



[Social Reporting Standard(SRS)]

of First Care Service Labor Cooperative (FCSLC)

in Pingtung County, TAIWAN



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Introduction



First Care Service Labor Cooperative (FCSLC) in Pingtung County, TAIWAN

“

On March 1, 2009, Ni Rong-Chun retired as the Social Director of the Pingtung County Government. The 33-year civil service career commented. “When I encountered the 88-disaster caused by Morak Typhoon, Wandan Town and Pingtung County the situation was severe, and the low-lying villages were flooded to at least the first storey of many homes” Ni said.

Many farmlands were either covered by thick sludge or driftwood. Good soil was lost; Fishing grounds burst their banks; fish and shrimp flowed around, chickens, ducks, geese, cattle, sheep, pigs, and other poultry and animals were left dead and injured.

After the flood receded, corpses were everywhere. Soaked furniture had to be collected and thrown away by truck, commissioned by the National Army. Ni Rong-Chun, a social worker, immediately jumped in as a relief volunteer.

Usually the rescue period for such a serious disaster is 3 months, followed by 3 years of post-disaster reconstruction work. Therefore, the Social Department of the Ministry of the Interior entrusted the Charity Federation of Pingtung County to take charge of the entire Post-disaster life reconstruction work of Wandan Town.



After the reconstruction team entered the stricken area, they immediately launched a survey of the victims’ needs. All the daily reports from the interviewers revealed that the victims did not need government subsidies but just wanted to have a job. This troubled Ni Rong-Chun, because Wandan Town is just an ordinary agricultural township. It even has no “characteristics” for the market.

How can it create any employment opportunities? “As I was distressed, I suddenly thought that there were more and more elderly people in Taiwan. We should be able to create a lot of job opportunities as long as we do elderly care services.” Ni said.

Therefore, on August 8, 2011, the second anniversary of Morak Typhoon, the "Limited Liability of First Care Service Labor Cooperative in Pingtung County" (FCSLC) was established. The coop entered the long-term care service industry in the year 2012 and has created 141 employment opportunities so far. 712 disabled elderly and people with physical and mental disabilities are taken care of.

Furthermore, Ni Rong-Chun decided to adopt the cooperative economic system from the beginning. Collaborated benefit sharing and excluding intermediate exploitation have become the core values of the FCSLC. He successfully increased the income of members and improved their family life.

Last year, six caregivers broke the salary record of one million NT\$/year. Most of the other members earned over 900 thousand, 800 thousand or 700 thousand of NT\$/year.

The performance completely reversed people's stereotypes of low-paid caregivers with no dignity. It was a great result!

”



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"We are together in friendship, mutual support and understanding" . 100 cooperative members of caregivers create a family atmosphere, convey happiness to each other and ensure every vulnerable family is cared for. We devote our time to making all elderly people feel the warmth of family. In the cooperative, each member is a boss and a buddy as well. Working together is the key value and success factor of the cooperative!



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After the Morak-Typhoon, the Wan-Dang District in Pingtung was devastated. It was in urgent need to meet the basic needs of every vulnerable family member. There must always be a remarkable social entrepreneur who is willing to initiate the process of social reconstruction. Manager Rong-Chun Ni has “bet” on almost all his belongings, created the cooperatives, screened out intermediate exploitations, and taught the members to help each other through cooperation. They not only create economic value, but also affirm self-dignity of decent works. This entrepreneurial passion spreads like a ripple over other organizations there.



Part A

summary

1.Vision and Mission

Vision

- 1.Life without a diaper, being bed-ridden, or restrained so they cannot harm themselves.
- 2.An "Economic Security Network" for all Employees
- 3.Cooperation for the elderly to live in a happy community

Mission

- 1.Creating well-paid jobs
- 2.Caring for the elderly in within their own family group.
- 3.Reducing the burden on family members
- 4.Profit sharing, realizing distribution justice
- 5.Loving each other and prospering within a community
- 6.Creating a Pingtung County of cooperation



1.1 Value Statement

Under the mission of mutual love and prosperity within a community FCLSC has gradually reached the common vision of “Cooperation for the elderly to live in a happy community” . Cooperative spirit of “One for All, All for One” is highlighted. All members will care for each other and share healthy and happy times when they get old. They will even be encouraged to live together to build a happy community.

FCLSC recognizes the eight value principles of the International Co-operative Alliance (ICA). Disadvantaged people are engaging in caring business, creating employment opportunities, focusing on mutual service, benefiting others and sharing well being, eliminating intermediate exploitation based on the value of self-help and mutual assistance. Every worker can get the appropriate rewards that he or she deserves.

The low-payment structure in Taiwan must end and instead help the economically disadvantaged to have the possibility of changing their fates. The problems of insufficient social care for the elderly should be solved. The paradise of mutual care can then become reality.



FCLSC will contribute continually to the long-term praxis by upholding three of the seventeen indicators in the " Sustainable Development Goals (SDGs) " of the United Nations: “Good Health and Well-being”, "Reduced Inequality" and “Decent Work and Economic Growth



1.2 Strategy

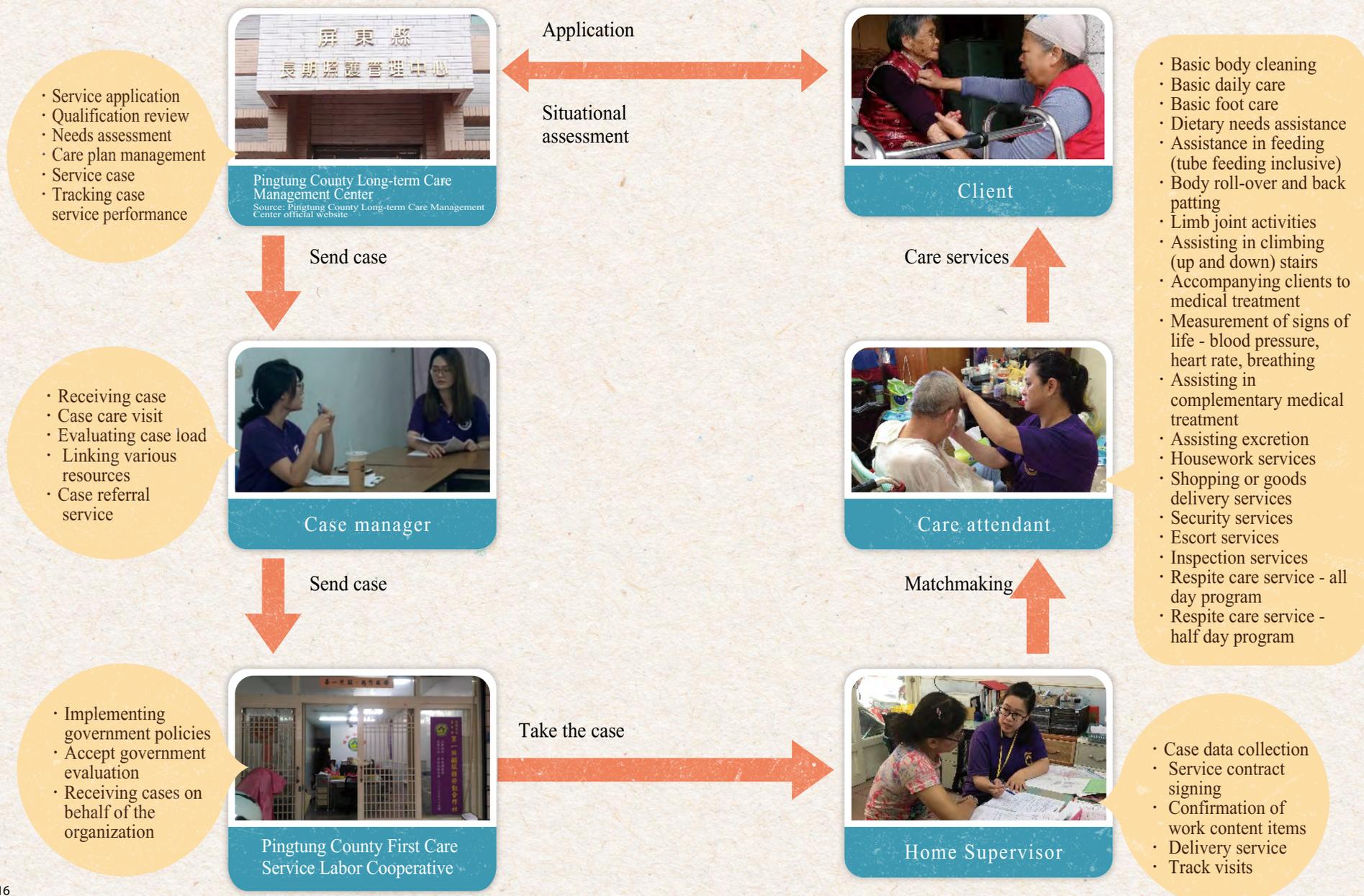
FCSLC focused on the value of cooperation, in response to the vicious circle of “weak people - less money” of the disadvantaged group. FCSLC has reversed the circle into the "people / money" axis: A. Cost and Value and B. Care and Empowerment. It represents four strategic categories and corresponding goals that make an impact, as shown on the right:



1. Effective health care methods that reduce cost;
2. More efficient and cost-saving model for human development;
3. Technik-effective care service models to enhance organizational value and benefits;
4. Organizational cultural value creates a win-win model for human development and personal salary. (For details, see Part B)

In addition, the social entrepreneurial spirit is another key factor for the success of FCSLC.

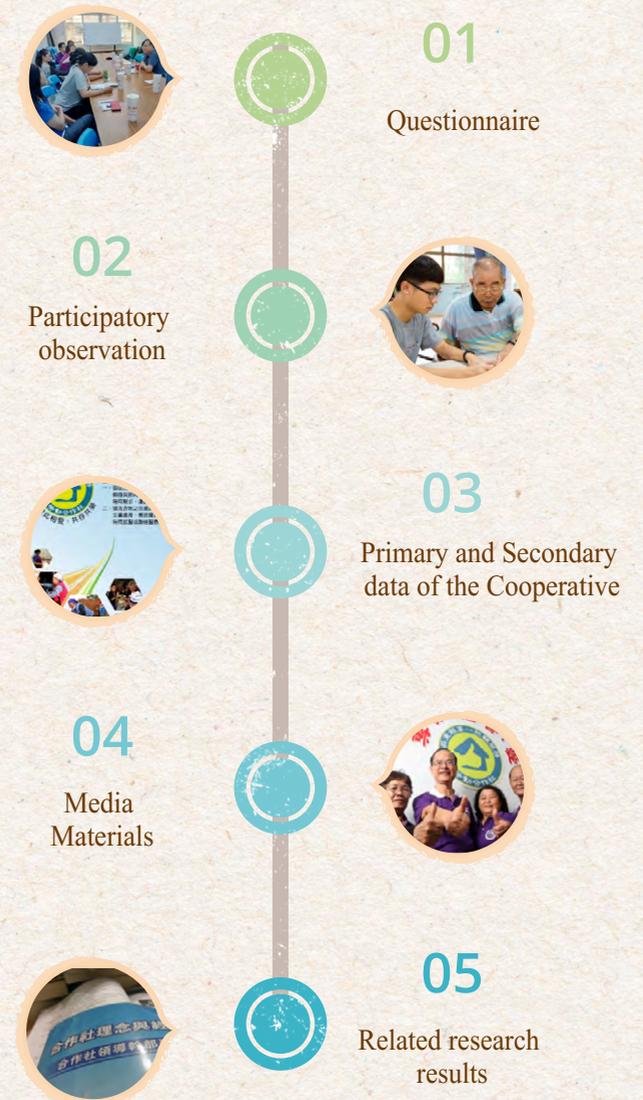
1.3 Service Model: Cooperative



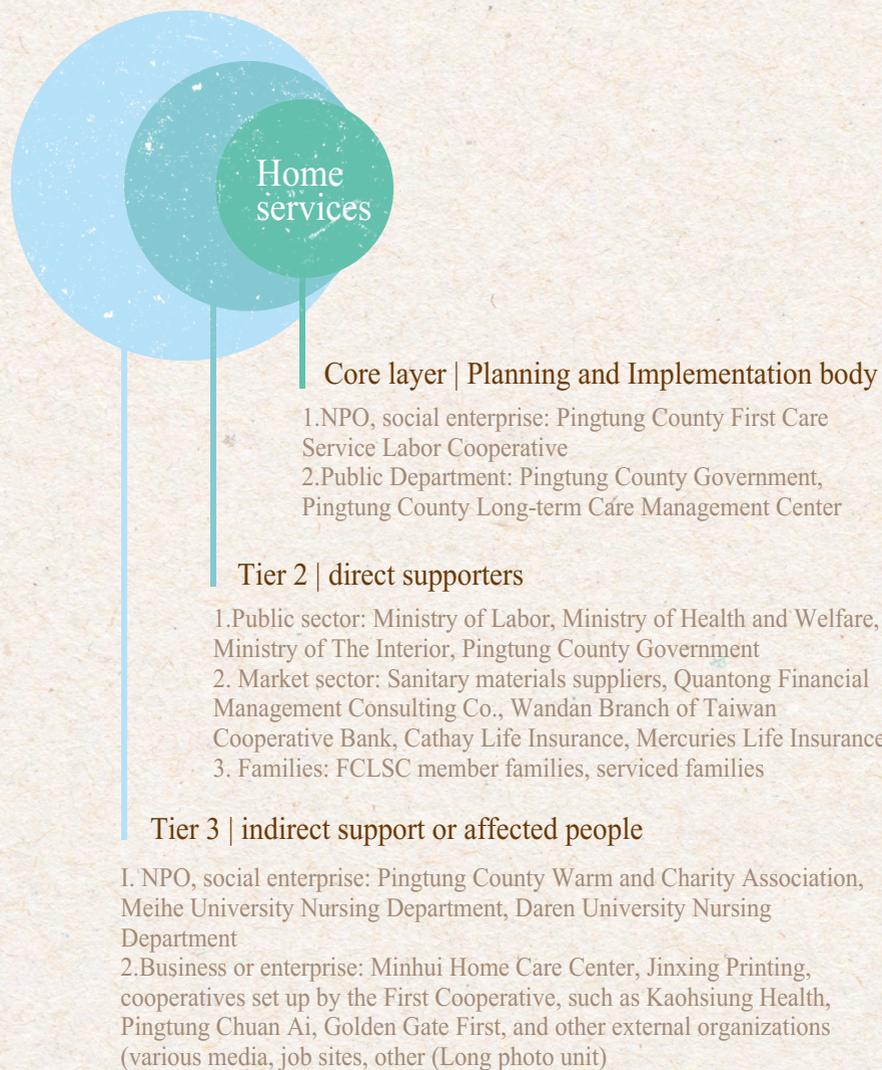
1.4 Information of Planning and financial activity

- 1 2018 Financial Report
- 2 Input of resources outside the financial reports
- 3 Financial expenditure flow
- 4 All activities during the planning period
- 5 Extra-budgetary services

1.5 Research methods



1.6 Scope



Reporting period

Reporting period: 2018
First time of publishing SRS,
No recorded changes in 2019.

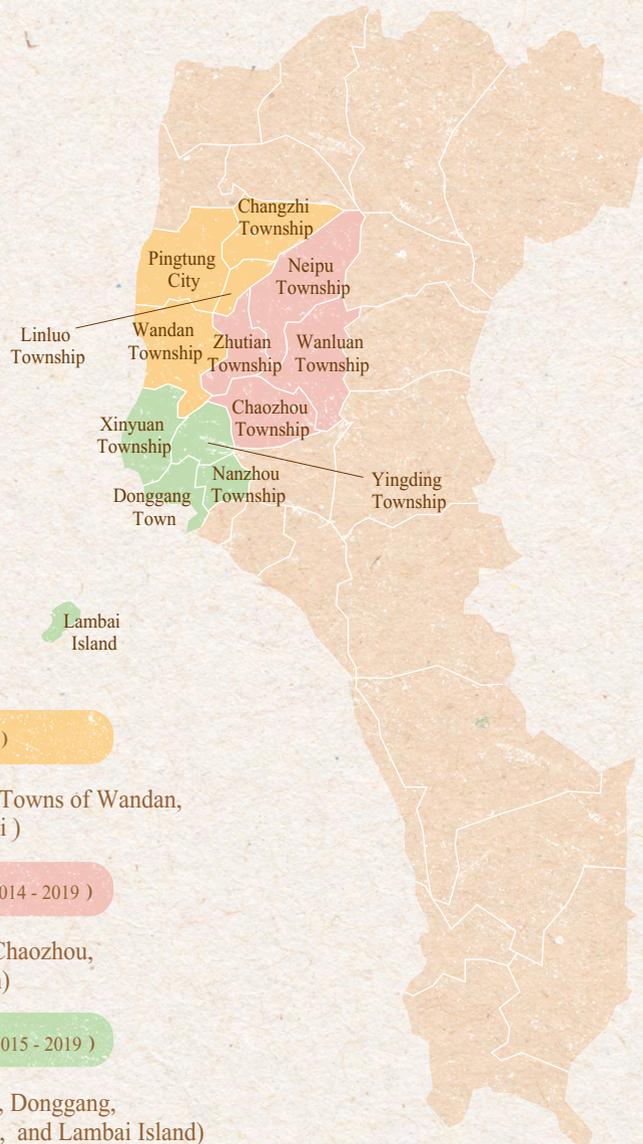
Application of SRS

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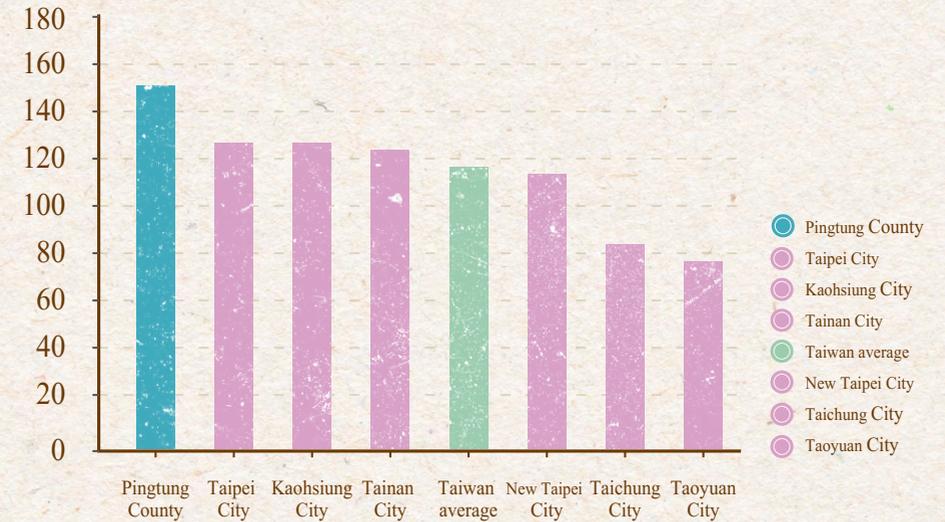
Expansion of service regions



Pingtung's weakness of population structure

index (of Pingtung County 2016) ranks fifth in Taiwan, which is one of the most affected cities by aging.

Aging index



Aging index formula: (Number of people over 65 years of age / population under 15 years of age) X 100

Source: Ministry of the Interior

Pingtung's weakness of economy development

The average annual income per household in Pingtung County is lower than Taiwan's average of about 300,000 yuan.

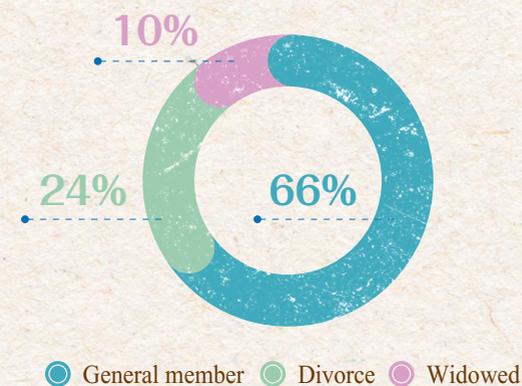
Average annual recurring income per household	Taiwan average	Pingtung County
2017	1,292,578	991,882
2018	1,310,447	1,014,083

(unit:NT)

Source: Local Statistics Promotion Center of the General Accounting Office of the Executive Yuan

Social attribute of female caregivers

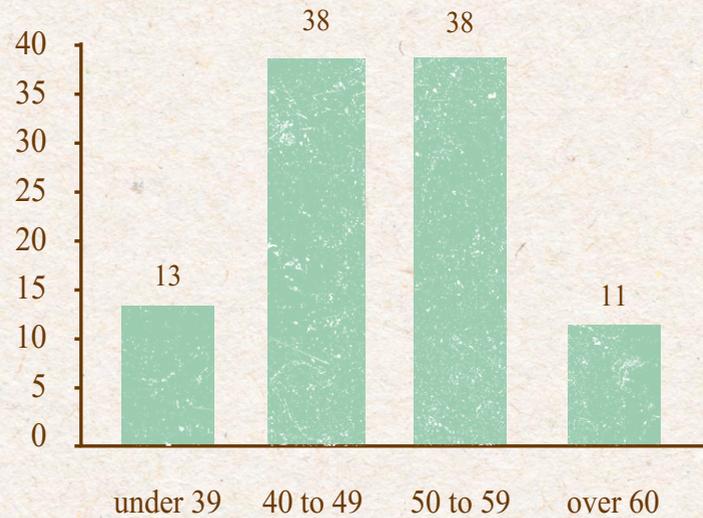
100 female members, 42 are single in which 30 are divorced, and 12 widowed, that is, 42% of them are more vulnerable.



Coop members will also become serviced cases, who apply for care services. The members know the cooperative better, therefore they are willing to let their families be cared for by the Cooperative. Trust and cooperation are the keys to success.

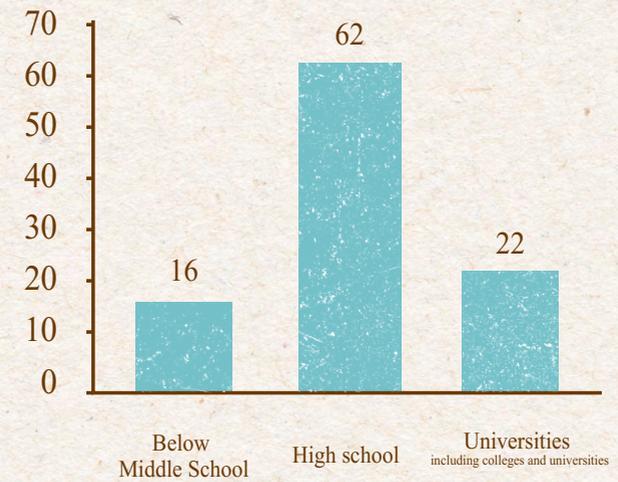
Basic information of the Caregivers

average age of caregivers is generally higher, and the educational level is lower. It is obvious that the majority of them are more disadvantaged in the labor market.



Caregiver age

Caregiver education conditions



Caregiver education

Organizational milestones

2011.June 24 Application to Pingtung County Government to set up FCSLC
2011.Aug. 08 Found "Life Reconstruction Service Center of Wandan Town " after Morak Typhoon
2011.Sept.15 Pingtung County Government issued registration certificate for FCSLC

2011



2012

2012. Jan. 05 Obtained tax invoice qualification as social enterprise
2012. Jan. 06 Registered in Cooperative Treasury Bank TAIWAN

2012 April 12 Awarded "2012 Pingtung County Home Service Award"
2012 May 15 Assigned the first caregiver to the first case - an old couple received home care services. Participated in the public evaluation of home care services for the first time in 2012 and awarded "Excellent".

2013

2013.April 01 Located head office in No. 90 Wanrong Street, Wandan Town



2014



2014 March 24, The service area was expanded to Neipu, Wanluan, Chaozhou, Zhutian and Xintuo. In addition to the original area of Pingtung, Wandan, Linluo, and Changzhi, a total of 9 administrative regions.

2015

Established the "Emergency Relief Fund", in 2015, which is deposited annually

2015.March. 01, The service area increased further to Donggang, Nanzhou, Xinyuan, Yingding, Ryukyu, of totally 13 administrative regions.

Organizational milestones



2016 Dec.31 Expanded the business by using "the crossover strategic alliance"



In 2017, Joined the Association of Pingtung County Charity Organizations for supporting "Collaborative Study Program", financing three senior high school students in NT \$ 10,000 each semester till his graduation from a college.

2016

2016 May 07 Established the first free "class of exam preparation", assisted members to obtain certificate of caregiver.

2017

In 2017 awarded "Excellent" by "home service appraisal " for the 6 consecutive years from 2012.

2018

2018 Aug. 01 Officially achieved "A-class " of long-term community integrated service unit



2019

2019 July 16 "Bandan Daytime Care Center" is officially unveiled



Project milestones



Part B

solution



2. Social Problems and Solutions



"The next day we went to Wandan and gathered in front of the temple next to the Hsinsin Elementary School. Villagers started to lead us away. This morning, I went to a family with two elderly people in their 80s to help with cleaning. Their daughter-in-law had broken her leg so she was unable to help. We followed their son to clean up a large amount of garbage in their house. " said a volunteer.

Source : Moor Chateau,
<https://hsiehmin.pixnet.net/blog/post/182692>



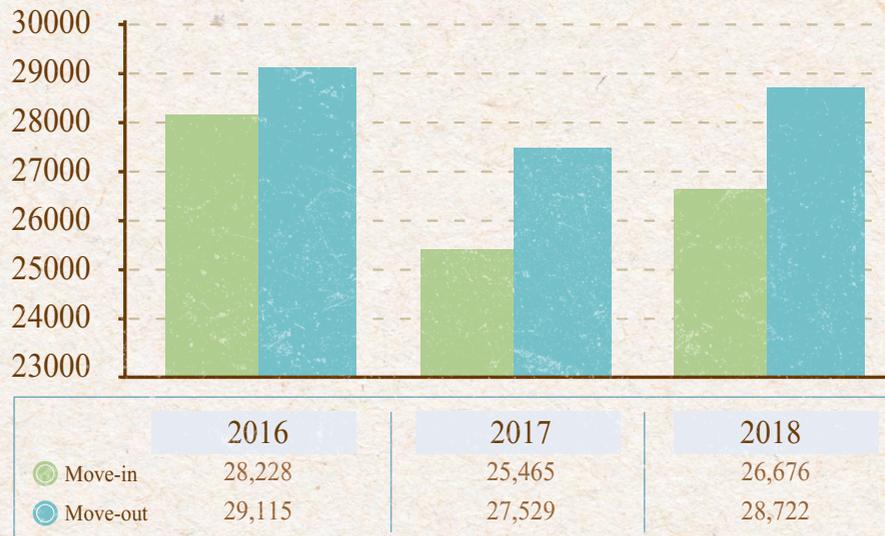
FCSLC saw the victims' needs in the reconstruction of the disaster area by providing dignified job opportunities. It strategically focused on the market of care of the elderly in the home to meet their social needs. Based on this, the two hundred years of social entrepreneurial wisdom, that of cooperatives to help reduce operating costs through mutual sharing and added value to manpower through service Together both find opportunities for innovation and job creation for high-payment, stability and reasonable working hours.

2.1 Social Problems:

Urban-rural gap accelerated aging



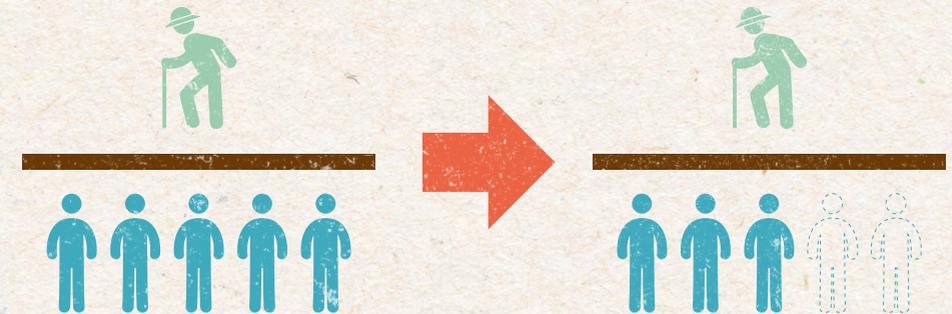
Pingtung County Household Registration Dynamics, Move-in and Move-out



Source: Civil Affairs Office, Pingtung County Government

Low Salary of Care Service Industry and Aging Society

Taiwan has entered an aged society since 2018. It is estimated to enter the super-aged society in 2026, The old age dependency ratio increase. (That is, the number of young adults caring for one elderly person will decrease from 5 to 3.) This reveals that healthy aging has become an serious issue which cannot be ignored.



AD (year)	2018(Aging society)	2026(Ultra-aging society)
Dependency ratio (senior population / young adult population × 100)	20.07	30.9
Number of young adults who bear each senior citizen	5	3

Source: Population Inquiry System of National Development Commission

2.2 Past solutions

Ten-year long-term care plan (1.0), covering the:

- (A) Elderly over 65
- (B) Mountain Aborigines, 55 to 64
- (C) People with physical and mental disabilities, aged 50 to 64
- (D) Elderly people who are disabled and live alone.

In the development of the long-term care system from policy 1.0 to 2.0, regional integration is a major feature. Because the FCSLC has excellent local operation performance, it plays a more important role in regional integration in 2.0 era.

1. Care service (Including home service, daytime care, family care service)
2. Home care
3. Community and home rehabilitation
4. Assistive equipment purchase, rental and residential accessibility improvement services
5. Catering service for the elderly
6. Respite service
7. Transportation service
8. Long-term care agency services

Ten-year long-term care plan (2.0), covering the

- (A) Disabled elderly over 65
- (B) 50-64 year old disabled people
- (C) Disabled Aborigines 55-64
- (D) Dementia sufferers over 50
- (E) People under 50 with a disability
- (F) The debilitated seniors (to prevent or reduce disability)

(The **scarlet letter** is a new service item on the road in January 2017)

1. Care service (Including home service, daytime care, family care service)
2. Home care
3. Community and home rehabilitation
4. Assistive equipment purchase, rental and residential accessibility improvement services
5. Catering service for the elderly
6. Respite service
7. Transportation service
8. Long-term care agency services
9. Community three-level integration service
10. Dementia care
11. Indigenous community integration
12. Small-scale multi-function
13. Caregiver Service Basement
14. Community preventive care
15. Prevent and delay disability
16. Extended discharge preparation
17. Connect with Home Medical

FCSLC, with the core value of social bottom-line, chose the cooperative management method as the solution, which is totally different from a for-profit company in

- value proposition,
- system design,
- operating model,
- and distribution principle.

	FCSLC	For-profit company
Regulation basement	Law of Coop	Law of company
Operating purpose	Member service	Profiting
Leader	Respected and capable	Wealthy and capable
Decision making	One vote of one member	Weighted by share
Operating basement	Spirit of Mutual help	Motivation of profit searching
Organizational purpose	Members' benefits	Shareholders' profits
Dividend payment	Dividends are restricted	Maximizing Dividends
Surplus distribution	Amortized by transaction amount/contribution	according to investment proportion
Public welfare	Setting up community chest	Not required of community chest

2.3 Total solution

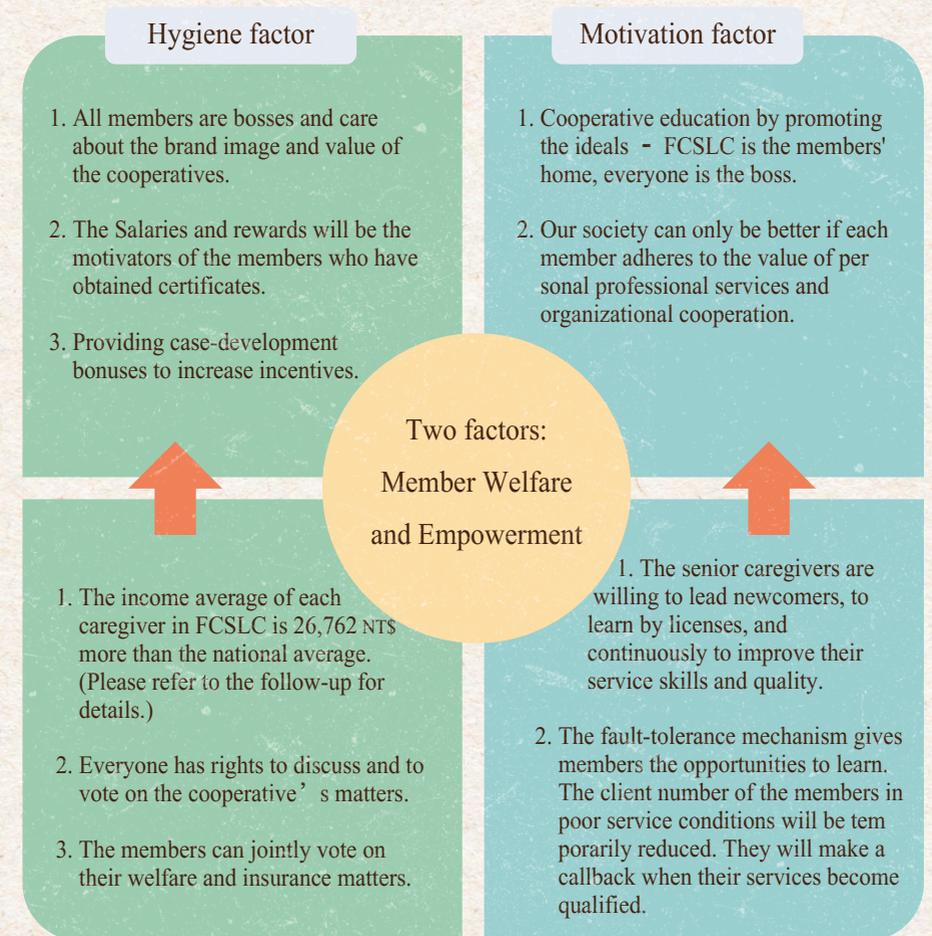
Embedding the family culture of cooperation value into the long-term care industry and establishing a sustainable business model and ecosystem are the solutions for FCSLC to turn round the vicious circle of the aging society!

It allows disadvantaged caregivers to receive excellent treatment, and encourages more people to engage in it. The performance spills over into 500 families who receive good care. It avoids many family tragedies and solves the problems of aging.



Solution 1 - Member empowerment and welfare

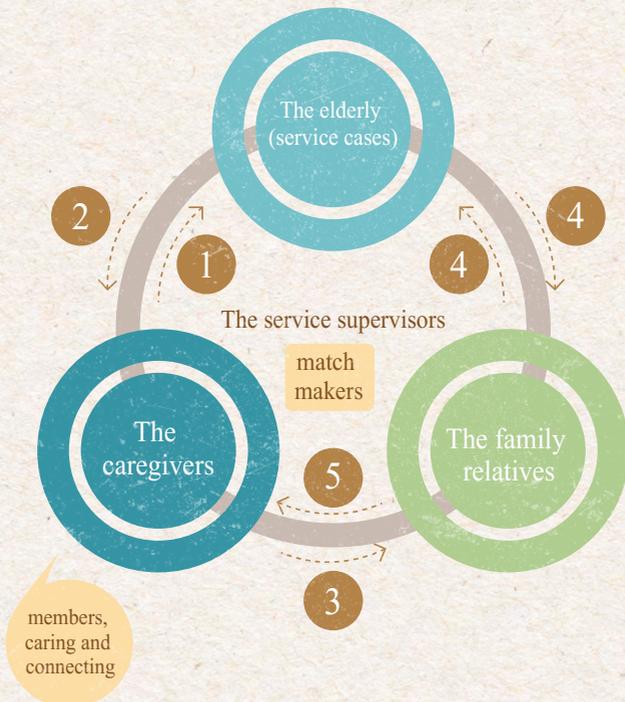
The material conditions of salary and benefits and the non-material conditions of learning and training constitute a two-factor incentive, which allow members of FCSLC to continue to provide high-quality services.



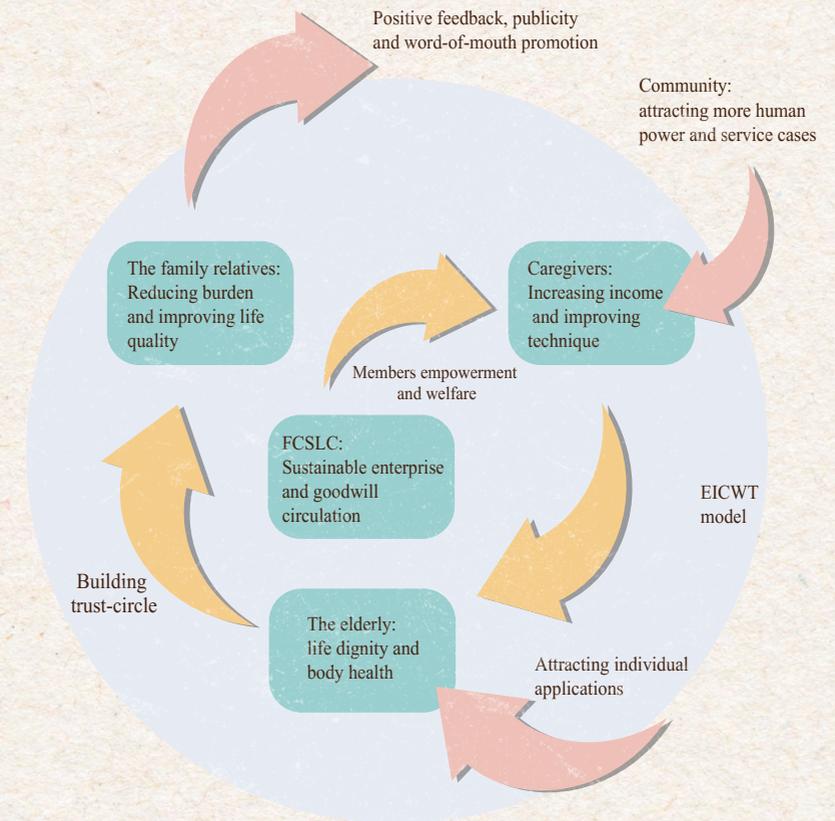
Solution 2: Building a trust circle

EICWT trust building model

- Empathy:** The culture of cooperatives allows caregivers to treat the elderly as if they are relatives, and strives for the best service quality.
- Intimacy:** Only by providing stable service qualities can the intimacy between the caregivers and the client be improved.
- Communication:** In an intimate relationship, the caregivers can correctly communicate the client's needs with their family members, and gradually improve their relationship quality.
- Willingness:** After convincing family relatives to try to listen to the client's needs, the client will be then willing to give feedback to the family relatives.
Two-way communication is the beginning of ice-melting.
- Trust:** The quality of communication builds the trust circle of family members plus caregivers, to continue to receive services, to evaluate cooperatives or even to introduce new cases for FCSLC.



Solution 3: Circulation and spread of stakeholders' benefit



The strength of FCSLC:



Family members of long-term care have doubled care and economic pressure on the society. The quality of family communication and home atmosphere is weakened. The family-like culture of cooperatives can generally reverse this cycle of evil.



FCSLC educates every member: the cooperative operation means that each member is the boss and the employee. They can entrust each other to watch and observe. Good services not only make money, but also create happiness for their family and career.



The members are in good contact with each other and understand each other like family members. Supervisors are familiarized with each caregivers situation, who can then match the most suitable client according to individual characteristics and family conditions.

3. Input resources, outputs, results and impacts



Although the other agencies seem to have the same services. But the difference is that under the sincere service of FCSLC, the clients are treated as the families, so that the clients also care about the caregivers as their families. Each caregiver knows that he or she represents FCSLC. They devoted to good quality of care, to earn good reputation for FCSLC.



3.1 Resources input

Financial resources

The main financial input comes from governmental service procurement under the long-term care service policy. The payment standard is the same as other institutions or enterprises!

The difference is that the FCSLC's business philosophy and operating model determine different service quality, distribution standards and welfare levels, i.e. financial results.

Based on the collaboration between service quality, service volume and financial results, the skills of cooperative management are the key to the overall cooperative organizational performance.

Also called the "Ni Rongchun obstacle"!



Items	Amount of NT\$
Salary	60,376,068
Rent	144,000
Stationery	81,254
Post and Telecommunications fees	118,394
Repair costs	14,021
Advertising costs	2,640
Utilities	16,435
Insurance costs	4,102,774
PR costs	55,222
Donations	20,000
Taxes	3,000
Labor costs	15,600
Transportation costs	1,950,793
Miscellaneous purchases	358,796
Miscellaneous expenses	560,005
Pensions	2,154,743

The material input

"SRS: Saving, Repairing, and Sharing" are the "secret tricks" of FCSLC to save money and create high performance!



Conference equipment

Notebook computers	1
LCD projectors	1
Lasers pen	1
Portable hard disk	1
Triangle bracket screen	1
Whiteboard	1
Conference table	10
Conference chair	76



Office equipment

Desktop computers	11
Switchboards	1
Telephones	7
Digital phones	4
Color laser printers	1
Color printers	1
Paper shredders	1
Desks	13
Office chairs	13
Data cabinets	7

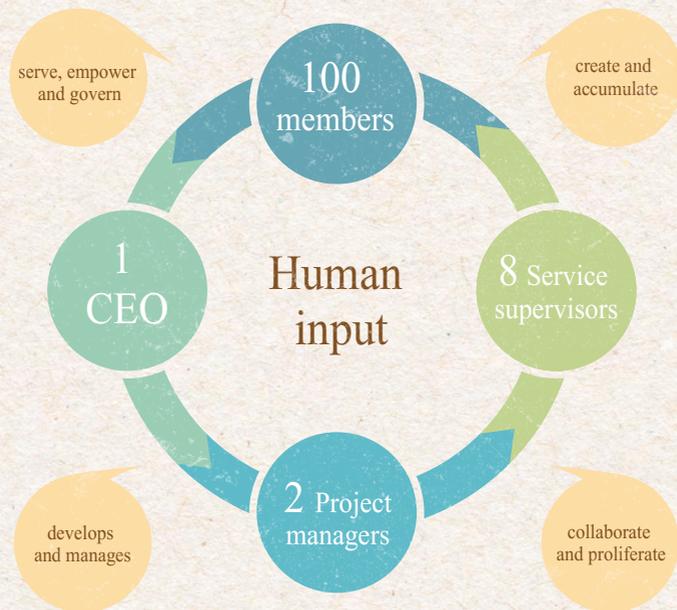
Other equipment

Amplifier	1
Small refrigerator	1
Drink dispenser	1
Water dispenser	1
50-inch TV	1
Electric fan	4
Ceiling fan	2
Window air conditioner	1
Separate air conditioner	3



The HR and time input

In the spirit of FCSLC "everyone is our family". To a manager the biggest challenge of promoting FCSLC's performance further is to coordinate and supervise others through organizational division of labor, to ensure individual power division and welfare distribution, and to maintain the overall cooperative atmosphere.



The distribution chart of monthly home service hours in 2018



How to manage the dispatch of manpower quality, service quality, and service time in an orderly and flexible manner under the distribution principle of cooperative operation is another "secret"! Contingency of education-and-training and internal communication are two other management tips!

Connected Intangible Resources

A. Cultural and Intellectual Capital

1. All supervisors and case managers are professional social workers or those with nursing backgrounds (including 4 social workers and 6 nurses).
2. The CEO has a dual major in policy and social work, and who is familiar with the administrative requirements and operations of long-term care policy.
3. The learning organizational culture:
 - (1) urges members to obtain a license as a professional caregiver.
 - (2) encourages members to further their studies and strengthen their knowledge and skills.
 - (3) motivates the senior caregivers to mentor the newcomers.



B. Social Capital

The Leader creates huge social capital based on his long-standing experience in public service.



3.2 Output Work

Output Work 1: Executive Management Meeting

"Without rigorous and self-disciplined meeting of management, the cooperative will collapse because of personal selfishness, sooner or later." , said Ni.

Category	Planned Date	Implemented Date
Members meeting	27 January annually	1.27、6.30、9.1
Council Board	Once every three months	3.31、6.30、9.01、11.13、12.25
Supervisory Board	Once every three Months	3.31、6.30、9.01、11.13、12.25
Administration meeting	Once every six months	1.27、6.30、8.25、12.25



Output of work 2: education and training

There is a famous saying in the TAIWAN cooperative community: "Everything depends on education, education, and education!"

Category	Number of persons	Object	Date
Written education	98	Members	6.30
Workshop	140	Staff of referred praxis	7.26、10.13
Advocacy	560	The community citizens	1.6、1.9、1.15、2.2、2.25、2.28、3.22、4.21、4.29、5.1、5.2、5.11、5.15、5.27、5.30、6.1、6.13、6.19、7.12、7.20、7.24、8.25、9.2、9.6、10.19、11.10、11.12、11.14、11.24、11.27、12.9、12.15



Output of work 3: Business

Recurring business - the main service products which are the biggest benefit source of the cooperatives

Category	Content
members recruitment	Exploring potential members who are in needs
new case development	Develop new clients from members' channels and channels released from new policy
client family visits	Phone interview at least once a month, and visit at least once every 3 months.



Periodic business - the most important supporting activity which is to achieve cooperative service quality and benefits

Category	Content	Period
On-the-Job training	Improve the professional knowledge and skill of the caregivers	at least 20 hours annually
Group supervision of caregivers		once monthly
Administration meeting	Work progress control, administrative affairs coordination and discussion	once weekly



Adaptable business - which are risk management and value extension activities for cooperatives

Category	Content
Individual supervision of caregivers	Correction of caregivers' faults at work, emotional support, etc.
Training and service of volunteers	Service for clients and disadvantaged groups.



Output of work 6 : Use of community chest

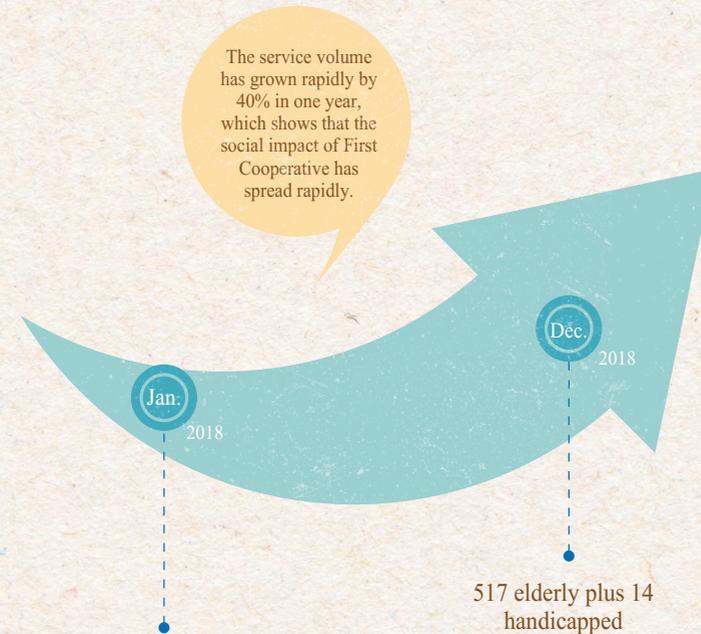
Community Chest is the core value proposition of cooperatives, and it is also the strategy for maintaining community relations and organizational culture.

Project	Amount	Description
Joint Student Aid Scheme of Pingtung County	60,000NT\$	To support 3 students, each 10,000 NT\$ per semester, from now until they graduate from college



Output of work 7 : Growth of Service Cases in 2018

The service volume has grown rapidly by 40% in one year, which shows that the social impact of First Cooperative has spread rapidly.



363 elderly plus 10
handicapped

517 elderly plus 14
handicapped

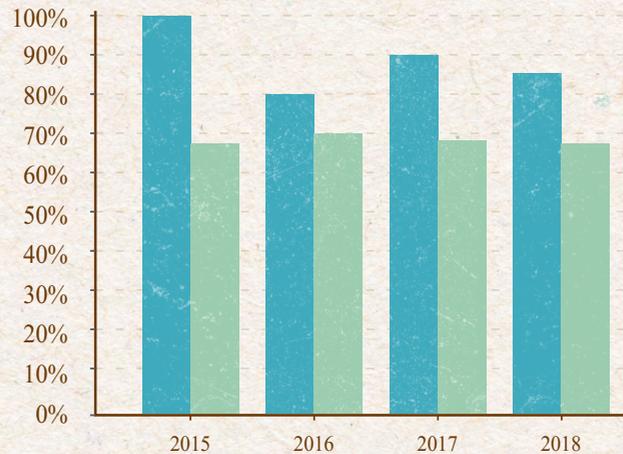


Output work 8 : license exam class

Year	2015	2016	2017	2018
Number of applicants	2	15	22	15
Number passed	2	12	20	13
Pass rate in FCSLC	100.0%	80.0%	90.9%	86.6%
Pass rate in national average	67.6%	69.6%	68.5%	67.2%

Source: FCSLC and Skill Evaluation Center of Workforce Development Agency, Ministry of Labor 2018.

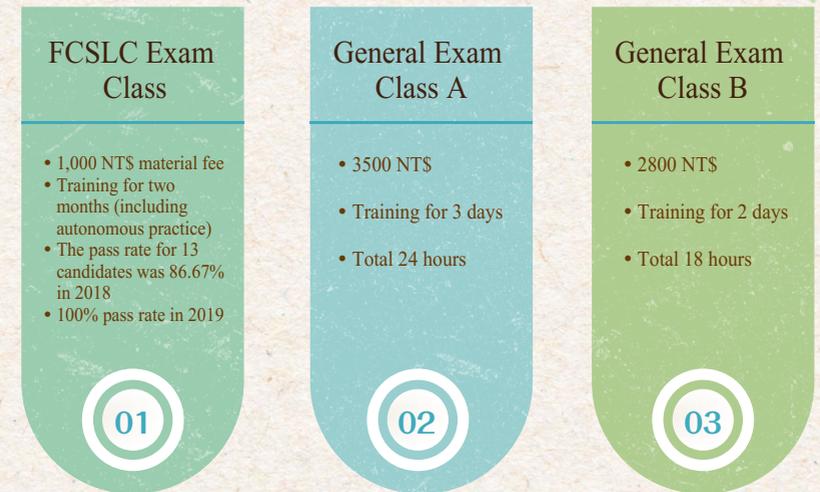
Pass rate for FCSLC and National average, 2015-2018



● Pass rate in FCSLC ● Pass rate in country

- Set up self-examination classes to encourage members to take certificates.
- Charge only for materials,
- Classes are scheduled every weekend,
- Borrowing props from local health centers,
- The members who obtain the certificate become the honorary assistant of the teachers.
- After work, members observe praxis of each other on the second floor of the office.
- Tests have repeatedly achieved good results, improved service quality, demonstrated the spirit of cooperation, and created the word-of-mouth culture.

Comparison of Self-run Exam Enhancement Class and General Exam Class.

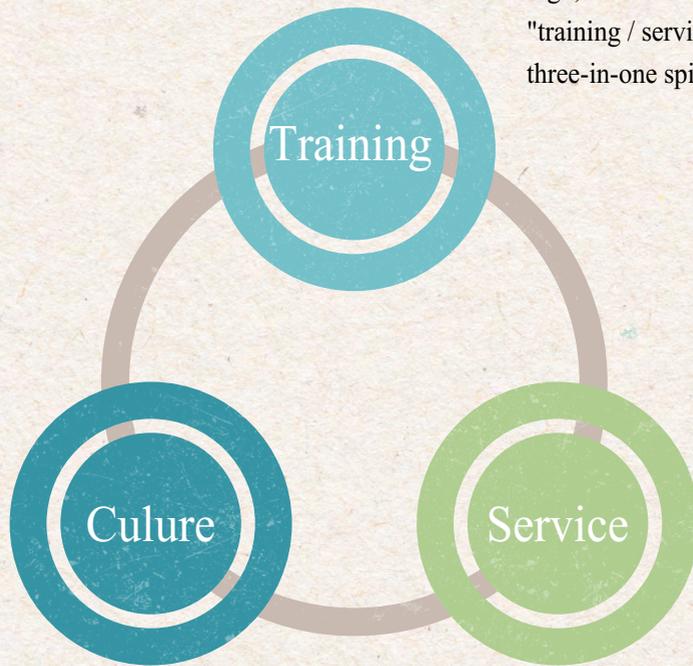


National average pass rate is 67.2% in 2012.
National average pass rate is 75.5% in 2019.

Source: FCSLC and Skill Evaluation Center of Workforce Development Agency, Ministry of Labor 2018

That is, turning training results into service quality within the core value of family culture, requires leaders to truly implement the spirit of cooperation.

The pass rate for the professional exam is relatively high, which is related to the "training / service / culture" three-in-one spirit of FCSLC



Year	2015	2016	2017	2018
Total number of caregivers	40	53	69	100
Total number of caregivers with a technical license	20	38	59	72
License holding rate	50.0%	71.6%	85.5%	72.0%

** The absolute number of licenses passed in 2018 continued to increase, but the license holding rate declined due to the rapid expansion of the market and demand for caregivers



The performance of FCSLC is higher or even higher than the national average in each indicator.



3.3 Project results and change of members' lives - the main stakeholder

Dimension of work and economic income

- Good salary and social welfare
Stable service cases and work hours
- Compliance of work and good quality of service without time pressure.



"I have never received such a high salary in my life, and it is because of this salary that I dare to buy the first house of my life."

Dimension of family care and daily life

- Economic improvement and quality of life
- Flexible working hours, local employment, taking care of young children or elders at home
- More time for rest and leisure activities.



"Because we are local people, we can take care of our family which lets me work earnestly for the cooperative without worries."

Dimension of social relationship

- The partners motivate each other to learn, and by problem solving together members learn more processing methods
- Ability to reach different clients or relatives to expand relationships
- More resource links to meet the needs of individual cases as much as possible
- Ability to listen to and relieve the needs of families at the bottom of the social ladder.



"After joining the cooperative, we can meet the welfare needs of the clients as much as possible, and help them to a full resource consultation. You know, when local people see you in the uniform of FCSLC, they will praise you!"

Psychological and Physical dimension

- Ability to help others and promote self-identity
- Encouraged and affirmed by the elderly makes people more confident
- Colleagues get along well and work is less stressful in a family-like coop
- Regular and stable work and rest reduce physical and mental stress.



"A sense of responsibility will allow me to grow, and serving my elders will give me a sense of mission. Looking at the elder's smile will make me more confident of my own value. Working here also makes me respected and have a sense of accomplishment."

Individual learning and development

- Members have diverse backgrounds, and learn from each other's philosophy
- Professional courses and training by external lecturers improve skills and knowledge
- Individual and family characteristics are so different that learning to serve multiple experiences and skills makes people grow
- The Manager encourages caregivers into further education, to combine work with study and to improve competitiveness.



"Each case has a different experience and story. From them, you can learn the attitude of dealing with people. Whether it is good or bad, it is worth learning."

Case study 1:



Ms. Chen Meilian was originally in debt. After working for one or two years after joining the FCSLC, she was able to lend money to the coop. During the service, not only the client but also their families can be taken care of. Once a tragedy of a client family was prevented!”



Case Study 2 :

Ms. Wu Bailan joined the care industry because she cared for her mother. She also took care of a woman in her 50's who was autistic and suicidal after a stroke. Wu's concern and encouragement changed her gradually. Once Wu was hospitalized in a car accident, the client went on a crutch alone to visit her. It was a touching process from darkness to light.”



FCSLC has been in financial crisis due to governmental delay of subsidies. They need the manager to mortgage his house and borrow money from the bank to pay their salaries. Until one day he can't make it and has to ask for help from the members:

“Because my house can be mortgaged for 5 million, I have borrowed more than 4 million. Only 450,000 remained. I went out of the bank and quickly called my daughter. She is a primary school teacher and has saved millions. I said to her: “Daughter, please lend money to your father because I must pay salaries tomorrow.” No matter what I say, she won't believe me. I'm anxious to tell her:

“the government will just pay us back later though slower. I will pay you back just after the government does!” My daughter said, “Who said that the government would not fall, did the Greek government fail?” The phone hung up. I rushed back to the office and saw our staff. I immediately asked everyone to call separately in our 3 phones, and with mobile phones if possible. Try to ask our caregivers to see who has free money to lend to the coop. You won't make up 1.2 million in 30 minutes. But we did and everyone cheered. The news has been uploaded all over the place. Many caregivers who have not been called say to me, “I have money, I have money!” Everyone wanted to lend money to FCSLC.” --- Excerpt from the Minbao Daily - Can A Long-Term Care Service For The Elderly Make A Small Revolution And Find Doubled Gold?

Zeng Guohua, Central Broadcasting Station 2019-09-06 11:25

Growth of member numbers

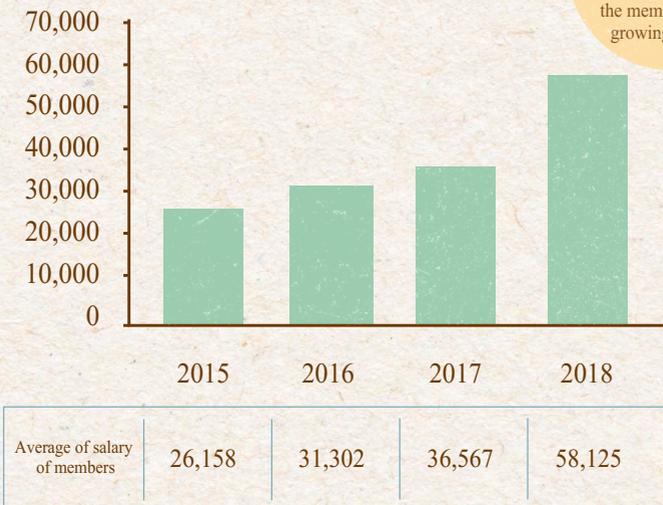
Change of members' salary

The members are the most important stakeholders in FCSLC. The growth of members means that FCSLC is to expand their positive social impact.

Numbers of members 2015-2018



Average of monthly salary of members in FCSLC 2015-2018



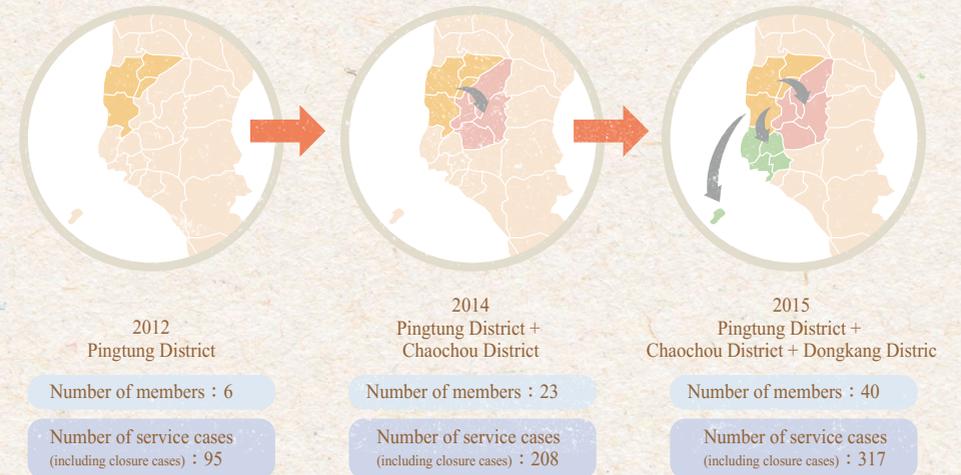
Even with the increase in the number of members, the average salary of the members is still growing rapidly.

Growth of number of service cases, 2015-2018



Service expanding

The number of members and services has continued to rise, and the size of the organization has expanded steadily



Solving problems of middle-aged unemployment and reemployment

FCSLC provides flexible working hours and well-paid jobs for middle-aged unemployed and reemployed people. Solving livelihood problems also relieves family pressure, i.e. it helps the disadvantaged to get rid of the low-wage curse and improves the quality of life for themselves and their families.

The average income of most members before joining FCSLC is less than 30,000 yuan, which after joining FCSLC reaches 58,000 yuan.

According to statistics of the Ministry of Labor, after returning to the labor market, the average monthly salary of those who had received unemployment payment is 1600 yuan less than their previous salary, and those over 45 years old it will be nearly 5,000 yuan less. The average time lag of unemployment is 5 months, and for those above 45 years old it is 1 month longer than those below 45, indicating that it is more difficult for middle-aged and senior citizens to find a better job.

-Excerpt from Taiwan Public Television Service 2018/10/10

Income comparison of members before and after joining FCSLC

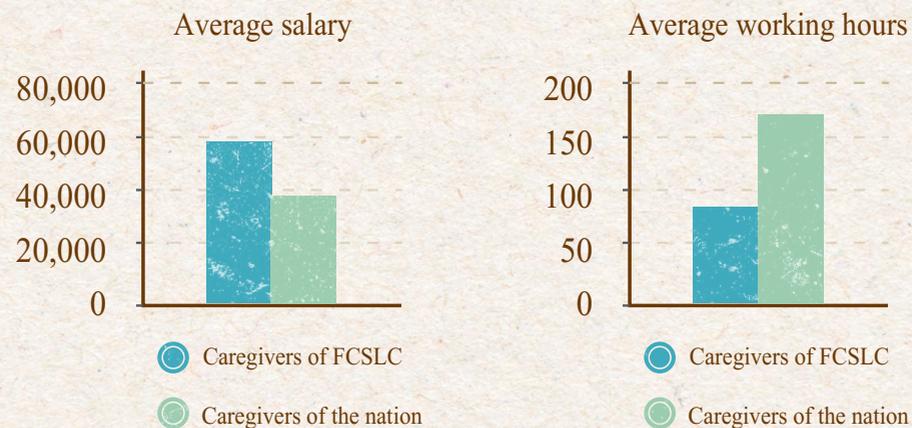


Source: Questionnaire survey of the impact report team 2019

FCSLC performance is obviously better than those of the national average

December 2018	Caregivers of FCSLC	Caregivers of the nation	difference
Average salary	58,125	38,498	19,627
Average working hours	88.35	174.7	86.35

The average serving hours of the FCSLC is just about half of the national average, but the salary is nearly 20,000 yuan monthly higher! In other words, in December 2018, the average hourly salary of a FCSLC caregiver was three times of the national average.



Source: Ministry of Health and Welfare, Department of Long-Term Care

Mutual trust among members creates: "cooperation bonus"

2017

- Debt ranges from 2.5 million to 4 million for the year,
- Interest cost of member borrowing is 98,430 NT\$,
- But, the cost of bank borrowing would be 188,769 NT\$,

2018

- Efficiency of government subsidies is increased and debts are decreased,
- Interest cost of member borrowing reduced to 21,970 NT\$,
- But, the cost of bank borrowing would be 42,134 NT\$,

Interest is calculated at an annual interest rate of 7%, i.e. average of the basic lending rates of each bank, calculated based on interest rates announced by banks on October 30, 2019

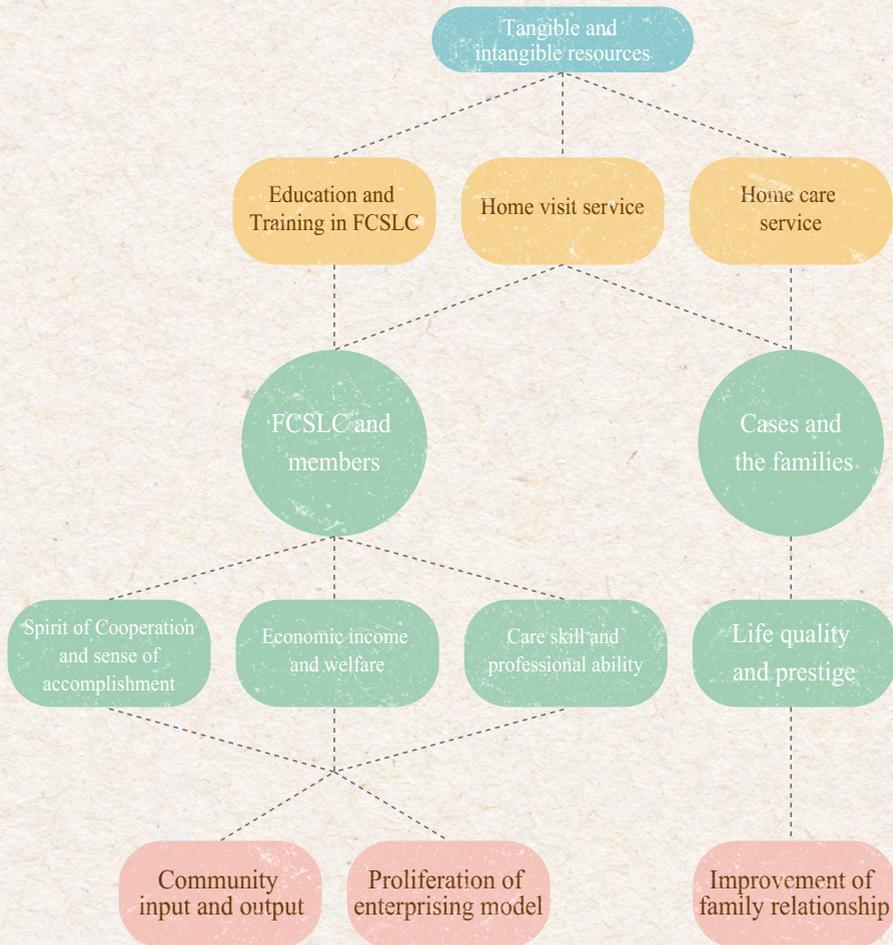
Members support their cooperatives to provide short-term loan financing, with an annual interest rate of 3.65%.

It allows cooperatives to avoid the higher interest costs from bank borrowing.

The bank interest rate for that year was calculated at an average annual interest rate of 7%, saving 90,339 yuan for FCSLC in 2017 and 20,164 yuan in 2018 (the difference between the member's loan interest and the bank loan interest)



3.4 IOOI model of social impact



IOOI concepts

Input

Funding, manpower, expertise, field equipment, health materials and time.

Output

Cooperatives provide a variety of care services, organize educational campaigns and examinations to improve the professional skills of caregivers, and provide the clients with higher quality services.

Outcome (changes of the target cases)

The professional ability of the caregivers has been improved which resulted in the the best salaries and benefits for the country. Their quality of life has therefore been improved. Individual cases are well taken care of in recovered life dignity, and physical and mental health.

Impact

Flexible working hours increase family time; high-quality services reduce client's family care and economic pressure; service quality and brand reputation create social spillover: community labor supply and service demand increase; through counsel and set-up of other cooperatives, and a successful business model is replicated.

IOOI performance

Input

- 1 CEO, 8 service supervisors, 2 case managers, 100 members (including 3 supervisors and 5 directors of the board), salary expenses 60,376,068 NT\$.
- Property inventory - total capital reserve 766,927 NT\$.
- Professional knowledge (cooperative management, care experience, etc.)
- Social capital (13 businesses of strategical alliance and 188 units of long-term care service units through memorandum, 201 in total)
- Subsidy input of 63,282,009 NT\$ in 2018 long-term care policy 2.0 (including salary)

“The essence of a cooperative is that the members establish their own Coop together and create shared values. They are both employers and employees. Salary is not only an input but also a result. Creating cooperation bonuses that are different from other industrial organizations in similar business is the most important result and positive impact of cooperation.”

Output

- 18 administrative management meetings (including council, supervisory board, service affairs committee, and member assembly)
- 1 written education with a total of 98 participants
- 2 workshops with a total of 140 participants
- 32 publicity promotions with 560 participants
- 5 member recruitment meetings with 143 participants
- 12 times of group supervision of home caregivers
- More than 4 times of Individual supervision of caregivers
- The self-run exam classes with 15 applicants
- Participated in the Pingtung County Joint Student Aid Program to give three disadvantaged college students in total of 60,000 NT\$
- The caregivers are providing appropriate services, including assessments to the clients of 22 service items and 531 cases.

Outcome

- 111 local jobs
- The monthly income per caregiver is nearly 19,627 NT\$ higher than the national average
- Each caregiver has 86.35 hours less work per month than the national average
- The salary of the caregivers is 21,558 yuan higher than last year.
- 531 cases of disabled people were served, they recovered their life dignity
- 158 new cases were developed in 2018
- Saved interest of 90,339 NT\$ in 2017, 20,164 NT\$ in 2018
- 13 members passed the license exam which was a pass rate of 86.66%

Impact

- Reducing the care pressure of 531 families
- Improving the quality of life of 100 caregivers' families
- Serving more than 12 towns
- Publishing more than 10 articles about FCSLC performance in significant journals.
- Editing a social impact report by Fengchia University
- Counseling the establishment of 15 care cooperatives
- Setting a benchmark for cooperatives and promoting the spirit of cooperation

Cooperatives' impact



That is, the annual average spends of each household (including that of the elderly) on the government to obtain complete home care are less than **6,000 NTS.** (not to mention the recovery of the family value.)

“After the input of long-term care allowances are deducted from salaries, each cases household, including the elderly spends less than 6,000 yuan to obtain complete home care and family value services. This is the result of excellent efficiency and effectiveness of cooperation, as well as the value created for vulnerable members!”

3.5 Reliability and Validity

This report uses multiple methods to triangulate and check the material for improving the reliability and validity of the report:

1. The basic financial information can be publicly checked by the accountant. The secondary data are the results of public activities or publicly disclosed reports or scientific research in trusted journals, media and databases. The indicators used are generally accepted academic indicators or public indicators. The scope of the inference is around the service cases and their stakeholders.
2. In order to show the true impact, this report cooperates with university research institutions. Using two full-time field work researchers and a university professor researcher participating in the observation of FCSLC for more than half a year, rigorous field work methods are used to eliminate the "marginal man effect". After the researchers immerse themselves in the “real life” of the FCSLC, the process of data sampling and collection is carried out, i.e. only after being trusted by different stakeholders.
3. The report applies official statistics and data obtained through field work and 2 stakeholder discussions, to compare and present changes in the process of influence. In particular, the authenticity of the interview data is derived from the scientific results of content analysis of the daily work logs!



4. Plan and Forecast

Professional and attentive service



4.1 Plan and Goal

Goal 1:

Ensuring salaries and benefits of caregivers are maintained (and improved)

Goal 2:

Ensuring good care for the elderly or disabled people in Pingtung

Evaluation 1:

Report Team
Questionnaire in 2019

Through rigorous investigations, we have planned the goals of service quality in the future and continuous improvement of social affairs management

Evaluation 2:

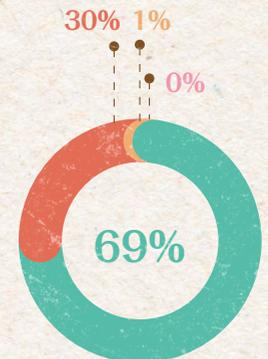
2018 Home Care Satisfaction Survey

Changes after joining FCSLC for 109 caregivers	Increased Income	Expanding social relationships	Meaningful lives	Learn professional skills	Get continuous learning opportunities
	72 (66)	41 (38)	56 (52)	54 (51)	47 (44)

(%)

Changes in one's own family for 109 caregivers	More harmonious relationships	Less economic pressure	Take better care of each other
	46 (43)	57 (53)	42 (39)

Source: Questionnaires of the report project team 2019



Overall satisfaction 2018

Source: FCSLC

● Strongly agree
 ● Agree
 ● Disagree
 ● Strongly disagree

4.2 Impact Factors: opportunities and risks

Opportunities

Taiwan has entered an aged society in 2018, and it is estimated that it will enter a super-aged society by 2026

The number of disabled people in Taiwan has increased by 30,000 every year, and the number of caregivers is far from enough. It is necessary to speed up service effectiveness!

Labor cooperatives have market advantages and differentiation.

The development of related aging industry is in full swing.

The business ecosystem of the industry is being gradually perfected and matured.

Development of adequate government budgeting, increased funding speed, and simplified write-off procedures are improving.



Risks

Event	Expected consequence	Possibility	Impact range	Evaluation	Respond and Plan B
Change of care policy	Decreased subsidy.	2	5	7	Develop plans for short-, medium- and long-term fundraising and social entrepreneurship.
Case manager's salary distribution and employee rights	Cohesion within the cooperative is affected.	4	4	8	Therefore we are ready to convene a labor-management conference to develop a plan that everyone can accept.
Legality by the Labor Standard Acts	Members must adjust their weekly working hours, and some members with high working hours will be affected.	3	2	5	Announce and invite members to cooperate and conduct in-house education to promote healthy and happy work.
Cooperative emergency reserve is low	If an emergency happened, the working capital would be insufficient.	3	4	7	Therefore we plan to establish a Credit Union to build an economic safety net.
A care service dispute happens	Cooperative may have to pay high compensation.	3	4	8	Therefore we need to establish professional liability insurance and group accident insurance for each member.
Ni Rongchun obstacle (manager Ni Rongchun is the key leader of the cooperative, if he leaves the cooperative?...)	Cooperatives lose their solidarity and are disbanded, or succeeding leaders cannot replicate past business models, FCSLC is no different from other competitors.	3	5	8	Actively train successors and embed successful experiences into organizational systems at the same time.

Ni Rongchun Obstacle

Ni Rongchun has a long-term investment in social work, a rigorous concept of cooperation, humanitarian care and social entrepreneurship to run the cooperatives, and with his past experience, skills, and contacts, it is difficult to copy the first care service labor cooperatives, (FCSLC) --- "Ni Rongchun obstacle"!

Professor Yu Yaomen of Department of Cooperatives Economics of Feng Chia University said: "It's about the people enterprising, especially for the director chairman, directors and managers. If they try their best to benefit their members of surplus distribution and input allocation according to the cooperative principles and law, the cooperative business will be successful."

-Excerpt from Minbao Daily, A Small Revolution of Long-Term Care -- The Secrets Behind the High Salary of a Cooperative of Home Care Services, Zeng Guohua / Radio Taiwan International (RTI), 2019-09-06 11:28.



5. Organizational structure and the team

The subject of the report is the "Limited Liability Pingtung County First Care Service Labor Cooperative" . (FCSLC)



5.1 Organizational Structure



5.2 Partners and stakeholder networks





6. Organization



Creating and Sharing Together

Part C

Organization

6.1 General information

Name of the institution	Limited Liability Ping-Tung County First Care Labor Cooperative (FCSLC)
Address	91341, Wanrong Street, Wanchuan Village, Wandan Township, Pingtung County
Time of establishment	8 August 2011
Division	None
Legal form	Cooperative
Contact details	91341, Wanrong Street, Wanchuan Village, Wandan Township, Pingtung County Phone: 08-776 4516 Fax: 08-7761903 Email: no1care10088@gmail.com FB Website: 第一照顧服務勞動合作社
Constitution or report link (on web)	under construction
Accredited Authority	Pingtung County
Accredited Number	屏社政字第1000239969, 15 September 2011
Amount	100 members and 11 staff
Nonprofit Status	Exempt from business tax
Staff Status	All staff are full-time employees

Member structure

Numbers of Members	2017	2018
CEO (person in charge)	1	1
Board of Director	5	5
Board of Supervisors	3	3
Caregiver	69	100
Care service supervisor	6	8
Case manager	0	2
Concurrent accountant	1	1

The emergence of the case manager in FCSLC indicated the cooperative's improvement of capacity and capability, which is trusted by the government and the service targets. In the Long-Term Care Policy 2.0, it is the leading indicators of regional integrated services, but it also impacts the structure and culture of the cooperative's re-integration.

Founder

Ni Rongchun—Cooperative CEO

Establishing cooperatives, implementing cooperative operations, integrating government resources , optimizing the long-term care service industry , expanding the scale of service , creating professional jobs , balancing the gap between the rich and the poor , engaging in rural issues, and spreading social influence from the south of the county border to the whole of Taiwan through the cooperation system.

Current Positions:

CEO (Founder) of Pingtung County First Care Service Labor Cooperative,
Chairman of Pingtung County Social Workers Association

Education:

Department of Social Work, National Pingtung University of Science and Technology
Graduate School of Public Affairs, National Sun Yat-sen University

Experience:

Director of Social Affairs, Pingtung County Government
Director (founder) of Hsin-Shen Community Development Association in Pingtung for 8 years,
Founder of Hsin-Shen Community Self-Help Team in Pingtung City for 6 years,
Chairman of Pingtung County Charity Federation for 4 years,
Director of Life Reconstruction Service Center, Wandan Township in Pingtung County for 3 years.

License:

Volunteer Certificate in Volunteer Record Book,
Caregiver Training Certificate,
Agent Certificate of Professional Land Registration,
Examination Pass Certificate of Chinese Medicine Practitioner



The main staff



I. Guo Yafang - Accountant and Leader of home care supervision.

Main tasks: assisting the manager in handling social affairs and preparing financial statements. Integrating the problems of service cases and care supervisors faced by the home services, reporting to the CEO and handling cases, Matchmaking the caregivers to the clients looking for the most suitable service model.

2. Chen Weiru and Ruan Xinhui— the case managers.

Main tasks: formulation of care plan and service connection and care management Undertaking long-term care cases referred by the care center , discussing the needs together with the case manager and their family members , formulating the care plans, adjusting and implementing the care plan according to the needs of the case , approving and conducting the long-term care consultation for the case and their family member' s , appealing, processing and assisting with the resources linked with the case and continuously tracking the case.

6.2 Organizational Governance



Cai Meizhu, Chairman
of the Board of Directors



Hong Jiali, Chairman of
the Board of Supervisors



Ni Rongchun, CEO



Board of Directors:
Zhang Liandeng,
Chen Meilian,
Xu Suxia,
Xu Wendong



Board of Supervisors:
Zhang Ciruo, Yang Xiuzhu

Chairman of the Board of Directors: Representative of FCSLC; chairing board meetings, social affairs meetings, and member assembly.

Chairman of the Board of Supervisors: Supervising the financial affairs, accounting, and chairing the supervisory meetings.

CEO: being responsible for the social affairs comprehensively, handling public relations.

Board of Directors: Zhang Liandeng, Chen Meilian, Xu Suxia, Xu Wendong (The board adopts democratic governance. Its major decisions are implemented after full discussion of resolutions through board meetings, social affairs meetings, and member assembly.)

Board of Supervisors: Zhang Ciruo, Yang Xiuzhu (The system and authority are found in the Cooperative Law and the Constitution of FCSLC.)

6.2.1 Board of Directors

The board shall be established in accordance with the FCSLC constitution with the following functions and powers:

Drawing up a business plan.

Hiring staff.

Addressing issues raised by members.

Mediating disputes among members.

Approving the joining and exiting of the members.

Handling the resolutions delivered by the member assembly.

Handling matters raised by Directors and Supervisors.



6.2.2 Supervisory Mechanism or Board of Supervisors

Meeting period

The member assembly is held at least once a year. The Board of Directors' meetings are held at least once every three months. Social affairs meetings are held at least once every six months. Temporary member assemblies are held as many times as necessary.

Election regulations

The Directors are elected by the member assembly among the members. There are 5 Directors, among which 1 chair is elected by mutual agreement.

Board member rewards

All Directors are volunteers and only receive attendance fees during meetings.

Organization and identity overlap

The CEO is a full-time professional manager who acts as the board consultant when necessary. The CEO is not related with any other organizations who hold any stakes in FCSLC. All members of the Board of Directors and Supervisors have membership status, and are governed transparently under the cooperative law, FCSLC constitution and other referred regulations.

External Supervisory Authority

Department of Cooperative and Civil Association of the Ministry of the Interior at the central government level; Social Division of the Pingtung County at the local government level. Their main functions are to supervise and counsel the organization and the operations of the cooperatives.

Internal Oversight Mechanism

Supervisory Board: The Supervisory Board is composed of 3 supervisors. One of them is elected as the chairman. The supervisors are selected by all the members and they are volunteers. In addition, in accordance with the relevant regulations of the cooperative, each member of the cooperative has the right of speech, the right to vote, to be elected and to be dismissed.

Duties of the Supervisory Board

Monitoring property, checking accounts, monitoring business performance, and being a representative on behalf of FCSLC when FCSLC has a lawsuit or makes a contract with a Director.

External Regulatory Practices

Based on the principle of compliance governance, the FCSLC informed the Social Affairs Office of Pingtung County Government of every meeting, in accordance with the power and responsibility regulations, and reported the meeting records with resolutions for reference after the meeting.

6.2.3 Explanation of interest conflict

01

1. Governance, management and supervision roles

The roles of governance, management and supervision of FCSLC are clear and mutually supported without overlap.

02

2. Statement of financial, personal or legal relationship between important members and related organizations

All members of FCSLC are required to work full-time, and are not allowed to serve in other organizations concurrently. If there are financial disputes or legal associations between important members and other related organizations, FCSLC shall not be held liable.

03

3. Statement of business dealings between important members and stakeholders

FCSLC's business's and finances are all transparent. In order to avoid operating risks and employees are required to work full-time. Any members and stakeholders should be responsible for any disputes arising from their own business or financial transactions.

6.2.4 Internal control mechanism

The financial-, social-, business-, and personnel affairs and other major issues of FCSLC are regularly disclosed. The internal control mechanism is under the overall responsibility of the CEO, who regularly reports to the Board of Directors and the Board of Supervisors. Major matters can only be implemented after being discussed and approved by the member assembly.



7.2 2018 Balance Sheet

7. Financial and Accounting Practices

7.1 Accounts and accounting

01

The income-expenditure account is the method of keeping and recording the main account.

The relevant requirements and the first Accounting Standards Bulletin and its Interpretation are prepared in accordance with the Law of Business Accounting and the Processing Standards of Business Accounting.

02

The internal person who is responsible for the financial statements is Guo Yafang, the leader of supervisors of FCSLC.

03

The external person who is responsible for auditing annual accounts is Wang Yiya, a visa accountant of Cheng-Ye Accounting Co., Ltd.

04

有限責任屏東縣第一照顧服務勞動合作社 資產負債表

中華民國107年12月31日

0108/01/22

資 產	小 計	合 計	%	負債及淨值	小 計	合 計	%
流動資產				流動負債			
現 金	94,619.00		1.79	往來往來	10,680,000.00		201.56
銀行存款	5,204,164.00		98.21	流動負債合計	10,680,000.00		201.56
流動資產合計		5,298,783.00	100.00	負債合計	10,680,000.00		201.56
				股東權益			
				資 本	3,435,000.00		64.83
				99年度以後累積盈虧	-5,940,272.00		***.00
				本期損益	-2,875,945.00		-54.28
				股東權益合計	-5,381,217.00		***.00
資 產 總 額		5,298,783.00	100.00	負債及淨值總額		5,298,783.00	100.00

負責人：



會計：
第 1 頁

會計郭慧敏

製表：

會計郭慧敏

7.3 Comprehensive income statement

有限責任屏東縣第一照顧服務勞動合作社
綜合損益表

中華民國107年01月01日起至107年12月31日止

0108/01/22

損益項目	金額	小計	合計	%
營業收入				
業務收入	62,370,376.00			
營業收入合計		62,370,376.00		100.00
營業成本(附明細表)				
營業毛利			62,370,376.00	100.00
營業費用				
薪資支出	60,376,068.00			96.80
租金支出	144,000.00			0.23
文具用品	81,254.00			0.13
郵電費	118,394.00			0.19
修繕費	14,021.00			0.02
廣告費	2,640.00			
水電費	16,435.00			0.03
保險費	4,102,774.00			6.58
交際費	55,222.00			0.09
捐贈	20,000.00			0.03
稅捐	3,000.00			
勞務費	15,600.00			0.03
交通費	1,950,793.00			3.13
雜項購置	358,796.00			0.58
雜費	560,005.00			0.90
勞工退休金	2,154,743.00			3.45
營業費用合計		69,973,745.00		112.19
營業淨利			-7,603,369.00	-12.19
非營業收入				
其他營業外收入	4,727,424.00			7.58
非營業收入合計		4,727,424.00		7.58
非營業損益			4,727,424.00	7.58
本期淨損			-2,875,945.00	-4.61

負責人：



會計：會計郭慧敏
第 1 頁

製表：會計郭慧敏

Thanks

When we started to carefully observe Pingtung First Care Labor Cooperative (FCSLC), it revealed to us an unexpected shock! It was a dream cooperative that just appeared in textbooks: a bravely dedicated social entrepreneur, after the Morak Disaster, led a group of "layman", which is mainly composed of disadvantaged women, which realized social justice through cooperative spirit in just a few years.

We thank the FCSLC for bringing new inspiration to Taiwan's cooperative industry and cooperative education. Also we are appreciate the financial support from the Social and Family Administration of the Ministry of Health and Welfare and the Foundation of Women's Rights Promotion and Development. They allow us to move toward our critical project which gave them huge administrative pressures. But when the outcome represents its value in its own way, it's all worth it!

Our society desperately needs more impact reports to learn: under the principles of transparency and accountability, with rigorous logic, simple numbers and moving stories, we will gradually rebuild a social atmosphere where people can understand and trust each other. The emergence of this report can only be attributed to the efforts of all stakeholders to create and share the mission which burdened everyone.



Hao Wang and the report team of Fengchia University

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