

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

GROUP WORK TITLE

HOW CAN THE FINANCIAL SUSTAINABILITY OF CJSJ BE IMPROVED & WHAT ORGANIZATIONAL SHIFTS ARE REQUIRED FOR ITS SUCCESSFUL IMPLEMENTATION?

INDIVIDUAL WORK TITLE

HOW CAN CJSJ'S ORGANIZATIONAL PRACTICES BE IMPROVED IN ORDER TO SUPPORT SUSTAINABLE GROWTH?

MARIIA LEVA

Work project carried out under the supervision of:

José Miguel Pita

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Abstract

This project aims to offer a way for Centro Juvenil de S. José's (CJSJ) financial sustainability to be improved. An introductory diagnosis highlighted a large dependency on state funding and the need to optimize the use of its assets to become more financially sustainable. It also showed that the current organizational structure could act as a barrier to the successful and sustainable operation of further business units. Hence, this report provides a proposed business plan for two for-profit units that can be implemented by CJSJ and suggested shifts in its current organizational practices to ensure the success of the latter.

Keywords:

Financial sustainability; business model; organizational practices; hybrid organizations; feasibility assessment; viability analyzes; project forecasting; pro-bono partnership; organizational governance.

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1 INTRODUCTORY CONTEXT & DIAGNOSTIC

1.1 Organizational Context

1.1.1 What is CJSJ? What is its mission & vision?

Centro Juvenil de S. José (CJSJ) is a private institution of social solidarity (IPSS) based in Guimarães, Northern Portugal. Founded in 1915, CJSJ's mission is to intervene in the life of children and young people without essential family support or at risk of social exclusion and reintegrate them into society through a transdisciplinary and collaborative approach focusing on the socialization, fulfillment, and personal affirmation of each child. Its vision is to create, promote, and implement appropriate responses to the individual life projects of children and youth, creating opportunities for success in all aspects of life with an ultimate view towards family reintegration or autonomy.

1.1.2 What are CJSJ business units & what is their scope?

CJSJ is composed of three social, non-profit units, one temporary social project, and two for-profit business units. The social units include 1) CJSJ's foster home – Casa de Acolhimento (CA), 2) a daycare nursery – Creche Rosas Amorim Vieira (CRAV), 3) the family support center – Centro de Apoio Familiar e Aconselhamento Parental (CAFAP), and 4) the Family First Project (FFP) – a temporary project strengthening families' competency skills.

A hostel and a printing shop are part of the for-profit business units that were initially opened by CJSJ to aid the organization's financial sustainability. The idea behind having profit-making

units is to collect inflows of money from business activities that can be used to support the social units of the organization.

1.1.2.1 CJSJ's social units

The foster home – Casa de Acolhimento (CA) is a social response that provides residential care for children and young people from ages 6 to 18 who are in a situation of family, social, and/or school vulnerability and whose development and protection requires a foster care period longer than six months. The foster home is usually the last stop for children and youth who have already lived in a foster family, but for certain reasons could not continue living there. Therefore, CJSJ's mission is to provide a safe and family-like environment for children/youth and to support them in their daily lives. CA partners with the ISS (Institute of Social Security), which places the children under their care and subsidizes the costs.

Currently, CJSJ hosts six children but obtains funding for its full capacity of 40 children. CA is awaiting regulation change from the government that will decrease the limit to 15 children per foster home, and thus its funding too, as an effort to give a more familiar-like environment to these institutions.

The daycare nursery – Creche Rosas Amorim Vieira (CRAV) is protocolled with ISS and was inaugurated in March 2012 after having received the donation of a building in the Parish of Jugueiros, in Felgueiras. Its mission is to contribute to the bio-psycho-motor and socio-moral development of children, enhancing their individualized growth in a healthy, peaceful, and creative way, also allowing for close interaction between family and the daycare center, to safeguard their fundamental rights. Further beneficiaries of CRAV include the children's parents and caretakers as the creche relieves them of care work for several hours a day.

CRAV has a total capacity of 42 children. Currently, up to 33 children are subsidized by the government, which means that the additional 9 places must be paid for by the respective families. The demand for its service is high, yet there are limited spots for each age group.

The family support center – Centro de Apoio Familiar e Aconselhamento Parental (CAFAP) is a social response also protocolled with the ISS and opened to the public in 2018. It is a specialized support service for families with children and youth, aimed at the prevention and repair of psychosocial risk situations, through the development of parental, personal, and social skills in families. It carries out primary psychological interventions meant to complement other existing family support service interventions. Three service modalities are available: prevention, reintegration, and offering a family-gathering place for supervised visits.

Families and children/young people are primarily referred for CAFAP intervention by the Commissions for the Protection of Children and Young People, or the Court, as well as by public or private entities in the field of social security, health, education, and justice. Nevertheless, CAFAP also encourages families to submit their own applications.

Currently, the CAFAP foresees the monitoring of 80 families, under a staff of four (plus an external supervisor). The intervention is distributed by the following modalities: family preservation, family reunification, and family meeting point. However, presently, CJSJ is only receiving funding for 70 families on average as the state only pays for the monthly user frequency, meaning that CJSJ does not reach its full potential for beneficiaries.

The Family First Project – Home Sessions (FFP), is a temporary project funded by Portugal Inovação Social. It aims to accompany families with children and young people at psychosocial risk in the municipality of Guimarães, with the goal of promoting personal, social, parental, and family skills in a differentiated and innovative way. It is a staged space, designed similarly to a home, where families are invited to act out the most varied problem situations that occur in the daily life of the family system. The project plans to assist about 200 beneficiaries until the end of December 2022, which is the end date of the project. Thanks to the positive feedback from this project, CJSJ has applied for a grant from BPI Foundation “la Caixa” in order to continue this intervention under a different name but with a similar strategy.

1.1.2.2 CJSJ's for-profit business units

Printing shop. The typography workshop was created in 1921, restructured in 1998, and in 2013 digital printing machines were purchased. No equipment has been replaced with the newer models since then. Currently, it offers the following services: offset printing, digital printing, leaflets, books, catalogs, flyers, inlays, envelopes, labels, magazines, cards, invoices, receipts, tickets, and photo prints. Its direct beneficiaries include the staff employed and the private customers of the shop. It aims to support the social units by bringing in revenue to the organization. Nevertheless, given its weak financial performance over the last few years, it is planned to be shut down by the end of the year 2022.

Hostel. The hostel was opened as a way of increasing the financial sustainability of CJSJ given there was unused space from the foster home. However, it hasn't made any revenue since 2021 due to the ending of a partnership with the Universidade do Minho as the COVID pandemic started and students did not need any accommodation as classes were online. Since then, it has operated as a refugee home. It partners with the Guimarães City Hall and the High Commission for Migrations and welcomes 17 refugees at the moment. Some pay a symbolic rent fee of €165 per person that covers accommodation, laundry, meals, and cleaning. The rest of the refugees stay there rent-free. They are supported by CJSJ in their daily lives and integration in Portugal.

1.2 Financial Diagnostic

Given that CJSJ operates as a hybrid organization, its financial structure is somewhat unconventional as it includes non-profit social units as well as for-profit business units. A hybrid organization is one that mixes elements, value systems, and action logic (social impact and profit generation) of various sectors of society, in this case, the private and voluntary sectors (Haigh 2015). However, at the organization's core lies a commitment to making a positive social impact.

The organization's financial situation is dependent on the activities of each of its units, yet one

can analyze its financial positioning at a macro, referring to the whole organization, and micro level- referring to each unit. The view for a stable economic standing is a micro-macro balance.

1.2.1 Macro-level diagnostic

According to the financial statements of CJSJ, the organization’s financial positioning on a macro level appears to be positive. In fact, the organization's revenues throughout the years have been solid, with a considerably high liquidity ratio and growing revenues.

As shown in figure 1, which portrays the organization's net income for the past five years, it is observable that the institution has been producing positive results with one exceptional year, 2018. The balance sheet does not account for any non-current liabilities. Regardless, the lowest liquidity ratio for the past five years has been 3.5, illustrating an ability to pay off 3.5 times its current debts.

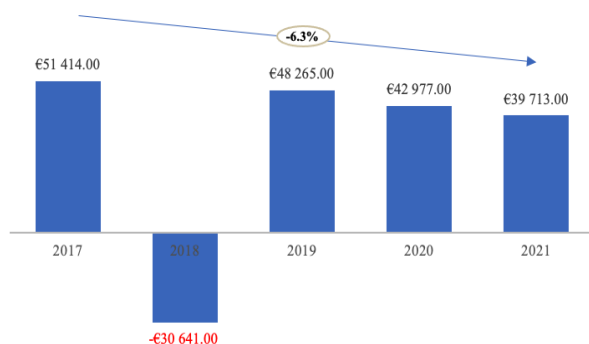


Figure 1 - Net Income of the Organization

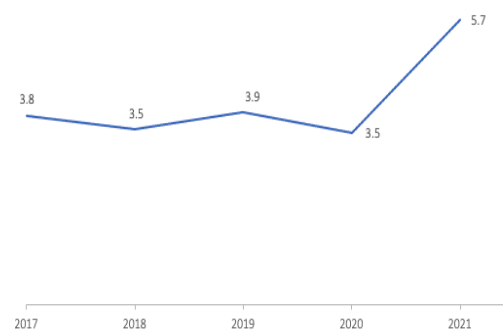


Figure 2 – Current Ratio

The primary element of the organization's income is state contributions, accounting for 79% of the total in 2021. Of the total, only 20% was attributed to self-generated revenues and 1% from donations. The numbers by themselves do not have a qualitative value, it is only by aligning the values with the strategy that we can make conclusions. As revealed by the organization's management, the future intends to go closer to financial sustainability. However, the state dependency has grown from 56% in 2016 to 79%, representing a compounded annual growth rate of over 6% toward further financial dependency on funding.

Nonetheless, dissecting and identifying the major contributors to the existing surpluses is paramount for this analysis. CJSJ transitioned to a hybrid institution, "modus operandi," to lessen the exposure to the possibility of being unable to function due to unanticipated changes. As a social institution, CJSJ can quickly drop below a deficit if the operational costs of the activity are higher than the subsidies and donations. This risk should be addressed even when institutions are overperforming, as subsidies are dependent on bureaucracy and constantly changing, making an organization's financial stability uncertain.

CJSJ is a hybrid organization in the way that it is a non-profit that aims to earn most of its revenue without external support to become self-sustainable. The strategy in this decision is straightforward, to further fund the social units with profits from for-profit business units to optimally guarantee the continuity of the institution's social purpose in the eventuality of a lack of external funding.

Whilst at a macro-level, CJSJ seems to be positively positioned throughout the last years, it is essential to analyze each unit, dividing them into non-profit and for-profit to understand the performance of the organization in detail.

1.2.2 Micro-level diagnostic

It is evident from a micro perspective that several CJSJ departments operate at a loss. Analyses of the for-profit units' statements for the past five years revealed a noticeable drop in the net profit, with an ongoing trend towards continuous losses. From 2018 onwards, both businesses, the hostel, and the printing shop have been presenting negative results, weakening the organization's overall financial situation, and actively consuming resources that should be directed to the social units.

The printing shop in specific represents an industry with significant fixed costs, and one that if not modernized can become soon obsolete due to shifts in consumer preferences and technological advancements. Yet, in this case, the figures also portray some indicators of poor

managerial decision-making. For example, the difficulty in adjusting the high fixed costs through periods of recession. In 2021 the value of sales increased by 20% compared to the previous year. It would be expected that the variable costs would also increase somewhere in the same magnitude, but the numbers revealed that the costs hardly reached a 1% increase, suggesting a margin for improvement. Additionally, in 2021 the printing shop's personnel costs accounted for 65% of the total costs, making it so that 72% of the revenues went to personnel only. During 2020 and 2021, the printing shop operated at a significant loss. In 2021, the net income of the printing shop was almost -€17,000. Thus, the constant poor financial performance of the printing shop led to the decision to close it down at the end of 2022.

The hostel, throughout the year 2019 guaranteed a safe occupation rate as it had a contract with the local university. Nevertheless, revenues dropped in 2019 to a point where profits were null, and the fiscal year ended with a loss. After reaching the breakeven point, the hostel never recovered. With the pandemic outbreak, and thus the ending of the contract with the university, CJSJ management was forced to monetize the hostel in other ways, such as hosting refugees. Yet, in 2021, the hostel operation was shut down and had total revenue of €0.

The non-profit units of the organization displayed an overperformance. The variance for units with a higher budget is bigger, but all units directed towards social causes revealed outstanding management of resources. CAFAP had a total surplus of €60,000 in 2021, thus being able to save 29% of their income. The income, in its entirety, comes from state subsidies, reaching a total of €215,000 in 2021. The costs are mainly attributed to personnel costs, representing 52% of all the revenues. Since its creation, CAFAP has managed to end every fiscal year with a surplus; proving able to adjust its growth with a rational increase in its costs, that are balanced with a consequential increase of the subsidies.

CA has been able to manage its resources with regular positive net income. These constant surpluses have been possible, particularly since this unit has been acting inside its production—

possibility frontier. The reason behind this is that the state subsidies are the same for any number of children that is under the responsibility of the organization. Currently, for the 40 available spots, there are only 6 children. The subsidy is set up for 40 beneficiaries, and the number of personnel hired is to supply this demand, but the variable costs, namely food, and electricity are only a fraction.

CRAV has long been a source of losses for the organization but managed to reach a breakeven point in 2020 after eight years of constant deficit. In 2021, this unit was financially stable, illustrating the continuity of the increased profitability through the years. CRAV managed to have a surplus of 1% of its revenue, mainly due to a subsidy account growth, representing more clients. Again, personnel costs took the biggest percentage of the costs of this unit.

Therefore, it can be seen that whilst CJSJ is a hybrid organization that opened two for-profit units to aid its financial sustainability, these businesses are only negatively impacting the finances of the entire organization as they operate at a loss. And, ironically, they use up resources from the surpluses made by the social business units.

1.3 Organizational Structure

In order to gain a deeper understanding of CJSJ structure and challenges the organization might be facing, the resource allocation, staff composition, and governance were reviewed. Currently, CJSJ employs 31 permanent staff members and three contractors to manage three permanent social units (CA, CRAV, and CAFAP) and one temporary project (FFP). In addition, the sole for-profit business unit (Printing Shop) that is currently active, has a staff of 7. Moreover, there is yet another unit (Hostel) that is now unstaffed and is in a somewhat hybrid position (between being totally non-profit and not-for-profit). Only CA and the Printing shop have a dedicated Director/Coordinator. The other teams are overseen by the Executive Director and Chief of Administrative Services (the present-day organizational chart is demonstrated in the next chapter).

Several more units will be added soon (more information on that is mentioned below), therefore the changes necessary to ensure sustainable growth of the organization were proposed in the upcoming chapter.

After interviewing the team, it has been discovered that the units are financially interconnected. Therefore, the money originally intended for other units is used to assist ones that are currently not profitable or receiving adequate financing. Also, there is a tendency to allocate one person to several projects, so the employee's salary can be covered by the funds assigned for various social units.

In addition to the anticipated reduction in CA's subsidies, CJSJ management believes that other current financing may also be cut. Considering this, it was decided to develop additional initiatives (see next chapter for projected organizational chart) and ask for more funding. The team aims to restructure so that social units no longer rely on the financing given to CA.

Moreover, the fact that new initiatives may be created, and new employees may be hired only with the Board of Directors permission should be considered. It's chosen by the organization's members, whose annual dues provide funding for CJSJ. While the Board members appear accessible and open to discussion, they aren't always available to actively monitor or contribute to the organization's efforts to address its current greater issues, as was found out after interviewing the staff. Additionally, because of the reliance on public funds, proposals to open additional social business units typically require municipal approval.

In order to assist the organization in its efforts to build a more independent, agile and self-sufficient, structure, taking into account the changes mentioned, CJSJ's organizational practices were analyzed, and multiple shifts were recommended.

1.4 Impact Diagnostic

1.4.1 Overall Impact

The overall focus of CJSJ's beneficiaries are children and young people without essential family support or at risk of social exclusion. Hence, indirect beneficiaries are multi-challenged families. To measure the impact of the activities of CAFAP and CA, CJSJ uses annual indicators to track the status and numbers of families and individuals using its services and compares them to previous years. Furthermore, on its website, CJSJ provides an annual evaluation report of its activity plan (2021) for its non-profit departments. To evaluate the impact of its social units' activities, CJSJ is conducting individual (online) surveys that assess the user satisfaction of each department.

1.4.2 Summary of survey results (2021)

At the end of 2021, CJSJ provided online surveys to users of CA, CRAV, CAFAP, and FFP to determine their satisfaction with the activities and facilities provided by each department. For CA, in summary, the youth are satisfied with the "facilities, equipment and signage," the "service and communication," and the "reliability, expertise and responsibility." In general, they are satisfied and indicate that they would recommend CJSJ to others if asked. It should be noted that if they had the option to change facilities, all the youth responded that they would not. For CRAV, it can also be stated that the parents/guardians of the children in the nursery are satisfied with the facilities and the staff. Nevertheless, CJSJ aims to continuously improve both the physical space and the performance of the technical team, to provide a quality response to the users of the daycare center. Also, for CAFAP, 54 families were surveyed and in summary, users are satisfied (78.8%) – the percentage corresponds to the answers "I agree" and "I completely agree". Finally, to evaluate the FFP trainees in each session, a Registration Grid was prepared where their punctuality, active participation, and motivation were noted. The trainees' satisfaction with the sessions, the trainers, and the training show that 92% of the answers given in the evaluations were corresponding "excellent", 7% corresponding "good", and 1% to "sufficient", meaning that most participants were very satisfied with the program.

From the overall results of these surveys, it can be concluded that the high level of user satisfaction of its clients reflects the positive impact CJSJ is having. Nevertheless, the scope of the impact measurement reported can be rated as deficient, since only quantitative surveys are conducted. Qualitative methods that determine the satisfaction of the users and, above all, the well-being of the children and young people are lacking for a comprehensive evaluation of the impact. Finally, it should be noted that the CJSJ's impact relies on subsidies as CJSJ has not reached financial sustainability yet meaning that without any intervention, its impact can fluctuate due to cuttings of subsidies and donations.

1.5 Scope Definition

As a result of the performed diagnostics, four learnings stand out. Firstly, CJSJ shows a determination in its mission of helping children and families at risk to thrive. From an impact perspective, it achieves its aim successfully through its social units. However, they persist to be highly dependent on government funding. Thus, their expansion and autonomy are limited.

Secondly, the two current for-profit business units, the former hostel, and the printing shop, are either unprofitable or their capacity is not being optimized (i.e., the hostel).

The latter two points lead to the third diagnostic learning that stood out: CJSJ perceives the need to apply for funding for various new projects throughout the year in order to maintain its current operations. This leads to an endless cycle of having to develop new projects as a means of obtaining funds to cover expenses.

Finally, the organizational practices seem to be a limiting factor of the organization's overall performance and ability to break out from the funding dependency cycle.

This dependency and perceived rigid organizational practices have been identified as the two major factors affecting CJSJ’s aim for financial sustainability and autonomy as well as its overall efficiency. Hence, the scope of this project has been defined to target these two areas: financial sustainability through the implementation of one, or two, new, profitable, business units (BUs), and the organizational shifts required for its successful implementation.

On one hand, for CJSJ the creation of cost-effective BUs has been identified as a promising solution due to numerous underutilized assets, namely undeveloped land and property that present opportunities for optimization to generate some financial gain. *Figure 3* shows CJSJ’s current positioning of its social and financial business units and the proposed shift.

On the other hand, a transformation in managerial processes and approaches has been identified as a fundamental factor largely determining the success of the new BUs implementation and an overall improvement in the organization’s performance and efficiency.

As such, this report aims to explore how the financial sustainability of CJSJ might be increased and what organizational shifts are required for its successful implementation. To achieve this – after briefly providing the methodology used – it will first investigate how CJSJ’s organizational

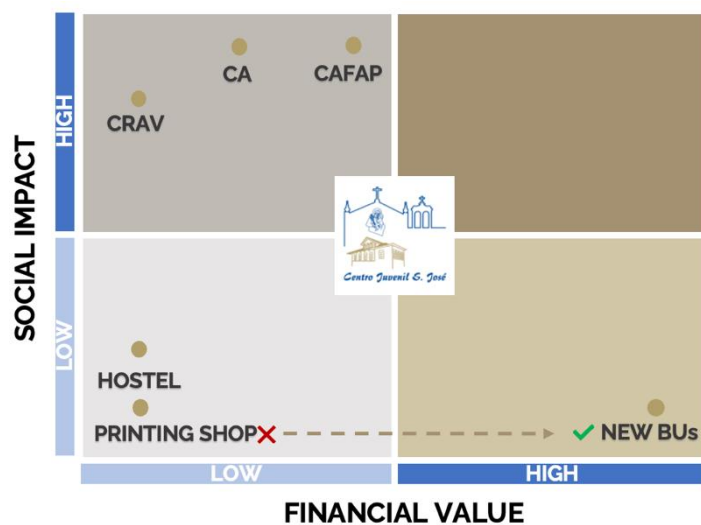


Figure 3

practices can be enhanced to support sustainable growth. Thereafter, it will provide two business concepts as promising business unit ideas for CJSJ. The financial impact of the latter will be analyzed next. Lastly, it will offer some recommendations and an overall conclusion.

1.6 Methodology

This report has used primary qualitative and secondary qualitative and quantitative data. For the first contextual part of this piece, various informal interviews as well as personal and written conversations took place with staff from CJSJ. Secondary data was retrieved from CJSJ's website and internal documents that were shared. This enabled the group to understand the context and current state of the organization and thus lead to the scope definition of this project.

The individual reports of this work project represent a literature review as well as primary data gathered from interviews that have been supported by various authors and strategic frameworks.

Interviews: a number semi-structured of informal interviews and written conversations were conducted with CJSJ staff, management, and board.

Benchmarking: A systematic tool used to examine the closest competitors in the market and identify gaps that could be targeted to achieve a competitive advantage. It allowed to investigate the Padel and Parking industry overall.

STP Framework: Every marketing strategy is based on segmentation, targeting and positioning. A company discovers different needs and consumer groups in the market, targets those it excels at satisfying, and then positions its offering so that the target group recognizes its distinctive offerings and images (Kotler and Keller 2016).

SWOT Analysis: A strategic planning framework utilized to analyze the internal strengths and weaknesses as well as the external opportunities of the business concepts presented.

Marketing Mix (4 P's): A model used to define the four key elements (product, price, place, and promotion) of a marketing strategy. The model also helps to translate the marketing strategy into marketing tactics so that a company can move directly to specific actions and implement the strategy efficiently.

Break-Even-Analysis: Break-even analysis is used to calculate the break-even point of a new product, company, or division. It is used to determine the point in time from which a business generates a profit.

Internal Rate on Return (IRR): The internal rate of return is the effective rate of return on investment, meaning the discount rate at which the net present value is zero.

Organizational Mapping: Analyzes cross dependencies between structural elements of the organization performed in order to foster synergy.

Feasibility, viability, and sustainability assessment: An adopted tool developed for the project evaluation.

2 ORGANIZATIONAL RESTRUCTURING

2.1 How can CJSJ's organizational practices be improved in order to support sustainable growth?

This chapter seeks to assess the general operations and challenges of CJSJ and to offer frameworks and methods for efficiency increase and problem prevention. In order to accomplish this organizational charts, worker-to-beneficiary ratios, and feasibility, viability, and sustainability assessment were designed. Moreover, stakeholder interviews, previous assessments, and professional literature analyzes were conducted and recommendations regarding governance and partnership management were created.

2.1.1 Resource allocation at the organization, its flaws, and optimization.

Throughout its 107-year history, the CJSJ team has been committed to welcoming and integrating children and young people who lack essential family support or are at risk of social exclusion. The organization is now undergoing transition because of modifications to partnership agreements and alterations to governmental foster care guidelines. CA has been a primary unit for decades, but now it is becoming clear that both its impact and financing have been significantly declining. Therefore, the team is looking for innovative, financially viable solutions to continue creating opportunities and promote family integration, that would correspond to the present needs of children and youth, including those who have disabilities. Although the impact assessment demonstrated that the organization has been carrying out its mission effectively, it is becoming increasingly difficult to sustain current operations.

As of November 2022, the CJSJ team is planning to open three new social units (Academia do Brincar (AB), Gabinete de Mediação Familiar (GMF), and Centro de Formação Profissional (CF) and respond to the needs of another 200 refugees (Projecto Ágora (PA)). The fundamental reason for considering these extensions is the apprehension that the existing funds will be significantly reduced in the future year. Therefore, to prevent the suspension of current

activities, the management decided to apply for additional funding and was compelled to create more initiatives. Additionally, there is a notion that only part of the funds the organization applied for will be actually allocated to CJSJ.

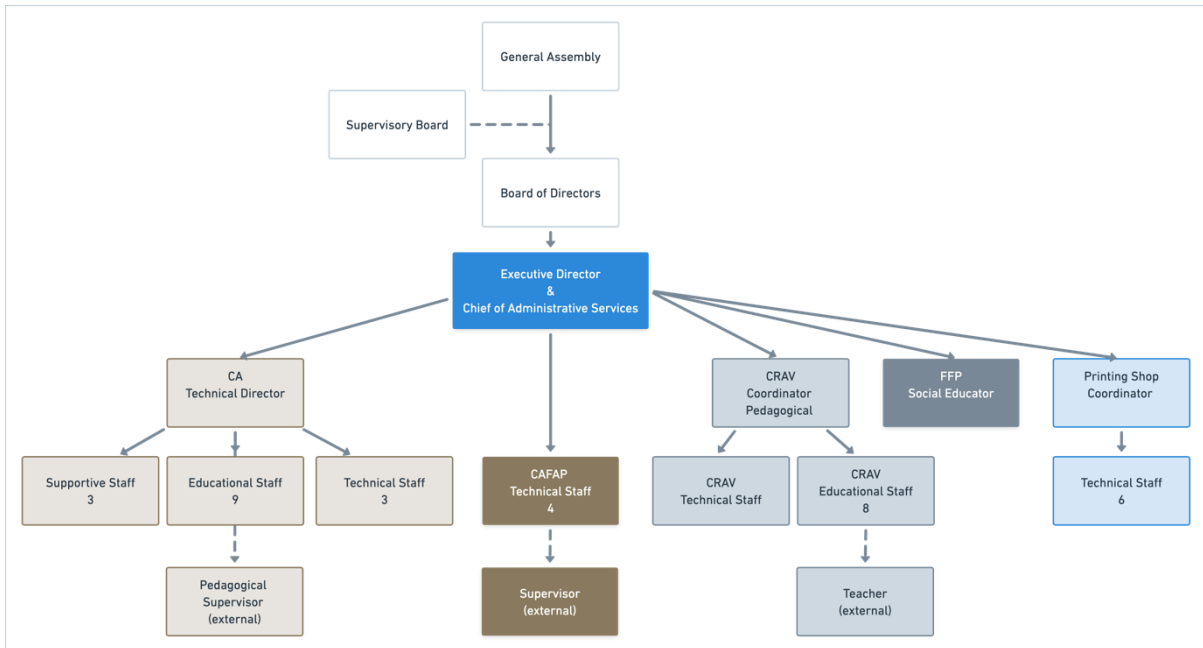
However, before beginning the expansion, it is important to take into account a number of factors, such as a current capabilities evaluation, product-market fit assessment, an alignment of new services with core expertise, etc. (Panel n.d.) .

These essential prerequisites were not analyzed and met in the case of CJSJ, which might potentially make the organization even more financially vulnerable. Furthermore, struggling to maintain ongoing projects, the foundation starts to deviate from its mission and is ready to incorporate considerable changes that are not aligned with the objectives. Although the project of the psychosocial monitoring of migrants in Guimarães is only set to be launched, the team is already anticipating transforming it and the hostel (where refugees are hosted at the moment) into the SU under the scope of disabilities (Centro de atividades de capacitacao e inclusao and Residential nursing home for people with disabilities). This suggests that projects aiming to support refugees are only short-term solutions undertaken to secure funds.

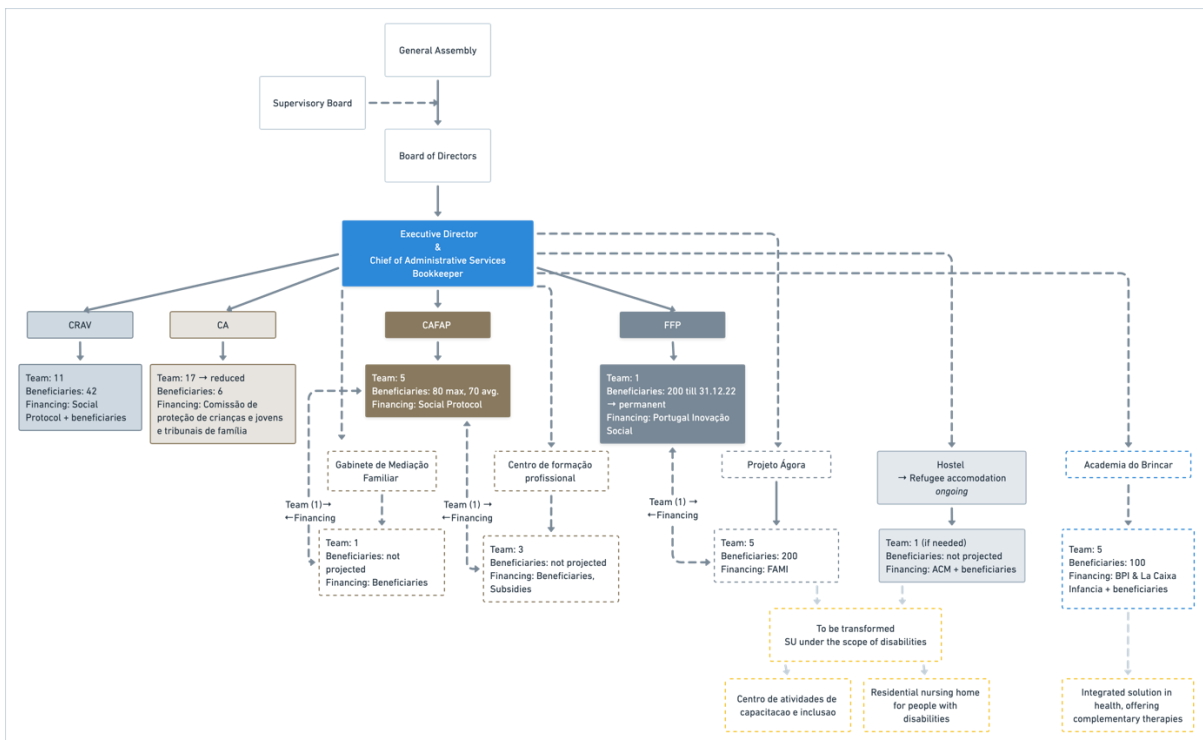
Moreover, the reliance on grant giving implies that managers must devote a significant amount of time to grant applications. Managers' roles are to create a network of support and diagnose the root cause of an employee's behavior. The shift of managerial attention from evaluating the performance of employees and supporting the well-being of their team (Kropp, Cambon, and Clark 2021) to grant writing and reporting poses the danger of a further decrease in team satisfaction, which as the previous analysis (NJC 2022) and recently conducted interviews showed is already at risk.

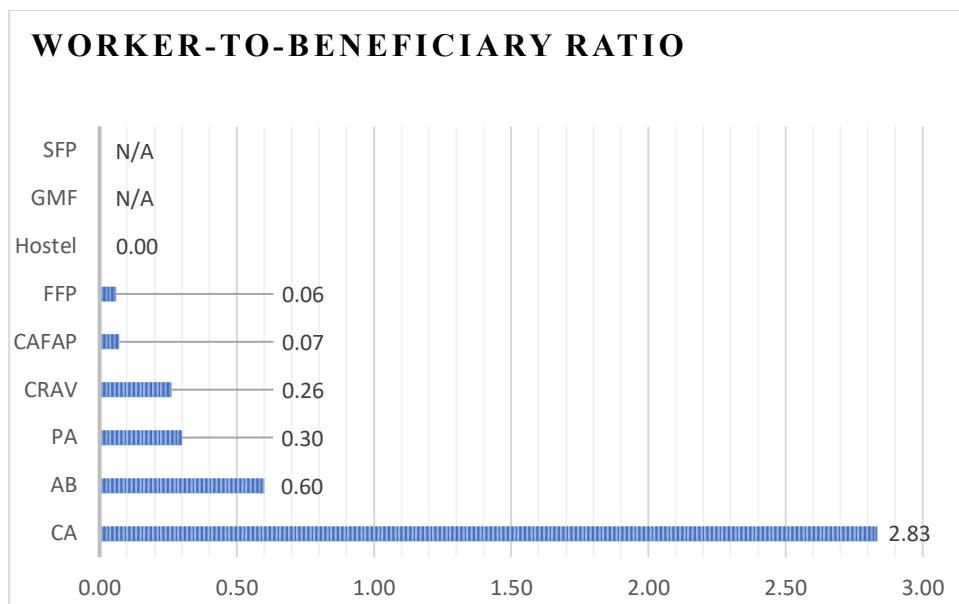
The following analysis was conducted to spot potential hazards and offer management a tool to view the big picture now and in the future so that they can make optimal decisions together with the board.

PRESENT-DAY ORGANIZATIONAL CHART



PROJECTED ORGANIZATIONAL CHART FOR 2023





2.1.1.1 Assessment of the workload and work satisfaction

Organizational charts demonstrate an evident lack of managerial or administrative roles in the units. Currently, the only programs with designated directors or coordinators are CA and CRAV. The rest of the departments are under the supervision of the executive director and chief of administrative services. The opening of four more units is projected for the following year, but none of them is expected to have a process coordinator or any other equivalent position. Moreover, the executive director is anticipated to take on a part-time role as a CFP’s training manager. Therefore, the expansion of the administrative team is essential for the organization’s performance. To avoid efficiency loss, it is essential to appoint directors to oversee one or more projects, or, at the very least, to designate assistants for top management.

Furthermore, the calculation of the worker-to-beneficiary ratio revealed a significant imbalance in the workload. And the situation with FFP and CAFAP, where there are around 17 and 70 beneficiaries for every 1 and 5 employees, respectively, is especially alarming. The effort required to assist over 70 families registered for the sessions monthly has already led to low worker satisfaction at CAFAP, prior analyzes revealed (NJC 2022). Additionally, it is evident

from the organizational chart that team members from the FFP and CAFAP, among others, are about to be allocated to the new projects. Given that, a significant increase in the workload for a number of employees is anticipated.

Moreover, because the potential number of customers for GMF and CFP is not projected, there is a high risk that the team will face uncertainty regarding their expected roles and feel a threat of having unrealistic KPIs. This can lead to a decrease in employees' emotional security as the salary increase depends on performance.

The management acknowledges possible risks and has been putting effort into improving team members' work satisfaction. Therefore, in 2022 the initiative "Por Um Ambiente De Trabalho Saudvel", which aims to safeguard the well-being of the CJSJ personnel, was started. The research demonstrated that the most significant concerns are around job security, cognitive demands, burnout rate, and horizontal trust. Activities carried out by the managers were reviewed and supporting actions were offered in order to assist management's efforts.

Burnout level was shown to be most strongly influenced by the danger of systemic imbalances between work demands and job resources in the organization. Therefore, employee mental health and well-being should not only be considered but also be recognized as a strategic priority. In order to enable that, the definition of clear, time-bound measurable goals and a standardized measure of burnout should be both included in the well-being project and given equal importance to other key performance metrics (financial metrics, safety/quality, employee turnover, and beneficiary satisfaction) (McKinsey Health Institute 2022). For that, a range of scales, such as the Burnout Assessment Tool (BAT), The Utrecht Burn-Out Scale (UBOS-A), and the Oldenburg Burnout Inventory (OLBI) can be used.

Following are a few instruments used for reducing burnout cases at the workplace.

1. Actively mitigating an excessive workload.

The worker-to-beneficiary ratio can be used further as one of the methods to assess the team's workload. Considering that the optimal ratio depends on the nature of work, it varies for different units. Therefore, it is recommended to discuss the problem with each of the teams and identify an optimal number for every department. When the workload reaches the predetermined limit, new hiring may be necessary.

2. Implementing mental health breaks.

It is advised to emphasize the importance of short breaks throughout the day during which the team can recover mentally and emotionally when needed. Employees should be encouraged to take these breaks as they see fit during the day, especially given the sometimes stressful nature of the work (Kurter, 2021).

3. Permitting mental health or stress leaves.

While a mental health day is currently a rather new practice, and oftentimes does not count as an official reason for the sick leave, the management is advised to consider ways of adopting such procedure. The employee should be urged to take the break needed to recover mental health, especially in circumstances where the assessment revealed a high burnout ratio. Also, it is important to remind the team about the vital role of vacations in sustaining their well-being.

4. Providing opportunities for open and transparent two-way communication.

Empowering the team to provide open feedback, enables learning the true causes behind the burned out, and demonstrates that their opinion and concerns are valued. Beyond that, employees get a chance to suggest ideas that might benefit the entire organization. Digital tools that allow submitting feedback anonymously and easily, for example, getvetter.com, freesuggestionbox.com, surveymonkey.com, incognea.to can be utilized for this purpose (Bell 2020).

5. Fostering an error culture.

In some cases, employees experience burnout because they feel that the work has become monotonous, repetitive, and routine. Emphasizing the role of errors on the road to development is vital for encouraging learning and innovation. Creating positive error culture encourages the team to pursue new projects and ideas that truly excite them. Celebrating mistakes in the pursuit of higher goals promotes learning and growth.

2.1.1.2 Onboarding strategy development

Given that the company anticipates making a substantial number of new hires, it is advisable to give priority to reviewing and improving the onboarding procedure. The first 45 days of employment account for up to 20% of staff turnover, but most enterprises only pay attention to the first week of onboarding (Versai 2021). Employees joining the organization will be more likely to choose to stay after the probationary term if the hiring process is thoughtfully designed, individualized, and motivating.

Therefore, the following steps are recommended.

1. Assessment of the current onboarding process, collection of feedback from current team members, and development of KPIs.

Although 55% of firms claim that they do not assess the performance of onboarding initiatives (Gilbert 2022), the creation of concrete KPIs is crucial for ongoing progress. Current workers are the best source for suggestions and ideas for change since they have personally faced possible problems.

2. Design of an onboarding framework.

It's important to distinguish between orientation and onboarding. The former is a thorough procedure that can take up to 12 months, whilst the latter is more linked to paperwork and other mundane activities (Maurer, n.d.). Milestones like 30, 60, 90, and 120 days on the job — and

up to one year from organizational entry — can be used to evaluate employee growth (Bauer 2010). It is advised to ensure that the following steps are included: preboarding; preparation for the new role; building a sense of connection to the manager, team, and organization; understanding specifics of the role and establishing personal work routines; deepening the engagement and fast-tracking productivity; maintaining engagement and reaching full productivity (Mulcahy 2020).

3. Creation of a career path for each new hire.

A career path is a promotion plan that includes both present and long-term goals. It illustrates the path that staff follows from an entry-level position to succeeding responsibilities to reach the final goal (Strikwerda 2022). According to research, 78% of employees said they would continue to work with their current employer longer if they were shown a career path during the onboarding process (Mercer 2017). Therefore, it is crucial to make sure that both current and new team members understand how they can continue to improve professionally and personally while working for the company.

4. Establishing buddy or mentorship support.

Giving a recruit a mentor or a buddy during the onboarding improves the new hire's performance (Sapling HR, 2021). The tasks of this position include introducing team members and other employees, discussing unwritten guidelines and regulations, and replying to day-to-day questions and clarifications.

Given that CJSJ cannot compensate for extremely psychologically demanding work by offering high remuneration, distinctive HR practices and a unique workplace culture might be alternative ways to promote the organization in the job market.

2.1.1.3 Assessment of project forecasting

It was found out that currently the organization lack estimates of the potential number of beneficiaries for several projects and is prone to launching new units rather intuitively, relying

on the certifications obtained or on the financing prospects. That strategy carries several potential risks: a threat of entering the non-profit starvation cycle; over-allocation of scarce resources to non-effective processes and their under-allocation to strategically important ones; inconsistency in the organization's activities, and failure to cease programs that consume major resources and don't deliver outcomes. A lack of project forecasting can also result in constraints being created when a large request volume exceeds a process's capability. On the other hand, there is a chance of misidentifying the product-market fit, which might result in a significantly low number of customers. In order to help the organization to avoid this risk, adopted feasibility, viability, and sustainability assessment was created.

Before the new project is considered and planned, the management is advised to objectively answer the questions below and critically assess each point.

1. Strategic criteria of the project.

Is the evaluated project aligned with the organization's mission and objectives? Does it demonstrate and express CJSJ's values? Would it benefit the organization's target audience? Does it help to reach the organization's goals set for the next period?

Oftentimes non-profit organizations tend to be inconsistent in their programs and results, being misled by the best of intentions to support multiple underserved groups and tackle a number of societal programs. However, this might result in the dispersion of activities, a lack of clarity about areas of competence, and challenges in defining and effectively pursuing strategic goals. Moreover, such inconsistency can make it difficult to document impact and focus on empirical best practices, which limits efficiency (Unite for sight n.d.).

On the other hand, focusing on a well-defined concrete problem helps stakeholders to avoid drifting from the mission, demonstrates consistent investments towards the development of a

sustainable value and supports in building a reputation of an expert in a defined market. (Brian 2001)

2. Administrative and technical feasibility.

Is there a managerial capacity to meet the program goals? Does the team have experience with similar programs? Is there a clear understanding of the area and competencies required to set criteria for evaluating the impact?

3. Financial feasibility.

Will the profit from the project prevail over the expenses? Will it contribute to the funding of core functions? Is there a risk that it will take money and resources from other projects? What is the worst-case financial scenario? If the most severe outcome prevails, would the resources lost be less significant than the potential gain?

4. Market feasibility.

Does CJSJ have an appropriately strong position in the project's market? What is the organization's relationship with other market actors? Is there a proven demand for the project's services? (Volchok 2014) What is the projected number of beneficiaries/customers in worst-case, average, and best-case scenarios?

5. Viability assessment.

Which project elements are weak from the perspective of a business case? Are the cost and schedule targets competitive and achievable? Are the project objectives clear? What are the key risks from financial, reputational, and organizational perspectives? What activities need to be completed to reduce risks? (IPA 2022)

6. Sustainability of the project.

Is it sustainable in the long run? Will it continue contributing to the organization's financial sustainability without the allocation of additional resources or further effort to receive grants?

Is the project strong enough to keep in the portfolio?

In order to break a cycle of dependence on outside financing, the organization should prioritize projects that will become not-for-profit (instead of non-profit) in the foreseeable future.

The feasibility, viability, and sustainability assessment can be built into the pre-campaign planning, and, if required, become a well-argued fundament for the funding application. If it is decided to undertake the project, this evaluation can also be a key step in determining the most viable route of the implementation and help to define the logistics for achieving desirable outcomes. Therefore, it is recommended to provide enough time to complete the study and leverage its results for the fundraising strategy (Aly Sterling Philanthropy 2017).

2.1.2 Governance and partnership management

2.1.2.1 Governance

The organization is governed and supervised by the board of directors whose approval is required for all financial operations over €5,000, recruiting and firing procedures, new project launch and closure, and other operational activities. The board sees these measures as important and perceives them rather as a supportive function.

At the same time, the administration does not always have the resources to make decisions in a timely manner, putting them off until the monthly meetings. As a result, processes' efficiency and responsiveness to the change are stifled. Therefore, a need for more agile decision-making on a daily basis and higher autonomy of management were identified. Since a new administration will take office in January 2023, it may be important to rethink the top decision-making model for improved flexibility and adaptability.

The research on non-profit governance revealed that board members are often uncertain of their roles and responsibilities. This lack of clarity often leads to disengagement, micro-management, failure to translate their experience into effective oversight, etc. (Ryan, Chait, and Taylor 2018). The overall role of the board is to ensure that the organization is accomplishing its mission effectively. While oftentimes that is rather difficult to identify due to the absence of evident market signals, answering the following questions might help to provide required critical oversight.

1. Are the organization's projects consistent? Is the funding it receives in line with the goals?
2. Are the sources and uses of funds appropriately matched? Is there an excessive investment of resources in subsidiary activities?
3. Is the organization sustainable? Are the financial and strategic plans integrated?

Providing new board members an overview of their responsibilities, clear and specific definition, measures, and indicators associated with their particular role can both support their onboarding and help avoid the issues mentioned above (Herzlinger 1994).

Moreover, taking into account that the current governance model stifles the ability of the executive director to effectively oversee daily operations and finance, it is advised to clearly define what changes to the current regulations will allow avoiding dysfunction and potential liability issues (Carter 2019).

2.1.2.2 Partnership Management

Presently CJSJ has a few partnerships that allow the organization to save costs (clinics, pharmacies, opticians). The executive director and the heads of the social units are working or building relationships with the partners and establishing contacts with external entities, there's no relationship manager in the team.

At the moment, the organization is struggling to get volunteers for marketing and branding efforts, either they hire a marketing professional or get sponsorship. At the same time, there is a concern regarding poor visibility and recognition among the community and a necessity to establish contact with possible donors (NJC 2022).

There is evidence that familiarity with the NGO contributes positively to the intentions to donate money and time (Arminda, Rodrigues and Gouveia 2015).

Moreover, the brand reflects the perception of the organization's multiple stakeholders, including not just the donors and supporters but also those it seeks to influence, assist, or reach. Strong branding is essential for entities aiming to establish long-term partnerships, attract additional funding sources, and establish a presence in the industry. A good brand doesn't only build trust in a project, it is also a catalyst in attracting stakeholders (Kylander and Stone 2012).

Therefore, it is believed that increasing the organization's visibility will boost CJSJ's chances to attract new hires, volunteers, partners, and sponsors. Which will also help to reduce expenses in the future. Considering that organization's management is highly interested in decreasing the expenses and attracting new sponsors, it is advised to concentrate efforts on finding a strong pro-bono partner that can enable the organization to develop a consistent and sustainable brand image and marketing strategy.

Therefore, it is advised to allot enough time and resources to both organizing and maintaining this partnership in order to discover possible pro-bono partners and build a long-lasting relationship with them (Ho 2013). The actions that CJSJ is recommended to take are listed below.

1. Assign a team member to oversee communication, collect data on the organization and procedures, and be accessible for partner queries and clarifications.

2. Build a realistic timeline that reflects how long it takes to coordinate a collaborative project.
3. Define clear and tangible goals and establish expectations and project-related vision.
4. Prepare an introduction about the organization, a comprehensive write-up on the points mentioned previously, and a technical task.
5. Identify several pro-bono resources or companies that are seen as prospective partners. For this not only local but international platforms can be utilized, namely taprootfoundation.org/, catchafire.org/, capacitycommons.org/, etc.
6. Post a pro-bono request or/and contact the companies concisely explaining the matter.
7. Once the partner is found, it is essential to discuss and agree on the roles and responsibilities. Where appropriate these discussions should be formalized, for example, in a memorandum of understanding.
8. It is advised to decide jointly how the project's success will be evaluated. That aspect can involve practical tasks at the beginning of a project to establish a baseline from which to compare outcomes.
9. Prepare other practical issues, such as standard documents and processes, file management systems that can be transferred from specialist to specialist, etc.
10. To ensure that the project does not flounder if an individual contact leaves the firm, a succession plan should be in place.
11. Once the work has started, an effective working relationship should be maintained. For that it is advised to be proactive in reaching out to the partner, communicating regularly, and discussing what is working well and aspects that can be improved.
12. In order to identify growth points for the upcoming project, ongoing and final project evaluations should be performed.

2.1.3 Conclusion

In this chapter five organizational structure-related topics were examined: workload and job satisfaction, onboarding strategy, project forecasting, governance, and partnership management. Based on the findings, it is advised that the organization enhances HR practices, expands managerial roles, reviews governance policies to allow for greater agility, and improves partnership management, establishing a stronger organizational brand and reinforcing its market position. Also, the management is recommended to employ a thorough organizational chart to comprehend all anticipated new units and structural modifications and to assign priority to each one. Additionally, applying standardized burnout measures and the worker-to-beneficiary ratio can support a positive workplace culture.

Given that CJSJ seeks continual progress, it is crucial to stress the value of a healthy work environment and sustainable business growth. This can necessitate a reduction in workload by prioritizing sustainable units and planning fewer projects, as well as investing in onboarding, stakeholder management and marketing efforts.

3 RECOMMENDATIONS & CONCLUSION

3.1 ORGANIZATIONAL SHIFTS RECOMMENDED

The analysis of CJSJ's organizational practices revealed that regular project forecasting should be carried out and HR procedures improved to optimize resource allocation. In order to ensure an adequate workload, it is suggested to continue estimating the staff-to-beneficiary ratio for both current and future projects and include it as a part of project evaluation along with the administrative, technical, financial, and market feasibility assessment. When establishing strategic priorities, project viability and sustainability should also be taken into account.

In efforts to increase teams' satisfaction, it's recommended to regularly assess burnout rates and apply specific measures to mitigate their level. This indicator should be given equal weight to other important performance measures. Moreover, to increase the attractiveness of the workplace, onboarding process improvement is advised.

Furthermore, given that a new board will take office in January 2023, the revision of the top decision-making mechanism is suggested. For this reason, it is suggested to assess current board regulations that restrict the organization's flexibility and offer change proposals prior to the first public meeting. Considering that several more units will be added soon, the expansion of the administrative team might be one of the topics included in the proposals. The hiring of directors to oversee one or more projects, or, at the very least, the hiring of assistants for existing directors, is crucial to prevent a decline in efficiency.

Moreover, the prioritization of stakeholder management is believed to potentially increase the organization's visibility, attracting new hires and donors. Building pro bono ties with socially responsible businesses is advised as a further step in this regard.

3.2 BUSINESS CASE RECOMMENDATIONS

3.2.1 Recommendations for the parking space

The analysis performed made it evident that despite the parking space business model having the potential of giving CJSJ a stream of income with minimum administrative overhead, the investment does not compare favorably to the projected revenue. This specifically refers to the possibility of opening a garage with privately rented parking spaces. The anticipated investment is significant, and future maintenance and insurance expenses will also be required.

CJSJ is recommended not to construct a parking garage with rental parking for the time being since there is a lack of information on the precise demand for privately rented parking spaces.

As seen in *figure 9*, despite the parking space generating positive cashflows after its break even

in year 5, due to low hourly rates, public parking alone does not constitute to outstanding revenues, it only generates small profits. The public parking alone for a time period of ten years would generate around €43,000 in today's money.

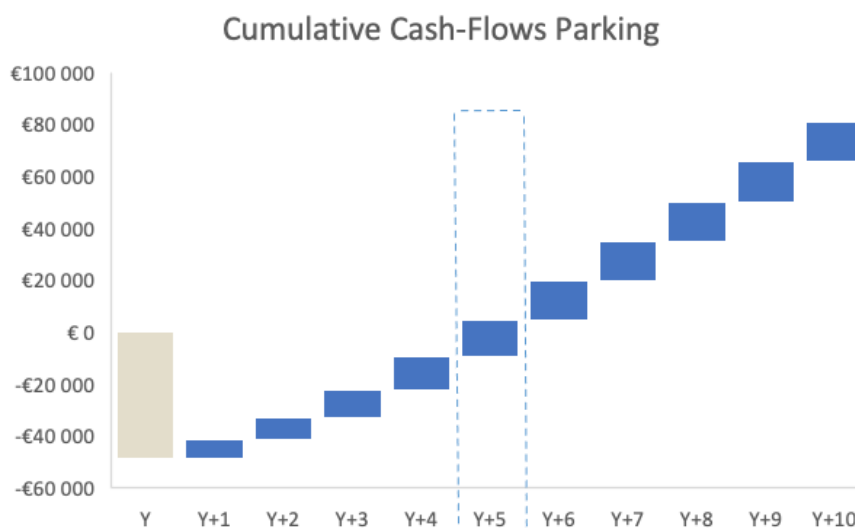


Figure 9 - Cumulative Cash Flows Parking

Therefore, the parking must be built considering the installation of the Padel courts. While the parking space will be free to use for Padel players, other users will be charged with an hourly rate of €0.5 per hour. Additionally, it is advised to adhere to the idea of creating a "green" public parking space and supply three charging stations for e-cars creating an infrastructure for Portugal's growing demand for e-mobility.

Nevertheless, the possibility of providing rental parking in the public parking area should thus be kept open by CJSJ in case demand rises. The operation of those rental parking spaces will then involve less organizational effort and can be offered at a lower price since it won't be within a garage and therefore, CJSJ is not obliged to insure the spaces.

When income from the Padel court has increased over the course of a few years and there is a demonstrable demand, the construction of a garage with permanent parking places may be taken

into consideration.

3.2.2 Recommendations for the Padel club

In principle, a Padel court is a viable new business unit investment for CJSJ, according to the designed business model. Firstly, it is undeniable that Portugal's Padel sports market is expanding and will continue to do so in the future. Secondly, CJSJ's unused land proves to be an ideal outdoor space with a great location to build a Padel club. This would add a competitive advantage against the four main players in Guimarães' Padel market. Thirdly, CJSJ could position itself as a Padel club with more affordable rental court fees without compromising the quality of the facilities and services offered. The fact that it is a hybrid organization, with all its surpluses going directly to support CJSJ's goal, is an important selling feature. As a result, this can also have a favorable effect on the expansion of CJSJ's brand recognition.

The construction of a Padel club could help CJSJ's financial sustainability through two identified scenarios. First, the ownership and operation of a Padel club by CJSJ directly would entail managing the premises and thus having to invest larger human capital to run the club. This scenario would potentially allow for higher profits as it would collect revenues from the primary service, the rental of Padel courts, as well as from secondary services, such as Padel lessons, and the kiosk. Second, the ownership and outsourcing of a Padel club would offer CJSJ a way to receive stable and recurrent flows of income through its monthly rent and arguably less risk as this is passed to the party that operates the club. Nevertheless, the profitability of this business model would most likely be lower.

By analyzing the financial impact that both scenarios would have, it is recommended that CJSJ owns and operates the Padel club as the NPV for operating proved to be significantly higher than renting even for a discount rate twice as big. The analysis made took also into consideration the increased risk in operating versus renting by using appropriate discount rates that would accurately reflect the risk of each option. As seen in the following figure, the breakeven of the

Padel Club's operation would occur in year 4 with increasing cash-flows.

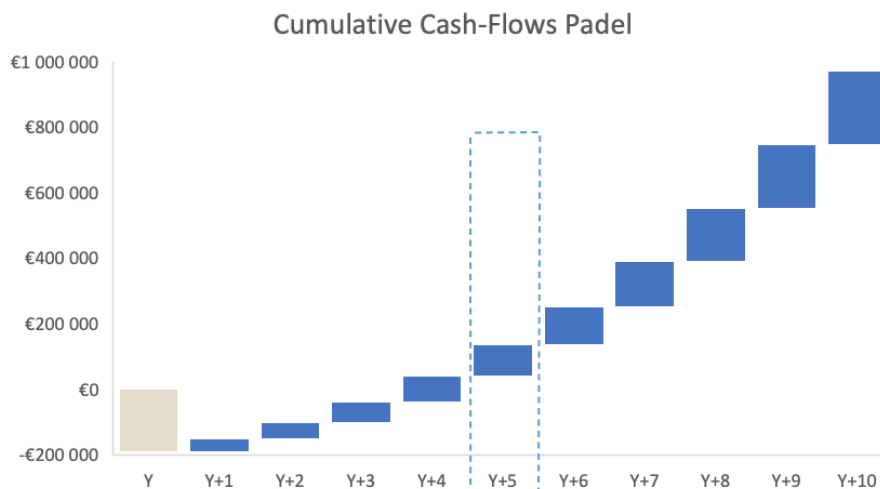


Figure 10 - Cumulative Cash Flows Padel

Therefore, the implementation of a Padel Court shows to be a good investment as a for-profit business unit for CJSJ. Importantly, it can aid the financial sustainability of the organization as it would generate surpluses that can be reinvested in CJSJ's social units.

When considering the two proposed for-profit business units, it has been shown that both, the operation of a Padel Club and the parking are profitable and promising investments. The total added value of the NPV of these two projects add up to roughly €264,000. Even though there is a risk associated with both businesses, both financial plans have been carefully stress-tested for changes in the crucial variables, reassuring profitability in the event that the economy's performance, as well as other variables throughout the years of the project, don't match the assumptions. Hence, the investor can be confident that the results outlined in the financial study will realize with a high probability.

3.3 PROPOSED NEXT STEPS

This section will briefly describe some proposed next steps for the implementation of the presented for-profit business units.

While CJSJ has financial reserves of approximately €800,000 in cash, the organization plans to spend some of this on renovating its facilities. Therefore, CJSJ is recommended to raise debt capital for the implementation of the new business concepts. Since the organization is already in contact with Portuguese banks such as BPI and la Caixa, the CJSJ should take advantage of these partnerships and apply for a loan for 50% of this project. This way, the organization doesn't require to up-front the totality of the investment; and as long as the return rate is higher than the interest rate, the organization is leveraging its investment, hence increasing its rate of return.

For the implementation of the parking lot and Padel courts, CJSJ must first develop an accurate floor plan, including the driveway to be built, and apply it to the City Council of Guimaraes. This not only has something to do with changing the cityscape, but also with the fact that for the entrance and exit an access must first be created to the road, which belongs to the city. In the course of this, CJSJ also needs permission for the installation of signposts on relevant roads within the city. Therefore, before the implementation of the projects, the organization needs a building permit. According to Rodrigues (2022), there are four bureaucratic steps to follow to apply for a building permit in Portugal:

1. A previous information request (pt., “Pedido de Informação Prévia”) at the City Council in Guimaraes must be made. This first phase serves to ensure the feasibility of the construction project. In this request, CJSJ must provide details about the location of the land and the planned construction project. Here, the time between the analysis and the response of the authority will be about 20-30 days.

2. Architecture and specialties project - With the approval of the municipality in the previous step, CJSJ can proceed with the topographic survey and the development of the architectural project. This must also be submitted to the relevant chamber for the approval process. Once the architectural project has been approved, the next step is the “specialized projects” (pt., “projetos

de especialidades”), which are also reviewed by the responsible authority. In case of approval, the projects can be submitted together with the architectural project or within six months from the date of notification of approval.

3. The Workbook (pt., “o Livro de obra”) - When all projects have been approved by the authority, CJSJ can proceed with the actual construction. Now, the organization must hire a contractor who is responsible for the construction work and creation the workbook. This book must contain all information about the construction work, and it is the responsibility of the construction engineer to monitor the proper execution of the project phases.

4. User license - The final step is to obtain a user permit for the new business units from City Hall, and only after this is issued may CJSJ open its new facilities.

After the implementation of the steps listed above, the organization is advised to proceed with the application for the loan and developing a plan of construction.

3.4 OVERALL CONCLUSION

In conclusion, the implementation of the two business units, a Padel club owned and operated by CJSJ and a parking space, show to be a promising way to improve the organization's financial sustainability. As seen in the figure below, their operation would positively impact CJSJ’s financials as they would provoke a rise in the organization’s EBITDA over time.

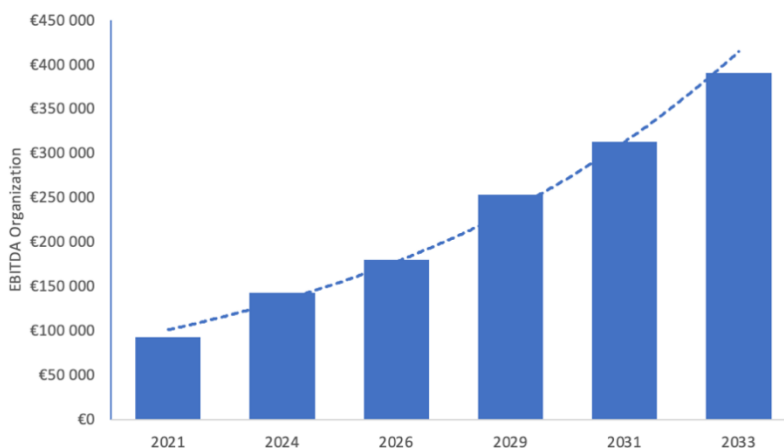


Figure 11 - Expected EBITDA of the Organization

This would, in turn, aid to increase CJSJ's overall financial sustainability. It would allow the EBITDA that is generated by the for-profit business units to be inserted into the social units and thus, reduce the need for state funding. Figure 12 portrays the impact that these projects would have on the organization's financial sustainability, *caeteris paribus*; estimations show it would increase 120%.

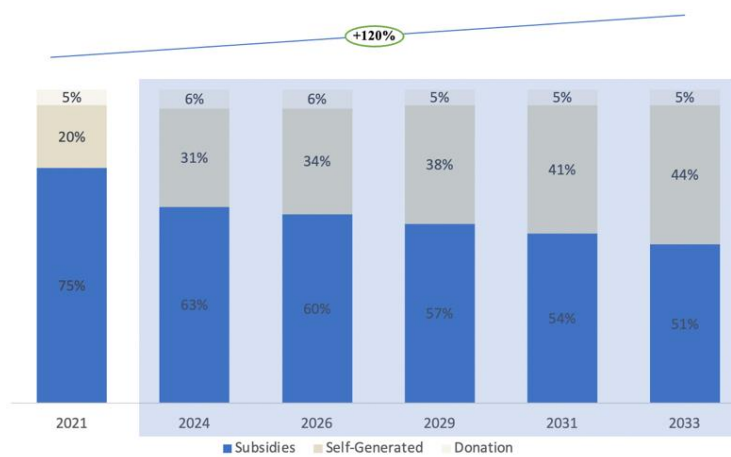


Figure 12 - Organization's expected income source

Hence, it can be seen how the self-generated income from the Padel Club and parking space could help reduce the dependency on donations and subsidies and thus aid CJSJ to become a well-balanced, financially sustainable, hybrid organization.

Importantly, for the successful implementation and sustainable operation of these business units, this project highlights the need for CJSJ to reassess methods of determining viability of new projects, modify organizational regulations to allow for greater agility, and enhance stakeholder management.

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xAnMg4ILhCABBDHARCvARDL.](https://www.google.com/search?q=life+padel+ovs&rlz=1C5CHFA_enCH951CH951&oq=life+padel+ovs+&aqs=chrome..69i57j69i59l3.2569j0j7&sourceid=chrome&ie=UTF-8#lrd=0xd24efdb4ea706a3:0x90122301c0d047031)

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UTF-8#lrd=0xd24efdb4ea706a3:0x90122301c0d047031](https://www.google.com/search?q=life+padel+ovs&rlz=1C5CHFA_enCH951CH951&oq=life+padel+ovs+&aqs=chrome..69i57j69i59l3.2569j0j7&sourceid=chrome&ie=UTF-8#lrd=0xd24efdb4ea706a3:0x90122301c0d047031)

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wyAg&ved=0ahUKEwi-
5e6BotH7AhWUXqQEhb0_DIkQ4dUDCA8&uact=5&oq=top-
padel+guimaraes&gs_lcp=Cgxnd3Mtd2l6.](https://www.google.com/search?q=top-padel+guimaraes&rlz=1C5CHFA_enCH951CH951&sxsrf=ALiCzsaEItWesq23Iopti7zCQsDy387uw%3A1669651897240&ei=ud2EY_6kDpS9kdUPvf-wyAg&ved=0ahUKEwi-5e6BotH7AhWUXqQEhb0_DIkQ4dUDCA8&uact=5&oq=top-padel+guimaraes&gs_lcp=Cgxnd3Mtd2l6)

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5 APPENDICES

5.1 Appendix 1

Source: <https://www.guimaraesdigital.pt/index.php/informacao/sociedade/55693-parque-de-camoes-entra-em-funcionamento-apos-cerimonia-de-inauguracao-este-sabado>

5.3 Appendix 3



Source: <https://earth.google.com/web/@41.43874074,-8.28829752,201.33734252a,601.46032582d,35y,0h,0t,0r>

5.4 Appendix 4



Source:

<https://earth.google.com/web/search/R%2e+Dr%2e+Raúl+Alves+da+Cunha/@41.4388008,-8.28698875,211.66658437a,733.6803253d,35y,115.55263392h,59.99792606t,360r/data=CigiJgokCXJchl2UuERAEW8pNv7xtkRAGTwb4jKAiiDAITBr1jMHliDA>

5.5 Appendix 5



Source: <https://specificationonline.co.uk/articles/2018-05-23/grass-concrete-ltd/sustainable-grass-paving>

5.6 Appendix 6



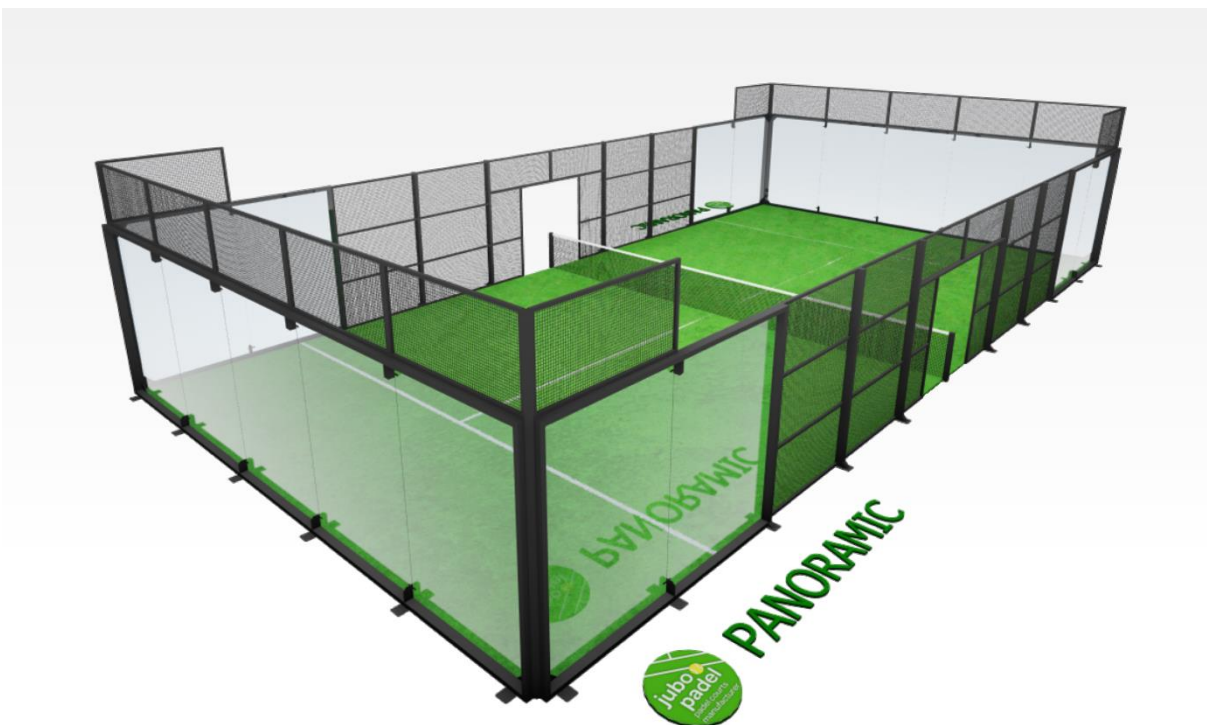
Source: <https://www.archdaily.com.br/br/947831/parque-e-estacionamento-da-caldeiroa-pitagoras-group>

5.7 Appendix 7



Source: [Google Images](#)

5.8 Appendix 8



Source: Jubo Padel <https://www.jubopadel.com/configurator/>

5.9 Appendix 9



The current state of the barn on CJSJ's unused land taken by the team in October 2022.

5.10 Appendix 10



5.11 Appendix 11

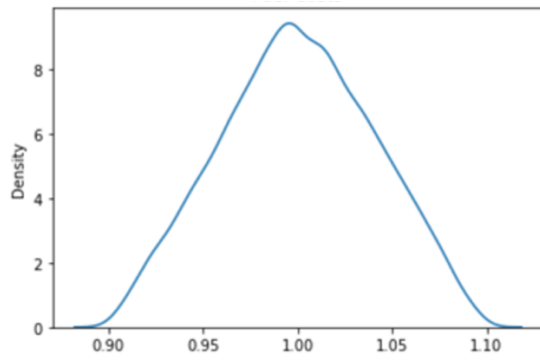


Figure 13 -Padel Growth Distribuiton

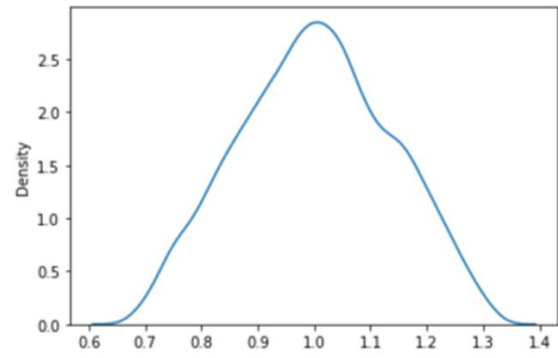


Figure 14 - Occupation Rate Distribuiton

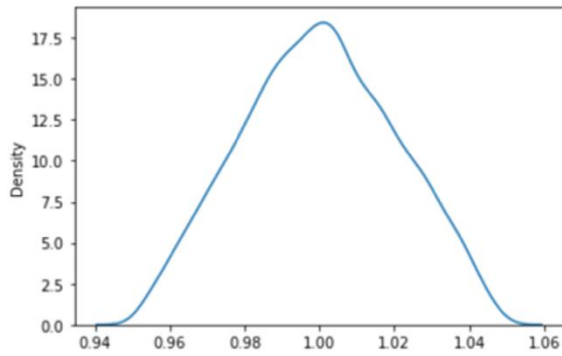


Figure 15 – Price Distribuiton

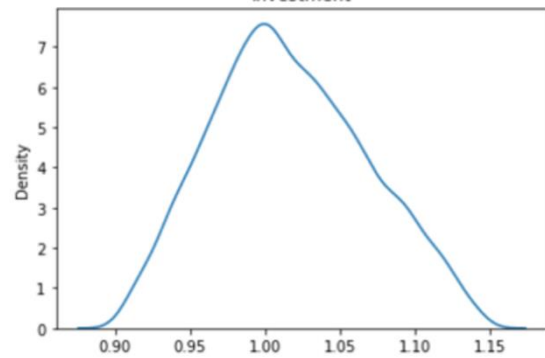


Figure 16 – Investment Distribuiton