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BRIDGING THE MARKET GAP IN DISABILITY CARE:
A BENCHMARK-BASED BUSINESS MODEL

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Abstract

Comunidade Vida e Paz has identified a critical and urgent gap in care for individuals experiencing social exclusion, often triggered by disabilities, homelessness or substance abuse issues. CAPDM's project (*Centro de Apoio a Pessoas com Deficiência Moderada*) arises as the solution to restore hope and dignity for individuals living with such significant and deeply entrenched challenges. Hence, this comprehensive and benchmark-based study proposes a financially sustainable business model for a center that integrates residential care, clinical services, and daily activities. From vision to reality, pathways to brighter horizons are built with this project to ensure impactful and lasting change.

Keywords

Agreement, Benchmark, Business Plan, Clinical Services, Daily Activities, Development, Disability, Financial Analysis, Financing Plan, Homelessness, Hospitality, Implementation, Partnerships, Pioneering, Risk Analysis, Roadmap, Social Impact, Social Security

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List of Abbreviations

CACI: *Centro de Atividades e Capacitação para a Inclusão*

CAPDM: *Centro de Apoio a Pessoas com Incapacidade/Deficiência Moderada*

CAPEX: *Capital Expenditures*

CCSIM: *Cuidados Continuados Integrados de Saúde Mental*

CVPaz: *Comunidade Vida e Paz*

IPSS: *Instituições Particulares de Solidariedade Social*

ISS: *Instituto de Segurança Social*

KPIs: *Key Performance Indicators*

LR: *Lar Residencial*

OPEX: *Operational Expenditures*

PRR: *Plano de Recuperação e Resiliência*

QES: *Quinta do Espírito Santo*

SS: *Social Security*

TAP: *Permanent Monitoring & Management Technician*

0. Introduction

Disability, whether physical or mental, together with homelessness, represents a significant barrier hindering social inclusion. Although several programs already address homelessness and disability, *Comunidade Vida e Paz* (CVPaz) identified a critical gap in care services for individuals with moderate disability, mental or physical, who cannot live autonomously after completing their rehabilitation programs. As a response for this organizational challenge, CVPaz intends to develop a support center for disabled individuals with limited autonomy – CAPDM (*Centro de Apoio a Pessoas com Deficiência Moderada*) – that provides high-quality care and addresses the complex needs of this minority. The challenge this study intends to address is how to create a financially sustainable business model that provides residential care, clinical services and daily activities by following the best practices of the sector to promote well-being, independence (as much as possible), and societal integration of disabled individuals.

This research aims to determine the characteristics and resources required for a future center that will support CVPaz in maximizing its social impact and value for core beneficiaries while minimizing costs. Thus, this study involves an extensive data collection effort through a benchmark analysis of current solutions, both at a national and an international level. Interviews and qualitative research were conducted to gather insights on current service outcomes, infrastructure requirements, operational processes, and cost drivers.

The final output comprises the recommended operating model of the center, the outline of relevant financing solutions and the design of the optimal Social Security (SS) agreement. Moreover, an action plan comprising implementation strategies and necessary resources was designed along with the development of relevant Key Performance Indicators (KPIs). The ultimate objective is to inform the design of a center that can help tackle the organizational challenge while optimally aligning with CVPaz's social mission and cost-efficiency goals.

1. Exploring Comunidade Vida e Paz and Addressing the Problem

Who are the beneficiaries of Comunidade Vida e Paz?

1.1. Homelessness Context in Portugal

In Portugal, a person in a homeless situation is someone who, regardless of their nationality, racial or ethnic origin, religion, age, sex, sexual orientation, socioeconomic condition, and physical and mental health condition, is either without a roof (living in public spaces, accommodated in emergency shelters, or with whereabouts in precarious locations) or without a home (residing in a temporary facility that provides accommodation to people who do not have access to permanent housing and promotes their reintegration) (ENIPSSA 2023). According to the most recent official data, **10,773 individuals were living in a homeless situation in 2022 in Portugal**, 5,975 were without a home, while the remaining without a roof (ENIPSSA 2022). Given the numbers reported by the 273 municipalities that participated in the data collection from December 31st 2021 to December 31st 2022, there was a 19% increase in the number of people in a homeless situation in the mainland territory. Moreover, considering the current context of the Portuguese economy, a new type of homelessness in Portugal has emerged from the increase in housing prices and inflation: socially integrated people who are now being pushed into exclusion. Given this trend, 1,099 couples were identified in a homelessness situation (Agência Lusa 2024). The 2022 Annual Report of *Estratégia Nacional Para a Integração das Pessoas em Situação Sem-Abrigo* (ENIPSSA) states that Lisboa and Porto are the most affected by the homelessness issue, concentrating the largest number of recorded cases (ENIPSSA 2022).

As the issue continues to grow, the ENIPSSA 2025-2030 was approved by the previous Government and focuses on the design of prevention actions and the creation of a risk situation alert system. The measures encompass, for example, an intervention with case managers at the local level and the increase of housing first solutions – prioritizes providing stable, permanent

housing as the initial step, rather than the final objective, being supported by policies and practices that ensure individuals experiencing homelessness, or at risk of it, can secure ordinary housing. (Housing First Europe n.d.) – and shared apartments. With a problem that impacts needs as fundamental as those at the base of the Maslow’s pyramid (**Appendix I**) – such as shelter, food, and sleep (Jorge 2022) – and extends to critical needs in the realms of safety, security, love, belonging, and even self-esteem (McLeod 2024), these people are dependent on society’s help and good will to guarantee their basic human rights. Hence, a coordinated effort from multiple institutions is a must to mend their situation.

These organizations, often working in partnership with government bodies and local authorities, have a strong social mission – a cause that benefits society, the economy and/or the environment in various ways (Wharton School of the University of Pennsylvania 2019) – which must start from the overall vision and values of the enterprise (Kamono 2023). The organizations operating in the previous described environment have the social mission of helping homeless people to recover their dignity and (re)build their life, gaining autonomy. To achieve this social mission, specialized care and comprehensive support services are provided, ranging from immediate housing solutions to healthcare and social reintegration.

1.2. Organizational Landscape Tackling Homelessness

Such coordinated response to the homelessness issue has emerged through several Non-Governmental Organizations (NGOs) and *Instituições Particulares de Solidariedade Social* (IPSS). Having dedicated themselves to addressing the issue, such organizations either focus directly on homeless individuals or include them within a broader scope of vulnerable populations. This subchapter characterizes the **landscape in which these organizations operate**, showing their crucial role in the support system for addressing homelessness. Given the rising number of individuals in need, the expansion of institutions dedicated to this cause is not only justified but absolutely necessary. This growth is not solely in numbers, but also in the

increasing importance and relevance of these organizations.

Hence, **11 institutions** supporting homeless individuals were studied through the collection of key information from the websites and the Annual Reports and Accounts available (**Appendix 2 to Appendix 6**). To develop a comprehensive view of their positioning and contributions within the homelessness support landscape, 5 key areas were covered: Services and Activities, Focus of Intervention, Impact, Human Resources, and Financials. Firstly, under Services and Activities, 21 service offerings were examined and divided into 3 main areas: First-line Intervention, Treatment & Rehabilitation, and Reintegration; determining whether each organization offered these services. In Focus of Intervention, 12 key social issues were reviewed, such as homelessness, disabilities, and substance abuse, identifying the range of problems each organization addresses. Impact relates to the reach and effectiveness of each organization through geographical coverage, the number of people and homeless individuals supported, and food services provided. Under Human Resources, volunteer numbers, hours, and staff ratios were evaluated to assess operational capacity. Finally, Financials comprise an analysis on revenue sources, personnel expenses, and growth metrics to understand the organizations' financial health.

Firstly, *Associação CAIS* (CAIS) established in 1994, aims to promote social inclusion by supporting job market reintegration through different projects such as *Revista CAIS* and *CAIS Recicla*. CAIS has an Insertion Community, which was financed through a Social Security (SS) Agreement (€279,128) and provides food item distribution as well as health services (CAIS 2024). In this context, it was recognized that the needs being addressed pertain to essential aspects such as nourishment, a sense of belonging, personal fulfillment, and hygiene. Furthermore, *Assistência Médica Internacional* (AMI) is a private, independent, non-profit, non-political, Portuguese NGO created in 1984 to mitigate inequality and suffering in the World, with human beings as the focus of concern. AMI develops a wide range of initiatives,

both at a national and international level. The NGO provides social advocacy, employment and home support as well as night shelters and open canteens. Finally, there is a team to aid homeless people through continuous psychosocial support to tackle social exclusion (AMI 2024). Thirdly, ***Santa Casa da Misericórdia de Lisboa (SCML)*** commits to improving the well-being of citizens in general, but especially of the most vulnerable. SCML provides shelter houses, social canteens, accommodation centers, occupational ateliers, transition houses and therapeutical support. Additionally, SCML provides specialized assistance for individuals with disabilities, including accommodation, healthcare, and rehabilitation for children, youth, and adults, while also supporting their families (Santa Casa da Misericórdia 2024). In addition, the organization assists immigrants and those affected by domestic violence. Moreover, ***Centro de Apoio ao Sem-Abrigo (CASA)*** was established in 2002 to aid homeless people, families at risk and families in need. CASA activities include meals, food baskets and clothing distribution, support in social reinsertion, accommodation, psychological assistance and primary healthcare. The organization operates in 5 mainland districts (Lisboa, Porto, Faro, Coimbra and Setúbal) and Madeira (CASA 2024). Another relevant non-governmental organization is ***Médicos do Mundo***, which is focused on humanitarian aid and development cooperation and based on the fundamental right of all human beings to have access to healthcare, regardless of their nationality, religion, ideology, race or economic possibilities. *Médicos do Mundo* supports homeless people through several projects: *Porto Escondido*, *Saúde a Girar*, *Centro de Alojamento Temporário Joaquim Urbano*, *Sem Abrigo* and *SOU+*. Finally, the NGO aids CVPaz in the *Unidade Integrativa para Pessoas em Situação de Sem-Abrigo (UIPSSA)* at a healthcare level (Médicos do Mundo 2024). In addition, the IPSS ***Orientar*** was founded in 2011 with the goal of fully integrating individuals facing social exclusion, through several programs. *Projeto Orientar* provides individual support to vulnerable people to promote their autonomy in different areas. *Residências Orientar* grants accommodation to men who are working on their

professional integration. Lastly, *Gabinete de Emprego e Formação* (GEF) aims to guide people entering the job market (Orientar 2024). *Associação Vida Autônoma* (AVA), established in 2019, is aimed at fighting social exclusion in Lisboa and Beja. The IPSS has a technical team which assists homeless people at a psychosocial level, as well as residences and shared apartments. In fact, it also supports homeless people with disability by promoting professional training and medical treatment, in Alcântara (Associação Vida Autônoma 2024). The eighth organization under analysis is **CRESCER**, created in 2001 to promote social inclusion among vulnerable populations in Lisboa. *CRESCER* works with migrants, refugees, homeless individuals and people with severe addictions and has been developing several projects. The initiatives aimed at tackling the homelessness issue comprise: *É UMA RUA*, *Espaço Ímpar*, *REACH_U* and *É UMA CASA*. Moreover, *Emprego Primeiro* and numerous projects in the catering area, such as *É UM RESTAURANTE*, are promoting job market integration (CRESCER 2024). Additionally, **VITAE**, founded in 1995, is focused on the intervention for populations in situations of vulnerability and social risk based on the person's acceptance of their individuality. *VITAE*'s initiatives comprise welcome centers, social canteens, technical teams, sustainable laundry and shared apartments. The organization also helps refugees, immigrants and people with addictive issues (VITAE 2024). Moreover, *Associação Conversa Amiga* was created in 2007 and aims to create innovative projects and offer psychosocial support by professionals to homeless people in Lisboa. Besides providing volunteering training, the organization also implemented *Cacifos Solidários* (private lockers in the street environment, accessible 24 hours a day for homeless people to store their belongings in a safe and dignified manner) and *Correio Solidário* (allocation of individual mailboxes to homeless people, with a safe and autonomous access of 24 hours/day and 7 days/week) (Associação Conversa Amiga 2024). The last organization under analysis is **CVPaz**, which is the focus of this Work Project and deeper research is presented in Subchapter 1.3.. Overall, the analysis conducted revealed a

diverse landscape, characterized by significant variation in scope, size, and financial resources. For example, AMI, *Médicos do Mundo* and CASA are the organizations with the highest numbers of volunteers (with AMI taking the first place, with 1,035), which can be explained by the fact that these are the leaders in supporting the most homeless individuals (more than 950 each). Apart from homelessness, only AVA, CAIS and SCML aid individuals with disabilities.

1.3. Comunidade Vida e Paz In-Depth Analysis

1.3.1. Strategic Pillars

Founded in 1989, CVPaz is an **IPSS** working under supervision of Lisboa's Patriarchate, dedicated to supporting and reintegrating homeless individuals and those struggling with addiction into society. Through a mission rooted in restoring dignity and helping people rebuild their lives, the organization takes a holistic approach that addresses the physical, emotional, and social needs of those in vulnerable situations. Moreover, CVPaz aims to be a leading force in creating **impactful solutions** for homelessness and social vulnerability. Guided by values such as hope, solidarity, and compassion, the IPSS works to create sustainable pathways for individuals to regain their independence. Support starts with the initial contact on the streets and extends to full reintegration into society, ensuring personalized care every step of the way. The assistance begins with the **First Line Intervention Center**, where dedicated teams engage directly with those living on the streets, offering immediate assistance, building trust, and assessing individual needs. This unit operates through 2 key teams: the volunteer street team and the technical street team. The first one is composed of around **600 volunteers** that play a vital role in creating connections with homeless individuals, offering daily support and distributing meals. The latter works closely with those identified by the volunteer team in providing tailored support plans aimed at fostering personal transformation. In addition to these teams, the First Line Intervention Center includes 3 main infrastructures: UIPSSA, *Espaço Aberto ao Diálogo* in Chelas, and *Apartamentos Partilhados de Primeira Linha*. UIPSSA offers

a residential program focusing on social inclusion and quality of life of its residents, providing a structured psychosocial support environment for up to 40 individuals and their pets. The *Espaço Aberto ao Diálogo* serves as a day center, complementing street interventions by offering services such as health care, hygiene support, legal assistance, and employment guidance, helping homeless individuals take the first steps towards reintegration. Finally, *Apartamentos Partilhados de Primeira Linha* provide immediate housing solutions, offering safe and supportive living environments for those beginning the journey of reintegration.

From there, individuals are guided through continuous care that includes **treatment and rehabilitation services** tailored to their specific circumstances. These programs address not only physical needs but also psychological, social, and emotional challenges, providing the tools necessary for personal growth and recovery. Such programs are provided by 2 Therapeutic Communities and 2 Insertion Communities. The Therapeutic Communities of *Centro de Fátima* and *Centro Quinta da Tomada* accommodate up to 135 residents, offering holistic, individualized treatment plans, supported by a diverse team of professionals. Meanwhile, the Insertion Communities of *Centro Quinta da Tomada* and *Quinta do Espírito Santo* (QES), which support up to 84 individuals, focus on equipping residents with essential personal and professional skills to promote their autonomy.

The final step is **reintegration**, where CVPaz works to equip individuals with the skills and support needed to re-enter society confidently, secure employment, and rebuild their lives. This crucial phase is facilitated through the *Unidade de Apoio À Reinserção e Pós Alta* (UAR) designed specifically for individuals who have completed their rehabilitation process and lack family support. To achieve this integration, CVPaz operates 5 *Apartamentos de Reinseção* across various locations, offering residential support to those who need it post-rehabilitation, as well as a *Residência Autónoma*, which is part of the *Cuidados Continuados Integrados de Saúde Mental* (CCISM) network. The organization also provides a program for post-discharge support

(*Projeto MAPA*), offering structured assistance in areas such as employment, housing, and psychosocial support, while also addressing relapse prevention. This holistic approach ensures that each person receives comprehensive support throughout their journey, empowering them to break the cycle of homelessness and achieve lasting change.

CVPaz operates through the combined efforts of 158 staff members and over 600 volunteers, delivering comprehensive services and care to those in need. At the top of its governance structure is the Lisboa's Patriarchate, followed by 3 key decision-making bodies: the General Council, the Fiscal Council, and the Board of Directors. Beneath these bodies, the organization is managed by a General Director and supported by a Spiritual Assistant. Operationally, CVPaz is structured into 8 core areas. The Direct Intervention area includes the First Line Intervention teams, Therapeutic Communities, Insertion Communities, and Reintegration Support. Spiritual Support is provided to promote personal well-being and dignity throughout the process. People Management focuses on overseeing human resources and volunteer coordination, while Communication and Marketing ensure public engagement and outreach. The Christmas PSSA initiative is one of the organization's key annual projects while AFAI Services – comprising administrative, financial, logistic support, and IT functions – ensure smooth internal operations. Finally, the last 2 core areas, Social Businesses and Fundraising, help CVPaz sustain its mission and operations financially. Overall, this structured approach allows CVPaz to deliver care and support efficiently, ensuring that its mission is achieved through a well-coordinated and responsive framework.

The landscape characterized in Subchapter 1.2. positions CVPaz as a key player in the homelessness support ecosystem, distinguished by its **comprehensive range of services**, particularly in **Treatment & Rehabilitation**. CVPaz excels in food service distribution and demonstrates effective volunteer engagement, leading in the ratios of volunteers and effective workers to those supported. The unique contributions and focus on marginalized populations

highlight CVPaz's critical role in mitigating social exclusion. By addressing homelessness at various critical stages, the organization can meet not only the basic needs for shelter and food, but also the psychological needs for love, belonging, and support.

1.3.2. Financial Analysis

Given the scale, complexity and scope of services offered, a financial analysis is essential to help ensure that CVPaz can maintain a level of independence and sustainability. Moreover, such analysis plays a pivotal role in optimizing resource allocation, ensuring that funds are efficiently directed towards areas of greatest need. It also facilitates effective risk management by identifying potential financial vulnerabilities that could impact service delivery. Furthermore, a financial analysis provides valuable insights into opportunities for expansion, allowing the organization to grow and enhance its capacity to meet increasing demands. Additionally, it helps to identify and secure new funding sources, ensuring the long-term viability and success of both current and future projects.

To understand the financial performance of CVPaz, the information of the **income statement** and the **balance sheet** was gathered for the period between 2019 and 2023 in the Annual Report and Accounts available on the website as well as from financial information sent by the organization. Moreover, a subset of 7 organizations with a similar offering and a strong support on the homelessness issue was selected from the landscape described in Subchapter 1.2. to position the financial performance of CVPaz within the industry. The aforementioned organizations comprise: CAIS, AMI, SCML, CASA, AVA, *CRESCER* and *VITAE*. Given their non-profit nature, these organizations are exempt from IRC (*Imposto sobre o Rendimento de Pessoas Coletivas*), IVA (*Imposto sobre o Valor Acrescentado*), IUC (*Imposto Único de Circulação*), ISV (*Imposto Sobre Veículos*) and IMI (*Imposto Municipal sobre Imóveis*) (Autoridade Tributária e Aduaneira 2015). Finally, different ratios and indicators were calculated, with the formulas displayed in **Appendix 7** to **Appendix 16**.

Regarding **CVPaz's revenues**, detailed in **Appendix 17**, there are 3 main sources: Services Provided (with *Comparticipações* being the main contributor – for instance, from the users or *Administração Regional da Saúde*), State Subsidies and Other Public Entities (where *Instituto da Segurança Social* (ISS) is the main source) and Donations and Heritages (both monetary and in kind). Sales, which has a very low representation on the total revenues (between 0.09% and 0.37% since 2019), includes sales associated with occupational activities and therapy work to train the users and enhance their skills. Regarding **costs**, illustrated in **Appendix 18**, Personnel Costs represent more than 50% of total costs since 2022, while Cost of Goods Sold and Materials Consumed (significantly impacted by inflation evolution) and External Supplies and Services range from 22% to 29% and 17% to 20%, respectively over the last 5 years. Given the 151 number of employees, an average cost of approximately €18,600 per worker was incurred in 2023. Furthermore, CVPaz can be analysed in terms of the ratio of subsidies to total revenues and the ratio of personnel expenses to total costs considering the landscape. Indeed, CVPaz shows a lower dependency on subsidies (33% against a peer average of 40%) and a larger staff costs burden (54% against a peer average of 46%), in 2023 (**Appendix 19**). Overall, total revenues present a compounded annual growth rate (CAGR) of approximately 6% while costs have been growing annually by 6.7% since 2019, which may rise concerns for CVPaz if this pattern remains in the future. Indeed, net income has presented a volatile evolution since 2019, as it fell from €53,139 to -€142,684 in 2022, remaining negative in 2023 (**Appendix 20**). Costs rose by 10% in 2022, due to several factors such as the higher inflation rate, a larger vehicle fleet and an expansion of the social responses which require more resources and, in turn, higher expenses. Revenues also increased, but only by 5%, thus leading to a large drop in net income in 2022. A more granular analysis can be conducted to grasp the performance of each area of CVPaz: First Line Intervention, Therapeutic Communities, Insertion Communities and Headquarters (**Appendix 21**). In 2022, CVPaz's **net income** became **negative**, mainly due to a

large loss from Headquarters caused by a sharp drop in revenues and a slight increase in costs of General Services – Alvalade. Both Communities presented a positive profit, where Therapeutic Communities dropped, and Insertion Communities displayed a slight rise. First Line Intervention registered a lower negative profit in absolute terms, as revenues increased significantly, particularly from UIPSSA and *Apartamentos Partilhados de Primeira Linha*. In 2023, CVPaz's overall profit was less negative, as both Communities displayed large increases in net income. Indeed, the profit rise in Insertion Communities was mainly driven by the performance of QES while both *Tomada* and *Fátima* contributed to the profit increase of Therapeutic Communities. Headquarters and First Line Intervention registered relatively large profit drops: Direct Intervention Team ceased to be profitable and General Services – Alvalade displayed a large rise in costs that was not compensated by an increase in revenues.

Since CVPaz is a non-profit organization, the short-term financial health is crucial to be assessed by evaluating **Net Debt (ND)**, **Net Working Capital Requirements (NWCR)** and **Net Working Capital (NWC)** over the last 5 years (*Appendix 22* and *Appendix 23*). CVPaz does not rely significantly on bank loans to finance operations, a fact underlined by the negative ND observed (i.e. Cash & Cash Equivalents – such as bank deposits – are more than enough to cover financial obligations). Moreover, the negative NWCR observed in the last 5 years seems to be a great sign of operating efficiency, since the company's operations are being funded through its payables. Indeed, the average Days Sales Outstanding are lower than Days Payables Outstanding (*Appendix 23*). When looking at NWC, the negative values observed since 2022 mean that CVPaz's current liabilities surpass current assets. Thus, part of the fixed assets is being financed by short term liabilities, implying a high financing risk and possible liquidity issues in the future.

Moreover, 3 liquidity ratios were computed and compared across the industry landscape (*Appendix 24*). Firstly, the current ratio went below 1 in 2022, well below the industry average

of 2.43. Indeed, Cash and Bank Deposits suffered a large drop while Accounts Payable rose. The quick ratio allows to understand whether CVPaz's most liquid assets are sufficient to cover its short-term obligations while the cash ratio represents the fraction of Cash & Cash Equivalents relative to current liabilities. Once again, CVPaz displays values below the industry average for both ratios, where 2020 was a year of strong performance (the cash ratio was 0.96) and 2022 registered a fall in the ratios and consequently a deterioration of CVPaz's financial health. Organizations such as AMI, SCML, CAIS and CASA present high liquidity ratios, showing stronger ability to pay for short-term obligations. On the other hand, CRESCER presents a similar short-term financial health to CVPaz.

To further assess the **capital structure** of CVPaz, the Liabilities-to-Assets and Liabilities-to-Equity were computed (**Appendix 25**). CVPaz has presented values ranging between 25% and 35% for the first ratio and between 30% and 55% for the second ratio, always below the industry average, indicating a low insolvency risk. It is important to note that CRESCER and AVA are pushing the average upwards, given their extremely high values of these leverage ratios.

1.3.3. SWOT Analysis

The previous external benchmarking exercise, combined with internal strategic and financial analysis, facilitated the development of a SWOT analysis for CVPaz (**Appendix 26**). **Key strengths** include its low dependency on subsidies, with only 33% of its revenue sourced from such streams, compared to a peer average of 40%, and its consistently high innovation in program development and service delivery. Furthermore, CVPaz maintains a strong reputation in its field, alongside one of the highest ratios of volunteers per people supported among peers. However, the financial analysis highlighted some **weaknesses**, such as the heavy burden of staff expenses, which account for 54% of the cost structure, exceeding the peer average of 46%. Income from self-sustaining activities remains limited, indicating underutilized revenue opportunities. Furthermore, CVPaz's liquidity position is weaker compared to larger and more

established organizations.

On the **opportunity side**, CVPaz has room to increase its self-generated revenue with sales associated with occupational activities and therapy work done by users and to address gaps in the social services market by creating more programs targeting underserved needs. Moreover, strengthening partnerships with similar organizations offers valuable opportunities for growth and knowledge-sharing.

Finally, **threats** include the risk of reduced funding availability due to increasing competition among organizations and potential changes in government policies, which could impact subsidy schemes. Broader economic challenges, such as housing crises or financial downturns, may also exert pressure on CVPaz's operations.

1.4. Disability Context in Portugal

Besides the homelessness issue, CVPaz recognizes the growing number of individuals with disabilities, often linked to alcohol dependency or drug abuse, who seek support through its services. Indeed, **disability**, whether physical or mental, constitutes another barrier hindering social inclusion. Assessing the broader scope of this issue across Portugal is relevant to better understand both its impact and the effectiveness of current responses.

In 2021, nearly 11% of the resident population in Portugal (above 5 years old) had at least 1 disability. In fact, the prevalence of severe disability in mobility and personal care has risen while the dimension related to cognition has fallen over the last decade (GEPMTSSS 2023). According to the Eurostat, in Portugal, the risk of poverty or social exclusion has remained significantly higher among people above 16 years old with disabilities: 62.3% faced the risk of poverty before social transfers, compared to only 35.5% of people without disabilities (European Survey on Living Conditions and Income 2022).

Thus, understanding the **linkage between disabilities and social exclusion**, particularly triggered by homelessness and substance abuse, is required. Indeed, homeless people are likely

to experience a ‘tri-morbidity’ of mental ill health, physical ill health, and addiction (Fitzpatrick, Bramley and Johnsen 2012). Regarding mental illness and substance abuse – the first and third morbidities – one cannot directly establish a causal or directional relationship (National Institute on Drug Abuse 2018). In fact, both can contribute to the other and there are several overlapping factors which contribute to the aforementioned issues, such as genetic and epigenetic vulnerabilities, problems with similar areas of the brain, and environmental influences. Such illnesses and disorders can be also linked with homelessness situations as there is a 25% to 50% risk of becoming homeless for single adults with a major mental illness (Bauer, et al. 2013). Furthermore, despite the lack of studies, the prevalence of mental illness among the homeless population is estimated to be around 30% in Portugal (Bastos, Bento and Caldas de Almeida 2024). Finally, works published in Portugal state that more than 50% of people in a homeless situation use drugs (Miranda and Norte 2021).

To address the challenges faced by people with disabilities, the *Sistema de Atribuição de Produtos de Apoio* (SAPA), whose budget has increased by 60.4% in 2022 (Pinto, et al. 2023), and the *Modelo de Apoio à Vida Independente* (MAVI), which provides personal assistance (Diário da República 2023), were set to support their inclusion and autonomy, respectively. Several measures under the *Estratégia Nacional para a Inclusão das Pessoas com Deficiência* (ENIPD 2021-2025) were also created, however, only 31% were implemented between 2021 and 2023 (Machado 2024).

Summing up, numerous institutions are currently committed to assisting individuals in regaining or achieving autonomy. However, significant gaps remain in addressing the needs of homeless individuals with disabilities who strive to attain a substantial degree of independence.

2. Conducting an External Analysis

What are the industry best practices among CAPDM peers?

After investigating the purpose, the objectives, and the initial plan of CAPDM, an external analysis is the next step to design a comprehensive operational framework and service delivery model for this center. Thus, Chapter 3 delves deeper into how similar associations operate in various areas and identifies the key elements that should be incorporated into this new center.

2.1. Benchmark Methodology

The benchmark analysis starts with an outline of **practices currently being adopted worldwide**. Hence, Subchapter 3.2. presents extensive research to identify institutions addressing the exact same challenges that CVPaz aims to tackle with the implementation of CAPDM. Indeed, only 4 international centers were identified as having very similar operations as CAPDM's proposal, located in the United States and in the United Kingdom.

Due to the lack of responses to the specific problem identified by CVPaz in Portugal and the scarcity of international organizations addressing these needs, a broader set of institutions was analyzed. Therefore Subchapter 3.3. **extends the research to worldwide organizations** with a strong focus on supporting individuals with various levels of disabilities. Some organizations address homelessness, others substance abuse, but all of them are deeply committed to social integration, offering **valuable parallels** for this thesis. A benchmark analysis of Portuguese organizations was also conducted given the importance of aligning CAPDM with the Portuguese specific legislation, particularly ISS, which will be explored in Chapter 4. Hence, best practices were collected from 25 institutions were analyzed: 13 international and 12 nationals. After contacting all the institutions, 8 interviews were conducted (results and photos shown in **Appendix 31** and **Appendix 32**) using the script present on **Appendix 33**, while the remaining were studied through exploratory and descriptive investigation due to lack of response or availability for a visit and/or interview (research shown in **Appendix 34**).

2.2. Benchmarking Beyond CAPDM's Scope

As explained in Subchapter 3.1., the scarcity of responses targeting CAPDM's specific challenge implied an extension of the benchmark study beyond the aforementioned institutions. Thus, best practices from organizations offering similar services were collected in **3 different areas**: Hospitality and Residential Services; Clinical Services; and Daily Activities.

2.2.1. Hospitality and Residential Services

The hospitality and residential services area, encompassing both **accommodation and food services**, caters to residents who utilize the overnight facilities and support, benefiting from a comprehensive range of offerings. However, certain services, such as the canteen and common areas, are also accessible to ambulatory patients for 8 hours per day, during weekdays. Thus, during the interviews, **3 key sub-areas emerged** within the hospitality and residential services area: canteen, infrastructure, and specialized care.

2.2.1.1. Canteen

Canteen services are recognized as one of the essential amenities provided by any institution. As emphasized by APCC's Director, all centers, whether residential or not, must meet the basic needs of their users, who often spend the entire day at these facilities, by providing adequate meals on-site. In general, residential users have access to **all necessary meals**, including breakfast, morning snack, lunch, afternoon snack, dinner, and a light supper. For ambulatory users, meal provision varies: most institutions offer meals from the morning snack through the afternoon snack, while others, like APCC, also provide breakfast and an early dinner, based on users' arrival and departing schedules. Meals are typically **simple yet nutritious** and healthy, with options tailored to specific dietary requirements when necessary (e.g., there are special dietary services at *Ability Beyond* and soup is made with substitutes for potato at AAJUDE).

Institutions like *CaritasCare* and *Shelter Plus Care* actively involve users in activities such as menu planning, assisting with food preparation, and learning about healthy eating habits

through nutrition workshops. However, because most users have limited capacities, their involvement in meal preparation is often minimal, making it hard for them to manage all cooking tasks. Consequently, most centers in Portugal **hire dedicated kitchen staff**, usually 1 to 2 cooks, often supported by 1 to 2 kitchen assistants.

For the initial setup, **kitchens must be equipped to meet ISS regulations**, including requirements such as stainless-steel appliances and other specified standards. Due to limited funding, different IPSS seek ways to reduce recurring food expenses by forming **partnerships with local markets, restaurants, or associations** to obtain groceries and household essentials at reduced or no cost. Some centers also collaborate with nearby schools or canteens to receive leftover meals, which facilitates operations and reduce costs.

2.2.1.2. Infrastructure & Additional Services

In terms of infrastructure, these institutions prioritize creating a comfortable, well-structured environment that feels familiar and less clinical, often resembling hotel-style accommodations, creating a welcoming environment that feels like a **true home for residents**. **Bedrooms** are a mix of private and shared spaces, typically housing from 2 to 4 beds, and, in most institutions, as *Casa de Betânia* and *Open Hands Community Care*, residents are encouraged to personalize their rooms by bringing in personal items and decor to achieve a home-like atmosphere. Rooms are furnished with regular beds and some emergency (adjustable or ergonomic) beds, which are available for patients who require additional care, since there have been examples of centers, such as QES, where patients unexpectedly and rapidly deteriorated their medical condition.

External areas, like those at *A Barragem* and QES, are designed to be open and welcoming, offering residents ample space to enjoy fresh air and engage in outdoor hangouts. **Inside, facilities** encompass a range of care environments, from standard nursing and residential spaces to areas that support independent living, integration, care, and transitional living services.

Lounges and common areas serve as central hubs for gatherings, group therapy sessions, and

recreational activities, reinforcing a sense of community. At places with more physically disabled individuals, like *CaritasCare*, electric tracking hoists were built. Infrastructure must meet the physical needs of residents, while enabling stimulation and enhancing their overall quality of life by promoting autonomy, comfort, and social connections.

Another related service that is generally available for residents is **transportation**. Most institutions encourage patients to use their own means of transportation – such as public transport or walking, based on their autonomy. For those with greater limitations, such as a lack of family support or reduced mental and physical capacity, transportation is provided by the center using a 7 to 9 seat vehicle or through partnerships with municipalities or fire departments. For instance, APCC travels around 3,500 kilometers daily to support its users. In rare cases, staff may even use personal vehicles to assist patients.

2.2.1.3. Specialized Care

Specialized care in the benchmarked institutions revolves around **individualized support plans** (*Plano Individual de Inclusão – PII*), tailored to each user's needs, abilities, and goals. The plan begins with a detailed assessment to identify strengths, required support, and actionable steps for achieving objectives. As mentioned on *Look Ahead Care Support and Housing's* website, the level of support per user varies from 24-hour support to a few hours per day. In Portugal, personalized care is mandatory by ISS, designed to sustain or improve residents' health and well-being, with a focus on independence and quality of life.

While institutions strive to provide comprehensive support, the level of **on-site medical staff** varies depending on demand. Nurses are typically present during the day or when patients show significant need, while direct-action assistants ensure round-the-clock care through shifts to help residents with daily routines and attend to any needs that may arise overnight. However, depending on the center's users, some organizations like *Turning Point* have 24-hour medical supervision. During the day, the ratio of staff to residents also fluctuates based on the needs and

complexity of the resident population – institutions may adjust staffing levels when dealing with more severely debilitated individuals compared to cases of residents with moderate disabilities. Thus, in Portuguese organizations, staff ratios do not necessarily follow ISS regulation. For example, the ratio of 1 assistant per 10 users is often surpassed: *Casa de Betânia* employs 16 General Service assistants for 22 users, while APPACDM-Porto operates with 13 for 33 users; APCC has 6 Direct-Action assistants for 17 users. So, as shown in **Appendix 35**, personnel ratios vary according to the level of support needed by the residents, as well as the type of specialized staff requested by each ISS settlement.

Additionally, in centers where residents experience mental disabilities or other more severe conditions that limit their capabilities, institutions commonly take responsibility for **managing their bank accounts**. The goal is to safeguard users' funds while guaranteeing the timely payment of bills, hence ensuring residents can focus on their personal development without the added stress of financial management. Another common practice is the provision of **pocket money**, a small weekly allowance given to users for daily expenses (such as tobacco, coffee, etc.), which is withdrawn from their account. If a resident has insufficient funds in their bank account, the center may step in to cover the costs, like at QES.

2.2.2. Clinical Services

Upon admission to any clinic, center, or nursing home, evaluating each individual case thoroughly and establishing a personalized plan is a standard practice, as previously mentioned. Such plans define the specific support each person will require in terms of residential and specialized care, stimulation, or other necessary therapies and treatments. **Plans are designed to be dynamic, evolving in response to the recommendations of the TAP.** In this area, the range of therapies offered and the operating models tend to be similar across organizations. Nevertheless, some exceptions exist, such as APCC, which stands out for its extensive range of in-house treatments and therapies, which go well beyond what is typically available.

2.2.2.1. Psychological Services

Psychological support includes **mental health consultations** that address emotional, behavioral, and psychological needs. Additionally, institutions offer **psychoeducational and recreational groups**, which are structured groups that provide a safe space for residents to learn about their conditions, manage triggers, and develop coping mechanisms to build overall well-being in a supportive environment (The Pearl 2024). **Group-based support** is a central component, especially through evidence-based meetings that connect residents facing similar struggles. This is particularly emphasized in places like *A Barragem*, where residents are on a journey to overcome substance abuse and maintain sobriety, sharing common experiences with addiction. As their psychologist noted during the interview, “They benefit greatly from the group therapy model, as they can explore each other’s life stories, substance use, family relationships, and relapses”. Indeed, this group dynamics allow users to reflect on their own experiences while **finding strength and insights in the shared journeys of their peers**. In this sense, *CaritasCare*, *Continuum of Care*, and other institutions also help users **improve their personal relationships** (i.e., friends and family).

To enable such a comprehensive support system, a **multidisciplinary team** is essential. Each institution usually has 1 dedicated psychologist full-time and access to a psychiatrist. The arrangement of psychiatric support varies by institution: in *Projecto Homem*, the psychiatrist is part of the official workforce; in APCC and CECD, psychiatrics visit the center some hours per week; in *Casa de Betânia*, psychiatric services are fully outsourced.

2.2.2.2. Sensitive and Cognitive Stimulation

Sensitive and cognitive stimulation are essential in the process of helping residents maintain or improve their skills and independence to achieve certain goals. In this sense, **multidisciplinary rooms** – such as Snoezelen rooms – and educational programs are big supporters of stimulation, as they provide environments that foster cognitive and sensory development. These

methodologies are also instrumental in teaching essential daily skills, like hygiene, household tasks, and maintaining education levels, which are fundamental for residents' independence.

Regular counseling and **workforce development** courses further support residents, preparing them for adapted labor tasks, contributing to their independence through meaningful, task-based activities. Institutions like *Casa de Betânia* and *Phoenix Rescue Mission* tailor these activities to individual capabilities, allowing even mentally impaired residents to engage in purposeful work tasks, often volunteer-based, impactful for self-esteem and sense of achievement.

Therapies, like **Snoezelen**, create multi-sensory environments that reduce anxiety, bring joy, allow the patient to be immersed in an environment where they feel safe and calm, and enhance cognitive development, being one of the most used methodologies for sensory rooms (Snoezelen 2024). These rooms are present in institutions like APPACDM, *CaritasCare*, and CECD, typically requiring materials such as special lighting, bubble tubes, tactile panels, aroma diffusers, projectors for calming visuals, soft seating, and sound systems. In fact, interviews conducted validated the positive effects of this setting on individuals with mental disabilities.

Furthermore, most of the benchmarked institutions invest in **occupational therapies**, which further promote engagement: in *Life Without Barriers* and *A Barragem*, residents are divided into rotating teams responsible for areas like laundry, yard cleaning, or cooking, where they develop skills through structured tasks. These activities not only promote skill development but also foster a sense of teamwork and accomplishment. *Casa de Betânia* also prioritizes having all activities provided externally (i.e., nursing and medical care, physical therapy, psychiatry, training, etc.), which encourages cognitive and social engagement and contributes to residents' overall development and well-being (Brocket Media 2023).

2.2.2.3. Physical Therapy

Physical rehabilitation is a key service aimed at enhancing strength, motor planning, balance, and safety awareness, promoting maximum independence both in-house and within the

community (World Health Organization 2024). Common therapies include physiotherapy, hydrotherapy, hydro kinesiotherapy, electrotherapy, mechanotherapy, kinesiotherapy, and thermotherapy. These services are provided according to the resources and the organizations within their communities, as they form collaborations to provide residents with access to external activities at reduced costs. For instance, *Casa de Betânia* allows residents to have hydrotherapy at *Complexo de Piscinas do Jamor* through a cooperation with the local city council.

The **staffing model** often depends on the center's needs and available resources. Most organizations outsource physiotherapists or hire them to visit the center for specific weekly hours (e.g., 12 hours/week at AAJUDE). Other centers, like CECD, employ full-time physiotherapists to meet their residents' large demand. Alternative solutions encompass setting partnerships with nearby physical therapy centers and booking treatments through the *Serviço Nacional de Saúde* (SNS), which is free of charge and hence reduces the financial burden. Up to 2 psychomotricity technicians may also be hired to supplement the rehabilitation efforts.

2.2.2.4. Others

Adding to the clinical services mentioned, institutions often provide additional services to ensure holistic care, focusing on **enhancing the overall well-being of residents**. Examples include the use of augmentative and alternative **communication systems**, as well as targeted voice and swallowing interventions (specialized tools and approaches within speech therapy). Such services, offered by *Ability Beyond* and *Life Without Barriers*, aim to address communication challenges and build confidence and safety during meals. Additionally, institutions like *Leonard Cheshire* and *Open Hands Community Care* deliver epilepsy care, rehabilitation programs, choking and dysphagia prevention, and regular monitoring of vital signs such as blood pressure, temperature, and glucose levels. Emotional well-being is equally prioritized, with outlets such as **music and art therapy** used to alleviate stress, depression, and

low moods. For more structured mental health care, cognitive-behavioral therapy offers frameworks for managing behavioral and psychological challenges and leads to significant improvement in functioning and quality of life for patients (APA 2017).

Technological innovations also significantly enhance access to services like online therapy and virtual consultations at *Ability Beyond* and *Turning Point*, reducing logistics related with trips to consultations. Partnerships with healthcare providers also play a key role; for instance, *San Juan de Dios* has several hospitals that ensure continuous care for their users at lower costs. For an effective delivery of these diverse services, each center needs the appropriate equipment. Therapy spaces must be equipped with tools for art and music activities while staff needs health monitoring devices, such as blood pressure cuffs, thermometers, and glucometers. In some institutions, the responsibility for bringing more **specialized medical equipment** is delegated to the visiting healthcare professionals – typically nurses or doctors hired on a part-time or agreement basis. Regarding medical staff, there is no standard practice: some institutions have always up to 3 in-house nurses during the day alongside general doctors available for common specialties; others have just a psychiatrist and a nurse or a general practitioner and a nurse visiting weekly. In certain cases, all medical services are **outsourced**, leveraging SNS' system, which many centers find effective in their regions, as detailed in **Appendix 35**. This arrangement provides access to specialized care for a modest fee, as maintaining an infirmary or employing in-house doctors is not legally mandated for centers in Portugal.

2.2.3. Daily Activities

Daily activities aim to keep residents engaged and entertained during the day while stimulating them and supporting their progress towards achieving developmental objectives. These activities are broadly divided into competence training and occupational activities, as well as leisure and cultural activities. As the next subchapters describe, many centers capitalize on the opportunities available within their networks and local communities, finding innovative ways

to simultaneously offset financial challenges and enhance the quality of services provided.

2.2.3.1. Competence Training and Occupational Activities

As noted earlier in section 3.3.2.2., much of the cognitive stimulation provided by institutions occurs through **competence training and occupational therapies**. These initiatives include basic education and financial literacy classes, as done by *Phoenix Rescue Mission*, for instance. Moreover, one-on-one sessions are conducted to identify patient's individual needs, preferences, and aspirations, enabling professionals to devise personalized strategies. In these sessions, participants' potential for professional integration is also assessed, determining whether they can benefit from external or in-house training programs in adapted fields.

Professional integration can be promoted through adapted **external work placements** or **remote tasks**. The first channel is often facilitated by networks of partner companies and institutions, such as inclusion programs by *Jerónimo Martins* and *Fnac*, or local schools and businesses. About the second channel, compelling examples comprise *Casa de Betânia's* agreements for ironing services provided to nurseries and hotels, or *Elo Social's* collaboration with *Transportes Aéreos Portugueses*, the airline, where residents who are unable to leave the facility do the cutlery packaging for a fee. Such opportunities – volunteer or paid adapted work – combat social exclusion while keeping patients active and boosting independent living skills. Centers focus on personal and social development, cultivating communication skills, teamwork, confidence, self-expression, activities of daily living – as using public transportation, self-care routines, basic computer skills –, and practical tasks – like cleaning, meal preparation, and yard maintenance. In this sense, *Open Hands Community Care* also promotes assistive technology – systems that help disabled individuals perform tasks that might otherwise be difficult for them (Britannica 2024) – supporting autonomy by enabling greater independence. To promote social development, *CaritasCare* encourages residents to explore the local areas with kindness-focused initiatives (e.g., leaving painted stones for the community).

2.2.3.2. Leisure and Cultural Activities

Regarding leisure and cultural activities, some of the best practices also heavily rely on **leveraging local opportunities** through community events facilitated by municipalities or church groups and partnerships to provide available free training or programs. These community outings should further promote integration, reduce isolation, and create valuable networks, serving also as a cognitive stimulus. **Sports** are a key feature to foster physical and mental stimuli, with options tailored to residents' abilities, such as adapted swimming, dance, padel, horse riding or yoga, as done in AAJUDE, *CaritasCare*, APCC, and *Turning Point*. Moreover, **visits** to libraries, museums, concerts, and interactive exhibitions, or even community trips to destinations like Taizé, promote broader cultural and spiritual engagement. **Nature-focused activities** like gardening, animal farming, and environment protection workshops help residents connect with the environment. **Creative arts** are considered another important avenue, hence, opportunities to join musical bands, choirs, and drama classes which encourage self-expression and collaboration are common across the organizations. Creative activities are also **leveraged to alleviate the financial burden**, since users make items – decorations for festive seasons, felt and fabric crafts, gardening, woodworking, personalized jams, liqueurs, etc. – to sell to the community through either a brand (like APPACDM *Coimbra's Idem Aspas*), small church festivities (like *Casa de Betânia*), or by order (like *Elo Social*, which does carpentry, upholstery, and laundry by demand (Elo Social 2024)). For daily activities, the more basic classes happening in-house are usually taught by the direct-action assistants. Institutions like AAJUDE or *Casa de Betânia* have volunteers as workshop managers, while the majority hire sociocultural entertainer, being usually 1 per class. However, for centers with more population, as the legal ratio for workshop managers in Portugal is 1 for every 10 users, a rotational schedule was set, where in each room a different class is occurring and residents exchange from one to the other, to comply with regulation, as is the case in APCC.

2.3. Recommendations

How can CAPDM integrate industry best practices into its operating model?

Subchapters 3.2. and 3.3. are focused on **best practices seen in other organizations**, both at a national and an international level, however, not all of them would be applicable to CAPDM. Through an **outcome-based approach** – starting with defining the objective and that focuses on achieving measurable results to meet it (Vitasek 2023) – the suggestions are drawn by adapting best practices from institutions to design an operating model tailored the specific context of CAPDM. Hence, all recommendations **aligned with the center’s initial objectives and responsibilities**, previously detailed in Subchapter 2.1. and **Appendix 27**. Recommendations address both residential and ambulatory users, with residential users living on-site and ambulatory users attending the center for 8 hours per day on weekdays.

Additionally, as the center assists a vulnerable population, **no monthly fees should be charged to users**. Instead, as observed in other institutions, an agreement with ISS can be established, where a **percentage of each user’s income and pensions** is allocated to support the center's operations, as further chapters will explore. Given this model, many recommendations focus on cost reduction strategies to ensure the financial sustainability of CAPDM.

2.3.1. Services

2.3.1.1. Hospitality and Residential Services

Hospitality recommendations for CAPDM comprise both canteen and residential services. Firstly, providing **nutritious meals** tailored to users’ dietary restrictions is vital for improving their health, since many come from environments of poor nutrition, hunger, and limited access to healthy food options (Khan 2021). Thus, meals should be rich in essential nutrients, complemented by workshops on nutrition and menu planning to empower individuals with healthy eating habits, basic education and life skills (Koh, Bharel and Henderson 2015). Additionally, to reduce operating costs associated with food supply, **establishing partnerships**

with local organizations and suppliers, as will be detailed in Subchapter 3.4.2., is advised.

Moreover, creating a **residence that feels like a home** is essential, fostering a warm and personalized environment where residents feel a sense of comfort and belonging, since many of them are likely to spend many years of their lives at CAPDM. Thus, CVPaz should allow for personal touches with meaningful items in individual rooms and decorate shared spaces with contributions from residents, such as photos and artwork from arts and crafts sessions. This home-like environment fosters physical comfort and promotes emotional well-being, security, autonomy, and a sense of family among residents. Such initiatives have been shown to enhance the quality of life in long-term care facilities by making residents feel valued and connected to their surroundings (Bechervaise 2021).

2.3.1.2. Clinical Services

One of the main responsibilities assigned to CAPDM is the **development, monitorization and progressive update of individual plans for each user**. Thus, each TAP is recommended to start each day by holding group sessions with their assigned 10 to 12 patients to foster socialization, create a supportive environment and set their daily and weekly goals. In addition, the TAP should schedule one-on-one meetings with each patient on a weekly basis to review the patient's progress, address any challenges, and collaboratively update their plan.

When CVPaz identified the critical gap in care that motivated the creation of CAPDM, the following **medical services** were also regarded as essential to be incorporated: psychology, medical consultations (general and psychiatry), psychotherapy, physiotherapy, psychomotricity, and sensory and cognitive stimulation treatments. However, many centers with similar goals do not provide these services internally, often partnering with hospitals and clinics for specialized care since necessary equipment and facilities can be costly. For instance, SNS provides free physiotherapy and affordable specialized consultations in Torres Vedras.

Nonetheless, to align with CVPaz's vision while managing costs and stimulating patients with

external social interactions, CAPDM is recommended to **establish agreements** with medical professionals to offer these services with retainer contract or service provision regimes, as will be detailed in Subchapter 3.4.4., thus not being required to have these personnel as permanent workforce. Still, to support users with more specialized and complex needs, **partnerships** with clinics and hospitals should be established.

Moreover, **psychology sessions** should be integrated into the **recurring schedule**, with a full-time psychologist employed at the center. Patients should attend **weekly group therapy** sessions to share experiences, and have **individual sessions** every 2 weeks, focusing on personal challenges and de-escalation techniques (i.e., techniques to manage difficult emotions and reduce conflict) (TMLT n.d.). Whenever possible, the psychologist should also support users in **strengthening relationships** with family members by acting as neutral parties to resolve misunderstandings and encourage communication, aligning with CAPDM's goals.

Therapies such as music, behavioral, speech, and art are highly beneficial for the population targeted by this center. These interventions support emotional well-being, enhance communication skills, and promote social interaction while addressing challenges like trauma and limited verbal or cognitive abilities. Music therapy, for example, has been shown to reduce stress and build confidence, fostering a sense of accomplishment and relaxation (Boster, et al. 2020). Similarly, art therapy provides a creative outlet for emotional expression and processing. Activities like skill-focused art practice, studio artmaking, individual projects, and structured group sessions are particularly effective for individuals with mental health challenges or disabilities. Doctors have observed that people with such conditions often express themselves more freely through drawings and other creative works, building self-esteem and a sense of value, and allowing individuals to meaningfully connect with their emotions (Choudhari 2022).

2.3.1.3. Daily Activities

The recommended daily activities at CAPDM should heavily depend on the **support and**

resources provided by surrounding partners, as will be further detailed in Subchapter 3.4.2..

However, there are specific activities that should be prioritized to fulfill CAPDM's primary responsibility of promoting engagement in cultural, sports, leisure, community, and free-time entertainment activities. Subchapter 3.3.3.2. highlighted that institutions organize leisure activities such as field trips to museums, gardens, or nearby attractions, frequently offered by local partners free or at symbolic prices. Thus, CVPaz is recommended to approach Torres Vedras Municipality, since such dynamics and activities are often organized by them.

Sports programs, such as adapted swimming, football, and group exercise sessions are highly beneficial for physical health and mental well-being, teamwork, and confidence-building (Physiopedia 2021). Research indicates regular physical activity reduces symptoms of anxiety and depression, which are common among vulnerable populations (Clearinghouse for Sport 2024). Gardening, for example, offers therapeutic benefits and promotes mindfulness, aiding individuals recovering from the instability of homelessness or social exclusion (NIH 2018).

Creative arts activities such as painting, crafts, sewing, singing, and woodworking offer meaningful and low-cost engagement opportunities for residents. Requiring minimal investment and leveraging resources already available at QES, these activities are well-suited to be part of residents' schedules. To keep them engaged, residents could work in small rotating groups and have a monthly theme (e.g., holidays, sustainability, or cultural heritage) to promote variety and encourage participation. Furthermore, the talents developed during these classes can be leveraged by crafting items, repairing objects, or upcycling materials for resale, potentially **generating additional revenue for the center**. For example, CAPDM users could produce and sell costumes and props for Torres Vedras Carnival, one of Portugal's most celebrated cultural events. Besides generating income and expanding the center's visibility, a sense of community is fostered, as patients contribute to a local tradition.

To foster autonomy and develop skills, CAPDM can provide **personalized career exploration**,

placement assistance, job coaching, and training tailored to each resident's capabilities and interests. For users with greater autonomy, CAPDM could follow *Casa de Betânia's* example by facilitating roles in kitchens, cleaning, or childcare, and by providing supervised volunteer work in local canteens, nurseries, or elderly homes. Partnerships with initiatives like *Nova School of Business and Economics* (Nova SBE) *Inclusive Community Forum* (Nova SBE n.d.), an initiative which connects individuals with disabilities to job openings, could help connect residents with available opportunities. For individuals unable to engage in traditional work, tasks like ironing or creating customized orders by demand, such as furniture reupholstering and repainting, offer meaningful work in the safe environment of CAPDM. However, all job positions must be carefully surveilled due to the high vulnerability of patients, since there have been cases of users who suddenly felt demotivated or rapidly lost their capabilities.

The last main responsibility of CAPDM is to **ensure the supervision and control of users' hygiene, personal care, and social behavior patterns**. Users should be encouraged to contribute to daily house tasks, such as food preparation, maintenance, cleaning, laundry, and gardening, through a rotating group system. Groups of 15 to 18 members, organized by autonomy levels, could rotate monthly, with a designated leader for each task area, allowing users to learn and take ownership of their living spaces. Regular training on hygiene and basic education should also be included in the users' schedules – an example of a typical week can be found in **Appendix 36**.

2.3.2. Operational Partners

Establishing diverse **operational partnerships** with local businesses and national institutions is key to streamline operations, optimize logistics, and minimize costs. During interviews, several professionals pointed out that providing all services in-house would be extremely expensive. Besides requiring significant investments in equipment and staff, there is the risk of lower quality and a smaller variety of services. Thus, as highlighted by AAJUDE, maximizing

partnerships is crucial, as it allows organizations to offer diverse and high-quality services while maintaining financial sustainability.

Torres Vedras is a well-developed Municipality with very different and well-established businesses which CAPDM can leverage (*Appendix 37*). Moreover, the **Municipality is highly dynamic**, having different initiatives that the center can benefit from. For instance, *Banco de Local de Voluntariado* allows CAPDM to receive volunteers to help perform certain tasks that do not require specialized help. In addition, Torres Vedras Municipality can also support CAPDM when starting to contact potential partners.

In terms of **food partnerships**, the center can develop partnerships of 4 different types: nearby restaurants, school canteens, supermarkets and *Banco Alimentar*. Many local restaurants like *Cervejaria o Gordo*, *Taberna 22*, *Restaurante Páteo do Faustino* or *Pastelaria Império* could represent potential partners for CAPDM to establish deals with. Restaurants usually have a variable inflow of clients, raising the probability of having excess food at the end of the day. Schools' canteens also often have surplus meals that could be donated, hence presenting a relevant target to establish partnerships (e.g., *Escola Secundária Madeira Torres*, *Escola Internacional de Torres Vedras* and *Agrupamento de Escolas Padre Vítor Melicia*). Supermarkets in Torres Vedras, including *Mercadona*, *ALDI*, *Pingo Doce*, *Continente*, *Intermarché*, *Lidl* and *Auchan*, could help reduce food costs and waste through donations. For instance, *Pingo Doce* regularly supports social institutions by donating surplus food from more than 480 stores across Portugal (Pingo Doce 2024). Additionally, *Banco Alimentar* provides free food supplies to beneficiary organizations, which can further support CAPDM's needs (Banco Alimentar 2024).

Diving into the **clinical** side, the organizations' interviews conducted by the team showed that providing as many services externally as possible promotes societal inclusion, social interactions and cognitive stimulation of patients. For recurrent medical appointments, these

should be preferably through SNS, namely *UCSP de Torres Vedras* or *Centro Hospitalar do Oeste* for proximity purposes. Other potential partners that could support CAPDM's clinical service comprise *Hospital CUF Torres Vedras*, *Clínica SAMS Torres Vedras*, *Affidea Torres Vedras* and *Hospital Soerad*, as well as *MultiÓticas* for optics related subjects.

Regarding **daily activities**, CAPDM should take advantage of church and Municipality provided activities, such as cultural trips, events, social tasks, exhibits and *Oficinas do Saber* (free training in Torres Vedras Municipality occurring 1 to 2 times per week (Torres Vedras 2024)). Furthermore, users can develop skills and knowledge in fields such as nutrition, through workshops from *Maria Granel*, *Põe-te na Linha*, *Maria da Terra*, and *Anita Healthy*, or music, in partnership with *Conservatório de Música da Física de Torres Vedras*. For physical activity, the center should partner with local sports facilities like *Escola de Dança de Torres Vedras*, *Oeste Padel - Club Indoor de Torres Vedras* and *Sport Clube União Torreense*. These organizations could provide CAPDM's users with access to their facilities in hours of less attendance (e.g., between 10am-12pm or 2pm-4pm), avoiding overcapacity. Finally, the center should establish deals with schools and **stationary shops** (*Papelaria União*, *Papelaria Batalha*, *Note!* and *Gráfica Torreana*), so that leftover materials for arts and crafts activities are sent to CAPDM to support its atelier.

Lastly, AAJUDE highlighted the importance of **partnering with INR** (*Instituto Nacional para a Reabilitação*), a Portuguese public institute that promotes disabled people's rights (INR 2024), as it provides expertise, resources, and a stronger advocacy platform, leading to more effective support for people with disabilities.

2.3.3. Infrastructure and Equipment

Regarding **transportation services**, benchmarked organizations show diverse approaches. CAPDM could offer transportation to all users, including picking up ambulatory patients at their residences. However, according to CVPaz, Torres Vedras has a well-developed public

transportation network. Therefore, patients should be encouraged to walk or use public transport whenever safe and feasible, particularly for medical appointments or activities outside the center. Besides offering cost savings, patients' autonomy, socialization skills, and sense of belonging to the community are enhanced. To address the remaining transportation needs, CVPaz should acquire 1 vehicle with 7 seats, having the primary goal of supporting residential users when attending essential appointments outside the center. For activities organized outside CAPDM, transportation should be provided to all users if public means are not an option. In this sense, CVPaz is encouraged to establish partnerships with Torres Vedras Municipality, the fire station, and the health center to arrange transportation services, which may also help ensure patients are efficiently picked up from the center and returned after appointments.

In terms of **facilities-related recommendations**, a Snoezelen room is recommended to be incorporated at CAPDM. Thus, one of the therapeutic areas should be designed to allow for different types of appointments while the other should be a Snoezelen room, which should comprise lights, tactile experiences through objects of different textures, music and stimulation of hand-eye coordination. For example, CECD has incorporated light effects, a music system and a heated water mattress in its Snoezelen room.

Regarding the **ateliers**, one should be dedicated to art activities, more specifically painting, due to the importance of art therapy for these individuals. The other atelier should combine a laundry room and a gym, which are highly recommended, but were not specifically included in the technical project provided by CVPaz. The laundry room, besides enhancing living skills among the users, is highly cost efficient when compared with outsourcing. The machines should preferably be energy-efficient to allow for cost savings on the electricity bill. As seen in other centers, the gym is recommended to stimulate the well-being of patients by boosting energy levels and helping with mental health and sleep. A study including 39 trials found that physical activity interventions had a significant effect on lowering symptoms of depression and

schizophrenia and improving the life quality of people with mental illness (Larcom 2021).

Finally, a **personnel room** was also not included in the technical project provided. However, ISS advises having a space to allow the employees to take breaks and keep its personal belongings. Thus, the reception of the occupational building is recommended to be refurbished and turned into a personnel room and a new entrance should be created near the hallways.

2.3.4. Staff

When designing the recommendations regarding CAPDM workforce, the starting point was the initial plan of CVPaz (**Appendix 38**). However, as Subchapter 4.2. will thoroughly explain, CAPDM is recommended to operate as 2 LR, for the 54 residents (1 per each 30 residents), and 1 CACI, to ensure the daily activities 5 days a week for all the 69 users (residents and ambulatory). Therefore, the ISS legislation regarding staff rules for each social response (outlined in **Appendix 39**) is crucial to reach the required number of employees for each position. The benchmark output regarding staff ratios (**Appendix 35**) was also considered to ensure an accurate and tailored personnel model and since not all CAPDM positions are mandatory according to ISS.

Another important factor is that staff should be hired with **2 types of contracts: permanent staff**, which are part of CVPaz official workforce (within *Quadro de Pessoal*), and **retainer base staff**, which have specific agreements with CAPDM (within *Regime de Avença ou Prestação de Serviços*).

Starting with permanent staff, **Direct Action Assistants** are the employees who are available 24 hours a day and 7 days a week, for which ISS mandates 1 assistant for every 3 residents in each LR and 1 assistant for every 10 users in each CACI. Considering 54 residential users, 18 assistants are needed, being divided between day and night shifts – 12 during the day and 6 at night (reasoned from AAJUDE's staff allocation). Regarding ambulatory users, 15 patients would require 2 additional assistants during the day, implying a total of 20 Direct Action

Assistants. For **General Service Assistants**, ISS requires 1 per 10 users in both CACI and LR, thus, totaling 7 professionals. Regarding the **Cook and the Kitchen Assistant**, CVPaz is recommended to have 1 of each, based on ISS requirements and benchmarked best practices. Moreover, 1 **Receptionist** and 1 **Administrative Officer** should be hired to welcome visits and support administrative work. Furthermore, CAPDM is not recommended to hire a **dedicated driver**, as the projected annual car usage is low, and ISS does not consider this role when calculating the financial contributions. Instead, a full-time employee with a valid driver's license can handle driving tasks, which also reduces operating costs.

Regarding **Psychosocial Rehabilitation Technicians**, 6 should be hired, considering ISS requirements for CACI and accounting for the fact that these technicians should fulfil the role of the **TAP** (each is responsible for accompanying 10 to 12 users daily).

ISS regulations also mandate a **Technical Director** for each LR while CACI requires 2 **technicians with training in social and human sciences, behavioral sciences, or health**. To optimize resources, CVPaz is advised to hire a Technical Director with the aforementioned qualifications, meeting both requirements. Thus, this person would serve as Technical Director for the LR and would also fulfill that role for CACI. The second technician needed should be a Psychosocial Rehabilitation Technician to ensure compliance and adequate specialization.

Another important role for CACI is the **Workshop Manager**, which must be 1 for each 10 participants engaged in workshops and activities, hence totaling 7 managers. To provide activities during the weekend, a sociocultural entertainer is needed per each LR, hence amounting to 2. Additionally, the center can incorporate **volunteers** under the terms of the law: while volunteers cannot be counted towards the mandatory staffing ratios, they can provide valuable support in daily activities (Diário da República 2015). CAPDM is also recommended to have 1 **Occupational Therapist**, based on ratios from APCC and AAJUDE. Despite not being mandatory by ISS, this position was included in CAPDM initial plan, given its importance

to tackle the intended gap in care.

Medical personnel should be hired on a retainer basis to provide broader services and reduce costs, hence aligning with CVPaz's wishes to go beyond baseline services. While ISS mandates 1 **psychologist** per center, CAPDM is advised to also include 1 **physiotherapist**, 1 **psychomotricity technician**, and 1 **nurse**, all available 5 days a week, following the practices of APCC, CECD, and *Projecto Homem*. Based on interviews with CVPaz, a **general practitioner** should visit the center for half a day per week, while a **psychiatrist** should be available 1 day per week, following the practices of *A Barragem* and APCC.

All the staffing ratios mentioned represent minimum requirements. In practice, many associations have found it necessary to adjust these numbers over time to meet the evolving needs of their users and ensure smooth operations.

Additionally, according to AAJUDE, a **high-quality, motivated team** is key to the success of an infrastructure like CAPDM, therefore, prioritizing workforce wellbeing is highly encouraged. Besides offering wages above the minimum set for IPSS, CVPaz is recommended to provide professional training opportunities, support for caregivers and education on innovative techniques, such as trauma-informed care and de-escalation strategies (inspired by *Continuum of Care*). Collaborations with institutions like *Nova Medical School*, which offers clinical workshops and courses, could further enhance staff development. Incorporating technical and behavioral training volumes, as outlined in CVPaz's financial reports, would also ensure staff are equipped with the skills needed to meet user needs successfully.

3. Crafting the Financial Plan

What is the envisioned cost structure for CAPDM and how can a robust financing strategy be developed?

An **estimation of the costs entailed by CAPDM** and a **financing plan** are essential to compare against the ISS funding explored in Chapter 4. The fact that **financial management is crucial for nonprofit organizations to survive and fulfill their mission** (Stühlinger 2022) also highlights the importance of the financial plan designed in Chapter 5.

3.1. Cost Structure

To study the financial sustainability of CAPDM, a **breakdown of the costs** and an explanation of the assumptions behind its estimation are necessary. Firstly, costs were broken down into **CAPEX**, used to undertake new projects, and **OPEX**, used for the daily operations of a business (Fernando, James and Kvilhaug 2024). Considering the average construction time in Lisboa of 20 months (Instituto Nacional de Estatística 2023), the **first year of operation was assumed to be 2027** as the infrastructure would be built between 2025 and 2026. Costs were estimated until 2040, to provide a **15-year perspective** of the project.

3.1.1. CAPEX

CAPEX comprises construction, equipment acquisition and equipment replacement costs. Starting with **construction**, according to CVPaz and the technical project developed by this IPSS, the process is estimated to cost between €8,000 and €10,000 per sqm, totaling a range of €9,331,600 to €11,664,500, after considering 1,166.45 sqm of useful area. Assuming both the final project approval and the licensing process still need to be finalized, the construction process would start in May 2025. Considering the 20-months construction period, CAPDM would be ready at the end of 2026. Thus, 40% of the costs would be deployed in 2025 (8 out of the 20 months) while the remaining 60% would be spent in 2026 (12 out of the 20 months). The **ISS agreement**, which is key for the operation of CAPDM, requires an initial payment of €336

operations permit (Segurança Social 2023). Regarding construction licenses, CVPaz does not expect to incur any additional cost given the partnership with Torres Vedras Municipality.

In terms of **equipment**, which encompasses the remaining CAPEX components, estimations were performed based on the technical project provided by CVPaz, on the recommendations from Subchapter 3.4., and on ISS technical guidelines for a nursing home (Segurança Social 2012). Equipment prices were retrieved as of 2024, being adjusted to the expected Consumer Price Index (CPI) inflation rate to reach estimations for 2026 (O'Neill 2024).

The second component of CAPEX is **equipment acquisition**, comprising items necessary for CAPDM's spaces, lighting system, transportation vehicles, and fire security and gas requirements – totaling 29 captions. Air conditioning installation and electric infrastructure was assumed to be already incorporated in the aforementioned construction cost.

Appendix 55 shows total costs per caption while **Appendix 56** presents a detailed list of the items considered for each area, unitary prices and quantities needed. Regarding **patients' use areas**, 27 bedrooms – each one accommodating 2 individuals – should be built, given the 54 residential users. Items prices were retrieved from *IKEA*, a global low-cost furniture brand. Furthermore, 3 types of bathrooms were considered: 27 private bathrooms – 1 per bedroom – with a shower unit and bidet included; 3 bathrooms without shower unit and bidet for the common areas; and 1 bathroom suited for people with reduced mobility. Items prices were mainly collected from *Leroy Merlin*, as it offers clients a satisfaction warranty, after sales service and minimum price guarantee (Leroy Merlin 2024). Concerning **common spaces**, both the living room and the canteen are designed to accommodate all 69 patients, either ambulatory or residential. The living room includes 1 TV, and the canteen has tables suited for 4 people each, as advised by ISS. The kitchen must obey very specific ISS requirements, such as having 2 distinct divisions for meat and fish preparations. All the items' prices were retrieved from *GGM Gastro*, leader in the European market for gastronomy equipment and kitchen accessories

(GGM Gastro n.d.). Based on the technical project, CAPDM also incorporates kitchen counters for self-service and dirty dishes, a pantry, a specific room for the fridge and freezer, a storage room and a dumpster area. Other basic equipment, such as kitchenware, was assumed to be a recurrent expense, thus included in OPEX computation, under the materials caption – will be detailed in Subchapter 5.1.2.. Furthermore, the team advises CVPaz to transform one atelier to build a gym and a laundry room which includes energy efficient washing and drying machines (graded at A and A+++, respectively). The other atelier has artistic purposes, allowing 16 people simultaneously. Concerning therapeutic rooms, the first requires office material essentially to allow for different therapies while the second is a Snoezelen room, which includes specific equipment chosen based on the benchmark conducted and research studies, with prices retrieved from *ZenSenses* store. Regarding **health-related areas**, the medical office requires office equipment, 1 articulated bed, and medical items, such as a defibrillator and blood pressure monitors. Except for the defibrillator, 3 items of each type we budgeted, as ISS guidelines suggest that quantities should correspond to 5% of the users' number. The infirmary has the same office equipment as the medical office and 2 extra examination tables. Concerning **administrative areas**, the center encompasses 3 offices – whose items' prices were collected from *IKEA* –, a meeting room – with a capacity for 8 people and a TV for presentations –, and an administrative reception. Finally, 2 areas are recommended to allow the staff to take a break, change clothing and store their belongings: the personnel room and the personnel balnearies (1 for men and 1 for women). Besides bedrooms and bathrooms, the **most expensive areas** are the living room – due to the large capacity required –, the kitchen, the medical office and the personnel office – given the expensive specific equipment, such as the dishwasher, the medicine refrigerator and the lockers (which are meant for personnel and ambulatory users). The **lighting cost** was estimated per room and according to the number of lux (i.e. the standardized unit of measurement of light level intensity) necessary per sqm for each area, as shown in **Appendix**

57. The calculation was based on *Gold Energy* information (Gold Energy 2024), yielding a total of 232 lamps and amounting to €1,872. Regarding **fire security**, CAPDM should have 8 units of ABF Water Fire Extinguisher 6 lts Pack (1 per 200 m²), an independent gas detector and a fireproof blanket, according to ISS regulations. To ensure the building is ready in 2027, a one-time inspection (*vistoria*) and several registration and accreditation processes are mandatory, representing a €814 total expense (República 2021). Initial **gas inspection** is also necessary in 2026 to ensure CAPDM is ready in 2027, costing €52 (Outeiro 2020). The last caption relates to the acquisition of vehicles to provide **transportation**. To allow for a comparison of different transportation services options, the lower bound assumes the acquisition of 1 vehicle and the upper bound considers the acquisition of 2. Research on second-hand diesel cars of 7 seats led to an average unitary cost of €15,000 (Costa 2024). So, total equipment acquisition cost ranges from €105,000 to €120,000, depending on the number of vehicles acquired.

Due to the limited lifespan of the aforementioned items, periodical replacement is expected to take place overtime. Thus, the third component of CAPEX is the **replacement costs of equipment**. Firstly, the different useful lives of products were retrieved considering various sources of information to enhance the rigorousness of the analysis. Secondly, the costs were calculated as the price of each item in the year required for them to be substituted, which is the last year of useful life. Since the minimum useful life is 2 years, replacement expenses are predicted to start in 2028, having an annual average of €7,350 (lower bound) and €8,700 (upper bound) between 2028 and 2040. **Appendix 58** shows the predicted annual replacement costs while **Appendix 59** displays the lifespan of each item. In 2036, replacement expenses are exceptionally higher, due to the expected acquisition of a new vehicle.

3.1.2. OPEX

The second type of cost is OPEX, encompassing **9 categories**, with several evolving according to the expected CPI inflation rate – assumed to be constant after 2027 (O'Neill 2024). Moreover,

the QES model was utilized to extrapolate some categories to CAPDM, given its similar capacity and users' clinical profile, hence supporting a cost estimation aligned with CVPaz reality. **Appendix 60** to **Appendix 71** show the details of the computation of all the categories of costs.

The first category is **personnel costs**, for which CVPaz provided a list of planned staff for CAPDM (**Appendix 38**), split between permanent and retainer base staff (explained in Subchapter 3.4.4.). Regarding **permanent staff**, the monthly base salary per job position was retrieved from the wage table which portrays the minimum salary to be paid by law and serves as current reference for CVPaz (CNIS and FEPCES 2023). The total payroll per worker is a sum of: 14 months of the aforementioned monthly salary, insurance expense (0.7981% of the annual base salary, according to CVPaz current practices), social tax (22.3% of the annual base salary, according to ISS legislation (Segurança Social 2024)), meal subsidy (€3.5 per working day, according to the aforesaid wage table), medicine at work expense (€26.25 per worker in the first year and then every 2 years, assuming that all new workers will be below 50 years and according to CVPaz current practices) and professional training (€20.20 per worker per year, estimated based on the average cost of CVPaz in 2023). Part of the direct-action assistant workforce is predicted to be working during the night, earning 25% more than the daily salary (CNIS and FEPCES 2023). Concerning **retainer base staff**, the monthly base salary per type of job was collected either from CVPaz's wage table, or salary tables negotiated with medical (Simedicos 2024) and nursing (SEP 2024) unions. The total payroll per worker comprises only 12 months of the aforementioned base salary – since employees are part of an agreement – and the staff ratios recommended in Subchapter 3.4.4. were followed to conclude the estimation.

Considering that, for each position, regardless of the type of contract, the wage may vary due to different levels and years of experience, a range of salaries was estimated. Thus, the upper bound assumes that all workers will have the highest experience, hence earning the highest

wage described in the aforesaid wage tables. The lower bound consists of the lowest levels of wages present in the legislation, given the lower experience in the area. To estimate the personnel costs for future years, the base salary was deemed to grow at the expected minimum wage growth rate, assumed to be constant after 2028 (Covita and Canas 2024). The annual costs of the meal subsidy, medicine at work and professional training were assumed to grow at the expected CPI inflation rate. Considering this approach, personnel costs are expected to amount approximately €905,000 (lower bound) to €990,000 (upper bound) in 2027. **Food supply costs** were computed in 2 different ways, considering that residential users would consume breakfast, morning snack, lunch, afternoon snack, dinner and supper for 365 days while the ambulatory users would only consume morning snack, lunch, and afternoon snack during weekdays. The first approach is based on the 2021 general diet plan from the Portuguese Association of Nutritionists (Ministério da Saúde 2021), which allowed to retrieve the ingredients and quantities required per user. Costs were computed using *Continente* as the main source of ingredients' prices, being then updated at the expected CPI inflation rate. In 2027, food supply costs are estimated to amount approximately €104,000 according to this approach. The second approach is based on a 2017 Master thesis, focused on hospital meals (Silva 2017), which allowed to retrieve meal costs per user at the end of 2016. Costs were then updated at the observed and expected CPI inflation rates. In 2027, food supply expenses are forecasted to be around €164,000 following this approach. Indeed, the first approach registers lower costs since it relies on less complex meal recipes as well as other cost-saving practices such as bulk purchasing. **Materials** comprise cleaning, hygiene and comfort; clothing; medical (general and specific to each user); recreational; and painting. All costs, except for painting, were estimated by extrapolating from current CVPaz practices in QES. Thus, the ratio per user of each type of material expense in QES in 2023 was calculated and then adjusted to CAPDM. Painting materials costs were additionally computed by collecting prices from *Continente*, since this

activity is recommended in CAPDM but is not present in QES. All CAPDM users are assumed to require cleaning, hygiene and comfort; medical (general and specific to each user); recreational and painting resources. Residential users were assumed to also use clothing materials. To guide CVPaz, a list of the required materials can be found in *Appendix 62* with the prices of 2024 from different sources. After updating the expenses at the expected CPI inflation rate, total materials costs are predicted to be approximately €20,000 in 2027. **Utilities costs** encompass electricity, gas and water expenses. The electricity expense was estimated assuming a constant 1,320 kWh average annual consumption of electricity per person (Repsol n.d.) and a €0.1559 average cost per kWh from *Iberdrola* (CVPaz supplier in QES) in 2024 (Fatela 2024). Costs were computed considering that ambulatory users only spend 8 out of 24 hours during weekdays in the center, while residential users live in CAPDM for the whole year. Other crucial assumptions are an annual cost increase of 2.1% (Suspiro 2024) and a €0.01 annual electricity tax per kWh (according to CVPaz bills). Regarding water and gas expenses, the costs incurred in QES in 2023 served as a reference. Thus, the ratio per user was computed and then extrapolated to CAPDM, with an adjustment between residential and ambulatory users considering the time spent at the center. Water prices were assumed to grow by 8.5% in 2024 (Oliveira 2023) and by 3.89% afterwards (Católica-Lisbon 2024) while gas prices are predicted to increase by 3.6% annually (Enerdata 2018). In 2027, total utilities costs are estimated to be approximately €29,500 – €13,400 of electricity, €5,400 of water and €10,700 of gas. **Maintenance costs** are divided into 2 major segments and were also estimated as a range: lower bound (if 1 vehicle is acquired), and upper bound (if 2 vehicles are acquired). The reference year for prices was 2024, being then adjusted to the expected CPI inflation rate. **Preventive maintenance** is the regular maintenance of equipment to keep them running and prevent any unplanned cost arising from its failure, hence covering 3 main areas: fire security, gas and transportation. Fire security annual inspections are mandatory (Diário da República 2008), thus

starting in 2027, while periodical gas inspections take place every 3 years, thus beginning in 2029 – considering that the first inspections occur in 2026 to ensure the building is ready. Lastly, vehicle maintenance only encompasses inspection and revision, since IPSS are exempt from IUC (Automóvel Clube de Portugal 2024). As the vehicle is expected to have more than 8 years after the date of its first license plate, inspection takes place every year (IMT n.d.). Moreover, revisions should happen every 2 years, assuming the vehicle will do short trips, thus having low millage (Norauto n.d.). Overall, the annual average cost of preventive maintenance is predicted to be €340 for the lower bound and €440 for the upper bound, between 2027 and 2040. **Corrective maintenance** accounts for the necessary repairs of equipment so that it can perform its intended function. A percentage-based estimation – ranging from 2 to 5% of the gross value added (UpKeep n.d.) – was applied to the costs per division, considering the equipment lifespan. For 2027 and 2028, corrective maintenance costs were assumed to be €0 assuming a warranty of 2 years, as all equipment is new. To calculate the annual corrective maintenance cost per area, a weighted average of the useful lives of products and their costs was used, ending up in replacement at the end of the product's lifespan. This process yielded the Averaged Useful Life, which served as the basis for deriving the corrective maintenance cost. The percentage of corrective maintenance to be applied depends on the equipment lifespan: as the useful life of products falls, the non-predictable maintenance costs are expected to rise (**Appendix 67**). However, corrective maintenance does not apply to certain products, such as bed clothing, as these are typically replaced rather than repaired. The overall costs of corrective maintenance are incremental during the period, representing an annual average of around €2,400 for the lower bound and €2,600 for the upper bound, between 2027 and 2040. **Waste management costs** were estimated based on the fees currently charged by Torres Vedras Municipality (Torres Vedras n.d.) and assuming no change in the future. The expenses comprise a fixed fee of €3,300 as well as a variable fee that depends on the water consumption level in

cubic meters – assumed to be similar to the average consumption per user in QES in August 2024 and adjusted based on the hours spent at CAPDM of each type of user. The variable fee is estimated at approximately €320 in 2027. The upper bound consists of the aforesaid fixed and variable costs while the lower bound assumes CVPaz can negotiate an exemption of the fixed fee, as IPSS are not entitled to pay it in some cities. To compute **transportation costs**, 2 scenarios were considered: offering transportation services with CVPaz’s own car to all 69 users (upper bound) and to the 54 residential users only (lower bound). Costs of this category are variable, comprising fuel, tolls, parking and stay expenses, and depend on the type and frequency of service offered, rather than on the number of vehicles. Considering the expenses incurred in QES in 2023, a ratio per user was computed, extrapolated for each bound and updated at the expected CPI inflation rate. Thus, in 2027, transportation costs are expected to range from €9,500 (lower bound) to €12,000 (upper bound). **Administrative costs** comprise marketing and advertising costs and insurance, since legal, accounting and software costs were considered headquarters costs that do not expect a significant increment. Moreover, the EQUASS Certification, a European quality recognition (APQ n.d.), already present in QES, was not considered a current priority for CVPaz. **Marketing and advertising expenses** were assumed to equal to the ones observed in QES. **Insurance** encompasses *Ensino Seguro* and *Multirriscos*, considered to be equal to QES, and car insurance, which should be €750 per acquired car, according to CVPaz. After accounting for the expected CPI inflation rate, administrative costs range from €2,840 (lower bound – if 1 car is acquired) to €3,640 (upper bound – if 2 cars are acquired) in 2027. **Communication & technology costs** were calculated by extrapolating a ratio per user retrieved from QES expenses, assuming CAPDM would have the same practices and suppliers. Costs were then assumed to grow at the CAGR of 1.19%, which was registered from 2010 to 2022 (ANACOM 2023). Thus, communication costs are expected to be approximately €4,770 in 2027.

4. Designing the Go-to-Market Strategy

How can CAPDM ensure a seamless transition to operational readiness?

4.1. Performance Measurement

KPIs are **financial and non-financial indicators used to estimate and strengthen success**, aimed at achieving previously established long-lasting goals (Parmenter 2012). Several KPIs were developed to assist CVPaz when aligning CAPDM's operations to strategic objectives, support stakeholder engagement by demonstrating the center's progress and aid the application for PRR 2030 grant. To ensure the usefulness of this tool, the metrics were defined based on the benchmark study conducted as well as critical thinking. Afterwards, KPIs were presented to CVPaz to guarantee that all metrics and targets are in line with the projects' context and the IPSS reality. KPIs were developed in **8 areas**, comprising users, financial sustainability, partnerships, operations, satisfaction, staff, maintenance, and sustainability.

CAPDM's focus is the patients' care and positive evolution, so, **users KPIs** are aimed at measuring participation, engagement and success of the different activities. Thus, such metrics encompass: User participation in recreational activities (Percentage of participants engaging in recreational activities); User participation in therapeutical treatment (Percentage of participants engaging in therapeutical activities); User participation in competency training activities (Percentage of participants engaging in competency training activities); User participation in space maintenance activities (Percentage of participants engaging in space maintenance activities). All these KPIs have a goal of 50 to 60%, which is aligned with CVPaz's experience, as it depends on the initial assessment of CAPDMs users. Regarding activities implementation and organization, KPIs are Activities implementation rate (Percentage of activities planned and budgeted that took place), aiming 100%, and Community activities organization (Number of activities which engage with the local community), targeting 1 per month. Finally, the most important KPIs, according to CVPaz General Director, concern the success of users treatment:

Clinical plan success rate (Percentage of participants who complete their assigned objectives in the individualized clinical plan), aiming 50 to 60%, although depending on each user's case, and Life quality improvement rate (Percentage improvement of the life quality perception of each user – in physical, social and emotional terms – between each assessment conducted), targeting an increase of 20% to 30%.

With the goal of ensuring the financial health of CAPDM's project development, **financial sustainability** KPIs were defined: ISS coverage of OPEX (Percentage of operational costs covered by ISS financing), targeting 100%; Grants applications to CAPEX (Number of applications to grants to finance CAPEX), aiming 5 to 6 for both 2025 and 2026; Financing approval of CAPEX (Percentage of successful applications to finance CAPEX), targeting 60%; Users pension access rate (Percentage of users that have access to pension funds), targeting 90%; Cost saving strategy implementation (Percentage of cost reduction achieved by adopting cost saving measures relative to the baseline scenario), pointing to 10%.

Establishing **partnerships** has been highly recommended in this thesis, thus, to help ensure collaboration between CVPaz and other institutions, KPIs encompass: Partner retention rate (Percentage of partners that continue collaboration after the first year), targeting 80%; Daily activities partnerships (Number of formalized agreements), aiming 4; Clinical services partnerships (Number of formalized agreements), pointing to 3, including SNS; Partnerships diversification (Number of partnerships established to ensure diversification and avoid large dependency on a few partners), targeting 10.

To ensure smooth running of **operations**, the following KPIs should be tracked: Number of non-compliance incidents (Number of regulatory or accreditation breaches reported per year), ideally targeting 0; Supply chain delay rate (Percentage of delayed supplies affecting operations), aiming a maximum of 10% in the first year, and the following years should report lower values than the previous year ones – to ensure continuous efforts towards improvement.

To guarantee the **satisfaction** of all CAPDM's stakeholders, quarterly surveys should be conducted to measure the opinion of not only the users, but also partners and employees. Then, the subsequent KPIs are crucial to be monitored: Partners satisfaction score (Gauges partners engagement and gratification); Employee satisfaction score (Gauges staff morale and workplace happiness); Customer Satisfaction Score – CSAT (Gauges user satisfaction with the service being provided), all targeting 80%; Net Promoter Score – NPS (Measure of user loyalty by asking how likely customers are to recommend CVPaz services), aiming 8. Additionally, Survey response rate (Percentage of users completing the satisfaction surveys), ideally targeting 100%; Feedback implementation (Percentage of actionable suggestions emerging from users' feedback which are implemented), pointing to 70%.

Moreover, guaranteeing workforce development through the creation of a supportive and engaging work environment is crucial. Thus, KPIs in the **staff** area encompass: Staff retention rate (Percentage of employees retained each year), targeting 75% (Randstad n.d.); Professional training requirements (Number of hours of training provided and attended by each employee), which should be 40 hours, according to current legislation (Diário da República n.d.); Professional training completion rate (Percentage of workers participating and complying with training requirements), ideally targeting 100%; Users satisfaction with staff performance (Evaluates staff skills and performance in the users' treatment process), pointing to 80%; Staff coverage rate (Percentage of shifts filled as scheduled), targeting 100%.

Furthermore, the maximum operational capacity of equipment and infrastructure should be safeguarded by effective **maintenance** to minimize damaging risks. Thus, tracking the following KPIs is crucial: Preventive maintenance compliance (Percentage of preventive maintenance initiatives conducted as scheduled) and Corrective maintenance compliance (Percentage of scheduled maintenance completed on time), both aiming 100%; Cleaning and hygiene plans compliance (Number of internal and external complaints), ideally below 8.

The last pillar is **sustainability**, given the importance of searching for an environmentally friendly approach and fulfilling with SDGs. Such pillar can be enhanced through donations which promote a circular economy, hence, the KPI is Food donations achievements (Donations to CAPDM as a percentage of food supply costs), targeting 75%.

4.2. Risk Management Framework

A risk management framework was developed to **identify key risks** in CAPDM construction and operation processes, and hence **assist CVPaz** meeting organizational and compliance requirements and preparing for unexpected events. Risk management is highly recommended as it enhances the decision-making process by making it faster and more appropriate, accurate, and effective. Besides diminishing the probability of potential costly ‘surprises’, this framework helps prepare for challenging situations and promotes overall resilience. CVPaz stakeholders’ confidence is also enhanced due to a clear definition of accountability and responsibility and the ability to focus on CAPDM core development (NSW n.d.).

To build the risk management framework, 3 steps were required. Firstly, key risks were identified in different areas. Then, all risks were analyzed, either in a quantitative or qualitative manner, to understand the impact on CVPaz. Finally, measures aimed at risk minimization were collected and a contingency plan was built to help CVPaz adapt to unforeseen events, always connecting with the aforementioned KPIs to ensure an effective monitoring. To guarantee the rigorousness and applicability of the risk management framework in the context of CVPaz, the recommendations are based on both the benchmark analysis conducted and the interviews with other organizations and CVPaz’s members.

Risks were identified in **4 main areas**: reputational, financial, operational and stakeholder.

Reputational risks comprise “Quality concerns”, “Compliance failures”, and “Community relations deterioration”. “Quality concerns” is the risk that program outcomes do not meet expectations and satisfaction levels of users, partners and staff fall. CAPDM’s reputation may

be impacted if the center is perceived to not fulfill its purpose, hence potentially weakening stakeholders' collaboration. To minimize such risk probability, CVPaz is advised to conduct regular surveys, implement feedback and continuously track satisfaction KPIs. In case this risk materializes, CVPaz should focus on the feedback provided and improve CAPDM services accordingly. "Compliance failures" is the inadequate adherence to accreditation or regulatory standards, which might damage credibility of both CAPDM project and CVPaz and in turn cause a loss in support from partners. As prevention, CVPaz is advised to remain constantly updated in the legislation by scheduling regular meetings with ISS and nominating 1 person in charge of ensuring required compliance. Number of non-compliance incidents is a crucial KPI, and, in case there is a failure, CVPaz should conduct an immediate audit, identify the failure, rectify the non-compliance and communicate transparently to stakeholders. "Community relations deterioration" portrays the negative perceptions from the local community due to poor engagement, which could undermine CAPDM's integration efforts, decrease the potential development of social skills of patients and lead to a loss of community partnerships. The KPI which would be impacted is the Number of community activities organized, thus, continuously searching for initiatives within the community and ensuring a successful engagement is crucial. Otherwise, CVPaz would need to promote activities with other local communities.

Financial risks encompass "ISS Inflexibility", "Insufficient ISS Funding Updates", "Delayed ISS payments", "Rising inflation rate", "Rising wage growth", "Rising maintenance requirements", "Unanticipated deterioration in users' conditions", "Overreliance on grant funding" and "Rising CAPEX requirements". "ISS Inflexibility" is the risk that ISS does not accept the typical cooperation agreement for CAPDM project, which may result in a lack of ISS funding to cover OPEX. To mitigate this, CVPaz is advised to thoroughly analyze the relevant legislation, schedule recurring meetings with ISS, and explore alternative agreement options, including those discussed in Chapter 4. In case the risk materializes, the KPI ISS

coverage of OPEX should be used to assess and evaluate the viability and performance of these alternative agreements. “Insufficient ISS funding updates” refers to the risk that ISS payments do not get sufficiently updated according to costs evolution, impacting CAPDM’s financial sustainability and reducing available resources. Also, “Delayed ISS payments”, meaning the late disbursement of funds from ISS, may reduce net working capital, impacting the center's ability to manage day-to-day expenses and provide high-quality services. If ISS does not fully cover OPEX, CVPaz may not be able to provide high-quality services to each user. Therefore, both risks can be minimized by reaching a clear agreement with ISS and designing a payments calendar. In case such risks materialize, CVPaz must find alternative funding sources through partnerships and donations to ensure the smooth running of CAPDM operations. Moreover, “Rising inflation rate” consists of the risk of rising costs of goods, services, and healthcare, which may strain the budget and hinder service provision. A sensitivity analysis considering different values of CPI inflation rate from 2027 onwards shows that if inflation suddenly spikes to 8%, total OPEX would rise, for instance, by 4% in 2030, since some cost categories were assumed to grow according to such variable (*Appendix 91*). Moreover, total equipment acquisition would increase to over €110,000 in 2026 if inflation abruptly jumps to 8% in that year (*Appendix 92*). To prevent such consequences, CVPaz is advised to establish effective operational partnerships with suppliers (restaurants, canteens, supermarkets, etc.) to have access to a stable and fixed price. If inflation starts rising, negotiating bulk purchases and discounted prices may help minimize the negative financial impact. Similarly, “Rising wage growth” is the risk of unanticipated increases in the minimum wage growth rate due to labor market conditions or union negotiations. **Appendix 93** shows that payroll expenses fluctuate widely with this variable, hence, exploring operational partnerships or shared services with other care providers is essential to minimize the risk. If wages start accelerating, CVPaz may need to outsource clinical services with local clinics that may offer discounts, or even free

services. “Rising maintenance requirements” is the risk of an unexpected increase in costs related to maintaining infrastructure, healthcare equipment, or housing facilities. Such a rise could strain the budget, however, given that maintenance costs only represent an average of 0.17% of total costs, the consequences would be relatively less impactful. To minimize the probability of the risk, raising awareness for the importance of equipment maintenance is crucial to reduce repair costs and disruptions. The contingency plan encompasses setting partnerships and agreements with suppliers to enjoy discounted prices. “Unanticipated deterioration in users’ conditions” is the risk that users require more assistance than expected due to degrading health conditions. Such issue could result in service quality issues, inadequate staffing levels, misalignment between staff skills and program needs, or even burnout among employees. For instance, APCC mentioned in an interview that, since users demand a high level of support, they often require more direct-action assistants than the ratios mandated. **Appendix 94** shows the impact on personnel costs from a rise in the number of nurses and direct-action assistants. For instance, having 5 extra direct-action assistants – applying APCC current ratio – and 2 extra nurses may increase personnel expenses by 25%. More adjustable beds may also be required, raising the equipment acquisition costs, as displayed in **Appendix 95**. To minimize such risk, CVPaz should accurately plan and regularly update staffing allocations and equipment acquisition requirements, based on the users’ quality of life assessments. In case the risk materializes, CVPaz is recommended to explore more partnerships or shared services with other care providers, adjust staffing levels and reorganize treatment plans. In an extreme case, users requiring more complex treatments may need to be integrated in other social responses. Indeed, all the aforementioned financial risks can be monitored through the KPI ISS coverage of OPEX. “Overreliance on grant funding” means a heavy dependence on external grants that may jeopardize financial stability if these sources are reduced, discontinued or if CVPaz is not able to win them. To minimize such risks, CVPaz should find alternative funds in *Geofundos*

and with financial partners, to ensure that other stable financing sources are in place in case CAPDM cannot earn the expected grants. Important KPIs to be tracked encompass Grants applications to CAPEX and Financing approval of CAPEX. Finally, “Rising CAPEX requirements” is the risk that construction costs surpass expectations in 2025 and 2026. Such an event could raise concerns about the viability of CAPDM project, as the anticipated funding may not be sufficient. Thus, CVPaz is recommended to conduct accurate construction planning and budgeting that allows for a safety margin as well as establish financial partnerships and agreements with suppliers during the construction phase. In case CAPEX starts rising suddenly, CVPaz should search for more funds and applications in *Geofundos* or look for a credit line for social organizations.

Regarding **operational risks**, “Service interruptions and infrastructure failures” and “Unmotivated and less qualified staff” should be considered. The first risk is related to disruptions caused by staff shortages, strikes, or supply chain issues (e.g., delays in medical supplies) as well as facility breakdowns or inadequate infrastructure maintenance. Care delivery and the quality and safety of accommodations and services may be impacted, and operational costs may rise due to emergency repairs or compensation claims. To minimize this risk, CVPaz should diversify supply chain sources, foster healthy labor relations through engagement and regular communication, perform regular inspections, and account for a contingency budget for unexpected repairs. Important KPIs associated with this risk comprise Staff coverage rate, Supply chain delay rate, and Maintenance compliance rate. As a contingency plan, CVPaz should hire additional workers, contact other suppliers, maintain a safety stock of critical materials to buffer against supply chain delays, and establish a rapid response team for urgent infrastructure repairs. The second operational risk consists of a decrease in the motivation of workers or a lower level of qualifications than expected, which may result in lower effectiveness and quality of the service provided and high turnover rates. To minimize the risk,

promoting an organizational culture focused on inclusiveness and growth and tracking relevant KPIs, such as Employee satisfaction score and Training completion rate, are crucial. In case of risk materialization, CVPaz should further acknowledge and cherish CAPDM achievements, implement feedback to improve operations and raise investment on staff training.

Regarding **stakeholders' risks**, “Lack of partner engagement” and “Dependency on specific partners” should be considered. The first risk means that current or potential partners may be unwilling to collaborate or invest due to conflicting priorities, which may lead to financial issues. Designing an effective stakeholder engagement strategy where regular communication is maintained, inviting partners to events and updating stakeholders through a regular newsletter may help minimize such risk. In case this situation happens, CVPaz should look for alternative partners and diversify the funding base. Relevant KPIs comprise Partnership retention rate and Number of active partners. The last risk is related to the overreliance on a small number of partners for critical services or funding, which could expose CAPDM to vulnerabilities if those partnerships falter, resulting in operational or financial instability. To minimize such vulnerability, a partner diversification strategy and a regular review and renegotiation of partnerships are crucial, along with tracking the KPI Number of partnerships. If the risk materializes, a contingency fund is required to cover temporary gaps in funding or services.

Finally, **risks were organized in a matrix** depending on the likelihood of happening and the potential consequences to classify them into “Extreme”, “High”, “Medium” and “Low”.

Appendix 96 shows the risk matrix as well as the criteria applied in the analysis. In fact, “Rising CAPEX requirements”, due to its critical consequences and “Insufficient ISS funding updates”, due to its high likelihood, present a high-risk level. “Quality concerns”, “ISS inflexibility” and “Rising wage growth” were also classified as high risks. While “Delayed ISS payments” presents critical impact, it appears to have a low likelihood according to CVPaz experience,

being classified as a medium level risk. “Rising maintenance requirements” is the only risk that presents a low risk level. All the remaining risks present a medium level of concern.

After analyzing the different risks that CAPDM project is subject to, developing a risk treatment plan and communicating it to key stakeholders are the final steps. Indeed, different strategies may be adopted to minimize the impact in case an unexpected event occurs. Choosing to apply such strategies must weigh implementation costs against benefits, considering the required financial resources, the impact on CVPaz’s values, and the feasibility and effectiveness of the measures. For the risk management framework to be effective and successful, regular risk assessment, monitoring, and rating are crucial.

5. Understanding CAPDM Impact

How does CAPDM generate and measure its impact on stakeholders?

The last chapter aims to **summarize the key recommendations** provided throughout this thesis to **assess the impact** of CAPDM project on its main stakeholders.

5.1. Recommendations Summary

To aid the decision-making and project execution processes, a matrix was developed to compare the monetary costs and speed of implementation of each key recommendation. **Figure 7** portrays **12 measures** suggested in different chapters, where **half should be applied before CAPDM begins operations**.

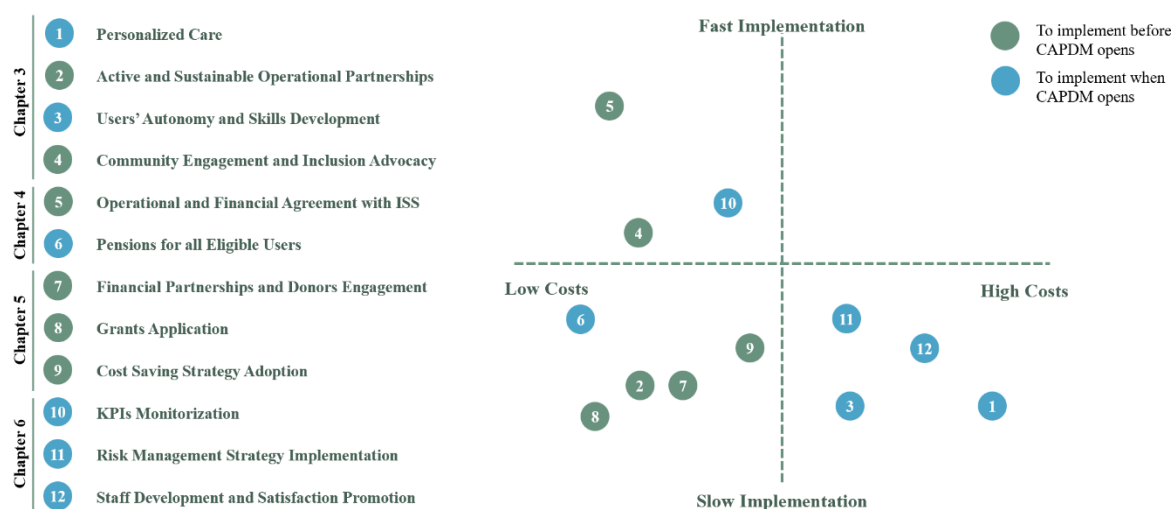


Figure 7: Recommendations Matrix - The cost vs. speed of implementation matrix aims to support the execution plan of CAPDM

In fact, all the aforementioned recommendations should be implemented in CAPDM, regardless of their speed and cost of execution. The **matrix aims to support the opening plan** of the center by highlighting the recommendations that require more time and/or financial resources. Indeed, all suggestions to be implemented before the opening of the center demand relatively low costs. Establishing partnerships (both financial and operational), actively engaging with the community, setting up the ISS agreement and applying for grants must be undergone in advance. Regarding the cost-saving strategy, not all measures require the same effort and/or time: installing solar panels and energy-efficient equipment is more costly than establishing an

agreement with *Valorsul* or negotiating a fuel price discount, for instance. Conversely, most initiatives planned for implementation once CAPDM opens involve higher costs and longer timelines for implementation. For instance, personalized care and staff development require substantial financial resources and extended execution periods due to their tailored and complex nature. Initiatives such as fostering user autonomy and implementing risk management strategies, while moderately costly, also demand careful planning and gradual integration. Even lower-cost measures, like obtaining pensions for eligible users, rely on administrative processes, hence the longer implementation timelines.

5.2. Social Value Created

By adopting the aforementioned recommendations in CAPDM, a positive and lasting impact is expected to be generated on the users and the broader community. To fully realize and communicate this impact, assessing the **social value created by CAPDM** is essential – not only to **demonstrate to stakeholders the tangible impact of the project** but also to **support the application to grants** (e.g., PRR 2030). Thus, leveraging social impact metrics, both quantitative and qualitative, ensures accountability and alignment with CVPaz long-term goals. From a **quantitative perspective**, both the **Social Return on Investment (SROI)** and the **number of individuals supported** are valuable metrics. The first measure goes beyond financial returns by capturing social, health, environmental, and economic benefits, assigning financial values to outcomes defined by beneficiaries and calculating a ratio of benefits to costs (UNDP n.d.). Thus, CVPaz is advised to apply the SROI methodology when CAPDM starts its operations to allow for a complete understanding of its social value and continuously aid strategic decision-making – similar to the study conducted on Street Teams (Comunidade Vida e Paz 2015). Regarding the second measure, CVPaz prioritizes providing comprehensive and high-quality care to all users above maximizing the number of individuals supported. Hence, this metric should serve as a reference to measure social value created.

From a **qualitative perspective**, different frameworks can be adopted to measure the social value created, such as the Sustainable Development Goals (SDGs) and Corporate Social Responsibility (CSR). Firstly, **SDGs** were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity (United Nations Development Programme n.d.). As **Appendix 97** illustrates, CAPDM is expected to promote “No Poverty” (SDG 1), by providing a safe and stable home for individuals facing social exclusion, offering them a place to rebuild their lives when they otherwise have no suitable options. Moreover, the center makes “Good Health and Wellbeing” accessible for its users (SDG 2), as it ensures access to healthcare (including physical therapy, mental health support, and other wellness initiatives) and to a stable environment with community support. “Reduced Inequalities” (SDG 10) is also present on the roots of CAPDM, since one of its major goals is promoting the inclusion of people with disabilities in the community. Finally, “Sustainable Cities and Communities” (SDG 11) is enhanced by the center since providing access to adequate, safe and affordable housing and basic services should help reducing the number of homeless people (United Nations Department of Economic and Social Affairs n.d.). Lastly, partners, either operational or financial, can embrace CSR by collaborating with CAPDM. **CSR** is a business model in which companies integrate social and environmental concerns into their business operations and interactions with their stakeholders instead of only considering economic profits (HEC Paris n.d.). Within CAPDM context, partners show their CSR in the philanthropic field by donating a portion of their earnings to charities and nonprofits aiming to exert a positive impact on society (Stobierski 2023).

5.3. Impact on Stakeholders

After realizing how the social value created by CAPDM can be measured, identifying the social impact generated across various stakeholders – both internal and external – is crucial. **Social impact** refers to the changes brought about by an organization in the well-being of individuals

or communities, manifested across different dimensions (Comunidade Vida e Paz 2015).

5.3.1. Internal Stakeholders

5.3.1.1. CVPaz

CAPDM's development represents a **transformative project for CVPaz**, both in financial and organizational terms. From a **financial perspective**, the various scenarios and financing options examined in this study are expected to exert different impacts on CVPaz. In the baseline scenario, regarding CAPEX, CVPaz needs to raise around €4,199,556 in 2025 and €6,298,830 in 2026 to build CAPDM infrastructure and establish an ISS agreement. Moreover, €105,000 are required to acquire equipment in 2026 and, from 2028 onwards, an annual average of €7,350 was estimated as replacement expenses. The first financing option presented would imply a debt burden of over €15,000,000 on an IPSS that does not have a history of bank loans. The second option includes an application to PRR 2030 which could alleviate such a burden; however, it may still raise financing concerns as the debt burden still amounts to almost €2,500,000. Thus, the ideal option comprises a combination of PRR 2030 – which would cover almost €9,000,000 – and other grants, financial partnerships and income tax contributions – which would account for almost €1,800,000. Despite the larger effort to secure such funding sources, CVPaz's financial sustainability would not be placed at a high risk, as no bank loans are raised. Concerning OPEX, in 2027, the baseline scenario points to an average monthly cost of €1,572 per residential users and €738 per ambulatory user. Overall, ISS monthly contributions are predicted to be sufficient to cover CAPDM operations as long as the agreement recommended in Chapter 4 is reached. Still, other significant revenue sources should be considered, including users' pensions and income tax contributions. CVPaz's dependence on subsidies as a revenue source should rise with CAPDM project, requiring a careful monitoring of the funding stability. From an **organizational perspective**, CAPDM seamlessly integrates into CVPaz's structure and aligns deeply with its mission of empowering individuals

facing social vulnerability or exclusion to rebuild their lives. Additionally, the project supports CVPaz's vision of creating tailored responses that address the unique needs of the populations it serves. By addressing a critical gap in long-term care, CAPDM contributes to a more holistic approach, ensuring that the IPSS can provide continuous and comprehensive support to its users. Moreover, CAPDM embodies CVPaz's core values of compassion, community, and solidarity, reflecting the organization's commitment to dignity and equity for all individuals. The 7-S Framework, detailed in **Appendix 98**, explains in a more detailed manner how this integration is achieved (McKinsey and Company 2008).

5.3.1.2. Board Members

The development of CAPDM represents a significant strategic initiative for CVPaz, with direct implications for its board members, who are responsible for the strategic direction and governance of CVPaz. The board plays a crucial role in **overseeing the project's implementation**, ensuring it **aligns with the organization's mission and long-term strategic objectives**. However, the project's scale and novelty bring **additional challenges** that require strategic vision and decision-making from the board. These include securing funding, navigating regulatory frameworks, and mitigating risks associated with CAPEX and OPEX scenarios. Successfully addressing these challenges would position CVPaz as a leader in advancing innovative care solutions and reinforcing its role as a key player in the social sector.

5.3.1.3. Staff and Volunteers

For **contracted staff**, CAPDM creates **new roles and opportunities** for specialization in long-term care focused on individuals with moderate disabilities, alongside valuable training and skill development to enhance their expertise. For **volunteers**, the center provides meaningful opportunities to further contribute to the organization's mission, fostering a **sense of purpose and connection** while improving their understanding of social care and community support.

5.3.2. External Stakeholders

5.3.2.1. Users

CAPDM positively impacts its users by providing **continuous support, specialized care, and engaging activities** that address their unique needs and foster greater autonomy. Additionally, by introducing this new form of care into CVPaz's services, CAPDM streamlines the placement process, ensuring that users are placed in the most appropriate settings. The new center, in turn, **frees up valuable spaces at other facilities**, such as QES, which had previously been occupied by individuals in indefinite stays due to a lack of more suitable options. By offering long-term solutions for individuals who no longer fit other care models, CAPDM not only enhances the quality of care for its users, but also expands CVPaz's ability to meet the needs of a broader community, creating more space and opportunities for those in urgent need.

5.3.2.2. Donors and Partners

CAPDM's successful operation relies on the aid of donors and partners who support its mission by funding operations or providing essential resources and services. These partnerships enable CAPDM to deliver specialized care while offering these stakeholders the opportunity to make a tangible difference. By collaborating with CAPDM, they can further **strengthen their own social impact** and contribute to building a more inclusive and supportive community.

5.3.2.3. Government Agencies

Government agencies, particularly ISS and local authorities, are crucial external stakeholders in the development of CAPDM. For **ISS**, CAPDM represents an **innovative solution that complements its mission** to support vulnerable populations, particularly those with disabilities. By funding and regulating the center, ISS strengthens its role in addressing long-term care gaps and gains a model for future collaborations with similar initiatives. **Local authorities** benefit from CAPDM's **alignment with community welfare goals**, as the center reduces the pressure

on municipal services and enhances the authorities' contribution to social inclusion.

5.3.2.4. Torres Vedras Community

Locally, CAPDM has a direct and positive impact on the community of Torres Vedras. By providing accessible and specialized care options, including tailored day services, the center supports individuals who may otherwise face significant barriers in the community. Additionally, CAPDM plays a key role in fostering social inclusion and challenging societal perceptions regarding individuals with disabilities. By encouraging community engagement and showcasing the rising autonomy of its users, the center helps **shifting societal mindsets and promoting greater acceptance and integration** within the community.

5.3.2.5. Similar Organizations

As a pioneering initiative filling a crucial gap in the market, CAPDM serves as a **model that other institutions may replicate or draw inspiration from**. Its innovative framework has the potential to influence how similar organizations approach care for individuals with disabilities, inspiring the creation of more centers and expanding the reach of services to a larger segment of the population in need. **Opportunities for collaboration** with other organization may also arise, facilitating knowledge exchange, improving the user journey between care facilities, enhancing service delivery, and fostering a more integrated and effective care network.

The development of CAPDM and the potential role model the center might foster will position CVPaz as an innovative association continuously seeking to promote social inclusion and tackle poverty. The construction of this center will certainly pave the way for a more inclusive and open society: one brick at a time, CVPaz brings hope and dignity while combating the stigma surrounding a population experiencing severe social exclusion.

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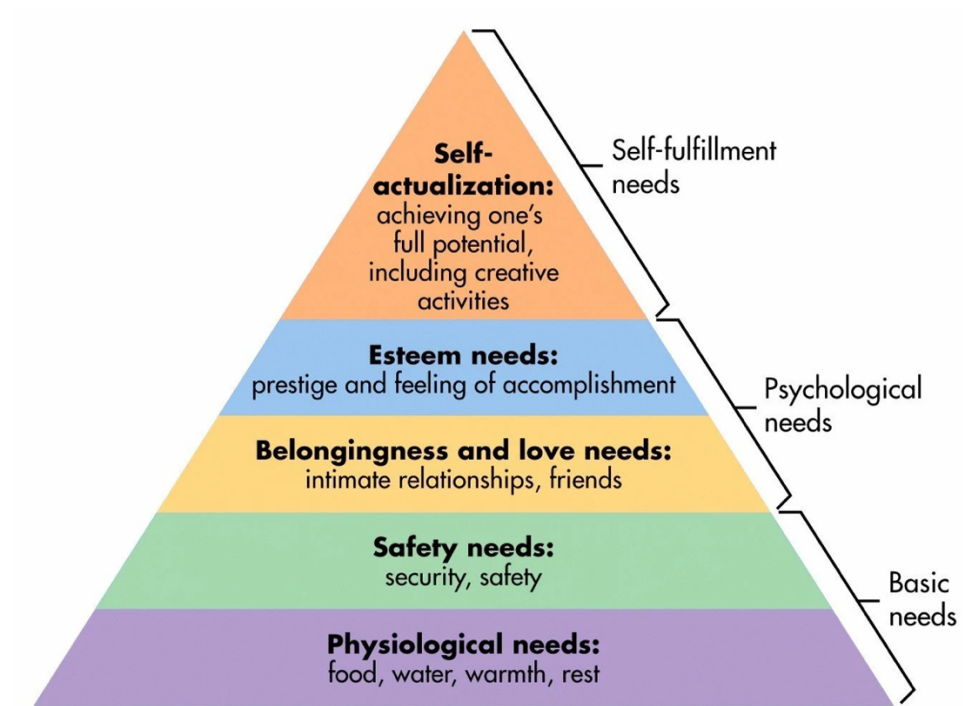
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7. Appendix

Appendix 1: Maslow's hierarchy of needs

The pyramid is based on the idea that certain basic needs (at the base) must be met before individuals can progress up the hierarchy to more complex needs



Source: McLeod, 2024

Appendix 2: Benchmark analysis - Services and activities offered

All but 3 organizations provide service offering along the 3 identified key areas

SERVICES AND ACTIVITIES OFFERED				
Organizations	Logo	First Line Intervention	Treatment and Rehabilitation	Reintegration
Comunidade Vida e Paz		✓	✓	✓
Associação CAIS		✓	✓	✓
Assistência Médica Internacional (AMI)		✓	✓	✓
Santa Casa da Misericórdia de Lisboa (SCML)		✓	✓	✓
Centro de Apoio ao Sem-Abrigo (CASA)		✓	✓	✓
Médicos do Mundo		✓	✓	✗
Orientar		✗	✓	✓
Associação Vida Autônoma		✓	✓	✓
CRESCER		✓	✓	✓
VITAE		✓	✓	✓
Associação Conversa Amiga		✓	✗	✗

Source: Organizations' Websites

Appendix 3: Benchmark Analysis - Focus of intervention

Legend: All organizations analyzed address homelessness while also supporting various vulnerable populations

FOCUS OF INTERVENTION													
Organization	Logo	Homeless	Disabilities	Substance use	Domestic Violence	STDs	Sex Workers	Refugees	Immigrants	Elderly	Children (at risk)	Families in poverty	LT unemployment
Comunidade Vida e Paz		✓	✗	✓	✗	✗	✗	✗	✗	✗	✗	✗	✗
Associação CAIS		✓	✓	✗	✗	✗	✗	✗	✗	✗	✗	✗	✓
Assistência Médica Internacional (AMI)		✓	✗	✗	✓	✗	✗	✗	✓	✓	✓	✓	✓
Santa Casa da Misericórdia de Lisboa (SCML)		✓	✓	✗	✓	✗	✗	✗	✓	✓	✗	✓	✗
Centro de Apoio ao Sem-Abrigo (CASA)		✓	✗	✗	✗	✗	✗	✗	✗	✓	✗	✓	✗
Médicos do Mundo		✓	✗	✓	✓	✓	✓	✓	✗	✓	✓	✓	✗
Orientar		✓	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✓
Associação Vida Autónoma		✓	✓	✓	✗	✗	✗	✗	✗	✗	✗	✗	✗
CRESCER		✓	✗	✓	✗	✗	✓	✓	✓	✗	✗	✗	✗
VITAE		✓	✗	✓	✗	✗	✗	✓	✓	✗	✓	✓	✗
Associação Conversa Amiga		✓	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗

Sources: Organizations' Websites and Annual Reports

Appendix 4: Benchmark analysis – Impact

Organizations differ in their geographical reach and the societal impact they generate through the number of individuals they support

IMPACT						
Organizations	Logo	Geographical Coverage - Portugal (districts/regions)	Geographical Coverage - Portugal (# districts/ regions)	# People Supported - Homeless	# People Supported - Total	Food Service
Comunidade Vida e Paz		Lisboa	1	383	894	3200 (EAD Amadora) + 4030 (Christmas) + 157040 (street) meals
Associação CAIS		Porto and Lisboa	2	123	777	355 baskets + 10000 breakfasts
Assistência Médica Internacional (AMI)		Lisboa, Porto, Coimbra, Madeira and Açores	5	1350	11138	171619 meals + 1562 Christmas baskets
Santa Casa da Misericórdia de Lisboa (SCML)		Lisboa	1	No information	No information	918 people in social canteen
Centro de Apoio ao Sem-Abrigo (CASA)		Lisboa, Porto, Faro, Coimbra, Setúbal and Madeira	6	2218	6599	471369 meals + 18527 baskets
Médicos do Mundo		Lisboa, Porto, Leiria, Braga	4	965	4142	No information
Orientar		Lisboa	1	No information	120	7431 meals
Associação Vida Autónoma		Lisboa and Beja	2	494	672	No information
CRESCER		Lisboa	1	833	2200	No information
VITAE		Lisboa	1	No information	560	31 places in the canteen
Associação Conversa Amiga		Lisboa	1	No information	No information	No information

Industry average

Not applicable

2,27

909,43

3011,33

Not applicable

Sources: Organizations' Websites and Annual Reports

Appendix 5: Benchmark analysis - Human Resources

Organizations vary in their reliance on effective workers versus volunteers to support their operations

HUMAN RESOURCES						
Organizations	Logo	# Volunteers	# Volunteering Hours	Volunteers Ratio	# Effective Workers	Effective Workers Ratio
Comunidade Vida e Paz		619	No information	0,69	151	0,17
Associação CAIS		268	9 784,5	0,34	19	0,02
Assistência Médica Internacional (AMI)		1 035	1 411	0,09	246	0,02
Santa Casa da Misericórdia de Lisboa (SCML)		410	17 508	No information	6080	No information
Centro de Apoio ao Sem-Abrigo (CASA)		922	No information	0,14	48	0,01
Médicos do Mundo		530	799	0,13	71	0,02
Orientar		No information	No information	No information	No information	No information
Associação Vida Autónoma		No information	No information	No information	No information	No information
CRESCER		10	No information	No information	100	0,05
VITAE		No information	No information	No information	No information	No information
Associação Conversa Amiga		No information	No information	No information	No information	No information
Industry average		542	7376	0,28	959,29	0,05

Source: Organizations' Websites and Annual Reports

Appendix 6: Benchmark analysis - Financial performance

Organizations vary significantly in financial health, with subsidies often representing a large share of revenues and personnel expenses comprising a substantial portion of costs

FINANCIALS									
Organizations	Logo	Total Revenues	Donations and Heritages (as a % of Revenues)	IRS Contrib. + IVA Deduct. (as a % of Revenues)	Subsidies (as a % of Revenues)	Sales and Services (as a % of Revenues)	Personnel Expenses (as a % of Costs)	Revenue Growth	Net Income Growth
Comunidade Vida e Paz		5 105 577 €	29,25%	1,40%	32,78%	32,03%	53,66%	6,00%	Remained negative
Associação CAIS		790 088,92 €	23,66%	2,91%	61,43%	10,93%	56,59%	14,80%	446,50%
Assistência Médica Internacional (AMI)		9 867 173,73 €	14,25%	1,30%	27,95%	31,67%	38,39%	-1,00%	Remained negative
Santa Casa da Misericórdia de Lisboa (SCML)		268 787 236,00 €	No information	0,00%	0,65%	13,95%	52,50%	15,54%	Remained negative
Centro de Apoio ao Sem-Abrigo (CASA)		4 620 503,00 €	80,87%	2,36%	15,42%	0,22%	18,71%	-1,00%	-90,68%
Médicos do Mundo		1 326 268,31 €	57,49%	No information	31,32%	0,11%	58,71%	3,11%	Became negative
Orientar		237 216,00 €	n/a	0,00%	98,97%	0,27%	62,44%	2,25%	85,20%
Associação Vida Autónoma		562 937,30 €	5,73%	0,00%	64,62%	29,65%	52,80%	52,02%	Remained negative
CRESCER		3 358 978,37 €	No information	No information	69,06%	21,49%	44,73%	16,77%	594,92%
VITAE		4 989 520,69 €	No information	No information	No information	No information	56,14%	23,68%	17642,60%
Associação Conversa Amiga		No information	No information	No information	No information	No information	No information	No information	No information
Industry average		41 853 776,86 €	31%	1%	40%	18%	46%	17%	Not applicable

Sources: Organizations' Websites and Annual Reports

Appendix 7: Net Working Capital - Liquidity Formula 1

$$\text{Net Working Capital} = \text{Current Assets} - \text{Current Liabilities}$$

Appendix 8: Current Ratio - Liquidity Formula 2

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

Appendix 9: Quick Ratio - Liquidity Formula 3

$$\text{Quick Ratio} = \frac{\text{Current Assets} - \text{Inventories} - \text{Prepaid Expenses}}{\text{Current Liabilities}}$$

Appendix 10: Cash Ratio - Liquidity Formula 4

$$\text{Cash Ratio} = \frac{\text{Cash and Bank Deposits}}{\text{Current Liabilities}}$$

Appendix 11: Days Sales Outstanding - Liquidity Formula 5

$$\text{Days Sales Outstanding} = \frac{\text{Total Accounts Receivable}}{\text{Total Revenues} \times 1,23} \times 365 \text{ days}$$

Appendix 12: Days Payable Outstanding - Liquidity Formula 6

$$\text{Days Payable Outstanding} = \frac{\text{Total Accounts Payables}}{(\text{COGS} + \text{External Suppliers and Services}) \times 1,23} \times 365 \text{ days}$$

Appendix 13: Net Working Capital Requirements – Capital Structure Formula 1

$$\text{Net Working Capital Requirements} = \text{Operating Assets} - \text{Operating Liabilities}$$

Appendix 14: Net Debt - Capital Structure Formula 2

$$\text{Net Debt} = \text{Financial Liabilities} - \text{Financial Assets}$$

Appendix 15: Liabilities-to-Assets Ratio - Leverage Formula 1

$$\text{Liabilities – to – Assets Ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

Appendix 16: Liabilities-to-Equity Ratio - Leverage Formula 2

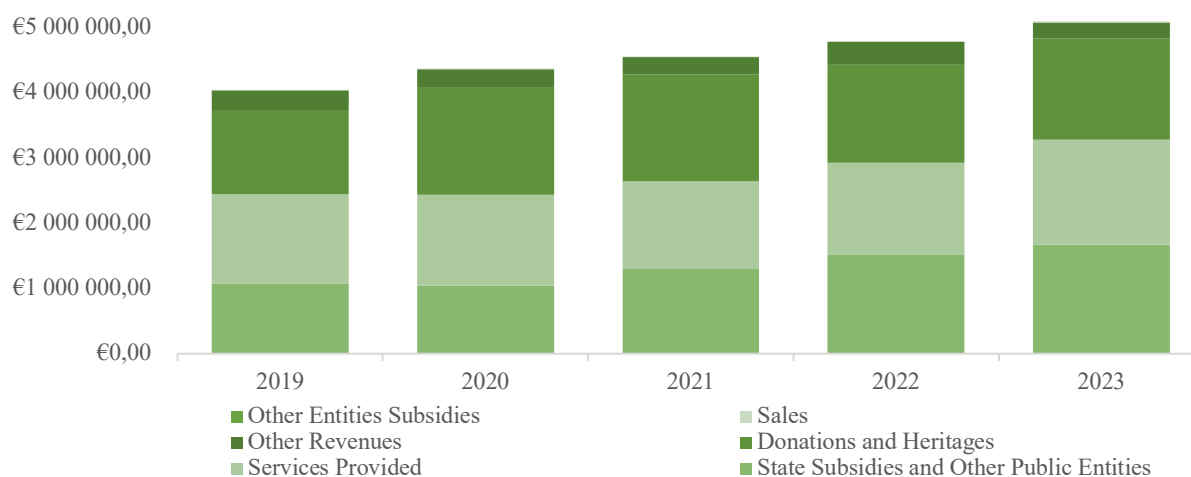
$$\text{Liabilities – to – Equity Ratio} = \frac{\text{Total Liabilities}}{\text{Total Equity}}$$

Source: Investopedia

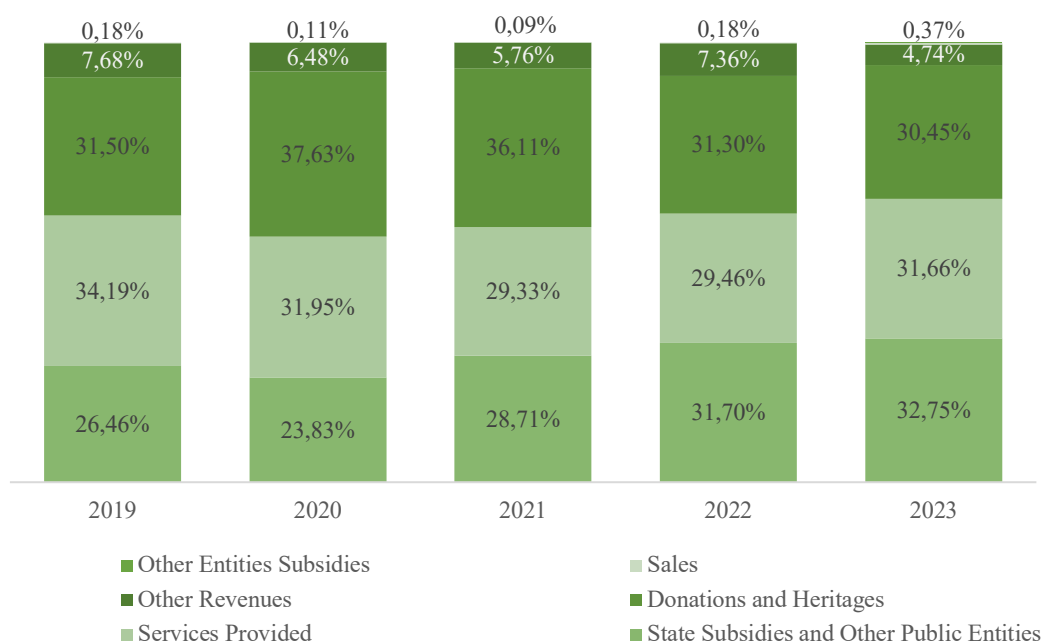
Appendix 17: Revenues historical evolution and breakdown (2019-2023)

Revenues have been steadily increasing and the main sources comprise State Subsidies and Other Public Entities, Services Provided and Donations and Heritages

Appendix 17.1: Revenues historical evolution



Appendix 17.2: Revenues breakdown

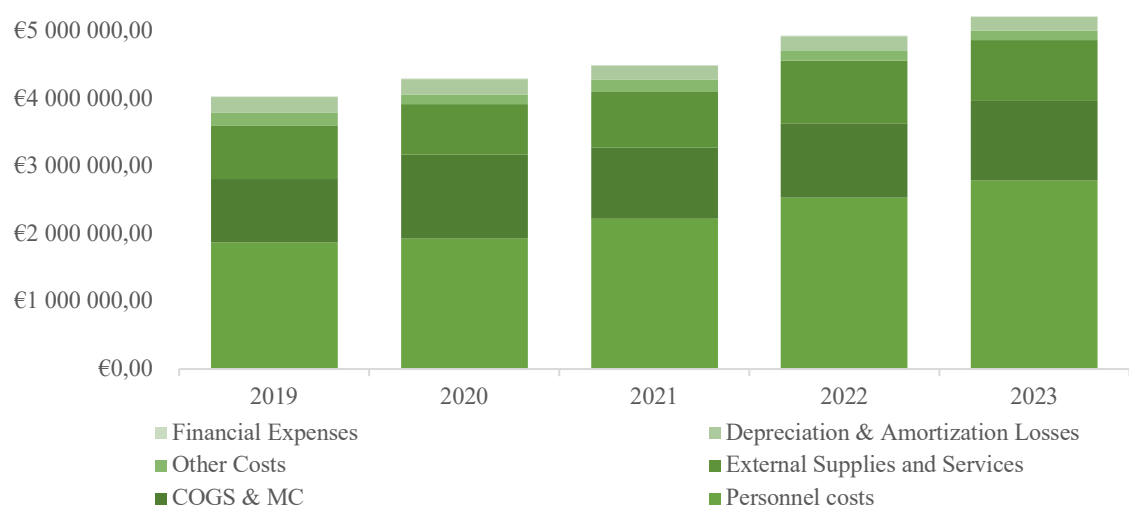


Source: CVPaz Annual Reports

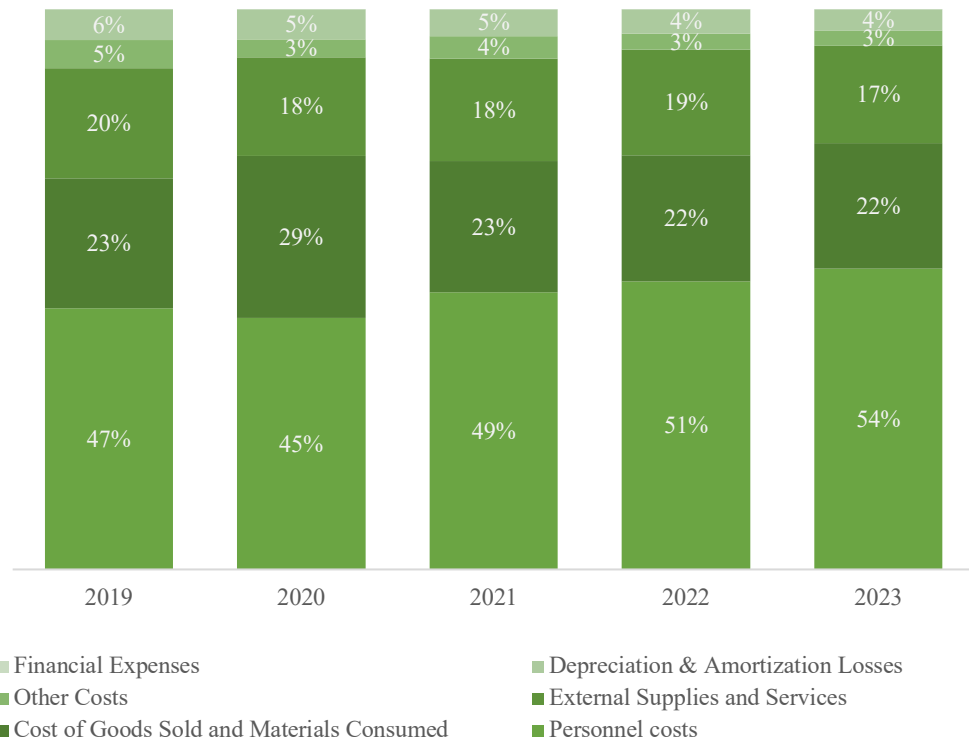
Appendix 18: Costs historical evolution and breakdown (2019-2023)

Costs have been steadily increasing and the personnel costs represent the highest burden

Appendix 18.1: Costs historical evolution



Appendix 18.2: Costs breakdown



Source: CVPaz Annual Reports

Appendix 19: Benchmark analysis of subsidies' dependence and of the share of personnel costs

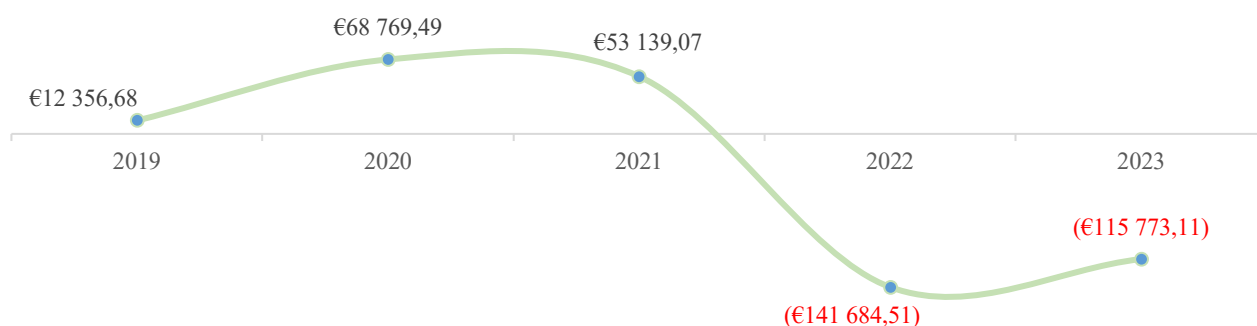
Compared to its peers, CVPaz presents a lower dependence on subsidies but a higher share of personnel costs on total costs

	Subsidies (as a % of revenues)	Personnel Costs (as a % of costs)
Associação CAIS	61,43%	56,59%
AMI	27,95%	38,39%
SCML	0,65%	52,50%
CASA	15,42%	18,71%
Associação Vida Autônoma	64,62%	52,80%
CRESCER	69,06%	44,73%
VITAE	No information	56,14%
Average	39,86%	45,69%

Source: Organizations' Latest Available Annual Reports

Appendix 20: Net Income historical evolution (2019-2023)

Net Income has presented a volatile evolution, becoming negative in 2022

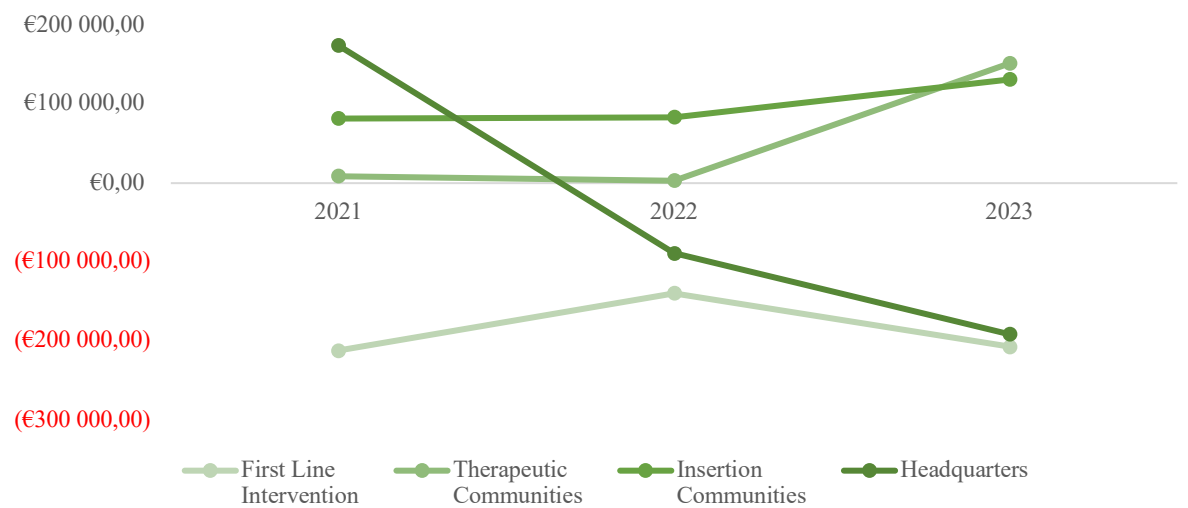


Source: CVPaz Annual Reports

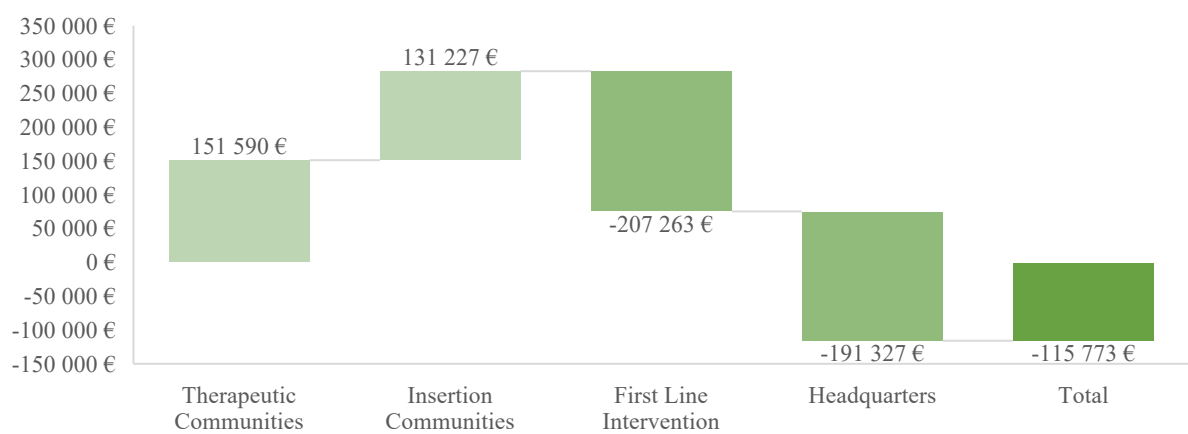
Appendix 21: Net Income historical evolution and breakdown per area

Sede and CIPL are the contributors to the loss displayed since 2022

Appendix 21.1: Net Income historical evolution per area



Appendix 21.2: Net Income breakdown per area - 2023



Source: CVPaz Annual Reports

Appendix 22: Restructured Balance Sheet

CVPaz has presented negative values for both the Net Debt and the NWCR

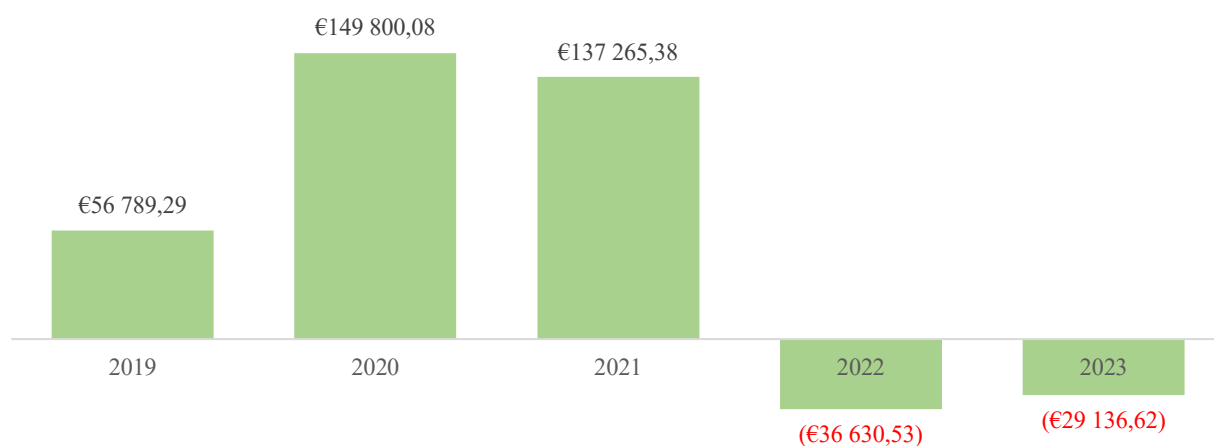
€	2019	2020	2021	2022	2023
Fixed Assets					
Tangible Fixed Assets	1 953 344 €	1 861 342 €	1 817 487 €	1 706 939 €	1 584 401 €
Intangible Assets	18 482 €	0 €	0 €	0 €	3 306 €
Financial Investments	8 744 €	12 445 €	17 218 €	24 717 €	22 695 €
Total Fixed Assets	1 980 570 €	1 873 787 €	1 834 704 €	1 731 656 €	1 610 402 €
NWCR					
Operating Assets					
Inventories	4 080 €	4 073 €	4 046 €	6 560 €	20 487 €
Accounts Receivable/ Customers	110 079 €	105 230 €	119 353 €	102 125 €	172 840 €
State and other public entitles	5 959 €	7 247 €	8 208 €	12 585 €	8 600 €
Other Accounts Receivables	110 315 €	52 781 €	57 754 €	183 209 €	234 968 €
Prepaid Expenses	30 024 €	15 041 €	16 328 €	17 905 €	20 204 €
Operating Liabilities					
Accounts Payable/ Suppliers	104 779 €	71 588 €	68 604 €	96 353 €	105 208 €
State and other public entitles	58 464 €	57 102 €	65 424 €	78 090 €	74 940 €
Unearned Revenues	135 277 €	359 051 €	142 882 €	84 112 €	129 396 €
Other Accounts Payable	378 456 €	423 359 €	457 745 €	454 993 €	529 740 €
NWCR = Oper. Assets - Oper. Liab.	-416 518 €	-726 729 €	-528 967 €	-391 163 €	-382 186 €
NET DEBT					
Financial Liabilities					
Bank Loans	10 105 €	163 €	853 €	5 253 €	1 959 €
Other Financial Liabilities	0 €	0 €	0 €	0 €	0 €
Financial Assets					
Cash and bank deposits	483 413 €	876 692 €	567 085 €	359 785 €	355 008 €
Other Financial Assets	0 €	0 €	100 000 €	0 €	0 €
Net Debt = Fin. Liab. - Fin. Assets	-473 308 €	-876 529 €	-666 232 €	-354 533 €	-353 049 €
Equity					
Fund	13 128 €	13 128 €	13 128 €	13 128 €	13 128 €
Retained Earnings	248 783 €	261 139 €	329 909 €	383 048 €	324 430 €
Other changes in the endowment funds	1 763 092 €	1 680 550 €	1 575 794 €	1 440 534 €	1 359 481 €
Net results for the period	12 357 €	68 769 €	53 139 €	-141 685 €	-115 773 €
Total Equity	2 037 359 €	2 023 587 €	1 971 970 €	1 695 026 €	1 581 265 €

Source: CVPaz Annual Reports

Appendix 23: NWC, DSO and DPO historical evolution

The negative NWC observed since 2022 implies that CVPaz's current liabilities surpass its current assets, and DPO are always higher than DSP

Appendix 23.1: NWC historical evolution



Appendix 23.2: DSO and DPO historical evolution

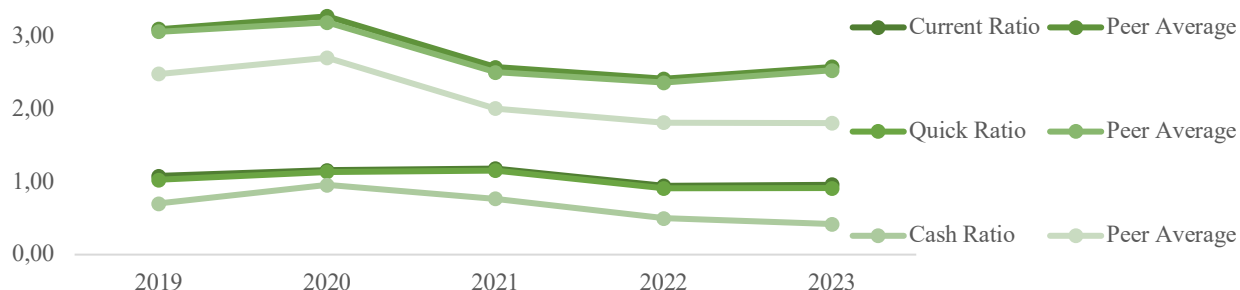
	2019	2020	2021	2022	2023
Days Sales Outstanding (DSO)	47,04	33,43	39,20	59,59	74,01
Days Payables Outstanding (DPO)	82,83	73,34	83,07	80,23	90,56

Source: CVPaz Annual Reports

Appendix 24: Liquidity ratios historical evolution and benchmark analysis

All liquidity ratios have displayed a downward trend, always below the peer average

Appendix 24.1: Liquidity ratios historical evolution



Appendix 24.2: Liquidity ratios benchmark analysis

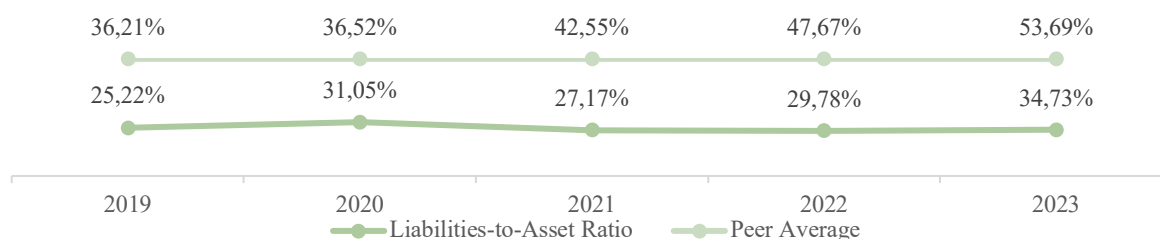
Liquidity Ratios		Current Ratio				
Benchmark analysis		2019	2020	2021	2022	2023
Associação CAIS		3,77	3,13	3,62	3,18	3,93
AMI		3,10	6,19	2,79	3,85	2,79
SCML		4,31	3,51	2,55	1,84	No info.
CASA		4,49	3,80	3,01	4,62	3,36
Associação Vida Autônoma		No info.	No info.	No info.	1,07	1,46
CRESCER		1,09	0,97	0,99	0,87	0,92
VITAE		1,91	2,12	2,56	1,57	3,06
Average		3,11	3,29	2,59	2,43	2,59
		Quick Ratio				
		2019	2020	2021	2022	2023
Associação CAIS		3,75	3,09	3,59	3,15	3,89
AMI		3,01	5,83	2,48	3,68	2,71
SCML		4,29	3,47	2,51	1,79	No info.
CASA		4,40	3,76	2,99	4,52	3,22
Associação Vida Autônoma		No info.	No info.	No info.	1,07	1,46
CRESCER		1,08	0,96	0,99	0,85	0,91
VITAE		1,91	2,11	2,53	1,55	3,06
Average		3,07	3,20	2,51	2,37	2,54
		Cash Ratio				
		2019	2020	2021	2022	2023
Associação CAIS		3,19	2,90	3,34	2,86	3,61
AMI		2,70	5,02	2,29	3,07	2,17
SCML		3,37	2,55	1,57	0,85	No info.
CASA		3,98	3,59	2,08	3,33	2,30
Associação Vida Autônoma		No info.	No info.	No info.	0,93	0,35
CRESCER		0,84	0,95	0,97	0,82	0,88
VITAE		0,88	1,27	1,86	0,87	1,58
Average		2,49	2,71	2,02	1,82	1,81

Sources: CVPaz and Benchmark Organizations' Annual Reports

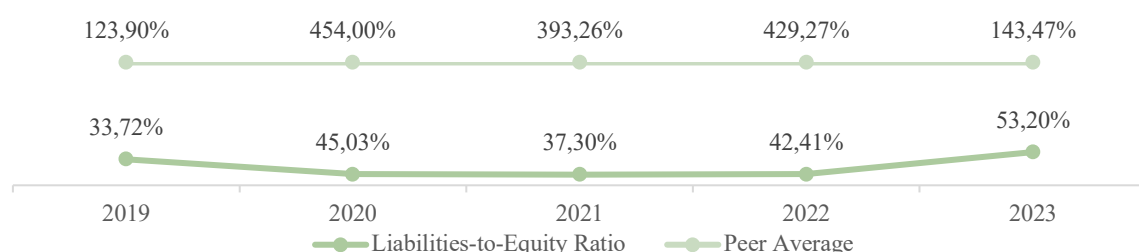
Appendix 25: Leverage ratios historical evolution and benchmark analysis

All leverage ratios have been below the industry average, indicating a low insolvency risk

Appendix 25.1: Liability-to-Asset ratios historical evolution



Appendix 25.2: Liability-to-Equity ratios historical evolution



Appendix 25.3: Liability-to-Equity and Liability-to-Asset ratios benchmark analysis

Liabilities-to-Assets Ratio					
Leverage Ratios					
Benchmark analysis	2019	2020	2021	2022	2023
Associação CAIS	20,07%	25,24%	21,90%	25,59%	19,88%
AMI	43,51%	20,12%	44,88%	30,97%	35,87%
SCML	9,93%	10,57%	10,85%	10,91%	No info.
CASA	9,96%	18,12%	27,04%	24,02%	10,37%
Associação Vida Autônoma	No info.	No Info.	No info.	90,42%	119,29%
CRESCER	85,72%	96,24%	95,57%	94,86%	93,15%
VITAE	48,09%	48,86%	55,07%	56,89%	43,58%
Average	36,21%	36,52%	42,55%	47,67%	53,69%

Liabilities-to-Equity Ratio					
	2019	2020	2021	2022	2023
Associação CAIS	25,10%	33,76%	28,05%	34,39%	24,81%
AMI	3,32%	4,33%	4,19%	5,27%	5,61%
SCML	11,02%	11,81%	12,17%	12,24%	No info.
CASA	11,06%	22,13%	37,06%	31,61%	11,57%
Associação Vida Autônoma	No Info.	No Info.	No Info.	943,74%	-618,47%
CRESCER	600,27%	2556,42%	2155,51%	1845,68%	1360,09%
VITAE	92,63%	95,54%	122,58%	131,98%	77,23%
Average	123,90%	454,00%	393,26%	429,27%	143,47%

Sources: CVPaz and Benchmark Organizations' Annual Reports

Appendix 26: SWOT analysis

CVPaz strengths are important for its success, however the institution should also be aware of the opportunities and threats it faces

 Strengths	 Weaknesses	 Opportunities	 Threats
• Low dependency on subsidies as a revenue source (33% of total revenues against a peer average of 40%) • Negative net debt due to high cash levels • One of the highest ratios of volunteers per person supported in Portugal • Constant search for innovation and help (e.g: identification of the gap and solution search) • Established reputation • Really strong first line intervention area, treatment and reinsertion	• Staff expenses represent a relatively large burden on CVPaz's cost structure (54% comparing against the peer average of 46%) • Negative net income • Has a low level of self-generated revenues (the sales of occupational activities like therapy work to train the users and enhance their skills have a very low representation)	• Increase self-generated revenues from occupational activities • There are still gaps in the market to be covered, meaning that there are still people to be supported • Creation of a social business, as organizations can manage business where they employ homeless people • Possibility of gathering know-how by the development of more partnerships with other organizations (such as the one already established with <i>Médicos do Mundo</i>)	• The recent rise of the number of organizations may lead to a scarcer access to funds and subsidies • Possible change of Government policies regarding funding and subsidies • Housing crises and economic downturns may cause a spike in demand that may overwhelm the organizations

Appendix 27: Technical project

Initial technical project proposed by CVPaz for the construction of CAPDM, including main goals, responsibilities, and objectives

1. The Residential Treatment and Rehabilitation Programs for People in Homeless Situations (PSSA) or social exclusion, who seek support from the Community Vida e Paz, are developed/operate in their own facilities at the Centers located in Venda do Pinheiro/Mafra (Therapeutic Community), Moimento/Fátima (Therapeutic Community), and Sapataria/Sobral de Monte Agraço (Integration Community), with a total of 200 spots. These programs are subject to agreements/conventions with the Ministries of Health and Labor, Solidarity, and Social Security since their inception (the first in 1993, and the latter two in 1997).

The average number of admissions over recent years is approximately 120 cases in the Therapeutic Communities and 75 in the Integration Communities. The corresponding average stay is 15 months and 24 months, respectively. The average age ranges between 45 and 50 years in the Therapeutic Communities and between 50 and 55 years in the Integration Communities. The average number of individuals completing the programs is around 70 in the first case and 40 in the second.

2. The users who complete the treatment/rehabilitation process can be divided into three categories:

2.1. A significant number – most of those who are of working age – manage to organize themselves autonomously and, after professional qualification in some cases, integrate into the labor market and society, even if with family or institutional support during the initial period after completing the Treatment/Rehabilitation program.

2.2. Of the remainder:

2.2.1. An estimated 50% – although achieving a level of autonomy equivalent to/close to that of the general population of their age group – either due to not being of working age or being covered by early retirement schemes, and generally without family support – require institutional support within the framework of the general population in ERTIs or, alternatively, in Shared Apartments within the Community with the support of CVPaz;

2.2.2. The other 50% – due to having limitations/disabilities considered insurmountable, including various types of biological, psychological, and social disabilities, often with a mental illness diagnosis – require an institutional response that, considering their limitations, ensures the necessary care due to their lack of autonomy, specifically maintaining the achievements attained during the Treatment/Rehabilitation Program, monitoring, and support in hygiene and healthcare that enable them to sustain – for the longest period possible – the quality of life

acquired at the end of the rehabilitation period.

3. CVPaz has developed responses to support cases included in category 2.1 in the area of housing and psychosocial support (Reintegration Support Unit); promotes, with very limited success, the integration of cases from category 2.2.1 into the public network of ERTIs and the National Network for Integrated Mental Health Care (RNCCISM); but has not yet found a solution for cases in category 2.2.2.

Resorting to other institutions and RNCCISM units has not prevented most of them from remaining in the Integration Communities and Therapeutic Communities, "awaiting placement," thus occupying spots that could serve other candidates.

It is to address this need and these types of cases that the Board decided to establish an appropriate response – a Support Center for People with Moderate Disabilities/Impairments (CAPI/DM).

1. Target Population

The CAPDM is intended for People in Homeless Situations (PSSA) or social exclusion, without family support, with or without mental illness, who, regardless of age, have completed the rehabilitation process in the Therapeutic Communities or Integration Communities of CVPaz or similar institutions. These individuals, having exhausted the technical possibilities for improvement and not achieving a level of autonomy compatible with independent integration into ERTIs designed for the "normal" population, require complementary, permanent, and continuous support to maintain the level of development and quality of life they have acquired and to which they are entitled.

2. Program: Assumptions, Objectives, and Duration

The support and care provided by the CAPDM – the content of the Intervention Program to be developed – is based on the "functional diagnosis" of the candidates at various levels (motor, intellectual, emotional/relational), the technical approach model adopted, and the institution's spirit and ethical principles guiding care for the individuals it supports.

2.1. Assumptions

The basic assumptions of the Intervention Program are as follows:

2.1.1. The technical staff of the Unit must have as consistent an understanding as possible of the user's achievements and limitations, needs, potential, and expectations (obtained from the information provided by the user, often revised through continuous observation of their functioning and interactions within the Center and society). The professionals involved in the intervention must master the best relational and technical/therapeutic practices for different

situations.

2.1.2. The user's active participation/engagement – within the limits allowed by cognitive and relational limitations – in individual or group activities proposed to them (occupational, socializing) and the care provided to them is a prerequisite for achieving the objectives of both. Regular user interaction with open-access citizen services – to meet their needs (health services, social security) or fulfill their obligations (social security, tax offices) – and engagement in spaces for productive, cultural, recreational, or leisure activities will be an integral part of the intervention.

2.2. Objectives

The objectives of the intervention at the Center are for the user to:

2.2.1. Maintain/Develop awareness – within their cognitive abilities – of their dependency situation and its implications for organizing their daily life;

2.2.2. Maintain, to the greatest extent possible, their personal and social skills in a logic of empowerment, a healthy lifestyle, and functioning/interaction patterns acquired during rehabilitation;

2.2.3. Identify risks associated with their situation and develop and internalize basic self-regulation and protection mechanisms tailored to their circumstances.

2.3. Duration

The user's stay at the Center has no time limit, except if, due to worsening limitations/dependencies, it is determined that the Center lacks the technical means to adequately respond to their needs.

3. Resources: Care and Services to Be Provided

In addition to housing and meals, the Center will provide appropriate healthcare for different situations, psychological support, psychosocial support, maintenance psychomotor training, and occupational activities with ongoing community contact.

The provision of care and services will be ensured by a team of professionals distributed across the following areas:

- Permanent monitoring/case management,
- Healthcare (general and psychiatry),
- Psychology/psychotherapy,
- Social support,
- Physical therapy, psychomotricity, sensory and cognitive stimulation,

- Occupational activities and training/maintenance of skills,
- Cultural, leisure, and community contact activities.

The modalities of access to different services, as well as the intensity/frequency of their intervention and participation in various activities, will be determined by the Center's technical direction, upon proposal by the monitoring technician, based on the nature/diversity of diagnoses—centered on the individual, their needs, potential, and expectations—and will be recorded in each user's Individual Process (IP).

3.1. Permanent Monitoring/Case Management

The User's Permanent Monitoring/Case Management Technician (TAP) will lead the care/service delivery process and integrate contributions from other complementary services and care provided under the Program, under the coordination of the Center's technical direction. Each TAP will be assigned a manageable number of users by the Technical Direction (10-12). The TAP's responsibilities include, but are not limited to:

- Developing the Individual Plan [IP] for each user under their care (with the user's participation/adherence and input from professionals from other services) and monitoring it according to defined schedules;
- Proposing each user's participation in complementary activities deemed recommended, ensuring their scheduling, integration, and evaluation of results;
- Supervising and controlling hygiene, personal grooming, and users' social behavior standards;
- Permanently supporting users in resolving/overcoming daily issues/problems/conflicts arising in their relationships with others or with the institution's rules;
- Organizing the collaboration plan for users in collective activities for maintaining open spaces, considering each user's diagnosis, resources, limitations, and expectations, and promoting/organizing cultural, sports, leisure, and community contact activities as part of the overall intervention;
- Ensuring, whenever possible, users' ties with their close family members and strengthening them;
- Keeping the Individual Process of users under their care up-to-date.

3.2. Complementary Support Services

3.2.1. Psychological Support

Psychological evaluations and individual or group follow-up, based on the evaluation and

identified needs, with a frequency deemed advisable, will be an integral part of the intervention.

3.2.2. Medical-Psychiatric Support

Regular access to general and mental health services will be provided either directly at the facility or through the local Health Center, as per agreements between the two entities, without prejudice to external consultations at various specialties. Continuous medication control will be ensured under the supervision of the facility's nurse.

3.2.3. Social Services

The social services department will work closely with permanent case management services to address all social dimensions, including users' connections with their families and public services where they have rights or obligations.

3.2.4. Psychomotricity/Physical Therapy/Sensory Stimulation

Activities/support in psychomotricity, physical therapy, motor, and sensory stimulation—individual or group—at the frequency deemed necessary for users' development will be carried out by external specialists. For sensory stimulation, instrumental music in collaboration with a local music training school will be incorporated under a partnership.

3.2.5. Occupational, Cultural, Recreational, and Community Activities

The structuring of occupational activities, organization of workshops (pottery, etc.), and participation in cultural and recreational initiatives will fall under the coordination of permanent case management services, with implementation by designated professionals.

3.2.6. User Collaboration in Center Maintenance

Users are invited to collaborate in cleaning/organizing the premises, laundry, and meal preparation/distribution. The TAP is responsible for planning user participation, with execution supervised by assigned staff.

4. Intervention Methodology

The permanent monitoring of users by the TAP involves individual interventions and group work with users under their care, or with larger/smaller groups, depending on service organization/coordination. Complementary care and services by professionals from various areas will be monitored and integrated by the TAP, ensuring unified intervention with the user.

5. Organizational Aspects

Although residential, the CAPDM will operate dynamically, with as lightweight a structure as possible.

5.1. Direction/Coordination of Intervention

The overall direction/coordination of interventions at the Center is the responsibility of the

Technical Director, as per the Internal Regulations, ensuring proper functioning, service quality, and well-being for users and staff.

Responsibilities of the Technical Director include:

- Adopting the organizational model that best fulfills the Center's objectives;
- Organizing reflection/training spaces, professional articulation/exchange, and case studies;
- Determining procedures for evaluating serious user infractions and applying sanctions;
- Defining data to include in users' Individual Processes and safeguarding personal data protection;
- Approving Individual Intervention Plans;
- Determining record-keeping models and reporting schedules.

Relevant occurrences involving users must be reported to their respective TAP for evaluation, action, and potential recording in the Individual Process.

6. Facilities – General Characteristics

The Center will consist of two complementary, functionally interconnected areas:

6.1. Residential Area

Composed of modular units (3-5), each accommodating 10-12 users [alternative: residential pavilion]: rooms with 2-3 beds and corresponding bathrooms.

6.2. Occupational/Therapeutic Area

Includes dining services (self-service), occupational activities (2-3 workshops), leisure and social spaces, and therapeutic maintenance activities (individual/group). This area serves both resident and external users with similar diagnoses and needs. External users may receive services as deemed appropriate.

Additional spaces:

- Dining area (kitchen, pantry, dining room – self-service);
- Leisure/social space;
- Group activity rooms (treatment/nursing, physical therapy, psychomotricity, stimulation, workshops);
- Individual care rooms (medicine/psychiatry, psychology, social services, physical therapy, stimulation) – 4-6;
- Storage/staff areas according to functional needs.

7. Miscellaneous Aspects

7.1. Health/Psychiatry Services

General and psychiatric health monitoring will occur at the local Health Center or on-site, per a cooperation agreement. Specialty consultations will be attended at public hospitals, with users accompanied when necessary.

7.2. Community Contact

Users, even with varying autonomy limitations, will engage with public services and cultural, sports, or other activities (markets, fairs, malls) for societal integration. The Center will provide suitable transportation and storage facilities.

7.3. Partnerships

Local partnerships in arts, music, and physical activities will support care and user engagement.

Appendix 28: CAPDM users characteristics

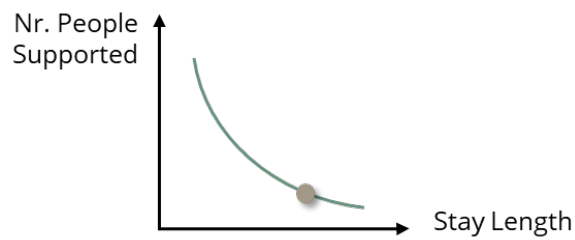
Residential users present lack of family aid and low autonomy while ambulatory users count with family support and no require of permanent care

Residential and Ambulatory Users Characteristics	
Medical Condition	CAPDM users have disabilities that prevent them from engaging in work or pursuing educational degrees and require varying degrees of support, ranging from assistance with daily living activities to monitoring and supervision
User Sources	CAPDM prioritizes individuals from three main sources: those who have completed CVPaz rehabilitation programs, individuals identified by frontline intervention teams as having moderate incapacitation, and those who have completed rehabilitation programs at other institutions
Social Condition	Residential users lack family or social support, face significant social exclusion, and may experience or have experienced homelessness
	Ambulatory users have some family or social support and reside in Torres Vedras, enabling daily commuting between home and CAPDM
Policy Adherence	All CAPDM users must demonstrate a commitment to their recovery by actively participating in the rehabilitation program, adhering to its terms, and complying with any payment obligations when financially feasible

Source: CVPaz Technical Project for CAPDM

Appendix 29: Customer journey - stay length

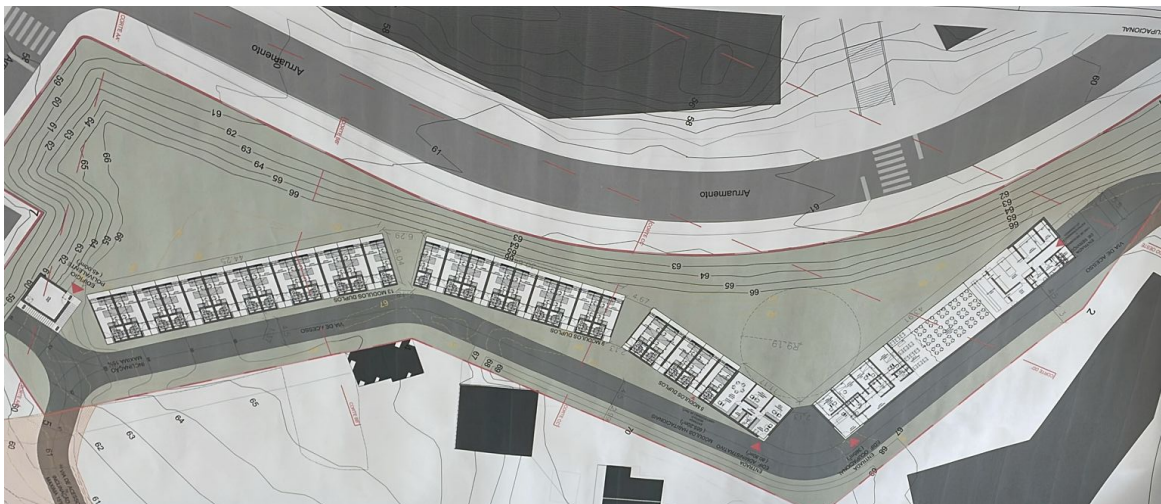
Although more individuals would be supported if CVPaz established a limit on the stay length, it would go against its overarching goal



Appendix 30: Architectural plan

Appendix 30.1: Architectural plan design

The Architectural plan was already designed for CAPDM totaling 1166 sqm



Appendix 30.2: Areas per division

Bedrooms and Bathrooms are the division with the highest number of square meters.

Module	Divisão - Projeto Técnico	Type of room	Total sqm
Residential	Quarto Duplo	Bedrooms, Bathrooms and hallways	665.2
Occupational	Receção	Reception	16.1
	Gabinete Médico/ Arm		
Occupational	Medicamentos	Medical Office	11.9
Occupational	Sala Terapêutica 1	Therapeutic Rooms 1	13.25
Occupational	Sala Terapêutica 2	Therapeutic Rooms 2	13.42
Occupational	Sala Enfermagem	Infirmery	22.82
Occupational	IS (F/M/MC)	Bathrooms	18.39
Occupational	Sala Polivalente	Canteen	113.08
Occupational	Sala de Estar	Living Room	31.15
Occupational	Cozinha	Kitchen	28.27
Occupational	Copa Suja	Dirty Pantry	7.67
Occupational	Copa Self Service	Self Service Pantry	23.25
Occupational	Armário Frio	Cold Cabinet	6.75
Occupational	Despensa	Pantry	12.9
Occupational	Balneário	Staff Balnearies	11.48
Occupational	Lixos	Dumpsters Area	4.16
Occupational	Distribuições	Hallways	31.22
Administrative	Receção	Reception	10.37
Administrative	Atendimento Social	Social Services Room	11.52
		Management Office and Meeting	
Administrative	Gabinete Direção/Sala de Reuniões	Room	23.91
Administrative	Gabinete Administração	Administration Office	11.19
Administrative	Arrumos	Storage Area	3.81
Administrative	IS	Bathrooms	3.56
Administrative	Distribuição	Hallways	4.75
Ateliers	Atelier 1	Atelier 1	23.62
Ateliers	Atelier 2	Atelier 2	22.73

Source: CVPaz Architectural Plan for CAPDM

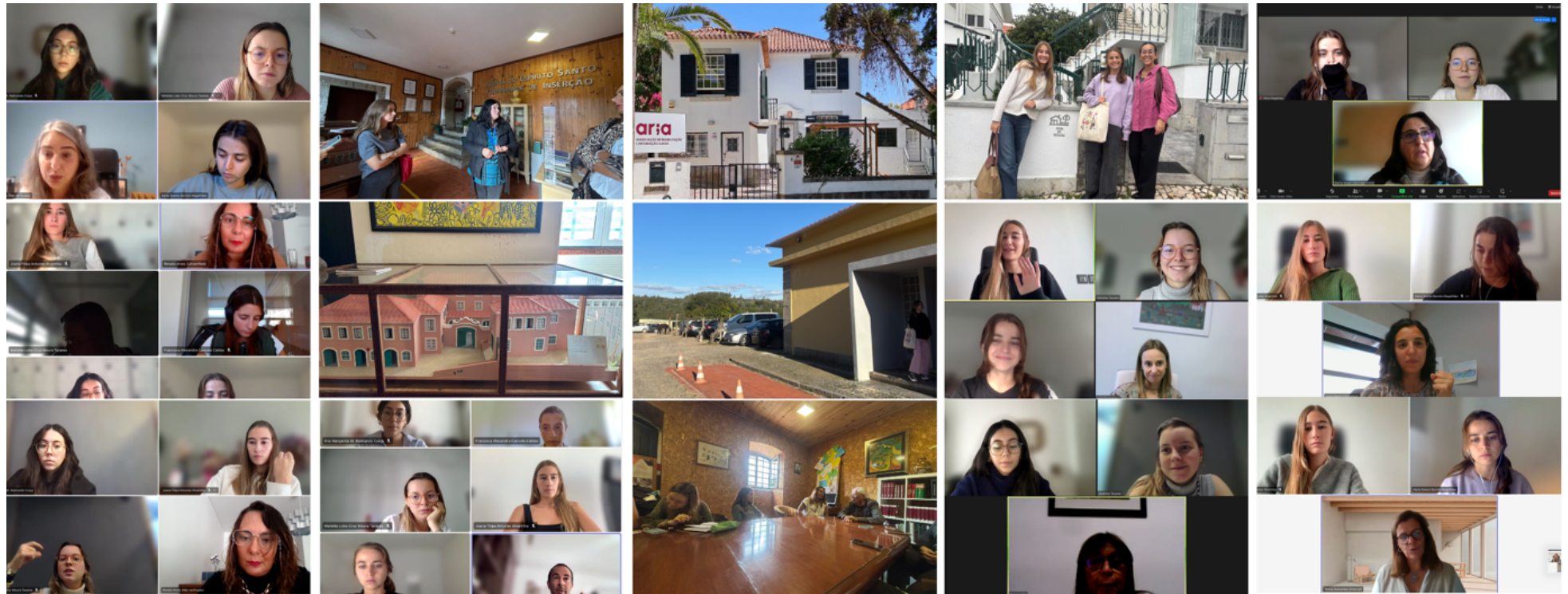
Appendix 31: Interviews

Results and conclusions from conducted interviews with 8 different Portuguese institutions

	Government and SS Support	Prises and Funds	Corporate Partners	Donors	Users Contribution	Materials (and quantities)			Therapies and Treatments InHouse	Therapies and Treatments Outsourced	Occupational Activities	Transportation	Canteen
APPACDM	Act as co-payments: €1,400/month for Lar Residencial and around €600/month for CACI	BPI capacitar helped build the snoezelen room	Partnership with the City Council, allowing them to operate rent-free, and universities for interns	Receive support from companies and individuals totaling around €100,000 annually, but it's insufficient	They follow Social Security legislation, which is based on the family income	Heated water mattress with lights, sound, tactile materials, aroma kits, and a musical floor box in a darkened room to stimulate the senses	2 workshop types: assembly work (with 15 companies) and occupational therapy (users create products for a store, assistants ensure quality); users also make Christmas trees for companies	No infirmity or doctors, as it's not required by law	Snoezelen	hydrotherapy and hippotherapy	Professional training, hippotherapy, workshops, sports (golf, swimming, football, etc.), hydrotherapy, museum visits, theater outings, and trips to the City Park	Vans	A centralized kitchen serves the 4 residential homes; it lowers costs but reduces quality
Casa Betânia	Agreement as <i>Lar Residencial para Pessoa com Deficiência</i>	No information	Continente, Banco Alimentar, and SNS	Rely on crowdfunding, members, and benefactors	It is based on the individual income of each user, who contributes a percentage, with a maximum contribution cap of €900	None	No information	No information	Occupational therapy	try clinical service is outsourced	Professional coaching, daily tasks, basic education, cinema, gym, arts and crafts, bingo, catholic school, music	Partner with the municipality for trips and the fire department for transporting non-autonomous patients; autonomous patients use the bus	2 separate kitchens, one for each home; not according to current ISS legislations due to being pre-existing
APCC	2 atypical agreements transitioned to CACI. Operates 24 patients above limit, receives over €500/patient	Primarily seek grants for staff training to improve user support and learn new techniques, occasionally using them for service expansion projects	Biggest partner is SNS	No information	Based on the family income or individual pension; each user pays 40% of their income as agreed with Social Security	3 water columns with balls, light-up mat, water mattress, sound and light system, and image projector	Workshops (sewing, weaving, arts, occupational therapy, sculpture, painting) with each user having a schedule to rotate between rooms, limited to 10 users per room	Contracted doctors bring equipment	Nursing, occupational therapy, physiotherapy, psychology, and rehabilitation medicine (neurology, dermatology, nutrition)	None	Music, theater, arts, sculpture, sewing, pottery, and agriculture	A large fleet of vans serves the entire APCC, picking up and dropping off all users	Two cooks and two kitchen assistants
AAJUDE	€1,200/user in Lar Residencial and €600–700/user in CACI (double funding if enrolled in both)	Caixa Social (€25k), BPI (€75k), and an international foundation (€100k+) fund Community Center, PRR (€820k) funds Polo II	Partnerships with City Councils, a padel club for discounts, and the National Institute for Rehabilitation (IRN)	Not significant for operational funding; donations are mostly in the form of gifts during Christmas	Family co-payments are lower than SS agreements, as SS funding covers operations well	Don't have it yet but will include it in Polo II, currently under construction	No information	No infirmity or doctors, as it's not required by law	Physiotherapy, occupational therapy (e.g., gardening), and music therapy	Hippotherapy	Weaving, dramatic expression, swimming, padel, golf, and handicrafts	Transport for activities is included in costs and covered by the institution; transportation between the center and home is covered by caregivers	No information
Barragem	Management agreement + building provided by SS	None	None	Receive clothes from the parish, but it's not enough to meet their needs	Users pay a fee based on income and on if they came via SNS or private	None	None	None	Psychology (6 psychologists; 1 for each 7-9 users)	Hospital and health center appointments managed by users	Users manage the house, rotating tasks like laundry and kitchen, working throughout the day between therapy sessions	One 9-seat van, but once users reach a certain level of autonomy in the rehabilitation program, they are responsible for their own outings	They have a cafeteria, but no cook, as the users cook their own meals
ABRAÇO	Atypical agreement for CAAP; previously had agreements with DGS	No information	Pharmaceutical companies	No information	Family co-payments + user pensions	None	No information	No information	Psychology, dentistry, nutrition, and nursing (for home and residential care)	Psychiatry and clinical treatment	No information	No information	Social Cafeteria
CECD	Financiamento da SS para 2 CACI e Lar Residencial	Various national and international projects, such as Fundação Montepio (donated an adapted van), BPI, INR, and PRR	Tobacco company funded the renovation of the Snoezelen room, universities, municipality office, SNS	Receive donations, the specific amounts were not specified	Family co-payments: CACI is 60% of per capita income, Lar Residencial is 45%, and users in both pay up to 95%	2 rooms (dark and light) with heated water mattress, light effects, fiber optics, water columns, a rocking chair, ball pit, foam, and music	Ceramics and handmade workshops	No information	Psychiatry, psychology, and physiotherapy	General health services through partnerships with the local health center and Casa de Saúde do Telhal	Gardening, ceramics, and handicrafts	Vans	No information
ARIA	4 <i>Foruns Sociais</i> , 2 <i>Residências de Treino de Autonomia</i> , 1 <i>Equipa de Apoio Domiciliário</i>	No information	Partnerships with entities (e.g., DGS, SS, IFP, municipality, hospitals, Fundação La Caixa)	Receive donations, the specific amounts were not specified	Users pay a fee based on income	None	No information	No information	Psychology	No information	No information	No information	No information

Appendix 32: Pictures

Photographs taken during the conducted visits, interviews, and meetings



Appendix 33: Interview Guide

Interview guide used for benchmark purposes

Introduction:

“Thank you for taking the time to participate in this interview. We are conducting a benchmark study about support centers for disabled individuals. We aim to understand the sector best practices and the main challenges of such centers. Thus, your experience will be invaluable to this study. All the information provided will remain confidential and will be used solely for research purposes. The interview should take approximately [estimated time].”

1. About the Organization

- Can you tell us about the mission and core services of your organization?

The first question is for introductory purposes only, since a research of each organization is conducted before the interview

2. The most effective approaches to provide residential care, clinical services and daily activities

- What types of accommodation are provided (e.g., shared or individual rooms)?
- Which clinical services are provided in-house?
- Which occupational activities do you offer?
- What kinds of skills training or competency maintenance activities are provided?
- Do you have a Snoezelen room or similar cognitive stimulation activity?
- What is a typical day like for users at the center?
- Which equipment is necessary to provide all the activities offered?
- How is the admission process of users? How much time do they stay at your organization?

3. Financing solutions

- What are the main sources of revenues of the organization (e.g. donations, ISS contributions, partnerships, etc)?
- What type of agreement do you have with Social Security? Is it enough to cover for the operational expenses?
- Are the users of your organization eligible for social pensions? If yes, how much is it charged to each user per month?
- Do you have partnerships with local hospitals or clinics for clinical care?
- Do any of users' activities generate products or services that can be commercialized? If so, how are these processes managed?

4. Resource allocation

- Which and how professionals work at the organization?
- Do you follow the Social Security guidelines or do you employ more than the minimum required in the legislation?

5. Operational challenges

- What are the main challenges faced when managing and working at your organization?
- How do you address these challenges and ensure that the individuals in your care receive consistent and effective support?

6. Best practices and advice

- If you were to create a new center to help non-autonomous, disabled and socially excluded individuals, which advice would you give? What would be your priorities to ensure high-quality and personalized services?

Conclusion:

“Thank you again for your time and insights. The information you’ve shared will be extremely helpful for our project. We appreciate your time and contribution to this research.”

Appendix 34: Research on comparable institutions

Appendix 34.1: Research on comparable institutions – analysis

Findings from descriptive research on institutions comparable to CAPDM divided by the 3 main areas of action the center aims to serve

Institution	Hospitality	Clinical Services	Daily Activities
Projecto Homem	<i>No information</i>	Treatment for psychoactive substance dependence: general program for illicit substances, specific programs for alcohol and dual diagnoses. External partners offer psychology, psychiatry, social services, general medicine, and nursing	Empowering users for socio-professional and family reintegration; therapeutic, cultural, recreational, and sports activities
San Juan de Dios	24/7 support; Shared rooms	Individualized care plans based on the best scientific evidence, addressing all dimensions of the person with high technical and perceived quality standards. Includes hospital partnerships and social support	In-house training and volunteering for personal and social development, fostering autonomy in daily activities and enabling personal, professional, and entrepreneurial goals
Open Hands Community Care	Mobility and transfer assistance, overnight care, secure customized accommodations, and support for transitioning into stable living arrangements. Modern, fully furnished homes in South-East Queensland (3-4 bedrooms, 2 bathrooms), nutritious meals, and assisted transport services	Support coordination, psychosocial recovery coaching, and community nursing. Services include medication management, well-being checks, wound care, personal care, diabetes management, showering, appointment support, 24-hour nursing, palliative care, rehabilitation, health monitoring, emotional support, and counseling	Community participation and integration, assistive technology support, skill development for independence, educational, recreational, and vocational opportunities, capacity building, and disability employment support
Ability Beyond	Special dietary services;	Promote physical and cognitive health; 24/7 nursing care; psychological and behavioral support; speech, physical, and occupational therapies; palliative and rehabilitative care tailored to individual needs; specialized medical residences; behavioral clinic; wheelchair and podiatry services; telehealth access	Opportunities for social, recreational, and volunteer engagement to build life, soft, and work skills; community involvement activities; programs promoting self-expression, independence, and employability; job coaching, training, and long-term counseling; sports technology education; independent living training
Caritas Care	Staffed 24/7; Stimulating and friendly environment; Diet: healthy foods including preparing and cooking meals; Modern accessible equipment and facilities; Electric profile beds; electric tracking hoists	Individual support plan and identify their main goals; Individual advice and guidance on a wide range of issues; Gives support with personal relationships and friendships; Access to a registered Nurse; Learning about our bodies and how they work; Support people by using a wide range of communication tools; Medical support from a full-time nurse; Music therapy; Sensory stories	Residents help with daily tasks like menu planning and food prep. Activities include gardening, cooking, fishing, and learning life skills such as money management and independent living. The program offers a variety of educational and recreational activities, including drama, dance, science, and art. Residents also explore local areas and participate in outings, with a focus on developing independence, self-confidence, and kindness
Leonard Cheshire	<i>No information</i>	Occupational and physiotherapy; complex medication management; tissue viability; epilepsy management; rehabilitation programs; nursing care; choking and dysphagia prevention; CPAP and enteral feeding; tracheostomy care; positive behavior support	Internal and external activities promoting health and wellbeing; Skill training (budgeting and organizing, cooking, IT skills, decision making, socializing, visiting new places);
Life Without Barriers	Shared housing with other people or on your own with assisted living support; 24/7 support and day-to-day assistance;	Health, communication, and swallowing assessments; psychometric and adaptive evaluations; behavioral analysis and psychological assessments; therapeutic counseling; physiotherapy and psychological therapy. Activities focus on developing mental, physical, and social skills, such as	Using local facilities and services, checking out social activities, going to events, and diving into community life. It's about getting out there, making connections, and trying new things

		problem-solving, meal preparation, and writing, along with group-based development	
March of Dimes	Attendants will provide physical assistance with activities of daily living such as personal grooming, transferring, dressing, bathing, meals, ventilator, tracheotomy services, and more. Provide services in over 42 assisted/supportive living settings across Canada, in addition to private homes and institutions	<i>No information</i>	<i>No information</i>
Look Ahead Care Support and Housing	The level of support varies dependent on people's needs – we can offer everything from 24-hour support to a few hours a day	Psychologically Informed Environments, that take into account the psychological needs of the individuals who live there; Flexible personalised support, treating each person with genuine empathy, care and compassion	<i>No information</i>
Shelter Plus Care	Permanent housing in connection with supportive services; this program has several houses spread across the state of Georgia; Some programs allow residents to prepare their own meals with assistance, while others may offer communal dining facilities	<i>No information</i>	<i>No information</i>
Phoenix Rescue Mission	<i>No Information</i>	Referrals and transportation for medical issues, including detox; Access to necessary medication; Provides a proven path to recovery, wholeness and freedom from addiction; Rr; Marriage and premarital counseling; Case management sessions	Mandatory classroom component for young people; Workforce development, financial literacy, and everyday life skills
CASS (Central Arizona Shelter Services)	Operating 24/7 under the Housing First model	Case management model that delivers different levels of services and support depending on need	<i>No information</i>
Turning Point	Community meals and a recovery lounge for mental health are provided. Homes, typically rented under tenancy agreements, offer long-term living options with individualized care to sustain or improve well-being. Support is available 24/7 on-site or through a hybrid of on-site and visiting services	Drug and alcohol support includes comprehensive assessments, individualized plans, group therapy, and 24/7 medical supervision. Services offer emotional support, evidence-based meetings, CBT, DBT, and MI. One-on-one sessions focus on coping strategies and mental health improvement for those experiencing low mood, depression, anxiety, or stress. Remote therapy connects individuals with skilled counselors	Recreational activities; Holistic activities such as meditation, yoga, and acupuncture to help promote overall well-being; Group activities provide creative and bonding opportunities as well as skills development
Continuum of Care	Provides food, a warm and safe place to sleep, and a range of support services; Basic needs (food, shelter, a bed, a warm shower, laundry, and clothing); 24-hour staffing; Intensive case management; Agency-operated facilities	Staff trained for trauma informed care, verbal de-escalation, and other evidence-based methods; Help with medical health, mental health, financial situation, social connections, and more; mental health treatment and recovery-based programs; Psychoeducational groups; Treatment collaboration with area providers; Screenings for suicide risk, violence, and complete risk assessments and planning when needed; Group therapy; Family therapy	Daily skill building & recreational activities; Individualized & group programming; Focus on health & wellness; Education & vocational supports

APPACDM - Coimbra	Users can spend between 5 to 7 days a week at the center, depending on the family support they have. Services include assistance with household hygiene, meal support, and laundry care	Personal hygiene and comfort care; assistance with healthcare provision following the guidance of qualified health professionals. Services include psychology, social support, speech therapy, occupational therapy, physiotherapy, hydrotherapy, hydromassage, Snoezelen, music therapy, Soundbeam, hippotherapy, psychomotricity, and sports activities. Individualized support tailored to each person's needs and characteristics; training in various areas such as electrotherapy, mechanotherapy, kinesiotherapy, thermotherapy, hydro-kinesiotherapy, and ADL (Activities of Daily Living) training	Animation and socialization services; academic activities using technology and performing arts; mediation between people with disabilities and employers; adaptation to job functions and workplaces. Includes agriculture, crafts, ceramics, gastronomy, and the production of items for sale, such as seasonal decorations, personalized items (bags, planners), wedding favors, chocolates, jams, liqueurs, biscuits, fruits, and nuts
APPDA - Coimbra	<i>No Information</i>	<i>No Information</i>	Empowerment in autonomy, communication, and interpersonal relationships; Pre-professional training workshops; Preparation and guidance for professional training; Sports activities (adapted swimming, padel, musical band)
APCC	Provide accommodation that closely resembles, as much as possible, a family environment; Support in the areas of hygiene, nutrition, health maintenance, and personal care; Assistance with domestic management; Support with transportation	Diagnosis and family guidance on prognosis; Encouraging interaction and sharing; Identifying and addressing issues like sensory deficits, developmental disorders, or epilepsy; Preventing and treating secondary conditions (e.g., orthopedic, nutritional, psychiatric); Monitoring health and adjusting therapy plans; Consultations in various specialties (neurology, pediatrics, psychiatry, physiotherapy, speech therapy, etc.); Hospital support for additional needs; Snoezelen therapy	Therapeutic horse riding; Agriculture; Handicrafts; IT; Gardening; Livestock farming; Almalaguês weaving; Cooking; Daily living skills training; Visual arts; Drama; Music; ICT; Toy workshop; Adventure farm; Sports (camping, adapted motor activities, Boccia, walking, physical education, powerchair football, swimming, slalom, tricycling, aquatic adaptation); Vocational development; Sensory development; Socially useful activities (Selective Urban Waste Collection, Urban Cleaning, Gardening Activities, Task Execution for Companies)

Source: Ability Beyond 2024, APCC 2024, APPACDM-Coimbra 2024, APPDA-Coimbra 2024, Caritas Care 2024, CASS 2024, Continuum of Care 2024, Georgia Department of Community Affairs 2024, Leonard Cheshire 2024, Life Without Barriers 2024, Look Ahead 2024, March of Dimes 2024, Open Hands Community Care 2024, San Juan de Dios 2024, Phoenix Rescue Mission 2024, Projecto Homem 2024, Turning Point 2024

Appendix 34.2: Research on comparable institutions – brief Descriptions

Brief summaries of the comparable benchmarked institutions show that, although these are not directly focused on the same persona as CAPDM, the majority offer residential and clinical solutions for disabled and/or homeless people and all aim to tackle social exclusion

International Institutions

- *Ability Beyond*: Based in Connecticut and New York, supports individuals with disabilities (individuals 18+ years with Developmental Disabilities, Autism, Brain Injuries, Neurological Disorders and Intellectual Disabilities) by providing comprehensive services. Its offerings include group homes and support living options to foster independence, alongside clinical services such as mental health support, therapy, and health management tailored to individual needs. For daily activities, it focuses on skill-building, employment training, recreational programs, and community engagement opportunities.
- *Leonard Cheshire*: A UK-based organization focused on supporting individuals with disabilities. It provides residential care through accessible housing and supported living arrangements, alongside clinical services like health management, rehabilitation, and therapy; accompanying with intricate medication regimes, tissue viability management, complex epilepsy management, step down and rehabilitation programs, and internal and external activities promoting health and wellbeing. The organization also offers daily activities aimed at enhancing skills, promoting social inclusion, and fostering independence through education, employment support, and recreational programs.
- *Life Without Barriers*: This Australian organization supports individuals with disabilities, children and families in crisis, older adults, and people facing social disadvantage. It offers residential services, including supported independent living and group homes, along with clinical

services such as therapy, mental health support, and specialized health care. Daily activities focus on skill development, community engagement, education, and recreational opportunities to promote independence and well-being.

- *Look Ahead Care Support and Housing*: Based in the UK, supports individuals with complex needs, including those experiencing homelessness, mental health challenges, learning disabilities, and domestic abuse survivors. It offers supported housing and accommodation services, alongside clinical support such as mental health care, addiction recovery, and behavioral therapy. Daily activities focus on life skills development, education, employment support, and community integration to promote independence and stability.
- *March of Dimes*: Based in Canada, focuses on supporting individuals with disabilities and those recovering from strokes or acquired brain injuries. It provides residential services, including accessible housing and assisted living, along with clinical services such as rehabilitation, therapy, and health management. Daily activities emphasize skill-building, vocational training, recreational opportunities, and community engagement to enhance independence and quality of life.
- *Open Hands Community Care*: From the UK, focuses on supporting individuals with disabilities, mental health challenges, and those facing social exclusion. The organization offers residential services, including supported living arrangements and care homes, as well as clinical services such as mental health support, therapy, and personal care. Daily activities include skill development, educational programs, employment support, and recreational opportunities, all aimed at promoting independence, inclusion, and overall well-being.
- *San Juan de Dios*: This international organization has a strong presence in Spain and Latin America. It focuses on supporting individuals with disabilities, mental health challenges, and those in vulnerable situations such as homelessness. The organization offers residential services

including long-term care homes and supported living options. Clinical services encompass medical care, rehabilitation, therapy, and mental health support. Daily activities provided by San Juan de Dios include skill-building programs, social inclusion initiatives, vocational training, and recreational activities to promote independence and improve quality of life for its residents.

- *Phoenix Rescue Mission*: From Arizona, USA, this organization primarily targets individuals experiencing homelessness, addiction, and those in need of rehabilitation. The organization provides emergency shelter, transitional housing, and long-term recovery programs. Its clinical services include addiction recovery, mental health support, medical care, and life skills training. Daily activities focus on personal development, vocational training, spiritual support, and community engagement, aimed at helping individuals regain independence and reintegrate society.
- *Turning Point*: Based in the UK, supports individuals experiencing homelessness, mental health challenges, substance abuse, and those in need of rehabilitation. The organization offers a range of residential services, including supported housing and rehabilitation centers. Clinical services focus on mental health treatment, addiction recovery, therapy, and general healthcare. Daily activities provided include life skills development, employment support, social inclusion programs, and recreational opportunities, all designed to foster independence, recovery, and community integration.

Portuguese Institutions

- *APCC*: Born in Coimbra, supports individuals with intellectual disabilities and developmental disorders. The organization provides residential services, including group homes and supported living options tailored to the needs of its residents. Clinical services offered include specialized therapies, psychological support, and health management. Daily activities focus on skill development, education, vocational training, and

recreational programs, aiming to enhance independence, social inclusion, and the overall well-being of individuals with disabilities.

- *APPACDM-Coimbra*: This is a branch from the Portuguese organization APPACDM located in the region of Coimbra. It is dedicated to supporting individuals with intellectual disabilities and developmental disorders. The organization offers residential services, including group homes and supported living, designed to provide a safe and nurturing environment. Clinical services include specialized therapies, psychological support, and medical care. Daily activities focus on promoting independence and personal development through educational programs, vocational training, social integration, and recreational activities, ensuring that individuals with disabilities have the opportunity to participate fully in society.
- *APPDA-Coimbra*: Also from Coimbra, this center focuses on supporting individuals with autism spectrum disorders (ASD). The organization provides residential services, including supported living options, to ensure a stable and secure environment for individuals with ASD. Clinical services offered include specialized therapies, psychological support, and individualized interventions to address the specific needs of each person. Daily activities at APPDA-Coimbra emphasize social skills development, education, vocational training, and recreational programs to enhance independence, social inclusion, and quality of life for individuals with autism.
- *Casa de Betânia*: Based in Queijas, Lisboa, this care home supports individuals with mental health challenges, particularly those dealing with light to medium mental disabilities. The organization offers residential services, including housing for individuals who need a structured and supportive environment. Clinical services provided by Casa de Betânia include psychological support, therapy, and mental health treatment. Daily activities focus on personal development, skill-building, vocational training, and recreational programs, aiming to foster independence,

emotional well-being, and social integration for its residents.

- *Projecto Homem*: Based in Braga, it focuses on supporting individuals struggling with addiction, particularly those facing substance abuse and related challenges. The organization offers residential services, including detoxification centers and long-term rehabilitation programs, to help individuals recover in a safe environment. Clinical services include addiction recovery treatment, mental health support, therapy, and counseling. Daily activities focus on personal development, life skills training, vocational support, and social reintegration programs to help individuals rebuild their lives and achieve long-term recovery and independence.

Source: Ability Beyond 2024, APCC 2024, APPACDM-Coimbra 2024, APPDA-Coimbra 2024, Casa de Betânia 2024, Leonard Cheshire 2024, Life Without Barriers 2024, Look Ahead 2024, March of Dimes 2024, Open Hands Community Care 2024, San Juan de Dios 2024, Phoenix Rescue Mission 2024, Projecto Homem 2024, Turning Point 2024

Appendix 35: Benchmarked Staff Ratios

Staff ratios from institutions interviewed show a balance between complying with their ISS settlement obligations, and the specific needs of support of their center's resident population

	<i>Casa Betânia</i>	<i>AAJUDE</i>	<i>Projecto Homem</i>	<i>APCC</i>	<i>A Barragem</i>	<i>ARIA</i>	<i>CECD</i>	<i>APPACDM - Porto</i>
General Practitioner	Outsourced	6h/month	1	-	-	-	-	-
Psychiatrist	Outsourced	-	1	1 day/week	1 day/week	-	1 day/week	-
Psychologist	1	1	9	2	6	1	2	-
Physiotherapist	Outsourced	12h/week	-	4	-	-	2	-
Psychomotricity Technician	Outsourced	-	-	-	-	-	-	2
Nurse	Outsourced	-	3	2	Outsourced	-	-	-
Cook	2	1	1	2	Users cook	-	No information	At headquarters
Kitchen Assistant	-	1	-	2	-	-	No information	At headquarters
General Services Assistant	8	2,5	No information	No information	3	-	No information	13
Administrative Officer	-	-	No information	No information	No information	-	-	-
Receptionist	-	-	No information	No information	-	-	-	-
Driver	-	-	No information	No information	-	-	-	-
Technical Director	1	1	No information	No information	No information	1	1	1
Psychosocial Rehabilitation Technician	5	-	4	-	-	2	3	-
Direct Action Assistant	8	7	No information	1/10 users	2	1	No information	-
Direct Action Assistant - Weekend and Holiday	No information	1	No information	No information	1(+ psychologist on standby)	-	No information	-
Workshop Manager	Volunteers	1	8	1/10 users	-	-	-	-
Occupational Therapist	-	1	No information	3	-	-	4	-
Sociocultural Entertainer	1	-	1	-	-	1	-	1
Users	22	54	114	204	42	No information	176	33

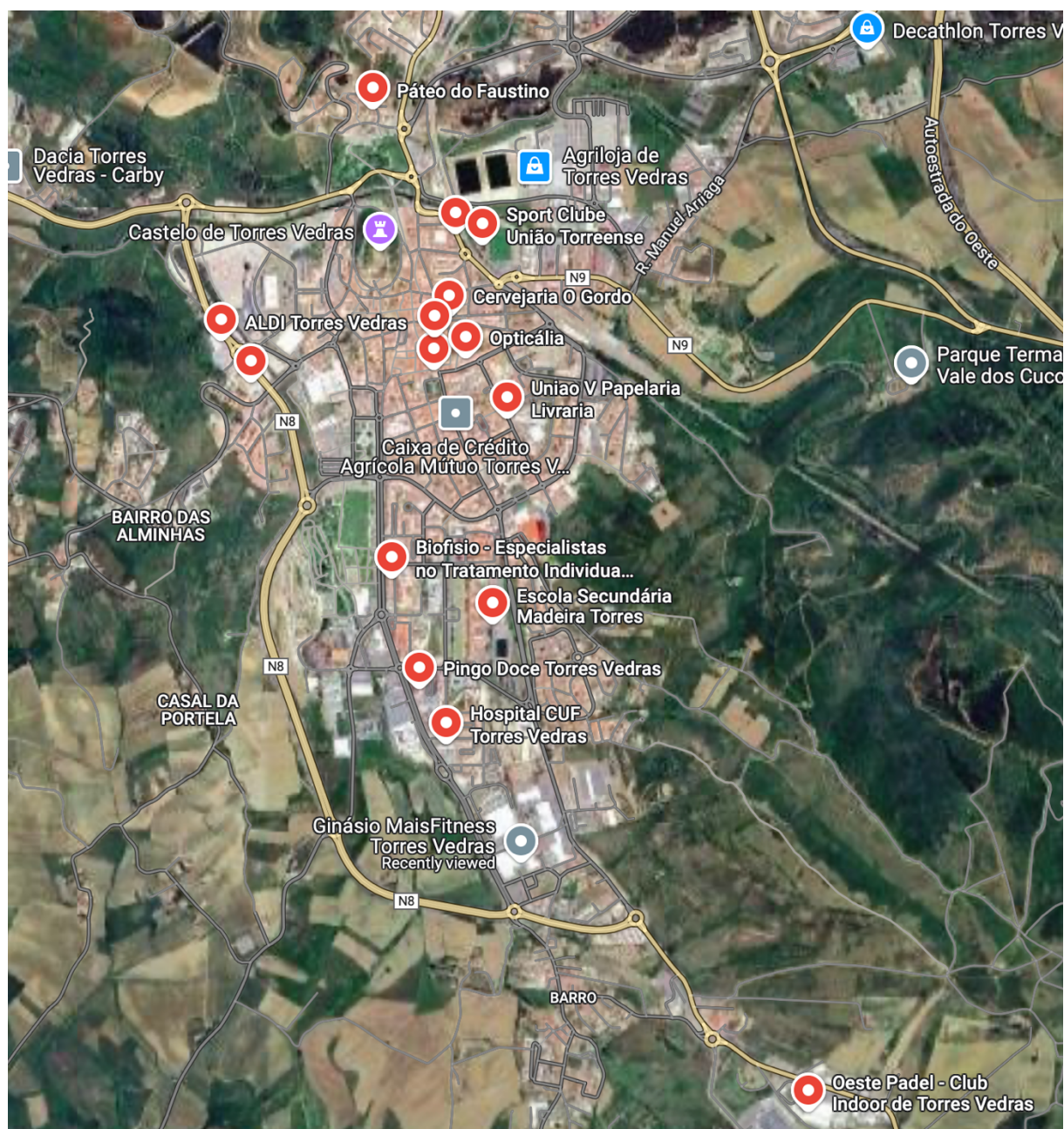
Appendix 36: Weekly Schedule

Example of a resident's weekly schedule during daily activities timeframe (9h-18h) with a range of activities that goes from the clinical services consultations and meetings to activities of daily living and occupational/leisure moments

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	
09:00	Group Session with <i>TAP</i>	Group Session with <i>TAP</i>	Group Session with <i>TAP</i>	Group Session with <i>TAP</i>	Group Session with <i>TAP</i>	Bingo Session	TV Time	
09:30								
10:00	Morning Snack	Morning Snack	Morning Snack	Morning Snack	Morning Snack	Morning Snack	Morning Snack	
10:30	Physical Therapy	Pysical Activity Class	Professional Coaching	Pysical Activity Class	Psychology Consultation	Arts & Crafts	TV Time	
11:00								
11:30	Daily House Chores (Kitchen)	Daily House Chores (Kitchen)	Daily House Chores (Kitchen)	Daily House Chores (Kitchen)	Daily House Chores (Kitchen)	Daily House Chores (Kitchen)	Daily House Chores (Kitchen)	
12:00								
12:30	Lunch	Lunch	Lunch	Lunch	Lunch	Lunch	Lunch	
13:00								
13:30	Arts & Crafts	Gardening	Cinema Session	Hygiene Maintenance Class	Basic Education Class	Field Trip (Museum)	Ludic Activities	
14:00								
14:30		Speech Therapy						
15:00	Individual Session with <i>TAP</i>		Group Therapy	Sensory Therapy	Psychiatric Consultation			
15:30								
16:00	Afternoon Snack	Afternoon Snack	Afternoon Snack	Afternoon Snack	Afternoon Snack			Afternoon Snack
16:30	Drama Class	Game Afternoon	Trivia Afternoon	Music Class	Ludic Activities			Trivia Afternoon

Appendix 37: Potential partnerships in Torres Vedras

Different partnerships can be established by CAPDM within Torres Vedras city, leveraging the proximity between potential partners



Appendix 38: Staff ratios proposed by CVPaz initial plan

Initially proposed staff positions for CAPDM show all the medical personnel as retainer contracts

Role (in English – expressions utilized in this thesis)	Role (in Portuguese – according to CVPaz’s plan)
Technical Director	Diretor Técnico
Psychosocial Rehabilitation Technician	Técnico de Reabilitação Psicosocial
Direct Action Assistant	Auxiliar de Ação Direta
Nurse	Enfermeiro/a
Cook	Cozinheiro/a
Kitchen Assistant	Assistente de Cozinha
General Service Assistant	Auxiliar de Serviços Gerais
Administrative Officer	Oficial Administrativo
Receptionist	Rececionista
Driver	Motorista
General Practitioner a)	Médico de Clínica Geral a)
Psychiatrist a)	Psiquiatra a)
Psychologist a)	Psicólogo a)
Physiotherapist a)	Fisioterapeuta a)
Psychomotricity Technician a)	Técnico de Psicomotricidade a)
Workshop Manager	Monitor de Atelier
Occupational Therapist	Terapeuta Ocupacional
Sociocultural Entertainer	Animador

a) Under a retainer-base/service provision contract

Appendix 39: Staff ratios from ISS

Ratios of staff mandated by ISS show different, but complementary, personnel across the 2 recommended operating models

<i>Lar Residencial</i>	
Technical Director	1
Direct Action Assistant (or equivalent)	18
General Service Assistant	6
Sociocultural Entertainer (1 on the weekends per working facility of 30 residents)	2
Receptionist	1
<i>Centro de Atividades para a Capacitação e Inclusão (CACI)</i>	
Technician (with training in Social and Human Sciences, Behavior or Health, per working unit of 30 users)	(2) 0*
Psychologist	1
Psychosocial Rehabilitation Technician (2 per working unit of 30 users)	5+1
General Services Assistant	1
Workshop Manager	7
Direct Action Assistant	2
Cook	1
Kitchen Assistant	1

** The ISS system typically requires 2 professionals for a CACI; however, this requirement can be compensated by other positions already in place for the LR, legally reducing the net need to 0.*

Source: Diário da República 2021, Diário da República 2015

Appendix 40: Evolution of operating expenditure with cooperation agreements in Mainland Portugal from 2000 to 2022

Expenditure has been increasing steadily since 2000, reaching €1779M in 2022



Fonte: IGFSS-MTSSS, Conta da Segurança Social

Source: Carta Social 2022

Appendix 41: Screening of 41 responses identified for analysis

35 responses were deemed not relevant for further analysis while 6 responses were selected for further analysis

	Screening 1 (Basic criteria)				Takeaway	Explanation
	Residential Care	Target	Capacity	Duration of stay		
Elderly						
Centro de Convívio	No	Elderly (65+)	Not disclosed	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Centro de Dia	No	Elderly (65+)	60 users	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Centro de Noite	Yes	Elderly (65+)	20 users	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Estrutura Residencial para Pessoas Idosas (ERPI)	Yes	Elderly (65+)	120 users	Temporary or Permanent	Relevant for Further Analysis	Similar service offerings, capacity and duration of care
Serviço de Apoio Domiciliário	No	Elderly and Disabled	Not applicable	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Acolhimento Familiar para Pessoas Idosas e Adultas com Deficiência	Yes	Elderly (60+)	3 individuals	Temporary or Permanent	Not Relevant for Further Analysis	Different target and service offerings
Individuals with disabilities						
Centro de Atendimento, Acompanhamento e Reabilitação Social para Pessoas com Deficiência e Incapacidade (CAARPD)	No	Disabled and Families	Not disclosed	Not applicable	Not Relevant for Further Analysis	Different service offerings
Centro de Atividades e Capacitação para a Inclusão (CACI)	No	Disabled (18+)	60 users	Not applicable	Relevant for Further Analysis	Similar target, duration of care and partially similar service offerings
Lar Residencial	Yes	Disabled (16+)	30 users	Temporary or Permanent	Relevant for Further Analysis	Similar target, duration of care and partially similar service offerings
Residência de Autonomia e Inclusão (RAI)	Yes	Disabled (with autonomy)	5 users	Temporary or Permanent	Not Relevant for Further Analysis	Different service offerings
Serviço de Apoio Domiciliário	No	Disabled	Not applicable	Not applicable	Not Relevant for Further Analysis	Different service offerings
Serviço de Apoio à Vida Independente (SAVI)	No	Disabled	Not applicable	Not applicable	Not Relevant for Further Analysis	Different service offerings
Transporte de Pessoas com Deficiência	No	Disabled	Not applicable	Not applicable	Not Relevant for Further Analysis	Different service offerings
Acolhimento Familiar para Pessoas com Deficiência	Yes	Disabled (18+)	1	Temporary or Permanent	Not Relevant for Further Analysis	Different service offerings
Centro de Férias e Lazer	No	Disabled and Families	Not applicable	Not applicable	Not Relevant for Further Analysis	Different service offerings
Dependent individuals						
Unidade de Convalescença (UC)	Yes	After-hospital care	Not disclosed	30 days	Not Relevant for Further Analysis	Different target and service offerings
Unidade de Média Duração e Reabilitação (UMDR)	Yes	After-hospital care	Not disclosed	30 to 90 days	Not Relevant for Further Analysis	Different target and service offerings
Unidade de Longa Duração e Manutenção (ULDM)	Yes	After-hospital care	Not disclosed	90 days +	Not Relevant for Further Analysis	Different target and service offerings
Equipa de Cuidados Continuados Integrados (ECCI)	No	After-hospital care	Not applicable	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Apoio Domiciliário Integrado	No	Dependent individuals	Not applicable	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Serviço de Apoio Domiciliário	No	Dependent individuals	Not applicable	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Unidade de Apoio Integrado	No	Dependent individuals	Not applicable	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Unidade de Cuidados Paliativos (UCP)	Yes	End-of-life care	Not disclosed	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Unidade Ambulatorial Pediátrica (UAP)	No	Children	Not applicable	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Unidade de Cuidados Integrados Pediátricos (UCIP)	Yes	Children	Not disclosed	Not disclosed	Not Relevant for Further Analysis	Different target and service offerings
Individuals with mental illness						
Residência de Treino de Autonomia (RTA)	Yes	Reduced/Moderate disability	12 users	12 months	Not Relevant for Further Analysis	Different target and service offerings
Residência Autônoma de Saúde Mental (RA)	Yes	Reduced disability	7 users	12 months	Not Relevant for Further Analysis	Different target and service offerings
Residência de Apoio Moderado (RAMo)	Yes	Moderate disability	16 users	12 months	Relevant for Further Analysis	Partially similar target and service offerings
Residência de Apoio Máximo (RAMa)	Yes	Severe disability	24 users	12 months	Relevant for Further Analysis	Partially similar target and service offerings
Unidade Sócio-Ocupacional (USOa)	No	Reduced/Moderate disability	30 users	12 months	Relevant for Further Analysis	Partially similar target and service offerings
Equipa de Apoio Domiciliário de CCI em Saúde Mental (EAD)	No	Severe disability	Not applicable	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Residência de Treino de Autonomia tipo A - infância e adolescência (RTA-A)	Yes	Children	12 users	12 months	Not Relevant for Further Analysis	Different target and service offerings
Residência de Apoio Máximo (RAMa-IA)	Yes	Children	12 users	12 months	Not Relevant for Further Analysis	Different target and service offerings
Unidade Sócio-Ocupacional infância e adolescência (USO/IA)	No	Children	20 users	12 months	Not Relevant for Further Analysis	Different target and service offerings
Equipa de Apoio Domiciliário de CCI em Saúde Mental (EAD) - infância e juventude	No	Children	Not applicable	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Unidade de Vida Aposada	Yes	Severe disability	20 users	Not disclosed	Not Relevant for Further Analysis	Different target and service offerings
Unidade de Vida Autônoma	Yes	Reduced disability	5 to 7 users	Not disclosed	Not Relevant for Further Analysis	Different target and service offerings
Unidade de Vida Protegida	Yes	Moderate disability	5 to 7 users	Not disclosed	Not Relevant for Further Analysis	Different target and service offerings
Fórum Sócio-Ocupacional	No	Reduced/moderate disability	Not applicable	Not applicable	Not Relevant for Further Analysis	Different target and service offerings
Homeless individuals						
Atelier Ocupacional	No	Homeless	Not applicable	Not applicable	Not Relevant for Further Analysis	Different service offerings
Equipas de Rua para Pessoas Sem-Abrigo	No	Homeless	Not applicable	Not applicable	Not Relevant for Further Analysis	Different service offerings

Source: Diário da República

Appendix 42: Detailed analysis of ERPI

ERPI accommodates up to 120 elderly users, supported by a dedicated team and comprehensive service offerings

<i>Estrutura Residencial para Pessoas Idosas (ERPI)</i>	
Target	Elderly
Capacity	120 users
Duration of Stay	Temporary or permanent
Admission Criteria	- Admission is for individuals over 65 years who lack adequate family or social support - Residents must also demonstrate clinical stability and the ability to participate in personal care and daily activities with some level of supervision
Human Resources	- 1 technical director - 1 sociocultural animator or social educator or geriatric technician, part-time for every 40 residents - 1 nurse for every 40 residents - 1 direct action assistant for every 8 residents - 1 direct action assistant for every 20 residents, as a reinforcement during the night - 1 person in charge of domestic services in establishments with a capacity of 40 or more residents - 1 cook per establishment - 1 cook's assistant for every 20 residents - 1 auxiliary employee for every 20 residents
Services	- Accommodation - Food provision, appropriate to the needs of the residents, respecting medical prescriptions - Assistance with personal hygiene - Laundry services - Room hygiene - Socio-cultural, recreational and occupational activities - Support with activities of daily living - Nursing care, as well as access to health care - Administration of drugs, when prescribed
Facility Areas	- Reception - Management, technical and administrative services - Staff facilities - Socializing and activities - Dining area - Accommodation - Kitchen and laundry - Nursing services - Support services

Source: Diário da República 2012

Appendix 43: Detailed analysis of LR

LR accommodates up to 30 users with disabilities providing care and support for daily living

Lar Residencial (LR)	
Target	Individuals with disabilities
Capacity	30 users
Duration of Stay	Temporary or permanent
Admission Criteria	- Individuals (16+) with disabilities who are unable to live with their families or live in situation of social exclusion - Residents must be actively integrated into society through participation in education, training, or community programs
Human Resources	- 1 technical director - 1 direct action assistant for every 10 residents - 1 general services assistant for every 3 residents - 1 sociocultural animator during the weekend - 1 cook per establishment - 1 cook's assistant for every 20 residents
Services	- Accommodation - Food provision, appropriate to the needs of the residents, respecting medical prescriptions - Assistance with personal hygiene - Support with activities of daily living - Laundry services - Support with medication plans, as well as planning and attending medical appointments and other healthcare services - Sports, socio-cultural and recreational activities
Facility Areas	- Reception - Management, technical and administrative services - Staff facilities - Socializing and activities - Dining area - Accommodation - Kitchen and laundry - Support services

Source: Diário da República 2015

Appendix 44: Detailed analysis of CACI

CACI provides day services for up to 60 users with disabilities, focusing on societal integration and skill-building activities

Centro de Atividades e Capacitação para a Inclusão (CACI)	
Target	Individuals with disabilities
Capacity	60 users (30 users per functional unity)
Duration of Stay	Temporary or permanent
Admission Criteria	- Individuals aged 18 or older with disabilities who are unable, temporarily or permanently, to continue education, pursue employment, or are in the process of socio-professional inclusion
Human Resources	- 1 technical director - 1 psychologist - 4 physical, social or professional rehabilitation professionals - 2 general services assistant - 1 monitor for every 10 residents - 1 direct action assistant for every 10 residents - 1 cook per establishment - 1 cook's assistant for every 20 residents
Services	- Food provision and personal care - Therapeutical support - Promotion of physical, emotional, psychological, and social well-being - Transportation - Training of caregivers - Occupational, therapeutical, community engagement, social beneficial and skill-building activities
Facility Areas	- Reception - Management, technical and administrative services - Staff facilities - Socializing and activities areas - Dining area - Kitchen - Support services

Source: Diário da República 2021

Appendix 45: Detailed analysis of RAMo

RAMo provides accommodation for up to 16 individuals with mental illness, offering daily rehabilitation and medical care for a duration of 12 months

Residência de Apoio Moderado (RAMo)	
Target	Individuals with mental illness
Capacity	16 users
Duration of Stay	12 months
Admission Criteria	- Moderate degree of psychosocial disability due to severe mental illness - Lack of adequate family or social support - Clinical stabilization of the acute phase of the illness; - Preserved or acquired instrumental functionality through previous rehabilitation processes in areas such as spatial-temporal orientation, personal care, physical mobility, interpersonal relationships, domestic life activities, and community mobility - Significant relational difficulties, without impairments in community mobility or the ability to recognize danger and initiate preventive safety measures for oneself and others - Need for regular supervision in basic and instrumental activities of daily living - Acceptance of the rehabilitation program - Acceptance of the payment terms
Human Resources	- 1 technical director - 1 nurse specializing in mental health and psychiatric nursing or a nurse with recognized experience in the field (6h/week) - 1 social worker (6h/week) - 1 psychologist (6h/week) - 1 psychosocial rehabilitation technician (35h/week) - 1 monitor (35h/week) - Direct action assistants (168h/week)
Services	- Accommodation - Daily psychosocial rehabilitation activities - Support and guidance in daily life activities - Psychosocial support, including for family members and other informal caregivers - Awareness-raising and training for family members and informal caregivers - Access to general healthcare and psychiatric specialty care - Nursing care - Supervision in medication management - Food provision - Hygiene and comfort care - Laundry services - Social interaction and leisure activities
Facility Areas	- Reception - Management, technical and administrative services - Socializing and activities - Dining - Accommodation - Kitchen and laundry - Support services

Source: Diário da República 2021

Appendix 46: Detailed analysis of RAMa

RAMa provides accommodation and intensive support for up to 24 individuals with severe mental illness, offering rehabilitation and medical care for a 12-month stay

Residência de Apoio Máximo (RAMa)	
Target	Individuals with mental illness
Capacity	24 users
Duration of Stay	12 months
Admission Criteria	- High degree of psychosocial disability due to severe mental illness - Lack of adequate family or social support - Clinical stabilization of the acute phase of the illness; - Need for assistance with hygiene, meals, personal care, financial management, and medication administration - Severe functional or cognitive impairments, significant relational difficulties, inability to recognize danger, inability to initiate preventive safety measures for oneself or others, and limited community mobility - Acceptance of the rehabilitation program - Acceptance of the payment terms
Human Resources	- 1 technical director - 1 nurse specializing in mental health and psychiatric nursing or a nurse with recognized experience in the field (112h/week) - 1 social worker (7h/week) - 1 psychosocial rehabilitation technician (35h/week) - 1 monitor (35h/week) - Direct action assistants (280h/week)
Services	- Accommodation - Daily psychosocial rehabilitation activities - Support and guidance in daily life activities - Psychosocial support, including for family members and other informal caregivers - Awareness-raising and training for family members and informal caregivers - Access to general healthcare and psychiatric specialty care - Daily nursing care - Administration of medication - Food provision - Hygiene and comfort care - Laundry services - Social interaction and leisure activities
Facility Areas	- Reception - Management, technical and administrative services - Health services area - Socializing and activities - Dining - Accommodation - Kitchen and laundry - Support services

Source: Diário da República 2021

Appendix 47: Detailed analysis of USO

USO provides day services for up to 30 users with mental illness for 12-month stays, focusing on rehabilitation and community integration activities

Unidade Sócio-Ocupacional (USO)	
Target	Individuals with mental illness
Capacity	30 users
Duration of Stay	12 months
Admission Criteria	- Moderate degree of psychosocial disability due to severe mental illness - Clinical stabilization of the acute phase of the illness; - Preserved or acquired instrumental functionality through previous rehabilitation processes in areas such as spatial-temporal orientation, personal care and physical mobility - Behaviors that do not disrupt coexistence with other users or hinder group activities - Impaired functionality in relational, occupational, and/or professional areas - Acceptance of the rehabilitation program - Acceptance of the payment terms
Human Resources	- 1 technical director - 1 social worker (17,5h/week) - 1 psychologist (17,5h/week) - Psychosocial rehabilitation technicians (70h/week) - Monitors (70h/week)
Services	- Support and guidance in daily life activities - Psychosocial support - Awareness-raising and training for family members and informal caregivers - Support for self-help groups, including family members and informal caregivers - Support and referral to training and professional integration services - Promotion of socio-cultural and sports activities in collaboration with the community - Supervision of medication management - Food provision - Social interaction and leisure activities
Facility Areas	- Reception - Management, technical and administrative services - Socializing and activities - Dining - Kitchen - Support services

Source: Diário da República 2021

Appendix 48: Comparison of criteria analyzed for each suitable response

Colored cells indicate an alignment between the response and the requirements of CAPDM; no response fully aligns with CAPDM requirements

ESTRUTURA RESIDENCIAL PARA IDOSOS (ERPI)	LAR RESIDENCIAL (LR)	CENTRO DE ATIVIDADES E CAPACITAÇÃO PARA A INCLUSÃO (CACI)	RESIDÊNCIA DE APOIO MODERADO (RAMo)	RESIDÊNCIA DE APOIO MÁXIMO (RAMa)	UNIDADE SÓCIO- OCUPACIONAL (USO)
MAXIMUM CAPACITY	MAXIMUM CAPACITY	MAXIMUM CAPACITY	MAXIMUM CAPACITY	MAXIMUM CAPACITY	MAXIMUM CAPACITY
DURATION OF STAY	DURATION OF STAY	DURATION OF STAY	DURATION OF STAY	DURATION OF STAY	DURATION OF STAY
ADMISSION CRITERIA	ADMISSION CRITERIA	ADMISSION CRITERIA	ADMISSION CRITERIA	ADMISSION CRITERIA	ADMISSION CRITERIA
HUMAN RESOURCES	HUMAN RESOURCES	HUMAN RESOURCES	HUMAN RESOURCES	HUMAN RESOURCES	HUMAN RESOURCES
SERVICES	SERVICES	SERVICES	SERVICES	SERVICES	SERVICES
FACILITY AREAS	FACILITY AREAS	FACILITY AREAS	FACILITY AREAS	FACILITY AREAS	FACILITY AREAS

Source: Diário da República

Appendix 49: Overview of combination of most suitable responses

Colored cells indicate an alignment between the response and the requirements of CAPDM with the combination of LR and CACI showing the closest match

LR + CACI	RAMa + USO
MAXIMUM CAPACITY	MAXIMUM CAPACITY
DURATION OF STAY	DURATION OF STAY
ADMISSION CRITERIA	ADMISSION CRITERIA
HUMAN RESOURCES	HUMAN RESOURCES
SERVICES	SERVICES
FACILITY AREAS	FACILITY AREAS

Source: Diário da República

Appendix 50: Overview of social responses of interviewed organizations

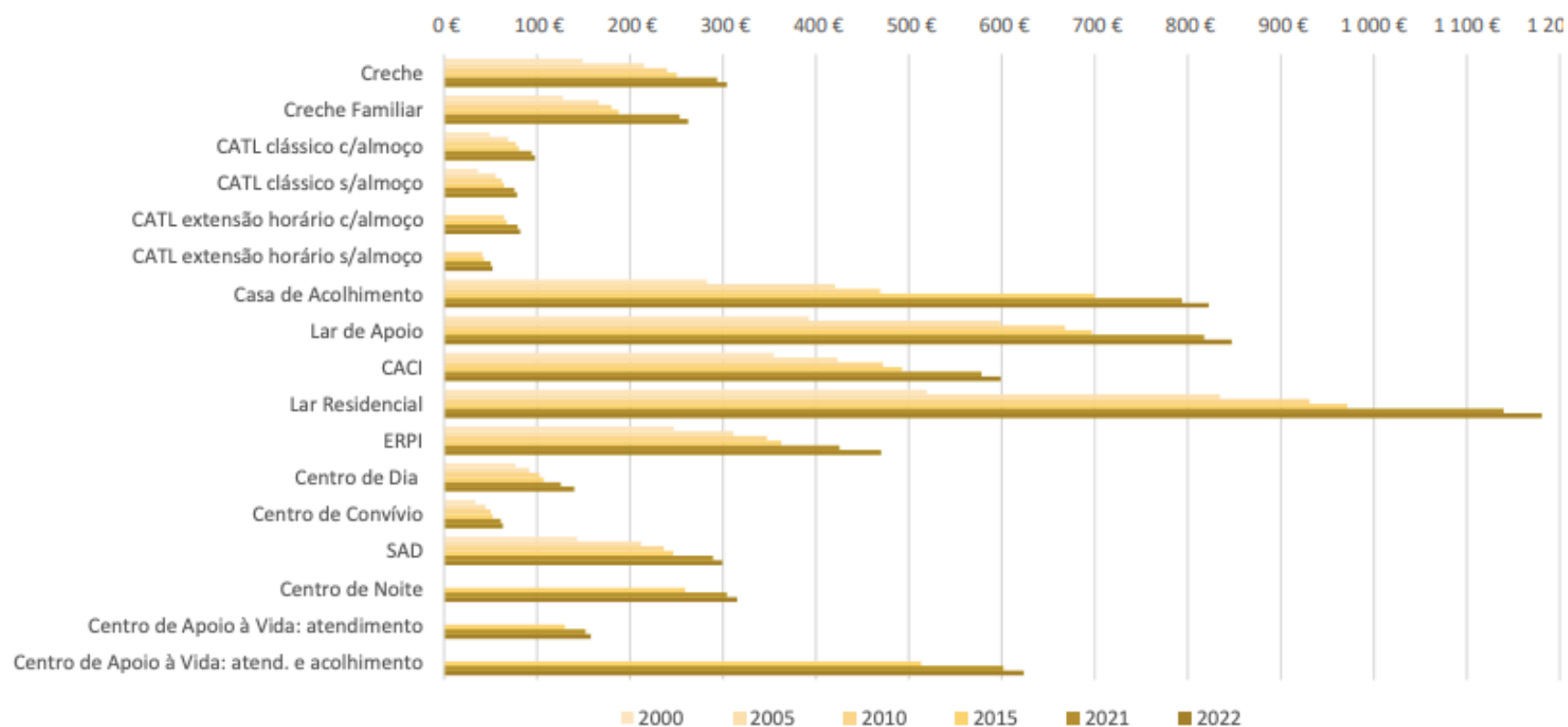
4 out of 8 interviewed organizations operate both LR and CACI responses

Organization		LR	CACI	Other
A Barragem	A Barragem	No	No	- Comunidade Terapêutica (Management Agreement) - Apartamento de Reinserção
Abraço		No	No	- Centro de Atendimento e Acompanhamento Psicossocial - Unidade Residencial
ARIA		No	No	- Fórum Sócio-Ocupacional - Residência de Treino de Autonomia (RTA - RNCCISM) - Equipe de Apoio Domiciliário (RNCCISM)
CECD		Yes	Yes	- Serviço de Apoio Domiciliário
AAJUDE		Yes	Yes	
APPACDM Porto		Yes	Yes	- Centro de Atendimento, Acompanhamento e Reabilitação Social para Pessoas com Deficiência e Incapacidade (CAARPD) - Centro de Apoio à Vida Independente (CAVI)
APCC		Yes	Yes	- Centro de Atendimento, Acompanhamento e Reabilitação Social para Pessoas com Deficiência e Incapacidade (CAARPD) - Centro de Apoio à Vida Independente (CAVI) - Serviço de Apoio Domiciliário
Casa Betânia		Yes	No	

Source: A Barragem 2024, Abraço 2024, ARIA 2024, CECD 2024, AAJUDE 2024, APPACDM Porto 2024, APCC 2024, Casa Betânia 2024 142

Appendix 51: Evolution of Social Security's monthly contributions per user for Mainland Portugal from 2000 to 2022

LR and CACI are among the highest monthly contributions provided by SS



Fonte: Protocolos de Cooperação e Compromissos de Cooperação para o Sector Social e Solidário

Source: Carta Social 2022

Appendix 52: Evolution of monthly contributions provided by SS for LR and CACI responses from 2015 to 2024

Yearly contribution adjustments drive consistent growth for both LR and CACI, with LR achieving a higher CAGR of 4.70%

ISS annual historic payments	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Lar Residencial	€971,62	€984,25	€1 004,92	€1 027,03	€1 062,98	€1 100,18	€1 162,58	€1 204,43	€1 340,53	€1 469,22
<i>Growth</i>		1,3%	2,1%	2,2%	3,5%	3%	5,7%	3,6%	11%	9,6%
<i>CAGR</i>	4,70%									
CACI	€492,63	€499,03	€509,51	€520,72	€538,95	€557,81	€577,89	€598,69	€647,49	€686,24
<i>Growth</i>		1,3%	2,1%	2,2%	3,5%	3,5%	3,6%	3,6%	8,2%	6,0%
<i>CAGR</i>	3,75%									

Source: Compromisso de Cooperação para o Setor Social e Solidário 2015-2024

Appendix 53: Formula used by ISS to calculate monthly household income per capita

Household income is determined by considering total household income, monthly fixed expenses, and the number of members in the household

$$RC = \frac{RAF/12-D}{n}$$

sendo:

RC = Rendimento *per capita* mensal

RAF = Rendimento do agregado familiar (anual ou anualizado)

D = Despesas mensais fixas

n = Número de elementos do agregado familiar

Source: Diário da República 2019

Appendix 54: Maximum percentage of monthly per capita income charged for family contributions by social response

Ambulatory users (CACI, previously CAO) contribute 65% of their income towards family contributions, while residential users (LR and CACI) contribute a percentage to be determined but not higher than 100%

Resposta Social	Percentagem máxima de rendimento <i>per capita</i>
Serviço de Apoio Domiciliário	75 %.
Centro de Dia	60 %.
Centro de Noite	25 %.
Lar Residencial (sem frequência de CAO)	90 %.
Lar Residencial (com frequência de CAO)	60 %.
Centro de Atividades Ocupacionais (da comunidade)	65 %.
Centro de Atividades Ocupacionais (utente em lar residencial)	A % a estabelecer deve ter em conta a aplicada no lar residencial, não podendo o seu somatório exceder 100 %.
Residências Autônomas	40 %.

Source: Diário da República 2019

Appendix 55: Equipment costs per area

Besides transport, the divisions which imply higher unit costs are the living room, kitchen, medical office and personnel room

Equipment Cost per area - 2026

Area	Total Cost	Cost Per Area
Bedrooms and their hallways	20 625,38 €	763,90 €
Transport	15 613,65 €	15 613,65 €
Bathrooms with shower unit	9 194,13 €	340,52 €
Living Room	8 473,00 €	8 473,00 €
Kitchen	7 995,06 €	7 995,06 €
Medical Office	6 387,02 €	6 387,02 €
Personnel Room	5 115,03 €	5 115,03 €
Laundry Room	4 135,29 €	4 135,29 €
Canteen	3 962,74 €	3 962,74 €
Cold Cabinet	3 342,36 €	3 342,36 €
Personnel Balneary	3 077,66 €	3 077,66 €
Pantry	2 523,10 €	2 523,10 €
Lighting	1 871,56 €	1 871,56 €
Offices	1 789,15 €	596,38 €
Meeting Room	1 289,89 €	1 289,89 €
Disabled Bathroom	1 189,14 €	1 189,14 €
Therapeutic Room 2	1 079,25 €	1 079,25 €
Bathrooms without shower unit	896,86 €	298,95 €
Fire Security	814,11 €	814,11 €
Infirmery	777,56 €	777,56 €
Storage Room	744,04 €	744,04 €
Reception	674,31 €	674,31 €
Atelier	636,00 €	636,00 €
Gym	592,28 €	592,28 €
Therapeutic Room 1	443,43 €	443,43 €
Self Service Pantry	428,83 €	428,83 €
Dirty Pantry	292,49 €	292,49 €
Dumpsters Area	183,16 €	183,16 €
Gas	52,05 €	52,05 €
Total - Lower bound	104 198,50 €	0,00 €
Total - Upper bound	119 812,15 €	0,00 €

Appendix 56: Items list and cost per division

Different stores were chosen to provide a low-cost budget, while assuring the quality of items through online reviews, nevertheless, electronic items and machinery tend to be more expensive

Division cost and items list		Unitary price		Number of units	Total Cost		Source
Area	Item	2024	2026		2024	2026	
Cold Cabinet	Freezer	499,00 €	519,41 €	1	499,00 €	519,41 €	FORMIFRI
Cold Cabinet	Fridge	1 356,00 €	1 411,47 €	2	2 712,00 €	2 822,95 €	GGM Castro
Atelier	Chairs	25,00 €	26,02 €	16	400,00 €	416,36 €	IKEA
Atelier	Tables	39,00 €	40,60 €	4	156,00 €	162,38 €	IKEA
Atelier	Shelves	55,00 €	57,25 €	1	55,00 €	57,25 €	IKEA
Personnel Balneary	Shower Faucet	17,49 €	18,21 €	2	34,98 €	36,41 €	LEROY MERLIN
Personnel Balneary	Faucet	11,99 €	12,48 €	2	23,98 €	24,96 €	LEROY MERLIN
Personnel Balneary	Bench with Hangers	609,00 €	633,91 €	4	2 436,00 €	2 535,66 €	LEROY MERLIN
Personnel Balneary	Shower	34,99 €	36,42 €	2	69,98 €	72,84 €	LEROY MERLIN
Personnel Balneary	Sink	45,99 €	47,87 €	2	91,98 €	95,74 €	LEROY MERLIN
Personnel Balneary	Mirror	30,89 €	32,15 €	2	61,78 €	64,31 €	LEROY MERLIN
Personnel Balneary	Toilet	119,00 €	123,87 €	2	238,00 €	247,74 €	LEROY MERLIN
Bedrooms and their hallways	Bed Side Lamps	3,99 €	4,15 €	54	215,46 €	224,27 €	IKEA
Bedrooms and their hallways	Bed side tables	39,00 €	40,60 €	54	2 106,00 €	2 192,16 €	IKEA
Bedrooms and their hallways	Beds	79,00 €	82,23 €	54	4 266,00 €	4 440,52 €	IKEA
Bedrooms and their hallways	Mattress	79,00 €	82,23 €	54	4 266,00 €	4 440,52 €	IKEA
Bedrooms and their hallways	Mirror	18,00 €	18,74 €	27	486,00 €	505,88 €	IKEA
Bedrooms and their hallways	Bottom Sheet	3,99 €	4,15 €	108	430,92 €	448,55 €	IKEA
Bedrooms and their hallways	Upper Sheet	7,99 €	8,32 €	108	862,92 €	898,22 €	IKEA
Bedrooms and their hallways	Mattress Protector	3,99 €	4,15 €	54	215,46 €	224,27 €	IKEA
Bedrooms and their hallways	Duvet	15,00 €	15,61 €	108	1 620,00 €	1 686,27 €	IKEA
Bedrooms and their hallways	Wardrobes	99,00 €	103,05 €	54	5 346,00 €	5 564,70 €	IKEA
Canteen	Chairs	45,00 €	46,84 €	69	3 105,00 €	3 232,03 €	IKEA
Canteen	Tables for 4 People	39,00 €	40,60 €	18	702,00 €	730,72 €	IKEA
Self Service Pantry	Self Service Dishes Cou	205,99 €	214,42 €	2	411,98 €	428,83 €	GGM Castro
Dirty Pantry	Dirty Dishes Area	280,99 €	292,49 €	1	280,99 €	292,49 €	GGM Castro
Pantry	Dishes Cabinet	791,99 €	824,39 €	2	1 583,98 €	1 648,78 €	GGM Castro
Pantry	Food Shelves	209,99 €	218,58 €	4	839,96 €	874,32 €	GGM Castro
Medical Office	Chair	15,00 €	15,61 €	1	15,00 €	15,61 €	IKEA
Medical Office	Desk Chair	59,00 €	61,41 €	1	59,00 €	61,41 €	IKEA
Medical Office	Table	90,00 €	93,68 €	1	90,00 €	93,68 €	IKEA
Medical Office	Cabinets	52,85 €	55,01 €	2	105,70 €	110,02 €	MAKRO
Medical Office	Computer	139,00 €	144,69 €	1	139,00 €	144,69 €	WORTEN
Medical Office	Adjustable Bed	419,00 €	436,14 €	1	419,00 €	436,14 €	Gerialife
Medical Office	Mattress	205,00 €	213,39 €	1	205,00 €	213,39 €	Gerialife
Medical Office	Medicine Refrigerator	1 890,00 €	1 967,32 €	1	1 890,00 €	1 967,32 €	Avei Médica
Medical Office	blood pressure monitor	17,99 €	18,73 €	3	53,97 €	56,18 €	Worten
Medical Office	Stethoscopes	9,95 €	10,36 €	3	29,85 €	31,07 €	Avei Médica
Medical Office	Thermometers	4,49 €	4,67 €	3	13,47 €	14,02 €	Wells
Medical Office	Foil blankets	1,89 €	1,97 €	3	5,67 €	5,90 €	Quirumed
Medical Office	Oximeter	29,99 €	31,22 €	3	89,97 €	93,65 €	Wells
Medical Office	Tweezer	4,76 €	4,95 €	3	14,28 €	14,86 €	A Farmácia Online
Medical Office	Hypodermic needles (10)	2,50 €	2,60 €	3	7,50 €	7,81 €	PMH
Medical Office	Scissors	9,00 €	9,37 €	3	27,00 €	28,10 €	Avei Médica
Medical Office	Defibrillation	2 458,77 €	2 559,36 €	1	2 458,77 €	2 559,36 €	Desfibrilhador Shop
Medical Office	Ophthalmoscopes	116,99 €	121,78 €	3	350,97 €	365,33 €	Quirumed
Medical Office	Otosopes	53,95 €	56,16 €	3	161,85 €	168,47 €	Quirumed
Infirmary	Chair	15,00 €	15,61 €	1	15,00 €	15,61 €	IKEA
Infirmary	Desk Chair	59,00 €	61,41 €	1	59,00 €	61,41 €	IKEA
Infirmary	Table	90,00 €	93,68 €	1	90,00 €	93,68 €	IKEA
Infirmary	Examination Tables	222,00 €	231,08 €	2	444,00 €	462,16 €	RICARDO E VAZ
Infirmary	Computer	139,00 €	144,69 €	1	139,00 €	144,69 €	WORTEN
Offices	Desk Chair	59,00 €	61,41 €	3	177,00 €	184,24 €	IKEA
Offices	Chairs	55,00 €	57,25 €	6	330,00 €	343,50 €	IKEA
Offices	Computers	139,00 €	144,69 €	3	417,00 €	434,06 €	WORTEN
Offices	Shelves	24,00 €	24,98 €	3	72,00 €	74,95 €	IKEA
Offices	Printer	275,83 €	287,11 €	1	275,83 €	287,11 €	WORTEN
Offices	Desk	149,00 €	155,10 €	3	447,00 €	465,29 €	IKEA
Disabled Bathroom	Disability Toilet Bar	262,91 €	273,67 €	2	525,82 €	547,33 €	Cipriano Antunes
Disabled Bathroom	Flush Toilet	115,68 €	120,41 €	1	115,68 €	120,41 €	Cipriano Antunes
Disabled Bathroom	Disability Toilet	213,03 €	221,75 €	1	213,03 €	221,75 €	Cipriano Antunes
Disabled Bathroom	Disability Sink	144,57 €	150,48 €	1	144,57 €	150,48 €	Cipriano Antunes
Disabled Bathroom	Adjustable Bath Seat for	48,31 €	50,29 €	1	48,31 €	50,29 €	LEROY MERLIN
Disabled Bathroom	Bathtub	94,99 €	98,88 €	1	94,99 €	98,88 €	LEROY MERLIN
Bathrooms with shower Unit	Shower Faucet	17,49 €	18,21 €	27	472,23 €	491,55 €	LEROY MERLIN
Bathrooms with shower Unit	Shower	34,99 €	36,42 €	27	944,73 €	983,38 €	LEROY MERLIN
Bathrooms with shower Unit	Bidet	66,79 €	69,52 €	27	1 803,33 €	1 877,10 €	LEROY MERLIN
Bathrooms with shower Unit	Faucet	11,99 €	12,48 €	27	323,73 €	336,97 €	LEROY MERLIN
Bathrooms with shower Unit	Sink	45,99 €	47,87 €	27	1 241,73 €	1 292,53 €	LEROY MERLIN
Bathrooms with shower Unit	Mirror	30,89 €	32,15 €	27	834,03 €	868,15 €	LEROY MERLIN
Bathrooms with shower Unit	Toilet	119,00 €	123,87 €	27	3 213,00 €	3 344,44 €	LEROY MERLIN
Bathrooms without shower unit	Faucet	11,99 €	12,48 €	3	35,97 €	37,44 €	LEROY MERLIN
Bathrooms without shower unit	Sink	45,99 €	47,87 €	3	137,97 €	143,61 €	LEROY MERLIN
Bathrooms without shower unit	Mirror	30,89 €	32,15 €	3	92,67 €	96,46 €	LEROY MERLIN
Bathrooms without shower unit	Toilet	119,00 €	123,87 €	5	595,00 €	619,34 €	LEROY MERLIN

Division cost and items list		Unitary price		Number of units	Total Cost		Source
Area	Item	2024	2026		2024	2026	
Kitchen	Cabinets	498,99 €	519,40 €	1	498,99 €	519,40 €	GGM Castro
Kitchen	Fish Preparation Area	393,99 €	410,11 €	1	393,99 €	410,11 €	GGM Castro
Kitchen	Meat Preparation Area	393,99 €	410,11 €	1	393,99 €	410,11 €	GGM Castro
Kitchen	Faucets	123,99 €	129,06 €	2	247,98 €	258,12 €	GGM Castro
Kitchen	Countertop	469,99 €	489,22 €	1	469,99 €	489,22 €	GGM Castro
Kitchen	Dishwasher	1 090,99 €	1 135,62 €	2	2 181,98 €	2 271,24 €	GGM Castro
Kitchen	Extractor Fan	515,99 €	537,10 €	1	515,99 €	537,10 €	GGM Castro
Kitchen	Oven	394,99 €	411,15 €	2	789,98 €	822,30 €	GGM Castro
Kitchen	Stove	981,99 €	1 022,16 €	1	981,99 €	1 022,16 €	GGM Castro
Kitchen	Sink	396,99 €	413,23 €	2	793,98 €	826,46 €	GGM Castro
Kitchen	Preparation Area	205,99 €	214,42 €	2	411,98 €	428,83 €	GGM Castro
Laundry Room	Drying Machine	989,07 €	1 029,53 €	1	989,07 €	1 029,53 €	LG
Laundry Room	Iron	23,99 €	24,97 €	1	23,99 €	24,97 €	WORTEN
Laundry Room	Sewing Machine	158,70 €	165,19 €	1	158,70 €	165,19 €	WORTEN
Laundry Room	Table	25,00 €	26,02 €	1	25,00 €	26,02 €	IKEA
Laundry Room	Cabinets	79,00 €	82,23 €	2	158,00 €	164,46 €	IKEA
Laundry Room	Shelves	174,50 €	181,64 €	2	349,00 €	363,28 €	IKEA
Laundry Room	Ironing Board	20,00 €	20,82 €	1	20,00 €	20,82 €	CONTINENTE
Laundry Room	Dirty Laundry Basket	17,00 €	17,70 €	3	51,00 €	53,09 €	IKEA
Laundry Room	Washing Machine	1 099,00 €	1 143,96 €	2	2 198,00 €	2 287,92 €	LG
Living Room	Arm Chair	100,00 €	104,09 €	26	2 600,00 €	2 706,37 €	IKEA
Living Room	Chairs	25,00 €	26,02 €	28	700,00 €	728,64 €	IKEA
Living Room	Sofa	829,00 €	862,91 €	5	4 145,00 €	4 314,57 €	IKEA
Living Room	Table (4 to 6 people)	39,00 €	40,60 €	5	195,00 €	202,98 €	IKEA
Living Room	TV	499,99 €	520,44 €	1	499,99 €	520,44 €	WORTEN
Dumpsters Area	Bin	43,99 €	45,79 €	4	175,96 €	183,16 €	BERRIO
Meeting Room	TV	399,99 €	416,35 €	1	399,99 €	416,35 €	WORTEN
Meeting Room	Chairs	25,00 €	26,02 €	8	200,00 €	208,18 €	IKEA
Meeting Room	Table	639,20 €	665,35 €	1	639,20 €	665,35 €	LAREDOUTE
Reception	Telephone	26,99 €	28,09 €	2	53,98 €	56,19 €	WORTEN
Reception	Computers	139,00 €	144,69 €	1	139,00 €	144,69 €	WORTEN
Reception	Desk Chair	59,00 €	61,41 €	1	59,00 €	61,41 €	IKEA
Reception	Printer	275,83 €	287,11 €	1	275,83 €	287,11 €	WORTEN
Reception	Chairs	15,00 €	15,61 €	2	30,00 €	31,23 €	IKEA
Reception	Table	90,00 €	93,68 €	1	90,00 €	93,68 €	IKEA
Storage Room	Archive Cabinet	295,40 €	307,48 €	2	590,80 €	614,97 €	RICARDO E VAZ
Storage Room	Storage Box	6,00 €	6,25 €	4	24,00 €	24,98 €	IKEA
Storage Room	Shelves	50,00 €	52,05 €	2	100,00 €	104,09 €	IKEA
Gym	Bycicle	96,80 €	100,76 €	1	96,80 €	100,76 €	DECATHLON
Gym	Rugs	21,90 €	22,80 €	8	175,20 €	182,37 €	DECATHLON
Gym	Pillates Bowl	24,00 €	24,98 €	2	48,00 €	49,96 €	DECATHLON
Gym	Treadmill	249,00 €	259,19 €	1	249,00 €	259,19 €	WORTEN
Personnel Room	6 Lockers	359,00 €	373,69 €	12	4 308,00 €	4 484,24 €	LEROY MERLIN
Personnel Room	Chairs	25,00 €	26,02 €	10	250,00 €	260,23 €	IKEA
Personnel Room	Sofa	139,00 €	144,69 €	2	278,00 €	289,37 €	IKEA
Personnel Room	Table	39,00 €	40,60 €	2	78,00 €	81,19 €	IKEA
Therapeutic Room 2	BookShelves	55,00 €	57,25 €	1	55,00 €	57,25 €	IKEA
Therapeutic Room 2	Storage Box	3,99 €	4,15 €	4	15,96 €	16,61 €	IKEA
Therapeutic Room 2	Chairs	25,00 €	26,02 €	16	400,00 €	416,36 €	IKEA
Therapeutic Room 2	Tables	39,00 €	40,60 €	4	156,00 €	162,38 €	IKEA
Therapeutic Room 2	Tactile Kit	186,96 €	194,61 €	1	186,96 €	194,61 €	Zensenses
Therapeutic Room 2	Memory Game Tactile	26,99 €	28,09 €	1	26,99 €	28,09 €	Gericare
Therapeutic Room 2	Scent Balls	6,95 €	7,23 €	1	6,95 €	7,23 €	Zensenses
Therapeutic Room 2	Proprioceptive kit	145,00 €	150,93 €	1	145,00 €	150,93 €	Zensenses
Therapeutic Room 2	Mini light domes Pack o	14,99 €	15,60 €	2	29,98 €	31,21 €	Zensenses
Therapeutic Room 2	Organza UV	13,99 €	14,56 €	1	13,99 €	14,56 €	Zensenses
Therapeutic Room 1	Shelves	24,00 €	24,98 €	1	24,00 €	24,98 €	IKEA
Therapeutic Room 1	Chair	55,00 €	57,25 €	1	55,00 €	57,25 €	IKEA
Therapeutic Room 1	Desk Chair	59,00 €	61,41 €	1	59,00 €	61,41 €	IKEA
Therapeutic Room 1	Computer	139,00 €	144,69 €	1	139,00 €	144,69 €	WORTEN
Therapeutic Room 1	Desk	149,00 €	155,10 €	1	149,00 €	155,10 €	IKEA
Fire Security	Independent gas detector	57,95 €	60,32 €	1	57,95 €	60,32 €	Mundo Extintor
Fire Security	Fireproof Blanket	11,68 €	12,16 €	1	11,68 €	12,16 €	Extintores Portugal
Fire Security	ABF Water Fire Extingu	28,29 €	29,45 €	8	226,32 €	235,58 €	A Loja do Extintor
Fire Security	Vistoria	0,22 €	0,23 €	1 166,45	256,62 €	267,12 €	Diário da República
Fire Security	Registration of technicians	57,39 €	59,74 €	1	57,39 €	59,74 €	ProCiv
Fire Security	Accreditation of entities	114,76 €	119,45 €	1	114,76 €	119,45 €	ProCiv
Fire Security	Registration of SCIE equ	57,39 €	59,74 €	1	57,39 €	59,74 €	ProCiv
Gas	Initial Inspection	50,00 €	52,05 €	1	50,00 €	52,05 €	Compára Já
Lighting	Lamps	7,75 €	8,07 €	232	1 798,00 €	1 871,56 €	Castro Eletrónica
Transport	Vehicle	15 000,00 €	15 613,65 €	1	15 000,00 €	15 613,65 €	
Total							
Lower Bound					100 103,28 €	104 198,50 €	
Upper Bound					115 103,28 €	119 812,15 €	

Source: IKEA, Leroy Merlin, Worten, among others.

Appendix 57: Lighting required per area

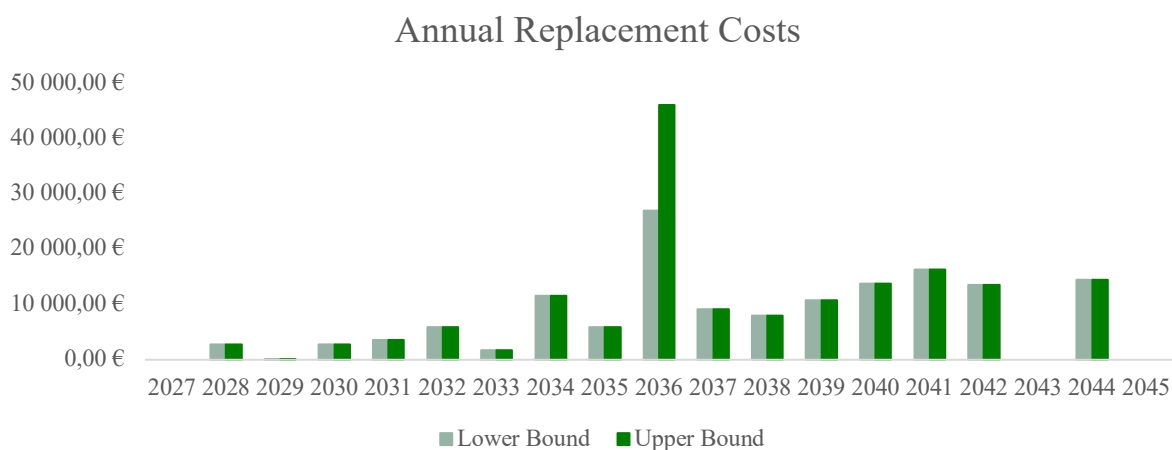
Lighting required differs across rooms as the intensity of light depends on the precision necessary for the tasks developed in each area

Areas	sqm	Lux/sqm	Lumens	Lumens per lamp	Nr. of lamps per area	Nr. of areas	Total nr. of lamps
Cold Cabinet	7	100	675	1600	1	1	1
Atelier	23	800	18184	1600	12	1	12
Personnel Balneary	11	200	2280	1600	2	1	2
Bedrooms and their hallway	25	150	3705	1600	3	27	81
Canteen	113	200	22616	1600	15	1	15
Dirty Pantry	8	500	3835	1600	3	1	3
Pantry	13	100	1290	1600	1	1	1
Medical Office	12	500	5950	1600	4	1	4
Offices	12	500	6000	1600	4	3	12
Bathrooms	4	200	800	1600	1	34	34
Kitchen	28	500	14135	1600	9	1	9
Laundry Room	8	300	2362	1600	2	1	2
Living Room	31	400	12460	1600	8	1	8
Dumpsters Area	4	100	416	1600	1	1	1
Meeting Room	12	500	6000	1600	4	1	4
Reception	16	300	4830	1600	4	1	4
Storage Area	4	100	381	1600	1	1	1
Gym	16	400	6299	1600	4	1	4
Personnel Room	16	300	4830	1600	4	1	4
Therapeutic Room 2	13	800	10720	1600	7	1	7
Therapeutic Room 1	13	500	6600	1600	5	1	5
Hallways	31	100	3122	1600	2	1	2
Infirmary	23	500	11410	1600	8	1	8
Self Service Pantry	23	500	11625	1600	8	1	8
Total							232

Source: Gold Energy 2023

Appendix 58: Annual replacement costs per bound

Annual replacement costs present a volatile evolution given the different expected lifespan of all items



Appendix 59: Expected lifespan of each item

Useful lives differ between items, based on their utilization and materials' features, e.g., Snoezelen material has a smaller lifespan than bedroom items

Item	Useful Life (Years)
Adjustable Bed	10
Mattress Adjustable Bed	10
Medicine Refrigerator	13
Blood pressure monitor	3
Stethoscopes	2
Thermometers	6
Foil blankets	5
Oximeters	6
Tweezers	5
Hypodermic needles	5
Scissors	7
Defibrillator	9
Ophthalmoscopes	8
Otoscopes	8
Examination Tables	15
Bycicle	8
Rugs	2
Pillates Bowls	2
Treadmill	8
Shower Faucets	15
Showers	15
Bidets	8
Faucets	20
Sinks	20
Bathroom Mirrors	12
Toilets	15
Disability Toilet Bars	15
Disability Flush Toilet	15
Disability Toilet	15
Disability Sink and Faucet	20
Adjustable Bath Seat for Disabled	7
Bathtub	15
Printers	5
Telephones	7
6 Lockers	20
Bench with Hangers	10
Archive Cabinet	20
Storage Boxes	20
Trash Bins	10
Tactile Kit	2
Memory Game Tactile	2
Scent Balls	2
Proprioceptive kit	2
Mini light domes Pack of 4	2
Organza UV	2
Lamps	6
Vehicle	10

Item	Useful Life (Years)
Bed Side Lamps	20
Bed Side Tables	25
Beds	14
Bottom Sheets	2
Upper Sheets	2
Mattress Protectors	2
Duvets	5
Mattresses	8
Mirrors	20
Wardrobes	20
Arm Chairs	11
Chairs	20
Sofas	11
Tables	25
TVs	5
Freezer	15
Fridge	13
Self Service Dishes Counter	25
Dirty Dishes Area	25
Dishes Cabinet	25
Food Shelves	25
Kitchen Cabinets	20
Fish Preparation Area	20
Meat Preparation Area	20
Kitchen Faucets	20
Countertop	20
Dishwasher	9
Extractor Fan	15
Oven	14
Stove	14
Kitchen Sink	20
Preparation Area	20
Drying Machine	13
Iron	8
Sewing Machine	13
Shelves	20
Ironing Board	20
Dirty Laundry Basket	20
Washing Machine	13
Desk Chairs	7
Desks	25
Cabinets	20
Computers	7

Sources: Aura Modern Home, Specialty Stainless, Kings Office Furniture, among others.

Appendix 60: Summary of annual personnel costs

Direct Action Assistants and Psychosocial Rehabilitation Technicians represent the largest burden in personnel costs given the large number of staff required

Monthly base salary per position	2024
Technical Director	1 269 €
Lower Bound	
Upper Bound	
Psychosocial Rehabilitation Technician	
Lower Bound	1 020 €
Upper Bound	1 183 €
Direct Action Assistant	
Lower Bound	727 €
Upper Bound	770 €
Cook	
Lower Bound	727 €
Upper Bound	770 €
Kitchen Assistant	
Lower Bound	713 €
Upper Bound	717 €
General Services Assistant	
Lower Bound	705 €
Upper Bound	709 €
Administrative Officer	
Lower Bound	727 €
Upper Bound	770 €
Receptionist	
Lower Bound	713 €
Upper Bound	727 €
Driver	
Lower Bound	727 €
Upper Bound	737 €
Workshop Manager	
Lower Bound	752 €
Upper Bound	798 €
Occupational Therapist	
Lower Bound	1 020 €
Upper Bound	1 183 €
Sociocultural Entertainer	798 €
Lower Bound	
Upper Bound	

Source: Boletim do Trabalho e Emprego 2023

	Hourly wage	Monthly Base Salary
Salary per position	2024	2024
General Practitioner		
Lower Bound	9,91 €	1 503 €
Upper Bound	11,52 €	1 747 €
Psychiatrist		
Lower Bound	17,99 €	2 729 €
Upper Bound	22,36 €	3 391 €
Nurse		
Lower Bound	8,79 €	1 333 €
Upper Bound	20,54 €	3 115 €
Psychologist		
Lower Bound		1 020 €
Upper Bound		1 183 €
Physiotherapist		
Lower Bound		798 €
Upper Bound		899 €
Psychomotricity Technician		
Lower Bound		1 020 €
Upper Bound		1 183 €

Source: Simedicos and SEP (2024)

Total Payroll Costs Per Position - Daily Staff														
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Technical Director	26 816 €	28 258 €	29 838 €	31 447 €	33 206 €	35 000 €	36 958 €	38 961 €	41 141 €	43 375 €	45 803 €	48 295 €	50 998 €	53 779 €
Psychosocial Rehabilitation Technician														
Lower Bound	130 430 €	137 371 €	145 048 €	152 794 €	161 336 €	169 979 €	179 483 €	189 128 €	199 705 €	210 467 €	222 239 €	234 247 €	247 351 €	260 749 €
Upper Bound	150 374 €	158 434 €	167 292 €	176 286 €	186 144 €	196 179 €	207 152 €	218 349 €	230 564 €	243 057 €	256 657 €	270 595 €	285 737 €	301 288 €
Direct Action Assistant														
Lower Bound	220 684 €	232 190 €	245 149 €	257 992 €	272 396 €	286 729 €	302 742 €	318 739 €	336 545 €	354 397 €	374 200 €	394 123 €	416 150 €	438 382 €
Upper Bound	232 961 €	245 155 €	258 841 €	272 451 €	287 666 €	302 856 €	319 774 €	336 726 €	355 540 €	374 458 €	395 385 €	416 496 €	439 778 €	463 336 €
Cook														
Lower Bound	15 763 €	16 585 €	17 511 €	18 428 €	19 457 €	20 481 €	21 624 €	22 767 €	24 039 €	25 314 €	26 729 €	28 152 €	29 725 €	31 313 €
Upper Bound	16 640 €	17 511 €	18 489 €	19 461 €	20 548 €	21 633 €	22 841 €	24 052 €	25 396 €	26 747 €	28 242 €	29 750 €	31 413 €	33 095 €
Kitchen Assistant														
Lower Bound	15 478 €	16 283 €	17 192 €	18 092 €	19 102 €	20 106 €	21 228 €	22 349 €	23 597 €	24 848 €	26 236 €	27 631 €	29 176 €	30 733 €
Upper Bound	15 559 €	16 370 €	17 283 €	18 188 €	19 203 €	20 213 €	21 342 €	22 468 €	23 723 €	24 981 €	26 377 €	27 780 €	29 333 €	30 899 €
General Services Assistant														
Lower Bound	107 202 €	112 778 €	119 072 €	125 297 €	132 291 €	139 239 €	147 014 €	154 768 €	163 413 €	172 067 €	181 680 €	191 338 €	202 031 €	212 808 €
Upper Bound	107 773 €	113 381 €	119 709 €	125 969 €	133 002 €	139 989 €	147 806 €	155 605 €	164 297 €	173 000 €	182 666 €	192 379 €	203 130 €	213 968 €
Administrative Officer														
Lower Bound	15 763 €	16 585 €	17 511 €	18 428 €	19 457 €	20 481 €	21 624 €	22 767 €	24 039 €	25 314 €	26 729 €	28 152 €	29 725 €	31 313 €
Upper Bound	16 640 €	17 511 €	18 489 €	19 461 €	20 548 €	21 633 €	22 841 €	24 052 €	25 396 €	26 747 €	28 242 €	29 750 €	31 413 €	33 095 €
Receptionist														
Lower Bound	15 478 €	16 283 €	17 192 €	18 092 €	19 102 €	20 106 €	21 228 €	22 349 €	23 597 €	24 848 €	26 236 €	27 631 €	29 176 €	30 733 €
Upper Bound	15 763 €	16 585 €	17 511 €	18 428 €	19 457 €	20 481 €	21 624 €	22 767 €	24 039 €	25 314 €	26 729 €	28 152 €	29 725 €	31 313 €
Driver	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Workshop Manager														
Lower Bound	113 911 €	119 864 €	126 555 €	133 199 €	140 637 €	148 053 €	156 322 €	164 598 €	173 794 €	183 030 €	193 259 €	203 565 €	214 944 €	226 445 €
Upper Bound	120 477 €	126 798 €	133 879 €	140 934 €	148 805 €	156 679 €	165 432 €	174 219 €	183 955 €	193 760 €	204 590 €	215 533 €	227 582 €	239 792 €
Occupational Therapist														
Lower Bound	21 738 €	22 895 €	24 175 €	25 466 €	26 889 €	28 330 €	29 914 €	31 521 €	33 284 €	35 078 €	37 040 €	39 041 €	41 225 €	43 458 €
Upper Bound	25 062 €	26 406 €	27 882 €	29 381 €	31 024 €	32 697 €	34 525 €	36 392 €	38 427 €	40 509 €	42 776 €	45 099 €	47 623 €	50 215 €
Sociocultural Entertainer	34 422 €	36 228 €	38 251 €	40 267 €	42 516 €	44 765 €	47 266 €	49 777 €	52 558 €	55 360 €	58 454 €	61 581 €	65 023 €	68 512 €
Total														
Lower Bound	717 684 €	755 320 €	797 494 €	839 500 €	886 387 €	933 268 €	985 406 €	1 037 725 €	1 095 713 €	1 154 098 €	1 218 603 €	1 283 756 €	1 355 524 €	1 428 225 €
Upper Bound	762 487 €	802 636 €	847 463 €	892 272 €	942 118 €	992 124 €	1 047 563 €	1 103 367 €	1 165 036 €	1 227 309 €	1 295 920 €	1 365 409 €	1 441 755 €	1 519 293 €
Total Payroll Costs Per Position - Night Staff														
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Direct Action Assistant														
Lower Bound	118 224 €	124 387 €	131 330 €	138 210 €	145 926 €	153 605 €	162 183 €	170 753 €	180 292 €	189 856 €	200 464 €	211 137 €	222 938 €	234 848 €
Upper Bound	124 800 €	131 333 €	138 665 €	145 956 €	154 107 €	162 244 €	171 307 €	180 389 €	190 468 €	200 602 €	211 814 €	223 123 €	235 596 €	248 216 €
Total Payroll Costs Per Position - Medical Staff														
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040 Source
General Practitioner														Sindicato Independente dos Médicos
Lower Bound	2 134 €	2 254 €	2 380 €	2 514 €	2 655 €	2 804 €	2 961 €	3 127 €	3 302 €	3 487 €	3 683 €	3 889 €	4 107 €	4 338 €
Upper Bound	2 481 €	2 620 €	2 767 €	2 922 €	3 086 €	3 259 €	3 441 €	3 634 €	3 838 €	4 053 €	4 281 €	4 521 €	4 774 €	5 042 €
Psychiatrist														
Lower Bound	7 749 €	8 184 €	8 643 €	9 127 €	9 639 €	10 180 €	10 751 €	11 354 €	11 990 €	12 663 €	13 373 €	14 123 €	14 915 €	15 751 €
Upper Bound	9 632 €	10 172 €	10 742 €	11 345 €	11 981 €	12 653 €	13 362 €	14 111 €	14 903 €	15 739 €	16 621 €	17 553 €	18 538 €	19 577 €
Nurse														
Lower Bound	18 933 €	19 995 €	21 116 €	22 300 €	23 551 €	24 872 €	26 267 €	27 740 €	29 295 €	30 938 €	32 673 €	34 505 €	36 440 €	38 484 €
Upper Bound	44 232 €	46 712 €	49 332 €	52 098 €	55 020 €	58 106 €	61 364 €	64 805 €	68 440 €	72 278 €	76 331 €	80 612 €	85 132 €	89 906 €
Psychologist														
Lower Bound	14 484 €	15 296 €	16 154 €	17 060 €	18 016 €	19 027 €	20 094 €	21 221 €	22 411 €	23 667 €	24 995 €	26 396 €	27 877 €	29 440 €
Upper Bound	16 798 €	17 740 €	18 735 €	19 786 €	20 895 €	22 067 €	23 305 €	24 612 €	25 992 €	27 449 €	28 989 €	30 614 €	32 331 €	34 144 €
Physiotherapist														
Lower Bound	11 331 €	11 967 €	12 638 €	13 347 €	14 095 €	14 886 €	15 720 €	16 602 €	17 533 €	18 516 €	19 555 €	20 651 €	21 809 €	23 032 €
Upper Bound	12 766 €	13 481 €	14 237 €	15 036 €	15 879 €	16 770 €	17 710 €	18 703 €	19 752 €	20 860 €	22 030 €	23 265 €	24 570 €	25 947 €
Psychomotricity Technician														
Lower Bound	14 484 €	15 296 €	16 154 €	17 060 €	18 016 €	19 027 €	20 094 €	21 221 €	22 411 €	23 667 €	24 995 €	26 396 €	27 877 €	29 440 €
Upper Bound	16 798 €	17 740 €	18 735 €	19 786 €	20 895 €	22 067 €	23 305 €	24 612 €	25 992 €	27 449 €	28 989 €	30 614 €	32 331 €	34 144 €
Total	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Lower Bound	69 115 €	72 991 €	77 085 €	81 407 €	85 973 €	90 794 €	95 886 €	101 263 €	106 942 €	112 939 €	119 272 €	125 961 €	133 025 €	140 485 €
Upper Bound	102 706 €	108 466 €	114 548 €	120 972 €	127 756 €	134 921 €	142 487 €	150 478 €	158 916 €	167 828 €	177 240 €	187 180 €	197 676 €	208 762 €

Appendix 61: Summary of annual food supply costs

The first approach presents a total cost of over €100,000 while the second approach presents a total cost of over €160,000 (in 2027)

Appendix 61.1: Summary of annual food supply costs – Approach 1

APPROACH 1	# Meals per day	2024		2025		2026		2027		2028	
		Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual
Breakfast	54	0,30 €	5 930,49 €	0,31 €	6 052,07 €	0,31 €	6 173,11 €	0,32 €	6 297,19 €	0,33 €	6 423,76 €
Morning Snack	69	0,19 €	4 509,42 €	0,19 €	4 601,87 €	0,20 €	4 693,90 €	0,20 €	4 788,25 €	0,21 €	4 884,49 €
Lunch	69	1,76 €	41 554,72 €	1,79 €	42 406,59 €	1,83 €	43 254,72 €	1,87 €	44 124,14 €	1,91 €	45 011,04 €
Afternoon snack	69	0,30 €	7 108,47 €	0,31 €	7 254,19 €	0,31 €	7 399,27 €	0,32 €	7 548,00 €	0,33 €	7 699,71 €
Dinner	54	1,76 €	34 668,51 €	1,79 €	35 379,21 €	1,83 €	36 086,80 €	1,87 €	36 812,14 €	1,91 €	37 552,07 €
Supper	54	0,19 €	3 762,15 €	0,19 €	3 839,27 €	0,20 €	3 916,06 €	0,20 €	3 994,77 €	0,21 €	4 075,06 €
Total		4,50 €	97 533,75 €	4,59 €	99 533,20 €	4,69 €	101 523,86 €	4,78 €	103 564,49 €	4,88 €	105 646,14 €

2029		2030		2031		2032		2033		2034	
Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual
0,33 €	6 552,88 €	0,34 €	6 684,59 €	0,35 €	6 818,95 €	0,35 €	6 956,01 €	0,36 €	7 095,83 €	0,37 €	7 238,46 €
0,21 €	4 982,67 €	0,22 €	5 082,82 €	0,22 €	5 184,99 €	0,22 €	5 289,21 €	0,23 €	5 395,52 €	0,23 €	5 503,97 €
1,94 €	45 915,76 €	1,98 €	46 838,67 €	2,02 €	47 780,12 €	2,06 €	48 740,50 €	2,10 €	49 720,19 €	2,15 €	50 719,56 €
0,33 €	7 854,48 €	0,34 €	8 012,35 €	0,35 €	8 173,40 €	0,35 €	8 337,69 €	0,36 €	8 505,28 €	0,37 €	8 676,23 €
1,94 €	38 306,86 €	1,98 €	39 076,83 €	2,02 €	39 862,27 €	2,06 €	40 663,51 €	2,10 €	41 480,84 €	2,15 €	42 314,61 €
0,21 €	4 156,97 €	0,22 €	4 240,53 €	0,22 €	4 325,76 €	0,22 €	4 412,71 €	0,23 €	4 501,40 €	0,23 €	4 591,88 €
4,97 €	107 769,62 €	5,07 €	109 935,79 €	5,18 €	112 145,50 €	5,28 €	114 399,63 €	5,39 €	116 699,06 €	5,49 €	119 044,71 €

2035		2036		2037		2038		2039		2040	
Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual
0,37 €	7 383,95 €	0,38 €	7 532,37 €	0,39 €	7 683,77 €	0,40 €	7 838,21 €	0,41 €	7 995,76 €	0,41 €	8 156,47 €
0,24 €	5 614,60 €	0,24 €	5 727,45 €	0,25 €	5 842,57 €	0,25 €	5 960,01 €	0,26 €	6 079,81 €	0,26 €	6 202,01 €
2,19 €	51 739,03 €	2,23 €	52 778,98 €	2,28 €	53 839,84 €	2,32 €	54 922,02 €	2,37 €	56 025,95 €	2,42 €	57 152,07 €
0,37 €	8 850,62 €	0,38 €	9 028,52 €	0,39 €	9 209,99 €	0,40 €	9 395,12 €	0,41 €	9 583,96 €	0,41 €	9 776,59 €
2,19 €	43 165,13 €	2,23 €	44 032,75 €	2,28 €	44 917,81 €	2,32 €	45 820,66 €	2,37 €	46 741,65 €	2,42 €	47 681,16 €
0,24 €	4 684,18 €	0,24 €	4 778,33 €	0,25 €	4 874,38 €	0,25 €	4 972,35 €	0,26 €	5 072,30 €	0,26 €	5 174,25 €
5,60 €	121 437,51 €	5,72 €	123 878,40 €	5,83 €	126 368,36 €	5,95 €	128 908,36 €	6,07 €	131 499,42 €	6,19 €	134 142,56 €

Source: Ministério da Saúde 2021

Appendix 61.2: Summary of annual food supply costs – Approach 2

APPROACH 2	2016	# Meals per day	2024		2025		2026		2027		2028	
			Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual
Breakfast	0,51 €	54	0,62 €	12 191,76 €	0,63 €	12 441,69 €	0,64 €	12 690,53 €	0,66 €	12 945,61 €	0,67 €	13 205,82 €
Morning Snack	0,22 €	69	0,27 €	6 303,83 €	0,27 €	6 433,05 €	0,28 €	6 561,72 €	0,28 €	6 693,61 €	0,29 €	6 828,15 €
Lunch	1,94 €	69	2,35 €	55 588,29 €	2,40 €	56 727,85 €	2,45 €	57 862,40 €	2,50 €	59 025,44 €	2,55 €	60 211,85 €
Afternoon snack	0,82 €	69	0,99 €	23 496,08 €	1,01 €	23 977,75 €	1,04 €	24 457,30 €	1,06 €	24 948,90 €	1,08 €	25 450,37 €
Dinner	2,16 €	54	2,62 €	51 635,71 €	2,67 €	52 694,24 €	2,73 €	53 748,12 €	2,78 €	54 828,46 €	2,84 €	55 930,51 €
Supper	0,22 €	54	0,27 €	5 259,19 €	0,27 €	5 367,01 €	0,28 €	5 474,35 €	0,28 €	5 584,38 €	0,29 €	5 696,63 €
Total			7,12 €	154 474,85 €	7,27 €	157 641,59 €	7,41 €	160 794,42 €	7,56 €	164 026,39 €	7,71 €	167 323,32 €

2029		2030		2031		2032		2033		2034	
Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual
0,68 €	13 471,25 €	0,70 €	13 742,02 €	0,71 €	14 018,24 €	0,73 €	14 300,01 €	0,74 €	14 587,44 €	0,75 €	14 880,64 €
0,29 €	6 965,39 €	0,30 €	7 105,40 €	0,31 €	7 248,22 €	0,31 €	7 393,91 €	0,32 €	7 542,52 €	0,33 €	7 694,13 €
2,60 €	61 422,11 €	2,65 €	62 656,69 €	2,71 €	63 916,09 €	2,76 €	65 200,80 €	2,82 €	66 511,34 €	2,87 €	67 848,22 €
1,10 €	25 961,92 €	1,12 €	26 483,76 €	1,14 €	27 016,08 €	1,17 €	27 559,10 €	1,19 €	28 113,04 €	1,21 €	28 678,11 €
2,89 €	57 054,71 €	2,95 €	58 201,51 €	3,01 €	59 371,36 €	3,07 €	60 564,73 €	3,13 €	61 782,08 €	3,20 €	63 023,90 €
0,29 €	5 811,13 €	0,30 €	5 927,93 €	0,31 €	6 047,08 €	0,31 €	6 168,63 €	0,32 €	6 292,62 €	0,33 €	6 419,10 €
7,87 €	170 686,52 €	8,02 €	174 117,32 €	8,19 €	177 617,07 €	8,35 €	181 187,18 €	8,52 €	184 829,04 €	8,69 €	188 544,10 €

2035		2036		2037		2038		2039		2040	
Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual	Per user per day	Total annual
0,77 €	15 179,74 €	0,79 €	15 484,86 €	0,80 €	15 796,10 €	0,82 €	16 113,60 €	0,83 €	16 437,49 €	0,85 €	16 767,88 €
0,33 €	7 848,78 €	0,34 €	8 006,54 €	0,35 €	8 167,47 €	0,35 €	8 331,64 €	0,36 €	8 499,10 €	0,37 €	8 669,94 €
2,93 €	69 211,97 €	2,99 €	70 603,13 €	3,05 €	72 022,25 €	3,11 €	73 469,90 €	3,17 €	74 946,64 €	3,24 €	76 453,07 €
1,24 €	29 254,54 €	1,26 €	29 842,56 €	1,29 €	30 442,39 €	1,31 €	31 054,29 €	1,34 €	31 678,48 €	1,37 €	32 315,22 €
3,26 €	64 290,68 €	3,33 €	65 582,92 €	3,39 €	66 901,14 €	3,46 €	68 245,85 €	3,53 €	69 617,59 €	3,60 €	71 016,91 €
0,33 €	6 548,12 €	0,34 €	6 679,74 €	0,35 €	6 814,00 €	0,35 €	6 950,97 €	0,36 €	7 090,68 €	0,37 €	7 233,20 €
8,86 €	192 333,84 €	9,04 €	196 199,75 €	9,22 €	200 143,36 €	9,41 €	204 166,25 €	9,60 €	208 269,99 €	9,79 €	212 456,21 €

Source: Silva 2017

Appendix 62: Summary of annual material costs

“Apoio farmacêutico” represent the largest burden on material costs, as it represents the costs with specific medicine of each user

Appendix 62.1: Summary of annual material costs – QES

DATA FROM QUINTA ESPÍRITO SANTO - MATERIALS (2023)	Total purchase cost	Per user	Donations	Per user	% Donation	Total Expense	Per user
Limpeza, Higiene e Conforto	1 206,24 €	18,56 €	3 918,15 €	60,28 €	76%	5 124,39 €	78,84 €
Vestuário e Rouparia	77,01 €	1,18 €	184,50 €	2,84 €	71%	261,51 €	4,02 €
Medicamentos	2 377,87 €	36,58 €	180,09 €	2,77 €	7%	2 557,96 €	39,35 €
Material Didático	948,85 €	14,60 €	- €	- €	0%	948,85 €	14,60 €
Apoio farmacêutico	7 337,84 €	112,89 €	- €	- €	0%	7 337,84 €	112,89 €

Source: CVPaz

Appendix 62.2: Summary of annual material costs – CAPDM computation

TOTAL AVERAGE COSTS - MATERIALS		Per user	Number of users	2023	2024	2025	2026	2027	2028	2029
Cleaning, Hygiene and Comfort	78,84 €		69	5 439,74 €	5 575,73 €	5 690,03 €	5 803,83 €	5 920,49 €	6 039,49 €	6 160,89 €
Clothing	4,02 €		54	217,25 €	222,69 €	227,25 €	231,80 €	236,45 €	241,21 €	246,06 €
Medical	39,35 €		69	2 715,37 €	2 783,26 €	2 840,31 €	2 897,12 €	2 955,35 €	3 014,76 €	3 075,35 €
Recreational	14,60 €		69	1 007,24 €	1 032,42 €	1 053,59 €	1 074,66 €	1 096,26 €	1 118,29 €	1 140,77 €
Extra Medical (Individual)	112,89 €		69	7 789,40 €	7 984,13 €	8 147,81 €	8 310,77 €	8 477,81 €	8 648,22 €	8 822,04 €
Painting	18,49 €		69	Not Applicable	1 275,81 €	1 301,96 €	1 328,00 €	1 354,70 €	1 381,93 €	1 409,70 €
Total				17 169,00 €	18 874,04 €	19 260,96 €	19 646,18 €	20 041,06 €	20 443,89 €	20 854,81 €

2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
6 284,72 €	6 411,04 €	6 539,91 €	6 671,36 €	6 805,45 €	6 942,24 €	7 081,78 €	7 224,12 €	7 369,33 €	7 517,45 €	7 668,55 €
251,00 €	256,05 €	261,19 €	266,44 €	271,80 €	277,26 €	282,84 €	288,52 €	294,32 €	300,24 €	306,27 €
3 137,17 €	3 200,22 €	3 264,55 €	3 330,17 €	3 397,10 €	3 465,38 €	3 535,04 €	3 606,09 €	3 678,57 €	3 752,51 €	3 827,94 €
1 163,70 €	1 187,09 €	1 210,95 €	1 235,29 €	1 260,12 €	1 285,45 €	1 311,29 €	1 337,64 €	1 364,53 €	1 391,96 €	1 419,94 €
8 999,37 €	9 180,26 €	9 364,78 €	9 553,01 €	9 745,03 €	9 940,90 €	10 140,71 €	10 344,54 €	10 552,47 €	10 764,57 €	10 980,94 €
1 438,04 €	1 466,94 €	1 496,43 €	1 526,51 €	1 557,19 €	1 588,49 €	1 620,42 €	1 652,99 €	1 686,21 €	1 720,10 €	1 754,68 €
21 273,99 €	21 701,60 €	22 137,80 €	22 582,77 €	23 036,69 €	23 499,72 €	23 972,07 €	24 453,91 €	24 945,43 €	25 446,83 €	25 958,32 €

Appendix 62.3: Summary of annual material costs – Painting materials computation

RESEARCH ON PAINTING MATERIALS COSTS	2024 Price	Unit of measure	Source	Quantity per user per month	Quantity per user per year	Annual cost per user	Number of people
Watercolors	5,24 €	Package with 24 + 12 brushes	<u>Continente</u>	0,083	1	5,24 €	69
Brushes	1,49 €	Package with 3 brushes	<u>Continente</u>	0,083	1	1,49 €	69
Gouache	11,76 €	Kit with 12 + 6 brushes	<u>Continente</u>	0,083	1	11,76 €	69
Total						18,49 €	

Total Cost								
2024	2025	2026	2027	2028	2029	2030	2031	2032
361,56 €	368,97 €	376,35 €	383,92 €	391,63 €	399,50 €	407,53 €	415,73 €	424,08 €
102,81 €	104,92 €	107,02 €	109,17 €	111,36 €	113,60 €	115,88 €	118,21 €	120,59 €
811,44 €	828,07 €	844,64 €	861,61 €	878,93 €	896,60 €	914,62 €	933,00 €	951,76 €
1 275,81 €	1 301,96 €	1 328,00 €	1 354,70 €	1 381,93 €	1 409,70 €	1 438,04 €	1 466,94 €	1 496,43 €

Total Cost							
2033	2034	2035	2036	2037	2038	2039	2040
432,61 €	441,30 €	450,17 €	459,22 €	468,45 €	477,87 €	487,47 €	497,27 €
123,01 €	125,48 €	128,01 €	130,58 €	133,20 €	135,88 €	138,61 €	141,40 €
970,89 €	990,40 €	1 010,31 €	1 030,62 €	1 051,33 €	1 072,46 €	1 094,02 €	1 116,01 €
1 526,51 €	1 557,19 €	1 588,49 €	1 620,42 €	1 652,99 €	1 686,21 €	1 720,10 €	1 754,68 €

Source: *Continente 2024*

Appendix 62.4: Summary of annual material costs – Materials list and prices

RESEARCH ON CLEANING

& HYGIENE MATERIALS COSTS

	2024 Price	Unit of measure	Source
Toilet paper	0,19 €	Unit (1 roll)	<u>Continente</u>
Hand soap	1,78 €	liter	<u>Continente</u>
Shower gel	1,05 €	liter	<u>Continente</u>
Shampoo	4,23 €	liter	<u>Continente</u>
Tissues	0,89 €	Package with 150	<u>Continente</u>
Tooth paste	1,39 €	Unit (125ml)	<u>Continente</u>
Tooth brush	0,36 €	Unit	<u>Continente</u>
Napkins	0,65 €	Package with 100	<u>Continente</u>
Kitchen paper	0,46 €	Unit (1 roll)	<u>Continente</u>
Dishwasher tablets	0,06 €	Unit (1 dose)	<u>Continente</u>
Versatile rinsing detergent	0,36 €	liter	<u>Continente</u>
Window cleaning detergent	2,39 €	liter	<u>Continente</u>
Dish detergent	0,75 €	liter	<u>Continente</u>
Wood detergent	1,33 €	liter	<u>Continente</u>
Clothing Detergent	0,07 €	Unit (1 dose)	<u>Continente</u>
Bleach	0,35 €	liter	<u>Continente</u>
Cleaning cloth	0,04 €	Unit	<u>Continente</u>

RESEARCH ON MEDICAL EXPENSES

	2024 Price	Unit of measure	Source
Face masks	2,49 €	50 masks package	<u>Wells</u>
Oxygen masks	2,49 €	10 masks package	<u>Wells</u>
Antiseptic wipes	0,99 €	15 units package	<u>Wells</u>
Cotton wool pads and swabs	0,89 €	300 units package	<u>Continente</u>
Disposable gloves	3,99 €	100 units package	<u>Wells</u>
Bandages	0,49 €	30 units package	<u>Wells</u>
Adhesive Tape	1,25 €	4m x 10 cm unit	<u>Wells</u>
Gauze Pads	1,15 €	10 units package	<u>Wells</u>
Hydrogen peroxide	0,65 €	500ml package	<u>Wells</u>
Ethyl alcohol	0,95 €	250ml package	<u>Wells</u>
Antihistamine cream	9,99 €	30g package	<u>Wells</u>
Brufen	7,90 €	20un x 400mg packa	<u>Farmácias Portuguesas</u>
Ben-u-ron	3,20 €	10un x 500mg packa	<u>Farmácias Portuguesas</u>
Bepantene	10,49 €	100g package	<u>Wells</u>

Source: *Continente, Wells and Farmácias Portuguesas*

Appendix 63: Summary of annual electricity costs

Electricity costs were computed based on the annual average consumption and were segregated between the 2 types of users depending on the time spent at CAPDM

Appendix 63.1: Summary of annual electricity costs – Assumptions

[illegible]

Source: Repsol n.d. and Fatela 2024

Appendix 63.2: Summary of annual electricity costs – CAPDM computations

TOTAL AVERAGE COSTS - ELECTRICITY	2024	2025	2026	2027	2028	2029	2030	2031
Individual average annual cost of electricity per type of user								
Residential Users	205,79 €	210,11 €	214,52 €	219,03 €	223,63 €	228,32 €	233,12 €	238,01 €
Ambulatory Users	49,05 €	50,08 €	51,13 €	52,21 €	53,30 €	54,42 €	55,56 €	56,73 €
Total average annual cost of electricity per type of user								
Residential Users	11 112,55 €	11 345,92 €	11 584,18 €	11 827,45 €	12 075,82 €	12 329,42 €	12 588,33 €	12 852,69 €
Ambulatory Users	735,76 €	751,21 €	766,99 €	783,10 €	799,54 €	816,33 €	833,47 €	850,98 €
Energy per kWh	0,01 €	0,01 €	0,01 €	0,01 €	0,01 €	0,01 €	0,01 €	0,01 €
Total Annual Tax - IEC								
Electricity: Real Energy per type of user								
Residential Users	712,80 €	712,80 €	712,80 €	712,80 €	712,80 €	712,80 €	712,80 €	712,80 €
Ambulatory Users	47,19 €	47,19 €	47,19 €	47,19 €	47,19 €	47,19 €	47,19 €	47,19 €
contribution	34,20 €	34,20 €	34,20 €	34,20 €	34,20 €	34,20 €	34,20 €	34,20 €
VAT reduction	2,05 €	2,05 €	2,05 €	2,05 €	2,05 €	2,05 €	2,05 €	2,05 €
Total	12 640,46 €	12 889,27 €	13 143,31 €	13 402,69 €	13 667,51 €	13 937,89 €	14 213,95 €	14 495,81 €
Residential Users	11 857,50 €	12 090,86 €	12 329,13 €	12 572,40 €	12 820,77 €	13 074,36 €	13 333,28 €	13 597,64 €
Ambulatory Users	782,96 €	798,41 €	814,18 €	830,29 €	846,74 €	863,53 €	880,67 €	898,17 €

2032	2033	2034	2035	2036	2037	2038	2039	2040
243,01 € 57,92 €	248,11 € 59,14 €	253,32 € 60,38 €	258,64 € 61,65 €	264,08 € 62,94 €	269,62 € 64,27 €	275,28 € 65,62 €	281,06 € 66,99 €	286,97 € 68,40 €
13 122,60 € 868,85 €	13 398,17 € 887,09 €	13 679,53 € 905,72 €	13 966,80 € 924,74 €	14 260,10 € 944,16 €	14 559,57 € 963,99 €	14 865,32 € 984,23 €	15 177,49 € 1 004,90 €	15 496,22 € 1 026,01 €
0,01 €	0,01 €	0,01 €	0,01 €	0,01 €	0,01 €	0,01 €	0,01 €	0,01 €
712,80 € 47,19 € 34,20 € 2,05 €	712,80 € 47,19 € 34,20 € 2,05 €	712,80 € 47,19 € 34,20 € 2,05 €	712,80 € 47,19 € 34,20 € 2,05 €	712,80 € 47,19 € 34,20 € 2,05 €	712,80 € 47,19 € 34,20 € 2,05 €	712,80 € 47,19 € 34,20 € 2,05 €	712,80 € 47,19 € 34,20 € 2,05 €	712,80 € 47,19 € 34,20 € 2,05 €
14 783,59 €	15 077,41 €	15 377,40 €	15 683,69 €	15 996,41 €	16 315,70 €	16 641,69 €	16 974,53 €	17 314,36 €
13 867,54 € 916,04 €	14 143,12 € 934,29 €	14 424,48 € 952,92 €	14 711,75 € 971,94 €	15 005,05 € 991,36 €	15 304,51 € 1 011,18 €	15 610,27 € 1 031,43 €	15 922,44 € 1 052,10 €	16 241,16 € 1 073,20 €

Appendix 64: Summary of annual water costs

Water costs were computed based on QES bill and were segregated between the 2 types of users depending on the time spent at CAPDM

Appendix 64.1 Summary of annual water costs - QES

DATA FROM QUINTA

ESPÍRITO SANTO - WATER Cost Per user (2023)

Water bill	5 014,93 €	77,15 €
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Source: CVPaz

Appendix 64.2: Summary of annual water costs – CAPDM Computation

TOTAL AVERAGE COSTS - WATER	2023	2024	2025	2026	2027	2028	2029	2030	2031
Individual cost of water per type of user									
Residential Users	77,15 €	83,71 €	86,96 €	90,34 €	93,85 €	97,50 €	101,29 €	105,22 €	109,31 €
Ambulatory Users	18,39 €	19,95 €	20,73 €	21,53 €	22,37 €	23,24 €	24,14 €	25,08 €	26,06 €
Total average annual cost of water per type of user									
Residential Users	4 166,25 €	4 520,38 €	4 696,03 €	4 878,51 €	5 068,07 €	5 265,00 €	5 469,59 €	5 682,12 €	5 902,91 €
Ambulatory Users	275,85 €	299,29 €	310,92 €	323,01 €	335,56 €	348,60 €	362,14 €	376,21 €	390,83 €
Total	4 442,10 €	4 819,68 €	5 006,95 €	5 201,51 €	5 403,63 €	5 613,60 €	5 831,73 €	6 058,33 €	6 293,74 €
	2032	2033	2034	2035	2036	2037	2038	2039	2040
	113,56 €	117,97 €	122,56 €	127,32 €	132,27 €	137,41 €	142,75 €	148,29 €	154,05 €
	27,07 €	28,12 €	29,21 €	30,35 €	31,53 €	32,75 €	34,02 €	35,35 €	36,72 €
	6 132,28 €	6 370,56 €	6 618,11 €	6 875,27 €	7 142,42 €	7 419,96 €	7 708,28 €	8 007,80 €	8 318,96 €
	406,02 €	421,80 €	438,19 €	455,21 €	472,90 €	491,28 €	510,37 €	530,20 €	550,80 €
	6 538,30 €	6 792,36 €	7 056,29 €	7 330,48 €	7 615,32 €	7 911,23 €	8 218,64 €	8 538,00 €	8 869,76 €

Appendix 65: Annual gas costs – QES

Gas costs were computed based QES bill and were segregated between the 2 types of users depending on the time spent at CAPDM

Appendix 65.1: Summary of annual gas costs – QES

DATA FROM QUINTA ESPIRITO SANTO - GAS (2023)

	Cost	Per user
Gas bill	10 473,70 €	161,13 €

Source: CVPaz

Appendix 65.2: Annual gas costs – CAPDM computation

TOTAL AVERAGE COSTS - GAS	2023	2024	2025	2026	2027	2028	2029	2030	2031
Individual cost of gas per type of user									
Residential Users	161,13 €	166,93 €	172,94 €	179,17 €	185,62 €	192,30 €	199,23 €	206,40 €	213,83 €
Ambulatory Users	38,41 €	39,79 €	41,22 €	42,71 €	44,24 €	45,84 €	47,49 €	49,20 €	50,97 €
Total average annual cost of gas per type of user									
Residential Users	8 701,23 €	9 014,47 €	9 338,99 €	9 675,20 €	10 023,50 €	10 384,35 €	10 758,19 €	11 145,48 €	11 546,72 €
Ambulatory Users	576,11 €	596,85 €	618,34 €	640,60 €	663,66 €	687,55 €	712,30 €	737,94 €	764,51 €
Total	9 277,34 €	9 611,32 €	9 957,33 €	10 315,79 €	10 687,16 €	11 071,90 €	11 470,49 €	11 883,42 €	12 311,23 €
	2032	2033	2034	2035	2036	2037	2038	2039	2040
	221,53 €	229,50 €	237,76 €	246,32 €	255,19 €	264,38 €	273,89 €	283,75 €	293,97 €
	52,80 €	54,70 €	56,67 €	58,71 €	60,83 €	63,02 €	65,28 €	67,63 €	70,07 €
	11 962,40 €	12 393,05 €	12 839,20 €	13 301,41 €	13 780,26 €	14 276,35 €	14 790,30 €	15 322,75 €	15 874,37 €
	792,03 €	820,54 €	850,08 €	880,69 €	912,39 €	945,24 €	979,27 €	1 014,52 €	1 051,04 €
12 754,43 €	13 213,59 €	13 689,28 €	14 182,09 €	14 692,65 €	15 221,59 €	15 769,56 €	16 337,27 €	16 925,41 €	

Appendix 66: Summary of preventive maintenance costs

Preventive maintenance includes fire security, gas and vehicle maintenance where fire security represents the largest expense

	2027	2028	2029	2030	2031	2032	
Fire Security	198,17 €	202,16 €	206,22 €	210,36 €	214,59 €	218,91 €	
Gas	0,00 €	0,00 €	55,25 €	0,00 €	0,00 €	58,65 €	
Vehicle	135,80 €	38,88 €	141,31 €	40,45 €	147,05 €	42,10 €	
Total Replacement Cost							
Lower Bound	333,97 €	241,03 €	402,78 €	250,82 €	361,64 €	319,65 €	
Upper Bound	469,77 €	279,91 €	544,09 €	291,27 €	508,69 €	361,74 €	
	2033	2034	2035	2036	2037	2038	2039
	223,31 €	227,79 €	232,37 €	237,04 €	241,81 €	246,67 €	251,63 €
	0,00 €	0,00 €	62,25 €	0,00 €	0,00 €	66,08 €	0,00 €
	153,02 €	43,81 €	159,23 €	45,58 €	165,70 €	47,44 €	172,43 €
	376,33 €	271,60 €	453,86 €	282,63 €	407,51 €	360,19 €	424,05 €
	529,35 €	315,40 €	613,09 €	328,21 €	573,21 €	407,62 €	596,48 €

Source: Compara Mais, Diário da República, EDP, Controlauto and Norauto

Appendix 67: Summary of annual corrective maintenance costs

The corrective maintenance (in % of asset value) needed is expected to increase as the useful life of items decreases

Appendix 67.1: Summary of annual corrective maintenance costs – Percentage rationale

Years of Useful Life	% Corrective Maintenance
0 - 5	5%
0 - 7.5	4%
7.5 - 10	3%
> 10	2%

Source: UpKeep

Appendix 67.2: Summary of annual corrective maintenance costs – CAPDM estimation

Corrective Maintenance Costs

Total Corrective Maintenance Costs	2027	2028	2029	2030	2031	2032	2033	2034	2035
Lower Bound	0,00 €	0,00 €	1 931,37 €	1 996,79 €	2 239,29 €	2 421,23 €	2 743,87 €	2 878,16 €	3 004,79 €
Upper Bound	0,00 €	0,00 €	2 087,50 €	2 152,93 €	2 395,43 €	2 577,36 €	2 900,00 €	3 034,30 €	3 160,92 €

2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
3 077,43 €	3 360,89 €	3 378,70 €	3 581,92 €	3 378,88 €	3 270,39 €	3 279,75 €	3 871,43 €	3 992,68 €	4 027,72 €
3 267,95 €	3 551,41 €	3 569,21 €	3 772,43 €	3 569,39 €	3 460,91 €	3 470,27 €	4 061,94 €	4 183,20 €	4 218,23 €

Appendix 68: Annual waste management costs

Waste management expenses comprise fixed and variable fees, with the fixed fee representing the largest burden

RESEARCH ON WASTE MANAGEMENT	Annual Cost	Source	Notes
Removal services (RSU)		CM Torres Vedras	<i>Assuming no change for future</i>
Fixed	3 300 €		
Variable	321,11 €		
per m3 of water consumed	0,13 €		<i>Assuming the same daily average water consumption of QES</i>
total annual m3 consumed	2 470,07		
Bio waste disposal	0 €	CM Torres Vedras	
Recycling programs	0 €	CM Torres Vedras	
Medical waste disposal	<i>No Specific Info</i>	CM Torres Vedras	<i>Obligated to fill in a "Waste registration map", in accordance with the European Waste Catalog (CER), and to send it to the Regional Directorate for the Environment of the area of the unit in question, must send a copy of the said map to the Municipal Council from Torres Vedras</i>
Total			
Lower Bound	321,11 €		<i>Assuming the cost will remain constant over time as there was no update since 2020</i>
Upper Bound	3 621,11 €		

ASSUMPTIONS	Daily Consumption	Per user	Notes
Average Consumption (m3 per day)	7,64	0,118	
Residential Users	6,35	0,118	<i>Users that spend 24h at CAPDM</i>
Ambulatory Users	0,42	0,028	<i>Users that spend 8h at CAPDM</i>

Appendix 69: Annual transportation costs

Transportation expenses were computed based on QES, where fuel represents the largest burden

TOTAL AVERAGE COSTS - TRANSPORTATION	2024		2025		2026		2027		2028		2029		
	Per user	Total annual	Per user	Total annual	Per user	Total annual	Per user	Total annual	Per user	Total annual	Per user	Total annual	
	Fuel	151,08 €		154,18 €		157,26 €		160,42 €		163,65 €		166,94 €	
	Lower Bound		8 158,36 €		8 325,61 €		8 492,12 €		8 662,81 €		8 836,93 €		9 014,56 €
	Upper Bound		10 424,57 €		10 638,27 €		10 851,04 €		11 069,15 €		11 291,64 €		11 518,60 €
	Stay (meals)	0,47 €		0,48 €		0,49 €		0,50 €		0,51 €		0,52 €	
	Lower Bound		25,25 €		25,77 €		26,28 €		26,81 €		27,35 €		27,90 €
	Upper Bound		32,26 €		32,92 €		33,58 €		34,26 €		34,94 €		35,65 €
	Tolls and parking	13,47 €		13,75 €		14,02 €		14,30 €		14,59 €		14,88 €	
	Lower Bound		727,42 €		742,33 €		757,18 €		772,40 €		787,92 €		803,76 €
	Upper Bound		929,48 €		948,53 €		967,50 €		986,95 €		1 006,79 €		1 027,02 €
	Total	165,02 €		168,40 €		171,77 €		175,22 €		178,74 €		182,34 €	
	Lower Bound		8 911,03 €		9 093,70 €		9 275,58 €		9 462,02 €		9 652,20 €		9 846,21 €
Upper Bound		11 386,31 €		11 619,73 €		11 852,13 €		12 090,35 €		12 333,37 €		12 581,27 €	
2030		2031		2032		2033		2034		2035			
Per user	Total annual	Per user	Total annual	Per user	Total annual	Per user	Total annual	Per user	Total annual	Per user	Total annual		
170,29 €		173,71 €		177,21 €		180,77 €		184,40 €		188,11 €			
	9 195,75 €		9 380,58 €		9 569,13 €		9 761,47 €		9 957,68 €		10 157,83 €		
	11 750,12 €		11 986,30 €		12 227,22 €		12 472,99 €		12 723,70 €		12 979,44 €		
0,53 €		0,54 €		0,55 €		0,56 €		0,57 €		0,58 €			
	28,46 €		29,03 €		29,61 €		30,21 €		30,82 €		31,44 €		
	36,36 €		37,09 €		37,84 €		38,60 €		39,38 €		40,17 €		
15,18 €		15,49 €		15,80 €		16,12 €		16,44 €		16,77 €			
	819,91 €		836,39 €		853,21 €		870,36 €		887,85 €		905,70 €		
	1 047,67 €		1 068,73 €		1 090,21 €		1 112,12 €		1 134,47 €		1 157,28 €		
186,00 €	189,74 €		193,55 €		197,45 €		201,41 €		205,46 €				
	10 044,12 €		10 246,01 €		10 451,95 €		10 662,04 €		10 876,34 €		11 094,96 €		
	12 834,15 €		13 092,12 €		13 355,27 €		13 623,71 €		13 897,55 €		14 176,89 €		

Source: Torres Vedras Municipality

2036		2037		2038		2039		2040	
Per user	Total annual	Per user	Total annual	Per user	Total annual	Per user	Total annual	Per user	Total annual
191,89 €		195,75 €		199,68 €		203,69 €		207,79 €	
	10 362,00 €		10 570,27 €		10 782,74 €		10 999,47 €		11 220,56 €
	13 240,33 €		13 506,46 €		13 777,94 €		14 054,88 €		14 337,38 €
0,59 €		0,61 €		0,62 €		0,63 €		0,64 €	
	32,07 €		32,71 €		33,37 €		34,04 €		34,72 €
	40,98 €		41,80 €		42,64 €		43,50 €		44,37 €
17,11 €		17,45 €		17,80 €		18,16 €		18,53 €	
	923,90 €		942,47 €		961,41 €		980,74 €		1 000,45 €
	1 180,54 €		1 204,27 €		1 228,47 €		1 253,17 €		1 278,35 €
€	213,80 €		218,10 €		222,49 €		226,96 €		
	11 317,97 €		11 545,46 €		11 777,52 €		12 014,25 €		12 255,74 €
	14 461,85 €		14 752,53 €		15 049,05 €		15 351,54 €		15 660,11 €

Source: CVPaz

Appendix 70: Annual administrative costs

Administrative expenses were computed based on QES, where insurance represents the largest burden

TOTAL AVERAGE COSTS - /	2023	2024	2025	2026	2027	2028	2029	2030	2031
Marketing and advertising	143 €	146,22 €	149,21 €	152,20 €	155,26 €	158,38 €	161,56 €	164,81 €	168,12 €
Insurance									
Ensino seguro	251 €	257,24 €	262,52 €	267,77 €	273,15 €	278,64 €	284,24 €	289,95 €	295,78 €
Multi Riscos	1 483 €	1 520,31 €	1 551,48 €	1 582,51 €	1 614,32 €	1 646,76 €	1 679,86 €	1 713,63 €	1 748,07 €
Car									
Lower Bound		750,00 €	765,38 €	781,07 €	797,08 €	813,42 €	830,09 €	847,11 €	864,47 €
Upper Bound		1 500,00 €	1 530,75 €	1 562,13 €	1 594,15 €	1 626,83 €	1 660,18 €	1 694,22 €	1 728,95 €
Total									
Lower Bound		2 673,77 €	2 728,58 €	2 783,54 €	2 839,80 €	2 897,20 €	2 955,76 €	3 015,50 €	3 076,45 €
Upper Bound		3 423,77 €	3 493,96 €	3 564,60 €	3 636,88 €	3 710,62 €	3 785,85 €	3 862,61 €	3 940,93 €
	2032	2033	2034	2035	2036	2037	2038	2039	2040
	171,50 €	174,95 €	178,46 €	182,05 €	185,71 €	189,44 €	193,25 €	197,14 €	201,10 €
	301,73 €	307,79 €	313,98 €	320,29 €	326,73 €	333,30 €	339,99 €	346,83 €	353,80 €
	1 783,21 €	1 819,05 €	1 855,61 €	1 892,91 €	1 930,96 €	1 969,77 €	2 009,36 €	2 049,75 €	2 090,95 €
	882,20 €	900,28 €	918,74 €	937,57 €	956,79 €	976,41 €	996,42 €	1 016,85 €	1 037,69 €
	1 764,39 €	1 800,56 €	1 837,47 €	1 875,14 €	1 913,58 €	1 952,81 €	1 992,84 €	2 033,70 €	2 075,39 €
	3 138,63 €	3 202,07 €	3 266,79 €	3 332,82 €	3 400,19 €	3 468,92 €	3 539,03 €	3 610,56 €	3 683,54 €
	4 020,83 €	4 102,35 €	4 185,53 €	4 270,40 €	4 356,98 €	4 445,32 €	4 535,45 €	4 627,41 €	4 721,24 €

Source: CVPaz

Appendix 71: Annual communication & technology costs

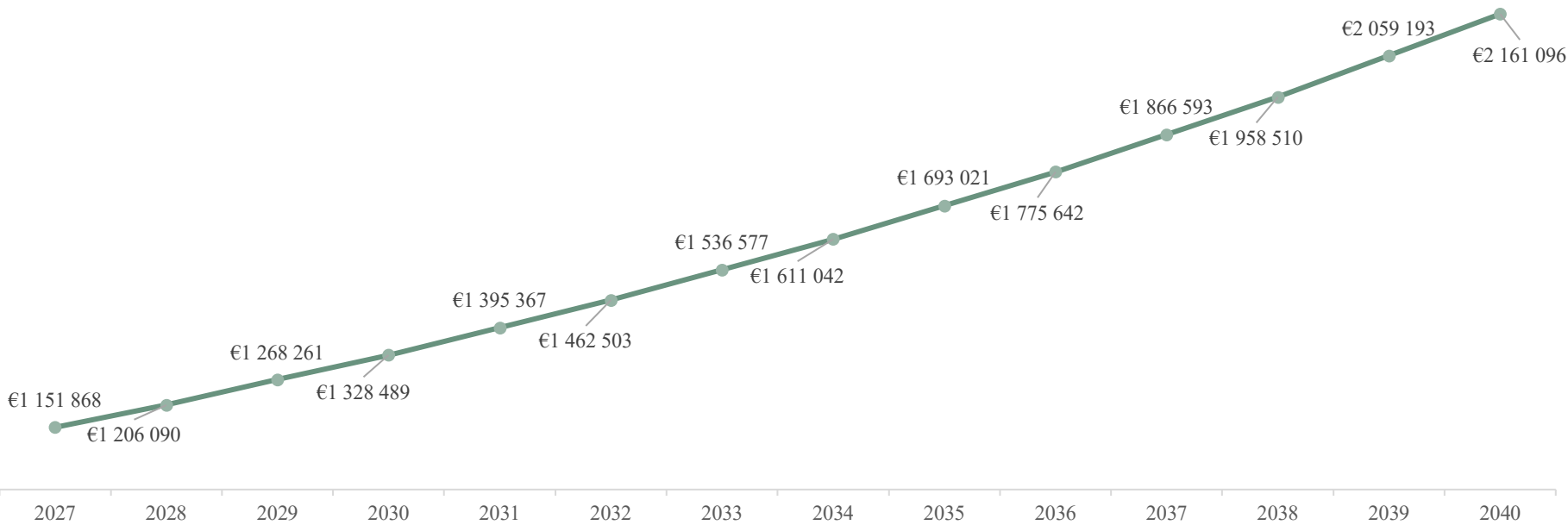
Communication & technology expenses were computed based on QES, amounting to over €4,500 in 2027

TOTAL AVERAGE COSTS - COMMUNICATION		Per User	2023	2024	2025	2026
Total Communication bill		65,97 €	4 551,75 €	4 606,07 €	4 661,04 €	4 716,67 €
2027	2028	2029	2030	2031	2032	2033
4 772,96 €	4 829,93 €	4 887,57 €	4 945,90 €	5 004,93 €	5 064,66 €	5 125,11 €
2034	2035	2036	2037	2038	2039	2040
5 186,27 €	5 248,17 €	5 310,80 €	5 374,18 €	5 438,32 €	5 503,23 €	5 568,91 €

Source: CVPaz

Appendix 72: Total OPEX in the baseline scenario

Total OPEX is predicted to grow over time, starting at €1,151,868 in 2027



Appendix 73: Annual breakdown of each category as a % of total OPEX

Personnel represents the largest burden, with its weight showing an increasing trend

	2027	2028	2029	2030	2031	2032
Personnel Costs	82,26%	82,71%	83,05%	83,49%	83,93%	84,34%
Food Supplies Costs	11,62%	11,32%	10,98%	10,69%	10,38%	10,11%
Materials Costs	1,74%	1,70%	1,64%	1,60%	1,56%	1,51%
Utilities Costs	2,56%	2,52%	2,46%	2,42%	2,37%	2,33%
Maintenance Costs	0,03%	0,02%	0,18%	0,17%	0,19%	0,19%
Waste Management Costs	0,31%	0,30%	0,29%	0,27%	0,26%	0,25%
Transportation Costs	0,82%	0,80%	0,78%	0,76%	0,73%	0,71%
Administrative Costs	0,25%	0,24%	0,23%	0,23%	0,22%	0,21%
Communication & Technology Costs	0,41%	0,40%	0,39%	0,37%	0,36%	0,35%

	2033	2034	2035	2036	2037	2038	2039	2040
	84,76%	85,16%	85,57%	85,96%	86,34%	86,71%	87,09%	87,45%
	9,81%	9,55%	9,27%	9,01%	8,75%	8,50%	8,25%	8,02%
	1,47%	1,43%	1,39%	1,35%	1,31%	1,27%	1,24%	1,20%
	2,28%	2,24%	2,20%	2,16%	2,11%	2,07%	2,03%	1,99%
	0,20%	0,20%	0,20%	0,19%	0,20%	0,19%	0,19%	0,17%
	0,24%	0,22%	0,21%	0,20%	0,19%	0,18%	0,18%	0,17%
	0,69%	0,68%	0,66%	0,64%	0,62%	0,60%	0,58%	0,57%
	0,21%	0,20%	0,20%	0,19%	0,19%	0,18%	0,18%	0,17%
	0,33%	0,32%	0,31%	0,30%	0,29%	0,28%	0,27%	0,26%

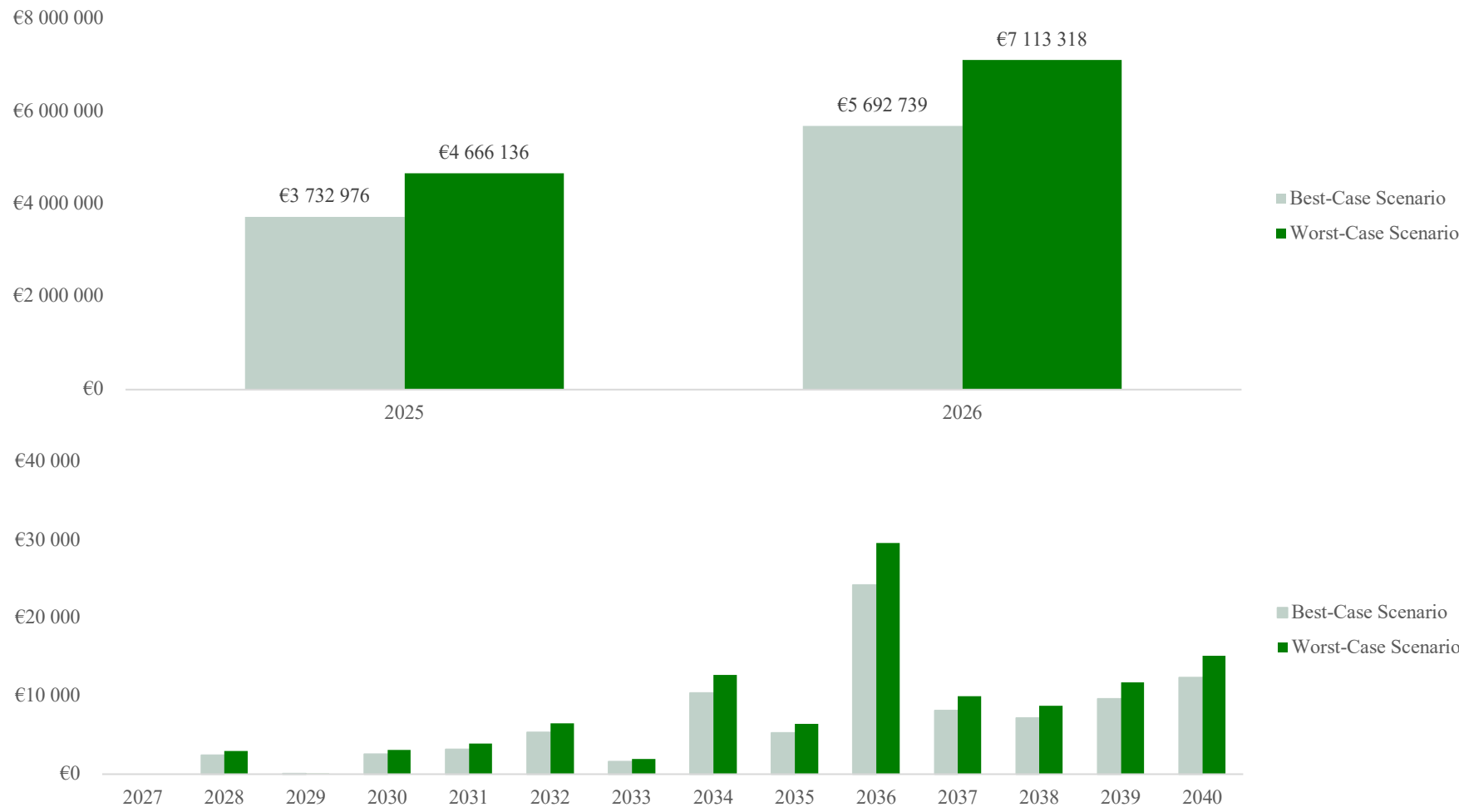
Appendix 74: Annual breakdown of OPEX per type of user

OPEX allocation was performed based on the hours spent in CAPDM to segregate between residential and ambulatory users

RESIDENTIAL USERS ONLY	BASELINE SCENARIO	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Personnel Costs	Average	0€	0€	499 234 €	525 299 €	554 621 €	583 714 €	616 307 €	648 777 €	685 013 €	721 251 €	761 545 €	801 987 €	846 802 €	891 934 €	941 787 €	992 149 €
Food Supplies Costs	Average	0€	0€	121 605 €	124 049 €	126 542 €	129 086 €	131 681 €	134 327 €	137 027 €	139 782 €	142 591 €	145 457 €	148 381 €	151 363 €	154 406 €	157 509 €
Materials Costs	Best Guess	0€	0€	8 561 €	8 733 €	8 909 €	9 088 €	9 270 €	9 457 €	9 647 €	9 841 €	10 039 €	10 240 €	10 446 €	10 656 €	10 870 €	11 089 €
Utilities Costs	Best Guess	0€	0€	27 664 €	28 470 €	29 302 €	30 161 €	31 047 €	31 962 €	32 907 €	33 882 €	34 888 €	35 928 €	37 001 €	38 109 €	39 253 €	40 434 €
Maintenance Costs	Lower Bound	0€	0€	313 €	226 €	2 189 €	2 108 €	2 439 €	2 571 €	2 926 €	2 954 €	3 244 €	3 151 €	3 534 €	3 507 €	3 757 €	3 456 €
Waste Management Costs	Upper Bound	0€	0€	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €	3 396 €
Transportation Costs	Lower Bound	0€	0€	9 462 €	9 652 €	9 846 €	10 044 €	10 246 €	10 452 €	10 662 €	10 876 €	11 095 €	11 318 €	11 545 €	11 778 €	12 014 €	12 256 €
Administrative Costs	Lower Bound	0€	0€	2 663 €	2 717 €	2 772 €	2 828 €	2 885 €	2 944 €	3 003 €	3 064 €	3 126 €	3 189 €	3 254 €	3 319 €	3 386 €	3 455 €
Communication & Technology Costs	Best Guess	0€	0€	4 477 €	4 530 €	4 584 €	4 639 €	4 694 €	4 750 €	4 807 €	4 864 €	4 922 €	4 981 €	5 040 €	5 101 €	5 161 €	5 223 €
Total		0€	0€	677 375 €	707 073 €	742 162 €	775 064 €	811 966 €	848 636 €	889 388 €	929 910 €	974 846 €	1 019 648 €	1 069 400 €	1 119 162 €	1 174 031 €	1 228 967 €
Per User		0€	0€	12 544 €	13 094 €	13 744 €	14 353 €	15 036 €	15 715 €	16 470 €	17 221 €	18 053 €	18 882 €	19 804 €	20 725 €	21 741 €	22 759 €
AMBULATORY USERS ONLY	BASELINE SCENARIO	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Personnel Costs	Average	0€	0€	22 730 €	23 916 €	25 251 €	26 574 €	28 058 €	29 535 €	31 185 €	32 834 €	34 668 €	36 508 €	38 548 €	40 600 €	42 871 €	45 162 €
Food Supplies Costs	Average	0€	0€	12 191 €	12 436 €	12 686 €	12 941 €	13 201 €	13 466 €	13 737 €	14 013 €	14 294 €	14 582 €	14 875 €	15 174 €	15 479 €	15 790 €
Materials Costs	Best Guess	0€	0€	551 €	562 €	574 €	585 €	597 €	609 €	621 €	634 €	646 €	659 €	673 €	686 €	700 €	714 €
Utilities Costs	Best Guess	0€	0€	1 830 €	1 883 €	1 938 €	1 995 €	2 054 €	2 114 €	2 177 €	2 241 €	2 308 €	2 377 €	2 448 €	2 521 €	2 597 €	2 675 €
Maintenance Costs	Lower Bound	0€	0€	21 €	15 €	145 €	140 €	162 €	170 €	194 €	196 €	215 €	209 €	234 €	232 €	249 €	229 €
Waste Management Costs	Upper Bound	0€	0€	225 €	225 €	225 €	225 €	225 €	225 €	225 €	225 €	225 €	225 €	225 €	225 €	225 €	225 €
Transportation Costs	Lower Bound	0€	0€	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Administrative Costs	Lower Bound	0€	0€	176 €	180 €	184 €	187 €	191 €	195 €	199 €	203 €	207 €	211 €	215 €	220 €	224 €	229 €
Communication & Technology Costs	Best Guess	0€	0€	296 €	300 €	304 €	307 €	311 €	315 €	318 €	322 €	326 €	330 €	334 €	338 €	342 €	346 €
Total		0€	0€	38 020 €	39 516 €	41 305 €	42 954 €	44 797 €	46 629 €	48 655 €	50 667 €	52 889 €	55 100 €	57 551 €	59 997 €	62 686 €	65 369 €
Per User		0€	0€	2 535 €	2 634 €	2 754 €	2 864 €	2 986 €	3 109 €	3 244 €	3 378 €	3 526 €	3 673 €	3 837 €	4 000 €	4 179 €	4 358 €
ALL USERS ENJOY IN THE SAME PROPORTION	BASELINE SCENARIO	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Personnel Costs	Average	0€	0€	425 545 €	448 352 €	473 421 €	498 871 €	526 769 €	555 166 €	586 219 €	617 903 €	652 470 €	687 821 €	726 306 €	765 748 €	808 600 €	852 603 €
Food Supplies Costs	Average	0€	0€	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Materials Costs	Best Guess	0€	0€	10 929 €	11 148 €	11 373 €	11 601 €	11 834 €	12 072 €	12 315 €	12 562 €	12 815 €	13 072 €	13 335 €	13 603 €	13 877 €	14 156 €
Utilities Costs	Best Guess	0€	0€	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Maintenance Costs	Lower Bound	0€	0€	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Waste Management Costs	Upper Bound	0€	0€	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Transportation Costs	Lower Bound	0€	0€	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Administrative Costs	Lower Bound	0€	0€	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Communication & Technology Costs	Best Guess	0€	0€	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €	0 €
Total		0€	0€	436 474 €	459 501 €	484 794 €	510 472 €	538 604 €	567 238 €	598 533 €	630 465 €	665 285 €	700 894 €	739 642 €	779 351 €	822 476 €	866 759 €
Per User		0€	0€	6 326 €	6 659 €	7 026 €	7 398 €	7 806 €	8 221 €	8 674 €	9 137 €	9 642 €	10 158 €	10 719 €	11 295 €	11 920 €	12 562 €

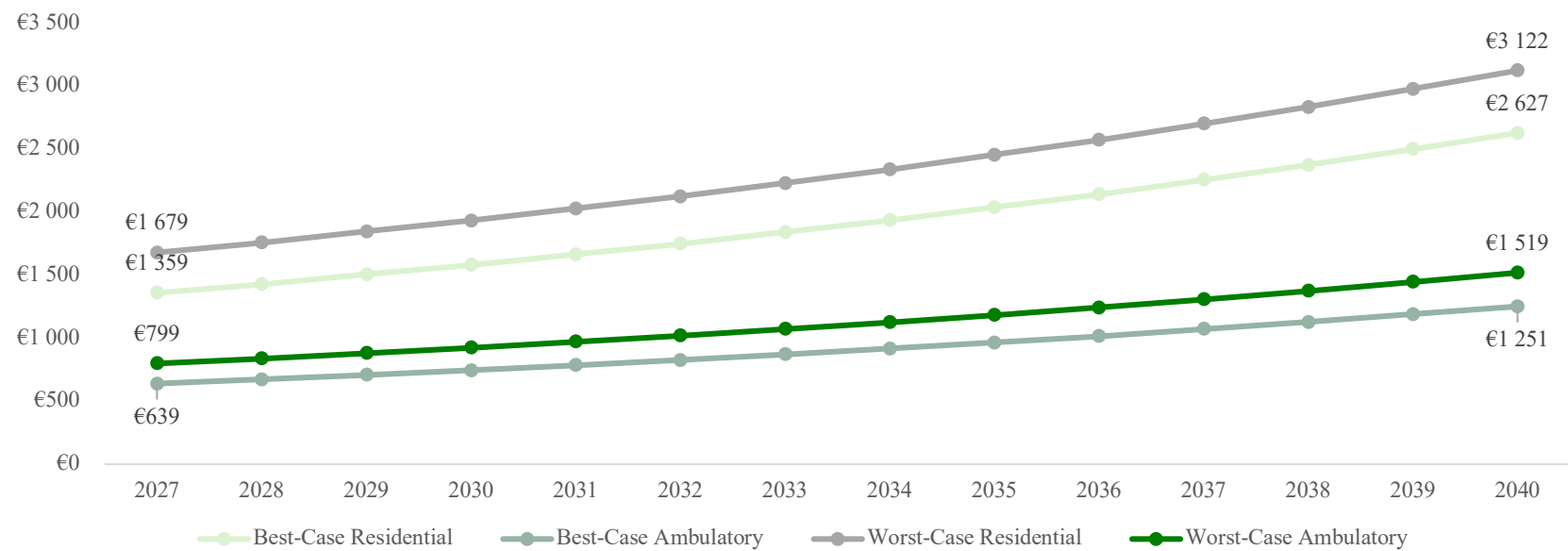
Appendix 75: Annual CAPEX costs per scenario

Different CAPEX scenarios were computed based on the interval provided for the construction cost per sqm and a 10% margin



Appendix 76: Monthly OPEX costs per scenario

Different OPEX scenarios were computed by varying the assumptions utilized when estimating each category



Appendix 77: Summary of first CAPEX financing option

The first financing option comprises a bank loan to finance construction and ISS licensing costs and a credit line to finance equipment expenses

Appendix 77.1: Summary of first CAPEX financing option – assumptions

Aggregate cost	Financing solution
Construction & ISS Licensing	Bank loan
Equipment	Credit line for social organizations

ASSUMPTIONS - BANK LOAN	Notes
Leverage	10 498 386 €
Maturity	10
Interest	<u>6,80%</u> For 10-year bank loan

ASSUMPTIONS - CREDIT LINE	Notes
Credit Max	1 500 000 € Linha de Financiamento ao Setor Social
Leverage	207 088 €
Grace Period (in years)	3
Maturity (in years)	10
Euribor	<u>3,08%</u>
Spread:	
3y	1%
3y-6y	1,25%
6y-8y	1,50%
>8y	1,75%
Interest Rate	4,83%

Source: Santander 2024 and Crédito Agrícola 2023

Appendix 77.2: Summary of first CAPEX financing options – bank loan schedule

Capital Needs	2025		2026					
Construction cost	-	4 199 556 €	-	6 298 830 €				
Bank loan	2025		2026		2027	2028	2029	
<i>Period</i>	<i>0</i>		<i>1</i>		<i>2</i>	<i>3</i>	<i>4</i>	
Opening Balance	10 498 386 €		10 498 386 €		9 731 331 €	8 912 116 €	8 037 195 €	
Amortization	-		767 055 €		819 215 €	874 921 €	934 416 €	
<i>Amortization Schedule</i>			<i>7,31%</i>		<i>7,80%</i>	<i>8,33%</i>	<i>8,90%</i>	
Due Amount	10 498 386 €		9 731 331 €		8 912 116 €	8 037 195 €	7 102 779 €	
Interest	-		713 890 €		661 731 €	606 024 €	546 529 €	
Debt Payments	-	€	-	1 480 945 €	-	1 480 945 €	-	1 480 945 €
	2030	2031	2032	2033	2034	2035	Total	
	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>		
	7 102 779 €	6 104 823 €	5 039 006 €	3 900 713 €	2 685 017 €	1 386 653 €		
-	997 956 €	1 065 817 €	1 138 293 €	1 215 697 €	1 298 364 €	1 386 653 €	10 498 386 €	
	<i>9,51%</i>	<i>10,15%</i>	<i>10,84%</i>	<i>11,58%</i>	<i>12,37%</i>	<i>13,21%</i>	<i>100,00%</i>	
	6 104 823 €	5 039 006 €	3 900 713 €	2 685 017 €	1 386 653 €	- €		
-	482 989 €	415 128 €	342 652 €	265 249 €	182 581 €	94 292 €	4 311 065 €	
-	1 480 945 €	1 480 945 €	1 480 945 €	1 480 945 €	1 480 945 €	1 480 945 €	14 809 451 €	

Appendix 77.3: Summary of first CAPEX financing option – credit line schedule

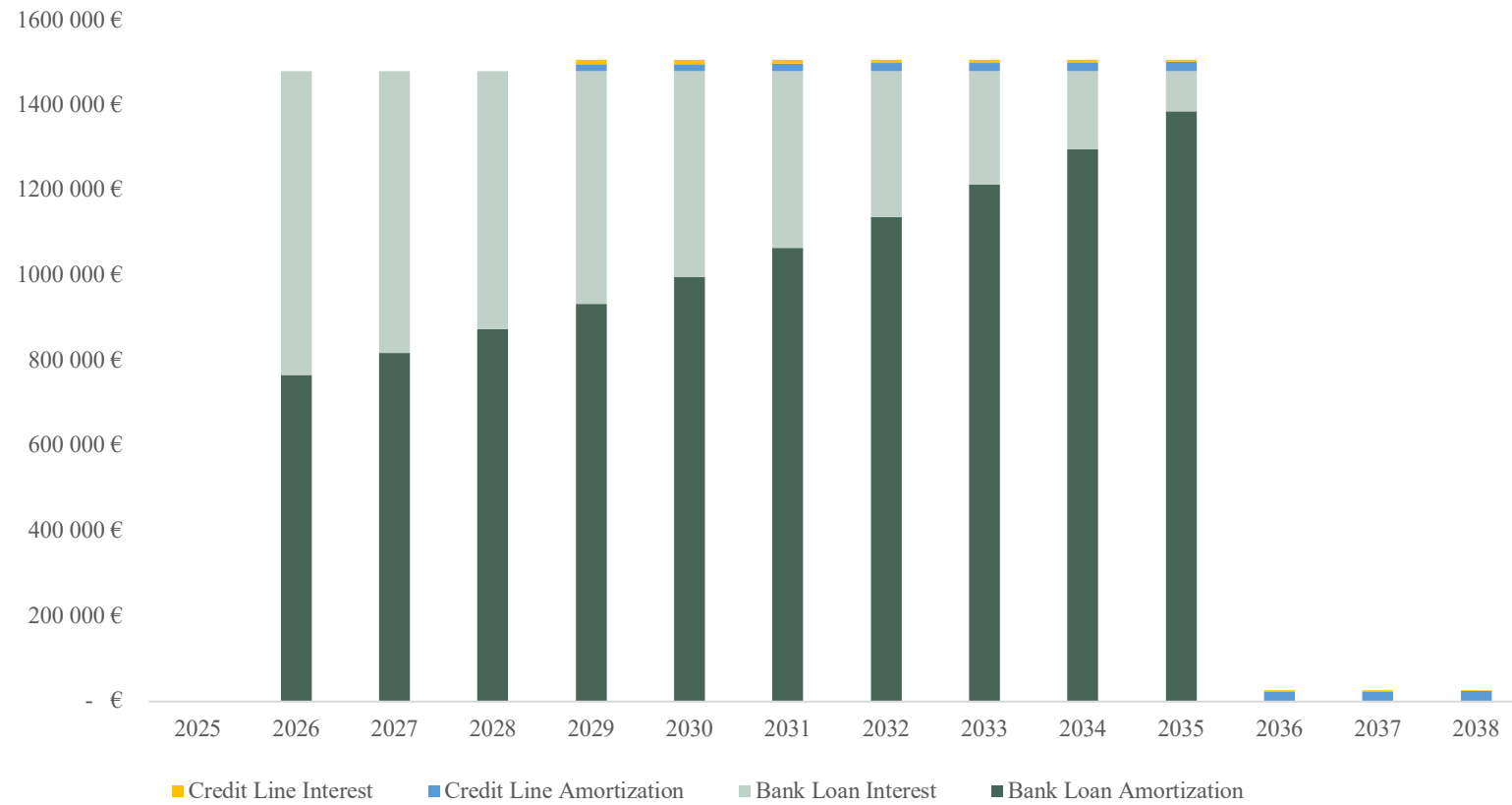
Capital Needs	2025	2026	2027	2028	2029	2030	2031
Equipment acquisition	- € -	104 199 €	- €	- €	- €	- €	- €
Equipment replacement	- €	- €	- € -	2 716 € -	60 € -	2 826 € -	3 563 €

Credit line schedule	No Capital Needed	2025	2026	2027	2028	2029	2030	2031
Period		0	1	2	3	4	5	6
Opening Balance	- €	- € -	104 199 € -	207 088 € -	207 088 € -	190 495 € -	173 099 €	173 099 €
Capital Drawdown	- € -	104 199 € -	102 889 €	- €	- €	- €	- €	- €
Amortization	- €	- €	- €	-	16 593 € -	17 395 € -	18 236 €	18 236 €
Amortization Schedule			Grace Period		8,01%	8,40%	8,81%	8,81%
Due Amount	- € -	104 199 € -	207 088 € -	207 088 € -	190 495 € -	173 099 € -	154 864 €	154 864 €
Interest	- €	- €	- €	- € -	10 009 € -	9 207 € -	8 366 €	8 366 €
Debt Payments	- €	- €	- €	- € -	26 602 € -	26 602 € -	26 602 €	26 602 €

2032	2033	2034	2035	2036	2037	2038
- €	- €	- €	- €	- €	- €	- €
- 5 943 € -	1 781 € -	11 574 € -	5 845 € -	26 965 € -	9 099 € -	8 003 €

2032	2033	2034	2035	2036	2037	2038
7	8	9	10	11	12	13
- 154 864 € -	135 746 € -	115 705 € -	94 696 € -	72 670 € -	49 581 € -	25 375 €
- €	- €	- €	- €	- €	- €	- €
- 19 117 € -	20 041 € -	21 010 € -	22 025 € -	23 090 € -	24 206 € -	25 375 €
9,23%	9,68%	10,15%	10,64%	11,15%	11,69%	12,25%
- 135 746 € -	115 705 € -	94 696 € -	72 670 € -	49 581 € -	25 375 €	- €
- 7 485 € -	6 561 € -	5 592 € -	4 577 € -	3 512 € -	2 396 € -	1 226 €
- 26 602 € -	26 602 € -	26 602 € -	26 602 € -	26 602 € -	26 602 € -	26 602 €

Appendix 77.4: Summary of first CAPEX financing option – annual debt payments



Appendix 78: PRR 2030 conditions

CVPAz application to PRR 2030 implies the delivery of different documents, with this thesis presenting a significant contribution to the process

	DESCRIPTION	STATUS
SCOPE 	Construction, reconversion, expansion, remodeling and adaptation of physical spaces and acquisition of equipment from the social equipment network, as well as the equipping and/or replacement of mobile equipment that meet the following criteria: • Promote the conversion of social facilities with a view to adapting them to territorial needs within the scope of social responses; • Aim to remodel and adapt infrastructure to guarantee access to all citizens, regardless of their motor skills; • Aim at modernizing and adjusting infrastructure to current and future needs; • Promote the requalification of infrastructures and their network according to the changes in social realities verified and that are justified	CAPDM IS IN LINE WITH THE FINANCING SCOPE
BENEFICIARY ELIGIBILITY CONDITIONS 	• Be legally constituted • Have their situation regularized with the tax administration, social security and those responsible for the ESI Funds (European Structural and Investment Funds) • Legal ability to carry out the activities • Ability to secure, the technical, physical, financial, and human resources necessary to carry out the operation • Present a balanced economic-financial situation or demonstrate the capacity to finance the operation • Not having submitted the same application, for which the decision process is still ongoing • Do not hold or have held capital in a percentage exceeding 50%, by themselves or their spouse, or by their ascendants and descendants up to the 1st degree, as well as by anyone who lives with them in conditions similar to those of their spouses, in a company that has not complied with notification to return support within the scope of an operation supported by European funds	CVPAZ OBEYS TO ALL ELIGIBILITY CONDITIONS

	DESCRIPTION	STATUS
APPLICABLE ELIGIBLE EXPENSES 	• Studies, projects, preparatory activities, and consultancy related to operations • Construction work necessary for the building, expansion, and upgrading of social equipment infrastructure • Works to enhance the efficiency and effectiveness of social equipment infrastructure; • Fitting-out works, including the purchase of mobile equipment to improve social support services and its facilities • Acquisition of equipment, monitoring systems, information systems, technology, materials, and software • Price adjustments in line with applicable legislation and contract terms, up to 5% of the actual contract work value • Project coordination and management, supervision, safety coordination, and technical assistance • Necessary informational and promotional activities to support the operation's objectives • Other expenses necessary for carrying out the operation, which must be itemized, justified, and approved by the managing authority • In the case of subcontracting, financed operations do not allow contracts through intermediaries or consultants where payment is based on a percentage of the funding or eligible operation expenses; • Costs related to purchasing second-hand equipment, provided that the equipment has not been acquired through grants; the price of the equipment does not exceed its market value and is less than the cost of new, similar equipment; the equipment meets the necessary technical specifications for the operation and complies with applicable standards. • Costs related to the depreciation of equipment directly linked to the operation's implementation are eligible, provided that no grants were used to purchase these assets or equipment; the depreciation is in line with applicable accounting rules; the depreciation exclusively refers to the period of the operation in question. • Costs associated with guarantees provided by banks or other institutions, as required by national or European legislation • Non-eligible expenses: Cash payments, except in cases where cash is the most common payment method, limited to 250 euros; Expenses related to the operation, maintenance, or repair linked to the exploitation of infrastructure; Renovations that alter the use of co-financed equipment less than ten years old.	CAPDM EXPENSES ARE IN LINE WITH THE REQUIRED ELIGIBILITY

	DESCRIPTION	STATUS
PROJECT ELIGIBILITY CONDITIONS 	• Demonstrate an adequate degree of maturity • Justify the need and opportunity to carry out the operation • Present a technical characterization and a justification of the investment costs and the physical and financial implementation schedule; • Demonstrate the sustainability of the operation after the investment has been made • Include performance and result indicators that allow evaluating the contribution of the operation to the respective objectives, as well as monitoring the degree of execution of the operation and compliance with the expected results • Present a communication plan to be developed during the implementation of the operation and at its conclusion, which allows information and dissemination of the operation's result indicators to potential beneficiaries or users and the general public • Comply with the technical guidelines and standards applicable to the type of operation • Reconversion interventions that change the use of equipment financed by European funds for less than 10 years are not eligible • Support for social and health infrastructures is conditioned on mapping intervention needs	CVPAZ STILL NEEDS TO FINISH ALL THE REQUIRED DOCUMENTS

	INCENTIVES		SELECTION CRITERIA
• Non-reimbursable incentive; reimbursement of eligible costs actually incurred and paid • 85% financing rate		• Effectiveness and impact on results • Efficiency, quality, and innovation • Complementarity and synergies • Strategic alignment	

NEXT STEPS	STATUS
• Carefully evaluate and show interest on financing solution to cover construction costs	TO DO
• Technical characterization and a justification of the investment costs	IN PROGRESS
• Physical and financial implementation schedule	IN PROGRESS
• Demonstration of the sustainability of the operation after the investment has been made	IN PROGRESS
• Performance and result indicators	IN PROGRESS
• Communication plan to be developed during the implementation of the operation and at its conclusion	IN PROGRESS

DEVELOPED IN THIS THESIS

Appendix 79: Summary of second CAPEX financing option

The second financing option comprises PRR 2030, a bank loan and a credit line, however, CVPaz does not usually rely on bank loans to finance its operations

Appendix 79.1: Summary of second CAPEX financing option – assumptions

ASSUMPTIONS - PRR FINANCING

Coverage rate	85% <u>Caixa PRR PT 2030</u>		
PRR financing		2025	2026
Construction & ISS Licensing	-	3 569 622,60 € -	5 354 005,50 €
CF		3 569 622,60 €	5 354 005,50 €

ASSUMPTIONS - BANK LOAN

Notes

Leverage	1 574 758 €
Maturity	10
Interest	<u>6,80%</u> For 10-year bank loan

ASSUMPTIONS - CREDIT LINE

Source

Credit Max	1 500 000 €	<u>Linha de Financiamento ao Setor Social</u>
Leverage	207 088 €	
Grace Period (in months)	36	
Maturity (in years)	15	
Euribor	<u>3,08%</u>	
Spread:		
3y	1%	
3y-6y	1,25%	
6y-8y	1,50%	
>8y	1,75%	
Interest Rate	4,83%	

Source: PRR 2030, Santander 2024 and Crédito Agrícola 2023

Appendix 79.2: Summary of second CAPEX financing option – bank loan schedule

Capital Needs		2025	2026		
Remaining construction cost	-	629 933 €	-	944 825 €	

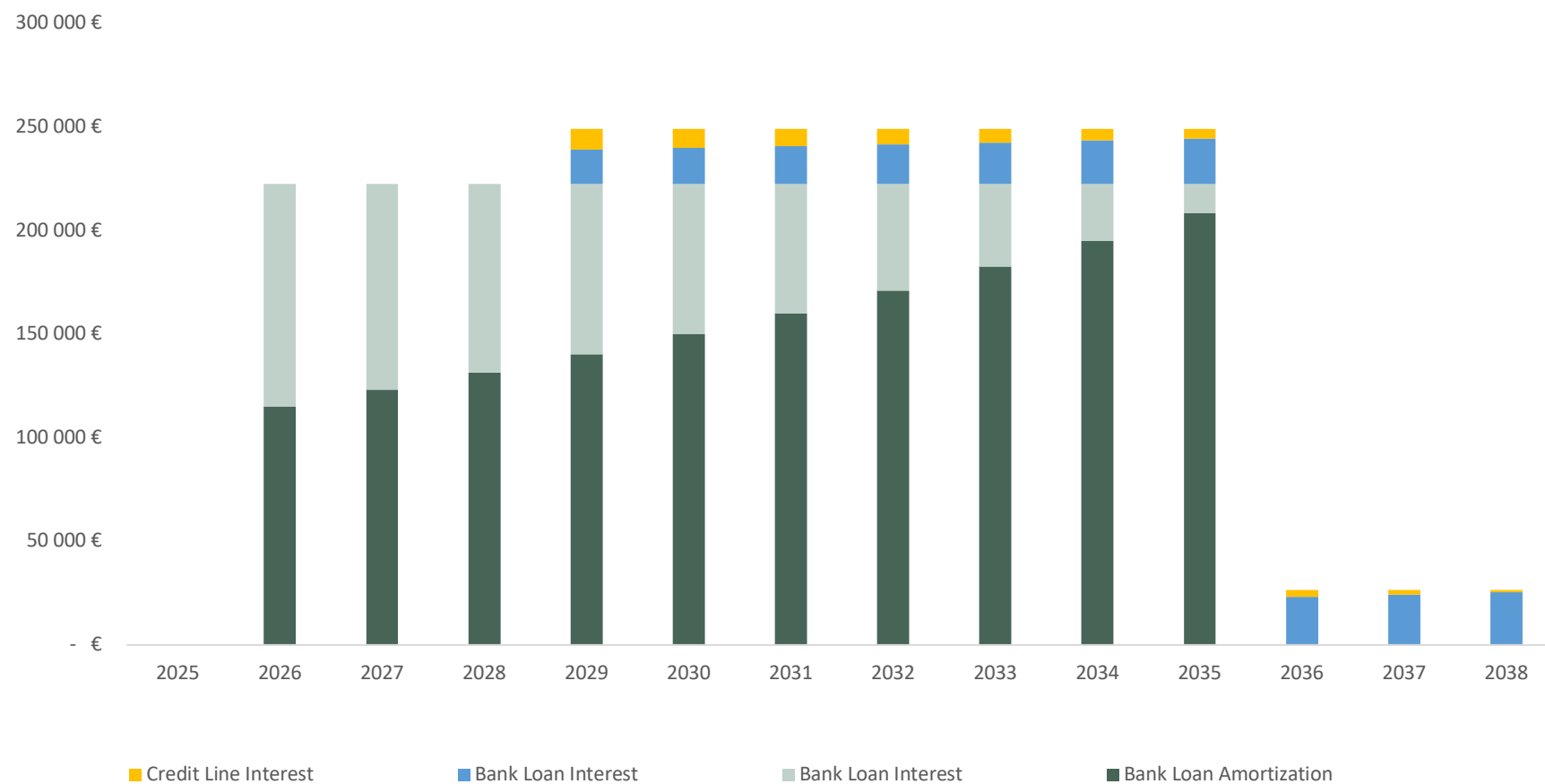
Bank loan	2025	2026	2027	2028	2029
<i>Period</i>	<i>0</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
Opening Balance	1 574 758 €	1 574 758 €	1 459 700 €	1 336 817 €	1 205 579 €
Amortization	-	115 058 € -	122 882 € -	131 238 € -	140 162 €
<i>Amortization Schedule</i>		<i>7,31%</i>	<i>7,80%</i>	<i>8,33%</i>	<i>8,90%</i>
Due Amount	1 574 758 €	1 459 700 €	1 336 817 €	1 205 579 €	1 065 417 €
Interest	-	107 084 € -	99 260 € -	90 904 € -	81 979 €
Debt Payments	- € -	222 142 € -	222 142 € -	222 142 € -	222 142 €

2030	2031	2032	2033	2034	2035	Total
<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	
1 065 417 €	915 723 €	755 851 €	585 107 €	402 753 €	207 998 €	
- 149 693 € -	159 873 € -	170 744 € -	182 354 € -	194 755 € -	207 998 € -	1 574 758 €
<i>9,51%</i>	<i>10,15%</i>	<i>10,84%</i>	<i>11,58%</i>	<i>12,37%</i>	<i>13,21%</i>	
915 723 €	755 851 €	585 107 €	402 753 €	207 998 €	- €	
- 72 448 € -	62 269 € -	51 398 € -	39 787 € -	27 387 € -	14 144 € -	646 660 €
- 222 142 € -	222 142 € -	222 142 € -	222 142 € -	222 142 € -	222 142 € -	2 221 418 €

Appendix 79.3: Summary of second CAPEX financing option – credit line schedule

	No Capital Needed						
Credit Line	2025	2026	2027	2028	2029	2030	2031
Period	0	1	2	3	4	5	6
Opening Balance	- €	- € -	104 199 € -	207 088 € -	207 088 € -	190 495 € -	173 099 €
Capital Drawdown	- € -	104 199 € -	102 889 €	- €	- €	- €	- €
Amortization	- €	- €	- €	- € -	16 593 € -	17 395 € -	18 236 €
Amortization Schedule			Grace Period		8,01%	8,40%	8,81%
Due Amount	- € -	104 199 € -	207 088 € -	207 088 € -	190 495 € -	173 099 € -	154 864 €
Interest	- €	- €	- €	- € -	10 009 € -	9 207 € -	8 366 €
Debt Payments	- €	- €	- €	- € -	26 602 € -	26 602 € -	26 602 €
	2032	2033	2034	2035	2036	2037	2038
	7	8	9	10	11	12	13
-	154 864 € -	135 746 € -	115 705 € -	94 696 € -	72 670 € -	49 581 € -	25 375 €
	- €	- €	- €	- €	- €	- €	- €
-	19 117 € -	20 041 € -	21 010 € -	22 025 € -	23 090 € -	24 206 € -	25 375 €
	9,23%	9,68%	10,15%	10,64%	11,15%	11,69%	12,25%
-	135 746 € -	115 705 € -	94 696 € -	72 670 € -	49 581 € -	25 375 €	- €
-	7 485 € -	6 561 € -	5 592 € -	4 577 € -	3 512 € -	2 396 € -	1 226 €
-	26 602 € -	26 602 € -	26 602 € -	26 602 € -	26 602 € -	26 602 € -	26 602 €

Appendix 79.4: Summary of second CAPEX financing option – annual debt payments



Appendix 80: OPEX coverage rate per scenario

ISS contributions are predicted to cover overall costs in all scenarios assuming that these contributions grow according to the CAGR registered

Appendix 80.1: OPEX coverage rate per scenario – annual coverage



Appendix 80.2: OPEX coverage rate per scenario - predicted ISS monthly contributions

User	Type of response from Typical Agreement	2024	2025	2026	2027	2028	2029	2030	2031	
Residential user	Lar Residencial	1 469,22 €	1 538,30 €	1 610,63 €	1 686,36 €	1 765,65 €	1 848,67 €	1 935,59 €	2 026,60 €	
Ambulatory user	CACI	686,24 €	711,99 €	738,70 €	766,41 €	795,16 €	824,99 €	855,95 €	888,06 €	
		2032	2033	2034	2035	2036	2037	2038	2039	2040
		2 121,89 €	2 221,66 €	2 326,12 €	2 435,49 €	2 550,00 €	2 669,90 €	2 795,44 €	2 926,87 €	3 064,49 €
		921,37 €	955,94 €	991,80 €	1 029,01 €	1 067,62 €	1 107,67 €	1 149,23 €	1 192,34 €	1 237,08 €

Appendix 81: Potential revenue obtained from users' pensions

To calculate potential revenues, 90% of the users were assumed to be entitled to a pension, reaching over €190,000 in 2027

Appendix 81.1: Potential revenue obtained from users' pensions – assumptions

ASSUMPTIONS

% Target users with social income	90%
With social income	63
Residential	49
Ambulatory	14

Type of pension	Pension per user per month	Number of ambulatory users benefitting from the pension	Number of residential users benefitting from the pension	% Contribution from ambulatory users	% Contribution from residential users	Total Contribution per month	Total Contribution per year
Pensão Invalidez Absoluta	462,28 €	10	36	45%	60%	12 065,51 €	144 786,10 €
Complemento por Dependência 1º	122,90 €	0	0	0%	0%	0,00 €	0,00 €
Complemento por Dependência 2º	221,21 €	0	0	0%	0%	0,00 €	0,00 €
Prestação Social para a Inclusão	316,33 €	4	13	45%	60%	3 036,77 €	36 441,22 €
						15 102,28 €	181 227,31 €

Source: Segurança Social 2024

Appendix 81.2: Potential revenue obtained from users' pensions – CAPDM computation

Contribution	2024	2025	2026	2027	2028	2029	2030	2031	
Total contribution per year	181 227,31 €	184 942,47 €	188 641,32 €	192 433,01 €	196 300,92 €	200 246,56 €	204 271,52 €	208 377,38 €	
% contribution of OPEX				17%	16%	16%	15%	15%	
	2032	2033	2034	2035	2036	2037	2038	2039	2040
	212 565,76 €	216 838,33 €	221 196,78 €	225 642,84 €	230 178,26 €	234 804,84 €	239 524,42 €	244 338,86 €	249 250,07 €
	15%	14%	14%	13%	13%	13%	12%	12%	12%

Appendix 82: Sensitivity analysis on potential revenue obtained from users' pension

The proportion to be charged depends upon the negotiation with ISS – a higher proportion yields larger revenues for CVPaz

	192 433,01 €	% charged per ambulatory user							
		30%	35%	40%	45%	50%	55%	60%	65%
% charged per residential user	60%	181 179 €	184 930 €	188 682 €	192 433 €	196 184 €	199 936 €	203 687 €	207 438 €
	65%	194 402 €	198 153 €	201 904 €	205 656 €	209 407 €	213 158 €	216 910 €	220 661 €
	70%	207 624 €	211 376 €	215 127 €	218 878 €	222 630 €	226 381 €	230 132 €	233 883 €
	75%	220 847 €	224 598 €	228 349 €	232 101 €	235 852 €	239 603 €	243 355 €	247 106 €
	80%	234 069 €	237 821 €	241 572 €	245 323 €	249 075 €	252 826 €	256 577 €	260 329 €
	85%	247 292 €	251 043 €	254 795 €	258 546 €	262 297 €	266 049 €	269 800 €	273 551 €
	90%	260 515 €	264 266 €	268 017 €	271 769 €	275 520 €	279 271 €	283 023 €	286 774 €
	95%	273 737 €	277 489 €	281 240 €	284 991 €	288 743 €	292 494 €	296 245 €	299 996 €

Appendix 83: Funding sources table

ISS financing, partnerships and grants are the most relevant funding sources since bank loans imply a large debt burden on CVPaz

							 Most favorable	 Medium	 Least favorable
FUNDING SOURCES	COST TO BE FINANCED	FINANCIAL IMPACT	REQUIRED EFFORT	SUCCESS LIKELIHOOD	FUNDING STABILITY	SCALABILITY			
ISS financing	OPEX								
Users' pensions	OPEX								
Grants (e.g. <i>Geofundos</i>)	CAPEX								
Sales (handmade products, services)	OPEX								
Social impact bonds	CAPEX								
Valorsul agreement	OPEX								
Bank loan	CAPEX								
PRR 2030 financial support	CAPEX								
Credit line for social institutions	CAPEX								
Current corporate partners donations	CAPEX OR OPEX								
New corporate partners donations	CAPEX OR OPEX								
<i>Consignação IRS</i> (Income tax contribution)	CAPEX OR CAPEX								

RISK LEVEL	RISK TREATMENT GUIDELINES
FINANCIAL IMPACT	Potential amount of funding that can be raised, relative to the total amount required
REQUIRED EFFORT	Resources and time required to secure the funding
SUCCESS LIKELIHOOD	Probability of successfully obtaining the funding
FUNDING STABILITY	Reliability and consistency of the funding source
SCALABILITY	Potential for the funding to increase in case CAPDM is expanded

Appendix 84: Capacity analysis based on bedrooms and bathrooms CAPEX

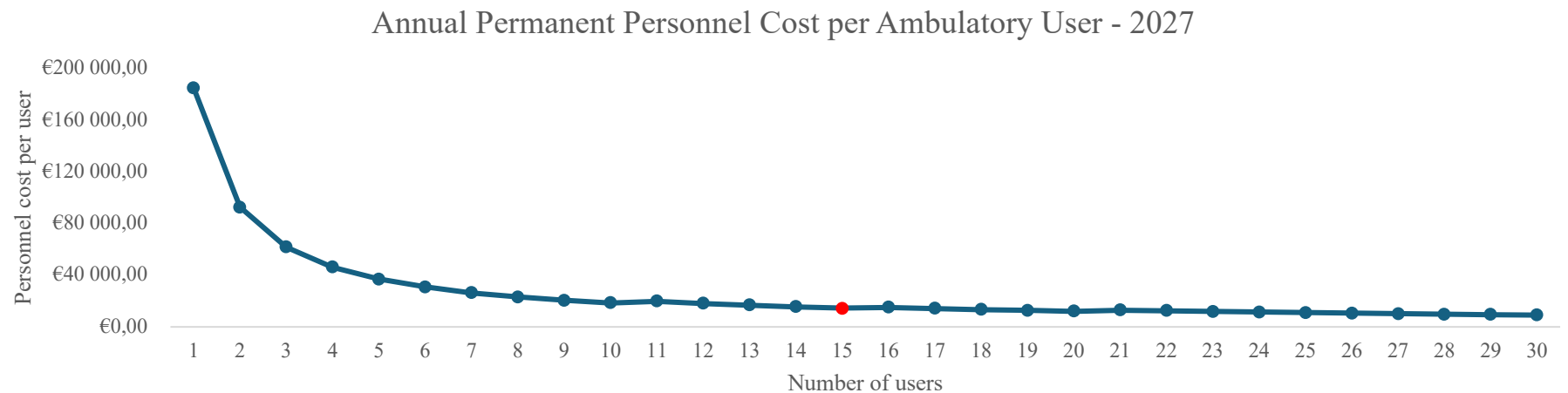
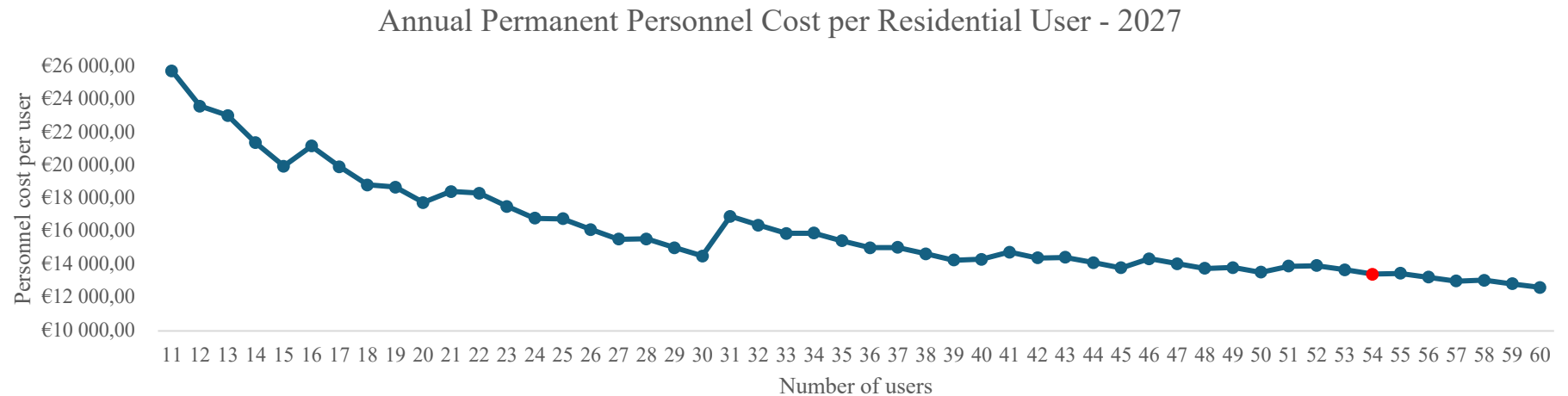
Changing the number of residential users has a large impact on CAPEX

New nr. of users	Reduction in sqm	Reduction in construction cost			Reduction in equipment cost		
		Baseline Scenario	Best-Case Scenario	Worst-Case Scenario	Baseline Scenario	Best-Case Scenario	Worst-Case Scenario
24	370	3 326 000 €	2 956 444 €	3 695 556 €	16 566 €	14 910 €	18 223 €
26	345	3 104 267 €	2 759 348 €	3 449 185 €	15 462 €	13 916 €	17 008 €
28	320	2 882 533 €	2 562 252 €	3 202 815 €	14 358 €	12 922 €	15 793 €
30	296	2 660 800 €	2 365 156 €	2 956 444 €	13 253 €	11 928 €	14 578 €
32	271	2 439 067 €	2 168 059 €	2 710 074 €	12 149 €	10 934 €	13 364 €
34	246	2 217 333 €	1 970 963 €	2 463 704 €	11 044 €	9 940 €	12 149 €
36	222	1 995 600 €	1 773 867 €	2 217 333 €	9 940 €	8 946 €	10 934 €
38	197	1 773 867 €	1 576 770 €	1 970 963 €	8 835 €	7 952 €	9 719 €
40	172	1 552 133 €	1 379 674 €	1 724 593 €	7 731 €	6 958 €	8 504 €
42	148	1 330 400 €	1 182 578 €	1 478 222 €	6 627 €	5 964 €	7 289 €
44	123	1 108 667 €	985 481 €	1 231 852 €	5 522 €	4 970 €	6 074 €
46	99	886 933 €	788 385 €	985 481 €	4 418 €	3 976 €	4 859 €
48	74	665 200 €	591 289 €	739 111 €	3 313 €	2 982 €	3 645 €
50	49	443 467 €	394 193 €	492 741 €	2 209 €	1 988 €	2 430 €
52	25	221 733 €	197 096 €	246 370 €	1 104 €	994 €	1 215 €

New nr. of users	Reduction in sqm	New construction cost (2025 and 2026)			New equipment cost (2026)		
		Baseline Scenario	Best-Case Scenario	Worst-Case Scenario	Baseline Scenario	Best-Case Scenario	Worst-Case Scenario
24	370	7 172 386 €	6 375 492 €	7 969 280 €	87 632 €	78 869 €	96 395 €
26	345	7 394 119 €	6 572 588 €	8 215 651 €	88 737 €	79 863 €	97 610 €
28	320	7 615 853 €	6 769 684 €	8 462 021 €	89 841 €	80 857 €	98 825 €
30	296	7 837 586 €	6 966 780 €	8 708 392 €	90 945 €	81 851 €	100 040 €
32	271	8 059 319 €	7 163 877 €	8 954 762 €	92 050 €	82 845 €	101 255 €
34	246	8 281 053 €	7 360 973 €	9 201 132 €	93 154 €	83 839 €	102 470 €
36	222	8 502 786 €	7 558 069 €	9 447 503 €	94 259 €	84 833 €	103 685 €
38	197	8 724 519 €	7 755 166 €	9 693 873 €	95 363 €	85 827 €	104 899 €
40	172	8 946 253 €	7 952 262 €	9 940 243 €	96 468 €	86 821 €	106 114 €
42	148	9 167 986 €	8 149 358 €	10 186 614 €	97 572 €	87 815 €	107 329 €
44	123	9 389 719 €	8 346 455 €	10 432 984 €	98 676 €	88 809 €	108 544 €
46	99	9 611 453 €	8 543 551 €	10 679 355 €	99 781 €	89 803 €	109 759 €
48	74	9 833 186 €	8 740 647 €	10 925 725 €	100 885 €	90 797 €	110 974 €
50	49	10 054 919 €	8 937 743 €	11 172 095 €	101 990 €	91 791 €	112 189 €
52	25	10 276 653 €	9 134 840 €	11 418 466 €	103 094 €	92 785 €	113 403 €

Appendix 85: Capacity analysis based on permanent personnel costs

Changing the number of users has a large impact on permanent personnel costs per user



Appendix 86: CAPDM positioning

The implementation of CAPDM will need to ensure personalized care for both homeless and disabled individuals being the first center in Portugal focused solely in such a specific target population, enhancing the current CVPaz search for innovation

Reasons to believe

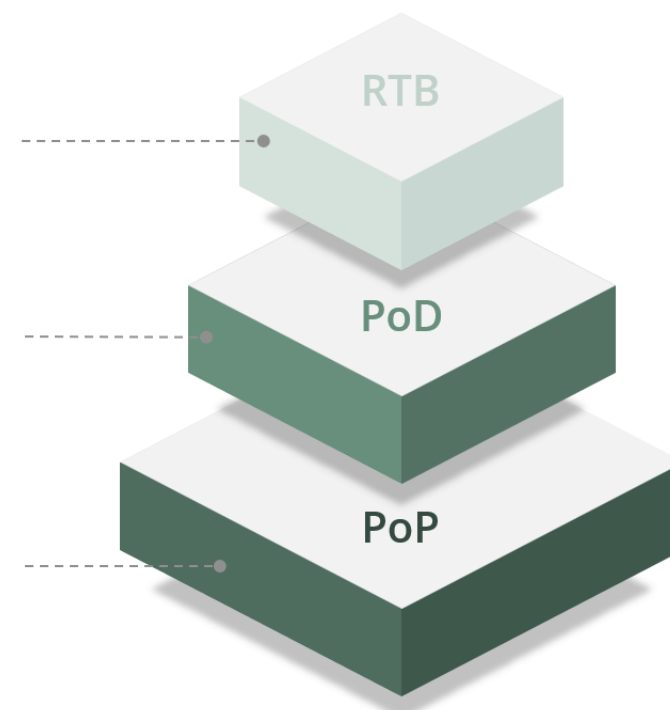
- Proven track record as CVPaz has **years of experience** working with the **homeless community**, making it well-prepared to meet diverse needs
- Specialized **expertise developed** over the years as more people with **disabilities** – whether due to substance use or congenital conditions – have sought help at CVPaz
- Addressing growing challenges as homelessness and disabilities related to substance abuse continue to rise, making **CVPaz increasingly relevant** in meeting these pressing social issues

Points of Difference

- First center in Portugal **designed specifically** to support people who are both homeless and have disabilities
- Peaceful setting **located in the calm area of Torres Vedras** that fosters a sense of tranquility
- Strong **community ties** with a close relationship with the local municipality, enhancing support and resources for the center

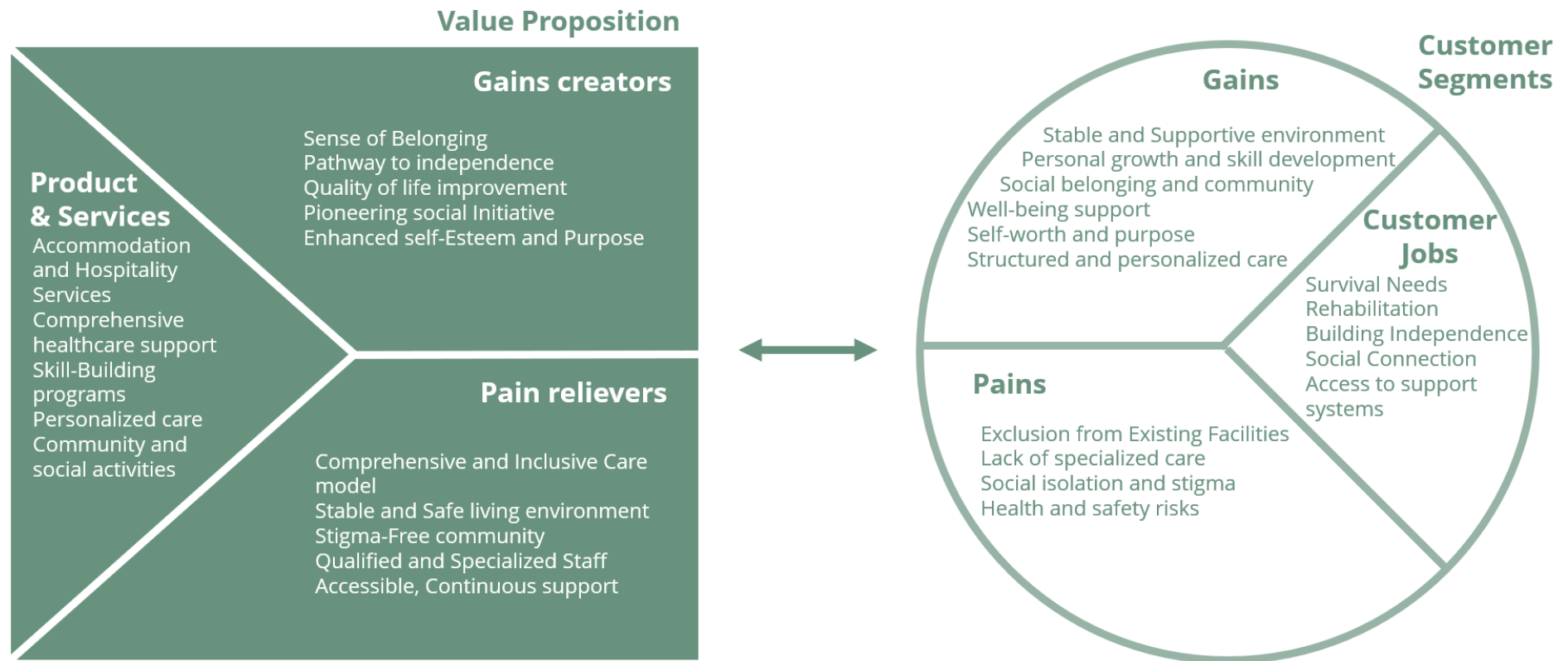
Points of Parity

- **Experienced, caring team** that provides personalized, compassionate **support to each person**
- **Variety of therapies and activities** designed to support well-being
- **Personalized accommodations** tailored to meet individual needs, offering comfort and dignity



Appendix 87: Value Proposition Canvas applied to CAPDM

CAPDM addresses all the pains and gains of their target group to fulfill their customer jobs



Appendix 88: Stakeholders Impact-Power Matrix

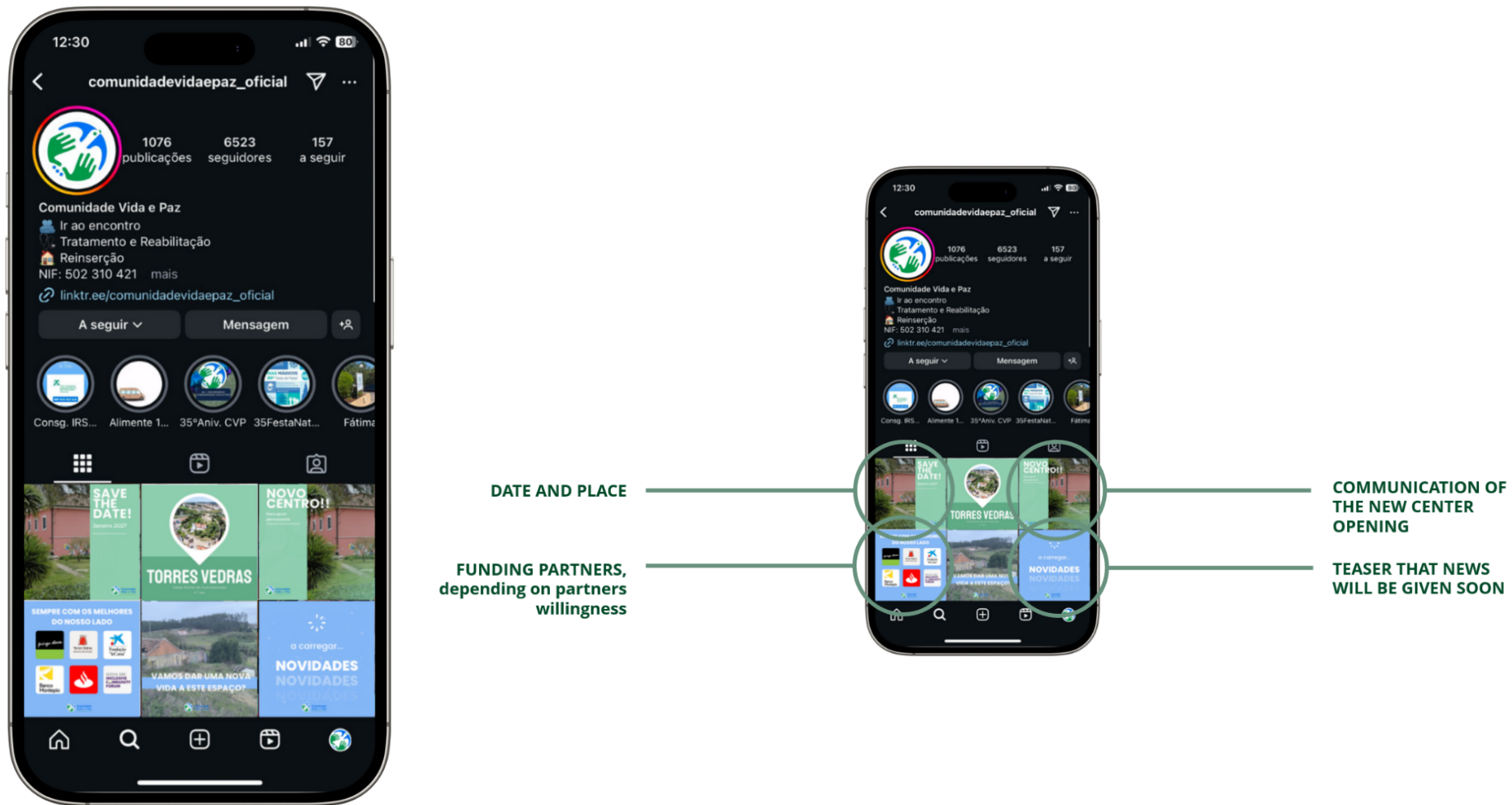
Stakeholders might be evaluated regarding their interest on the company and the power they have over the company; the stakeholder relationships' should be evaluated to manage closely as well as keep satisfied, informed and monitored



Source: solitaireconsulting

Appendix 89: Social media Layout for the announcement of the new center

A regular communication should be held to guarantee the community engagement in the creation of CAPDM



Appendix 90: income tax contribution donation promotion campaign

The campaign should say specifically that the donation is to help the implementation of the new center, and should have meaningful quotes that call out for attention as well as a practical illustration on how it is done

**FAÇA A CONSIGNAÇÃO E
DOE GRÁTIS 0,5% DO IRS À
COMUNIDADE VIDA E PAZ**



**PARA APOIAR A CONSTRUÇÃO DE
UM CENTRO INOVADOR**



**VAMOS JUNTOS DAR FORMA
A UM LUGAR QUE ACOLHE,
CAPACITA E TRANSFORMA**



**CADA DOAÇÃO É UM TIJOLO
DE ESPERANÇA PARA QUEM
MAIS PRECISA**



COMO FAZER A CONSIGNAÇÃO DO IRS PARA A ?

Anexos Rostro

11 Consignação de 0,5% do IRS / Consignação do Benefício Suportado

Entidades Beneficiárias

1101 ☐ Instituições religiosas (art.º 32.º, n.º 4, da Lei n.º 16/2001, de 22 de junho)

1101 ☒ Instituições particulares de solidariedade social ou pessoa (art.º 32.º, n.º 6, da Lei n.º 16/2001, de 22 de junho)

1102 ☐ Pessoas coletivas de utilidade pública de fins ambientais (art.º 35/98, de 18 de julho)

1103 ☐ Instituições culturais com estatuto de utilidade pública (art.º 36/98, de 18 de julho)

NIF

☒ IRS ☐ IVA

Appendix 91: Sensitivity analysis on OPEX by varying inflation rate utilized

Unexpected spikes in inflation rate may strain CVPaz's budget regarding OPEX

CPI Inflation Rate from 2027 onwards						
2%	3%	4%	5%	6%	7%	8%
1 328 402 €	1 337 297 €	1 346 454 €	1 355 880 €	1 365 579 €	1 375 557 €	1 385 818 €

Appendix 92: Sensitivity analysis on equipment acquisition costs by varying the inflation rate

Unexpected spikes in inflation rate may strain CVPaz's budget regarding equipment acquisition costs

CPI Inflation Rate 2026						
2%	3%	4%	5%	6%	7%	8%
104 199 €	105 220 €	106 242 €	107 263 €	108 285 €	109 306 €	110 328 €

Appendix 93: Sensitivity analysis on total OPEX in 2027 by varying wage growth rate

Unexpected changes in the wage growth rate have a large impact on CAPDM OPEX in 2027 due to the large weight of personnel expenses on the cost structure

Minimum Wage from 2026 onwards						
2%	3%	4%	5%	6%	7%	8%
1 091 350 €	1 107 913 €	1 124 638 €	1 141 523 €	1 158 571 €	1 175 780 €	1 193 151 €

Appendix 94: Sensitivity analysis on personnel costs by varying the number of employees

Unexpected changes in staff allocation have a large impact on CAPDM OPEX due to the large weight of personnel expenses on the cost structure

	947 508,33 €	Number of Direct Action Assistants					
		20	21	22	23	24	25
Number of Nurses	1	1 044 718 €	1 060 920 €	1 077 121 €	1 093 323 €	1 109 524 €	1 125 726 €
	2	1 076 300 €	1 092 502 €	1 108 704 €	1 124 905 €	1 141 107 €	1 157 308 €
	3	1 107 883 €	1 124 085 €	1 140 286 €	1 156 488 €	1 172 689 €	1 188 891 €
	4	1 139 465 €	1 155 667 €	1 171 869 €	1 188 070 €	1 204 272 €	1 220 473 €
	5	1 171 048 €	1 187 250 €	1 203 451 €	1 219 653 €	1 235 854 €	1 252 056 €

Appendix 95: Sensitivity analysis on equipment acquisition costs by varying the number of ergonomic beds

Unexpected changes in the number of adjustable beds required increases the initial cost of equipment acquisition

Number of adjustable beds						
1	2	3	4	5	6	7
104 199 €	104 635 €	105 071 €	105 507 €	105 943 €	106 379 €	106 815 €

Appendix 96: Risk Management Matrix

Risk management matrix was elaborated to classify different risks

RISK LEVEL: EXTREME HIGH MEDIUM LOW						
LIKELIHOOD	ALMOST CERTAIN					
	LIKELY			Insufficient ISS Funding Updates		
	POSSIBLE			- Rising inflation rate - Dependency on specific partners	- Quality concerns - ISS inflexibility - Rising wage growth	Rising CAPEX requirements
	UNLIKELY		Rising maintenance requirements	- Compliance failures - Service interruptions and infrastructure failures - Unmotivated and less qualified staff	- Community relations deterioration - Overreliance on grant funding - Unanticipated users' conditions deterioration	
	RARE				Lack of partner engagement	Delayed ISS payments
		INSIGNIFICANT	MINOR	MODERATE	MAJOR	CRITICAL
CONSEQUENCE						

LIKELIHOOD	DESCRIPTION	PROBABILITY
ALMOST CERTAIN	Expected to occur in most circumstances	95-100%
LIKELY	Will probably occur	70-94%
POSSIBLE	Might occur at some time	30-69%
UNLIKELY	Could occur at some time	5-29%
RARE	May occur only in exceptional circumstances	0-4%
RISK LEVEL	RISK TREATMENT GUIDELINES	
EXTREME	Immediate action required to actively manage risk and limit exposure	
HIGH	Need to assess the extent to which risk should be treated – monitor to ensure risk does not adversely change over time	
MEDIUM	Need to regularly monitor to ensure effective management of risk exposure and minimization of disruptions	
LOW	Routine procedures and appropriate internal controls should be conducted	

Appendix 97: Sustainable Development Goals that CAPDM will impact

4 SDGs are promoted with CAPDM construction



Source: United Nations

Appendix 98: 7-S Framework

The 7-S Framework explains how CAPDM integrates seamlessly in CVPaz's operations

Strategy	Refers to the actions an organization takes to achieve its goals and gain a competitive advantage. In the case of CAPDM, the strategy addresses a significant social need by providing a unique care model for individuals who completed rehabilitation but cannot reintegrate into society independently. This approach aligns with CVPaz's mission of serving vulnerable populations.
Structure	Refers to how an organization is arranged, including its hierarchy, roles, responsibilities, and communication systems. CAPDM is integrated into CVPaz's broader organizational framework, complementing existing services without overlapping. It operates under the Direct Intervention branch as an autonomous entity.
Systems	Refers to the processes, procedures, and workflows that ensure the organization operates efficiently. CAPDM builds on CVPaz's existing communication and reporting systems while developing internal systems tailored to its residential care, clinical services, and daily activity needs, ensuring comprehensive and efficient care.
Style	Refers to the culture, values, and behaviors within an organization. CAPDM adopts CVPaz's culture of community, solidarity, and support. The center fosters a nurturing environment for users, with a focus on empathy, individualized care, and enhancing user autonomy and social reintegration.
Staff	Refers to the people within the organization, their roles, and the skills they bring. The staff at CAPDM must have specialized skills in clinical care, rehabilitation, and social services. They work with vulnerable users and embody the culture of compassion and collaboration, working in coordination with other centers within CVPaz.
Skills	Refers to the individual and institutional capabilities needed to achieve organizational objectives. CAPDM staff require expertise in clinical and rehabilitation care, as well as a commitment to supporting user autonomy. The center also benefits from CVPaz's established knowledge and operational efficiencies in working with vulnerable populations.
Shared Values	Refers to the core principles and goals that guide the organization's actions and decisions. CAPDM is aligned with CVPaz's shared values of inclusion, dignity, and autonomy. By filling a critical service gap, CAPDM reinforces CVPaz's mission to support vulnerable individuals and foster social inclusion.

Source: McKinsey 2008