

A Work Project, presented as part of the requirements for the Award of a Master's degree in
Management from the Nova School of Business and Economics

APPACDM PORTO SOCIAL IMPACT FIELD LAB
STRATEGIC REVENUE DIVERSIFICATION AT APPACDM PORTO - HOW CAN
CERBE MAXIMISE ROOM CAPACITY AND MARKET POSITION WHILE PURSUING
GROWTH OPPORTUNITIES?

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Abstract (100 words maximum)

This Work Project analyses APPACDM Porto's strategic development, focusing on enhancing financial sustainability, while maintaining its social mission of supporting individuals with intellectual and development disabilities. It examines two key revenue-generating units: CeRBE (a rehabilitation center) and Cantinho (a social store). For CeRBE, recommendations include expanding into non-IDD segments, optimizing their room utilization and market positioning. For Cantinho, the proposal focusses on operational improvements, structured marketing initiatives, and tourism market expansion. The analysis concludes that these strategies could reduce subsidy dependency by 29% while strengthening social impact, providing a roadmap for sustainable growth, and enhanced financial resilience.

Key Words:

Non-profit Organization, Mental Disabilities, Impact Assessment, Organizational Effectiveness, Social Mission, Subsidy Dependency, Healthcare and Therapy Services, Client Acquisition, Financial Sustainability, Digital Transformation, Brand Development, Market Positioning, Corporate Social Responsibility, Operational Efficiency, Corporate Partnerships, Tourism Sector, Product Development

Abbreviations

APPACDM – *Associação Portuguesa de Pais e Amigos do Cidadão Deficiente* | *Portuguese Association of Parents and Friends of Mentally Disabled Citizens*

ASUs – *Atividades Socialmente Úteis* | *Socially Useful Activities*

CAARPD - *Centro de Atendimento, Acompanhamento e Reabilitação Social para Pessoas com Deficiência e Incapacidade* | *Centre for Care, Monitoring and Social Rehabilitation for People with Disabilities and Incapacities*

CACI - *Centro de Atividades e Capacitação para a Inclusão* | *Centre for Activities and Training for Inclusion*

CAGR - *Compound Annual Growth Rate*

CASA- *Centro de Apoio aos Sem Abrigo* | *Support Centre for the Homeless*

CAVI - *Centro de Apoio à Vida Independente* | *Independent Living Support Centre*

CeRBE - *Centro de Reabilitação e Bem Estar* | *Center for Rehabilitation and Well-Being*

CS - *Contos Sensoriais* | *Sensory Storytelling*

CSR - *Corporate Social Responsibility*

EBITDA – *Earnings Before Interest, Taxes, Depreciation and Amortization*

ELI – *Equipa Local de Intervenção Precoce* | *Early Intervention Local Team*

ESG- *Environmental, Social, Governance*

FT - *Fisioterapia* | *Physiotherapy*

HT - *Hidroterapia* | *Hydrotherapy*

IDD – *Intellectual and developmental disabilities*

IPSS - *Instituição Particular de Solidariedade Social* | *Private Social Solidarity Institutions*

IS - *Integração Sensorial* | *Sensory Integration*

LR - *Lar Residencial* | *Residential Homes*

MT - *MusicoTerapia* | *Music therapy*

NGOs – Non-Governmental Organizations

NWC – Net Working Capital

OPEX - Operational Expenditure

PS - Psicologia / Psychology

PSM - Psicomotricidade / Psychomotricity

TF - Terapia da Fala / Speech Therapy

TO - Terapia Ocupacional / Occupational Therapy

TT - Tanque Terapeutico / Therapeutic Tank

UCP - Universidade Católica Portuguesa / Portuguese Catholic University

SD – Standard Deviation

SFT - Sala de Fisioterapia / Physiotherapy Room

SHM – Sala de Hidromassagem / Hydromassage Room

STO - Sala de Escritório Técnico / Technical Office Room

STS - Sala de Apoio Terapêutico / Therapeutic Support Room

SSZ - Snoezelen Room

SZ - Snoezelen

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Introduction

The relationship between social impact and financial sustainability presents an ongoing challenge for social support organizations worldwide. In Portugal, these institutions face increasing pressure to maintain their social missions while developing more resilient operational models, particularly in an environment where traditional funding sources may not fully address growing operational needs. This evolution has led many organizations to explore diversification strategies, seeking ways to reduce dependency on traditional funding sources while enhancing their capacity to serve their communities.

APPACDM Porto exemplifies this strategic challenge. As a *Private Social Solidarity Institution* (IPSS) with over five decades of experience supporting individuals with *intellectual and developmental disabilities* (IDD), the organization has consistently adapted to meet evolving social needs. Its journey reflects both the changing needs of the IDD community and the evolving nature of social service delivery in Portugal. However, like many social institutions, it faces the complex task of maintaining comprehensive support services within a challenging funding landscape.

The research examines APPACDM Porto's journey toward strategic diversification, analysing both the challenges and opportunities present in this transition. Through comprehensive analysis of its operations, financial structure, and social business units, the study aims to identify strategic opportunities for enhancing the organization's sustainability while maintaining its commitment to social mission.

The analysis progresses from broad context to specific strategic recommendations. Beginning with the foundational context of social support organizations in Portugal, the research examines

external factors influencing operations through PESTEL analysis and assessment of internal capabilities. This contextual understanding leads to a detailed analysis of APPACDM Porto's current situation, examining organizational structure, financial position, and social impact. Building on this foundation, the research explores strategic diversification opportunities through focused analysis of two key initiatives: CeRBE, a rehabilitation and well-being centre, and Cantinho, a social store. The analysis concludes with implementation considerations and strategic recommendations for enhancing organizational sustainability.

A mixed-methods approach combines quantitative financial analysis with qualitative insights from stakeholder interviews and surveys, providing a comprehensive understanding of both challenges and opportunities. The findings and recommendations presented contribute to the broader dialogue on sustainability in social organizations, offering insights into how strategic diversification can strengthen both financial resilience and social impact. The research holds particular relevance as social institutions increasingly seek to balance their foundational missions with the demands of long-term sustainability.

1. Context

1.1. Overview

1.1.1. APPACDM in Portugal

Initially designated as *Associação Portuguesa de Pais e Amigos das Crianças Mongoloides*, the organisation was born in *Lisboa* in 1962, created by Sheila Stilwell, a mother of a child with Down Syndrome, together with Dra. Alice de Mello Tavares, a child psychiatrist. The organisation was established with the purpose of creating a set of social responses aimed at citizens with mental disabilities and their families, representing a pioneering step in providing specialised support in Portugal. In 1965, marking a significant milestone, the organisation

opened its first Education Centre in *Lisboa* and changed its denomination to APPACDM - *Associação Portuguesa de Pais e Amigos do Cidadão Deficiente Mental*.

Porto's delegation of APPACDM was established in 1969, with the creation of its first centre in the city and, after almost 13 years, the organisation expanded its presence by opening another centre in *Vila Nova de Gaia*. Responding to the growing community needs, the organisation continued its expansion to other locations within the Porto Metropolitan Area, establishing centres in *Matosinhos*, *Trofa*, and *Maia*, thus strengthening its presence and impact.

A significant organisational restructuring occurred in 2000, when all APPACDM delegations across Portugal were required to establish themselves as independent organisations. As a result of this transformation, the Porto delegation became known as APPACDM Porto and officially registered as a *Private Social Solidarity Institution (IPSS)*, operating as an autonomous entity while maintaining the core mission and values of the original organisation.

Today, APPACDM delegations are part of HUMANITAS - Portuguese Federation for Mental Disabilities, a federation composed of IPSS's that work towards the habitation and integration of people with IDD. As a member of HUMANITAS, APPACDM benefits from technical support, training opportunities, and representation before governing bodies while participating in various working groups and events that enhance organisational capabilities.

1.1.2. APPACDM Porto

APPACDM Porto (from now on, referred to as "APPACDM"), has the vision to be dedicated to creating a society that is inclusive for all its members. It envisions a world where everyone, regardless of their abilities, can actively participate and contribute to the community, "A society of all for all".

Their mission is to support and empower individuals with intellectual disabilities or incapacities, helping them achieve a higher quality of life. This is accomplished by using an

approach that combines direct assistance, skill development, and advocacy for the rights of their “clients”—the denomination APPACDM uses for the organization's beneficiaries.

The organization's values form the foundation of its work, guiding every aspect of its operations. APPACDM strives to empower people with IDD by educating them about their rights and responsibilities, enabling them to make informed and responsible choices. Through this commitment to self-determination, the purpose is to ensure that everyone has the freedom and support to shape their own life journey, make autonomous decisions, and fulfil their unique potential. This value is paired with the commitment to respecting everyone, ensuring fair treatment for every person supported by the organization, and that their rights are respected.

The organization values and acknowledges the capabilities of both clients and staff, providing opportunities for personal growth and development while also helping them reach their full potential and lead fulfilling lives as active members of society. This approach fosters a stronger team spirit among its staff, promoting unity and collaborative efforts that ultimately benefit the individuals they support.

APPACDM encourages the entire team to adhere to best practices, ensuring the highest quality of care and support. This approach extends to building credible and transparent relationships with the broader community, a priority that ensures the sustainability of both internal and external partnerships.

1.1.3. PESTEL Analysis

To understand the key external factors that impact the organisation and, consequently, influence its mission, a PESTEL analysis should be developed.

When firstly looking into the political aspect, it is important to note that Portugal's support for disability services lies in the Constitution, through Article 13, which establishes the essential

Principle of Equality, meaning the fundamental political commitment to prohibiting discrimination against any citizens.

The economic landscape surrounding APPACDM is characterized by both opportunities and vulnerabilities. While the government subsidises and supports social organisations, it is creating a correlation between APPACDM's financial stability and the Portuguese economy that may lead to economic dependencies. The organisation relies heavily on subsidies, making it particularly susceptible to changes in public funding allocation decisions.

The social landscape influencing APPACDM's operations is marked by significant demographic shifts and evolving social perceptions. Societal awareness and behaviour toward disability rights have shown progress, though challenges persist (Dekoninck, 2017). While there is growing recognition and acceptance of disability rights, stigma around IDD continues to influence public perception and engagement. The gradual acceptance of inclusive education practices represents a positive shift, with an average of 6% increase students supported in the past three years (*Direção-Geral de Estatísticas da Educação e Ciência (2021-2023)*).

The technological landscape continuously shapes APPACDM's service delivery capabilities through rapid advances in assistive technologies. These innovations bring increasingly sophisticated functionalities and evolved devices, offering diverse operational modes to support individuals with different needs. The expanding range of assistive technologies enables more personalised and effective support, transforming how care and assistance can be provided.

Social media has the potential to be a powerful tool for APPACDM, revolutionising awareness-building and fundraising capabilities. The organisation can expand its networking and audience through digital platforms by reaching more people. This digital transformation enables more effective communication of the organization's mission and mobilization of support.

Organisations must now carefully consider how their operations affect the environment, making changes to reduce environmental impact while following required sustainability standards. APPACDM must comply with environmental regulations established by *Decreto-Lei n.º 102-D/2020*, which requires organisations to implement proper waste management practices, including correct waste disposal and recycling procedures. Adhering to these environmental regulations is a key part of APPACDM's sustainability efforts as they pursue the *Coração Verde* certification by *Lipor*. Complying with the legal framework helps ensure that the environmental impact is minimised through responsible resource use and waste management practices.

When considering the legal aspect surrounding the organisation, Article 71 is an example of how Portugal's legal system can have a significant impact. This article specifically addresses citizens with disabilities, guaranteeing that they have the same constitutional rights and protections as the general population. Also, as an IPSS, APPACDM follows strict Portuguese non-profit regulations governing its financial management and organizational structure. This includes specific requirements for transparent operations, proper governance, and compliance with social security regulations that define how services should be delivered and funded. Throughout all operations, quality control standards and accreditation requirements ensure APPACDM maintains high service levels. These standards create a framework for consistent quality across all services, from daily care to facility management.

1.1.4. Operational Portfolio

APPACDM has been dedicated to transforming the lives of IDD people in Porto for over five decades. With 183 professionals, the organisation supports 862 individuals through a network of services designed to meet their unique needs at different life stages, promoting autonomy, inclusion, and quality of life.

Understanding that each person has unique needs throughout their life journey, APPACDM provides specialised support through various services. For the youngest, the *Early Intervention Local Team* (ELI) supports 321 children from birth to age 6, working closely with families and caregivers to promote early development and provide essential support. As individuals grow, the *Centre for Care, Monitoring and Social Rehabilitation for People with Disabilities and Incapacities* (CAARPD) focuses on 52 people who aim to develop professional and social skills and competencies, supporting their journey toward employment and greater independence and supporting their families and caregivers.

For adults with IDD, *Centre for Activities and Training for Inclusion* (CACI) provides a dynamic environment where 165 individuals, with an average age of 41, engage in meaningful activities that promote learning, social interaction, and personal development.

When home support is needed, the *Residential Homes* (LR) offer a supportive living environment for 140 residents, providing not only permanent accommodation but also temporary stays for people with incapacities who are unable to live in their family homes.

Supporting the growing movement toward independent living, the *Independent Living Support Centre* (CAVI) empowers 32 individuals to live autonomously in their communities through personalised assistance services, with the capacity to support up to 39 people. It is also a bridge to integration in society.

Complementing these social responses, APPACDM operates two social businesses that promote inclusion through different approaches. *Centre for Rehabilitation and Well-Being* (CeRBE) provides comprehensive health services to 152 people, offering specialised treatments and wellness programs adapted to individuals with intellectual disabilities. Through collaborations with partners, CeRBE strengthens its specialised services and secures steadier funding for the organisation.

“O Cantinho” (from now on, referred to as “Cantinho”) it is a social store, that represents a creative approach to social entrepreneurship and meaningful occupation. The products available at the store are crafted in CACIs and *Socially Useful Activities* (ASUs) workshops, where participants develop their creative and practical skills through meaningful work activities. The main difference between CACI and ASUs workshops is that the latter accommodate clients that are more independent.

The store extends its reach, participating in community events and markets, creating valuable opportunities for community interaction and social inclusion. Through the Cantinho social store, APPACDM demonstrates how social businesses can effectively combine commercial viability with social impact, creating meaningful engagement opportunities.

APPACDM works with over 50 public and private partners to continuously improve its community services. These partnerships help the organisation provide quality support to people with IDD at every stage of life, promoting their independence and quality of life through care and innovative projects.

The organisation has also created various specialised work groups to support distinct areas. *APPincludi* focuses on employability initiatives led by skilled technicians who help participants build workplace skills and confidence. Another group, *APPevolui*, is constituted by the Leapfrog team. Finally, *APPpessoas* brings together client’s representatives from across APPACDM’s various services, ensuring that their voices are adequately represented. Additionally, the organisation has a few more projects, such as *APPseniores*, *APPeco* and *Cridem*, all with the purpose of fostering inclusivity and promoting a more diverse and sustainable community.

1.1.5. Trends

It is important to take into consideration relevant trends can and will impact the way organisations work and function. In recent decades, Portugal has progressed in supporting and integrating individuals with disabilities into society. This evolution encompasses multiple dimensions, from increased life expectancy and healthcare improvements to workplace inclusion and technological advancement. These developments have reshaped how support services are delivered and have created new opportunities for individuals with disabilities to lead fulfilling, independent lives.

Life expectancy in Portugal has been increasing significantly over the past four decades, from having a life expectancy at birth of 72.11 years in 1981-1983 to 81.17 years in 2021-2023, representing a total gain of approximately 9 years (INE, 2023). This reflects significant advances in healthcare accessibility, medical treatments and preventive care. Life expectancy for people with IDD has also increased during the last decades, by 20 years, rising from 35 years in 1991 to 55 years in subsequent decades, according to WHO (World Health Organization) (Guiaderodas, 2023). This increased longevity has prompted NGOs and care institutions to adapt their services for longer-term residential stays.

Portugal has also been progressively climbing towards a more inclusive and corporate responsibility approach to mental health, which can be exemplified through workplace inclusion initiatives, anchored by Law No. 4/2019. For medium-sized companies with 75 or more employees, the regulation states that at least 1% of their workforce must be from individuals with disabilities, specifically targeting individuals with a disability degree of 60% or higher. NGOs play a critical role by partnering with businesses and communities to create meaningful employment opportunities and supportive networks for their clients, supporting and monitoring the recruitment process.

The evolution of assistive technologies is another factor that strongly impacts NGOs and individuals with IDD. It transforms how organisations support these individuals, offering opportunities for personalised care and independence. From AI-powered apps that help with daily routines to sophisticated communication tools and smart home systems, these innovations are creating more inclusive environments at home and in the workplace (Access, 2024).

As these trends evolve, they will likely foster even more comprehensive support systems and opportunities for independence in the coming years.

2. Methodology

In order to give continuity to the analysis, it was necessary to gather necessary and important information.

The primary data collection process involved several key components. A comprehensive staff survey (Appendix 32) was conducted across APPACDM to gather insights into the organizational environment, operational challenges, and opportunities for improvement. Additional surveys were conducted with partners that had experienced the services of CeRBE (Appendix 31) and Cantinho to understand the broader impact and effectiveness of APPACDM's partnerships.

This data collection was complemented by a series of interviews with key stakeholders such as the President of APPACDM, Teresa Guimarães, who provided deeper insights into the organization. Additionally, two more interviews were conducted with the coordinators of both CeRBE and Cantinho – Daniela Almeida and Verónica Meireles, respectively - providing detailed perspectives on operational strategies and challenges. To capture the beneficiary perspective, an interview with a client's family member was also conducted, offering valuable insights into the organization's direct impact on its service users.

Financial and operational analysis was supported by access to official documentation, particularly the Annual Accounting Reports which provided detailed financial metrics. This internal data formed the basis for analysing the organization's financial performance and operational efficiency.

The research also incorporated extensive secondary data analysis. This included examination of industry reports and statistics related to disability services in Portugal, analysis of comparable institutions and services, and review of relevant legal frameworks and regulatory requirements. This secondary research provided essential context for understanding APPACDM's position within the broader social services sector and the regulatory environment in which it operates.

Through this combination of primary and secondary research methods, the study aims to provide a comprehensive analysis of APPACDM's operations and impact, while identifying strategic opportunities for enhancement and growth.

3. CeRBE

3.1. Introduction

The following chapter presents a comprehensive examination of CeRBE's operations, market environment, and growth opportunities through several key components.

The situation analysis section examines CeRBE's foundational elements, including professional team structure, service portfolio, facility infrastructure, client base, financial performance and identification of key challenges. The market environment analysis explores CeRBE's competitive landscape, examining pricing strategies, marketing approaches, and emerging trends in therapeutic services. The strategic recommendations follow from the previous analysis and interviews with APPACDM, focusing on two main opportunities: room optimization and market positioning. The Room Optimization strategy examines how CeRBE can maximize its

facility utilization while maintaining service quality, including detailed analysis of current capacity, market size, and operational considerations. The Market Positioning strategy addresses ways to strengthen CeRBE's presence in both existing and new market segments, supported by comprehensive pricing frameworks and implementation planning.

3.2. Situation Analysis

In 2018, the idea of developing a social business to contribute to the financial sustainability of APPACDM began to take shape. However, the establishment and consolidation of the CeRBE as a clinic faced significant challenges, particularly due to the lack of demand preventing it from justifying the allocation of a fully dedicated team. Eventually, a turning point occurred with the formation of two key partnerships. In 2021, CeRBE's collaboration with Porto City Hall, gained significant momentum particularly marked by the expansion of its activities into extracurricular programs, providing adapted recreational activities, music therapy, and hydrotherapy. Around the same period, CeRBE also partnered with *Jerónimo Martins*, providing wellness programs for the company's employees and their families. These partnerships enabled the clinic to expand its client base, establish a more stable operation and foster overall growth.

The clinic's primary purpose is to support individuals with IDD by enhancing their quality of life, health, and well-being through a range of therapeutic and counselling services, all tailored to meet the specific needs of each. CeRBE offers integrated responses for all age groups, providing support not only to the clients but also to their families, to increase their autonomy as individuals. Additionally, the centre plays an important role in fostering social inclusion by raising awareness among younger generations about accepting and integrating individuals with IDD into everyday life.

3.2.1. Professional Team Structure and Management

Nowadays, CeRBE operates with a team of professionals who contribute to the clinic's therapeutic services and management. Daniela, the coordinator, is fully dedicated to CeRBE, managing both coordination and direct interventions as an occupational therapist. The team also includes another occupational therapist, with a specialization in hydrotherapy, a psychomotricity therapist, a speech therapist, a psychologist and two music therapists. All of them are on full-time permanent contracts with the APPACDM, except for the music therapists, who work part-time. In cases where a client's needs require services outside CeRBE's existing capabilities, additional professionals may be hired on a freelance basis, or an APPACDM staff member from another department may be called upon for up to 5 additional hours of work. This supplementary arrangement is particularly common in physiotherapy.

Suppose CeRBE's client demand does not fully occupy these full-time professionals. In that case, it is defined as one of the clauses of their contracts that they may be reassigned to other APPACDM social activity to ensure that their skills are utilised across the organisation effectively (*Appendix 3*).

Although CeRBE historically experienced significant turnover, partly due to the uncertainty associated with freelance contracts, it now benefits from a stable team with great consistency - an essential factor for the families involved. These are long-term therapeutic relationships involving children, so continuity with the same professional is crucial. The formal hiring and consolidation of the team has been a significant milestone, allowing CeRBE to provide more consistent and reliable support. This stability enhances the therapeutic impact and reassures families, fostering stronger connections and supporting sustained progress.

3.2.2. Service Portfolio and Facility Infrastructure

The clinic provides a wide range of individually tailored services that aim to satisfy clients' various therapeutic needs. The specialities offered by the clinic are *occupational therapy* (TO),

speech therapy (TF), physiotherapy (FT), psychology (PS), psychomotricity (PSM) and music therapy (MT). In terms of TO, there are several activities available, such as sensory integration (IS), *Snoezelen (SZ), hydrotherapy (HT) and sensory storytelling (CS).*

When analysing service utilisation, a clear pattern is revealed in client demand. TO represents the most popular speciality among clients, accounting for 52% of all services provided, followed by TF at 41%. PS and FT services account for smaller portions of the overall service mix, at 5% and 2%, respectively. (*Appendix 4*)

These services are provided within specialised rooms in the clinic, each equipped for specific therapeutic interventions. CeRBE has eight rooms available: IS1, IS2, *Snoezelen Room (SSZ), Therapeutic Support (STS), Technical Office (STO), Physiotherapy Office (SFT), Hydromassage (SHM) and Therapeutic Tank (TT).*

The IS1 room is primarily used for TO, TF, and PS, while the IS2 room and SSZ are utilised for the same specialities plus MT. The STO is mainly designated for TF and PS, and the STS is allocated for MT sessions. While primarily used for ELI sessions every morning, the STS is also designed to support PS and TF. However, it is currently underutilised for these specialities, representing a potential area for expanded service use. The SFT and SHM rooms are equipped explicitly for FT activities. The TT is dedicated to TO, particularly for hydrotherapy (HT) sessions and FT. Although each room is primarily associated with particular specialities, they are also available for other therapies as necessary, providing flexibility to the clinic.

However, for some services, therapists may travel to meet clients in external locations as needed. For example, MT and PSM are only conducted in schools, as these services are largely allocated to school environments benefiting from a community-based approach. CeRBE also offers hippotherapy within TO in a subcontracted format, expanding the range of therapies available to its clients.

The Snoezelen System

One unique feature at CeRBE is the presence of activities equipped with the Snoezelen (SZ) system. The SZ system is a multi-sensory environment that stimulates the senses through gentle and engaging experiences. It aims to provide a calming and stimulating atmosphere for people with sensory processing issues, disabilities, autism, dementia, and other special needs. Under this system, users explore their senses in a non-directed environment, encouraging exploration, relaxation, and emotional well-being to improve focus, reduce anxiety, and enhance quality of life. CeRBE offers a TT equipped with a Snoezelen system – like no other in Portugal – in which clients benefit from a relaxing and stimulating environment appropriate for all ages and diagnoses.

3.2.3. Client Base and Treatment Approach

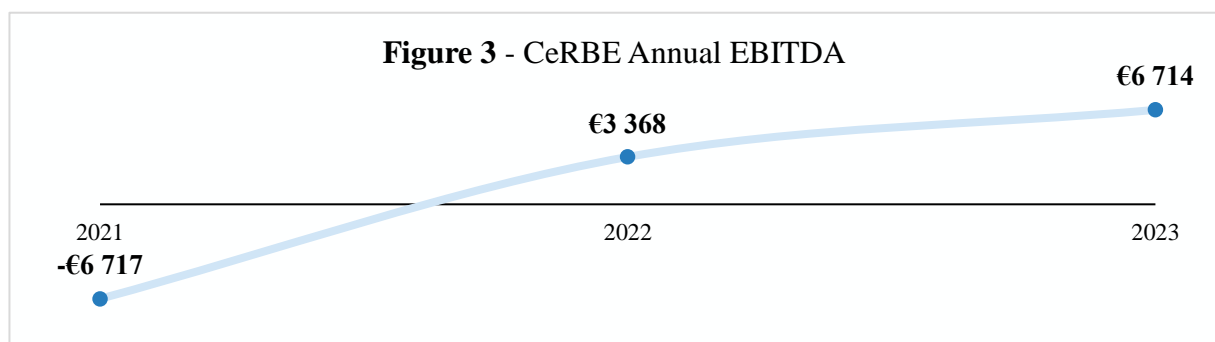
CeRBE primarily serves clients through partnerships rather than individual private clients. While a few private clients choose to continue their therapeutic journey with CeRBE after beginning services in the ELI, most clients come through established partnerships with companies that seek to support their employees and their families. These partnerships bring in children, typically aged between 6 and 15 years old, resulting on CeRBE's demand being composed by 87% children and 13% adults. Among CeRBE's partnerships nowadays are 9 school arrangements by Porto City Hall and *Agrupamento de Escolas Valbom*, and 5 companies: *Jeronimo Martins*, *ANPAR*, *Pro Infância*, *Sprinter sports* and *Águas do Douro e Paiva*.

The start of the treatment process depends on the client's clinical status. If they come with no previous medical indication, the process begins with a diagnostic session, with an associated cost, attended by the client and their respective guardians, where the intervention is tailored to the individual's needs. The primarily common areas of intervention, in line with the most common diagnoses, are Autism Spectrum Disorder, Language Development Delay, Specific

Learning Disorders and Cerebral Palsy. In case of a previous medical indication, the process begins with a brief meeting to present the facilities and schedule the intervention. On average, the treatments at CeRBE occur on a weekly basis, although some may be biweekly or monthly, and many clients, particularly children, often participate in multiple interventions simultaneously, especially when it comes to TO and TF. Treatment duration is rarely less than six months, with most interventions lasting an average of one year, allowing for meaningful progress and development across various areas of health, well-being and emancipation.

3.2.4. Financial Performance

The financial performance analysis will cover the period from 2021 to 2023, as this is the timeframe in which CeRBE began operating as an independent cost centre. This limitation aligns with the previous observations regarding the gradual growth and formalisation of CeRBE's operations, as it was only from 2021 onward that the clinic's financial activities became significant enough to justify individual tracking and analysis. Over the past three years, CeRBE has demonstrated robust growth in its EBITDA, reflecting a positive evolution of its financial health.



Starting from negative EBITDA values in 2021, the clinic achieved a 200% increase in EBITDA by 2023, marking its shift from a challenging initial phase to a period of growth.

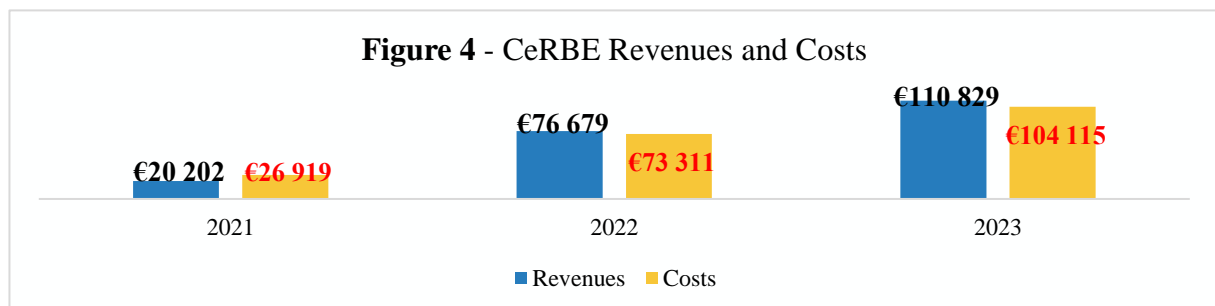
The primary sources of CeRBE's revenue have been its partnerships with various organisations, particularly those supporting long-term therapeutic interventions. Although a smaller share of

revenue is generated through private consultations, partnerships remain the core driver of the clinic's income, reflecting its commitment to collaborative and community-oriented services.

In terms of cost structure, CeRBE's expenses are mainly attributed to personnel costs and operational expenses directly related to its therapeutic services. However, a relevant factor in CeRBE's financial model is the absence of rental expenses. The facilities where APPACDM - and, by extension, CeRBE - operate, are provided at no cost by another IPSS that currently has no activity and allows for APPACDM to manage the space on their own wants and needs. It is expected that in the near future, the facilities will be fully transferred. For now, this arrangement significantly reduces the clinic's fixed costs, allowing for a more favourable allocation of resources toward its primary services.

When analysing CeRBE's financial growth, the *compound annual growth rate* (CAGR) for revenues and costs over this period offers important information for assessing the company's financial development—it measures the consistent rate of growth over multiple years, offering a clearer picture of performance beyond year-to-year fluctuations.

The total revenues CAGR stands at 76%, and the total costs CAGR stands at 57%. This favourable balance has enabled CeRBE to improve its overall profitability, translating into a higher EBITDA and enhanced financial stability. It also highlights the clinic's ability to scale its services without proportionally increasing its expense base, which is crucial for sustaining long-term growth.



To gain a more comprehensive understanding of CeRBE's recent financial health, 2023 performance will be examined in greater detail since it represents a pivotal point for the clinic, showcasing the financial outcomes of the strategies implemented in previous years and the strengthening of CeRBE's partnerships and client base.

CeRBE's total revenue for 2023 amounted to €110,829, generated directly from its main therapeutic services, supplemented by allocations from APPACDM's broader revenue sources, such as IRS consignments and donations. These supplementary funds were distributed across APPACDM's various cost centres, including CeRBE. On the cost side, CeRBE incurred a total of €103,916 in expenses for 2023, which can be divided into two main categories: operating expenses and personnel costs. OPEX, *Operational Expenditure*, for the year was largely driven by the specific requirements of maintaining the TT, including heating, air humidity, temperature regulation, and water replacement in cases of contamination. CeRBE also holds a contract with *Universidade Católica do Porto* (UCP) for regular water quality analysis, further ensuring compliance with health standards. Also, in the OPEX, there were costs related to contracting services through freelance agreements. Personnel expenses for 2023 were €51,525, covering the salaries of CeRBE's core team: the coordinator, occupational therapists (TO), and a psychomotricist (PSM). An additional amount was allocated to shared utility costs - electricity, water, gas, and telecommunications - distributed across APPACDM's centres, in line with the organisation's cost-sharing model. Moreover, CeRBE also pays an annual fee of €500 to the national health regulatory authority, covering registration fees for the clinic and its certified staff members. D&A expenses reflect the significant capital investments made in 2017, particularly the major renovation of the therapeutic rooms and tank, supported by BPI Bank.

This stability and positive evolution in CeRBE's financial framework have enabled the clinic to achieve profitability and established a foundation for sustained growth that benefits both the clinic itself and APPACDM, aligning with its original purpose.

After reviewing all internal data and interviews with the director and coordinator, two significant challenges were identified in CERBE's strategic approach. The first problem is related to underutilisation of its available space, and the second problem the unpredictability of service demand, with significant fluctuations throughout the year, that will be explored in the next section.

3.2.5. Challenges

Space Underutilisation

Although therapies are provided inside and outside the institution's facilities, the director and coordinator stated that CeRBE was originally established to use all unoccupied spaces at APPACDM Porto. For that, an investment from BPI in 2018 was received to provide clinical services to the community. Therefore, the physical spaces (CeRBE Rooms) of APPACDM will be further examined to better understand the problem mentioned.

Specialised Room Usage Guidelines

For the analysis, the school year 24-25 schedules were used. The operating hours for each room are from 8 a.m. to 8 p.m., providing a total capacity of 60 hours per week per room. The rooms are used for other social activities, such as ELI, CAARPD, CACI, besides CeRBE. At the beginning of each school year, a schedule for room usage is defined for all social activities except for CeRBE. This room usage schedule is maintained throughout the entire year. Only unoccupied rooms can be used by CeRBE. One of the rooms, the physiotherapy room SFT, can accommodate two FT professionals working simultaneously. On the other hand, considerations will be made regarding the TT room's ability to simultaneously host two different social activities, which will be assessed next.

Specialised Room Occupation Rate Analysis

The room occupancy rates (Figure 5) were determined by calculating the hours utilised by ELI, CAARPD, and CACI as a percentage of the rooms' total capacity. The same approach was

applied to determine CeRBE's occupancy rate. For the available occupation rate, the total capacity of the room minus the total occupancy rate was computed. Regarding the TT room, the available occupation rate was computed, considering the occupancy hours of the room and ignoring any overlap of social activities.

Figure 5 - Specialized Room Occupancy Rate (%)			
Rooms	Occupation Rate of the Room (%)	CeRBE Occupation Rate (%)	Available Occupation Rate (%)
IS1	60%	8%	32%
IS2	43%	13%	43%
Therapeutic support (STS)	30%	10%	60%
Snoezelen (SSZ)	28%	16%	56%
Physiotherapy (SFT)	33%	3%	64%
Therapeutic tank (TT)	37%	18%	54%
Technical Office (STO)	38%	2%	60%
Hydromassage (SHM)	8%	0%	93%

It is important to notice that ELI activity occupies the STO room during the morning slot (8 am to 12 pm) and uses that space to prepare the therapies during all mornings, with 20 hours per week allocated to ELI. Rooms IS1 and IS2 show the lowest available occupation rates, with 32% and 43%, respectively. In contrast, the other rooms have a significantly higher free capacity, with more than half of their space available.

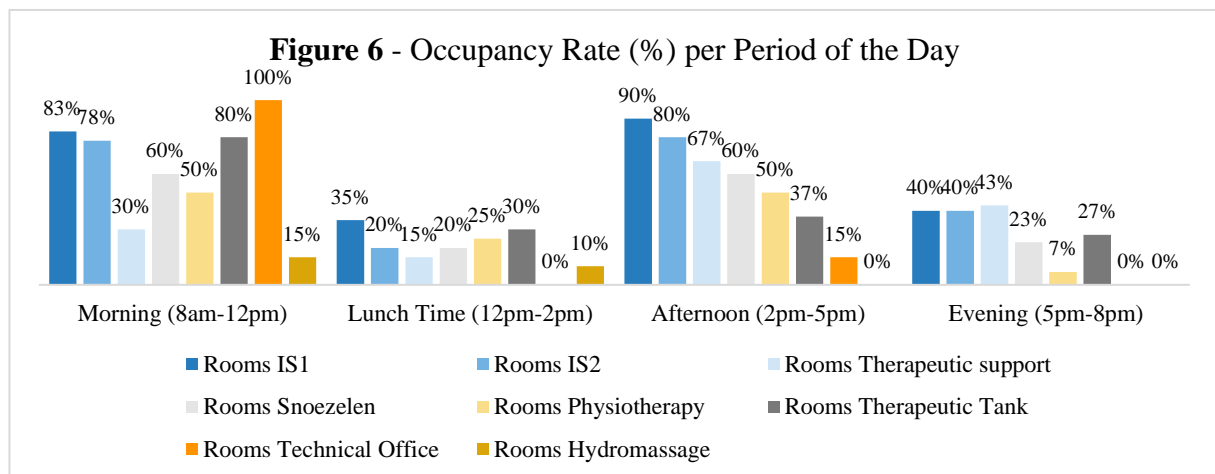
Moreover, CeRBE has an average occupancy rate of 20% in all rooms, with IS1, SFT and SHM less frequently used by clients, whereas SSZ and TT are more popular (*Appendix 5*). However, in SFT, TT and SHM it is clear the predominant presence of CACI, with 84%, 32% and 100% occupancy rates, surpassing those of other social activities in SFT and TT. Here, the TT room presents the proportion of each social activity based on the total number of hours per social activity.

Specialised Room Occupation Rate Analysis per period of the day

It is noticed that the highest occupancy rates are during lunchtime and evening hours, with average rates of 20% and 23%, respectively (Figure 6). However, the afternoon period, which has an average occupancy rate exceeding 50%, still shows potential for improvement. The IS1 and IS2 rooms, with 90% and 80% occupancy rates, respectively, significantly increase the afternoon rate due to ELI social activities. Without these rooms, the afternoon occupancy rate would not even reach 50%. While the lunch period shows limited opportunity for increased occupancy, afternoon and evening periods have growth potential.

Maximising Space Utilization: Essential Factors

The number of new clients and the additional therapists needed to optimise the available



occupancy rate across all rooms were analysed (*Appendix 6*). The MT and PSM specialities were not considered, as they do not require room occupancy, and the main activities are outside CeRBE (at schools) as already mentioned in *Section 3.2.2. Service Portfolio and Facility Infrastructure*.

Significant factors were considered for maximising the space. Firstly, each therapy speciality was allocated to specific rooms, considering each could accommodate multiple specialities, again as already specified in *Section 3.2.2. Service Portfolio and Facility Infrastructure*.

It was assigned a 60% weight to the therapy specialities designated by the institution as preferred for particular rooms. The remaining therapy specialities were assigned weights based

on the proportion of demand observed among CeRBE’s clients from 2018 to September 2024 (considering the demand in clients using the physical spaces and excluding schools). The distribution was as follows: 52% for TO, 41% for TF, 5% for PS, and 2% for FT, out of a total of 85 services requested. Secondly, the required time per client per week was assumed to be 1 hour (1 hour of medical consultation using the room) per therapy speciality, a time provided by the coordinator, and assuming the most common frequency of consultations in the treatments of one per week (3.2.3. *Client Base and Treatment Approach*) for one year. Using this data, the maximum number of clients per therapy was calculated by dividing the total time allocated per room by the required time per week per client during the session and rounding down the result. By filling the available capacity of all the rooms, APPACDM could serve 269 new clients corresponding to 12 new therapists needed (Figure 7). This number was reached considering that each therapist spends 75% of their time in sessions with clients and the rest is for preparing the sessions. The existing therapists had available hours of 14.5h, 13h, 7h, and 4h, respectively, for TO, TF, PS, and FT.

Figure 7 - Number of New Clients and Therapists per Therapy Specialities				
Therapies Specialities	Number of New Clients	Total Hours	Free Contract hours	Number of New Therapies
TO	89	75.8	14.5	3.0
TF	93	95.0	13	4.0
PS	8	10.7	7	1.0
FT	79	79.9	0	4.0

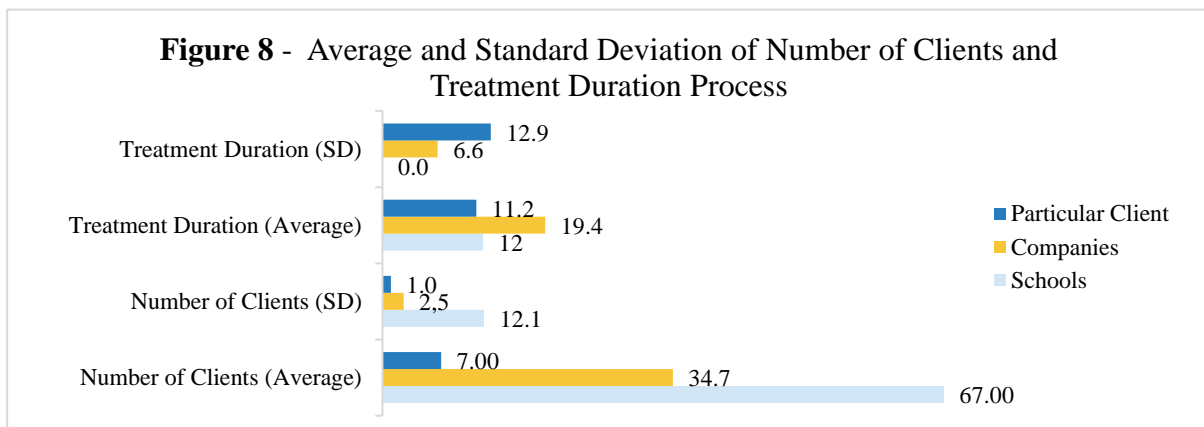
Unpredictable and fluctuating demand

To analyse the unpredictable and fluctuating demand, data from 2021, 2022, and 2023 was reviewed, focusing on the number of patients and those who had completed their treatment process. This analysis included all three types of CeRBE clients: schools, companies, and particular clients (Figure 8). Schools are the most predictable and consistent type of client

regarding the number of clients (67) and the duration of their treatment (12 months). Particular clients, having a treatment duration similar to schools (11.2 months), show the highest volatility, meaning that the approach is more personalised and depends on the client's case, which is the opposite of the approach of schools where the treatments are done, reaching 12 clients at the same time. Furthermore, companies can have a lower average number of clients (34.7), but they seem more constant regarding schools over the years. The treatment durations in companies are the highest and have volatility inferior to particular clients, with companies being more attractive than particular clients in treatment duration.

To ensure that strategies pursued are competitive and responsive, a thorough analysis of the external market must be conducted.

3.3. Analysis of the market environment



The direct competitors were analysed to assess the market environment, focusing on their pricing and marketing strategies. In this analysis, other IPSSs were not considered as they do not offer competing clinical rehabilitation services nearby. Market trends were examined, and a SWOT analysis was conducted to summarise the internal and external factors affecting CeRBE's position. Some considerations regarding competitor's analysis were considered. The criteria for exploring the direct competitors were that organisations needed to address the exact needs of our target, serve a similar segmentation and target audience (*Appendix 7*) and overlap

at least the core services of CeRBE. Furthermore, different criteria for analysing our competitor's list in pricing and marketing strategies analysis were considered.

For the pricing analysis, only competitors within an 11 km radius were considered due to APPACDM Porto's limitation in serving areas that might overlap with other APPACDM locations. APPACDM Matosinhos was the closest peer to APPACDM, with an 11km radius. (*Appendix 8*)

There was a focus only on the pricing of TO, TF, and PS among competitors, as these are the most widely offered in-demand services. Consequently, individual prices for FT, PSM, and MT were not evaluated: FT has a low demand within CeRBE's clients (9%), and MT and PSM are offered almost exclusively to one CeRBE segment, schools. HT and HM activities were included under TO, as these services are delivered by TO professionals, as explained in *Section 3.2.2. Service Portfolio and Facility Infrastructure*.

For the marketing analysis, not only the competitors defined in the pricing analysis but also those in the *Lisboa* area were evaluated. A higher number of competitors allows us to have a more meaningful analysis, and the attractiveness of marketing initiatives can be applied in both geographies without considerable socioeconomic, cultural, or consumer behaviour differences.

3.3.1 Pricing Analysis

The pricing analysis in this section focuses exclusively on the fees charged to private clients because a comparative analysis of partnership pricing was not feasible due to the confidential nature of these agreements. Competitors' partnership prices are typically defined within private contracts and are not publicly disclosed. Twelve direct competitors were analysed, with target audiences varying between children, adolescents, adults, and the elderly, with IDD or non-IDD, as well as the type of service, price, and promotional price. (*Appendix 10*)

Concerning CeRBE's promotional prices, it currently offers three types of promotions for private clients: private clients who purchase a 4-session package in advance receive a 10% discount; private clients engaged in more than two types of therapy receive a 15% discount; and private clients participating in an APPACDM social program are eligible for a 15% discount.

These promotions were applied to CeRBE's base price of €35 for private clients, resulting in two different prices: €31.50 after a 10% discount and €29.80 after a 15% discount. An average of these two prices was calculated for each CeRBE service type.

For the other competitors, *Oficina da Fala*, *Prisma Center*, *Instituto Neurodesenvolvimento*, and *Clinica Central de Gaia*, promotional prices were offered for pre-purchased session packs. At *Instituto Neurodesenvolvimento*, four different pack options were available, with individual session prices of €40 for 4 and 8-session packs, €35 for a 10-session pack, and €30 for a 25-session pack. An average price was calculated based on these options. For the other competitors, using the same reasoning, the session packs included 4-sessions at *Oficina da Fala*, 8-sessions at *Prisma Center*, and 4-sessions at *Clinica Central Gaia*.

The maximum and minimum prices in TO, TF, and PS are €60 and €35, €60 and €20, €60 and €35 respectively price (*Appendix 10*). The same occurs in promotions. However, because promotion packs among competitors lower the price by more than 20 euros compared to the individual price session, the average price and promotions differ (*Appendix 9*). The industry exhibits price volatility. Its strong focus on client retention and loyalty is highlighted by the popularity of pre-purchased session packs among competitors.

CeRBE's prices and promotions are below the average price per type of service (*Appendix 10*), and it practices promotion prices like competitors. However, its prices are positioned like those of competitors such as *Oficina da Fala* and *Instituto NeuroDesenvolvimento*, which are working on brand awareness and marketing strategies, as seen in the following analysis.

3.3.2 Marketing Analysis

A marketing analysis was conducted to provide essential data for creating more informed strategies that align with the competitors' positioning. The direct competitors of the price analysis were maintained, excluding only the ones that did not have an official site. For this analysis, four more competitors in *Lisboa* were added, in line with the competitors already analysed not considering IPSS's competitors, resulting in fourteen entities, including CeRBE. Direct competitors in *Lisboa*, who already have a robust presence in the market with clinics in different locations, meaning a more substantial competitive presence in the industry, were prioritised. By analysing the competitors, the following elements were consistently present across all competitive strategies: target audience, geography, brand image, partnerships, social impact, service promotion, service diversity and accessibility (*Appendix 11*). The most popular practices across clinics include emphasising quality care, family engagement, personalised or inclusive healthcare, collaborating with health insurance providers, and emphasising social impact through awareness training and parental support programs. These are widespread practice services, with some already trying to differentiate themselves by having online and at-home services.

The competitors from *Lisboa* prioritise partnerships with Schools, Companies and Universities. It is a competitive industry where the dependence on private clients leads to an uncertain profit. They stand also for their strategic promotion, with a comprehensive range of promotional content like articles, news, and training for various audiences. This level of engagement can position the clinic as an authority and resource in healthcare. Besides that, regarding social impact, it can be seen that CeRBE has a competitive advantage over competitors with a specialised commitment to empowering individuals as its core business. CeRBE positions itself as a highly inclusive, socially impactful centre focusing on specialised services for people with

IDD and a commitment to accessibility. However, its lack of strategic promotion limits its visibility to new clients unfamiliar with the centre.

3.3.3 Market Trends

The healthcare and the clinical health services industry trends were considered to equip CeRBE with the insights needed to adapt, compete, and thrive in a dynamic market. The emerging trends in those industries reflect that healthcare is becoming more technology-driven and socially responsible. One of the most significant trends in the healthcare sector is digitalisation, which represents not only technology adoption, from electronic health records to digital tools and telemedicine, but also patient empowerment and management (Akindote et al. 2024), active patient participation recurring to more interactive platforms (patient portals, mobile apps) and supporting personalised care plans, facilitating better communication (Adeghe, Okolo, and Ojeyinka 2024). In this industry, the need for accessible interventions in mental health is increasing globally (Schäfer et al., 2023). There is a growing focus on preventive physiotherapy, aiming to address potential health issues before they develop into more serious conditions (Gymna, 2024). Additionally, society's increasing recognition of the Environmental, Social, and Governance (ESG) model's importance will probably have implications for both global investment and social impact (Dmuchowski et al., 2023). In the clinical health industry, the shift towards patient management training (Yu-Lefler et al. 2023) emphasises the need for equipping patients and families with the knowledge and tools to manage their health proactively, something that CeRBE already is proficient on – as explained in *Section 2.1.3*.

Impact Diagnostic: Impact on Stakeholders.

3.3.4 SWOT Analysis

APPACDM differentiates itself strongly through its inclusive and socially impactful services. Its limited marketing offer restricts its growth potential and visibility. From a long-term

perspective, intense industry competition and price volatility can threaten CeRBE. The lack of a marketing strategy makes it challenging to attract new clients, and the lack of financial margins limits the investment in digital tools, delaying the ability to meet consumer expectations. Besides that, the increasing global trend for accessible mental health and preventive physiotherapy services, the telemedicine trend, and its strong image as a socially impactful institution can be an opportunity to thrive. (*Appendix 12*)

3.4 Room's Optimisation

“How can CeRBE maximise room capacity and market position while pursuing growth opportunities?”

3.4.1 Overview

The first issue discussed in section 3.2.5. *Challenges: Space Underutilisation* will be addressed in the Room's Optimisation section. This analysis considers findings from section 3.3.1 *Pricing Analysis*, which reveals a highly competitive market with at least 11 competitors within a 11km radius of APPACDM. The industry demonstrates low client retention, shows minimal differentiation employing similar strategies and messaging to clients.

For the analysis, the segment of people that CeRBE serves will be maintained, and children with IDD will be conserved as the target as well (with 68% of children and 32% of adults nowadays). The scope of the following steps will be the market size analysis for IDD individuals to evaluate potential solutions for space optimisation and the analysis of potential new growth opportunities to help CeRBE thrive in this industry and diversify its business. Ultimately, an operational analysis will examine the outlook regarding IDD, the new strategies that CeRBE can pursue, and the workforce management scenarios to equip the challenges of therapists' turnover over the years as described on *Section 3.2.1. Professional Team Structure and Management*.

3.4.2 Market Size: IDD Segment

The market size analysis examines the population with IDD within a 11km radius of APPACDM. This assessment evaluates the potential market size (of people) gains from utilising vacant spaces to accommodate 269 additional clients, comparing the projected market position against competitors' current market size.

The population within a 11km radius of APPACDM was calculated using data from nearby parish unions (City Population, 2021). The included parishes (in thousands) are *Aldoar, Foz Douro e Nevogilde* (29.09), *Ramalde* (38.85), and *Lordelo e Ouro Massare* (27.61). Projecting to 2024 using Portugal's national population growth rate yields approximately 96.5 thousand residents in the target area.

The analysis identified the prevalence of IDD among adults, the elderly, and children separately. Data from GEP-MTSSS (2021) provided indicators for adult and elderly populations across functional domains: vision, hearing, mobility, cognition/memory, personal care, and communication. Given that disability prevalence increases with age and may not precisely reflect intellectual or developmental disabilities and being personal care, vision and hearing just a response of insanity in most cases after the age of 70, the analysis uses 40% of the reported population with functionality challenges and focuses on individuals above 18 years, evaluating the children (ages 5-18) data separately.

For adults and elderly analysis, the study considers the 2021 data from GEP-MTSSS (2021), which reported 1.02 thousand Portuguese adults with at least one functionality limitation, representing 10.2% of the Portuguese population. Projecting to 2024 and considering the ageing population, the analysis assumes a 14% prevalence rate. Extrapolating Portugal's population of 10.53 million and assuming uniform distribution across regions yields approximately 1.3 million people in APPACDM's geographic zone². Applying the 40%, results in 540 thousand potential cases.

For children (ages 5-18) analysis, data from *Direção-Geral de Estatísticas da Educação e Ciência* (2021-2023) was used. The number of children with IDD was reached by projecting the three-year average, which indicates 94,398 cases in Portugal. Applying the same geographic distribution methodology for adults yields 911 children in APPACDM's service area.

Therefore, the target population comprises 1450 individuals with IDD, split between children (63%) and adults/elderly (37%). Considering APPACDM's focus on low and medium-income segments, which represent around 85% of Portugal's population (Eurostat 2023), the final target market consists of 1233 individuals. If the 1233 clients were equally distributed among all competitors, each competitor would hold approximately 8% of the market size. Analysing the available capacity of CeRBE's rooms shows that if the clinic reaches its total capacity of 269 clients, it will capture 22% of the total market size. Currently, CeRBE holds only 3% of the market, meaning that an expansion to 22% is a significant goal for the clinic shortly. However, it is essential to consider the number of clients the clinic can realistically serve and acknowledge the feasibility of this market size growth. The feasibility of serving a potentially saturated market was assessed by calculating the number of clients served. Data from 5 out of 12 competitors was considered, as the workforce numbers for those competitors were available on their websites. Based on this information, the number of therapists per competitor was determined: *Seed Go* had 6 therapists, *Atentamente* had 11 therapists, *Clínica Central de Gaia* had 3 therapists, *Clínica Bem Estar* had 6 therapists, and *Criar* had 27 therapists.

The extrapolated number of therapists for the remaining seven competitors was calculated using the average workforce of the identified competitors, resulting in a mean of 11 therapists with a confidence interval ranging from 4 to 18 therapists. Utilising this data, the number of clients being served was reached by analysing two scenarios.

¹ Population growth rates from Macrotrends (2024) show 0.3% (2021-2022), 0.38% (2022-2023), and 0.3% (2023-2024); ² 11km radius from APPACDM Porto

In the first scenario, it was assumed that each therapist worked 30 hours per week, as therapist names were not duplicated on the websites, and the workforce typically worked between 35 and 40 hours per week (Randstad Portugal, 2024). Additionally, the duration of each consultation was standardised at 0.75 hours (a consistent figure across all competitors), with 25% of the time allocated for consultation planning and considered a weekly frequency treatment. This resulted in an estimated 3850 clients being served, including CeRBE's clients. In the other scenario, it was assumed that therapists worked only 20 hours per week and had 4 therapists (the minimum estimated number of therapists per competitor). Under these assumptions, the total number of clients served was estimated to be 1590. In both scenarios, the total number of clients being served exceeds the number IDD in the APPDACDM region. The potential installed capacity among competitors is 3x more than the market could accommodate, assuming the therapists work 30 hours per week full-time. To ensure the number of clients served is 78% of the market (considering we want to attract 22%), the average occupancy rate of the clinics must be around 35%. If all providers behave like CeRBE, there will need to be more markets to satisfy the theoretical maximum potential capacity. Considering that it is reasonable that competitors are not serving only the IDD segment – information that was not clear on their websites –, it suggests that the number of clients for this segment versus the number of clients being served is saturated. In that stance, CeRBE must analyse its revenue channels to pursue new growth opportunities.

3.4.3 New Market Strategy

In the circumstances described above, CeRBE must ensure the diversification of its revenues in a concentrated, competitive market. A strategic approach for CeRBE could involve new product development, targeting a new segment of clients, expanding into a new geographic area or encompassing both a market segment and a new product development.

However, considering CeRBE's director mentioned restrictions on investment: "We would like to invest in new equipment and workforce, but we do not have any margin – no bank gives us a loan", the focus should remain on the organisation's existing products, services, and workforce, leveraging available synergies. Given the nature of the service, changing the organisation's physical location would not be feasible, leading to the pursuit of new client segmentation - serving non-IDD. The trends outlined in *Section 3.3.3, Market Trends*, indicate that the organisation already offers products and services in PS and FT that could be further expanded to cater to this new target market.

To guide the decision-making process, four key important indicators were ranked: market size, operational capacity, competition differentiation, and product adequacy.

The demand for both FT and PS services was computed for market size. For FT, it was considered that in 2020, there were 494 million people with musculoskeletal disorders (Institute for Health Metrics and Evaluation 2020). This number is projected to increase by 115% through 2050, correlating to an annual growth rate of 3.8% and a value of 512 million in 2024.

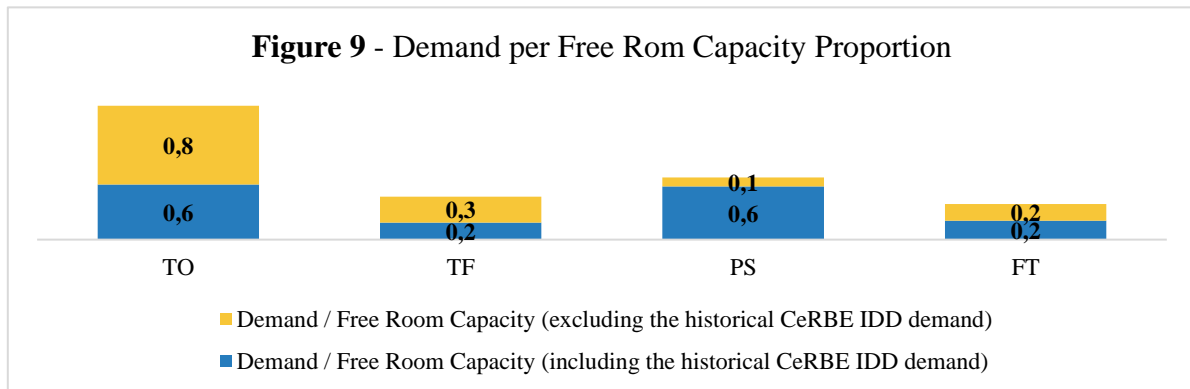
For PS, it was determined that 24% of the U.S. population is expected to experience mental health disorders in 2024 (National Institute of Mental Health, 2024). However, not all these individuals receive treatment - only 50% of those experiencing mental health issues seek treatment, resulting in a value of 11.10 million people. Then, the same extrapolation methodology that was applied to the IDD population was applied to the PS and FT demand within the APPACDM region, arriving at a total of 5130 people needing FT treatment and 9430 people needing PS treatment in the APPACDM region – a combined total of 14,560 individuals. However, like in the IDD segment, CeRBE will only serve the low and medium-income segments, which make up 4360 and 8020 clients for FT and PS, with 12,380 individuals. Next, the number of clients that could be served in the region was computed to assess the potential for market saturation. To do this, the previous direct competitors offered PS, and an additional

18 FT competitors in that area were assumed. The same approach as in *section 3.4.2 Market Size: IDD Segment* was applied to extrapolate the number of therapists, but in this case, only for PS therapists among the 12 previously analysed and FT competitors, for whom 6 out of 18 had available workforce information.

For the PS competitors, an average of 5 therapists per competitor was reached (extrapolated for the remaining 7), with a confidence interval of 1 to 11. The average number of therapists per competitor for FT was 6 (extrapolated for the 12 competitors), with a confidence interval of 3 to 10. Using these figures, the number of clients served in PS and FT was calculated assuming the same parameters as the previous analysis: a 30-hour weekly workforce, a consultation duration of 0.75 hours with a 25% allocation for consultation planning and a weekly frequency of consultations. This resulted in an estimated 1,980 (serving 25% of the market) clients for PS and 3,240 (serving 74% of the market) clients for FT (considering the low-medium income segment). It is worth noting that despite this percentage that may be being served, in the context of PS and FT specialities, these are increasingly working to promote preventive and well-being practices, reflecting a more holistic and proactive approach to health and not so much in treating illness or injury. Due to the nature of these preventive and wellness-oriented treatment motivations, clients are more transient through preventive care and well-being services in this scenario. This can correspond to a lower commitment level and a more volatile treatment duration. Hence, the individuals being served can also be retained in the long run by CeRBE, which was not as frequently as the case with the IDD services.

The therapists' capacity and available rooms were considered to assess operational capacity. The PS therapists have a utilisation rate of 53% of their working hours, while the FT therapists have a rate of 100%. Additionally, the clinic's space and rooms were analysed. Assuming the same proportion of demand for IDD clients across specialities (used in *Section 3.2.5. Challenges: Space Underutilization - Maximizing Space Utilization: Essential Factors*), the

number of clients accommodated for PS and FT would be 83 and 73, respectively. Furthermore, the number is much smaller for the PS and FT specialities when comparing the proportion of demand for each therapy against the available room capacity (excluding the historical CeRBE IDD demand) (Figure 9).



This means that PS and FT are specialities with more free space without extrapolating the proportions of CeRBE's demand into the future available hours per speciality.

Regarding the differentiation of the competition, and only for the FT speciality (since PS competitors were already analysed in *Section 3.3.2 Marketing Analysis*), the promotion of services among competitors was characterised as follows: focus on quality and specialisation; personalised service: emphasising life transformation and well-being enhancement, developing custom rehabilitation programs to address musculoskeletal, neurological, and other conditions; diverse modalities; and home-based care. By analysing the overall competition, CeRBE's competitive advantage lies in its two hydrotherapy rooms (one of which is not in optimal condition but can be restored), which no other competitor possesses. Most spaces utilised by competitors were merely studios housing equipment. Furthermore, the more expansive social impact that APPACDM has within the community is unpaired by any other provider. Some modalities do not require advanced technology and can be delivered using CeRBE's existing general materials.

Hence, regarding the product offerings among competitors, the portfolio includes General Physical Therapy, Specialized Physical Therapy (e.g., Orthopedic, Neurological), Clinical Pilates, Osteopathy, Global Postural Re-education (RPG), Respiratory Physical Therapy, Pediatric Physical Therapy, Geriatric Physical Therapy. In this context, the products that align with CeRBE's therapist specialities and equipment capabilities are osteopathy, pediatric and geriatric FT, and general FT, using hydrotherapy when adequate for each speciality except for osteopathy. Regarding PS's speciality, competitors focus on developmental disorders and offer specialised therapeutic modalities like cognitive-behavioural therapy (CBT) and assessments for school readiness and vocational guidance. Other clinics take a broader approach (clinical psychology), addressing a wide range of psychological issues such as anxiety, depression, and behavioural problems. PS does not need space or equipment, depending only on the speciality of the therapists. In that stance, having a workforce specialising in clinical psychology, the most common and widely practised speciality in psychology today, serving any life stage is the most strategic approach to follow. Depending on the demand, CeRBE can look up other specialities that fit the type of client looking for its services in the long run. It is important to note that PS is one of the specialities eligible for infinite space availability by addressing the digitalisation tendency of teleconsultations discussed in *section 3.3.3 Market Trends*. By ranking the key defined indicators, it is evident that given the sizable unmet demand (5/5) in the broader market (25% for PS and 74% for FT), the operational capacity availability in the PS and FT specialities (both are less popular among IDD)(4/5), and CeRBE's ability to differentiate its services (4.5/5) with an adequate product offering (without incurring costs)(5/5), expanding into this new market segment appears to be a viable and promising strategic direction.

3.4.4 Operational Process

Overview

Aligning the organisation's internal capabilities with market needs is essential. This section analyses the break-even point for the current number of clients per therapist and the analysis of the future operational model, where assumptions will be made for the projected number of clients and therapists over time. It will consider the co-existence of both the IDD and non-IDD client segments. By analysing the balance between client demand and therapist capacity, the organisation can efficiently identify the optimal staffing levels to meet market needs.

For this analysis, the number of working hours allocated per therapist took into account the time spent on other social responses. This approach ensures the scenario is as close to reality as possible, particularly when their capacity is exceeded. Nowadays, TO, TF, PS, and FT have 17.9h, 11.25h, 4.5h and 0h available hours for consultations, respectively. This means availability for more 18, 17, 9, and 0 new clients.

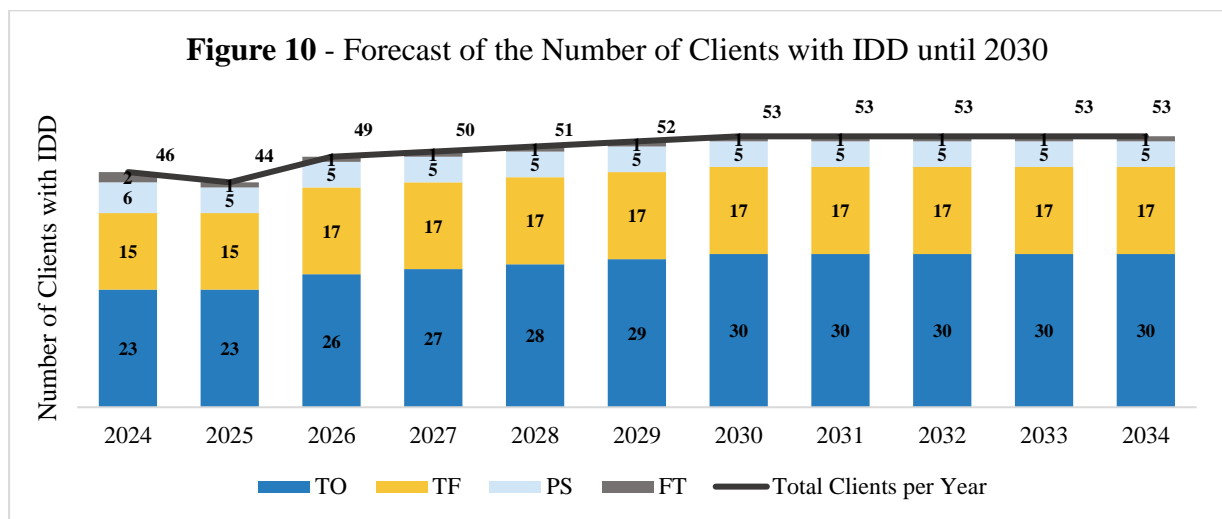
Maximising Space Utilization: Coexistence of IDD and New Segment

An analysis of CeRBE's outlook regarding IDD and non-IDD client segments will be done, with a scope of 6 years until 2030. The analysis has three phases: analysis of IDD demand; afterwards, by manipulating the available hours per speciality and considering the maximum capacity of the rooms, the demand regarding non-IDD clients was reached; finally, the number of therapists was achieved, considering the co-existing segments per year.

Some considerations were taken to analyse the demand in IDD clients: clients who began treatment the previous year will be disregarded (since the average treatment duration is 12 months); assumption of a capacity constraint in August when therapists take their holidays, meaning clients entering the clinic will have an extra month of treatment duration, limiting the demand of IDD in 92%; and the demand from the IDD segment will remain the same until 2026, with a 14% growth rate (equal to CeRBE's past 4-year CAGR in physical rooms) and after 2026, the growth will slow down to only 5%. This growth scenario is viewed because,

despite potential market saturation: competitors may not serve only IDD clients; CeRBE may still have market to serve, having clients yet without treatment; CeRBE can be stealing clients from competitors.

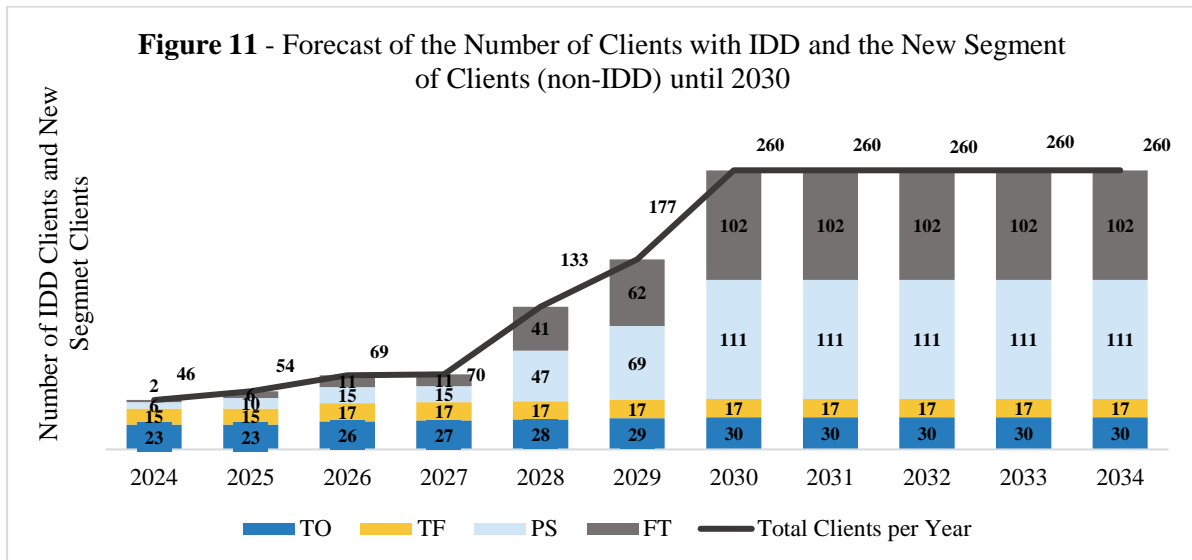
The output analysis based on the assumptions (Figure 10) reveals that the number of clients stabilises over time (2026 to 2030). This is because the base number of clients grows year after year, and even though the growth rate diminishes, in 2026, the total number of clients continues to rise due to the cumulative growth effect. The maximum capacity of physical space has yet to be reached. The peak is expected in 2030 when 53 clients (out of a 269-client capacity) will utilise CeRBE's rooms. When CeRBE experiences 40% annual demand growth, it will reach 280 clients. However, this level of growth is unrealistic in general and even more so for this market in particular.



After that, the number of new segment clients was computed. For that, since there is a priority for IDD clients regarding non-IDD, the unused hours from the IDD, considering the maximum capacity described in *Section 3.2.5. Challenges: Section Space Underutilisation and Maximizing Space Utilization - Essential Factors*, was considered using the same previous baseline when in occupation time per client per room of 1h. The hours that were still unoccupied were allocated as follows per speciality: unused hours in the TO speciality were divided equally between PS and FT, as TO shares rooms with these two specialities; and unused hours in the

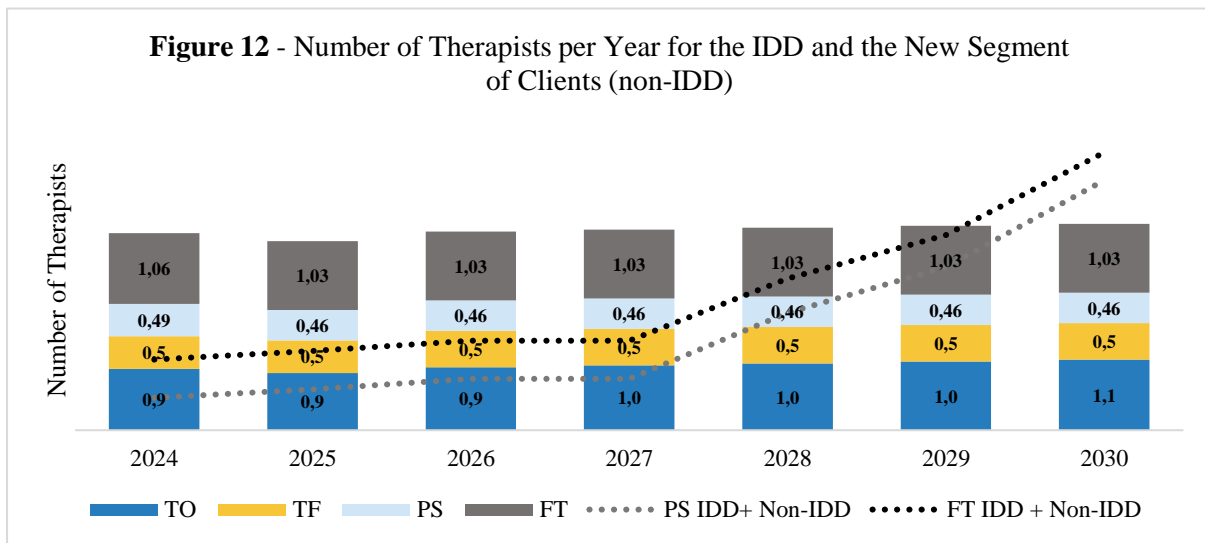
TF speciality were allocated solely to PS, as there were no shared rooms with FT. By doing that, the maximum number of capable new clients from the new segment per year could be computed for the specialities of PS and FT.

Using a timeline scope from now until 2034, the coexistence of the two client segments will be analysed. The analysis assumes a growth rate of 5% for the non-IDD segment starting in 2025 that will gradually accelerate, reaching 100% of the projected maximum capacity by 2030. From 2030 to 2034, the segment will maintain its maximum capacity. Simultaneously, the number of IDD clients is expected to grow at a steady rate of 2% annually between 2030 and 2034. Also in this scenario, the therapist's holidays were considered in the number of therapists needed for the non-IDD segment, considering that the aim is to maximise the occupation of the available spaces. It is evident that while the number of IDD clients becomes stable over time, with the non-IDD starting in 2025, the number of clients in the specialities of PS and FT increases between 2025 and 2029 (Figure 11). The 269-client capacity will be achieved in 2030, and after that, the number of clients appears to become relatively constant at around 260 clients per year (The maximum stabilisation number should be 269 clients; however, using the round down number of clients there is a loss of number of clients). In a more cautious scenario, where a minimum decrease in the growth rate of the IDD segment is assumed, a more stable number of clients appears due to the minimal increasing compound effect. As such, in the long run, the new segment can serve as a backup in the event of unforeseen declines in the old segment. Furthermore, after 2030, considering that PS and FT demand will have a CAGR of 5.1% (Statista 2024) and 6% (Good PR News 2024), the (people) market size of CeRBE should be 3% and 2%, respectively, meaning that they will still have a market to serve. In unforeseen circumstances, this new segment can serve as a solution to reach the maximum capacity and keep CeRBE operations working in lower or higher IDD demand tendencies, always prioritising this latest segment.



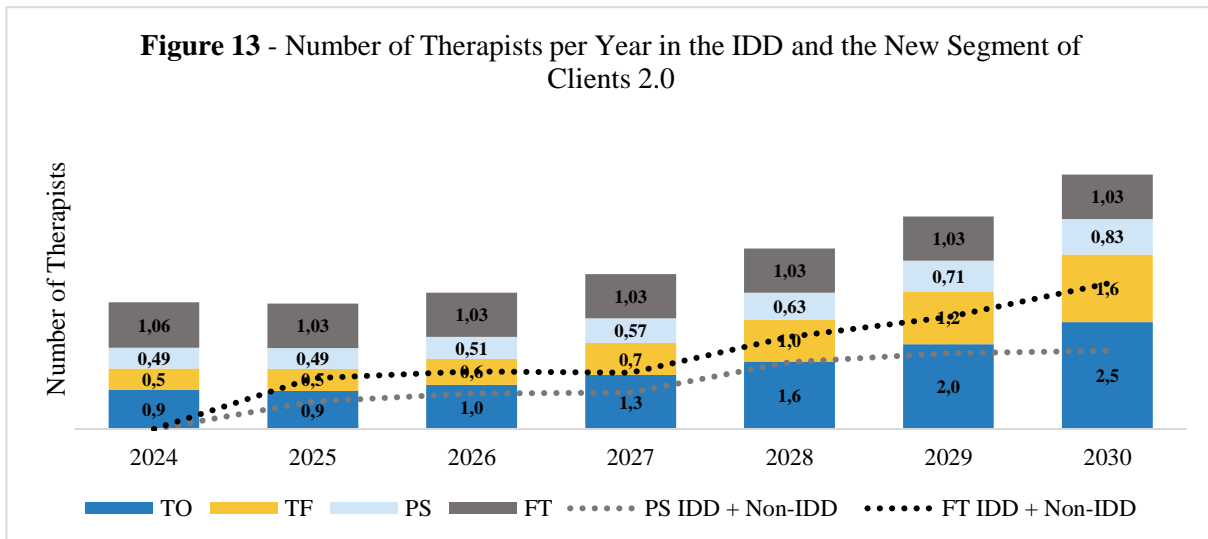
Finally, based on the projected number of clients per year, the number of therapists needed was analysed, considering the following considerations: all therapists have a 35-hour workweek; and the time required per client is 0.75h, corresponding to 75% of the therapist's working hours. The remaining 25% is allocated for consultation preparation. The clinic's workforce frequently utilises the five extra hours in each therapist's contract (*Section 3.2.1. Professional Team Structure and Management*), meaning new therapists will be needed only after reaching 15% of its capacity. The time allocated to each therapist considered the hours they spent on other social activities; however, after 2024, the increment is only from the CeRBE client's demand. Note that in 2024, besides the workforce being two therapists for TO, the analysis assumes just 0.9, corresponding to 1 TO therapist because there is still time from the 35 hours of both therapists. The number of therapists for the IDD segment is 1 for all specialities over time (Figure 12). Besides the increase in the total demand of this segment in the first 2 years, the number of needed therapists remains the same since there is still a lot of available time, except for FT and PS, which are giving the most amount of their contract hours to other social responses. Considering the non-IDD segment, the substantial available hours cannot be fulfilled solely by TO and TF serving the IDD segment, resulting in a sharp increase in therapists required for PS and FT. While the number of therapists increases over time, the growth is

gradual, with 2 and 3 therapists in 2029 and 3 and 4 in 2030 for PS and FT, respectively. This new therapist complement can be easily integrated due to the minimal value of IDD clients, which can be easily accommodated in the non-IDD therapist's schedule. When looking for a scenario where only IDD exists, it was not feasible to maintain FT and PS specialities in the service portfolio; something that is important to assure in this industry, a mix of portfolio services. Considering the hours available for CeRBE, only 0.14 hours (inside 0.46) and 0.03 hours (inside 1.00) would be needed for PS and FT, respectively in the future (Figure 12).



It is evident that it is operationally feasible to accommodate both segments in CeRBE and maintain a more constant and predictable therapist workforce over time, by using all clinic's space capacity - a challenge that would be difficult to achieve relying solely on the IDD segment.

Even in a scenario where the IDD demand grows 20% in the first two years and 30% after that until 2030, the number of IDD clients is far from the maximum capacity in the long run. The workforce remains with a similar number of therapists needed in PS and FT (Figure 13), something that is not feasible in the long run.



The part-time workforce often has higher turnover and lower work engagement as employees juggle multiple roles outside of work. In a scenario just serving IDD, the PS speciality, after 6 years, still has a volatile schedule, with the need for a part-time position at least until 2027. On the other hand, FT does not increase its work hours over time, consistently utilising the 5 extra hours of its contract. This is also unfavourable for employee job satisfaction, leading to potential burnout or exiting from CeRBE. It is evident that with the implementation of the non-IDD segment, PS will have 1 full-time therapist, and FT will have 2 full-time therapists by 2025, achieving 2 PS and 3 FT therapists by 2030.

The workforce scenario shows that a stable number of therapists is required for the new non-IDD market segment. However, when the reliance on extra hours is inconsistent, the use of those hours can spike during peak periods, which is not sustainable in a long-term solution. To monitor therapists' extra hours, CeRBE should analyse past occupancy data to identify constant trends versus spikes (to see when to hire additional labour), something that could be easily managed by platform *Clockify* (fuelled by the therapist schedule and extracting specialist's maximum utilisation capacity over time).

While operational management awareness is essential when handling the co-existence of both the IDD and non-IDD segments, or solely the IDD segment, to mitigate staff turnover,

comprehensive market research is crucial to evaluate the strategic pursuit regarding CeRBE's offerings and segments, to maintain financial sustainability. However, to reach the IDD and non-IDD clients, CeRBE must know how to position itself in the market and retain its core clients to mitigate volatility and achieve a more stable and predictable demand.

4. "O Cantinho"

4.1. Introduction

Cantinho plays a multifaced role within the organization: it serves as a platform where the people supported by APPACDM engage in the production of handcrafted goods, and it acts as a key revenue generator for the association. Additionally, through its visible presence and commercial activities, it effectively promotes APPACDM's mission and raises public consciousness about the capabilities and contributions of people with disabilities. This analysis will evaluate Cantinho's internal strengths and weaknesses by looking at its human and physical resources, operational efficiency, financial management and organizational structure. It aims to identify Cantinho's best characteristics as well as the potential areas for improvement that can enhance the store's operational and financial sustainability.

This comprehensive study begins with a detailed situation analysis of Cantinho's current operations, examining its services, products, organizational structure, and financial performance. It then expands into a thorough market environment analysis, investigating potential client segments and competitive landscape to understand Cantinho's position in the market. Following this foundation, two strategic pathways are explored in depth: a strategic development plan for sustainable growth and a market expansion opportunity focusing on Porto's tourism sector. The analysis employs various analytical tools and frameworks to evaluate these opportunities, including detailed financial projections, operational feasibility assessments, and implementation planning. All of this will help to provide actionable insights

and recommendations for Cantinho's future development while ensuring alignment with its social mission and operational capabilities.

4.2. Situation Analysis

Cantinho was founded out of APPACDM's desire to provide more meaningful and purposeful activities for their clients. Initially, they spent their days engaging in activities like drawing and other passive forms of recreation. These pastimes, while therapeutic, did not offer a tangible sense of contribution or purpose. Aware of this, the organization sought to create a space where the clients could apply their skills and use their time in a way that benefited both themselves and the wider community.

Thus, Cantinho was born – a store where individuals could craft handmade goods that would be sold to the public. This not only allowed the clients to feel productive and gain vocational skills and a sense of purpose but also gave them an avenue to actively contribute to the society. Additionally, Cantinho became a valuable revenue source for APPACDM, helping to sustain its mission.

4.2.1 Services and Products

A fundamental principle that guides Cantinho's operations is its commitment to producing high-quality, functional products that stand on their own merit in the marketplace. The organization deliberately moves away from charity-based purchasing, where items are bought primarily out of sympathy. Instead, Cantinho emphasizes craftsmanship and quality, ensuring that each product meets rigorous standards in both design and execution.

Cantinho's product range is diverse, encompassing items from decorative perfuming plaster to practical accessories like magnets and keychains, to even dreamcatchers and bases for candles.

Over time, Cantinho has successfully expanded its operations through strategic partnerships with various companies. This has emerged from a growing corporate interest in social responsibility and community engagement. While the association takes initiative in approaching businesses to propose collaboration opportunities, some companies also proactively reach out to APPACDM.

These partnerships have manifested in various successful projects, with two particularly notable endeavours: the installation of Christmas trees and the creation of Christmas decorations for the companies, and the production of "Fradinho da Mão Furada" (from now on, referred to as "Fradinho") a distinctive handcrafted doll commissioned by a hotel as guest gifts. Beyond these flagship projects, the association maintains diverse collaborations throughout the year.

Companies also reach out to the association to organize workshops at the association's facilities. These activities can go from workshops with the participation of the clients of the association to the simple act of painting and drawing shapes and forms in the walls of the NGO.

All these initiatives mentioned above create win-win situations for all parties involved: the association benefits from substantial remuneration that supports its operations, and a more stable revenue compared to retail sales. Clients gain exposure to more professional environments and social inclusion opportunities. And finally, the companies receive quality services at competitive rates while fulfilling their social responsibility goals and enhancing their community impact.

4.2.2 Organizational Structure and Current Operations

At this moment, Cantinho counts with the help of 40 full-time collaborators, whose job is basically to support and guide the clients through their daily activities. These staff members serve as both mentors and facilitators, working closely with the clients across the workshops to ensure a successful production of the goods, as well as make sure the clients have all the support

required for their day-to-day needs. They actively engage in teaching specific crafting techniques, maintaining quality standards, and creating a supportive environment where clients feel safe, happy, and fulfilled. It is also important to have in consideration that for each workshop, there is only one supervisor and three collaborators, who must perform all the chores mentioned above.

The ASUs accommodate clients with lower degrees of disability, who, while still receiving supervision, can work more independently often taking on responsibilities such as following multi-step production processes. And so, these clients are easily integrated into the society, and many of them already work for companies by delivering small but useful services, and they even are monetarily compensated.

The CACIs serve clients with more profound disabilities, who require more intensive support and care during the production process. The organization's workshop structure consists of two ASUs spaces, four CACIs workshops, and one hybrid workshop. Cantinho's production activities are specifically integrated with all four CACIs workshops and the hybrid one.

To ensure consistency across all items produced, each workshop is equipped with visual guidelines, including photographs that demonstrate how each piece should be crafted, as well as how every material should be used and treated. These visual aids, combined with the collaborators' guidance, help clients understand and follow the required specifications for each product. Many of the collaborators have no experience or background in art or plastic arts, but the association always tries to take advantage from some of their skills, as exemplified by one unit led by a skilled tailor, who brings professional knowledge to textile and fabric-based projects. Sometimes, the association also counts with the help of some family members of the clients, who come to the workshops to explain some techniques that they might know.

Additionally, the quality assurance process is overseen by Verónica Meireles, a sculpture graduate, who oversees the productions of Cantinho, and evaluates every item and prototype.

Focusing more on their corporate Christmas decoration service, a significant portion of Cantinho's revenue, it presents unique production planning challenges. The demand for these seasonal items is substantial - for instance, by October 2024, the association had already received orders for seven corporate Christmas trees. These orders often include specific customization requests, with companies typically asking for ornaments to be decorated in their corporate colours to maintain brand consistency in their holiday displays. The prices for this type of service are very dependent on the type of tree and ornaments each company wants, and so, every decoration can range from €100 to €450 (not counting with the cost of the tree).

To meet these specialized demands while maintaining their commitment to quality and client well-being, Cantinho implements a year-round production strategy. Production of basic ornament forms begins as early as January, allowing for a methodical and unhurried approach. These base pieces are then customized later in the year according to specific company requests, such as the colour schemes of the companies.

However, Cantinho's production capacity must be carefully balanced with its primary mission as a support centre for people with disabilities. Unlike a traditional factory, the workshops operate within a broader program of activities designed for clients' well-being and development. Clients participate in various outdoor activities and other developmental programs throughout the day, meaning production time must be thoughtfully integrated into their overall schedule.

The Fradinho represents another cornerstone of Cantinho's revenue streams, originating from an innovative collaboration with a hotel chain – “Le Monumental Palace”. The project began when the hotel approached the association seeking a meaningful item to gift their guests.

Cantinho responded by creating the Fradinho doll, a choice that resonates with cultural significance while showcasing their crafting capabilities.

The production of each Fradinho involves a complex, multi-step process that spans across various workshops. This project catalysed a significant improvement in Cantinho's production methodology - the intricate nature of the doll's creation led to the implementation of the detailed step-by-step documentation system now used across all workshops. Every element - from crafting the hands, to creating the distinctive scarf and the strands of the hair, among other components - is produced individually in a carefully organized production line. Once all individual pieces are completed to specification, they are methodically pieced together to create the final doll.

The success of this collaboration is evident in the numbers: the hotel chain ordered approximately 7,000 Fradinhos in the previous year, followed by a substantial order of 5,000 units this year. The continued demand and the hotel's intention to maintain this partnership in future years demonstrates the project's success in meeting both parties' objectives. This collaboration is even more sustained as they prepare to open a new hotel in Braga, they have already committed to incorporating Cantinho's Fradinhos into this new establishment.

The organization resource management contains an innovative approach to materials sourcing. While they purchase some supplies from art stores, Cantinho prioritizes sustainability by implementing an effective recycling system, where materials from previous projects are creatively repurposed into new products. This resourceful approach is complemented by community support, such as donations from a neighbouring decoration company that provides fabric samples and other materials.

Cantinho's retail strategy for reaching to the general public operates without traditional sales channels, as they have neither a physical store nor a strong online presence, that can be used as

an additional channel to sell and promote more of this social store. Instead, they have adopted an event-based sales approach, strategically participating in various gatherings and venues where they can simultaneously promote their cause and showcase their products.

The association carefully selects opportunities to participate in events where they are invited or identifies venues that align with their values and target audience. This creates direct interaction opportunities with potential customers, allows them to share their social mission first-hand, and demonstrates the quality of their handcrafted products in person. While this approach provides flexibility and reduces fixed costs associated with maintaining a permanent retail space, it also means their retail sales are largely dependent on event schedules and opportunities for public engagement.

Cantinho also counts with a mobile retail asset, a trailer. This acquisition represents a strategic investment made through the Participatory Budget of the *Union of Parishes of Aldoar, Foz do Douro, and Nevogilde*. This asset was valued at €15,000 in 2019. It was customized in 2021 and officially inaugurated in November of the same year, marking a significant expansion in the organization's mobile sales capabilities, or so they thought.

However, this solution has presented several operational challenges that impact its viability. In terms of commercial activity, specific sales records through the trailer are scarce, with only one documented outing in 2023 for an event at a private venue. The main reason for this is due to bureaucratic hurdles - ongoing lack of communication between the Porto's City Hall and the Parish Council have prevented the acquisition of necessary permits for city-wide mobility. As a result, the trailer's use is restricted to private events only. Even then, its substantial size often proves problematic, limiting access to many potential venues, like malls. Furthermore, the revenue generated with the asset in one day barely offsets operational costs, particularly fuel expenses. Given these constraints, the association has found that a simpler approach - using

portable tables and chairs for pop-up sales - is more cost-effective and flexible for promoting Cantinho's brand and products. This realization has led the association to consider selling the trailer altogether, as the current mobile retail strategy requires reassessment to ensure greater operational efficiency and profitability. Considering the trailer's nearly new condition and minimal use, it is estimated to maintain a significant market value of approximately €13,000, and so the association could still benefit a lot from this sale.

As part of their ongoing efforts to enhance visibility and expand their market reach, both for Cantinho and APPACDM, the association has thought about a promising new promotional avenue. The preliminary and still vague idea involve entering the tourism market through the development and sale of souvenirs in dedicated souvenir stores.

4.2.3 Financial Performance

The financial performance analysis of Cantinho presents several methodological challenges due to historical accounting practices and data limitations. Prior to the current year, the revenue from business partnerships and collaborations was incorrectly categorized under the Donations segment rather than being properly recorded as Sales and Services in the Profit and Loss statements. While the association has provided donation figures, their accuracy cannot be fully verified due to this categorization overlap.

Furthermore, the cost accounting structure presents additional complexity, as material costs for Cantinho were not segregated from those of the CACIs (other operational units), making it impossible to determine precise cost allocations. To address this limitation, a methodological decision was made to attribute 50% of the total materials cost to Cantinho's operations. These accounting practices and data limitations have several significant implications for the financial.

The year 2023 marked a significant period for Cantinho's sales activities. The organization demonstrated strong performance in both corporate partnerships and community sales,

achieving total sales of €20,542. A notable partnership was established with the Fradinhos, resulting in sales of €15,000. This collaboration exemplifies Cantinho's ability to secure high-value corporate relationships. The Christmas season proved to be particularly successful, with the Christmas Tree initiative generating €2,640 through partnerships with multiple organizations including Sport Zone (€1,300), Trust (€690), União Freguesias do Porto (€350), and FMAM (€300). Community engagement remained robust throughout 2023. Additional revenue streams included specialized product sales, such as the production of 300 mini nativity scenes for Águas Douro e Paiva (€840) and various artisanal pieces for corporate clients like Americold (€168).

Moving into 2024, the organization has maintained strong sales momentum. Through October, community sales have reached €6,922. The organization has also integrated team building activities into its service offering, with one notable event conducted in January 2024.

Cost management has been effectively maintained throughout the reporting period. In 2023, material costs totalled €1,955 representing approximately 9.5% of total sales revenue. This demonstrates efficient resource utilization and strong gross margins. Additional operational costs included minimal personnel expenses (€35) and external supplies and services (€6,052). The cost efficiency has further improved in 2024, with material expenses through October totalling €1,043.

The 2023 financial year concluded with an EBITDA of €26,125. The operating margin of 127.1% indicates great operational efficiency, while the gross margin of 90.5% reflects effective cost control. Comparing 2024 (through October) with 2023 reveals positive trends in both sales and operational efficiency. Monthly average community sales have increased by 7.5%, rising from €644 in 2023 to €692 in 2024. Simultaneously, the organization has achieved a 36% improvement in cost efficiency, as reflected in the reduced monthly material costs.

Cantinho has demonstrated strong sales diversity across corporate and community channels, and it could consider increasing the frequency of team building activities, given their favourable revenue potential and minimal resource requirements.

4.3 Analysis of the market environment

4.3.1 Potential Client Segments

As mentioned before, Cantinho is focused on companies either with corporate buying (ornaments, for example) or team-building activities. Furthermore, during the interview with the President, Teresa Guimarães, it was clear the desire to expand to tourists in *Porto*. Having that in mind, our target segments are:

1. Corporate buying with a component of CSR
2. Philanthropic Team Building
3. Travel Souvenirs

As the corporate market plays a major role in Cantinho's revenues, it should be taken firstly into consideration how CSR is evolving. Companies make a clear effort to enhance society (economic and social aspects) and the environment, rather than degrade it. By 2021, Harvard Business School study showed that 90% of executives believe a strong sense of community within the organisation drives employee satisfaction (Stobierski 2021). However, only 46% operated, at the time, with CSR initiatives. These insights also showed a correlation between purpose and profit, with 58% of companies with purpose having experienced 10% more growth during 2019-2022. When looking at employee attraction and retention, 70% say they wouldn't work for a company that does not have CSR (Overvest s.d.). Lastly, regarding customer intentions, 25% cite a "zero tolerance" policy towards companies with questionable practices.

Hence, companies will most probably engage more in initiatives that involve CSR, and by partnering with Cantinho, companies can already portray this image.

Corporate Buying

Buyers are companies that are, not only CSR-oriented but appreciate handmade and unique designs, with seasonal and events-based purchases.

In the world of corporate gifting, there is a psychological aspect behind it, with the creation of a sense of connection and positive associations between the recipient and the organization. Looking at 3 different types of recipients (prospects; clients; and employees), gifting a not-yet customer can increase the probability of turning them into a client, with 80% of consumers saying they are more likely to do business if they are offered a personalized experience. Then, creating an emotional connection between the brand and the client leads to a 360% higher lifetime value, according to a study on retail, which can be made via corporate gifting. Moreover, gifting employees is essential, with 57% saying that receiving direct mail gifts makes them feel more valued. Thus, there is a trend towards the importance of corporate gifting, especially in areas where strengthening relationships is a major point. On top of that, gifting with an ethical concern is a growing movement, especially among younger generations.

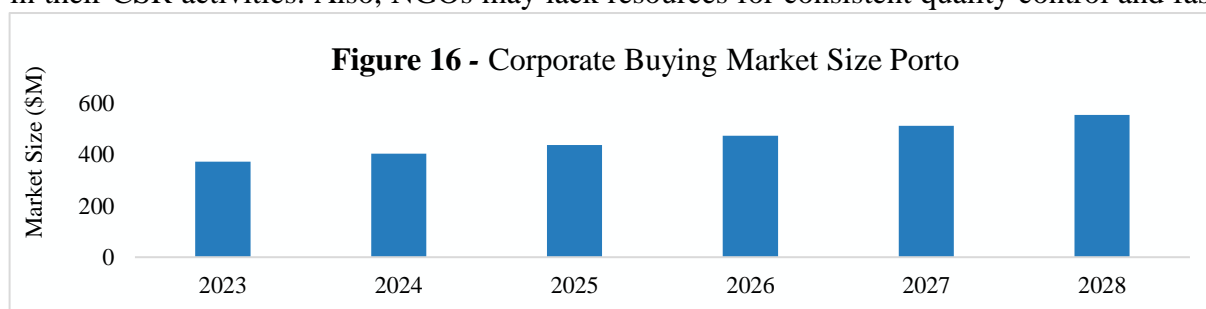
Looking at the market size for Corporate Gifting globally, published by *The Business- Research Company*, by 2023, the market represented \$765.4B and, with a CAGR of 8.3%, it will achieve \$1,157.01B in 2028 (Report 2024). Considering Portugal represented 0.3% of Global GDP and assuming it will represent the same of this market, the country accounted for \$2.3B and, ceteris paribus, it will achieve \$3.4B by 2028, with a CAGR of 8.3%. Now shifting to *Porto* and taking into consideration it represented 16.2% of national GDP in 2022 (Invest Porto 2024), assuming it represented the same for the corporate gifting market, the city had in 2023 a market of \$0.37B and, ceteris paribus, it will achieve \$0.55B by 2028, with the forecasted CAGR.

By 2021, there were 47 307 companies in *Porto*, with a 5% growth from 2020 and 11.9% growth from 2018 (Pinto 2024). However, considering the intention of serving only Western

Porto, Cantinho would then focus on small and medium enterprises in the region. Target companies are those that care about their employees' satisfaction and have a CSR mindset.

When understanding their needs, companies are looking for quality products that have a clear social impact message, providing a full narrative and branding behind the purchase's impact. Additionally, are the needs for customisation and the efficient connection with the supplier for clear timelines. Lastly, to make a greater impact, companies look for inclusive gifts.

When looking at the pain points companies face, the rise of “cause washing” in the corporate world, where the impact is overstated, is making companies seek transparency and authenticity in their CSR activities. Also, NGOs may lack resources for consistent quality control and fast



customization options, possibly creating a hesitation for those who need a reliable supplier. Furthermore, complex procurement processes due to supplier's limited administrative capabilities can slow down the process, and delays in delivery can disrupt timelines. Lastly, budget constraints due to higher costs usually being associated with impact-driven products.

Philanthropic Team Building

Team activities within a company are the ongoing activities and interactions to organise employees into a cohesive and cooperative group (Indeed for Employers 2024). Overall, it is proved that it boosts performance, with 50% of positive changes in communication within the workplace due to outside-of-work social interactions (Smith 2024). Currently, according to a study published by *Global Growth Insights*, there is an increasing recognition of its role in productivity, showing in some cases that it increased productivity by 20-25%.

Looking at the market size, team-building services represented globally \$3,894M, in 2023, with a projection to increase with a CAGR of 21.74% until 2034 (Team Building Service Market Size 2024). Considering the Portuguese share of global GDP, in 2023, it represented 0.3% and assuming this percentage to account for the Portuguese market, the market size is \$11.68M in 2023 and, *ceteris paribus*, it will achieve \$83.55M in 2034, with a CAGR of 21.74%. Focusing on *Porto*, and taking into consideration it represented, in 2022, 16.2% of national GDP, *Porto* had a market of \$1.89M in 2023 and it will achieve, *ceteris paribus*, \$13.53M in 2034.

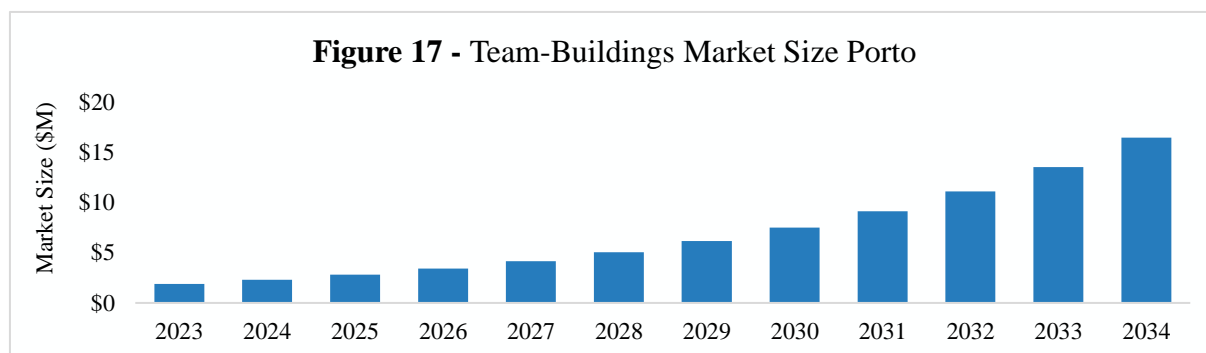
Regarding market drivers, there is a growing emphasis on employee well-being and corporate culture, especially in Europe. On the other hand, market constraints are associated with the costs (struggle to allocate budget) and the difficulty in measuring impact.

Looking for a niche segment, philanthropic team building, refers to the set of activities that not only foster meaningful connections between employees but also give back to the community. Studies show that 93% of employees who volunteer through their company report being happy with their employees, and 54% of those who are proud of their company's charitable contributions are engaged at work (Outback Team Building & Training 2023).

Hence, companies that look at a philanthropic side aim to strengthen employee relationships while fostering a sense of purpose. Considering APPACDM's desires, the primary focus should be companies in Western *Porto*. However, for this specific activity, there is the possibility to cater for companies that are in multiple regions, if other APPACDMs can fulfil their needs.

Regarding the companies' needs, they look for unique experiences that boost interpersonal relations outside of the work environment, while also being able to create a social impact. An important need is the measurability of the outcome. Lastly, is the flexibility to create an activity that caters for the specific needs of the group.

Following their needs, some pain points need to be highlighted are the authenticity, not only to assess the impact, but also to provide a meaningful experience to employees; the quality assurance so that the activity is professionally planned and organized. When having a larger team, one pain point is the logistical aspect of it and, lastly, the budget justification due to the difficulty in proving the return on investment that the activity brings.



Travel souvenirs

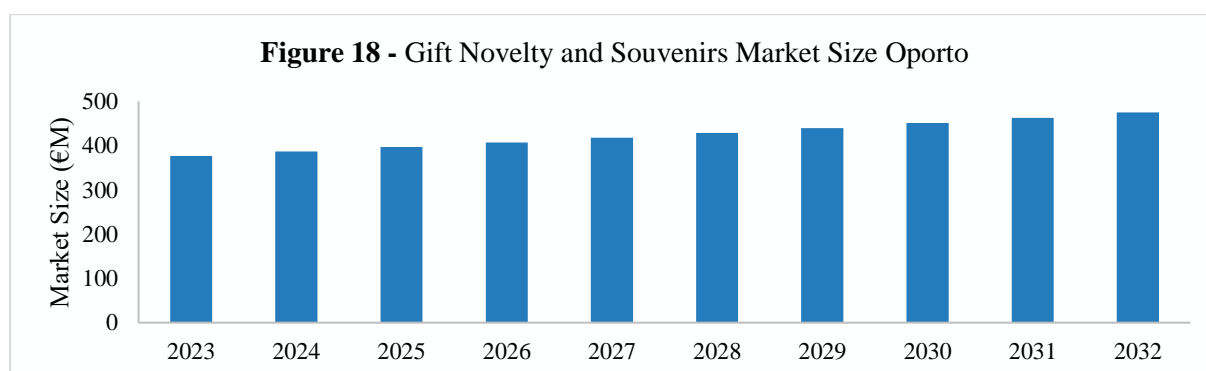
The tourism segment is growing in Portugal, especially in major cities, such as *Porto* and *Lisboa*. Its visitors seek a unique and cultural piece that will tell a story about their journey.

When visiting the city, tourists want to bring back a tangible memory to connect to the destination, a souvenir. Going back centuries, souvenirs date back to Ancient Egypt with, for example, Prince Harkhuf, who travelled to Sudan around 2200 B.C., and brought back leopard skins, ivory, and incense to present to the pharaoh (Elliott 2019).

In 2023, *Porto* identified 2.8 million guests, showing an increase of 21.3% from 2022 (Porto. 2023). Up to July of 2023, €344M were accumulated through transactions with foreign cards (although it is important to note that international citizens account for 6.3% of *Porto*'s population), showing a historic peak with an increase of 36% when looking at 2022. Only in July'23, the consumption with foreign cards amounted to €73M, expressing the contribution of tourism to the development of the city. It is also important to note that by 2022, 88.26% of visitors were international while 11.74% were domestic and so, they do not represent the total

financial effect that tourism has in the city. Regarding the places to buy, people go to souvenir shops, especially those in more tourist areas such as *Ribeira*.

According to a study published by *Business Insights Research*, in 2023, the market size for gifts novelty and souvenirs globally was \$100.32 billion, and it is projected to achieve \$126.61 billion by 2032, with a CAGR of 2.6% during this period. This is a market that offers souvenir items, seasonal decorations, novelty items, greeting cards and others. Assuming this and considering the list that *World Tourism Organization* made with the 59 countries most popular to travel to, Portugal ranks 16th with receipts amounting to \$13.82B. Portugal then represents 2.44% of travel receipts and adjusting that with the market size for gifts novelty and souvenirs globally and assuming the dollar/conversion by the end of 2023, Portugal had a market of €2.32B in 2022. Then, focusing on *Porto*, since it represented 16.2% in 2022 of national GDP, and assuming it represents the same for the sale of gifts novelty and souvenirs, *Porto* had a market size in 2022 of €376.61M, and assuming the CAGR of 2.6% until 2032, it is expected to achieve, in 2032, €474.84M in. Hence, it is clear that this is a growing market, and titles such as World's Leading City Destination by World Travel Awards, in 2022 (Cunningham 2024) foster the motives to visit *Porto*.



When looking at tourists who seek these souvenirs, they need a high-quality product that reflects the local culture and focuses on the storytelling. However, some pain points they face

are limited awareness, due to souvenir stores being towards a commercial focus, finding local artisans is harder and pricing concerns to be able to balance the desire and the budget.

4.3.2. Cantinho's Main Competitors

To understand Cantinho's main competitors, the 3 different segments should be divided.

Corporate buying can be made via hundreds of companies, either online or offline, however, corporate buying associated with CSR reduces the number of suppliers to associations, NGOs or companies that focus on a product with a story. When looking at other APPACDM's, APPACDM Matosinhos sold only one-time ornaments for a Christmas tree and does not have it as a stream of income; APPACDM Aveiro focuses on larger quantities of handmade products such as wedding favours; lastly, APPACDM Fundão, APPACDM Lisboa and APPACDM Évora have the same focus. While APPACDM Fundão and APPACDM Évora sell a variety of products in their facilities such as key holders, book markers and seasonal decoration, APPACDM Lisboa sells, via online and offline, a variety of products made with felt or rag, with the help of their clients, and prices range from 3,5€ to 30€ (APPACDM Lisboa s.d.).

Philanthropic team building is a specialized segment of team-building activities that with fewer companies offering focuses on engagement with NGOs, associations, or environmentally related initiatives. In *Porto's* centre, various activities are offered, categorized by their specified focus. For those interested in renovations, *Just a Change* facilitates home renovation programs for individuals in dire need and values go around 100€ per person. If looking for initiatives centred on organization or logistics, *Cruz Vermelha Portuguesa* aims for humanitarian support, while *Banco Alimentar Contra a Fome* organises activities to sort and distribute food. Focusing on the last, they provide a set of activities during the morning or afternoon, where after understanding the history and context of the association, they help the centre depending on the activities needed, however, there is not a direct payment, with the NGO just asks for a donation.

Centro de Apoio aos Sem Abrigo (CASA) also contributes through activities connected to supply management and street support. In this segment, other APPACDM appears as peers, with APPACDM Porto possibly connecting with them when companies have multiple offices and reach out to cater for the multiple regions, such as APPACDM Évora and APPACDM Fundão that offer these activities.

Since many companies do not have the time or resources to search every team building offer, they go through an agency that does that work for them. Companies like *Briefar* provide companies with a summary of what are their options for CSR team-building activities.

Lastly, souvenirs stores are all around the city, in souvenir shops, which showed to be 141 in 2023. However, APPACDM Porto aims to focus on the handmade and locally sourced souvenirs market, and these are souvenirs sold in specific stores, such as *Porto Passion; Porto Gifts & Gifts; Portugalidades; Prometeu Artesanto; Fernandes, Mattos & Ca.;* and *Bijusol* (*Appendix 22*).

4.3.3. SWOT Analysis

The analysis of Cantinho reveals key business insights (*Appendix 23*). Its strengths lie in robust corporate partnerships, evidenced through repeated engagements, particularly in Christmas decorations and Fradinho, alongside a structured workshop system.

However, significant weaknesses emerge in their operational framework. Limited retail distribution capabilities, due to challenges such as their trailer usage, and resource management challenges, as the organization must balance production demands while maintaining a supportive environment for clients. Lastly, the technical complexity of certain products, requires substantial staff intervention, sometimes limiting client participation in production.

Opportunities exist in market expansion through philanthropic team building, offering a regular revenue stream and cross-selling potential with corporate buyers. The tourism market presents growth possibilities for non-seasonal revenue and increased brand awareness.

Primary threats include growing market saturation in corporate spaces, along with increasing concerns about "cause washing," which might deter corporate spending on social impact.

5. Conclusions and Recommendations

5.1. Additional Risks, Constraints, and Strategic Reflections

Although not specifically accounted in the financial projections, significant aspects and potential risks were pointed throughout the analysis and should be carefully taken into account.

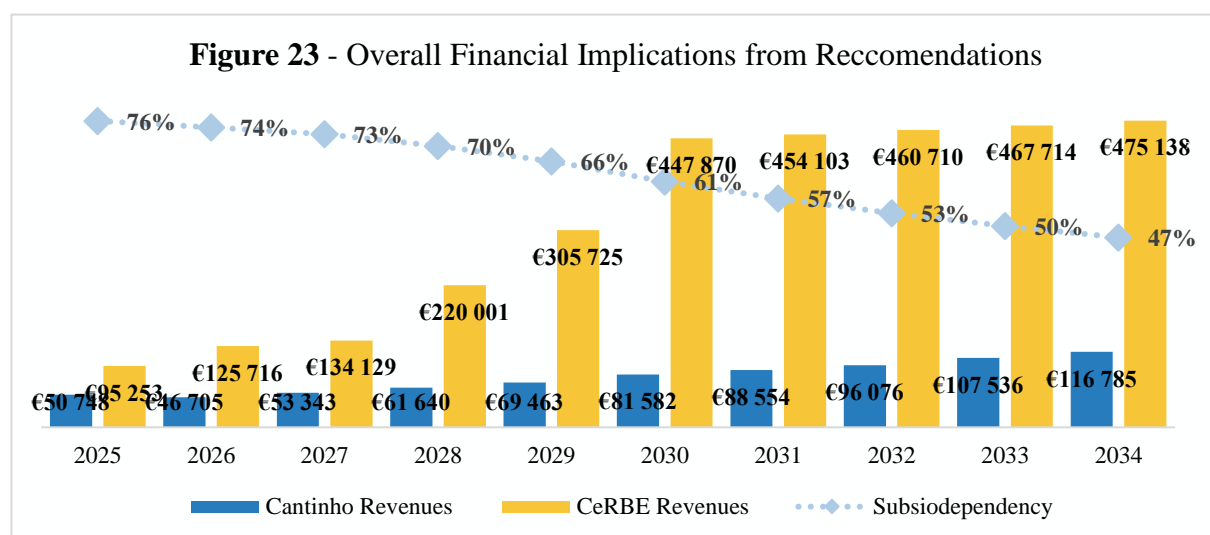
Due to the existence of other APPACDM branches, APPACDM Porto's operational region is relatively restricted. Although this restriction to the Porto region is essential for preserving cordial ties within the APPACDM network, it naturally limits the IDD sector's ability to expand into new markets. Furthermore, the accuracy of revenue attribution has been compromised by past accounting procedures, especially for Cantinho, where a percentage of revenues were mistakenly recorded as contributions rather than operating income. The institution also faces ongoing difficulties in accurately quantifying costs and values associated with Cantinho's operations, which introduced some uncertainty into the analysis and on future financial planning.

5.2 Overall Recommendations

The overall implementation plan for CeRBE and Cantinho within APPACDM is designed to have a significant financial impact on the organisation. The recommendations encompass various strategies to optimise operations, expand into new market segments, and strengthen

branding and partnerships. For CeRBE, it will be rebranded as "Centro Cuidar" to resolve branding challenges and improve accessibility and visibility. Critically, CeRBE will expand beyond the IDD segment and leverage its capacity in psychological services and physiotherapy to serve the non-IDD segment. The organisation will also deepen its partnerships with schools and offer complementary services to have more client loyalty. Besides implementing the new market expansion (non-IDD segment) and the marketing initiatives to reach clients, it is important to monitor *Clockify* the workforce and the number of clients to see if the implemented strategies are effective in the growth of CeRBE's business. Furthermore, with the expansion into another segment, the problem of the turnover workforce can be optimised, and the room underutilisation can be mitigated with the possibility of a saturated market.

Cantinho, on the marketing front, will enhance its corporate relationships through structured initiatives that integrate corporate sales with team-building activities. It will implement cross-selling strategies and pricing incentives to maximise revenue from each corporate client. The plan also includes producing professional marketing materials, like impact reports and promotional videos, while implementing educational programs to enhance staff management and reallocating resources (by selling the trailer), which are also important. For that, it is crucial to establish key performance indicators to track the success of marketing and business development. Looking long-term, Cantinho will develop a portfolio of scented plaster products



targeted at the tourism market and establish partnerships with tourist-focused stores for product placement. Therefore, it can be concluded that these interconnected recommendations can contribute to the long-term sustainability of the institution, aiming for financial resilience through multiple revenue streams providing stability, enhanced capacity for reinvestment in social impact, and reduced reliance on external funding – a 29% reduction of the subsidy dependency ratio over the projected period.

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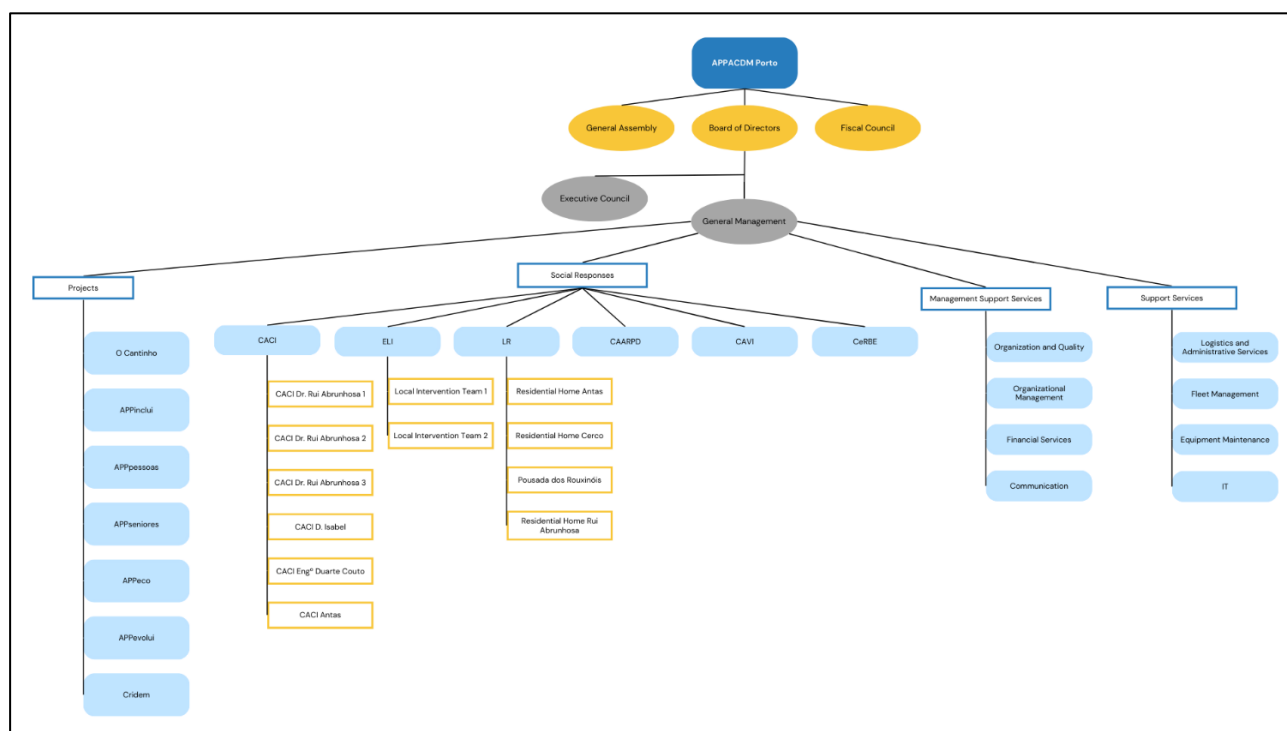
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7. Appendices

Appendix 1 – APPACDM Porto’s Organigram

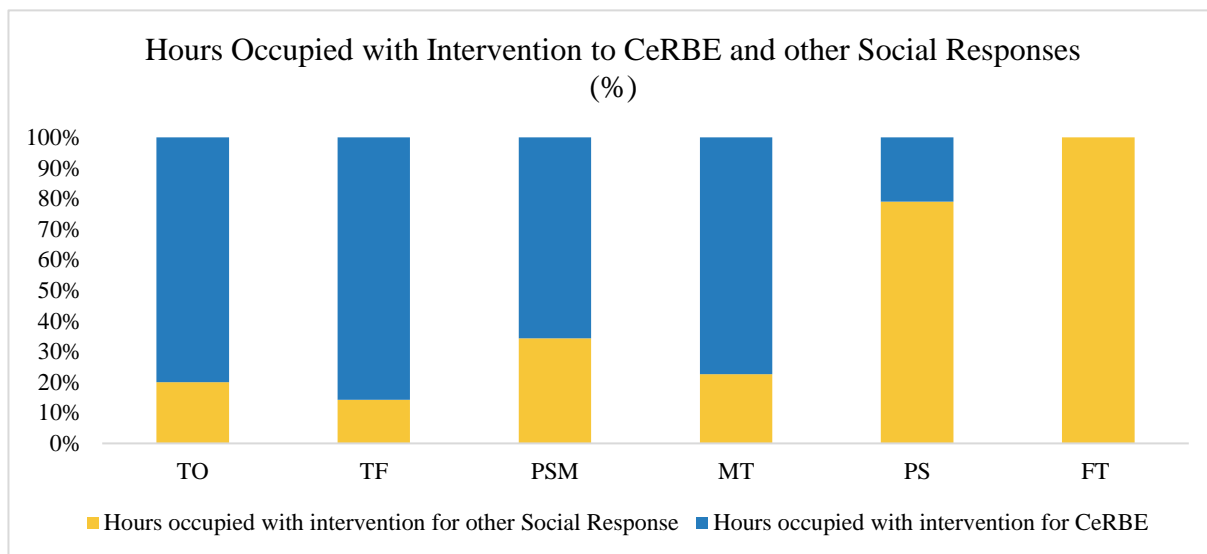


Legend: With 183 professionals, the organisation supports 862 individuals through a comprehensive network of services

Appendix 2 - APPACDM Porto’s P&L

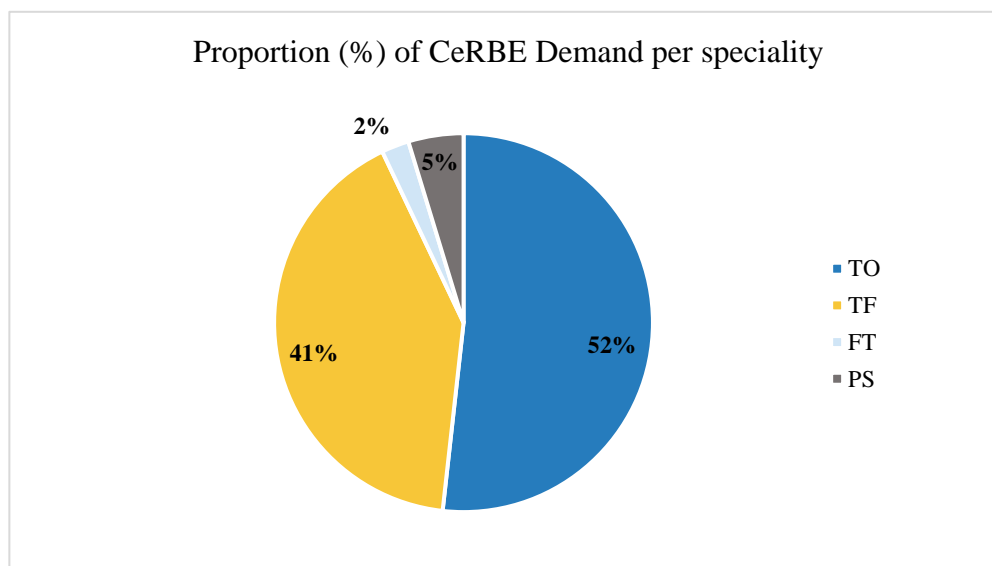
Profit and Loss Statement	31/12/2019	31/12/2020	31/12/2021	31/12/2022	31/12/2023
Sales and Services	534 234,51	497 131,16	537 235,75	661 985,81	766 287,86
Subsidies, Donations and Grants	2 235 648,59	2 373 195,04	2 484 075,21	2 648 929,95	3 000 259,77
Cost of Goods Sold and Materials Consumed	-30 791,92	-24 965,44	-25 545,17	-18 251,56	-21 359,09
External Supplies and Services	-524 774,26	-559 098,54	-555 283,76	-685 412,52	-726 664,94
Personnel Expenses	-2 225 294,17	-2 441 185,46	-2 570 064,30	-2 790 913,78	-2 979 137,00
Other Income and Gains	110 880,91	216 589,35	287 979,79	219 310,13	195 224,91
Other Expenses and Losses	-38 672,53	-71 422,25	-170 117,52	-66 468,52	-81 977,67
EBITDA	61 231,13	-9 756,14	-11 720,00	-30 820,49	152 633,84
Depreciation and Amortization Expenses/Reversals	-67 759,39	-62 055,11	-71 442,21	-61 326,13	-39 470,35
EBIT	-6 528,26	-71 811,25	-83 162,21	-92 146,62	113 163,49
Interest and Similar Income Received	196,20	10,22	0,00	0,00	0,00
Interest and Similar Expenses Paid	-1 350,68	-1 164,32	-1 040,24	-833,09	-1 419,97
Net Income	-7 682,74	-72 965,35	-84 202,45	-92 979,71	111 743,52

Appendix 3 - Hours Occupied with Intervention to CeRBE and Other Social Responses (%)



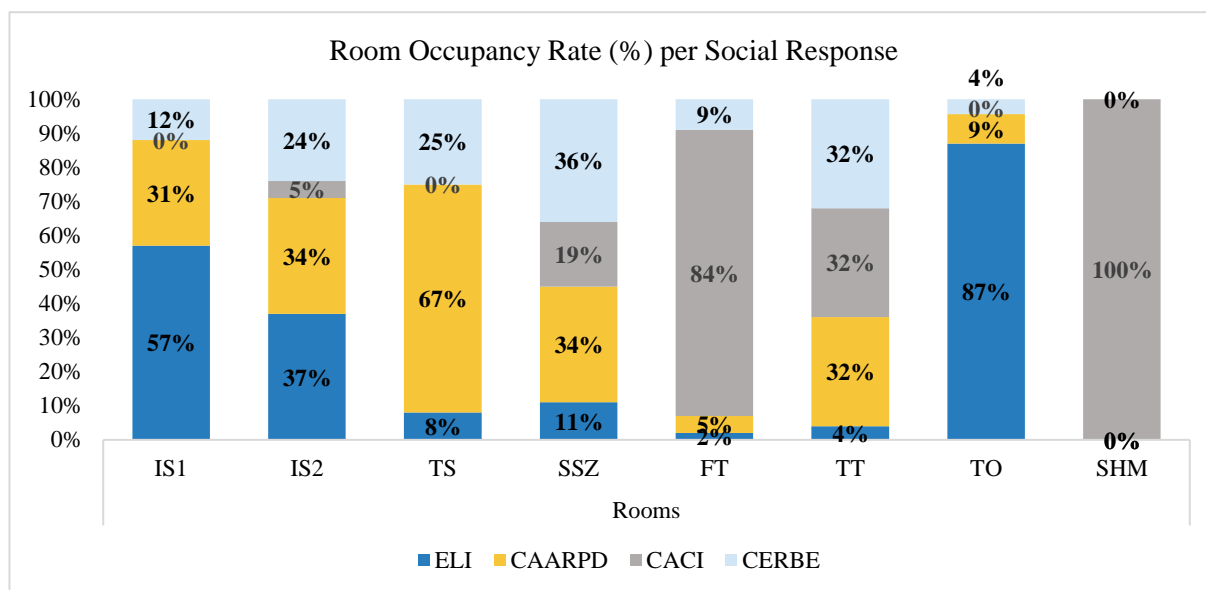
Legend: FT and PS are the two specialties that give more interventions to other social responses (not for CeRBE)

Appendix 4 - Proportion (%) of CeRBE Demand per specialty



Legend: More than 90% of CeRBE's clients demand TO and TF specialties, with PS and FT being the less demanded/popular

Appendix 5 - Occupancy Rate (%) per Social Response



Legend: The most popular Rooms in CerBE are SSZ, TS, and IS2, with an average occupancy rate of 29%.

SHM and FT are the most popular rooms among CACI social response

Appendix 6 - Number of New Clients per Room and Therapy Specialities

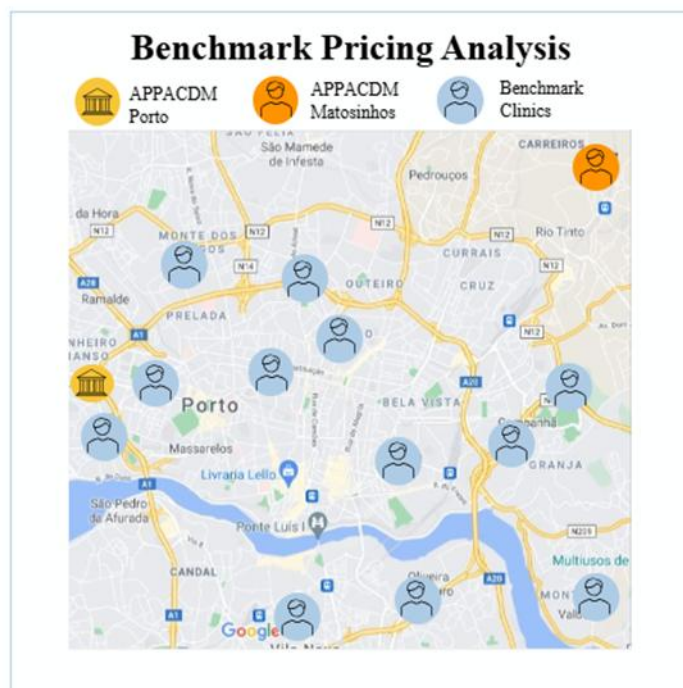
Rooms	Available Hours /Room	Therapies Specialities	Weighted Therapies	Time Allocated /Room	Required Time /Client/Week	Maximum New Clients
IS1	19	TO	0.6	11.40	1.25	9.0
		TF	0.36	6.84	1.25	5.0
		PS	0.04	0.76	1.25	0.0
IS2	26	TO	0.6	15.6	1.25	12.0
		TF	0.36	9.36	1.25	7.0
		PS	0.04	1.04	1.25	0.0
Therapeutic Support (TS)	36	TF	0.9	32.4	1.25	25.0
		PS	0.1	3.6	1.25	2.0
Snoezelen (SSZ)	33,5	TO	0.53	17.8	1.25	14.0

		TF	0.42	14.0	1.25	11.0
		PS	0.05	1.7	1.25	1.0
Physiotherapy (SFT)	38.5	TO	0.4	15.4	1.25	12.0
		FT	0.6	23.1	1.25	18.0
Therapeutic Tank (TT)	32.5	TO	0.96	31.2	1.25	24.0
		FT	0.04	1.3	1.25	1.0
Technical Office (STO)	36	TF	0.9	32.4	1.25	25.0
		PS	0.1	3.6	1.25	2.0
Hydromassage (SHM)	55.5	FT	1	55.5	1.25	44.0

Appendix 7 - Segmentation and Target

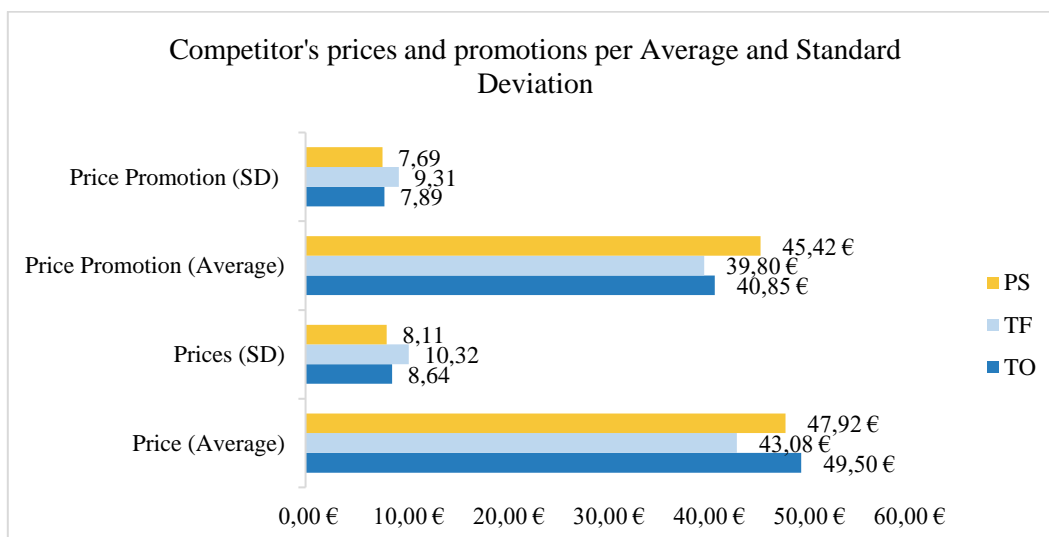
	Segmentation	Target
Demographic	Intellectual disabilities, physical impairments, or specific syndromes	Children and Adolescents: Majority of Clients; Adults Smaller group;
Partnerships	Private Clients, Schools and Municipalities; Corporate Partnerships	Corporate Partnerships

Appendix 8 - Benchmark Pricing Analysis of CeRBE main competitors



Legend: There are 12 competitors with an overall core service of CeRBE: TO, TF and PS in the APPACDM Porto region (11km radius). They aim to offer clinical services for children, adults and elderly people with IDD or non-IDD.

Appendix 9 - Competitor's prices and promotions per Average and Standard Deviation



Legend: CeRBE's prices and promotions are below the average price per type of service. The industry exhibits price volatility

Appendix 10 - Competitors Price

Direct Competitors	Target Audience	Type of Service	Prices	Promotions
CeRBE	Children, Adolescents, Adults	TO	35.00 €	30.65 €
		TF	35.00 €	30.65 €
		PS	35.00 €	
SeedGO Clínica	Children, Adolescents	TO	40.00 €	
		TF	40.00 €	
		PS	50.00 €	
Oficina da Fala	Children, Adolescents, Adults	TO	40.00 €	32.00 €
		TF	40.00 €	32.00 €
		PS	50.00 €	
Cliduca	Children, Adolescents	TO	35.00 €	
		TF	35.00 €	
		PS	35.00 €	
Prisma Center	Children, Adolescents	TO	50.00 €	43.75 €
		TF	50.00 €	43.75 €
		PS	50.00 €	43.75 €
Atentamente	Children, Adolescents, Adults	TO	50.00 €	
		TF	50.00 €	
		PS	50.00 €	
Getting it	Children, Adolescents, Adults	TO	50.00 €	
		TF	50.00 €	
		PS	50.00 €	
Instituto Neurodesenvolvimento	Children, Adolescents, Adults	TO	60.00 €	36.25 €
		TF	60.00 €	36.25 €
		PS	60.00 €	36.25 €
Clínica plena saude	Children, Adolescents	TO	35.00 €	
		TF	35.00 €	
		PS	40.00 €	
Clínica Central de Gaia	Children, Adolescents, Adults, Elderly	TF	50.00 €	45.00 €
		PS	35.00 €	
Clínica Bem Estar	Children, Adolescents, Adults, Elderly	TF	45.00 €	
		PS	45.00 €	
Clínica Particular do Norte	Children, Adolescents, Adults	TF	20.00 €	
		PS	60.00 €	
CRIAR - Clínica de Desenvolvimento e Saúde	Children, Adolescents, Adults	TO	50.00 €	
		TF	50.00 €	
		PS	50.00 €	

Appendix 11 - Competitive Strategies per Competitor

Competitive Strategies	CerBE	SeedGO Clínica	Oficina da Fala	Cliduca	Prisma Center	Atentamente	Instituto Neurodesenvolvimento
Target Audience	Children, Adolescents Adults	Children, Adolescents	Children, Adolescents Adults	Children, Adolescents	Children, Adolescents	Children, Adolescents Adults	Children, Adolescents Adults
Geography	Local	Local	Local	Local	Local	Local	Local
Brand Image	Inclusion, Development, and Quality of Life: Caring with Respect and Dedication	We Care with Joy and Excellence	Specialised and Human Care: Together for Your Family's Development	Caring with Excellence and Responsible Family Engagement	Relationships that Care: Committed to Your Health and Well- Being	Excellence and Family Care	Care, Develop, Transform: Health with Social Responsibility
Partnerships	Health Insurance Providers, Schools, Companies			Health Insurance Providers			Health Insurance Providers
Social Impact	Specialised services for people with disabilities, promoting their self- determination and social inclusion			Awareness Training			
Service Promotion		Testimonials		Training for Individuals, Health Professionals and Teachers, Newsletter, News			Testimonials
Service Diversity	11	6	6	5	8	5	3
Accessibility	Home Service, Clinic	Clinic	Clinic	Clinic, Own Transportation	Own Transportation	Clinic	Clinic, Home service

Appendix 11 - Competitive Strategies per Competitor

Competitive Strategies	Clinica Central de Gaia	Clinica Bem Estar	CRIAR	Psilexis	MR Terapias	Fale Conosco	Destrava Linguas
Target Audience	Children, Adolescents Adults, Elderly	Children, Adolescents Adults, Elderly	Children, Adolescents Adults	Children, Adolescents	Children, Adolescents Adults	Children, Adolescents	Children, Adolescents
Geography	Local	Local	Local	5 Centres	6 Centres	3 Centres	2 Centres
Brand Image	A Center of Trust and Ethics	Caring for You with Flexibility and Attention	Multidisciplinary, Personalised and Innovative Care	Continuous Support and Trust for Healthy Growth	Educate, Support, and Include: Healthcare with Excellence and Empathy	Personalised and Ethical Well-Being for All Places	Health Services That Adapt to Your Life
Partnerships	Health Insurance Providers, Companies	Health Insurance Providers, Companies	Health Insurance Providers, Schools, Companies	Health Insurance Providers, Schools	Health Insurance Providers, Universities, Companies	Schools	
Social Impact			Parental Intervention Programs	Schools Project, Awareness Training	Social Interventions "Clinica Social"	Family Development in PALOP Services	
Service Promotion	Client Card	Blog	Training and Workshops for Individuals, Companies, and Schools Blog, Recreational Activities	Training for Individuals, Schools, Companies, and Professionals, Blog	Trainings in the Academic Field (Professional Internships, Courses), Blog, Newsletter	Q&A, Blog, Articles, News, Training for Private Individuals, Health Professionals, and Teachers	Blog
Service Diversity	14	6	12	4	14	6	8
Accessibility	Clinic	Clinic, online	Clinic	Clinic	Clinic	Clinic, online	Home Service, Clinic

Appendix 12 – SWOT Analysis Framework

	Positive	Negative
Internal	<p>STRENGTHS</p> <ul style="list-style-type: none"> • Inclusive • Socially impactful services 	<p>WEAKNESSES</p> <ul style="list-style-type: none"> • Limited Marketing Strategy • Lack of Financial Margins
External	<p>OPPORTUNITIES</p> <ul style="list-style-type: none"> • Mental health services, • The telemedicine • Awareness of Socially impactful institutions 	<p>THREATS</p> <ul style="list-style-type: none"> • Intense competition • Price volatility in the industry

Appendix 13 – Potential Corporate Partnerships

Corporation	Person & Role	Contact
Natixis Porto	Mauricio Marques, Head of HR	linkedin.com/in/maumarques
Continental	Filipa Amaral, Head of HR	linkedin.com/in/filipa-amaral-a19104b
El Corte Inglés Porto	Rita Soares, Head of HR	linkedin.com/in/ritaribeirosoares
Blip	Head of HR	linkedin.com/in/ana-goncalves-667a18201
Euronext	Conceição Martins, HR Director	linkedin.com/in/conceicaomartins

Appendix 14 – Potential Schools Partnerships

Colégio Internacional da Maia
Colégio CEBES

Appendix 15 – Potential Nursing Homes Partnerships

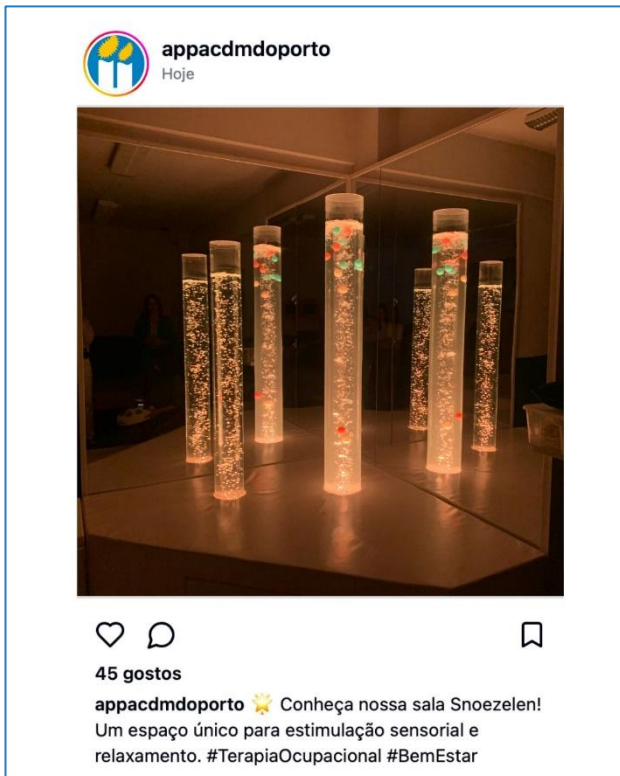
Lar do Monte dos Burgos
Residencial Montepio – Porto
Confortavelmente - Residência Sénior & Apoio Domiciliário

Appendix 16 – Website prototype



Legend: CeRBE (Centro Cuidar) must be represented within the APPACDM website and social media to leverage and enhance their visibility and must create in the future a section for the new segment with more focus on PS and FT specialties

Appendix 17 – Social Media Posts Prototype



Legend: To build trust and demonstrate expertise, the posts must be updated with success stories, news and educational content to engage and create loyalty in the client

Appendix 18 – Corporate Partnership Pricing

	TO	TF	FT	PS
Single	€30	€35	€35	€35
+5 clients	€28	€33	€33	
+10 clients	€25	€30	€30	
+20 clients	€22	€27	€27	

Appendix 19 – IDD Private Client Pricing

	TO	TF	FT	PS
Private Clients	€40	€40	€40	45 €

Discounts made for the IDD private client: 20% family discount if different members take sessions; Participants in other APPACDM programs and summer camps receive a 15% discount on services; If more 2+ therapies are clinically required, a 15% multi-therapy discount is provided; If more 2+ therapies are clinically required, a 15% multi-therapy discount is provided; Pricing may depend on whether services are provided onsite, within Porto, or outside the city, reflecting travel and service delivery costs.

Appendix 20 – Schools Workshop Pricing

	Workshop TEP	Workshop PSI
Schools	€250	€200

Discounts made for the Schools Workshop client: 15% discount when combining regular therapy services with the new workshop programs; Commitment to both workshops pay 400€

Appendix 21 – Private Clients Pricing – Market Expansion non-IDD segment

	HM	HT	PS	Pack
Private Clients	45 €	48 €	45 €	
<i>During off-peak hours (8-16h)</i>	42,75 €	45,60 €	42,75 €	
<i>Stress Management Package</i>	2	2	4	255 €

Appendix 22 - Souvenirs Store in Western Porto



Legend: The main six souvenir shops near APPACDM Porto region were identified as the main potential distribution channels for the tourist market souvenirs

Appendix 23 – SWOT Analysis Framework

	Positive	Negative
Negative	<p>STRENGTHS</p> <ul style="list-style-type: none"> • Long-term Corporate partnerships • Customization options 	<p>WEAKNESSES</p> <ul style="list-style-type: none"> • Resource management • Dependency on volunteer work • Retail distribution
Positive	<p>OPPORTUNITIES</p> <ul style="list-style-type: none"> • Focus on Team Building Activities • Expand to tourism market 	<p>THREATS</p> <ul style="list-style-type: none"> • Growing competition • "cause washing"

Appendix 26 -Excel-based Management System: Calendar

January						
M	T	W	T	F	S	S
		1 F.M.A.M.M. onumenta l. Bate	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

February						
M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

May						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10 Portugali dades	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June						
M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Appendix 27 - Excel-based Management System: Margin

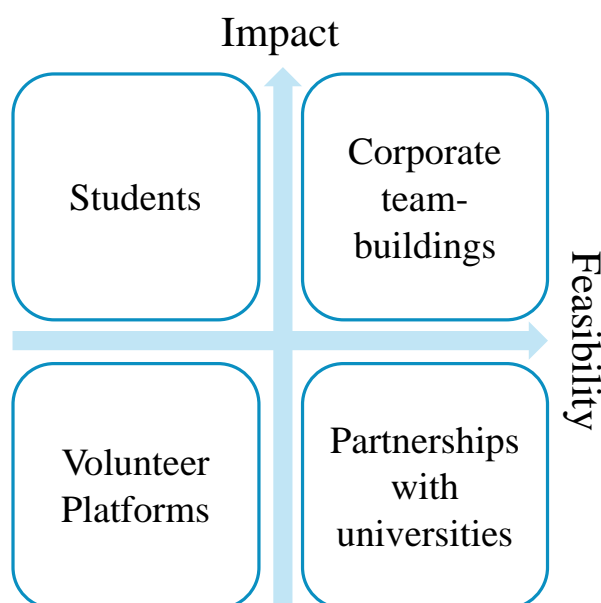
Cantinho	2025
Total Revenues	€0,00
Revenues: Fradinhos	€0,00
Revenues: Christmas Tree	€0,00
Revenues: Team Building	€0,00
Revenues: Miscellaneous	€0,00
Revenues: Souvenirs	€0,00
Total Costs	€1,50
Gross Margin	-€1,50

Appendix 28 - Training Programs in Management

School	Program	Duration	Mode of Learning	Fees p/person	Total Fees	Transportation	Total Costs
UCP Porto	Management of Social Economy Organizations	1 year	Blending format	1,776.45	3,552.90	360	3,912.90
AESE Business School Porto	Management of Social Organizations	4 months	Presential	738	1,476	200	1,676
<i>Universida de Lusófona-Porto</i>	Management of Third Sector Organizations	1 year	N/A	300	600.0	0	600
UCP Viseu	Management of Social Organizations	1 to 1,5 years	Online	883 to 1,320.6	2,200.0	0	2,200.0

Legend: Although UCP Porto is not, apparently, the most cost-effective, it is the primary school to aim for, leveraging the close relationship

Appendix 29 - Impact and Feasibility Matrix



Legend: Corporate Team-buildings and students in fields such as psychology are the ones to aim for as volunteers as they allow for the maximisation of efficiency outreach

Appendix 30 - Cantinho Logo & Scented Plaster Draw Sketch



Appendix 31 - Answers to the questionnaire made to CeRBE Clients

Answer	What type of service do you attend or have you attended at the CeRBE clinic?	How did you find out about APPACDM?
1	Camps, Occupational Therapy/Sensory Integration	Recommendation
2	Speech Therapy	Through your workplace
3	Hydrotherapy, Occupational Therapy/Sensory Integration, Speech Therapy	Through your workplace
4	Occupational Therapy/Sensory Integration	Through your workplace
5	Hydrotherapy, Occupational Therapy/Sensory Integration	Through your workplace
6	Speech Therapy	Through your workplace
7	Occupational Therapy/Sensory Integration	Recommendation
8	Occupational Therapy/Sensory Integration, Speech Therapy	Through your workplace
9	Occupational Therapy/Sensory Integration	Recommendation
10	Hydrotherapy, Occupational Therapy/Sensory Integration, Psychomotricity	Through your workplace
11	Occupational Therapy/Sensory Integration, Speech Therapy	Through your workplace
12	Summer Camps	Recommendation
13	Hydrotherapy	Recommendation
14	Summer Camps	Recommendation
15	Hydrotherapy, Occupational Therapy/Sensory Integration	Through your workplace

Answer	From 1 (worst) to 5 (best), how do you rate communication with the company?	What would you say differentiates APPACDM from other NGOs?
1	5	<i>Greater social impact, Quality of Work</i>
2	5	<i>Quality of Work</i>
3	5	<i>Quality of Work, Services and personalised products</i>
4	5	<i>Customised services and products</i>
5	4	<i>Quality of Work, Services and personalised products</i>
6	5	<i>Customised services and products</i>
7	5	<i>Quality of Work</i>
8	5	<i>Greater social impact</i>
9	5	<i>Greater social impact, Personalized services and products, An internal environment of respect and care for others</i>
10	5	<i>Quality of Work, Services and personalised products</i>
11	5	<i>Quality of Work, Services and personalised products</i>
12	4	<i>Customised services and products</i>
13	5	<i>Greater social impact, Quality of Work, Personalized services and products</i>
14	5	<i>Quality of Work, Services and personalised products</i>
15	5	<i>Quality of Work, Services and personalised products</i>

Answer	Are you aware that APPACDM Porto, Viseu, Évora, and Setúbal are separate companies?	From 1 (worst) to 5 (best), how do you evaluate the competence and professionalism of healthcare professionals?	From 1 (worst) to 5 (best), how do you evaluate the conditions of the clinic's facilities?
1	No	5	5
2	No	5	5
3	No	5	5
4	No	5	5
5	No	5	5
6	No	4	5
7	No	5	5
8	No	5	5
9	Yes	5	5
10	No	5	5
11	No	5	5
12	No	5	5
13	No	5	5
14	Yes	5	5
15	No	5	5

Answer	From 1 (worst) to 5 (best), how do you evaluate the conditions of the clinic's facilities?	From 1 (worst) to 5 (best), how do you rate the ease of access and travel to the clinic?	From 1 (worst) to 5 (best), how do you evaluate the impact of monitoring on the evolution and development of the person who attends the clinic?	From 1 (worst) to 5 (best), how do you rate the variety of therapies and treatments offered at the clinic that meet your needs?
1	5	5	5	5
2	5	4	4	4
3	5	4	5	5
4	5	5	5	5
5	4	4	4	4
6	5	4	5	5
7	5	4	5	5
8	5	5	5	5
9	5	4	4	4
10	5	5	3	5
11	5	4	5	5
12	4	5	5	4
13	4	4	4	5
14	5	5	4	5
15	5	4	5	5

Answer	From 1 (worst) to 5 (best), how do you evaluate the quality-price ratio of the services provided?	From 1 (worst) to 5 (best), how do you evaluate, compared to other clinics or health services you have used, the cost-benefit of this clinic?	From 1 (worst) to 5 (best), how do you rate your overall level of satisfaction with the service provided?	From 1 (worst) to 5 (best), would you recommend this clinic to other parents or guardians?
1	5	5	5	5
2	Not applicable	Not applicable	5	5
3	5	5	4	4
4	5	5	5	5
5	5	5	5	5
6	Not applicable	Not applicable	5	5
7	5	Not applicable	5	5
8	5	5	5	5
9	4	4	4	5
10	5	5	5	5
11	Not applicable	Not applicable	5	5
12	4	Not applicable	5	5
13	Not applicable	Not applicable	4	5
14	4	4	5	5
15	5	5	5	5

Answer	Would you like to leave any additional comments about your experience with our clinic?
1	
2	
3	<i>Thank you for everything, and may it continue like this!</i>
4	<i>Thanks to this clinic, my son evolved and broke many barriers. I 100% recommend professionals who have become family.</i>
5	<i>A thank you to all the professionals who accompany my son They are incredibly humanity.</i>
6	
7	
8	<i>I just have to thank the entire team for their professionalism, effort and dedication to trying to make my son better.</i>
9	<i>I would like to highlight the attention, care and affection towards patients and families. A welcoming environment indeed.</i>
10	<i>Excellent work</i>
11	
12	
13	<i>Existence of summer camp for children aged 6 and over.</i>
14	
15	

Appendix 32 - Answers to the questionnaire made to APPACDM Porto employees

Answer	How do you assess your ability to respond to users' emotional and behavioural needs?	Do you think that the therapeutic and clinical support offered by the institution helps users' daily lives?	Do you feel comfortable discussing specific user needs or concerns with the coordination team?	Do you think the relationship between employees and users positively impacts their development and well-being?	How do you evaluate the working conditions offered by the institution (e.g. shifts, working hours, physical conditions)?
1	5	1	5	5	2
2	5	5	5	5	5
3	5	2	5	5	2
4	4	3	3	4	2
5	3	3	2	4	3
6	4	4	4	5	4
7	4	4	4	4	4
8	Not applicable	Not applicable	Not applicable	5	4
9	4	5	5	5	4
10	4	5	4	5	4
11	3	3	3	4	1

12	4	5	4	5	4
13	3	4	4	4	3
14	4	0	5	4	3
15	5	5	5	5	4
16	4	3	3	4	3
17	5	5	5	5	4
18	5	2	5	5	4
19	4	3	4	5	3
20	5	1	5	5	3
21	5	3	5	5	2
22	4	5	5	5	4
23	4	4	4	5	3
24	3	4	4	4	3
25	5	2	4	4	3
26	4	5	5	5	3
27	5	3	5	4	2
28	5	3	3	4	3
29	5	3	5	4	3
30	5	2	5	5	2
31	5	5	5	5	5
32	4	4	5	5	4
33	5	3	3	5	4
34	4	5	5	5	3
35	4	3	3	5	1
36	5	3	5	5	5
37	4	1	4	4	4
38	5	5	5	5	4
39	4	2	4	4	3
40	4	3	4	5	4
41	5	4	5	5	4
42	5	5	5	5	4
43	3	4	5	5	3
44	3	2	4	5	1
45	4	4	4	5	4
46	4	4	4	5	3
47	4	Not applicable	5	5	4
48	3	5	5	5	3
49	4	Not applicable	3	5	2
50	4	4	5	4	5
51	5	5	5	5	4
52	4	3	2	4	1
53	3	4	4	4	3
54	5	4	3	4	4
55	5	5	5	5	4
56	3	4	5	5	2
57	4	3	5	5	4

58	4	4	3	4	4
59	4	Not applicable	5	5	4
60	5	5	5	5	5
61	5	5	5	5	4
62	5	5	5	5	3
63	4	4	4	5	4
64	5	Not applicable	5	5	3
65	Not applicable	4	3	5	4

Answer	Do you feel that the workload is adequate to provide quality service to users?	Do you think there is a good work-life balance, considering the workload and type of work?	Do you consider that the training and qualifications offered by the institution are sufficient for your professional development?	What is the level of satisfaction with professional growth opportunities within the institution?	How do you classify the cooperation and relationship between employees and other professionals at the institution (therapists, psychologists, etc.)?
1	2	3	3	2	4
2	5	5	3	3	5
3	3	1	2	1	2
4	1	2	0	1	3
5	1	1	3	3	4
6	4	4	2	2	3
7	4	4	4	4	4
8	4	5	5	1	4
9	5	4	5	1	4
10	4	5	4	4	3
11	1	2	1	1	3
12	4	3	5	5	4
13	3	2	1	1	3
14	2	3	2	2	3
15	5	4	2	3	3
16	3	3	2	2	2
17	4	5	4	4	4

18	4	5	5	3	5
19	3	3	3	2	4
20	3	3	2	2	3
21	2	3	2	2	3
22	4	4	5	5	4
23	2	3	3	2	4
24	5	4	3	2	3
25	3	3	0	0	3
26	4	3	3	2	4
27	2	2	3	0	4
28	3	3	3	3	3
29	3	1	3	2	4
30	1	3	4	4	4
31	5	5	5	5	4
32	3	4	4	4	4
33	5	3	3	2	1
34	4	3	5	3	4
35	1	3	3	3	4
36	5	0	5	0	2
37	2	3	1	3	4
38	4	3	5	4	3
39	3	3	3	3	3
40	3	5	3	4	2
41	4	4	5	5	4
42	4	4	3	2	3
43	3	2	3	4	4
44	1	0	3	1	1
45	5	4	4	4	5
46	3	3	3	3	4
47	4	4	4	4	4
48	3	4	2	4	5
49	4	3	2	2	2
50	4	5	4	4	4
51	3	4	3	3	4
52	2	1	2	3	3
53	3	2	3	3	3
54	4	4	3	3	3
55	4	4	4	4	5
56	2	1	3	1	3
57	4	4	4	4	4
58	4	3	2	3	3
59	5	3	1	3	4
60	5	5	5	5	5
61	4	5	5	5	5
62	5	4	5	5	4
63	4	3	3	1	2
64	4	4	4	4	4

65	4	4	4	4	4
----	---	---	---	---	---

Answer	In general, how satisfied are you with your role as an employee at the institution?	What areas do you think could be improved to provide a better service and working environment?	If you could suggest one immediate change or improvement at the institution, what would it be?
1	4	<i>Internal Communication, Therapeutic Monitoring, Facilities and conditions, Material resources and equipment</i>	<i>Make a better selection of people to put to work.</i>
2	5	<i>Internal Communication</i>	<i>Better and clearer communication and better management of people and services.</i>
3	5	<i>Internal Communication, Facilities and conditions, Material resources and equipment</i>	
4	2	<i>Internal Communication</i>	<i>Wage</i>
5	4	<i>Internal Communication, Facilities and conditions</i>	
6	3	<i>Internal Communication, Salary</i>	<i>The possibility of hybrid work for non-therapeutic functions</i>
7	5	<i>Internal Communication</i>	
8	4	<i>Internal Communication</i>	<i>Increase the number of employees so that we can serve more customers who come to us</i>
9	3	<i>Facilities and conditions</i>	<i>Better management and communication between superiors and employees, weakened infrastructures in need of deep repairs, greater appreciation of employees for the effort and resilience provided to the institution and customers!</i>
10	5	<i>Internal Communication</i>	<i>Attracting patrons to help the organization's sustainability.</i>
11	3	<i>Facilities and conditions</i>	
12	5	<i>Internal Communication, Facilities and conditions, Material resources and equipment</i>	<i>Therapeutic monitoring and basic care for users and employees.</i>
13	2	<i>Material resources and equipment</i>	<i>Specific training for managers with monitoring in a work context</i>
14	3	<i>Internal Communication, Therapeutic Monitoring, Facilities and conditions, Material resources and equipment, More management monitoring and increased salaries and meal vouchers.</i>	<i>Wage</i>
15	4	<i>Internal Communication</i>	
16	3	<i>Internal Communication, Salary</i>	
17	5	<i>Material resources and equipment</i>	
18	5	<i>Internal Communication, Therapeutic Monitoring</i>	
19	5	<i>Material resources and equipment</i>	
20	4	<i>Facilities and conditions</i>	<i>Purchase new vehicles</i>
21	4	<i>Internal Communication, Therapeutic Monitoring, Facilities and conditions, Material resources and equipment</i>	
22	5	<i>Internal Communication, Facilities and conditions, Material resources and equipment</i>	

23	4	<i>Internal Communication</i>	
24	3	<i>Internal Communication, Material resources and equipment</i>	<i>Lower workload</i>
25	4	<i>Material resources and equipment</i>	<i>Transport</i>
26	4	<i>Investing in the well-being of employees</i>	
27	2	<i>Internal Communication, Facilities and conditions, Material resources and equipment</i>	
28	4	<i>Internal Communication, Facilities and conditions, Material resources and equipment</i>	<i>Replacement of missing personnel</i>
29	3	<i>Internal Communication, Facilities and conditions</i>	<i>Improvement of orders</i>
30	3	<i>Internal Communication, Therapeutic Monitoring, Facilities and conditions, Material resources and equipment</i>	
31	5	<i>Internal Communication</i>	<i>End with employees accumulating duties beyond their own, which means they are unable to meet the expectations expected by our customers</i>
32	3	<i>Internal Communication, Therapeutic Monitoring, Facilities and conditions, Material resources and equipment</i>	
33	3	<i>Internal Communication, Therapeutic Monitoring, Facilities and conditions, Material resources and equipment</i>	
34	4	<i>Internal Communication, Facilities and conditions, Material resources and equipment</i>	<i>Rotate employees between homes</i>
35	5	<i>Material resources and equipment</i>	
36	5	<i>Internal Communication</i>	<i>Rotate employees between homes</i>
37	5	<i>Therapeutic monitoring, facilities and conditions</i>	
38	4	<i>Internal Communication, Facilities and conditions</i>	
39	4	<i>Internal Communication, Therapeutic Monitoring</i>	
40	5	<i>Internal Communication, Therapeutic Monitoring, Material resources and equipment</i>	
41	5	<i>Internal Communication</i>	<i>Increase in the amount paid in meal vouchers</i>
42	4	<i>Internal Communication</i>	
43	4	<i>Internal Communication, Facilities and conditions, Material resources and equipment</i>	
44	3	<i>Facilities and conditions</i>	
45	5	<i>Facilities and conditions</i>	
46	3	<i>Internal Communication, Facilities and conditions</i>	
47	4	<i>Therapeutic follow-up</i>	<i>Communication/ more empathy/</i>
48	4	<i>Internal Communication, Facilities and conditions, Material resources and equipment</i>	<i>Greater autonomy for technical departments</i>
49	4	<i>Internal Communication, Financial (salary)</i>	
50	5	<i>Internal Communication, Facilities and conditions</i>	
51	5	<i>Facilities and conditions</i>	
52	3	<i>Internal Communication, Facilities and conditions, Human Resources</i>	

53	4	<i>Facilities and conditions</i>	<i>Good morning, I believe that if they made a better division of users in institutions, the load would be less. Example: in an institution that does not have wheelchair users, take one from another that has several. And where there are only self-employed people, take one to where there is many wheelchair users.</i>
54	5	<i>Facilities and conditions</i>	
55	4	<i>Facilities and conditions</i>	
56	3	<i>Internal Communication, Therapeutic Monitoring, Facilities and conditions</i>	
57	4	<i>Facilities and conditions</i>	<i>In terms of Cavi, I would say the promotion of more interaction between personal assistants (promoted by the institution), namely those who work with the same users, to talk and “plan” together.</i>
58	4	<i>Facilities and conditions</i>	
59	3	<i>Internal Communication</i>	
60	5	<i>Material resources and equipment</i>	
61	5	<i>Internal Communication, Facilities and conditions</i>	<i>Communication</i>
62	4	<i>Internal Communication, Facilities and conditions</i>	
63	3	<i>Internal Communication, Practical training</i>	<i>Communication</i>
64	4	<i>Material resources and equipment</i>	
65	4	<i>Facilities and conditions, Material resources and equipment</i>	