empresa y Sociedad presenta el Informe 2004 de su Observatorio de la Acción de la Empresa.

Fundación Luis Vives (2004) Anuario del Mecenazgo Empresarial de Acción Social 2003. Madrid, Fundación Luis Vives.

García Campá, S. (2005) ¿Son machistas las ONG? Primer avance de una investigación socio-jurídica.

Izquieta, J., Callejo, J. & Prieto, J. (2008) El Tercer Sector y las Administraciones Públicas. Relaciones en el ámbito de la atención social en los niveles regional y local. Revista Internacional de Sociología (RIS), vol. LXVI, No 49, enero-abril, 115-139, 2008.

Laviña Bellido, C., Belda Moreno, R. y Bermejo García, A. (2005) La Plataforma del Voluntariado en España, Compromiso social desde el voluntariado.

Ley Nacional 14/1986, del 25 de abril, General de Sanidad.

Ley Nacional 6/1996, del 5 de enero, sobre Voluntariado.

Ley Nacional 49/2002, del 23 de diciembre, de régimen fiscal de las entidades sin fines lucrativos y de los incentivos fiscales al mecenazgo.

Ministry of Health and Social Policy: http://www.mepsyd.es/politica-social/ong-voluntariado

Plan Estatal del Voluntariado 2005-2009. Diagnóstico de Situación del Voluntariado en España.

Plataforma del voluntariado de España (2009) Voluntariado como promotor de empleo en tiempos de crisis. http://www.plataformavoluntariado.org

Obra Social - Fundación "la Caixa" (2007) Buenas prácticas en la gestión del voluntariado

Observatorio del tercer sector (2009) Anuario 2009 del tercer sector de Catalunya. http://www.tercer-sector.org/

Observatorio del Tercer Sector (2008) La crisis y el tercer sector: una oportunidad para la transformación social. http://www.tercer-sector.org/

Observatorio del tercer sector (2009) Primeros datos globales. Boletín Anuario No 3. http://www.tercer-sector.org/

Ruiz Olabuenaga (2005) - El tercer sector español y sus campos de actuación. Revista Española del Tercer Sector, ISSN 1886-0400, No 1, 2005.

 $|\mathsf{G}|\mathsf{H}|\mathsf{K}|$ 29

Sllabo (2008) MOSE "An Innovative Training MOdel for Social Enterprises Professionals/Qualifications".

SPES - Centro di Servizio per el Volontariato del Lazio (2008) Volunteering Across Europe. Organisations, promotion, participation.

Taula d'entitats del Tercer Sector Social de Catalunya (2008) Els costo de la qualitat a les ONGS sociales. Documento del Tercer Sector Social.

Valls, N. ¿Qué papel juega el aprendizaje formal e informal que generan las organizaciones? ¿Cómo puede reforzarse la idea de que son "escuelas de ciudadanía"? IV Foro sobre el Tercer Sector.

Vidal, P. Grabulosa, L. (2008) Qué es... la transparencia de una ONG. Publicado en la revista Alzheimer de la Asociación Afal Contigo. No 51. Septiembre.

Volunteers for Cultural Heritage (2008) Volunteering for Cultural Heritage: Perspectives from other European countries. Section 7 – European Perspectives.

Interviews

Subdirectory NGO's and Volunteering (Subdirección de ONGs y Voluntariado) at the Ministry of Health and Social Policy (Ministerio de Sanidad y Política Social)

The Youth Institute (*Instituto de la Juventud – INJUVE*) at the Ministry of Equality (*Ministerio de la Igualdad*)

Andalucia Volunteering Agency (Agencia Andaluza de Voluntariado)

Third Sector Observatory Research Institute (Observatorio del Tercer Sector)

Barcelona Voluntaria, Association for Volunteer Effort (IAVE) Catalonian

Families and users of Care Homes Catalonian Association (ACFUC - La Asociació Catalana de Familiars I Usuaris de Centres Geriàtrics)

Cibervoluntarios.com

LIST OF ACRONYMS AND ABREVIATIONS

AECI Agencia Española para la Cooperación International (Spanish Agency for

International Cooperation)

AEVOL Asociación Española del Voluntariado (Spanish Volunteering Asociation)

AVSO Association of Voluntary Service Organisations

CEV The European Volunteer Centre

GYSD Global Youth Service Day

IAVE International Association for Volunteers

ICT Information and Communication Technologies

INCAVOL Instituto Catalán de Voluntariado (Catalonian Volunteering Institute)

IRPF Impuesto sobre la renta de personas físicas (Individual's declaration of the

income tax)

IYV International Year of Volunteers

PPVE Plataforma para la Promoción del Voluntariado (Platform for Promoting

Volunteering)

SSGI Social Services of General Interest