



ANNUAL REPORT 2024

**Invest for  
the *future***

[investforchildren.org](https://investforchildren.org)  
[downtv.org](https://downtv.org)

INVEST FOR  
CHILDREN



i4c is  
audited by:

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# INVEST FOR CHILDREN

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# Invest for the *future*

## PRESENTATION

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*Understanding diversity  
and working towards  
integration*

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**INVEST FOR CHILDREN (i4c)** is a non-profit international organization committed to helping differently-abled people and under-privileged children achieve a better quality of life.

i4c works directly with individuals and their families, as well as in collaboration with different Foundations related to health and research, employment, education and sport.

Invest for children applies **Venture Philanthropy**, helping other foundations find recurring revenues.

## What is Venture Philanthropy?

Venture Philanthropy (or Risk Philanthropy) is a field of philanthropy where the models of Risk Capital are applied to foundations and non-profit organizations.

## Mission statement

The mission of Invest for children is to help differently-abled people and under-privileged children achieve a better quality of life. i4c works directly with individuals and their families, as well as in collaboration with different Foundations related to health and research, employment, education and sport.

## Direction Structure

**Carlo Umberto C. Bonomi**

President

**Ignacio López Balcells**

Secretary

**Alejandro Vives Roura**

Trustee

## Team and Organization Structure

**Urbano Gropello**

Director

**Maria Vicente**

Communication and Marketing Director /  
Down TV Manager

## Objectives and purpose

**We want a society that integrates diversity.**

The objective of i4c is to support the social integration of differently-abled people, especially children and youth.

• **i4c promotes and offers programmes to achieve social and work placement inclusion of differently-abled people, including:**

- » Educational programmes for differently-abled children and youth.
- » Programmes to create employment for differently-abled individuals.
- » Programmes to promote culture, leisure and sport activities.
- » i4c provides prizes and scholarships to promote educational integration and work placement inclusion.

• **i4c supports and collaborates with other foundations that share the same purpose:**

- » i4c uses communication campaigns to help grow the activities and work of smaller foundations.
- » i4c provides organizational advice.
- » i4c promotes conferences, seminars and panels related to the foundation's purpose.
- » i4c publishes reports related to the foundation's purpose.
- » Investment in earmarked director funds for pediatric research.

• **i4c promotes social awareness campaigns related to the foundation's purpose.**

i4c promotes any activities that help achieve and fulfill the foundation's purpose.

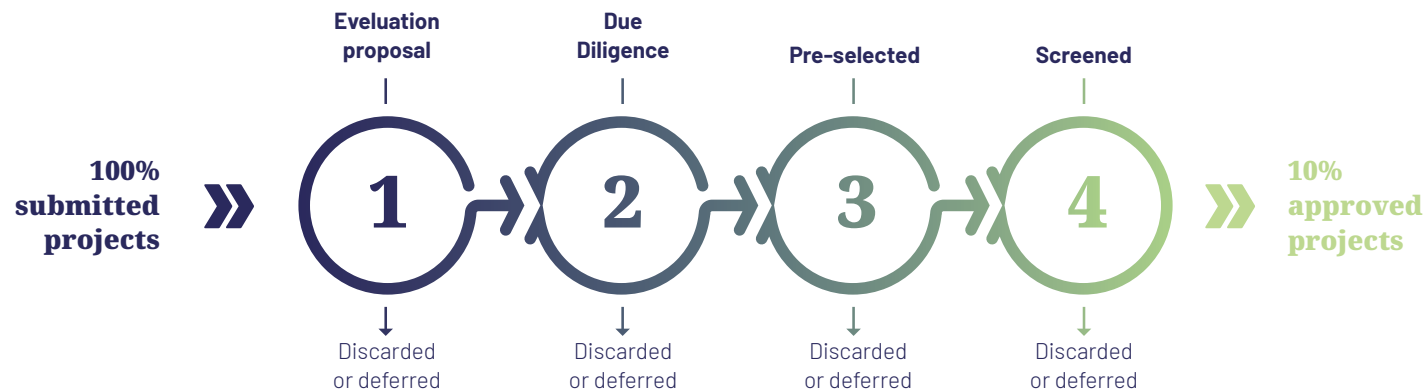
Member of:  **ASOCIACIÓN ESPAÑOLA DE FUNDACIONES**

Audited by: 

# Invest for the *future*

## HOW WE WORK

### Methodology and analysis



### Invest for children value chain

#### Phase 1 » Search for and evaluation of foundation projects

**Our main focus is on people with intellectual disabilities.**

We carry out a proactive search, using the latest available information, for charities supporting people using best practices.

Each organisation must pass a rigorous selection process and due diligence to ensure that its work and mission meet Invest for children's criteria.

#### Phase 2 » Close collaboration and creation of an investment agreement

**We commit to selected charities by establishing a close partnership.**

We formalise the investment agreements.

We measure and monitor impact.

#### Phase 3 » Working together for the growth and development of the foundation

**Invest for children commits to the foundation in order to implement its growth and development.**

Follow-up meetings are held quarterly to track the progress of each organisation and an annual appraisal is also carried out.

#### Phase 4 » Increased social value and finalising the agreement

**There is a clear initial agreement on strategy, objectives and an exit plan.**

Invest for children acts as an advisor, bringing foundations together in order to achieve social impact that continues beyond our social investment.

### Projects



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*Our main objective is to support people with intellectual disabilities in order to achieve a better quality of life*

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# Invest for the *future*

## PROJECTS

### Employment

Employment is the most important element of social integration, even for people with disabilities. Employment improves the autonomy and independence of individuals with intellectual disabilities. Therefore, Invest for children is committed to this sector by making entrepreneurs aware of the benefits of hiring people with disabilities.”

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*Employment improves the autonomy and independence of people with intellectual disabilities*

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## Collaboration with Aura Foundation

Since 2012, Invest for children has been committed to work placement inclusion of people with intellectual disabilities through the Aura Foundation project.

**Aura Foundation** was established in October 1989. It is a non-profit organization, initially established as an association and since 2004 as a foundation. It has been the first Supported Employment programme in Spain, pioneering the implementation and development of this methodology.

The foundational purpose of Aura Foundation is to provide the necessary resources to individuals with Down syndrome and other intellectual disabilities, enabling them to receive appropriate training to be included both in the workforce and in society, offering the opportunity to perform real work in a regular company and to adapt appropriately to the work environment. Invest for children financially supports them to carry out this work with the aim of increasing the number of beneficiaries of this foundation.

Aura Foundation has decided to expand its vocational training and its offer of online training courses so that participants can acquire learning with the maximum possible autonomy, with continuous support from the trainer who provides the necessary tools, and with continuous interaction with their peer group, which facilitates the teaching-learning process.

Aura Foundation offers different programmes for the work placement inclusion of people with intellectual disabilities:

- **Aura Inicial:** This is a program that precedes vocational training and complements school education or the completion of Vocational Training Programs for Employment Integration (PFIS, by its initials in Spanish). It works in groups of 2 to 4 people, ensuring that there is maximum affinity among partici-



pants in terms of their interests, abilities, and skills, and matching them according to age. The goal is for the participants to acquire learning with the maximum possible autonomy, with continuous support from the trainer who provides the necessary tools, and with ongoing interaction with their peers, which facilitates the teaching-learning process. This program focuses on different essential areas for the stage of maturity that participants are experiencing and is suitable for increasing their autonomy.

- **Continuous Training:** This is a space offered to users who participate in Aura Foundation as an essential complement to labor integration. Today, continuous training is considered both a right and a duty for all citizens to seek to improve their skills throughout their lives. In the case of adults with cognitive difficulties, continuous training is essential for maintaining acquired competencies and acquiring new knowledge. This enables them, alongside normalized employment,

to be active, participative, and responsible citizens.

- **Supported Living Programme:** This programme focuses on providing the opportunity for individuals to live in a normalized environment with university students, learning to live and take on responsibilities that come with sharing a home with others. Personal supports and close monitoring by a team of professionals are offered to help the individual manage activities of daily living in their home and society, ensuring well-being and safety conditions.



• **The Club:** A space where participants of Aura Foundation can discuss and advocate for their rights. It is a self-managed group that represents the voice, values, breaking the silence, and one of the beginnings of equality for people with disabilities. Self-representation and mutual assistance among peers, following the Canadian model of "Self-advocacy" from the early PEOPLE FIRST groups, imply that members of THE CLUB act as representatives of all participants of Aura Foundation advocating for their rights and assisting their peers. The self-advocacy movement regarding people with disabilities, in basic terms, consists of being able to speak for oneself.

• **Research:** The Neuropsychology programme was established in 2006 in response to the need to study and longitudinally monitor the neuropsychological characteristics of Aura Foundation participants. The Neuropsychological Monitoring Screening (SAS-NPS) tool is used to collect information on cognitive, behavioral, and emotional indicators, enabling precise prevention and detection of changes that may occur. Additionally, cognitive stimulation programmes have been implemented for years with the aim of maintaining and/or enhancing participants' abilities.

For the past five years, Aura Foundation has been coordinating a multicenter study with Ramon Llull University (Blanquerna), involving 23 Spanish institutions and 2 Ibero-American institutions. These institutions are also using the Neuropsychological Monitoring Screening (SAS-NPS). Currently, the initial descriptive results have been obtained from a sample of 200 individuals with Down syndrome. These results allow for comparison of cognitive evolution across three distinct age groups, with the primary goal of detecting early changes and signs of cognitive aging in individuals with Down syndrome and other intellectual disabilities.

In 2024, **181 companies** hired people with disabilities, and 438 individuals benefited from the services offered by Aura Foundation.



Saving Plans

Since 2007, Invest for children has been a steadfast sponsor of the Savings Plans of CaixaBank, intended for selected **beneficiaries among the outstanding participants of Aura Foundation**, in recognition of their dedication and work motivation. This commitment reflects Invest for children's conviction in the transformative potential of investing in labor integration and the well-being of young people with intellectual disabilities, thereby supporting the development of future generations with opportunities and continuous support.





# Invest for the *future*

## PROJECTS

### Health

Invest for children supports a variety of projects aimed at improving the quality of medical services and promoting research in the field of health.

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*Invest for children supports various projects that improve the quality of medical service and research*

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## SJD Pediatric Cancer Center Barcelona

[sjdhospitalbarcelona.org](http://sjdhospitalbarcelona.org)

**Invest for children, one of the main founding donors in the creation of the SJD Pediatric Cancer Center Barcelona, has shown an unwavering commitment to the fight against childhood cancer.**

Located in Barcelona, the SJD Pediatric Cancer Center is the **first specialized pediatric oncology center in Spain and the second in Europe**. Its significance lies in its ability to provide specialized and cutting-edge care to children and adolescents affected by this devastating disease.

The objectives of the SJD Pediatric Cancer Center Barcelona are ambitious and fundamental to its mission. Firstly, it aims to continuously increase the cure rate of childhood cancer by dedicating resources and efforts to research and the development of innovative treatments. Additionally, it focuses on finding effective solutions for types of cancer that still lack a cure, offering hope to patients facing challenging diagnoses.

In addition to treating the disease itself, the center is committed to addressing the physical and emotional sequelae that may persist in surviving children after treatment, ensuring comprehensive and personalized care that encompasses all the needs of the patient and their family.

A crucial aspect of the mission of the SJD Pediatric Cancer Center Barcelona is its commitment to equity in access to healthcare. It strives to be an open and accessible center for all, regardless of their economic situation, ensuring that no child is deprived



of receiving the treatment they need due to financial limitations.

The SJD Pediatric Cancer Center Barcelona is distinguished not only for its excellence in medical treatment but also for its holistic approach that encompasses emotional, social, and educational aspects. The center boasts a multidisciplinary team of highly trained professionals, including pediatric oncologists, specialized nurses, psychologists, social workers, and teachers, among others, who work closely together to provide comprehensive support to patients and their families.

In addition to its dedication to clinical care, the SJD Pediatric Cancer Center

actively engages in research in pediatric oncology. Through collaborations with academic institutions and internationally renowned research centers, the center drives scientific advancements that have the potential to significantly improve treatment outcomes and quality of life for pediatric cancer patients.

The work of the SJD Pediatric Cancer Center Barcelona also extends beyond Spanish borders. Through collaboration and training programmes, the center shares its expertise and knowledge with healthcare professionals worldwide, thereby contributing to the improvement of pediatric oncology care in countries where resources are limited.



## Collaboration with Elena Barraquer Foundation

**Invest for children has collaborated with Elena Barraquer Foundation, an organization dedicated to combating blindness caused by cataracts in disadvantaged regions.**

In many developing countries, blindness caused by cataracts is a preventable tragedy, as up to 80% of affected individuals could regain their sight with appropriate surgery. The Elena Barraquer Foundation works tirelessly by organizing medical-surgical expeditions to remote areas of the world where access to healthcare is limited or nonexistent, with the aim of performing cataract surgeries and restoring vision to those who have lost it. During these expeditions, the foundation focuses exclusively on cataract surgery, allowing them to maximize the impact of their interventions and provide transformative results for patients. Invest for Children's contribution to this noble cause reflects its commitment to improving the health and well-being of the most vulnerable communities.

**The Elena Barraquer Foundation has achieved an impressive feat by performing 6,460 surgeries and 15,618 consultations during the surgical expeditions carried out in 2024 across 15 countries.**



[fundacionelenabarraquer.com](https://fundacionelenabarraquer.com)





**In 2024, Invest for children began a collaboration with Institut Guttmann to improve communication between its patients and hospitals by modernising a mobile application specifically designed for them.**

The aim is to allow patients to access their clinical information in a transparent and simple way, just as they do with other mobile applications in their daily lives. This initiative not only seeks to facilitate access to medical data but also to strengthen the relationship between patients and the health-care team.

In the first phase of the project, the connection between the clinical history app and the patient record has been implemented. This means that users can now input their personal data through the mobile app, without the need to physically go to the hospital.

The next step is to integrate the app with the hospital information system. This involves establishing a smooth connection between the mobile app, the “patient folder” system, and the appointment management system at Institut Guttmann. The “patient folder” contains all relevant clinical information, from reports to diagnostic tests, while the appointment system manages appointments and treatments. This integration will enable more efficient two-way communication between the hospital and patients, thus improving the quality of care.

This collaboration, which will last for two years, will benefit over 30,000 patients registered at their hospitals, both in Badalona and at the Barcelona Clinic. Institut Guttmann is committed to continuing to innovate and improve the patient experience, and this initiative is just the beginning of a journey towards more patient-centred and technologically advanced healthcare.

The Institut Guttmann Foundation carries out its healthcare, scientific, and social activities at two



centres located in Badalona and in central Barcelona, where it provides treatment for individuals with neurological disabilities and focuses on the care, maintenance, and prevention of health and quality of life.

Its objective is to be a leading institution in Neuro-rehabilitation and Brain Health, generating knowledge and innovation in techniques and technologies specific to its scientific field in order to improve prevention and treatment outcomes for pathologies affecting the nervous system.



## Collaboration with Jaipur Foot (BMVSS)

**Invest for children has begun a collaboration with BMVSS Jaipur Foot, a non-profit organisation based in Jaipur, India.**

Founded in 1975 by D.R. Mehta, the foundation is dedicated to providing prosthetics, orthotics, and other mobility aids to individuals with physical disabilities, particularly those from disadvantaged backgrounds. The organisation is internationally renowned for its innovative prosthetic leg, known as the Jaipur Foot, which is low-cost and has transformed the lives of thousands of people by restoring their mobility and independence.

In addition to providing mobility devices, the foundation also offers rehabilitation and training, enabling beneficiaries to reintegrate effectively into society. Invest for children has made a contribution to BMVSS Jaipur Foot, which will be used for the manufacturing and distribution of these devices. Thanks to such donations, BMVSS Jaipur Foot is able to maintain its services free of charge or at a very low cost, ensuring that assistance reaches those who need it most, regardless of their financial circumstances.

This collaboration marks a significant step in Invest for children's mission to support initiatives that improve the quality of life for vulnerable populations. Through this joint effort, the aim is not only to restore mobility to those who have lost it, but also to offer them a real opportunity to reintegrate into society, the job market, and daily life with dignity and independence. The impact of this action is reflected in stories of personal triumph and in the possibility for many beneficiaries to resume activities that were once out of reach.

Invest for children's commitment to this cause reinforces its vision of a more inclusive world, where everyone has access to the tools needed to reach their full potential. The partnership with BMVSS Jaipur Foot demonstrates how cooperation between organisations can bring about real, lasting change in the lives of many. Through future initiatives and collaborations, Invest for children will continue to promote projects that encourage equal opportunities and access to essential resources for those most in need.



[jaipurfoot.org](http://jaipurfoot.org)



# Invest for the *future*

## PROJECTS

### Education

People with intellectual disabilities are capable of pursuing their studies normally. Invest for children seeks to promote higher education or vocational training for individuals with intellectual disabilities so that they are highly qualified and prepared for employment integration.

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*We promote the achievement of further education and vocational training*

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## Collaboration with El Terral

In 2024, a scholarship was awarded to a student from the El Terral programme, enabling her to pursue the third year of her Bachelor's Degree in Industrial Design Engineering and Product Development. This scholarship will allow the student to continue her university studies with financial support from Invest for children.

In addition, this year, Invest for children has decided to offer two additional scholarships to two other students from the same programme. Thanks to their excellent results in the PAU (university entrance exams), these students will be able to begin their degree studies in Law and Nursing, respectively.

El Terral is an activity centre in the Raval neighbourhood of Barcelona, promoted by Raval en acció, where programmes are designed to provide socio-educational support to young people and women – mostly immigrants – and offer resources that facilitate employment and social integration. To carry out these programmes, volunteering among students and professionals is encouraged.

The scholarships awarded by Invest for children represent an ongoing commitment to educational development and the empowerment of young people, underlining its dedication to equal opportunities and the strengthening of vulnerable communities.

Throughout 2024, Invest for children has continued its support for the El Terral Foundation in Barcelona by **covering the maintenance and operational costs of two mineral water dispensers** at their premises – a practice the organisation has upheld since 2012.



[terral.org](https://terral.org)





# Invest for the future

## PROJECTS

### Social inclusion

The social inclusion of people with intellectual disabilities is essential for building a truly egalitarian society. By ensuring their active participation in all aspects of community life, not only their individual well-being is promoted, but diversity is also enriched and an environment of mutual respect and acceptance is fostered.

“  
We promote the achievement of further education and vocational training  
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### Collaboration with Asociación Jatakendeya

Aware of the social discrimination and stigma faced by people with disabilities and mental illness in Togo, the Jatakendeya Association and Miséricorde sans Frontière decided to establish a psychosocial rehabilitation centre in 2014. The aim of this centre is to provide care for children, young people, and adults, offering them a better future.

The Village Espérance et Paix centre is located in a rural area of the Maritime Region of Togo, where road infrastructure is severely lacking. Therefore, having a reliable means of transport is crucial for the centre’s development and the successful execution of its activities.

Thanks to Invest for children’s contribution, a high-quality 4×4 pick-up truck has been purchased. Beyond being a source of excitement for all residents, it has become an essential tool for the daily operations of the project.



jatakendeya.org

### Collaboration with Fundación Conciencia

Invest for children has made a donation to Fundación Conciencia to acquire a van, which will serve multiple purposes: transporting children to activities and school, collecting in-kind donations, and enabling the social educator to visit families at their homes, among others.

Fundación Conciencia is a non-profit organisation that operates in the social sector, primarily focusing on supporting children who suffer from abuse, exploitation, assaults, rape, or sexual abuse.

At Fundación Conciencia, they work hand in hand with children’s families, social workers, private investigators, psychologists, lawyers, mediators, members of the police and security forces, public administration officials, and other non-profit organisations.



fundacionconciencia.org

## Collaboration with Ability Bhutan Society

**Invest for children has begun a new collaboration with the Ability Bhutan Society (ABS). The project aims to promote the social inclusion of children with disabilities, along with their families and caregivers, by providing access to essential services in health, education, livelihoods, and empowerment.** This target group was identified based on estimated disability prevalence across the three districts involved in the project. People with disabilities in these districts require inclusive development with the support of service providers, particularly in areas related to basic human rights such as healthcare, education, and livelihood opportunities.

For many reasons, children with disabilities often represent an additional burden for their families, which can increase the risk of poverty. Disability is understood as both a cause and a consequence of poverty.

The Ability Bhutan Society (ABS) is a public benefit organisation established to meet the special needs of people with moderate to severe disabilities, mainly children and their families. ABS was registered with the Civil Society Organisations Authority (CSOA) of Bhutan under registration number CSOA/PBO-15 on 10 November 2011.

Inspired by the vision of His Majesty Jigme Khesar Namgyel Wangchuck, King of Bhutan, for “a compassionate and just society”, ABS was inaugurated by Her Majesty Gyalt-suen Jetsun Pema Wangchuck, the Royal Patron of ABS, on 6 April 2012 as a project of the Kidu Foundation, an initiative of Their Majesties to support Royal Projects.

ABS's greatest strength today lies in the royal patronage of Her Majesty the Queen of Bhutan, who takes an active interest in ABS and in social service initiatives focused on the health and well-being of children with disabilities, including support for their parents and caregivers.



[absbhutan.org](http://absbhutan.org)

## Collaboration with Dream Nepal

**Dream Nepal is a non-governmental development organisation (NGDO) founded at the end of 2015 with the aim of establishing and maintaining several homes in Kathmandu, Nepal. These homes provide shelter, food, medical care, schooling, and psychosocial support to children who are forced to live in prison with their mothers, as they have no one else to care for them while their mothers serve their sentences. This initiative is known as the MalaHome Project.**

At the request of the mothers, Dream Nepal rescues these children from the harsh and precarious conditions of prison life, offering them the opportunity to grow up in an environment equal to that of children living in freedom. This allows them to develop under better conditions and increases their chances of securing a brighter future.

Since 2016 and until December 2024, Dream Nepal has opened three shelters, currently home to fifty-two children aged between five and seventeen. In addition, since 2019, the organisation has established a transition home for young women who, upon turning eighteen and leaving the MalaHome Project, move on to the Young Project. This home, supervised by Dream Nepal, is managed by the young women themselves. Through further education and small complementary jobs, they can gain access to the job market, ultimately achieving social and financial independence.

This year, 2024, the young women who completed their studies have left the project, fully prepared to embark on independent lives—professionally, financially, and socially. They have been succeeded in the project by three other young women who have reached adulthood.

Dream Nepal directly employs twenty local staff members who manage the homes and oversee health, nutrition, education, and psychosocial programmes. Additionally, Dream Nepal's projects have a significant impact on the local socio-economic fabric, as all food, schooling, and resources are sourced from local businesses and professionals.

The donation made by Invest for children in 2024 has been used to cover the food expenses of 18 children living in one of the shelters.



[dreamnepal.org](http://dreamnepal.org)

## Down TV

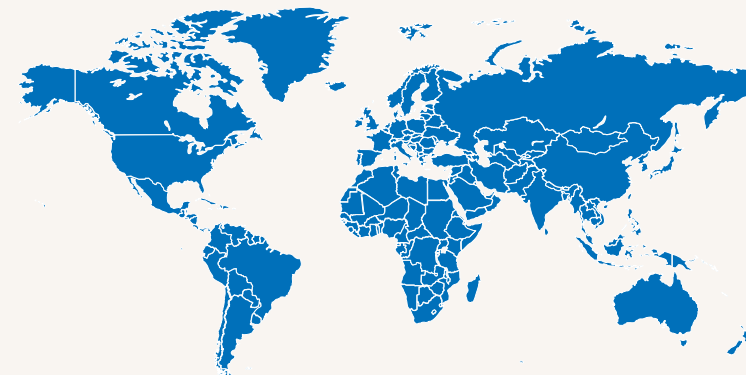
**Down TV (www.downtv.org)** is the **first video-sharing platform dedicated exclusively to Down syndrome**. Its focus is not only on the community of individuals with Down syndrome, who have the opportunity to share their own videos and perspectives of the world, but also on their families and professionals related to Trisomy 21, including healthcare personnel, educators, and entrepreneurs, among others.

All videos on Down TV are categorized by theme, allowing for a free service and attention to visually address the various questions that may arise about this genetic condition and the capabilities of individuals with Down syndrome. Since its creation in 2010, Down TV has accumulated over 4,000 videos on its website, providing a valuable source of information and support for the community.

In addition to its online platform, **Down TV** maintains an active presence on social media, including a Facebook page (<http://www.facebook.com/DownTV>) and a bilingual blog in Spanish and English, providing an additional space for interaction and the exchange of experiences among its users.

### Users by country

<b>Spain</b>	10 mil
<b>México</b>	10 mil
<b>United States</b>	8,4 mil
<b>Argentina</b>	4,2 mil
<b>Colombia</b>	4 mil
<b>Peru</b>	3,9 mil
<b>Chile</b>	3,4 mil
<b>Others</b>	11 mil
<b>TOTAL</b>	73 mil



Down TV has been providing an invaluable **online and free service** for the past 14 years to both foundations and families affected by Down syndrome. Down TV's primary mission is to gather a wide variety of videos related to this genetic condition, meticulously cataloged to facilitate access to all relevant information in one place.

In 2021, a complete overhaul of the website was carried out, migrating to the WordPress platform to keep up with technological demands and the needs of our users. The main objective of this change was to modernise the site, making it more intuitive and accessible.

Since then, the website has operated efficiently, offering versions in both Spanish and English, for desktop and mobile, in response to a growing English-speaking audience. Additionally, articles are published weekly in both languages, ensuring valuable and up-to-date content for our users.

By promoting awareness of Down syndrome, Down TV aims to break down stigmas and prejudices, promote inclusion and respect for people with this condition, and provide support and resources to families facing the challenges associated with Down syndrome. Ultimately, the purpose of Down TV is to **contribute to the creation of a more inclusive, empathetic, and compassionate society**, where all people, regardless of their differences, are valued and respected equally.





# Invest for the *future*

## PROJECTS

### Sport

The sports inclusion of people with intellectual disabilities is crucial to promote equal opportunities and holistic development. By facilitating their active participation in sports activities, not only their physical and emotional health is improved, but their self-esteem is also strengthened, and social integration is fostered. Furthermore, sports inclusion helps to break down barriers and stereotypes, promoting a culture of respect and diversity in the sports arena and beyond.

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*Promotion of sport for people with Down's Syndrome*

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### Collaboration with Mi Fundación Alex



[mifundacionalex.org](https://mifundacionalex.org)

**In 2024, Invest for children made a contribution to Mi Fundación Alex to support the creation of an adaptive sailing school.** This school will provide individuals with disabilities the opportunity to experience sailing, promoting inclusion and ensuring access to nautical activities for all. Through this collaboration, the aim is to create an accessible and specialised environment where participants can enjoy sailing while developing both physical and emotional skills, fostering integration and empowerment for individuals with special needs.

Additionally, this contribution also supports the promotion of the Kakapo Open Race, an international adaptive sailing regatta set to take place in Barcelona. This initiative is the result of a collaboration between Fundación Mi Alex, the Federació Catalana de Vela, and Fundació Barcelona Capital Nàutica. The event aims not only to attract sailors from around the world but also to raise public awareness of the importance of adaptive sailing, enhancing its visibility and promoting inclusive sports on an international scale.



## Collaboration with Fundación Tennis Barcelona

In 2024, Invest for children collaborated with Tennis Barcelona Foundation in its “Tennis with Value” programme. Through this initiative, the school offers weekly tennis lessons to children at risk of social exclusion in their own neighbourhoods, accompanied by healthy snacks.

Tennis Barcelona Foundation was established in 2019 with the goal of promoting the existing solidarity initiatives at RCTB-1899, although it began its activities in March 2021. The foundation’s mission is to foster social inclusion and improve the physical and emotional health of vulnerable individuals in Barcelona and its metropolitan area, using tennis and padel as tools for transformation. Its goal is to establish itself as a leader in the field of inclusive sports through the programmes and actions it develops.



## Collaboration with Genuine World Cup

Invest for children has been a sponsor of the Genuine World Cup 2024.

In Houston, from 1st to 3rd August 2024, an unprecedented sporting and social event took place: **the first-ever Genuine World Cup**. This tournament, which promotes inclusion and the belief that sport is for everyone, brought together 12 teams of players with intellectual disabilities from the United States, Mexico, Spain, and Portugal. What started as a dream in the small city of Tarragona, Spain—where they compete in a professional football league—has now become a reality that unites the world.

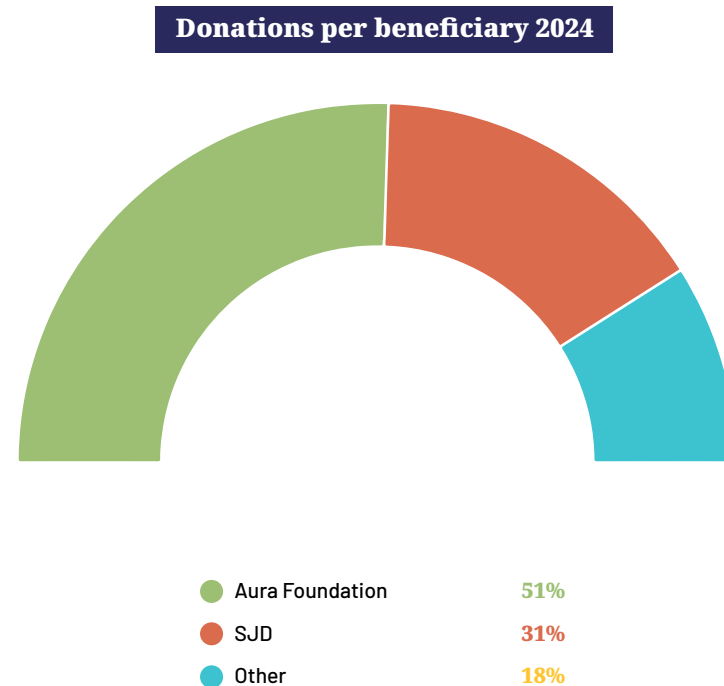
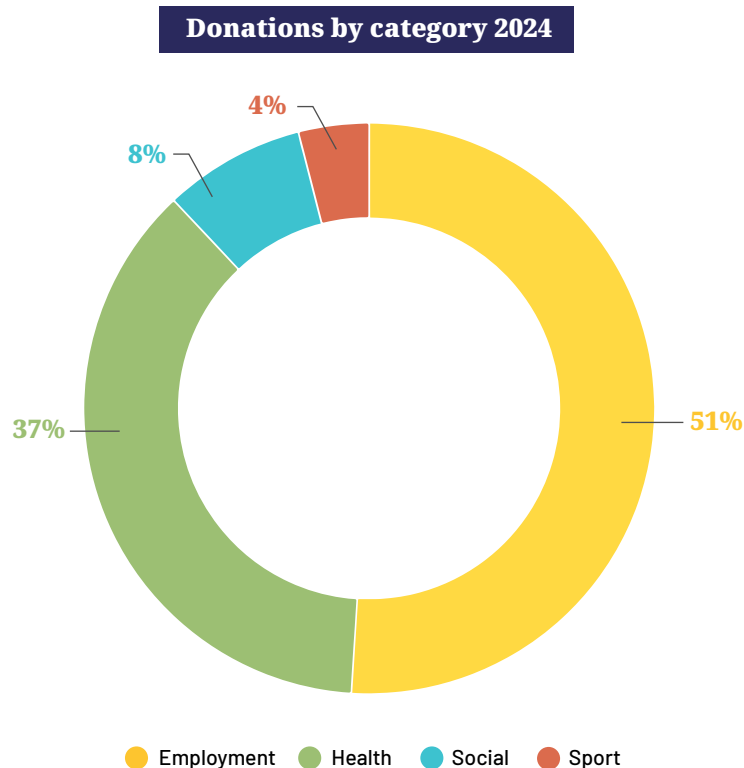
They dreamt big, imagining boys and girls from all over the world sharing their passion for football. Houston has made this dream take flight, with the group stage matches held at the Holloway Fields and the final played at the NRG Shell Stadium, home of Houston Dynamo FC. The event was more than just a competition; it was a celebration of diversity and unity, where athletes from different cultures connected through their shared love for the game.

The Genuine World Cup not only showcased the incredible talent of these athletes but also sent a powerful message about the importance of creating opportunities for everyone to shine.

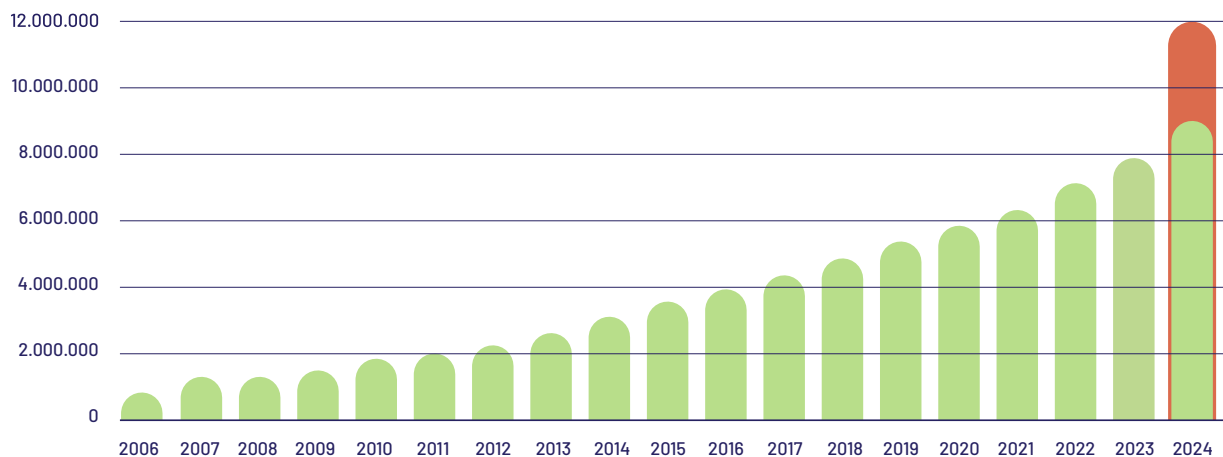


# Invest for the *future*

## DISTRIBUTION OF DONATIONS



Since 2006, *Invest for children* has donated over 9 million euros and has committed to donating an **additional 3 million euros**.



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Our main objective is to support people with intellectual disabilities in order to achieve a better quality of life

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# Invest for the *future*

## BALANCE SHEET

Asset	2024	2023	2022	2021	2020
Intangible fixed assets	-	-	-	1.072	2.143
Tangible fixed assets	818.325	850.401	881.545	898.518	917.346
Long-term financial investments	2.917.188	3.422.939	3.489.382	3.000.551	1.952.522
<b>Total non-current assets</b>	<b>3.735.513</b>	<b>4.273.341</b>	<b>4.370.927</b>	<b>3.900.142</b>	<b>2.872.012</b>
Inventory	722	721	878	878	1.419
Trade debtors	-	-	52.063	6.376	6.379
Cash and other liquid assets	125.413	86.500	63.707	724.665	36.101
<b>Total current</b>	<b>126.135</b>	<b>87.221</b>	<b>116.648</b>	<b>731.920</b>	<b>43.900</b>
<b>Total assets</b>	<b>3.861.649</b>	<b>4.360.563</b>	<b>4.487.576</b>	<b>4.632.062</b>	<b>2.915.912</b>

Liabilities	2024	2023	2022	2021	2020
Shareholders' equity					
Endowment fund	30.000	30.000	30.000	30.000	30.000
Reserves	(591)	(591)	(591,60)	(591)	(591)
Surpluses from previous years	263.510	315.781	951.410	550.885	590.939
Surplus for the year positive/(negative)	117.507	3.321	(635.628)	400.524	(40.053)
Adjustments for changes in value	2.723.534	3.229.285	3.295.728	2.806.898	1.748.200
<b>Total equity</b>	<b>3.133.960</b>	<b>3.577.797</b>	<b>3.640.919</b>	<b>3.787.716</b>	<b>2.328.494</b>

Long-term liabilities					
Amounts owed to credit institutions	283.498	329.807	375.063	419.291	412.559
Long-term payables to other entities	326.899	387.258	379.187	379.187	-
Non-current liabilities	610.397	717.065	754.250	798.478	412.559
Amounts owed to credit institutions	46.309	45.257	44.229	21.736	56.612
Trade and other payables					
Sundry accounts payable	2.876	2.963	4.071	24.131	106.968
Staff, remuneration payable	50.135	0	0	0	0
Other payables to public authorities	17.972	17.481	16.329	12.246	11.277
<b>Total current liabilities</b>	<b>117.292</b>	<b>65.700</b>	<b>92.407</b>	<b>45.867</b>	<b>174.858</b>
<b>Total equity and liabilities</b>	<b>3.861.649</b>	<b>4.360.562</b>	<b>4.487.576</b>	<b>4.632.062</b>	<b>2.915.912</b>

“

Audited by KPMG.  
100% private income.

”

Profit and loss accounts	2024	2023	2022	2021	2020
Income from activities					
(a) Sales and services provided	115.680	112.817	50.800	50.862	50.800
b) Other grants, donations and legacies included in the profit or loss for the year	1.121.620	855.240	255.992	343.728	676.676
Grants and subsidies	(535.361)	(544.353)	(571.212)	569.183	(531.562)
Procurements	-	(233)	-	540	-
Personnel expenses	(258.614)	(202.410)	(213.928)	142.625	(152.176)
Other operating expenses	(285.591)	(176.599)	(162.527)	123.734	(63.294)
Depreciation of fixed assets	(32.076)	(31.963)	(32.039)	29.214	(9.012)
<b>Operating result</b>	<b>125.658,00</b>	<b>12.501</b>	<b>672.915</b>	<b>470.708</b>	<b>(28.570)</b>
Financial income	-	-	47.326	881.565	-
Financial expenses	(8.151)	(9.179)	(10.040)	10.332	(11.482)
<b>Financial result</b>	<b>(8.151)</b>	<b>(9.179)</b>	<b>37.287</b>	<b>871.232</b>	<b>(11.482)</b>
Profit before tax	117.507	3.321	(635.628)	400.524	(40.053)
Income tax	-	-	-	-	-
<b>Profit/(loss) for the year from continuing operations</b>	<b>117.507</b>	<b>3.321</b>	<b>(635.628)</b>	<b>400.524</b>	<b>(40.053)</b>

# Invest for the future

## AUDITOR'S REPORT

 **KPMG** Auditors, S.L.  
Torre Realia  
Plaça d'Europa, 41-43  
08908 L'Hospitalet de Llobregat  
(Barcelona)

### Informe de Auditoría de Cuentas Anuales Abreviadas emitido por un Auditor Independiente

Al Patronato de Invest for Children Fundación Privada por encargo del Patronato

#### Opinión

Hemos auditado las cuentas anuales abreviadas de Invest for Children Fundación Privada (la Fundación), que comprenden el balance abreviado a 31 de diciembre de 2024, la cuenta de pérdidas y ganancias abreviada, el estado abreviado de cambios en el patrimonio neto y la memoria abreviada correspondientes al ejercicio terminado en dicha fecha.

En nuestra opinión, las cuentas anuales abreviadas adjuntas expresan, en todos los aspectos significativos, la imagen fiel del patrimonio y de la situación financiera de la Fundación a 31 de diciembre de 2024, así como de sus resultados correspondientes al ejercicio terminado en dicha fecha, de conformidad con el marco normativo de información financiera que resulta de aplicación (que se identifica en la nota 2 de la memoria abreviada) y, en particular, con los principios y criterios contables contenidos en el mismo.

#### Fundamento de la opinión

Hemos llevado a cabo nuestra auditoría de conformidad con la normativa reguladora de la actividad de auditoría de cuentas vigente en España. Nuestras responsabilidades de acuerdo con dichas normas se describen más adelante en la sección Responsabilidades del auditor en relación con la auditoría de las cuentas anuales abreviadas de nuestro informe.

Somos independientes de la Fundación de conformidad con los requerimientos de ética, incluidos los de independencia, que son aplicables a nuestra auditoría de las cuentas anuales abreviadas en España, según lo exigido por la normativa reguladora de la actividad de auditoría de cuentas. En este sentido, no hemos prestado servicios distintos a los de la auditoría de cuentas ni han concurrido situaciones o circunstancias que, de acuerdo con lo establecido en la citada normativa reguladora, hayan afectado a la necesaria independencia de modo que se haya visto comprometida.

Consideramos que la evidencia de auditoría que hemos obtenido proporciona una base suficiente y adecuada para nuestra opinión.

#### Aspectos más relevantes de la auditoría

Los aspectos más relevantes de la auditoría son aquellos que, según nuestro juicio profesional, han sido considerados como los riesgos de incorrección material más significativos en nuestra auditoría de las cuentas anuales abreviadas del periodo actual. Estos riesgos han sido tratados en el contexto de nuestra auditoría de las cuentas anuales abreviadas en su conjunto, y en la formación de nuestra opinión sobre éstas, y no expresamos una opinión por separado sobre esos riesgos.

#### Reconocimientos de ayudas concedidas (véase nota 17 b 2i)

La Fundación reconoce los gastos por ayudas concedidas en el momento en que se otorgan, previa aprobación por parte del Patronato. La determinación del reconocimiento de las "Ayudas concedidas" es un área de significatividad por lo que se ha considerado un aspecto relevante de la auditoría.

Nuestros principales procedimientos de auditoría han comprendido, entre otros, el entendimiento del proceso de otorgamiento de ayudas y, para una muestra de ayudas concedidas, hemos comprobado la correcta imputación temporal del gasto en el periodo apropiado, así como los correspondientes justificantes de pago. Adicionalmente, hemos evaluado si la información revelada en las cuentas anuales abreviadas cumple con los requerimientos del marco normativo de información financiera aplicable a la fundación.

#### Responsabilidad de los miembros del patronato en relación con las cuentas anuales abreviadas

Los miembros del patronato son responsables de formular las cuentas anuales abreviadas adjuntas, de forma que expresen la imagen fiel del patrimonio, de la situación financiera y de los resultados de la Fundación, de conformidad con el marco normativo de información financiera aplicable a la entidad en España, y del control interno que consideren necesario para permitir la preparación de cuentas anuales abreviadas libres de incorrección material, debida a fraude o error.

En la preparación de las cuentas anuales abreviadas, los miembros del patronato son responsables de la valoración de la capacidad de la Fundación para continuar como empresa en funcionamiento, revelando, según corresponda, las cuestiones relacionadas con la empresa en funcionamiento y utilizando el principio contable de empresa en funcionamiento excepto si los miembros del patronato tienen intención de liquidar la Fundación o de cesar sus operaciones, o bien no exista otra alternativa realista.

#### Responsabilidades del auditor en relación con la auditoría de las cuentas anuales abreviadas

Nuestros objetivos son obtener una seguridad razonable de que las cuentas anuales abreviadas en su conjunto están libres de incorrección material, debida a fraude o error, y emitir un informe de auditoría que contiene nuestra opinión. Seguridad razonable es un alto grado de seguridad pero no garantiza que una auditoría realizada de conformidad con la normativa reguladora de la actividad de auditoría de cuentas vigente en España siempre detecte una incorrección material cuando existe. Las incorrecciones pueden deberse a fraude o error y se consideran materiales si, individualmente o de forma agregada, puede preverse razonablemente que influyan en las decisiones económicas que los usuarios toman basándose en las cuentas anuales abreviadas.

Como parte de una auditoría de conformidad con la normativa reguladora de la actividad de auditoría de cuentas vigente en España, aplicamos nuestro juicio profesional y mantenemos una actitud de escepticismo profesional durante toda la auditoría. También:

- Identificamos y valoramos los riesgos de incorrección material en las cuentas anuales abreviadas, debida a fraude o error, diseñamos y aplicamos procedimientos de auditoría para responder a dichos riesgos y obtenemos evidencia de auditoría suficiente y adecuada para proporcionar una base para nuestra opinión. El riesgo de no detectar una incorrección material debida a fraude es más elevado que en el caso de una incorrección material debida a error, ya que el fraude puede implicar colusión, falsificación, omisiones deliberadas, manifestaciones intencionadamente erróneas, o la elusión del control interno.
- Obtenemos conocimiento del control interno relevante para la auditoría con el fin de diseñar procedimientos de auditoría que sean adecuados en función de las circunstancias, y no con la finalidad de expresar una opinión sobre la eficacia del control interno de la entidad.
- Evaluamos si las políticas contables aplicadas son adecuadas y la razonabilidad de las estimaciones contables y la correspondiente información revelada por los miembros del patronato.
- Concluimos sobre si es adecuada la utilización, por los miembros del patronato, del principio contable de empresa en funcionamiento y, basándonos en la evidencia de auditoría obtenida, concluimos sobre si existe o no una incertidumbre material relacionada con hechos o con condiciones que pueden generar dudas significativas sobre la capacidad de la Fundación para continuar como empresa en funcionamiento. Si concluimos que existe una incertidumbre material, se requiere que llamemos la atención en nuestro informe de auditoría sobre la correspondiente información revelada en las cuentas anuales abreviadas o, si dichas revelaciones no son adecuadas, que expresemos una opinión modificada. Nuestras conclusiones se basan en la evidencia de auditoría obtenida hasta la fecha de nuestro informe de auditoría. Sin embargo, los hechos o condiciones futuros pueden ser la causa de que la Fundación deje de ser una empresa en funcionamiento.
- Evaluamos la presentación global, la estructura y el contenido de las cuentas anuales abreviadas, incluida la información revelada, y si las cuentas anuales abreviadas representan las transacciones y hechos subyacentes de un modo que logran expresar la imagen fiel.

Nos comunicamos con los miembros del patronato de la Fundación en relación con, entre otras cuestiones, el alcance y el momento de realización de la auditoría planificados y los hallazgos significativos de la auditoría, así como cualquier deficiencia significativa del control interno que identifiquemos en el transcurso de la auditoría.

Entre los riesgos significativos que han sido objeto de comunicación a los miembros del patronato de Invest for Children Fundación Privada, determinamos los que han sido de la mayor significatividad en la auditoría de las cuentas anuales abreviadas del periodo actual y que son, en consecuencia, los riesgos considerados más significativos.

Describimos esos riesgos en nuestro informe de auditoría salvo que las disposiciones legales o reglamentarias prohíban revelar públicamente la cuestión.

KPMG Auditores, S.L.  
Inscrito en el R.O.A.C. nº S0702



Bernat Lladós Pujol  
Inscrito en el R.O.A.C. nº 23124  
8 de julio de 2025

  
Col·legi de Censors Jurats de Comptes de Catalunya

KPMG Auditores, S.L.  
  
2025 Num. 2025/13851  
BARNAT LLADÓS PUJOL - 08/07/2025  
Firma del auditor de cuentas adjunto  
a la memoria de auditoría de cuentas  
adjunta a información



# INVEST FOR CHILDREN

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*the future***

[investforchildren.org](https://investforchildren.org)

[downtv.org](https://downtv.org)