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Annual report on the status of religious freedom in Spain: 2017

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Contents

Table of abbreviations

- I. Introduction
- II. Regulatory and management activity
 - 1. Regulatory activity promoted by the DGCJIRC
 - 2. Activity of the Religious Freedom Advisory Committee
 - 3. Activity of the Registry of Religious Bodies and the Registry of Ministers of Religion
- III. Estimated number of devotees belonging to the faith
- IV. Recognition and institutional representation of the faiths
- V. Problems identified in the following areas
 - 1. Places of worship
 - 2. Religious freedom in public spaces
 - 3. Ministers of religion, leaders or representatives
 - 4. Cemeteries and burials
 - 5. Religious freedom in the workplace
 - 6. Religious freedom in the educational context
 - 7. Religious freedom in the healthcare context
 - 8. Pastoral care in public centres.
 - 8.1. Pastoral care in general

- 8.2. Prisons
- 9. Offences against religious feelings and hate crimes for religious motives
- 10. Religious marriages with civil effects
- 11. Public funding received
- 12. Religious cultural heritage
- 13. Treatment of the faiths in the media
- 14. Social care provided by the faiths
- VI. Proposals to improve the protection of religious freedom in Spain
- VII. Scope of case law on religious freedom in Spain during 2017
- VIII. Appendix: State legislation concerning religious freedom
 - 1. Basic legislation
 - 2. Breakdown by subject matter

Table of abbreviations

- CALR: Religious Freedom Advisory Committee.
- CIE: Islamic Commission of Spain.
- DGCJIRC: General Directorate for International Legal Cooperation and Faith Relations.
- ERE: Evangelical Religious Teaching.
- ERI: Islamic Religious Teaching.
- FCBE: Federation of Buddhist Communities of Spain.
- FCJE: Federation of Jewish Communities of Spain.
- FEERI: Spanish Federation of Islamic Religious Bodies.
- FEREDE: Federation of Evangelical Religious Bodies of Spain.
- IGLESIA SUD: The Church of Jesus Christ of Latter-day Saints.
- RER: Registry of Religious Bodies.
- SGRC: Subdirectorate General for Faith Relations.
- UCIDE: Union of Islamic Communities of Spain.

I. Introduction

One of the functions assigned to the Religious Freedom Advisory Committee by Royal Decree 932/2013 of 29 November, is that of "preparing and submitting an annual report to the Government on the status of the right to religious freedom in Spain" (article 3). In compliance with this provision, this text has been drafted, which the Ministry of Justice (through the General Directorate for International Legal Cooperation and Faith Relations) presents as the fourth annual report on the status of religious freedom in Spain, corresponding to 2017.

The Report's main objective is to gather the data that allows us to understand and make known the progress and difficulties involved in the management of religious freedom, as an indispensable starting point in order to act¹.

For the preparation of the report, data from the Registry of Religious Bodies have been consulted, as well as the views of faiths with a deeply rooted presence in our country². A questionnaire was given to the faiths, the considered responses to which have been included in the report. Last year, data submitted by the Autonomous Regions and Cities that wanted to collaborate were included for the first time. Their contributions are also reflected in this report because, although religious freedom as a fundamental right is the responsibility of the State, its fulfilment converges with important regional and local competences (health, education, heritage, urban planning, etc.)³.

¹ Some of the interlocutors consulted have indicated that certain problems identified regarding religious freedom are already reflected in previous reports, hence the approval of this report is accompanied by an express proposal of the transfer of the difficulties outlined to the various relevant working groups of the Advisory Committee, so that they can study them and can take charge of presenting the suggestions they deem necessary to improve the management of religious freedom. In particular, the FEREDE, recognising and valuing the work and effort undertaken by the CALR and the Subdirectorate General for Faith Relations in the preparation of these Reports each year, requests that the report is not simply a tool for compiling requests and complaints, but that it channels a working mechanism to seek solutions. At its discretion, the Advisory Committee, based on the analysis, should make proposals for a possible solution to the problems.

² Namely: the Catholic Church, the Federation of Evangelical Religious Bodies of Spain, the Federation of Jewish Communities of Spain, the Islamic Commission of Spain, the Church of Jesus Christ of Latter-day Saints, Jehovah's Witnesses, the Federation of Buddhist Communities of Spain and the Orthodox Church.

³ At the regional level, the Regional Government of Catalonia has a General Directorate for Religious Affairs, through which it is liaises with religious groups in the Autonomous Region, within the framework of the established statutory powers. The data of this Autonomous Region have been included since the first report (2014). In the last two reports (2016 and 2017), the other Regions, although lacking a specific body with competence in this area, have provided data, and 16 Regions contributed to this report.

The first part of the report provides data on the regulatory and management activity on religious freedom for the year, the number of devotees and the recognition and institutional representation of the faiths. The second part focuses on identifying the problems that the protection of religious freedom has caused in different areas: places of worship, religious freedom in public spaces, ministers of religion, cemeteries and burials, religious freedom in the workplace, educational contexts, healthcare sector, pastoral care in public centres, offences against religious feelings and hate crimes, religious marriages, public funding, cultural heritage, media and social care provided by the faith. The report concludes with proposals for improving the protection of religious freedom and includes an appendix of this year's case law on the matter and the basic legislation.

Current social contexts, by their increased permeability and diversity, have converted the guarantee of freedom of religion and beliefs into an undoubtedly priority need for peaceful coexistence. The publication of these reports seeks to contribute to this pressing task.

II. Regulatory and management activity

Via the General Directorate for International Legal Cooperation and Faith Relations (hereinafter, DGCJIRC), efforts have been made to promote the modernisation of state management of the fundamental right to religious freedom and the improvement of the situation of the various religious faiths in Spain.

1. Regulatory activity promoted by the DGCJIRC

Our country's political situation in 2017 has not made it possible to adopt a significant number of regulations in the management of religion.

However, attention should be drawn to the adoption of Royal Decree 725/2017 of 21 July, implementing the basic organisational structure of the Ministry of Justice (Official State Gazette of 25 July 2017), which replaces the previous Royal Decree and which

The data provided by the Autonomous City of Melilla are documented in the information provided by both public institutions of Melilla (Regional Ministry of Presidency, Regional Ministry for the Environment, Regional Ministry of Development, Delegation of the Ministry of Education in Melilla, INGESA [National Health Management Institute], Delegation of the Government in Melilla) and cultural associations, social care associations and NGOs, as well as from the conclusions derived from a qualitative study of representatives of different groups (educational, health, media and public and military Administration), with equal representation of men and women between the ages of 23 and 75, with levels of study ranging from basic to university, and from all the urban districts of the city of Melilla. As well as empirical data and target actions, these are accompanied by a series of reflections from people from different social sectors, which provide better clues for investing resources in this area, to solve potential conflicts and promote platforms for knowledge and mutual understanding.

Although the FEMP [Spanish Federation of Municipalities and Provinces] has been consulted, it has not provided its comments.

defines the functions of the Subdirectorate General for Faith Relations and conforms to the provisions of laws 39 and 40/2015 of 1 October.

These functions are listed in article 7.1 of the RD and are:

«[...]

- i) The direction and management of the Registry of Religious Bodies and the motion for resolution of administrative appeals that are exercised against acts derived from the exercise of said registry function.
- j) Ordinary relations with religious entities.
- k) The preparation of proposals for cooperation agreements with churches, religious faiths and communities and, where applicable, their monitoring.
- I) The analysis, study, research, technical assistance, monitoring, surveillance, promotion and economic-budgetary management of the allocated appropriations for the development of the freedom of religion and worship, in coordination with the competent bodies of other departments, as well as its promotion in collaboration with institutions and organisations concerned.
- m) The social, civic and cultural promotion of religious entities, through grant management, as well as the coordination and management of the initiatives, funds and plans of action of public and private bodies aimed at improving the situation of Churches, Religious Faiths and Communities.
- n) Relations with national agencies and relevant departments dedicated to the study, promotion and defence of the rights of freedom of religion and worship, as well as advice to Public Administrations in the implementation of management models adapted to the regulatory framework that regulates the right of religious freedom in Spain.
- ñ) Relations with relevant international agencies in the field of freedom of religion, beliefs and worship and, particularly, in the application and development of international agreements or treaties relating to the aforementioned freedoms.
- o) The preparation of draft laws on the fulfilment of the rights of freedom of religion and worship, in coordination with the General Technical Secretariat, and the understanding and, where appropriate, reporting of how many draft laws may affect such rights.»

Order JUS/1197/2017 of 27 November, which amends Order JUS/1294/2003 of 30 April, which determines the automated files with personal data of the department and its public agencies (Official State Gazette of 8 December 2017) was also approved.

To be able to adapt the Registry of Religious Bodies in accordance with Law 15/1999 of 13 December on the Protection of Personal Data, file number 83 has been amended,

concerning the Registry of Religious Bodies. The aforementioned Order contains the following specifications:

- «1. Purpose and intended uses: Registry of religious bodies.
- 2. Affected individuals and groups: Legal representatives of religious bodies.
- 3. Data collection procedure: Application for the recording and registration of religious entities, in accordance with the procedure established in Royal Decree 594/2015 of 3 July, which regulates the Registry of Religious Bodies.
- 4. Basic structure of the file.
 - 4.1. Description of the data included in the file:
 - a) Data identifying the body: Registration number, name, section, date of foundation or establishment in Spain, address according to the statutes and address for the purposes of notification, telephone, email and web page, literal reproduction of the statutory regulations, places of worship and incorporation, where applicable, in a registered Federation.
 - b) Data identifying the legal representatives: DNI/NIE [ID card/residency permit], first name, last name, start date of the role and date of cessation.
 - 4.2 Data processing system: Combined information and data processing system (automated and on paper).
- 5. Transfer of data provided for:
 - a) To other Administrations, Public Agencies and third parties that request it, in the terms established in Royal Decree 594/2015 of 3 July.
 - b) In this respect, article 30 of Royal Decree 594/2015 of 3 July provides that the Registry is public and citizens have the right to access it in the terms established by current legislation.
 - c) In particular, provision is made for transfers to the State Tax Administration Agency.
- 6. Responsible administrative body: Ministry of Justice, General Directorate of International Legal Cooperation and Faith Relations, Subdirectorate General for Faith Relations.
- 7. Body before which rights of access, amendment, cancellation and opposition can be exercised: Subdirectorate General for Faith Relations. Calle Los Madrazo, 28, 4.a planta, 28071 Madrid.
- 8. Security measures: Basic level.»

In the same way, and as a result of the provisions of article 18 of Royal Decree 594/2015 of 3 July, which regulates the Registry of Religious Bodies, the obligation for registered religious bodies to notify their ministers of religion who are entitled to perform religious acts with civil effects is established. And as these ministers of religion do not have to publicly and obviously communicate their religious belief, it has become necessary to create a file that requires the application of security measures different from those pro-

vided for the file of the Registry of Religious Bodies. Thus, file 154, the Registry of Ministers of Religion, has been created, which features:

- «1. Purpose and intended uses: Registry of ministers of religion that are entitled to perform religious acts with civil effects and, optionally, the remaining ministers of religion of religious bodies registered in the Registry of Religious Bodies.
- 2. Affected individuals and groups: Ministers of religion, with legal residence in Spain, of religious bodies registered in the Registry of Religious Bodies and legal representatives of the aforementioned religious bodies.
- 3. Data collection procedure: Request for registration, submitted by the legal representatives of the body, accompanied by certification from the Church, Religious Faith or Community to which they belong that confirms this condition, in accordance with the procedure established in article 18 of Royal Decree 594/2015 of 3 July, which regulates the Registry of Religious Bodies.
- Basic structure of the file.
 - 4.1. Description of the data included in the file:
 - a) Data identifying the body: Registration number, name, address according to the statutes and address for the purposes of notification, telephone, email and web page.
 - b) Data identifying the legal representatives: DNI/NIE [ID card/residency permit], first name, last name, start date of the role and date of cessation.
 - c) Data identifying ministers of religion: DNI/NIE [ID card/residency permit], first name, last name, entry date and leaving date.
 - 4.2. Data processing system: Combined information and data processing system (automated and on paper).

Transfer of data provided for: To those responsible for the Civil Registries.

Responsible administrative body: Ministry of Justice, General Directorate of International Legal Cooperation and Faith Relations, Subdirectorate General for Faith Relations.

- 7. Body before which rights of access, rectification, cancellation and opposition can be exercised: Subdirectorate General for Faith Relations. Calle Los Madrazo, 28, 4.a planta, 28071 Madrid.
- 8. Security measures: High level.»

2. Activity of the Religious Freedom Advisory Committee

The Plenary Session of the Religious Freedom Advisory Committee met on 13 July and 19 December 2017.

In the Plenary Session of 13 July 2017, the new Director of the Foundation for Pluralism and Co-existence was presented, a foundation dependent on the Ministry of Justice that has worked on the development and promotion of the right of religious freedom since its foundation in 2004.

Among other proposals, FEREDE raised concerns about the content and consequences of Regional Laws passed in recent years to combat discrimination against the LGBTI community, and especially about the Legislative Proposal against discrimination based on sexual orientation, gender identity or expression and sexual characteristics, and social equality of lesbian, gay, bisexual, transsexual, transgender and intersex (LGBTI) people presented in May 2017 in the Congress of Deputies, as it considers that some articles of the legislative proposal violate the exercise of fundamental rights enshrined in the Constitution, such as, among others, the right to freedom of awareness, freedom of expression, freedom of the press, etc. and above all, the right to religious freedom and identity and the right to educate children according to one's own beliefs. For this reason it requested that the CALR study the content of this state Legislative proposal by means of a specific committee or working group created for this purpose. The Plenary Session of the CALR approved this request, appointing two experts to study the aforementioned legislative proposal. The report was deferred until there was a final text and, so far, no report on the issue has been submitted.

In the Plenary Session of 19 December 2017, among other matters, reports were given of the implementation of the Registry of Ministers of Religion (since November 2017); of the observance of different activities during the year to commemorate the 25th anniversary of the signing of Cooperation Agreements with the FEREDE, the FCJE and the CIE; as well as the need to amend Royal Decree 594/2015 of 3 July, which regulates the Registry of Religious Bodies with the following objectives:

- Extend the deadlines for the Administration to respond to applications submitted to the Registry on the part of religious bodies.
- Amendment of the modification and cancellation requirements of entries to facilitate the registration of the aforementioned entries to religious faiths and religious bodies.
- · Adaptation to new existing legislation.
- Repeal Royal Decree 1384/2011 of 14 October, which implements article 1 of the Cooperation Agreement between the State and the Islamic Commission of Spain, approved by Law 26/1992 of 10 November.

In connection with this amendment, although it was already subjected to the hearing process of religious faiths with a deeply rooted presence, the Plenary Session decided to wait to approve the text proposed by the DGCJIRC. Since the new Law on Data Protection is still being processed, to be adapted to the new community Regulation, and it is understood that this Law could affect the Registry of Religious Bodies and the Registry of Ministers of Religion, the decision was taken to wait for the Law in order to adapt, as applicable, the RD.

The Standing Committee of the CALR met on 31 January and 19 September 2017.

At the meeting of the Standing Committee in January 2017, applications by the religious bodies "Hermandad de la Diosa" [Brotherhood of the Goddess], "Ordinis Fratrum Cannabis" and "Federación de Iglesias Evangélicas de España" [Federation of the Evangelical Churches of Spain] (FIEE) to register in the Registry of Religious Bodies were assessed. Although the aforementioned reports are not binding, it was decided to respond positively to the first of the applications and negatively to the other two.

At the meeting of the Standing Committee on 19 September 2017, the third Annual Report on the status of religious freedom in Spain corresponding to 2016 was approved. The report was published on paper and in digital format. The second format was also published in English in order to facilitate its dissemination; it was distributed to the different embassies established in our country, as well as to various international agencies related to the protection and promotion of the fundamental right to religious freedom, and to numerous national and international academics.

Also at the aforementioned meeting, the type of documentation to be required from ministers of religion by the Registry of Religious Bodies in order for them to be able to register in the new Registry of Ministers of Religion, which has been operating since 1 November 2017, was examined and approved by the Standing Committee.

3. Activity of the Registry of Religious Bodies and the Registry of Ministers of Religion

The Registry of Religious Bodies (hereinafter, RER) is a public registry for the entire Spanish State in which bodies with religious purposes and their federations register, on a voluntary basis, in order to acquire civil legal personality.

By contrast, the Registry of Ministers of Religion, which came into operation on 1 November 2017, is a single registry for the whole Spanish State, although it is not a public registry given its nature.

In accordance with article 26 of Royal Decree 594/2015 of 3 July, which regulates the RER, in force since 1 November 2015, the Registry consists of the following Sections:

- a) General Section, wherein Churches, Religious Faiths and Communities are registered, along with the bodies they have established.
- b) Special Section,wherein Churches, Religious Faiths and Communities that have signed or to which a Cooperation Agreement with the State applies, are registered, along with the bodies they have established.
- c) Historical Section, to which the entries of bodies that have been annulled and rejected applications are transferred, along with their annexed protocols.

However, the religious foundations of the Catholic Church will continue to be governed by Royal Decree 589/1984 of 8 February, on the Foundations of the Catholic Church, whilst the foundations of religious bodies generally remain unregulated. Until such time, the

Registry will continue to operate the Foundations Section envisaged in the aforementioned Royal Decree (Second Transitional Provision of Royal Decree 594/2015 of 3 July).

Management workload

With regards to the number of registered bodies, in 2014, when the 1st Annual report on religious freedom was prepared, the percentage of entries pertaining to the Catholic Church was 76.07%, in 2015 it was 75.89% and in 2016 it was 75.90%.

Regarding the management workload relating to individualised procedures corresponding to the RER and to the Registry of Ministers of Religion during 2017:

2017	Pending at start of year	Applications received	Applications processed	Pending at end of year
Recording of bodies in the RER	235	684	686	233
Modification of RER entries	393	8,511	6,673	2,231
RER annulments	18	274	291	1
Certificates of RER entries or records	240	6,695	6,745	190
Registry of Ministers of Religion	0	735	734	1

In turn, from 3 May 2016 it has been possible to make a declaration of operation, provided for in article 29 of Royal Decree 594/2015 of 3 July, via an electronic form which is accessible on both the Ministry of Justice portal and the Ministry website. The form requests verification, completion or modification, as appropriate, of the following data: address for notification purposes, territorial scope, telephone number and email address. The declaration has to be made by those who are registered as the legal representatives of the body in the Registry of Religious Bodies.

III. Estimated number of devotees belonging to the faith

According to the data provided by the religious faiths, the estimated number of devotees are as follows.

1. Religious faiths with an Agreement with the Spanish State

1.1. Catholic Church

The most important data for the Catholic Church are the following:

- 32,556,922 Catholics
- · 22,999 parishes
- 18,576 priests
- 101.751 catechists
- 827 monasteries
- 55,367 members of religious orders
- 10.899 cloistered monks and nuns

1.2. FEREDE

The Federation of Evangelical Religious Bodies of Spain (FEREDE) is the body that encompasses and represents the majority of evangelical churches in the country, primarily with regards to the adherence to and implementation of Cooperation Agreements signed with the Spanish State in 1992 (Law 24/1992 of 10 November).

This Federation raises doubts in relation to the relevance of requesting data relating to the number of devotees of this religious faith. Furthermore, in its view, there are no reliable studies regarding the number of devotees belonging to the different religious faiths. Nevertheless, in order to have a rough approximation of the evangelical or protestant reality in our country, the following criteria may prove useful:

Taking into consideration the number of places of worship and registered bodies:

More than just belief, it is religious practice that requires a response from the State and the envisagement of measures aimed at ensuring the free exercise of the right of religious freedom. Congregational worship is a fundamental aspect of religious practice, whereby awareness of the number of places of worship is an important detail when evaluating the degree to which a religious community is established.

According to data provided by the Observatory of Religious Pluralism, as of December 2017 there are approximately 3,921 evangelical places of worship, which constitutes 58.15% of the places of worship of religious minorities.

This information can be supplemented with the number of bodies registered in the Registry of Religious Bodies. Of the total 2,643 evangelical bodies registered with their own legal personality, more than 1,427 are members of the FEREDE. This detail is to be evaluated along with the more significant data provided on places of worship, as protestant bodies include entries for local independent churches with a single place of worship and others of a much larger scale and with a national scope that, within their internal organisation, might boast dozens or hundreds of places of worship that are all recorded under a single registry entry number. By way of example, the Church of Philadelphia - the primary evangelical movement of the Romani people - has over 700 places of worship.

b) Estimated number of devotees:

The FEREDE has no available up-to-date statistical data. It provides the following estimates obtained from a study that was carried out some years ago:

- a) People who congregate in evangelical churches. The estimate stands at 500,000 people. The vast majority congregate in churches with Spanish devotees, but there are also churches with members from various countries and churches providing pastoral care to foreigners.
- b) Non-congregational protestants or evangelicals from within the European Union. It is estimated that between 800,000 and 1,000,000 people from within the European Union reside in Spain for more than six months each year.
- c) Non-congregational protestants or evangelicals from outside the European Union, estimated to number between 100,000 and 150,000 people, hailing mainly from non-EU European countries, Latin America, Asia and Africa.

The total estimated number of protestants in Spain is approximately 1,500,000 devotees.

1.3. FCJE

While there is no census, the number of devotees belonging to the faith in Spain is estimated to be around 45,000, with more than 33 synagogues throughout the country, some with a capacity of up to 800 people.

It should be borne in mind that, with the naturalisation of Sephardic Jews under Law 12/2015 of 24 June, on the conferral of Spanish nationality to Sephardic Jews with Spanish origins, and its implementation by Royal Decree 893/2015 of 2 October, conferring Spanish nationality on specific Sephardic Jews with Spanish origins by naturalisation, despite the fact that the terms "Sephardic" and "Jew" are not synonymous, it is possible that the number of Spanish Jews will increase. So far, citizenship has been granted to 1,678 Sephardic Jews.

1.4. CIE

The estimated number of devotees of this faith in Spain is 1,946,300 Muslims, according to the al-Andalus Observatory of the UCIDE (Union of Islamic Communities of Spain).

The Observatory offers general figures in relation to the Muslim population in Spain, breaking down the data by Autonomous Region and taking into consideration the nationality of the residents. These statistics are drawn up on the basis of information gathered from the Municipal Register of Inhabitants. The figures for Spanish citizens are compared with the registries of the Islamic communities in each Autonomous Region.

Regions	Algeria	Bangladesh	Spain	Gambia	Guinea	Mali	Morocco	Nigeria	Pakistan	Senegal	others	Total
Andalusia	4,655	569	141,367	1,124	1,000	5,043	131,296	5,675	4,212	11,021	9,018	314,980
Aragon	4,718	16	20,747	1,906	799	1,758	17,574	763	1,865	3,079	1,466	54,691
Asturias	463	27	2,309	13	40	20	2,753	310	338	1,247	409	7,929
Balearic Islands	1,083	374	18,515	153	217	790	23,870	2,435	1,491	4,127	1,310	54,365
Canary Islands	495	385	45,276	138	591	243	16,462	1,482	478	3,388	3,906	72,844
Cantabria	267	15	1,318	19	34	25	1,720	258	238	550	517	4,961
Castile and León	1,314	130	13,721	135	54	371	19,553	339	923	749	918	38,207
Castile La Mancha	1,570	81	25,262	111	190	1,368	30,804	1,406	1,002	1,001	1,114	63,909
Catalonia	8,631	6,470	190,869	14,316	4,367	7,104	206,779	6,133	44,120	20,273	13,051	522,113
Ceuta	7	0	31,726	0	0	1	5,036	2	4	1	26	36,803
Valencia	23,686	335	77,496	313	566	2,059	73,962	4,813	12,483	5,171	5,431	206,315
Extremadura	165	16	11,037	13	24	45	7,202	55	291	193	202	19,243
Galicia	678	133	5,578	47	58	66	6,525	527	443	2,499	1,336	17,890
Madrid	1,960	5,358	174,550	257	1,219	1,481	75,766	8,600	3,513	3,150	10,139	285,993
Melilla	10	0	32,729	0	0	0	11,982	0	5	1	16	44,743
Murcia	2,551	138	12,770	318	377	1,568	78,722	1,317	652	2,087	1,093	101,593
Navarre	2,149	18	9,124	28	149	273	10,689	1,080	462	802	490	25,264
Basque Country	5,026	320	12,325	190	416	744	20,463	4,401	5,025	4,121	3,086	56,117
La Rioja	854	4	7,339	34	128	216	6,714	128	2,464	153	306	18,340
(19)	60,282	14,389	834,058	19,115	10,229	23,175	747,872	39,724	80,009	63,613	53,834	1,946,300

Breakdown of other nationalities:

Others [53,834]: Albania (2,247), Turkey (3,819), Benin (322), Burkina Faso (1,202), Cameroon (5,751), Ivory Coast (3,086), Egypt (3,715), Guinea-Bissau (4,450), Mauritania (8,273), Sierra Leone (661), Togo (430), Tunisia (2,003), Saudi Arabia (747), Indonesia (1,591), Iran (3,967), Iraq (1,329), Jordan (1,191), Kazakhstan (2,025), Lebanon (1,838), Syria (5,187).

(30 nationalities considered, including Spain)

See. Demographic study of the Muslim population. Mining of data from the census of Muslim citizens in Spain as of 31-12-2017, p.13, available at: http://observatorio.hispanomuslim.es/estademograf.pdf

There are approximately 1,700 Islamic entities registered in the Registry of Religious Bodies, with a CIE estimate of 1,363 mosques. The CIE suggests that measures should be established to ensure that registered Islamic bodies maintain some religious activity, as some addresses inspected were found to be empty buildings or private homes.

2. Faiths that have a recognised deeply rooted presence in Spain but that have no Agreement with the Spanish State

2.1. Mormons

The Church began its activities in Spain in the 1960s, via US soldiers who were members of the Church stationed at the military bases in Zaragoza, Madrid, Seville and Cadiz. They were organised into a district that formed part of the French Mission. When the Spanish Mission was set up in 1970 it had 658 members.

Currently, the Church of Jesus Christ of Latter-day Saints estimates that it has 56,725 parishioners in Spain.

2.2. Jehovah's Witnesses

They indicate that the number of active members of the faith stands at 113,000 and that the number of attendees at the annual Memorial of Jesus Christ's Death, on 11 March 2017, was 188.092.

There are 709 places of worship of this faith in the Registry of Religious Bodies.

2.3. FCBE

According to the data available to the Federation, the approximate number of Buddhist followers in our country is around 85,000. Its sociological composition is equal to that of the rest of the population, mostly Spaniards by origin. While previously the majority of teachers were of foreign origin, it is noted that, currently, this trend has been reversed, as there is a growing number, an increasing majority, of Spanish teachers and ministers of religion. This is due to the growing monastic training activity of Buddhist religious communities. According to the studies available to the Federation, the number of followers is practically equally split between women and men. There is no limitation or discrimination imposed by sex to training as clergy at any level. In the monasteries in which training is completed (usually taking several years), it is normal for the available spaces to be 50% between men and women.

Not included in the figure are sympathisers or people who occasionally attend ritualistic practices or activities at the different places of worship. Immigrant groups from China and other countries, whose number and activities are unknown to the FCBE, are also not included.

2.4. Orthodox Church

The various historical patriarchates have established themselves in Spain, taking in the different ethnic backgrounds of the devotees. Thus, the Patriarchates of the Orthodox Churches of Serbia, Moscow, Bulgaria, Romania, Georgia and Constantinople are registered in the Registry of Religious Bodies.

In January 2010, the Orthodox Episcopal Assembly of Spain and Portugal was created in order to facilitate ecclesiastical organisation to afford Orthodox Christians and their communities representation before the State and society as a whole. However, this association has not become a religious body registered in the RER.

The Church did not provide up-to-date data for 2017. According to the data presented for the 2014 Report, there are 1,500,000 Orthodox devotees.

- 2.4.1. The Greek Orthodox Church or the Ecumenical Patriarchate of Constantinople affirms that it cannot calculate the number of its devotees given the multi-ethnic nature of its ecclesiastical jurisdiction. Its presence extends throughout the national territory, with the exception of the Autonomous Regions of Asturias, Cantabria, Extremadura and Murcia.
- 2.4.2. Russian Orthodox Church. According to data from the INE [National Statistics Institute], there are 65,034 Russian citizens, 88,594 Ukrainian citizens and 17,438 Moldovan citizens living in Spain. The majority identify themselves as devotees of the Orthodox Church of the Moscow Patriarchate in their countries of origin.

On the Church's website (http://orthodoxspain.com/es/) information is provided on the priests and places of worship of the Russian Orthodox Church in Spain, indicating a total of 24 churches and parishes.

The Church has a presence in the Autonomous Regions of Andalusia, Asturias, Balearic Islands, Canary Islands, Catalonia, Galicia, Madrid, Murcia, Basque Country and Valencia.

2.4.3. Romanian Orthodox Church. It is estimated that, in Spain, the Romanian Orthodox community constitutes 70-75% of the total Romanian population, a percentage that is calculated taking into account that, in Romania, 83% of the citizens are Orthodox Christians. The Romanian Orthodox Church indicates that the number of devotees who regularly attend the Romanian Orthodox parishes is approximately 77,000. Around 225,000 worshippers attend the Holy Liturgy of the Resurrection at Easter.

In total, 137 Orthodox bodies are registered in the RER.

IV. Recognition and institutional representation of the faiths

1. Catholic Church

The Spanish Synod is the institutional representation of the Catholic Church in Spain. It is formed of 75 bishops (both titular and auxiliary) of the 70 dioceses in Spain and more than 38 bishops emeriti who have a say but no voting rights. The civil legal personality of the Synod was recognised in the Agreement on Legal Affairs with the Holy See of 3 January 1979.

There are 18,777 Catholic bodies recorded in the Registry of Bodies of the Catholic Church. Moreover, it should be borne in mind that the Dioceses, Parishes and other territorial divisions of the Catholic Church, in accordance with the provisions of the Agreement between the Spanish State and the Holy See on Legal Affairs of 3 January 1979, are afforded civil legal personality insofar as they possess canonical legal personality and the competent bodies of the State have been notified of this status.

The Catholic Church has four representatives in the CALR.

2. FEREDE

Although the different evangelical churches and entities have full organisational autonomy and freedom of action, they frequently form a part of different denominational groups that play an important role within the evangelical faith. By way of example, attention might be drawn to the following, amongst others: the Federation of Assemblies of God of Spain (FADE), the Spanish Evangelical Baptist Union (UEBE), the Spanish Evangelical Church (IEE), the Federation of Independent Evangelical Churches of Spain (FIEIDE), the Assemblies of Brethren or the Anglican Communion.

In terms of their relationship and cooperation with the Spanish State, the majority of the churches form a part of the Federation of Evangelical Religious Bodies of Spain (FEREDE).

The FEREDE has two representatives in the CALR.

3. FCJE

The Spanish Jewish community is represented before the State by the Federation of Jewish Communities of Spain, a signatory body of the Agreement of 1992, under its original name of the "Federation of Israelite Communities of Spain", which changed to its current name in 2004. The Sixth Final Provision of Law 15/2015 of 2 July, on Voluntary Jurisdiction, provided that "the title of this Law has been amended to become 'Law 25/1992 of 10 November, approving the Cooperation Agreement between the State and the Federation of Jewish Communities of Spain'."

There are Jewish communities in the cities of: Alicante, Barcelona, Benidorm, Ceuta, Madrid, Malaga, Marbella, Melilla, Oviedo, Las Palmas de Gran Canarias, Palma de Mallorca, Seville, Tenerife, Torremolinos and Valencia.

The FCJE has one representative in the CALR.

4. CIE

On 20 October 2016, the Registry of Religious Bodies recorded an amendment to the Articles of Association of the Islamic Commission of Spain and its new legal representation. The reform established a Standing Committee as the representative body, with 25 members, and a Board of Directors with 7 members and a President. It also establishes the power to create Regional delegations and Technical committees. Throughout 2017, Regional delegates have been appointed in different territories and the Technical Commission for Education and the Technical Commission for Food have been created.

Of the over 1,700 Muslim bodies registered in the Registry of Religious Bodies, 1,306 entities belong to the CIE, which itself is composed of 22 federations and 19 Muslim communities.

The CIE has on several occasions requested the repeal of Royal Decree 1384/2011 of 14 October, which implements article 1 of the Cooperation Agreement between the State and the Islamic Commission of Spain, approved by Law 26/1992 of 10 November, noting that its implementation has led to an institutional crisis and caused instability because people who use religious institutions as a means to other ends have been joining the CIE.

The CIE, as one of the religious faiths with the largest number of devotees, has two representatives in the CALR.

5. Mormons

With regard to the institutional representation of the faiths, the Iglesia SUD deems it to be appropriate at state level. Nevertheless, it affirms that there are shortcomings at the regional and local levels.

They would appreciate greater participation of the public authorities in the faith's important acts.

Under article 9.2 of the Constitution, they point out that «it is the responsibility of the public authorities to promote conditions wherein the freedom and equality of individuals and the groups they form are real and effective; to remove any barriers that prevent or hinder their fulfilment, and to facilitate the participation of all citizens in political, econo-

mic, cultural, and social life, the Iglesia SUD believes that greater citizen participation in religious institutions as agents of civil society should be promoted.

The Iglesia SUD has one representative in the CALR.

6. Jehovah's Witnesses

In relation to organisational aspects, as indicated on their web page (https://www.jw.org/es), a group of elders or overseers attends each congregation. Congregations are grouped in circuits and the circuits are organised into districts. Each circuit is composed of about twenty congregations, and in each district there are approximately ten circuits. The circuits and districts are the responsibility of travelling overseers who periodically visit the congregations.

The offices of the Jehovah's Witnesses in Brooklyn, New York, via a central council referred to as the Governing Body, provide guidance and bible study courses to congregations all over the world. All members have been Witnesses for many years.

During the processing of Royal Decree 932/2013, of 29 November, regulating the CALR, they affirmed their unwillingness to form a part of this Committee on the basis of their religious principles. Via a document issued in January 2014, they waived this right.

7. FCBE

The institutional representation of Buddhism in Spain is carried out by the Federation of Buddhist Communities of Spain (FCBE), in accordance with the provision of the Organic Law on Religious Freedom. The FCBE applied for recognition as a deeply rooted presence in Spain, which it obtained in October 2007. The legal representation of the FCBE is, in accordance with its articles of association, vested in its President. The President is elected for two-year terms, up to a maximum of three, after which the community that held it previously cannot do so for the following term. The same applies to the other positions on the Governing board, that is to say, the secretary and treasurer.

As the FCBE has a deeply rooted presence, it has one representative on the CALR. It also has a patron in the Foundation for Pluralism and Co-existence.

The FCBE is a member of the European Buddhist Union (EBU). This institution is recognised by the European Union and the Council of Europe, where it has a representative. In April 2018, the EBU's first congress will be held in Spain, in Benalmadena (Malaga).

There are eighteen communities within the FCBE that are duly registered in the RER. The accidental annulment that occurred in the aforementioned Registry, which «reduced» the number of registered communities affiliated with the Federation, was corrected in 2017. Such bodies spiritually depend on Buddhist organisations with an international scope.

Of the communities that are members of the Federation, the majority also depend on Spain's practice centres, organised in diverse legal forms. It is also possible to integrate into the Federation as a partner.

The FCBE provides legal advisory services to its members, as well as to the Catalan Coordinator of Buddhist Bodies, in virtue of their collaboration agreement.

The FCBE has a website (www.federacionbudista.es), which reports both the activities and news of the Federation, as well as those of its members.

8. Orthodox Church

The Greek Orthodox Church draws attention to problems with institutional representation as a result of the failure to recognise the Orthodox Episcopal Assembly of Spain and Portugal as a religious body in the RER.

The Romanian Orthodox Church in Spain expressed its desire to work towards signing a Cooperation Agreement with the State.

The Orthodox churches have one representative in the CALR, and it should be mentioned that, following a consultation with bishops who are members of the Orthodox Episcopal Assembly of Spain and Portugal, they decided that the term of office of their representative would be two years, and would rotate amongst the various Orthodox dioceses of Spain.

9. Public management of religion in the Autonomous Regions and Autonomous Cities

9.1. Catalonia

The structure of the Regional Government of Catalonia includes the General Directorate for Religious Affairs, whose functions are:

- a) Assisting religious bodies in Catalonia.
- b) Implement government agreements with representative bodies of the different faiths in Catalonia and ensure their fulfilment.
- c) Act as an ordinary representation of the Regional Government of Catalonia before the religious bodies.
- d) Prepare studies and reports and promote awareness-raising activities in the field of religious affairs.
- e) Establish and maintain relationships with those institutionally responsible for issues in the religious sphere.
- f) Participate in the management of the Registry of Religious Bodies in collaboration with the General State Administration.
- g) Any other function of a similar nature entrusted to the Directorate.

In addition, the Regional Government of Catalonia includes the Advisory Council for Religious Diversity, whose functions are:

- a) Advise or inform the head of the department of the Catalan Regional Government competent in religious affairs on the issues brought before it.
- b) Propose the actions or plans that it deems appropriate within the context of relations with the various churches, faiths and religious communities that are active in Catalonia.
- c) Advise and provide support, at the request of the head of the department of the Catalan Regional Government competent in religious affairs, on the collaborative or cooperative partnerships requiring the involvement of the Government or Parliament of Catalonia in State institutions or international organisations.

The General Directorate has published a map indicated the places of worship and organisational structure of the main faiths within the territory that can be found on the following website: http://governacio.gencat.cat/ca/pgovambitsdactuacio/pgovafers-religiosos/pgovserveis/pgovmapareligions/

9.2. In the other Autonomous Regions and Autonomous Cities

In the Regional Government of Andalusia there is no specific body that manages religion or religious diversity. Diversity is a line of action that spans various areas of public policy of the Regional Government of Andalusia, covering the social, workplace and cultural integration of the immigrant population. The reference point is the Regional Ministry of Justice and the Interior, via the General Directorate for the Coordination of Immigration Policies.

In Navarre, there is the Directorate General for Peace, Co-existence and Human Rights, created by Regional Decree 129/2015 of 28 August, which is responsible for the management of intercultural and interreligious diversity.

In the Autonomous City of Ceuta, there are two Ministries that have powers in matters concerning religion. First, there is the Regional Ministry of the Presidency and Institutional Relations, which is responsible for supporting the President of the Government in cultural and religious community relations. Secondly, the Regional Ministry for Education and Culture, which is in charge of managing collaboration agreements with the religious communities.

At present, the Directorate General of the Valencian Agency for Equality in Diversity is the body that is responsible for the public management of religious diversity. Since its creation in July 2015, it has established contact with the different faiths and has maintained this contact.

The following Autonomous Regions have expressly stated on their questionnaires that they have no plans to set up a specific body for the public management of religious

matters for the time being: Asturias, Balearic Islands, Basque Country, Cantabria, Aragon, Murcia, Canary Islands, Castile-La Mancha, Castile and León, Extremadura, Galicia, La Rioja and Madrid.

Some faiths, in particular the representation of FEREDE, indicate that it would be advisable for the management of religious diversity to not be entrusted to an agency that manages public immigration policies, as many of those who profess non-Catholic faith are Spanish nationals.

V. Problems identified in the following areas

1. Places of worship

1.1. Religious faiths

a) Catholic Church

The Catholic Church has 22,999 parishes and 827 monasteries.

During 2017, no particular problems regarding urban planning legislation and the processing of administrative authorisations were encountered. However, as in previous years, the increase in robberies and attacks on places of worship of the Catholic Church throughout Spain was worrying. The theft of images, crucifixes, tabernacles, bells, money and religious objects have been noted in:

- Murcia.
- · Navarre.
- Balearic Islands (Palma de Mallorca).
- · Asturias (Gijón, Oviedo).
- Madrid (Madrid and Rivas Vaciamadrid).
- · Zamora.
- · Basque Country (Gipuzkoa).
- · Galicia (Vigo).
- · Castile and León (León, Salamanca).
- Andalusia (Huelva, Malaga, Almería, Cordoba, Seville, Jaén).
- · Canary Islands (Santa Cruz de Tenerife).
- · Valencia (Alicante, Castellón).
- Catalonia (Tarragona).

b) FEREDE

The existing obstacles for the establishment and opening of evangelical places of worship continue to make this issue one of the most significant problems of religious freedom that exists today for churches that are part of this Federation.

They consider the current situation to be serious because many evangelical churches that decide to regularise their places of worship and comply with current regulations witness this regularisation becoming a long road full of bureaucracy, unexpected requirements, disproportionate costs, etc. On many occasions, regularisation becomes unattainable and it ends in the closing of the premises, despite the efforts made by the body. This causes many to set up their places of worship in an almost clandestine manner, without making any kind of previous arrangement, hoping to be able to carry out their activities without the authorities becoming aware, and looking for another location when they are found and required to be legalised. Other bodies seek alternative methods, regularising their premises by declaring that they are associations and not churches, so as not to deal with the aforementioned disproportionate requirements, etc.

The existing obstacles are those that have already been presented in previous years:

- Historically and socially unfavourable starting point.
- A complete lack of, or insufficient, land set aside for religious use in urban planning.
- Urban planning that restricts the possibilities of opening places of worship, or that
 envisage unsuitable sites, on the outskirts of cities, creating ghettos of minority
 religious denominations around the premises, which is not conducive to the normalisation of religious diversity.
 - They continue to highlight the example of Torrejón de Ardoz, which requires a distance of 500 metres between one place of worship and another, something that mainly affects minority faiths because, in almost all instances, there is already an existing Catholic church less than 500 meters away. There are several municipalities that have similar regulations to this.
- Land provided for the construction of evangelical churches is very limited, which contrasts with the number of transfers, exchanges and transactions carried out for the majority religious faith.
- Churches are funded with donations from their own members, without receiving any economic support from Administrations, which makes it difficult to find suitable, properly prepared premises.
- Absence of common or uniform legal criteria regulating the establishment of places of worship, thereby violating the principle of equality in the exercise of a fundamental right. Each Autonomous Region and municipality ultimately apply different criteria, responding to the issue from their own experience and level of competence. This causes local by-laws to impose limits on the establishment of places of worship that sometimes have nothing to do with the protection of public order or of the fundamental rights of others, the only permitted limits on this fundamental right.
- Law 27/2013 of 27 December, on the streamlining and sustainability of the Local Administration, sought to improve this by providing a general procedure to be followed for the opening places of worship throughout Spain, consisting of the presentation of prior communication or statement of compliance, and eliminating the previous requirement for a licence. The reality is that many local governments are unaware of or ignore this regulation and tend to apply other regulationson econo-

mic activities, environmental laws, regulations on harmful, dangerous, unhealthy and hazardous activities, public entertainment and recreational activities to places of worship. Thus, they finally found a way to continue to require a license, and negate to practise the real intention of the legislature with no effect, consisting, according to the aforementioned law, in simplifying the opening of places of worship by eliminating the need for prior municipal authorisation, without prejudice, of course, to compliance with applicable safety, health, etc. regulations. For example, in Valencia, Churches are being forced to request a prior licence for general change in use.

- As a consequence of the former, each municipality has different requirements
 for the opening of a place of worship, sometimes appropriate but in many cases
 disproportionate; requiring that the venue has a very high number of parking spaces, requiring the adoption of the highest demandable level of sound insulation
 (applicable to recreational facilities such as clubs and party venues) regardless of
 the actual nature of the place of worship, etc.
- By way of example, the City Council of Madrid, as many other city councils also do, classifies religious body as recreational and public entertainment entities automatically, without taking into account the specific characteristics of the congregation in question and without considering that this equation is contrary to applicable laws. With this interpretation, Churches are put on an equal footing to clubs, and a level of sound insulation is required that, in addition to being excessively expensive, is technically very difficult to achieve in the premises that are set up to be established as places of worship. Despite the fact that FEREDE has presented these problems before the City Council, and before the CALR on several occasions, eventually there was no other solution but to request the assistance of the Courts. The Contentious-Administrative Court No. 2 in Madrid, in a judgement issued on 18 April 2018, has taken the claims of the petitioner (the Evangelical Church of the Resurrection) into account, supporting FEREDE's request before the City Council: Churches cannot be equated to general recreational activities and public entertainment. The Court indicates that this clearly follows from the Law of Public Entertainment and Recreational Activities, which expressly excludes the exercise of fundamental rights from its scope.

They are concerned that something established so clearly by regulations was refused by the Administration, and that they had to assert their right for over 6 years for a Judge to reiterate what is clearly indicated in the regulations, showing that municipal action was uncalled for.

Now they are hoping that the City Council of Madrid, accepting what the regulations clearly state, and what this Judgement clarifies, will change the general criteria that it applies to the opening of centres of worship.

c) CIE

The Islamic Commission of Spain claims that there are urban planning regulations that restrict the opportunities to open places of worship, provide inappropriate places in the outskirts of cities, or that establish conditions that make it impossible in city centres. On occasion, municipal by-laws impose limits on setting up places of worship by applying

rules for bothersome, unhealthy, harmful and dangerous activities, or for public shows and recreational activities, which involve capacity limits, car parking requirements or others, beyond the requirements of the law on the statement of compliance or prior communication and security of the premises. In some cases, certain requirements that are not set by the regulations are demanded and others are asked to fulfil disproportionate requirements for the type of construction and use. There are cases frozen in time; particularly noteworthy are the repeated delays and various rejections in the municipality of Seville.

d) FCJE

The FCJE has not detected problems in this field.

e) Jehovah's Witnesses

Opening: Approximately one year passes between the decision to open a place of worship and the acquirement of the building permit. And for the operation of the premises or the first occupancy licence process, the average time for the licence is 4 to 6 months.

The most common problems when opening a place of worship are as follows: In most cases, the same is required of us as for the opening of bothersome activities, such as bars, disco pubs, clubs, etc. Classing religious activity as bothersome brings the requirements of sound insulation, noise protection, etc. that do not correspond with the actual activity that takes place in the place of worship: Two weekly meetings that each last for an hour and forty-five minutes, of which only 6 minutes are devoted to singing religious songs. The meetings are also always in daytime hours. In addition, the nuisance is minimal compared with the opening of a disco pub, since no alcohol is served, there is no dancing, and there is no constant background music. A meeting held in a Kingdom Hall is a solemn act where silence is a requirement.

Disturbance/conflicts in places of worship: We do not have records of any registered disturbances in the past year during acts of worship. Intentional property damage to the façades of several halls has been registered (paint, breaking of glass, throwing eggs at the façade). The number of incidents due to vandalism is similar to that of 2016. Andalusia: 1; Asturias: 1; Canary Islands: 1; Catalonia: 1; Valencia: 3; Galicia: 1.

f) Mormons

Regarding places of worship, it is essential to have spaces in which to exercise the right to religious freedom as, without this, the exclusion and absence of citizens who attend these centres of worship would increase, thus preventing full integration.

They are grateful that they have been able to buy land and build numerous chapels and, especially, a temple in Spain. However, the scarce provision for land for religious purposes that certain city councils include in their urban development plans, should also be

noted. For this reason, they encourage the adoption of local by-laws that provide adequate spaces for religious purposes.

g) FCBE

There are over three hundred places of worship throughout Spain, and the FCBE is informing communities about the advisability of registering these in the RER.

As a more problematic issue, they highlight the general absence of minimum standards for the protection of places of worship. This problem has lasted too long because of the lack of legislative initiatives, which, in recent years, have been limited to inclusion of opening via simple communicated action in the regulations of local governments. Although, there are still a certain number of city councils that ignore this regulation.

In addition, there is no regulation that protects activities connected to religious practice, such as providing accommodation and food to attendees (who sometimes need shelter for several days), editing texts of rituals and teachings, imparting these teachings, etc. These activities are still legally considered as lucrative, and therefore subject to urban, as well as fiscal, constraints in the form of both licences and taxes.

As in previous years, they once again regret that there is no land allocated in any urban planning for their faith. Through the questionnaire for the Working Group of Places of Worship, the FCBE has indicated some of the many problems that they suffer, and they hope to be able to provide ideas that contribute to the now urgent equalisation.

h) Orthodox Church

A problem has arisen in connection with the Parish of «San Nectario de Taumaturgo» (Coslada), which began operating in 2007 on the premises of the Catholic Church «Santa Cruz» in Coslada. After two years, the number of attendees to religious services increased, meaning that they had to move to a different space in a warehouse on the outskirts of the city, at 20 Avenida de Fuentemar. Before long, they began to have problems because a small number of neighbours reported them. The parish is in conflict with the City Council of Coslada, which, by means of a written document received by the parish dated 18 May 2017, requested that the parish vacates the space at 20 Avenida de Fuentemar, where it carries out its activity, within two months. At the time of submitting data for this report (26 February 2018), the parish does not have a place to move to.

There has been some conflict with the neighbours of the Parish of «San Juan Evangelista» in Almeria.

1.2. Autonomous Regions.

Castile and León informs that the reservation of land for religious facilities is provided for within its land regulation. Religious facilities are subject to the same rules, in terms of obtaining municipal licences, as all other facilities.

Castile La Mancha, by means of Legislative Decree 1/2010 of 18 May, which approves the revised text of the Law on Land Planning and Urban Activity, regulates the reservation of land, which can be managed by city councils through Municipal Urban Development Plans, not having identified conflicts relating to places of worship at present.

Catalonia notes the following points on places of worship:

- Opening of centres of worship without licences due to lack of awareness (especially on the part of evangelical churches).
- Existence of impoverished communities that cannot afford the cost of adapting
 places of worship to the minimum conditions required by the law and, therefore,
 experience difficulties in the process of acquiring licences for centres of worship.
- Reluctance and demonstrations against the opening of centres of worship by neighbours in areas where they are expected to open (this happens especially in relation to the opening of Islamic prayer centres)
- Urban laws that make it difficult for the opening of centres of worship to be feasible, thereby impeding the exercise of the right of religious freedom.
- Law 27/2013 of 27 December, on the streamlining and sustainability of the Local Administration, by which centres of worship can be opened via a notification system. This allows many communities to open their centres of worship without complying with the legal conditions set out in the laws, which results in their subsequent closure and can cause more frustration among the communities.
- Closure of centres of worship with licences for failing to comply with laws for protection against noise pollution (especially regarding Evangelical and Pentecostal Churches)
- The Local Government of Barcelona awards annual subsidies for the adaptation of centres of worship to the law.
- It should be borne in mind that, in Catalonia, there is regional legislation that regulates the establishment of places of worship (<u>Law 16/2009 of 22 July, on centres of worship</u> and <u>Decree 94/2010</u>, implementing the <u>Law on centres of worship</u>)

In **Extremadura**, there has been a mosque in Plasencia (Cáceres) since 25 September 2008.

Galicia indicates that, in its seventeenth additional provision, Law 7/1985 of 2 April regulating the Basis of the Local Government establishes that, to open a place of worship, it is sufficient to have the accreditation of civil juridical personality via the certificate issued by the Registry of Religious Bodies. The opening of new places of worship is subject to the prior communication system, eliminating the requirement of a prior licence.

Neither State law, nor the corresponding regional laws establish specific rules for the management and opening of places of worship.

The Basque country notes that, through the law on centres of worship in the pipeline, all aspects affecting the opening of these centres of worship, licences, land reservations, etc. will be regulated.

Attached is a table taken from the Observatory of Religious Pluralism in Spain.

Faith	Places of wor- ship Decem- ber 2017 ⁴	<, 6 months	Places of wor- ship June 2017 ⁵	<, 6 months	Places of wor- ship December 2016 ⁶
Catholic par- ishes	22,999		23,071		23,071
Evangelical	4,045	86	3,959	49	3,910
Muslim	1,569	37	1,532	24	1,508
Jehovah's Wit- nesses	635	-3	638	-12	650
Orthodox	206	10	196	-1	197
Buddhist	160	1	159	4	155
Mormon	117	0	117	2	119
Other Christian denominations	50	0	50	0	50
Bahá'í	44	0	44	0	44
Jewish	36	0	36	0	36
Other religions	30	0	30	1	29
Hindu	22	0	22	1	21
Sikh	20	0	20	0	20
Scientology	15	0	15	0	15
Christian Science	5	-2	7	0	7
Total	6,954	+129	6,825	+68	6,761

⁴ Data taken from the Observatory of Religious Pluralism in Spain, in Data use. Directory of places of worship - December 2017-: http://www.observatorioreligion.es/upload/20/10/ExplotacionDirectoriodiciembre2017.pdf

⁵ Data taken from the Observatory of Religious Pluralism in Spain, in Data use. Directory of places of worship - June 2017-: http://www.observatorioreligion.es/upload/87/99/ExplotacionDirectorioiunio2017.pdf

⁶ Data taken from the Observatory of Religious Pluralism in Spain, in Data use. Directory of places of worship - December 2016: http://www.observatorioreligion.es/upload/43/38/ExplotacionDirectoriodiciembre2016.pdf

2. Religious freedom in public spaces

2.1. Religious faiths

a) Catholic Church

As in previous years, there have been difficulties in exercising religious freedom in public spaces, especially with regard to the expression of religious beliefs, such as the removal of nativity scenes at Christmas time, the demand for the removal of religious symbols, abolition of Catholic celebrations, etc. We share the following examples:

- Callosa de Segura: removal of the cross by the City Council, without legal guarantees.
- Boadilla del Monte: commission of an act of vandalism against a nativity scene.
- Decapitation of the image of the Virgin of Covadonga in Piloña (Asturias).
- Drag Queen performing in Vinaroz and in the Las Palmas de Gran Canaria Carnival, insulting religious feelings.
- A play that disrespected religious feelings in La Laguna (Canary Islands).
- Announcement of the Santiago de Compostela Carnival, with serious offences against religious feelings.
- Sentencing of 5 pro-abortion activists for interrupting a church service in Palma de Mallorca.
- Basque schools remove references to «Jesus» in carols so as not to bother students.

b) FEREDE

They detected an increase in the difficulties experienced by Evangelical churches in publicly expressing their faith, in the use of public roads and other public spaces and in carrying out their activities. It is serious that many of these difficulties come from the Public Administration itself, which does not own public space but manages it, and therefore cannot deny its use by or expel religious faiths from it.

- Fines and sanctions imposed on people for carrying out religious activities on public roads, or simply for handing out discourse or booklets containing religious content. The City Councils want to control these expressions more and more, normally restricting them through municipal by-laws.
- They confirm that there is a growing anti-religious sentiment that translates into demonstrations and acts that try to expel religion from any public space, try to silence and obscure religious bodies and, recently, Christian churches, as well as Evangelical churches.
- Declarations of principles and rules are produced that are based on the prejudice
 that religious communities must be set aside and not be able to participate in
 public life. This prevents religious bodies and, therefore, part of the population,
 from participating in the public life of their communities or municipalities.

c) CIE

The Islamic Commission of Spain indicates that no problems have been detected regarding this point.

d) FCJE

The FCJE has not detected problems in this field.

e) Jehovah's Witnesses

Use of public roads: In the cities listed below, there are still unresolved cases related to restrictions on the use of public space in the exercise of religious freedom:

- 1. Arevalo
- 2. Bigues i Riells (Barcelona)
- 3 .Calella (Barcelona)
- 5. Fuengirola (Malaga)
- 6. Fuensalida (Toledo)
- 7. Getaria (Gipuzkoa)
- 8. La Bisbal (Girona)
- 9. León
- 10. Llanes (Asturias)
- 11. Lleida
- 11. Lloret de Mar (Girona)
- 12. Logroño (La Rioja)
- 13. Melide (A Coruña)
- 14. Méntrida (Toledo)
- 15. Mijas (Malaga)
- 16. Mogán (Canary Islands)
- 17. Murcia
- 18. Oviedo (Asturias)
- 19. Padrón (A Coruña)
- 20. Palamós (Girona)
- 21. Rafelguaraf (Valencia)
- 22. Roda de Berá (Tarragona)
- 23. Salinas (Asturias)
- 24. Salou (Tarragona)
- 25. Sant Joan de Vilatorrada (Barcelona)
- 26. Santo Domingo de la Calzada (La Rioja)
- 27. Segorbe (Castellón)

- 28. Segovia
- 29. Sitges (Barcelona)
- 30. Toldeo
- 31. Valencia
- 32. Valladolid
- 33. Veguellina de Órbigo (León)
- 34. Vera (Almeria)
- 35. Vigo
- 36. Vinaros (Castellón)
- 37. Zamora

Municipal Registry of Associations: Some specific problems for the granting of municipal facilities if we are not enrolled in the Municipal Registry of Associations. We see that the procedure for granting these requests is incorrectly channelled, as Royal Decree 2568-1986 of 28 November, approving the Regulation of the organisation, operation and legal system of Local bodies, restricts bodies whose activities are exclusively religious from registering in the Registry of Civic Bodies. However, this should not prevent the provision of public spaces or facilities for singular religious events.

f) Mormons

They have occasionally experienced restrictions imposed on their missionaries who wish to, for example, use small banners or posters in public places, or open stalls at public fairs, such as the Book Fair in Madrid.

g) FCBE and Orthodox Church

No problems have been detected in this matter

2.2. Autonomous Regions

Catalonia notes the following points:

- The existence of municipalities that do not allow bodies that are not registered in their municipal registry of associations to use public spaces (or public facilities).
- In relation to the use of public facilities, at certain times of year there are no available facilities that can accommodate specific demands. For example, some of the sports centres that were provided in previous years for the celebration of Ramadan are not available during the school year.
- In some municipalities, a licence of centres of worship is required for the premises
 provided for the celebration of Ramadan, as the daily use of the premises over a
 month cannot be considered as a «singular» event.

Melilla indicates that, during the weeks prior to Eid al-Adha, there seems to be a recurrent controversy regarding not being able to take animals from Morocco across the border, as was done traditionally, due to phytosanitary legislation against health risks

and epidemics. The animals that are provided for sacrifice in Melilla meet religious requirements for their sacrifice on this date as indicated for the Muslim community, and spaces, slaughterhouses and slaughterers are provided by neighbourhoods in order for the ritual to be performed in hygienic and healthy conditions.

The Basque Country reports that, at present, Basque administrations do not envisage the provision of public spaces for expressly religious purposes in their legislation. However, the Basque Country's Law on centres of worship is in the pipeline, and it especially envisages the right of different religious communities to use and benefit from public facilities and spaces, temporary use of public roads or temporary provision of property. Therefore, it is an issue that will be solved shortly.

3. Ministers of religion, leaders or representatives

3.1. Religious faiths

a) Catholic Church

The Catholic Church has 18,576 priests, 55,367 members of religious orders, 9,154 cloistered monks and nuns, 13,000 missionaries and 502 missionary families, which carry out very important pastoral, charitable and missionary work, both in Spain and overseas.

As in previous years, there is concern about the clarification and definition of social protection (health care, contributions, retirement, etc.) for missionaries and missionary families, as the existing legal framework remains confusing.

In addition to the above, it confirms a worrying rise in both physical and verbal attacks on ministers of religion of the Catholic Church, preventing the free fulfilment of their work, as described below. Injuries have been recorded, for example including those inflicted on:

- · a priest (Vigo).
- a priest (Avilés).
- a member of a religious order (Granada).
- priests in Pamplona have been subjected to public harassment.

It should be borne in mind that many priests do not report the verbal abuse and public harassment that they experience.

b FEREDE

They reiterate the difficulties outlined in previous years:

The continued discrimination against Evangelical ministers who could not contribute to Social Security before 1999 and their widows. Not a single Minister has benefited from the Royal Decree approved by the Government in 2015, which shows that FEREDE's opposition to this legislation was justified. Discrimination on

religious grounds has again been proven by the Supreme Court in the Judgement issued in November 2017 that annulled the aforementioned Royal Decree, and in the Judgement issued in April in which the pension of one of the widows concerned has been recognised. However, on the date on which these data are provided, in April 2018, there is not yet a solution, one that should be provided urgently to those affected.

• Cases continue to appear where relatives of foreign evangelical clerical and religious ministers (spouse and children) invited by Evangelical churches in Spain are required to prove that they have disproportionate amounts of money to support themselves financially, as they are recognised as foreigners who come to Spain to live without working (authorisation of not-for-profit residence) and for this reason they are required to prove that they have 400% of the IPREM [Public Income Index]. For practical purposes, and to understand the difficulty described, the family of a foreign member of a religious order who is invited to Spain, accompanied by his spouse and two children under legal age, is required to have almost 4,000 euros per month available. Few evangelical bodies can provide this amount.

They consider that, in addition to being disproportionate, this requirement is contrary to the content and spirit of article 41.h of Law 4/2000, on the rights and freedoms of foreigners in Spain and their social integration, and to article 117.h of the implementing Regulation. In addition, it negatively affects Evangelical churches that consider their capacity to invite religious personnel of their choice limited or impeded by the analogous application of criteria that have nothing to do with the religious ministry that will be carried out by those invited. It is possible to seek different solutions to ensure that the family coming to live in Spain will not be a burden on the State.

- In Evangelical churches only the Ministers of Religion may pay social security contributions. There are other religious personnel who, at times, dedicate themselves to full-time religious work that cannot be registered to Social Security. The possibility of allowing these personnel to make social security contributions, as members of religious orders of the Catholic Church can, should be explored.
- Today, Spanish missionaries who are sent abroad by evangelical bodies do not have a clear solution to be able to continue making social security contributions, which can make it difficult to access retirement pensions and other benefits later in life. It would be useful to seek a solution so that Churches can continue making social security contributions for this group whilst they are abroad doing missionary work.

c) CIE

No problems have been identified in this area.

d) FCJE

Although there is no information on problems, it continues to request that Ministers of Religion be accredited for proper pastoral care in prisons and hospitals. And in places where there is no Minister of Religion, the opportunity should be given to a representative of the local Jewish community, appointed and endorsed by the FCJE, who can provide pastoral care.

e) Jehovah's Witnesses

No problems have been identified in this area.

f) Mormons

As a Church, they do not have professionally paid ministers of religion, as they rely on the collaboration of lay, volunteer and unpaid clergy.

They appreciate the opportunities that their ministers will receive once they register to participate, for example, in care in hospitals, prisons and military facilities etc. Without prejudice to the foregoing, they have decided not to register their lay clergy until technological advances allow for their online registration. They also believe that, eventually, it would be better to include their functions and rights in an Agreement.

g) FCBE

According to data available to the FCBE, without being able to be more precise there are over one hundred and fifty ministers of religion who carry out their work in practice centres that depend on their community members. At present, they are receiving data for their registration in the newly available section of the RER. Not all are expected to register. This is due to the fact that, given the economic uncertainty experienced by the Buddhist faith and its centres, the majority of these ministers must do other work for their subsistence, and, despite the information disseminated by the Federation, many are not registering.

Ministers of religion (both men and women without any discrimination) are mostly being trained in Spain, with the economic difficulties of all kinds that this also entails.

Visits to our country from teachers to give lessons continues to be subject to difficulties, especially for teachers of Tibetan origin.

h) Orthodox Church

There are no problems identified in this area

3.2. Autonomous Regions.

The Autonomous Communities do not provide information of interest in this section.

4. Cemeteries and burials

4.1. Religious faiths.

a) Catholic Church

There are no specific problems with the exercise of activities related to cemeteries and burial grounds, but concern is still being shown with regard to initiatives for the removal of Catholic religious symbols in cemeteries.

There have been various attacks and thefts of religious symbols and crucifixes in cemeteries (Jaén, Rivas Vaciamadrid).

b) FEREDE

No problems have been identified in this area.

c) CIE

The Islamic Commission of Spain expressed the need for the provision of a burial site on both the Balearic and Canary Islands. It also deems it necessary for there to be at least one burial site in each Autonomous Region where the requirement for the deceased to be born, to have resided or to have died in the municipality or province is waived. Among the cases frozen in time due to various rejections, and even prejudiced political statements, the municipality of Badajoz stands out. The municipality repeatedly refuses to bury Muslims according to their rites.

The various regional regulations of the Mortuary Sanitary Police are in need of review in order to take religious diversity into account, including burial without a coffin. The CIE states that it is currently permitted in Ceuta, Melilla, the Valencia and Andalusia, where the Mortuary Police Regulation expressly states that: «In cases where, for reasons of religious faith, it is thus requested and authorised by the City Council, the use of a coffin for burial may be waived, except during transport, provided that the cadavers are included in group 2 of article 4 of this Regulation».

d) FCJE

There are requests for plots in city cemeteries in Valencia and Alicante where the execution of the plans remains pending.

e) Jehovah's Witnesses and Mormons

No problems have been detected in this area.

f) FCBE

There are no Buddhist cemeteries or specific places for scattering ashes according to our tradition. Adding to what was said about the absence of urban resources, this topic does not merit any interest from municipal administrations in Spain.

An agreement exists with PARCESA [funeral directors in Madrid] to respect the Buddhist tradition regarding the treatment of bodies after death.

g) Orthodox Church

There are no problems identified in this area

4.2. Autonomous Regions

Andalusia has 8 cemeteries with plots reserved for Islamic burials, and there are also 11 Maqbaras. In this Region, burials without coffins, according to Islamic tradition, are permitted.

In **Asturias**, Muslim communities expressed that there should perhaps be a delimitation of the spaces for burials in the city cemeteries of Oviedo and Gijón, the only cemeteries in Asturias where these burials are carried out. There are currently ongoing discussions on this subject.

Catalonia notes the following points.

- Not many plots are reserved for burials according to religious precepts for certain religious faiths in the territory as a whole. Many municipalities do not have available plots, although they have received requests for these.
- Public cemeteries in which different religious communities of the same religion request plots differentiated by following religious precepts in a more orthodox or more lax manner.

In **Ceuta**, there are three cemeteries: Christian, Muslim and Hebrew. There is also a disused Hindu Crematorium, forgotten due to the use of crematory ovens managed by the City of Ceuta. All the cemeteries are municipally owned, so maintenance and staff costs are included in the budget of the City of Ceuta. The number of municipal staff assigned to the public cemeteries amounts to 33 workers.

Galicia reports that the Parliament of Galicia adopted a non-legislative proposal on 5 April 2017, an initiative promoted by the popular parliamentary group, with which it aims to motivate the Xunta de Galicia to create, in collaboration with the Galician Federation of Municipalities and Provinces (FEGAMP), supramunicipal cemeteries for practising people from minority religions, such as Muslims or Jews.

Navarre reported that, since 2017, the City Council of Pamplona has set up a new space in the city's cemetery that prevents, as was the case until now, the Muslim residents of Navarre opting to repatriate cadavers, with the consequent economic loss (6,000 euros per repatriation on average) or taking their relatives to Zaragoza.

The Basque Country notes that, currently, the Basque Country only has one cemetery for Muslim people, annexed to the cemetery of Derio (Biscay). The plot has an area of 300m², which, according to the Autonomous Regions, serves the more than 4,000 North Africans living in Biscay. However, the CIE notes that, according to the last census published by the al-Andalus Observatory of the UCIDE, the total number of Muslims residing in Biscay is 21,572.

5. Religious freedom in the workplace

5.1. Religious faiths

a) Catholic Church

In terms of employment and Social Security, some problems identified in previous years remain. In this light, it upholds the recommendation of adapting regulations in immigration and Social Security matters, in order to allow those people who are not ordained priests or members of the clergy, and who come solely for religious study or a religious experience at a convent or monastery, to stay in Spain. The intention, therefore, is that they should be exempt from work permits under current immigration legislation.

Difficulties have also been found when workers express their faith in the workplace through religious symbols.

At the regional level, attention should be drawn to some of the provisions of Autonomous Regions that make it difficult for students of Health Sciences enrolled in universities of the Catholic Church to train in public health centres.

b) FEREDE

Problems reported in previous years are reiterated and, in particular, emphasis is placed on the situation regarding the social security of Evangelical pastors and their widows and/or children as, despite the adoption of the Royal Decree of 2015, the discrimination against those who were unable to contribute before 1999 remains. No pastor, as of yet, has benefited from the Royal Decree. Discrimination on religious grounds has been proven by the Supreme Court in the Judgement issued in November 2017 that annulled the aforementioned Royal Decree, and in the Judgement issued in April in which the right to a pension of one of the widows concerned was recognised. However, on the date on which these data are provided, there is not yet a solution.

FEREDE continues to emphasise the problems arising from legislation on immigration and foreigners, especially for the family (spouse and children) of foreign evangelical clerical and religious

ministers invited by Evangelical churches in Spain. They are required to prove that they have disproportionate amounts of money to support themselves, as they are recognised as foreigners who come to Spain to live without working (authorisation of not-for-profit residence) and are required to prove that they have 400% of the IPREM [Public Income Index]. So, for example, the family of a foreign member of a religious order who is invited to Spain, accompanied by his spouse and two children under legal age, is required to have almost 4,000 euros per month available; few evangelical entities can provide this amount.

It is considered that, in addition to being disproportionate, this requirement is contrary to the content and spirit of article 41.h of Law 4/2000, on the rights and freedoms of foreigners in Spain and their social integration, and to article 117.h of the implementing Regulation. In February 2017, the Federation raised this issue, together with possible solutions, before the Subdirectorate General for Faith Relations, although, thus far, it is unknown whether a solution is possible. The proposals made by FEREDE in the aforementioned request consisted of:

- 1.° This matter should be considered and a report or assessment should be prepared by the Subdirectorate General for Faith Relations, with criteria to follow regarding the financial resources that can be demanded from the family (spouse and children) of foreign missionaries who are authorised to reside in Spain via Article 117.h of the Regulations on Foreigners.
- 2.° This problem should be discussed with the Ministry of Foreign Affairs to clearly establish what economic resources the family (spouse and children) of the missionaries have to prove to obtain their corresponding visas and residence permits. And that the aforementioned criteria were moved to this Federation and to the Delegations and Subdelegations of Government.
- 3.° In case of doubt, the issue will be transferred to the Religious Freedom Advisory Committee, so that it can decide on what economic resources can be required of foreign ministers and members of religious orders and their family members invited to Spain by religious bodies registered in the Registry of Religious Bodies.

Other problems that FEREDE indicated in the field of Social Security contributions is that only ministers of religion may contribute. However, there are other religious personnel who, at times, dedicate themselves to full-time religious work and that cannot be registered to Social Security. The possibility of allowing these personnel to make social security contributions, as members of religious orders of the Catholic Church can, should be explored.

The problems of Spanish missionaries that are sent abroad by Evangelical bodies remains unresolved. They cannot continue to contribute to Social Security, which, according to current legislation, can make it difficult for them to access retirement pensions and other benefits in the future. It would be highly desirable to find a solution so that Churches can continue making contributions for this group whilst they are abroad doing missionary work.

c) FCJE

Throughout the year, the FCJE has received requests from individuals to be informed about the Jewish festivities envisaged in article 12 of the Agreement between the FCJE

and the State. In some cases, employees are obligated to request some of their holiday time in order to celebrate the festivities.

In terms of food and dress, no cases have been reported.

d) CIE

The Islamic Commission of Spain also indicates some cases in which workers have been obligated to request some of their holiday time to celebrate festivities envisaged in the Agreement. The CIE suggests that the right to replace general holidays with religious holidays, provided for in the Agreements of 1992, should be expressly included in every Annual resolution of the Directorate General for Employment, which publishes a list of each year's bank holidays.

The CIE does not indicate noteworthy problems in the workplace regarding Halal food or fasting during Ramadan.

Discrimination has been observed, now repeatedly for many years, towards women wearing a hijab in job interviews or internships. The reality is that women wearing the hijab are not normally found dealing with the general public. The Islamic Commission suggests the promotion of periodic campaigns to encourage the acceptance and normalisation of the outward expression of religious affiliation on the part of employees.

e) Other faiths

The Federation of Buddhist Communities of Spain, Jehovah's Witnesses, the Church of Jesus Christ of Latter-day Saints and Orthodox Churches have not identified problematic situations in this area

Finally, all religious bodies agree that medium and long-term work should be carried out regarding educational initiatives to raise the visibility of religious minorities and thus improve their social integration.

5.2. Autonomous Regions

a) Andalusia

Neither the Workers' Statute nor Royal Decree 1561/1995 of 21 September, on special days of work, outline the possibility of accommodating the working day to workers' religious needs. Royal Decree 2001/1983 of 28 July, on the regulation of working days, special days and rest, which is still partially in force, recognises, in article 45, a series of religious festivities.

There is generic regulation that addresses the specific features of religious festivals of faiths other than Christianity:

• Law 26/1992 approving the Cooperation Agreement between the State and the ICE, which, in article 12, provides flexibility between the contracting parties to negotiate special days and festivities for the accommodation of Muslim religious needs. It should be noted that it does not grant an unavailable subjective right to the worker, because the law speaks of a possible agreement between the employee and the employer in the employment contract. The legislator expresses this through article 12 of the same law: Art. 12 Law 26/1992: «1. Members of the Islamic Communities belonging to the «Islamic Commission of Spain» who so wish may request the interruption of their work every Friday, the day of collective compulsory and solemn prayer for Muslims, from 1.30pm until 4.30pm, as well as the conclusion of the workday an hour before sunset during the month of fasting (Ramadan).

And this covers Islamic religious festivities:

- AL-HIJRA, corresponding to the 1st of Muharram, the first day of the Islamic New Year.
- ASHURA, the tenth day of Muharram.
- MAWLID AN-NABAWI, corresponding to the 12th of Rabi' al-Awwal, the birth of the Prophet.
- LAYLAT AL-MI'RAJ, corresponds to the 27th of Rajab, the date of the Nighttime Journey and the Ascension of the Prophet.
- EID AL-FITR, corresponding to the 1st, 2nd and 3rd days of Shawwal and celebrating the completion of the Fast of Ramadan.
- EID AL-ADHA, corresponding to the 10th, 11th and 12th days of Dhu Al-Hijjah and celebrating the sacrifice of the Prophet Abraham.»

Therefore, in the opinion of the Autonomous Region, this law entitles the worker to request it, but in no case does it give the worker unilateral faculty. Even though, with the latest labour reform that was approved by Law 3/2012, companies may unilaterally modify working days by 10% with a notice period of five days, the Muslim worker's right to request accommodation remains.

In the same way, article 12 of Law 25/1992 on the Cooperation Agreement with the Jewish Communities of Spain, similarly to the aforementioned relating to the CIE, provides for a timetable and festival adjustment for Jewish employees, provided there is agreement between the parties.

The Autonomous Region indicates that it is aware of the judgement of the Supreme Court of 1712/2017 of 13 November 2017, which resolves the appeal filed by the FEREDE against Royal Decree 839/2015 of 21 September, which amends Royal Decree 369/1999 of 5 March, with regards to terms and conditions for the inclusion of ministers of religion from churches belonging to the Federation of Evangelical Religious Bodies of Spain in the General Social Security Regime.

b) Catalonia

Indicates a lack of awareness of some companies of what is established in the Agreements with the different religious faiths in relation to festivities and the work calendar.

c) Ceuta

In the public workplace, there is no discrimination on the grounds of creed, nor in recruitment, nor in the enjoyment of festivities, food, clothing, or others. The Administration seeks to facilitate the reconciliation of work and religion, adapting holidays, festivals, shifts, etc. when possible.

The religious festivities of different religious faiths are considered particularly significant by the Local Administration. Holy Week, Eid al-Adha, Diwali and Hanukkah are celebrations that create common spaces and spaces for social and cultural interaction, as they are celebrated by all people from Ceuta at the same time. For example, the special illuminations put up by the City Council during each one of these celebrations facilitates their visibility.

Normally, except for markedly religious events, events organised by communities and institutions are open to all citizens. In all of them, the management, organisation or collaboration and budget have had municipal participation.

In the private sphere, Collective Sectoral Agreements allow for the possibility of swapping holidays of religious worship with another day of rest or holiday. Regardless of this, historically, the tradition has arisen of allowing the use of holidays intended for religious worship.

In the city of Ceuta, all food under the authority of public institutions (hospitals, schools, prisons, etc.) is adapted to the precepts of halal food and the Local Administration has actively collaborated for its adaptation by the rest of the city's agencies and entities.

d) Galicia

The Xunta de Galicia respects religious freedom in the workplace, and has no knowledge of cases of discrimination of any kind.

Sea fishing is a traditional occupation in countries of very different cultures and different religions. Workers who are engaged in the fisheries sector in Galicia mainly profess Christianity and Islam. There have been no reported incidents of violence, intimidation, force, or any other unlawful constraint that would prevent a professional in this sector, who is a member of a faith, from practising or attending the acts appropriate to the beliefs they profess except those derived from long stays on the high seas on off-shore and ocean-going vessels.

e) Melilla

In this section, the testimonies of people interviewed in the qualitative study about the status of religious freedom in the Autonomous Region of Melilla have been particularly useful.

Representatives of different groups were selected: education, healthcare, the media and the public and military administration, with equal representation of men and women between the ages of 23 and 75, with levels of study from basic to higher education, and from all the urban districts of the city of Melilla.

Throughout all interviews, none of the interviewees was aware of any case of religious discrimination in recruitment.

Regarding indirect discrimination, in contexts in which the dominant group could be termed "Christians", the opposite situation occurs; positive discrimination that takes into account the food requirements of the Muslim community (for example, in work or business lunches, social events, etc.), including halal food or acceptable alternatives for Muslim believers. Regarding clothing, no cases of discrimination against the use of the hijab were recorded, implying that, in practice, it is fully accepted and respected in work, social and institutional contexts.

f) Basque Country

As a general rule, the calendar followed in the workplace is the one indicated by Public Administrations that do not consider celebrations from any religions other than Catholic. For that reason, in work and school contexts, devotees of minority faiths may find it difficult to accommodate their religious practices. In the Autonomous Regions, the available room for manoeuvre is very limited and a need for training and information on these aspects has been identified.

6. Religious freedom in the educational context

6.1. Religious faiths

a) Catholic Church

The Catholic Church has 25,660 teachers of Catholic religion, with 3,561,970 pupils enrolled in religion classes.

Regarding the subject of Catholic religion

In essence, the same problems that existed in previous years persist:

- Lack of information for parents and pupils from the educational authorities in a number of schools about the possibility of studying Catholic religion.
- The LOMCE (Organic Law for the improvement of the quality of education) fails to respect the fundamental nature of the subject of Catholic religion, according to

the terms of the Agreement on Teaching and Cultural Matters signed between the Spanish State and the Holy See on 3 January 1979.

 Some Regional Administrations are obstructing the teaching of the subject of Catholic religion in public schools. All this goes against the Agreements between the Church and the State.

Problems are highlighted in:

- Balearic Islands (Ibiza), with a final judgement against the Administration.
- Valencia as a whole (Castellón, Valencia, Alicante). Here, the ban that has been imposed on the Bishop of Castellón on visiting students in a public school must be highlighted.
- Andalusia.

In relation to teachers

Again the problems previously observed in this area are reiterated:

- Problems of integration of Catholic religion teachers into the teaching staff, especially in public schools.
- Problems that the local bishop has when granting or withdrawing the missio canonica (religious licence to teach in the name of the Church) to or from teachers of Catholic religion on religious grounds, as it is deemed that, in certain cases, it is discriminatory and in violation of the international case law emanating from the European Court of Human Rights. It should be borne in mind that the need for the Catholic religion teacher to have the missio canonica is a requirement of both the Church's autonomy and the parents' right to ensure the religious and moral education of their children according to their convictions.

Catholic schools and universities

In 2017, it has been observed that the University of Zaragoza is making it very difficult to implement the Convention signed in 2012 between the University and the Archbishopric with the aim of offering pre-school and primary student teachers relevant training to obtain the DECA (Ecclesiastical Declaration of Academic Competence); this is despite the fact that 60% of student teachers apply for these optional studies.

b) FEREDE

Currently, ERE (subject of Evangelical Religious Education) is taught in approximately 900 public schools, attended by around 18,000 Evangelical students. In the past year, ERE has been offered in the Autonomous Region of La Rioja as well as in the province of Huesca (Aragon); however, the same problems outlined in previous years continue to exist. These are, in essence:

 Lack of supply of and information regarding ERE in schools, both on registration forms as well as in the information and involvement of the school's staff. As an example, it is highlighted that in many schools, the registration forms do not even contain a box to select the option of Evangelical religion, so, from the outset, parents lack information and the option to be able to request it. If, despite the problems, parents manage to request ERE, on many occasions these requests are left without any response from the Ministry of Education itself and some of the Regional Ministries of Education. Some of them have refused, thus far, to teach Evangelical religion, clearly contravening the law. This is the case in Valencia and La Rioja. In La Rioja, after multiple meetings and requests, complaints before the courts, media pressure, etc., it seems that ERE will finally be implemented in 2018. In Valencia, there has still been no response, despite the fact that it has been established that there are over 700 students that have requested Evangelical religion. FEREDE has provided copies of requests made by parents and has made proposals for schools and teachers to meet this demand. However, there is still no solution in this regard.

The same is happening in Madrid, where the difficulties of managing ERE have increased. The strict application of certain parts of the 1996 Convention means that many children do not have access to Evangelical education due to issues of ratios and the issue of groupings, which are very complex to make and coordinate logistically as schools have many different educational approaches. Equally, many schools' existing requests are not answered and are not even recorded in Madrid's computer system.

In the territory managed by the Ministry of Education (Andalusia, Canary Islands...) there are many obstacles. Schools do not know how to file the requests, and therefore they are lost in the process. They require us to send copies of requests submitted to schools (work that is done by volunteers who dedicate many hours to this) for their corroboration by the High Inspectorate. However, either no response is received, or the response, when it arrives, is late. The reasons behind refusals are not explained and parents do not understand why their requests are not even answered.

- There are serious problems in the implementation of the ratios and groupings required by the Convention of 1996 on the appointment and economic regime of the individuals in charge of Evangelical Religious Education (ERE) in Public Primary and Secondary Schools (Resolution of 23 April 1996). This Convention is completely outdated and does not correspond to reality and current problems. For this reason, two years ago the Ministry of Education was formally requested to amend the Convention, which, we believe, needs to be urgently addressed. While this Convention is not amended we doubt that existing problems can be resolved and, meanwhile, students and their parents cannot exercise their right, leaving their religious freedom infringed in this area.
- Finally, FEREDE expresses concern that some regional legislation being approved for the protection of the LGBTI community, while considering this protection necessary, may infringe the right of parents to educate their children according to their moral and religious convictions.

c) CIE

There is a lack of information for parents and pupils about the possibility of receiving ERI (Islamic Religious Education) classes, on the part of the educational authorities of numerous schools, the option for which does not appear on their registration or option form. There is also a lack of information provided to the CIE by Regional Ministries of

Education about requests made by schools to receive this education; many schools do not have a computer system that is adapted to the option of religion courses (Catholic, Evangelical, Islamic or Jewish) or values. Many schools that include the option on their forms do not then convey this data to the Regional Ministry of Education and, in those cases when they do convey it, or when the information can be accessed electronically, regional planning and recruitment services neither ask for updated lists of teachers nor hire them to cover demand. Most Regional Ministries of Education do not report or collect information about demand for Islamic Religion classes by school. The Educational Administrations of Andalusia, Aragon, Castile-La Mancha, Catalonia, Madrid, Murcia, Valencia and Ceuta and Melilla are all noted for not informing the CIE about requests for ERI from schools, thus infringing the Convention. Schools are unaware of the legislation concerning this right and some Educational Administrations do not cooperate to meet the requests to appoint a teacher in schools that meet the requirements, despite the fact that the CIE has enough trained teachers.

It has been brought to the attention of the Department of Education of the Basque Country that certain schools summoned parents who requested ERI to discourage or emotionally blackmail them into changing their decision.

The CIE affirms that it has encountered no noteworthy problems in relation to festivities (Eid al-Fitr and Eid al-Adha) or fasting during Ramadan, although in some cases there was rigidity in school menus. Segregationist schools that discriminate against students wearing a hijab continue to exist; in 2017 Vicente Aleixandre of Pinto Secondary School (Madrid) was added to these. The CIE proposes that schools whose internal rules prohibit covering of the head should include exceptions on religious and health-based grounds or review their content, in line with the Recommendations of the Department of Education of the Basque Government of 6 September 2016, which established: «Not to impede the schooling of students who wear headscarves, and that those Basque schools whose educational plans or organisational and operational regulations do not permit this proceed to undertake a review, with the approach of inclusive education and attention to diversity...». The Resolutions of the Regional Department of Education of Valencia, which approve the Instructions for the year 2017-2018, establish that: «Access to schools should not be prevented for people who wear clothing that is characteristic or typical of their religious identity and that do not pose any problem with identification or undermine people's dignity».

In relation to Islamic religious education, teachers in this subject have only been hired in Andalusia, Aragon, the Canary Islands, Castile and León, Madrid, the Basque Country, Ceuta and Melilla. In the rest of the Autonomous Regions there are no contracted teachers, despite the fact that in all these Regions there are trained people who comply with the requirements to be appointed as teachers. A specific recruitment agreement has been negotiated in Extremadura, while La Rioja will be forced to recruit via judicial

routes. Galicia and Asturias cooperate by being open to recruiting teachers if the student density permits it. Andalusia continues to not cooperate or report despite the resolution of the Andalusian Ombudsman in complaint 15/5872 addressed to the Department of Education by which «to comply with the provisions of Law 26/1992 of 10 November, approving the Cooperation Agreement between the Spanish State and the Islamic Commission of Spain, the Regional Ministry of Education shall promote any measures that may be necessary in order to make it possible for the subject of Islamic religion to be taught in schools in Andalusia, without prejudice to the signing of the Agreement or Convention that is deemed appropriate with the Islamic Commission of Spain.» This resolution, issued by the Ombudsman, has still not obtained the collaborative response of the Public Administrations based on article 29.1 of Law 9/1983, of the Andalusian Ombudsman.

d) FCJE

There is no Jewish education in the public sphere. With regard to festivities, as in the workplace, educational institutions are unaware of the Jewish festivities envisaged in the Agreement between the FCJE and the State, whereby both the FCJE and communities receive a number of requests over the course of the year to certify the absence of Jewish pupils before public educational institutions as a result of these Jewish festivities.

During 2017, no requests related to notices of opposition were received.

e) Jehovah's Witnesses

No problems have been identified in this area. There is no religious teaching of the Witnesses in Spain.

f) Mormons

Currently, only religious groups with Agreements are recognised as having religious freedom in educational contexts. We suggest that this right is extended to religious groups with a «deeply rooted presence» and that they all have access to religious education in schools for their members.

g) FCBE

There is no Buddhist religious education in schools in Spain, which remains an objective of the FCBE. Buddhist festivals are also not recognised. University research on Buddhism follows its growing development.

h) Orthodox Church

There is no Orthodox religious teaching in Spain

6.2. Autonomous Regions

In **Andalusia**, religious education is guaranteed in Primary Education for various faiths. This is not the case for all faiths at the secondary and upper secondary levels. The Government of Andalusia has signed collaboration agreements for Catholic and Evangelical religious teaching, applicable to Andalusian schools that provide ESO (Compulsory Secondary Education) and upper secondary education, but has not, as of yet, signed an agreement with the Islamic Commission of Spain for this purpose. Currently, there are 16 contracted teachers in Andalusia for Muslim religious education at the Primary level only.

In the **Balearic** Islands there are no registered Muslim, Jewish or Evangelical students and, in canteens in certain schools that have a significant presence of Muslim students, there are adapted menus for them.

In **Cantabria**, religious education is not provided for minority faiths, as there is not sufficient demand from schools or families.

In Castile and León there are 494 Catholic religious education teachers at the primary level and 180 at the secondary level; 29 teachers of Evangelical religious education at the primary level and 10 at the secondary level; and one teacher of Islamic religious education at the primary level. Although halal or kosher menus are not provided in schools, menus are offered that avoid pork.

Castile La Mancha complies with the current regulations with regard to curriculum aspects.

School canteens generally offer alternative menus for students who request them, although they do not strictly comply with the conditions that some religions require. Generally food that cannot be consumed is avoided.

With regard to clothing, there is no express restriction or prohibition. The students attend wearing clothing that they consider most appropriate.

There are 23 Evangelical religious education teachers for 579 students. Muslim and Jewish students are currently not catered for in the school timetable. A number of students would be required for those subjects to be taught.

In **Catalonia** there is no response to the requests for the subject of Islamic religion in the classroom.

Several schools have received requests to offer menus with properly accredited halal meat.

In school pre-registrations for the year 2017-2018, 39,470 students requested to receive religious training for one of the religions for which it is offered.

SCHOOL LEVEL	Catholic	Evangelical	Islamic	Jewish	Not requested	Total
Pre-school	19,933	322	629	3	52,343	73,230
Primary Education	5,121	89	154	0	9,215	14,579
ESO (Compulsory Secondary Educa- tion)	12,362	280	572	5	48,899	62,118
TOTAL	37,416	691	1,355	8	110,457	149,927

For the year 2017-2018, there was a total of 984 teachers of religion, 976 of whom taught the subject of Catholic religion, while 8 taught Evangelical religion.

In **Ceuta**, 35.6% of students chose the option of Catholic Religion and 55.1% chose the Islamic option. If the analysis is limited to public schools, the rate of students who do not study religion continues to fall, reaching 4.1%, and students of Islamic religion rises to 72.1%.

In **Extremadura**, there are 94,397 pupils of Catholic religious education, and 509 of Evangelical religious education.

Galicia notes that "Regarding religious freedom, we counted two complaints which manifest a disagreement by their instigators with the obligation to study religion at the upper secondary level based on the prior selection of topics in order to complete the timetable. One of these complaints has been instigated by a teacher of the Regional Ministry of Education, with considerations regarding the constitutionality of the LOMCE in this respect. The other is from a group of parents from Ames Secondary School, but it is much more generic as it expresses its general disagreement with the design of timetables for upper secondary pupils in the institute. Neither of the two investigations concluded that there was a violation of the students' rights.

Navarre informs that it has been working towards ensuring that it will be able to respond to the demand from Islamic, Evangelical and Jewish communities in the year 2018-2019. The pre-registration data are being collected, and in May-June a list of teachers will be prepared.

Valencia indicates that, at the present time, the Regional Ministry of Education, Research, Culture and Sport is working with representatives of both Islamic and Evangelical communities to study the introduction of the education of these religions.

In **the Basque Country**, the Department of Education is working to remedy the lack of Islamic religious teachers and may meet the existing demand in this regard. The education lists of several subjects, including Islamic religion, are open, as an appeal to teachers trained in this subject. With respect to the other faiths, Catholicism continues to have the greatest demand.

Canteens in state schools in the Basque Country take into account the requests and needs of almost all students. It has menus adapted for Muslim students (no pork).

7. Religious freedom in the healthcare context

7.1. Religious faiths

a) Catholic Church

The Catholic Church has identified substantial problems that also existed in previous years:

- On the one hand, there is a continued lack of express recognition, without indirect or direct discrimination, of the right to conscientious objection on the part of medical staff beyond the reference made in Organic Law 2/2010 of 3 March, on sexual and reproductive health and voluntary termination of pregnancy.
- Similarly, it confirms existing difficulties for Catholic medical staff to form part of Ethics Committees in hospitals, which entails a violation of the right to equality and the right to freedom of religion and conscience.
- There are significant wage differences in the various Autonomous Regions with regards to the remuneration of those responsible for providing Catholic pastoral care in hospitals.
- There are still problems concerning the establishment of Catholic chapels in some public hospitals.
- It has been shown that, at times, patients are not informed of the existence of a Catholic Pastoral Care Service.

Regarding Catholic pastoral care, according to the latest report submitted, there are 142 patient care groups from the 2,730 parishes distributed throughout Spain. There are 841 volunteers who care for and accompany over 147,000 people in hospitals and 63,589 sick people and their families have been accompanied in their own homes. There are a total 18,714 health-related pastoral care volunteers and agents. Diocesan priests have set aside 2,391,896 hours for patients.

b) FEREDE

As in previous years, FEREDE indicates that there is differential treatment of the faiths in this context. While Catholic pastoral care is financed by the State through various means, Evangelical pastoral care does not receive any financial compensation and is implemented through financial contributions and the efforts of Evangelical ministers of religion

who carry out this work on a voluntary basis. According to FEREDE, this violates the neutrality of the State in religious matters.

There are a large number of Evangelical people involved in providing pastoral care in order, amongst other things, to spread the management cost amongst the ministers of religion and assistants themselves, who are all volunteers.

In hospitals there is frequently a chapel and an office for Catholic pastoral care, while there are usually no spaces for the proper provision of Evangelical pastoral care.

c) FCJE

There is no record of any issue. The representatives of each of the communities normally contact hospital authorities in very specific cases.

However, on various occasions, the FCJE has proposed improvements to the system to enable the identification of personnel attending to sick or dying patients and a regulation covering the food provided in healthcare centres.

d) CIE

The Islamic Commission of Spain has not identified problems in this area, although it emphasises the lack of specific agreements regarding healthcare matters to ensure pastoral care. The CIE states that there is an agreement being developed with the Madrid Health Service.

e) FCBE

There are no issues to report in 2017. Emphasis is placed on the need to take into account the beliefs of Buddhist practitioners on topics such as medical techniques that only seek to preserve existence, when this existence is merely vegetative. Equally, transplants must be carried out with the express written authorisation of the donor.

The attendance of a minister of religion to the dying is of utmost importance, especially because, in the Buddhist tradition, the time of death does not necessarily coincide with the clinical view and it has a large impact on spiritual support and rituals.

f) Jehovah's Witnesses

The situation that was highlighted in the previous report has remained the same.

It is impossible to calculate the number of members of this faith who have had problems when they have required medical care or surgery. However, approximately 25,000 Jehovah's Witnesses live in areas served by the health centres identified in the attached report. Many rejections to surgical treatment are sidestepped by the patient themselves by requesting a change in hospital, negotiating a transfer to another city or province or

going to a private hospital; in fact, many Jehovah's Witnesses have taken out private healthcare with a view to avoiding problems of this nature. The Hospital Information Service of the National Headquarters of Jehovah's Witnesses only becomes aware of cases when the patient has not yet found a solution.

In particular, there are three factors of concern that penalise Jehovah's Witness patients as users of the public health system.

• Firstly, there are public hospitals, some of them first-tier (see the list provided), which systematically refuse to treat patients who are Jehovah's Witnesses. The majority of times, this rejection occurs when, during the pre-anaesthetic visit, the patient wants to clarify that they refuse to receive blood transfusions in the Informed Consent (I.C.) document. It is then that hospital anaesthetists respond that "we do not operate on Jehovah's Witnesses here", a statement which, according to this faith, is unconstitutional. Others insist on the obligation of signing the I.C. document without adding anything, even though this normally entails the possibility of transfusion even when the operation in question does not require it. The Church believes such a use of the I.C. to be abusive as it can turn document into an instrument of discrimination.

A doctor's decision to refuse to treat patients who reject blood transfusions is, without a doubt, to be respected. But it does not seem credible that, amongst the scores of anaesthetists and surgeons in a hospital, there is not a single doctor whose conscience and knowledge enable them to treat a number of pathologies without transfusions, whilst in other hospitals this kind of surgery is a matter of routine. Furthermore, they believe that conscientious collective (of an entire service) or institutional (of an entire hospital) objection is not possible under the code of ethics of the Organisation of Medical Colleges.

• Secondly, when there is a refusal to treat a Jehovah's Witness patient, on occasions, both the surgical team and patient care services, and even hospital management, withdraw their support. No offer is made to try to find a doctor amongst the staff who will provide treatment, or to transfer the patient to another hospital that will accept them. Thus they violate a patient's right as a user of the public health system to receive treatment free from discrimination. This therefore creates an ethically unsustainable situation for patients that, on the other hand, collaborate with any other form of medical or surgical treatment offered to them.

The situation is particularly serious in some small towns where there are no other alternatives for the patient. By refusing to treat Jehovah's Witnesses, including denying transfers to any other hospital in the Autonomous Region, public hospitals put patients who do not wish to have blood transfusions in a vulnerable and discriminatory situation. These types of conflicts are hugely frustrating and generate a lot of stress and suffering for both the patient and their family members.

According to this faith, this is an attack on the freedom covered by the Constitution, which, in article 9.2, provides that «it is the responsibility of the public authorities to promote conditions so that the freedom [including religious freedom] and equality of individuals and the organisations into which they become integrated will be real and effective; to remove any barriers which prevent or obstruct their full implementation, and to facilitate the participation of all citizens in political, economic, cultural, and social life». Law 41/2002, on Patient Autonomy, not only

protects the patient's right to object to certain medical or surgical treatments, but also stipulates that patients are not to be abandoned or excluded from the health system under any circumstances (article 21.1).

• Thirdly, health policy in many areas does not facilitate the work of doctors who are willing to provide medical treatment without blood transfusions. Far from receiving support from the managers of their hospital and the Health Administration, they encounter obstacles and hindrances to their work, sometimes even within the hospital to which they belong. According to this faith, this hampers the benefit for the whole public health care system of having highly qualified professionals, both from a technical as well as human perspective, who represent a force for innovation and improved patient care for the entire Spanish population.

Jehovah's Witnesses indicate that they also face difficulties in the transfer of rejected patients to public centres that perform surgery without blood transfusions. Sometimes, administrative obstacles or the indifference of managers prevent the patient from receiving appropriate care in another public hospital, even within the same Autonomous Region.

It is not uncommon for hospitals that refuse to treat Jehovah's Witnesses to transfer all such patients, even those with minors pathologies with no risk of blood loss, which unnecessarily increases waiting lists and the workload of collaborating hospitals, whilst placing more of a burden on their budget due to increased costs. In the opinion of this faith, it would be necessary to establish operational budgetary compensation mechanisms, so as to correct the current situation in which the hospital that rejects a patient is «rewarded» (less expenses, reduction of its waiting lists, etc.) and the hospital that accepts them is «penalised» (increased expenses, increase in its waiting lists, etc.).

Andalusia	Jaen	Hospital «Alto Guadalquivir» de Andújar		
	Malaga	Hospital de Antequera		
	_	Hospital de Ronda		
Canary Islands	Fuerteventura	Hospital Gral. de Fuerteventura		
Castile and León	Burgos	Hospital Universitario de Burgos		
	Palencia	Hospital Río Carrión de Palencia		
	Segovia	Hospital Gral. de Segovia		
	Zamora	Complejo Asistencial de Zamora		
Castile la Mancha	Albacete	Complejo Hospitalario de Albacete		
		Hospital de Villarobledo		
	Ciudad Real	Hospital Alcázar de San Juan		
Catalonia	Lérida	Hospital Arnau de Vilanova		
		Hospital de Sta. María o provincial		
	Tarragona	Hospital Sant Pau i Santa Tecla de Tarragona		
Madrid	Leganés	Hospital. Severo Ochoa		
		Hospital del Escorial		
		Hospital Infanta Sofía, en Alcobendas		
		Hospital. Infanta Cristina, en Parla		
		Fundación Alcorcón		
		Hospital. Del Henares, en San Fernando		
Valencia	Alicante	Hospital Universitario de San Juan de Alicante		
		Hospital Comarcal Marina Baixa de Villajoyosa		
		Hospital General Universitario de Elche		
	Castellón	Hospital Provincial de Castellón		
		Hospital Comarcal de Vinaroz		
	Valencia	Hospital Universitario La Fe		
		Hospital General de Valencia		
		Hospital Arnau y Vilanova		
		Hospital de Requena		
		Hospital de Sagunto		
Extremadura	Badajoz	Hospital de Mérida		
	Cáceres	Hospital Virgen de la Montaña de Cáceres		
		Hospital Virgen del Puerto de Plasencia		
		Hospital San Pedro de Alcántara		
		Hospital Ciudad de Coria		
Galicia	Ourense	CHOU		
		Hospital de Verín		
Balearic Islands		Hospital Son Llatzer en Palma de Mallorca		
Asturias	Mieres	Hospital Vital Alvarez Buylla		
		Hospital. del Oriente Francisco Grande Covián		
		Hospital Valle del Nalón		
Murcia	Murcia	Hospital Virgen de la Arrixaca		
	San Javier	Hospital Los Arcos		
		Hospital Rafael Méndez de Lorca		

g) Orthodox Church

There have been no particular situations indicated in relation to the various Orthodox churches. The Romanian Orthodox Church indicates that 900 visits to the sick were made, providing religious pastoral care to 950 people.

7. 2. Autonomous Regions

a) Asturias

Issues related to the conscientious objection of health personnel have been satisfactorily resolved in accordance with Organic Law 2/2010 of 3 March, on sexual and reproductive health and voluntary termination of pregnancy. Cases have arisen in the Managements of Healthcare Areas IV and VIII.

The rejection of medical or other treatments, usually in relation to Jehovah's Witnesses who require surgery, does not result in any conflict as these patients, when appropriate, seek assistance in hospitals that use "methods" that respect their beliefs.

In addition, while it is not expressly included, diets that are a result of patients' religious practices are respected.

As regards to pastoral care, there is no register of requests, although it seems that an average of four or five pastoral visits take place each day. In the Hospital Universitario Central de Asturias and the Hospital de Mieres Vital Alvarez Buylla there is a multifaith room, while in the rest there is a "Catholic" chapel. In all Managements of Healthcare Areas, access to providers of pastoral care was facilitated regardless of the religious faith in question.

No complaint has been made by patients regarding the violation of rights in this respect.

b) Balearic Islands

With regard to religious freedom in the health sector, there are no records that account for the conscientious objections of healthcare personnel either to medical treatments or pastoral care in hospitals.

c) Cantabria

In the Hospital Universitario Marqués de Valdecilla, the following data are presented: Conscientious objection by healthcare personnel: 20 midwives. There is no evidence, neither in the Department of Obstetrics nor the Anaesthesiological Department, of any doctor or other personnel that has expressed conscientious objection.

There is no objection to medical treatments. In this light, the Autonomous Region describes itself as a model for transplants for Jehovah's Witnesses.

In the Hospital Universitario Marqués de Valdecilla, pastoral care of any religious faith is permitted at the express request of the patient. Catholic pastoral care is provided by 6 priests (4 of them are exclusively dedicated to this hospital) who, in 2017, attended to a total of 480 requests for pastoral care. Evangelical pastoral care is carried out by two people (one of them a pastor) and, in 2017, they attended to a total of 45 patients. There is an Orthodox priest that goes to the Hospital Universitario Marqués de Valdecilla, but there is no information about their pastoral care. In addition, the Autonomous Region has not been able to contact a representative of the Muslim community or of other religions, nor are there records that they have contacted the Region (as other faiths have) to formalise pastoral care to possible patients of these faiths.

In the Hospital Sierrallana there is no record of conscientious objection expressed or communicated to this Management by any healthcare professional in relation to pastoral care for sick people or those in specific situations requiring hospital care. There is also no record of conscientious objection in connection with the administration of medical treatments. Regarding pastoral care in this hospital, there is no record on requests. Pastoral care is given at the request of patients or their relatives of any religious faith without any limitations on access to the hospital for any providers of pastoral care.

In the Hospital de Laredo there is no conscientious objection amongst healthcare personnel, nor objection to medical or other treatments. Regarding the request for healthcare, there is no record of the number of requests. The Catholic minister of religion goes to the hospital daily, visiting patients around the hospital and meeting demand. There is no relevant data regarding the access of other providers of pastoral care from other religious faiths to the hospital.

d) Castile and León

In relation to conscientious objection of healthcare personnel: Public healthcare professionals in the Region of Castile and León are guaranteed the right to conscientious objection, provided that the patient's right to access healthcare can also be guaranteed by other professionals who provide their services in public centres, or failing that, third-party professionals.

The right to conscientious objection, a result of the fundamental right to ideological and religious freedom enshrined in article 16 of the Constitution, is a right that can be individually exercised by a healthcare professional in their own right, never as a representative of a clinical service or healthcare centre, upon reasoned request.

In view of a report by the Spanish Bioethics Committee, dated 13 October 2011, it should be noted that the reasons for this request must be consistent, relating to specific and concrete actions, and directly related to ideological and religious freedom, not allowing objections due to any scientific, technical or professional disagreement.

In addition, it is important to highlight that, in accordance with the Judgement of the Constitutional Court 53/1985 of April 11, the right to conscientious objection "exists and can be exercised" regardless of whether the legislator has explicitly recognised it. In the health sector, the right to conscientious objection of healthcare professionals in the case of abortion is expressly recognised in article 19.2 of Organic Law 2/2010 of 3 March, on sexual and reproductive health and voluntary termination of pregnancy. The Council of Europe, in Resolution 1763 of 2010 of its Parliamentary Assembly, made a declaration along similar lines.

In relation to objection to medical or other treatments: Patients have the right to refuse medical treatment, for ideological, religious or other reasons, through written withdrawal, except in those cases where there is a risk to public health or where there is an immediate serious risk to the patient's physical or psychological integrity and it is not possible to obtain their consent.

This right of the patient appears in article 2.4 in relation to article 9.2 of Law 41/2002, regulating patient autonomy and the rights and obligations regarding clinical information and documentation.

In cases where the patient requests alternative health care, it should be borne in mind that the Regional Health Management will attempt to provide this in public or third-party centres, but there is case law that indicates that, in the case that this care is provided in a private centre, the relevant Public Health Service does not have the obligation to reimburse expenses when the need is not vital, urgent and immediate, as indicated, for example, in the Judgement of 19 January 2016 of the Contentious-Administrative Division of the Supreme Court of Justice of Catalonia, in relation to a surgical operation performed without blood transfusions.

In relation to pastoral care in hospitals, despite the fact that there is no record of requests for pastoral care, patients have patient care services available at health centres, to which they can direct their request for care, and where they will be informed of their rights, pursuant to the terms of article 12 of Law 41/2002 of 14 November, regulating patient autonomy and the rights and obligations regarding clinical information and documentation.

On the access of providers of pastoral care to health centres. The access of ministers of religion of different faiths to public health hospitals in Castile and León is allowed in all cases, with due respect for the hospital's organisational and operational rules.

e) Castile-La Mancha

The group that has been involved in the majority of claims related to the exercise of the right to conscientious objection and religious freedom have been Jehovah's Witnesses.

To properly meet their demands, instructions were approved in 2007 and 2009, in relation to surgery without blood transfusion. These instructions are currently under review, following the entry into force of Law 3/2014 on guarantees and maximum response times.

In relation to conscientious objections of healthcare personnel, our legal system only recognises this right of healthcare professionals in relation to the practice of voluntary termination of pregnancies.

With regard to pastoral care in hospitals: There has been no complaint relating to this in the questionnaires made available to the general public in Patient Care services. Patients admitted to hospitals or care homes have the right to request the care of a member of their religious faith who can freely access the centre, under the conditions that the patient's situation allows and in compliance with the organisational and internal rules of the centres.

f) Catalonia

The number of conscientious objections of healthcare personnel and requests for pastoral care in healthcare centres have not been recorded. On many occasions, pastoral care is received in an informal way (not requested through the centre, but rather when the patient or their family directly contact the religious mentor whose care they wish to receive).

Several hospitals have established procedures to formally offer pastoral care for the different religions present in the municipality. In some cases, such as in Lloret de Mar and Olot, interfaith dialogue groups have participated in the process of creating and implementing these procedures.

There are agreements between the Regional Government and the Diocese of Catalonia and, since 2014, between the Regional Government and the Evangelical Council of Catalonia, in order to ensure Catholic and Evangelical pastoral care, respectively.

In 2015, the General Directorate for Religious Affairs of the Regional Government of Catalonia published a guide to respecting the diversity of beliefs in healthcare centres. During 2017, there were five induction sessions on the guidance and management of religious diversity in the healthcare sector before healthcare personnel (doctors and nurses) and administrative personnel from different primary care centres and hospitals.

g) Ceuta

Health sector responsibilities correspond to the Ministry of Health. However, the Autonomous City of Ceuta holds records regarding the access of providers of pastoral care appointed by each religious community to these centres.

h) Extremadura

Religious freedom in the healthcare sector is respectful; in 100% of cases of voluntary terminations of pregnancies, conscientious objection by Gynaecology and Obstetrics healthcare team professionals continues to be practised. These voluntary terminations are instead conducted by the doctors of the SES (Extremadura Health Service) in private clinics.

In 2017, the SES paid the Catholic Church 386,000 euros for ministers of this religious faith to come to SES hospitals. There are a total of 27 priests who provide their services in these centres. 19 of them work full time and 8 work part time.

The regulatory framework is formed of the agreements signed by the Regional Government of Extremadura and the Archbishoprics of Mérida-Badajoz and Toledo (the Hospital de Talarrubias is under the jurisdiction of the Cardinal Primate of Spain and the Archbishop of Toledo) and the Bishoprics of Coria-Cáceres and Plasencia. All are bound to the 1979 Agreement between the Spanish Government and the Holy See.

In Extremadura, the current Convention was signed in 2015 to include a Catholic priest working part time (20 hours a week) in the Hospital de Talarrubias.

Finally, it should be added that the SES pays the Catholic Church 16,524 euros a year per full-time chaplain (40 hours per week) and 9,088 euros a year for part-time chaplains.

In all SES public hospitals there is an attached Catholic chapel.

i) Galicia

In some hospitals located in the Autonomous Region of Galicia, action procedures for providing healthcare to patients that exercise their conscientious objection to medical treatment are in the process of being developed.

Regarding religious services, the Galician Health Service will continue to implement the conventions signed with the Archbishopric and there are 52 chaplains who provide religious services in Galician hospitals.

They also have an agreement with the Evangelical Church, in accordance with which free access to centres is permitted to provide pastoral care required by patients.

Regarding spaces in hospitals, there are chapels and multi-denominational areas available to who need them for activities related to their faith.

There are no records of conscientious objections of healthcare personnel, nor of requests for pastoral care in healthcare centres.

In all hospitals in the Galician healthcare system there are healthcare ethics committees and ethical codes whose guides and recommendations cover respect for patients' moral and cultural values, as well as their religious convictions and the right to receive or reject pastoral care.

Within the Galician Health Service, there is an agreement in place with a 'bloodless' surgery centre to which patients are sent who are likely to require blood transfusions as a result of a surgical intervention.

There is no record of any conflict, claim nor complaint related to healthcare and religious freedom.

i) Melilla

Interviews with healthcare professionals, from assistants to doctors and including nurses and administrative personnel, have again illustrated the contributions to this report first hand. For example, in cases of death in the hospital, treatments differ completely depending on the religion they profess. In the case of Muslims, once the probes and medical devices have been removed, the body cannot be touched at all. The community's funeral services take the body for the family, for its subsequent burial in the Muslim cemetery.

In the case of Jews, it is the hevra kadisha, or religious society, that is responsible for wrapping the body in a shroud and praying together with the family for the soul of the deceased, and that is also responsible for carrying out all the rituals prior to burial.

In the case of Christians, it is the hospital staff themselves who are responsible for cleaning, packing and wrapping the body in a shroud before transferring it to the funerary chamber.

Regarding food, all meat served to patients is halal and no pork products are served on any of the menus, thus resulting in positive discrimination towards Muslims in this regard.

One problem identified in the area of paediatrics (around 60% of times) has been that, as rooms are shared and it is obligatory for a parent to be with the baby, when a Muslim man and Muslim women both have to take care of their newborn baby it has been necessary to position the beds as far from each other as far as possible, leaving the door open, or even sometimes moving a bed and cradle to the corridor, on grounds of honour and avoiding the enticement to sin according to Islamic precepts.

A similar case is when Muslim women sometimes require the care of a female doctor or midwife, not male, leading to them refusing medical care at their own risk when the only available or on-call doctor was a man.

Regarding clothing, access to medical centres is permitted in any kind of veil head covering, even when wearing a niqab.

With regard to pastoral care within the hospital itself, there is a chapel space, the priest can attend if requested and mass is held every Saturday.

Muslims often turn to recordings of prayers on their phones to spiritually care for their families.

For Jewish patients it is the Rabbi that comes to pray with them.

k) Navarre

No general problems have been detected, except those that have arisen from communication difficulties, especially in the field of healthcare education. Today, how to respond to patients' different spiritual and accompaniment needs is being analysed, along with how to contact reference people in patients' religious communities to inform them of the need for company and care expressed by these people. Hospital managers are working on the idea of creating multifunctional collective spaces within the Plan for the Humanisation of Healthcare of the Health Service of the Government of Navarre.

The Humanisation Strategy of Navarre's Public Health System seeks to improve users' satisfaction with the treatment that they receive whilst in their care. It should be noted that the Humanisation Strategy is a document open to contributions from professionals, users and citizens of all religious faiths.

8. Pastoral care in public centres

Data on pastoral care in hospitals is covered in section 7 on religious freedom in the healthcare context, so this section focuses on the prison context.

8.1. Pastoral care in general

8.1.1. Religious faiths

a) Catholic Church

The Catholic Church has not indicated any particular situation related to pastoral care in general.

b) FEREDE

FEREDE makes an observation in relation to the model for pastoral care in public institutions and services, affirming that a different legal system is applied to the various religious faiths, which, in its view, leads to situations of discrimination when exercising this right. To improve this situation, it proposes that a multi-denominational pastoral care service be set up, provided and financed by the Administration, and made available to anyone requesting the service.

As in previous years, FEREDE indicates that there is differential treatment of the faiths in this area. While Catholic pastoral care is financed by the State through various means, Evangelical pastoral care does not receive any financial compensation and is implemented through financial contributions and the efforts of Evangelical ministers of religion who carry out this work on a voluntary basis which, in its opinion, infringes the neutrality of the State in religious matters.

The solution proposed is to develop a single pastoral care service that includes, in equal conditions, ministers from all faiths concerned, as is done in some neighbouring countries. In fact, this Service was created in Spain, for example, in the field of the Armed Forces, by Royal Decree 1145/1990 of 7 September. The problem is that it was only developed for the Catholic Church. On the other hand, the shared (multi-denominational) use of premises intended for religious use belonging to Public Administrations should be declared. If necessary, an exception could be provided for, in which case alternatives would have to be provided (authorisation of another premises with the same characteristics for the use of the other faiths).

Pastoral care only currently exists in one internment facility for foreigners (Madrid) and in the Armed Forces, only 5 military bases allow the entry of Evangelical ministers of religion to provide pastoral care.

c) FCJE

The Federation of Jewish Communities of Spain does not have records of any incidents. In any case, it affirms the necessity of regulating access to pastoral care in the Armed Forces, hospitals and prisons.

To this end, on various occasions, the Federation has proposed improvements to the system to enable the identification of personnel attending to sick or dying patients and a regulation covering the food provided in prisons and healthcare centres.

Although there is no information recorded on problematic situations, it continues to request that ministers of religion be accredited for correct pastoral care in prisons and hospitals and, in places where there is no minister of religion, that it is possible for this

to be a representative of the local Jewish community, appointed and endorsed by the FCJE, who can provide pastoral care.

d) CIE

It is estimated that there are an average of 370 Muslim prisoners in internment facilities for foreigners. The Islamic Commission of Spain has not detected any problems.

With regard to the Armed Forces, the CIE believes that it would be necessary to reform the Pastoral Care Service (SARFAS) to accommodate various faiths. In addition, there is a need for dialogue and understanding in order to give appropriate orders, so that the suspicion and lack of trust of practising Muslim soldiers does not increase.

e) Mormons

This religious faith notes that the access of ministers to public centres should be improved to correct inequalities. The Church operates via unpaid volunteer lay ministers. However, there is no accreditation that authorises free access to the centres for these ministers to provide pastoral care to their parishioners.

The Church appreciates the opportunities that their ministers will receive authorisation, once they register, to participate, for example, in care in hospitals, prisons and military facilities etc. Without prejudice to the foregoing, the Church has decided not to register its lay clergy until technological advances allow for their online registration. It also believes that, eventually, it would be better to include their functions and rights in an Agreement.

8.1.2. Autonomous Regions

a) Catalonia

The General Directorate for Religious Affairs of the Autonomous Region of Catalonia has published guides for the respect of the diversity of beliefs in educational, prison and healthcare centres. (See, http://publicacions.governacio.gencat.cat/govpublicacions/public/index.html#/resultat?ueditora=4&cataleg=true)

b) Extremadura

The SEPAD (Extremadura Service for the Promotion of Autonomy and Dependence Care) indicates that, in residential centres for the elderly, there is no record to date of requests for spaces that are intended for the exercise of faiths other than Catholicism. However, these centres respect the religious freedoms of their users. To date no complaints have been received concerning this issue.

8.2. Prisons

The right to receive pastoral care from one's own faith is part of the content of the right to religious freedom and facilitating this right is an obligation of the public authorities when people are in public institutions that require their intervention, such as prisons (article 2 of the Organic Law on Religious Freedom).

Pastoral care in prisons is regulated:

- a) For the Catholic Church: By Order of 24 November 1993, which provides for the publication of the Agreement on Catholic pastoral care in prisons of 20 May 1993 that applies the provisions of the Agreement between the Spanish State and the Holy See of 3 January 1979, on Legal Affairs.
- b) In the case of other faiths with Agreements: In Royal Decree 710/2006, of 9 June, on the enactment of the Cooperation Agreements signed between the State and the Federation of Evangelical Religious Bodies of Spain, the Federation of Jewish Communities of Spain and the Islamic Commission in Spain, on pastoral care in prisons.

On 24 October 2007, a Collaboration Agreement was signed between the Ministry of Justice, the Ministry of the Interior and the CIE, in order to defray the costs arising from Islamic pastoral care to be charged to the General Directorate of Prisons, providing that at least ten inmates request and receive Islamic pastoral care in the same prison.

In 2015, FEREDE signed an agreement with the Ministry of the Interior for pastoral care in prisons that improves the system.

The Regional Government of Catalonia, which has competences regarding prison policy, has signed collaboration agreements with the representative bodies of the Catholic Church, Evangelical churches and Muslim communities, via which regular pastoral care is afforded to inmates who are devotees of these faiths in the prisons falling under its charge.

The basic data on religious bodies that have provided pastoral care in prisons over the course of 2017, without considering pastoral care afforded during an informal «visit» with any inmate, are as follows:

VISITORS PROVIDING PASTORAL CARE BY ROLE, CLASSIFICATION A					
FAITH	CLASSIFICATION	ROLE	NUMBER		
CATHOLIC	CATHOLIC	Assistant chaplain	20		
CATHOLIC	CATHOLIC	Head chaplain	116		
			136		
EVANGELICAL	FEREDE	Religious assistant	117		
EVANGELICAL	FEREDE	Minister of religion	99		
EVANGELICAL	INDEPENDENT	Religious assistant	2		
EVANGELICAL	INDEPENDENT	Minister of religion	7		
			225		
ISLAMIC	F.E.E.R.I.	Imam	1		
ISLAMIC	ISLAMIC OTHER	Imam	3		
ISLAMIC	U.C.I.D.E.	Imam	10		
			14		
ORTHODOX	ROMANIAN	Orthodox priest	3		
ORTHODOX	RUSSIAN	Orthodox priest	1		
			4		
JEHOVAH'S WITNESSES	JEHOVAH'S WIT- NESSES	Religious assistant	1		
JEHOVAH'S WITNESSES	JEHOVAH'S WIT- NESSES	Minister of religion	212		
			213		
		TOTAL	592		

Source: Ministry of the Interior, Subdirectorate General of Prisons, data provided on 26/06/2018.

8.2.1. Religious faiths

a) Catholic Church

The Catholic Church presents the following data in relation to pastoral care in prisons: 170 chaplains, both head and assistant chaplains, chaplaincies in all prisons, and 2,526 volunteers involved in prison pastoral care, participating in activities of all kinds, from support for religious activities to training, social integration and employment courses, etc. linked to the Catholic Church.

No particular problems have been identified.

b) FEREDE

Prisons are where FEREDE provides evangelical pastoral care in the most normal way, as it is meticulously regulated, although without economic support from the Administration. This is why there are a large number of Evangelical people involved in providing pastoral care in order, amongst other things, to spread the management cost amongst the ministers of religion and assistants themselves, who are all volunteers.

c) CIE

The Islamic Commission of Spain affirms that is has detected a certain degree of ignorance that has caused the prisoner's request for pastoral care to be confused with potential radicalisation, whereby, on a number of occasions, when a Muslim inmate asks for the provision of care, this has been viewed with suspicion and subjected to special monitoring, giving rise to the so-called «discouragement effect», leading the prisoner, and their peers, to refrain from requesting the service again. In some centres, suspicion also falls on the prison imam, religious texts or the religious practice itself. The CIE is working and cooperating with the General Secretariat of Prisons to improve this situation.

The Muslim prison population is estimated to be about 6,000 inmates, of whom about 1,600 are in detention centres in Catalonia, to which responsibilities for the prison system have been transferred. Catalonia has 8 imams authorised to provide pastoral care on a regular basis in this Autonomous Region, with 12 other prison imams offering their services in the rest of the State.

Islamic pastoral care is provided in the following prisons:

Autonomous Regions	Prison imams
Andalusia	1
Aragon	1
Asturias	0
Balearic Islands	1
Canary Islands	1
Cantabria	0
Castile and León	0
Castile La Mancha	0
Catalonia	8
Ceuta	1
Valencia	2
Extremadura	0
Galicia	0
Madrid	2
Melilla	1
Murcia	0
Navarre	0
Basque Country	2
La Rioja	0
National total	20

Source: al-Andalus Observatory: Demographic study of the Muslim population. Mining of data from the census of Muslim citizens in Spain as of 31/12/2017. http://ucide.org/sites/default/files/revistas/27estademograf17.pdf

Regarding religious freedom in prisons, although it does not refer to pastoral care, reference can be made to National High Court Judgement 530/17 of 17 July, which dismisses the appeal against the Central Prison Supervisory Court Order that dealt with a complaint made by a female inmate imprisoned on terrorism offences in relation to the use of the hijab in the Valencia prison in which she was interned. The Court concluded that, in this particular case, the complainant's right to religious freedom was not infringed by the prohibition of the use of this article of clothing, as the manifestation of religious freedom is limited by the maintenance of public order as protected by Law. The hijab that the inmate uses covers the hair, ears and neck and only leaves a limited part

of the face visible, which affects the prison's security measures as it makes identification difficult.

d) FCJE

The FCJE has no record of any issues, but it considers it necessary to regulate access to pastoral care in the Armed Forces, hospitals and prisons.

On various occasions, the FCJE has proposed improvements to the system to enable the identification of personnel attending to sick or dying patients and a regulation covering the food provided in healthcare centres.

e) Orthodox Church

The Romanian Orthodox Church carried out over 170 visits in prisons. These visits were weekly, monthly or one-off.

f) Mormons

There are no professionally paid ministers of religion. Unpaid volunteers collaborate.

g) FCBE

The FCBE does not indicate any incidences. The FCBE is preparing a support network for Buddhist practitioners, which will be reported to the bodies and people involved, as well as on the Federation's website.

h) Jehovah's Witnesses

In general, prisons allow pastoral care to be given to inmates who request it and bible courses offered by the religious faith, which, in its opinion, have had very positive effects regarding the rehabilitation of people with previous convictions, are accessible to other inmates. However, some centres hinder access or do not authorise pastoral care to be provided in a secluded and confidential setting, which means that ministers have to speak with inmates in communal areas such as visiting rooms, where no authorisation is required. Moreover, inmates prefer to reserve time in visiting rooms for family members, which makes communication between ministers and inmates difficult. The following prisons have this issue:

- Alcalá de Guadaira (Seville)
- Madrid VII (Estremera)
- · Bonxe (Lugo)
- Pamplona
- Melilla
- Teruel
- Valladolid
- · Topas (Salamanca)

Care provided: 800 inmates have requested weekly bible courses from Jehovah's Witnesses. In some centres, a room is provided where inmates can attend Bible study sessions that follow the same pattern as those that regularly take place in places of worship, sessions that explain how Biblical principles can help to change prisoners' behaviour and habits. In addition to the 800 inmates mentioned above, these sessions are attended by other prisoners interested in the content of the sessions.

450 volunteers and ministers of religion offer this support in prisons.

9. Offences against religious feelings and hate crimes for religious motives

In this section, attention is given to the responses given by the Autonomous Regions, which, in general, claim to not have records of these facts, and some religious faiths that emphasise, with concern, the increase in these types of crime, having gone as far as to draft a joint statement on the topic.

9.1. Religious faiths

a) Catholic Church

During 2017, the Catholic Church affirms that it has, with great concern, observed a progressive increase in offences and attacks against Catholic religious feelings, amongst which the following are highlighted:

- Attacks on the Eucharist. The most sacred element of the Catholic Church is the sacrament of the Eucharist, which is why the increase of desecrations in this area is especially regrettable, with the robbery of consecrated hosts being noted in various parts of the national territory, including in: Segovia, Valencia, Parla, Alcalá de Henares and Castellón. In a similar vein, derisive plays about the Eucharist, such as those performed by Leo Bassi in Madrid, are lamentable.
- Temples and places of worship in various Spanish cities have been painted with profane images and language, which incites hatred against Catholics and seeks to intimidate them.
- In the world of art and culture, there has been a proliferation of works that degrade Catholicism. Furthermore, insulting actions have been directed towards Catholics during festivals.
- In the media, sensitivity towards the respect of people's religious feelings has decreased. This includes broadcasts that ridicule beliefs, with obscene images and language, even during children's programming hours.

b) FEREDE

FEREDE also considers anti-religious discourse (anti-Christian in general and anti-Evangelical in particular) and offence to religious feelings to be increasing.

Although recent reports from the Ministry of the Interior confirmed a decrease in hate crimes directed toward the faiths, according to FEREDE, this is because, at times, Evangelical churches do not report the acts or, when they do, they do not not reflect on the possible reason behind the behaviour suffered.

By way of example, in 2017, FEREDE was aware of several attacks against Evangelical churches (offensive paintings on façades, broken windows, posting of faeces through a church's letterbox, etc.). In one of these cases, the Church reported it, but the complaint reported the act as simply damage to the façade, without any record that the act was a clear attack against the church and its members.

For FEREDE, the increase in vicious anti-religious protests is of particular concern, especially on social networks, as they do not contribute to peaceful, democratic and pluralistic coexistence.

In addition, it emphasises that whilst other groups are strongly protected when they suffer discrimination or are victims of hate speech, this is not the case with Christians (Evangelicals in this case), who are often ignored and offences against them are referred to as legitimate manifestations of freedom of expression that should be tolerated.

c) FCJE

The Anti-Semitism Observatory (http://observatorioantisemitismo.fcje.org/) lists anti-Semitic incidents in 2017. The Observatory will publish its annual report in the near future.

The FCJE stresses the continued existence of anti-Semitic statements in the media and, especially, on social networks under the guise of anonymity.

During 2017, the premises of communities in Asturias, Barcelona and Madrid suffered anti-Semitic graffiti that was reported. In addition, the Jewish Memorial Centre in Granada, the Judimendi monument in Vitoria and a memorial to the victims of Mauthausen in Almeria were also targeted, among others.

d) CIE

The Islamic Commission of Spain reports the continued proliferation of these types of acts and that there have been attacks and desecrations against mosques, with posters and paintings on their façades and other places in various towns, containing highly insulting and threatening messages, as well as on social networks.

The proliferation of Islamophobic messages on social networks and web pages are concerning due to their hostile and contemptuous content. Sometimes they are promoted by ultra-right wing political groups.

Campaigns against Islam, Muslims and refugees are launched through mobile phones and social networks, spreading fake news that recipients forward to their contacts, creating a chain of hatred. On the positive side, the hashtag #YoTeAcompano (#lwillgowithyou) has shown the solidarity and support of Twitter users towards Muslim communities.

There were also attacks on Muslim people in public spaces and on public transport; in Puerto de Sagunto (Valencia) a man assaulted, kicked and shouted hateful abuse at a 14-year-old Moroccan boy without reason, according to the family's report. A middle-aged man also attacked and insulted a Moroccan couple on the Madrid metro.

Organised gatherings and attacks or graffiti on mosques stand out, such as those in Bermeo (Biscay), Granada, Seville, Logroño, Madrid, Montblanc (Tarragona), Barcelona and Alhama de Murcia, and against the Moroccan Consulate in Tarragona, where the Consul was physically attacked.

The Islamophobia against Muslim women is particularly serious, as they are being doubly attacked because of their sex and religion. Reference can be made to the case of a young, 20-year-old Muslim woman wearing a hijab who was insulted and assaulted on the Avenida de Córdoba in Usera, a district of Madrid, by a group of boys. On the positive side, the Diversity Management Unit of the Madrid Municipal Police was created and has been operating; the unit specialises in hate crimes and has been made responsible for investigating these. Agents are also implementing surveillance in the capital's main mosques following recent terrorist attacks.

The CIE also refers to a trickle of attitudes of contempt and hatred against Muslim women on beaches and in pools. It indicates, for example, a municipal swimming pool in Valladolid where a security guard intended to make two Muslim women undress on the lawn, where there were other, dressed, non-Muslim women. The guard threatened to call local police, who, also with hostile attitudes, arrived and subsequently left as there was no rule that meant only swimwear was allowed to be worn on the lawn, as many other people protect themselves from the sun.

For more detail on Islamaphobic behaviour, consult the following reports:

- al-Andalus Observatory. At: http://ucide.org/es/observatorio-andalusi.
- Citizen Platform against Islamophobia. At: http://pccislamofobia.org/informes/.

e) Mormons:

Mormons indicate that they are not aware that their church or its members have been subject to hate crimes in Spain.

However, with concern they note the increase in recent years of these kinds of acts in Europe, usually directed against minority religions. In their view, a general culture of understanding and tolerance should be promoted.

f) FCBE

In the year concerned (2017), the participation of a group of Buddhists (all of them financially stable professionals) in a residential development for the elderly and their families, in the municipality of San Martín de Valdeiglesias (Madrid), was rejected. The only reason was that the initial promoter group belonged to another religious faith and "did not want strange people" (sic.). At the request of the Buddhist practitioners involved, no legal action has been considered.

In the municipality of Acebo (Cáceres), the Buddhist religious community «El Olivar del Buda» (Buddha's Olive Grove) was established a few years ago, and is a member of the FCBE. From the beginning, and particularly during 2017, there have been problems with the Council of the aforementioned town, as it has systematically obstructed all processes that the community has tried to implement with the municipality, with blatant abandonment of responsibilities on the part of the Administration. Further information:

The aforementioned community has a civil foundation, which has faced all kinds of barriers to acquire domicile in the town, because the Council told them, literally, that they "did not know how to do it".

They make basic processes, such as registering a vehicle, changing ownership for tax purposes, etc. impossible, even something as essential to the City Council as registration of residency in a town is denied. They always excuse themselves by saying "they do not know how to do it". It has been noted that, when other residents are concerned, they do know how to do it. This is a municipality with over six hundred inhabitants.

After the fire in the Sierra de Gata not long ago, the community started, unselfishly, working on the reforestation of the area surrounding their land that had burned. The City Council had not taken any action in this regard, and, what is more, in the press, the mayor said that there was nothing that they could do. Once the trees were planted, some people appeared unexpectedly with cattle, which started eating and destroying the planted trees. Not agreeing with this, when their behaviour was reproached, they replied threateningly, shouting at the monks to leave the town.

When the community attempts to address these issues with the City Council, it always gets the same response, that they do not know or they cannot do anything in an openly condescending tone, demonstrating its clear antipathy.

There have been no complaints yet for this last case, but the legal counsel of the FCBE is examining public actions against those responsible.

g) Jehovah's Witnesses

We are aware of several cases where some passers-by have insulted and threatened Witnesses when they have been carrying out their evangelising work in public spaces, but there have been no reports.

h) Orthodox Church

They do not have data available on hate crimes or offences against religious feelings towards this community.

i) Joint statement of the religious faiths present in Spain regarding offences against religious feelings

Due to its relevance, we have reproduced the full text of the joint statement, signed by the four religious faiths that have Cooperation Agreements, about offences against religious feelings:

The Federation of Jewish Communities of Spain, the Spanish Episcopal Conference, the Islamic Commission of Spain and the Federation of Evangelical Religious Bodies of Spain have published a joint statement regarding offences against religious feelings. In the statement, they indicate their concern and sadness about the continuous and repeated offences to the religious feelings of devotees to the different faiths. Against this backdrop, they ask for mutual respect for believers and non-believers.

- 1. The undersigned, representatives of religious faiths with a deeply rooted presence in Spain, express our concern and sadness about the continuous and repeated offences against the religious feelings of devotees to the different faiths.
- 2. A long time ago, citizens of this country, both believers and non-believers, embarked on a path of no return towards a free and peaceful co-existence within the legal framework, mutual recognition and respect for human rights.
- 3. We have progressed a lot, for example, in our understanding of the perverse nature of feelings, discourse and acts that are discriminatory and hateful on the grounds of race, country of origin, sex, political ideology, sexual orientation or religion. We have created laws to dissuade, persecute and punish the most serious and extreme manifestations of these behaviours. Most importantly, and although there is still a way to go, we have managed to develop a shared social awareness that points out, excludes and now does not tolerate these behaviours.

- 4. Unfortunately, the same does not happen with discrimination or hate crimes on the grounds of religion. In our country, offences against religious feelings still enjoy a social tolerance that is incomprehensible. In Spain, places of worship and symbols are desecrated; the most sacred values of the religious faiths of millions of people are publicly mocked and ridiculed, with complete impunity and tolerance.
- 5. We have seen this at carnivals, where Christians, Jews and Muslims, who, to different extents, share a respect or devotion to Jesus, Mary and the saints in biblical texts, have painfully observed shameful, provocative incidents that none of us would allow if the offence was directed against the shared feelings or values of other groups.
- 6. Accordingly, we do not understand the tolerance and complicity with religious offences, and it is unacceptable to us that this is done in the name of exercising freedom of expression. As is well known, freedom of expression is not an absolute right. It has limits, like all rights, and it cannot be used to infringe other freedoms or other legal asset protected by laws, such as religious freedom and religious feelings linked to this freedom, clearly defined and protected in our legislation.
- 7. The religious faiths represented in this statement want to continue to work together with the rest of Spanish society in our agreement and contribution to peace, tolerance, integration and free co-existence in the interest of the common good.

We only ask for mutual respect, for believers and non-believers.

9.2. Autonomous Regions and Cities

a) Catalonia

The Autonomous Region has no official record of cases of offences against religious feelings. In any case, the press has reported several cases of hatred, mostly related to Islam. In this respect, some articles have reported the difficulties that Muslims face when accessing work and housing. The press also reported the insults and verbal attacks directed at Fátma Taleb, councillor in the City Council of Badalona. The 17 September attacks in Barcelona and Cambrils were followed by some incidences of hate speech against Islam and some Islamic prayer centres were graffitied. There have also been complaints and protests by neighbours against the establishment of Islamic prayer centres in some neighbourhoods of Barcelona and in Sant Feliu de Llobregat.

According to data from the Barometer of religion and the management of its diversity http://es.opinometre.com/2016/11/03/barometre-religiositat-2016/), in the past two years 5.5% of the population has felt discriminated against on religious grounds while 94.2% has not.

b) Andalusia

There is no data on this subject

c) Asturias

It affirms that it is aware of an offensive painting near a place of worship (mosque), but it defines it as a one-off, isolated incident.

d) Balearic Islands

The Citizen's Advice Service has not received any complaints in relation to offences against religious feelings and incitement to hatred.

e) Cantabria

There is no data on this subject

f) Castile and León

These types of incidences are not recorded as they are not considered part of the Autonomous Regions's responsibilities.

g) Castile-La Mancha

No recorded complaints.

h) Ceuta

There is no record of complaints about hate crimes in the City of Ceuta.

i) Extremadura

There are no recorded incidences with regard to this matter.

i) Galicia

On this matter, after consulting the statutory body for competence reasons, no reports or specific complaints were processed before the Valedor do Pobo (Ombudsman). Neither has any investigation been conducted by the aforementioned body in relation to this.

There are tangential issues concerning inappropriate content being accessible to minors, but this is not specifically related to offences against religious feelings.

k) La Rioja

The General Directorate of Justice and of the Interior has consulted the data of the Office for Aid to Victims of Crime and is not aware of any complaint in this regard.

I) Melilla

In the study carried out by the Autonomous City for the preparation of this report, 100% of respondents indicated that they were unaware of or had not reported cases of offen-

ces against religious feelings or incitement to hatred, referring only to small incidents in this regard in the context of heated discussions or arguments.

II) Navarre

It affirms that it does not have relevant data on these incidences.

In relation to offences against religious feelings, it should be noted that the Provincial Court of Navarre, in Order 198/2017 of 28 April, dismissed the appeal brought against the decision that granted the free dismissal and closure of the case against the artist who had an exhibition in which they wrote the word «paedophilia» with consecrated wafers.

m) Basque Country

According to the latest report of the Ministry of the Interior on hate crimes in Spain, the Basque Country is in 4th place, behind Catalonia, Madrid and Andalusia, with a total of 141 incidents. If we analyse this in greater depth, racism and xenophobia are the main reason for this type of crime, with a total of 63 incidents (47 in Biscay, 11 in Gipuzkoa and 4 in Araba). Following this are hate crimes for ideological reasons, with a total of 39, 30 of which occurred in Biscay. In third place were offences relating to sexual orientation and identity, with a total of 30 incidents, 21 of which occurred in Biscay.

There is no official data for 2017, but to June of that year, there had been 65 reports of hate crimes.

n) Valencia

There is data on this matter.

10. Religious marriages with civil effects

In relation to legal issues surrounding religious marriages, it is worth noting the existence of marriages, both in Spain and abroad, being celebrated without being registered in the Civil Registry, giving rise to claims and judicial procedures regarding widower's pensions for the surviving spouse. This situation can be seen reflected in some Judgements of Social Courts and of Supreme Courts of Justice; in this regard, mention may be made of the Judgement of the Supreme Court of Justice of Catalonia, No. 5675/2017 dated 27 September 2017 and the Judgement of the Supreme Court of Justice of Catalonia, No. 1534/2017 dated 2 March 2017.

To view the social representation of marriages held in a religious manner with civil effects, mention can be made of the INE source in the advance data corresponding to 2017 available at the time of preparing this report:

2017 (provisional data). Data to June 2018

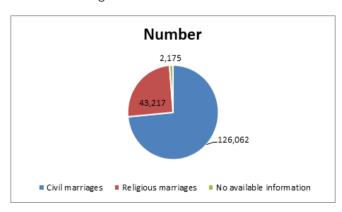
Provisional data	Marriages by province of residence of the marriage, month of celebration and form of marriage celebration				
	Total	According to Catholicism	Exclusively civilian	According to another religion	No record
Total	171,454	42,158	126,062	1,059	2,175
Albacete	1,375	479	885	9	2
Alicante	6,801	1,316	5,379	82	24
Almeria	2,136	671	1,388	13	64
Alava	1,100	186	904	2	8
Asturias	3,633	828	2,797	8	
Avila	439	175	263	1	
Badajoz	2,312	1,007	1,297	7	1
Balearic Islands	4,729	687	3,927	18	97
Barcelona	21,523	2,457	18,861	182	23
Biscay	3,868	588	3,192	11	77
Burgos	1,090	334	724		32
Cáceres	1,172	421	745	6	
Cadiz	4,735	1,518	3,118	17	82
Cantabria	2,115	447	1,510	14	144
Castellón	2,054	488	1,562	1	3
Ciudad Real	1,677	684	897	6	90
Cordoba	2,895	1,294	1,569	9	23
A Coruña	4,117	883	3,168	13	53
Cuenca	491	204	285	1	1
Gipuzkoa	2,719	459	2,213	23	24
Girona	2,833	328	2,477	23	5
Granada	3,198	1,116	2,036	17	29
Guadalajara	950	233	708	7	2
Huelva	1,648	616	986	5	41
Huesca	616	156	414	5	41
Jaen	2,307	1,197	1,104	4	2
León	1,427	352	1,042	5	28
Lleida	1,422	250	1,165	6	1
Lugo	1,064	249	803	5	7
Madrid	25,298	6,630	17,992	113	563
Malaga	5,861	1,496	4,303	32	30
Murcia	5,152	1,726	3,385	35	6
Navarre	2,327	552	1,732	7	36

Ourense	817	220	537	1	59
Palencia	502	165	327	2	8
Las Palmas	3,852	665	3,005	21	161
Pontevedra	3,262	657	2,501	8	96
La Rioja	1,043	274	762	5	2
Salamanca	1,089	394	688	3	4
Santa Cruz Tene rife	3,580	738	2,814	20	8
Segovia	557	163	379		15
Seville	7,375	2,618	4,717	27	13
Soria	261	69	179	2	11
Tarragona	2,888	407	2,409	15	57
Teruel	395	124	269	2	
Toledo	2,535	877	1,625	12	21
Valencia	9,693	1,775	7,743	55	120
Valladolid	1,814	565	1,220	1	28
Zamora	402	140	256		6
Zaragoza	3,246	933	2,281	22	10
Ceuta	445	55	243	147	
Melilla	355	49	291	15	
Abroad	2,259	1,243	985	14	17
	·	·			

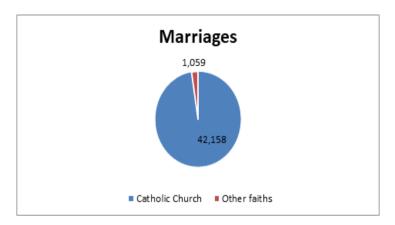
Source: National Statistics Institute (INE): http://www.ine.es/jaxi/Datos.htm?path=/t20/e301/provi/l0/&file=03009.px

In view of these data, the following conclusions can be drawn:

1. Religious marriages that have a recognised civil effect account for slightly less than 25.53 % of the total of all marriages celebrated in 2017.



2. Those celebrated by the Catholic Church remain the majority proportionally, as these account for 97.54%, compared to 2.45 % for the rest of the faiths.



3. Marriages celebrated by the Catholic Church remain the majority in relation to other religious marriages with civil effects. It must be borne in mind that civil effects to religious marriages have been recognised in the Spanish legal system in 1992 (Evangelicals, Jews and Muslims) and 2015 (Mormons, Jehovah's Witnesses, Buddhists and Orthodox Churches), and that they must all go through the civil processing period for marriage eligibility. Furthermore, in many cases, the lack of recognition in Civil Registries means that for statistical purposes the details are not properly filled out in the forms, as the faith groups point out.

10.1. Religious faiths

a) Catholic Church

The Catholic Church reports no incidents in relation to the celebration of religious marriages with civil effects.

b) FEREDE

As a general rule, Evangelical marriages are celebrated normally and without significant incidents. Some difficulties have arisen, mainly due to the fact that some public officials do not know the procedures to follow for these marriages. In some cases, they have even told the spouses that there are only civil and canonical marriages in Spain. These difficulties cause Evangelical couples to eventually choose to celebrate civil marriages.

To avoid these situations, FEREDE considers it important that officials receive appropriate training and are clear about the steps and procedures to follow for these types of marriages, adopting uniform criteria. Discrepancies between Registries arise when eligi-

bility records are processed in one Registry and the marriage is registered in another as some Registries understand that ministers of region can only marry in a specific region.

FEREDE considers it especially significant that officials are aware that, in addition to verifying spouses' eligibility requirements for marriage, they also have to verify that the Evangelical minister of religion that will officiate the marriage ceremony is duly appointed by a church in compliance with FEREDE. To do this, they should ask the spouses to provide a certificate issued by the Federation in the marriage eligibility record. This certification, according to the Federation, would have to be requested in each of the records of marriage eligibility in accordance with the procedure provided for by Law 24/1992 approving the Cooperation Agreement, and not only in accordance with the procedure laid down in new regulations (of lower rank), according to which it is sufficient to verify that the minister of religion is registered in the Registry of Ministers of Religion in the final phase of marriage registration. FEREDE understands that this regulation distorts the procedure that was agreed in 1992, and may give rise to attempts to register marriages that were conducted by an officiant who was not authorised to do so.

c) CIE

There have been some difficulties with the processing of the record of marriage eligibility and the registration of marriages in the appropriate Civil Registries. On occasion, the staff of the Registries were not sufficiently informed on this matter.

d) FCJE

There have not been any incidents identified.

e) Mormons

This faith has not yet made use of this right since, as mentioned above, its ministers are lay people. The Church appreciates the opportunity to have its ministers perform marriages with civil effects once registered; however, for practical reasons, it has chosen to defer enrolment until technological advances allow for online registration.

f) Jehovah's Witnesses

The main problem, according to this faith, is the lack of information that Civil Registries have about regulations after the entry into force of the Law on Voluntary Jurisdiction in 2015. Some Registries provided certification models that were previously for faiths with Cooperation Agreements, which are now obsolete because of amendments introduced by the Law on Voluntary Jurisdiction. In certain cases, they requested certification that the spouses were Jehovah's Witnesses, or that the place where the marriage would be held was a place of worship registered as such by the Ministry of Justice, aspects that do not prevent a marriage from being officiated and that are requirements that go beyond those introduced by Law 15/2015.

11. Public funding received. Identified problems and suggestions. Contributions from the Foundation for Pluralism and Co-existence

The data reported below have been provided to the General State Administration through the Ministry of Justice and may reflect the economic reality of previous years, given the long process of managing and consolidating budgetary and fiscal data, as well as the consolidation of economic outcomes.

In general, the public funding received by the various faiths aims, on the one hand, to enable citizens to have real and effective exercise of their religious freedom as enshrined in article 16 of the Spanish Constitution and, on the other, to promote the visibility of pluralism, religious pluralism in this case, in Spain in the terms set forth in article 9.2 of the Constitution and in a similar way to how other bodies that promote social participation and cohesion are funded, such as political parties, trade unions or citizen associations.

Through this funding it also ensures support to those initiatives with social interest in the fields of education, social care, culture, tourism, etc. promoted by the various faiths, as with other social agents such as private foundations or non-governmental organisations in the scope of their respective activities.

For these purposes there is a system of direct funding to the Catholic Church through Personal Income Tax. The other faiths that have signed Cooperation Agreements with the State can receive funding through the Foundation for Pluralism and Co-existence, a body belonging to the state public sector that was created by the Agreement of the Council of Ministers dated 15 October 2004. This foundation has been organically incorporated into the Ministry of Justice and allocates funding for the initiatives of minority faiths for the institutional strengthening and development of their territorial bodies, distributed throughout the country, as well as so their local communities can undertake cultural, educational and social integration activities.

a) Catholic Church

According to the latest available data consolidated in 2018, affecting the fiscal year of 2016 declared by taxpayers during 2017, the religious faith that, considering criteria concerning the proportionality and size of their activities, has received the most public funding was the Catholic Church.

In accordance with the current tax funding system designed by the legislator, citizens, in the exercise of their tax obligations when completing their Personal Income Tax self-assessment, have the power to allocate 0.7% of their tax liability to finance the activities of the Catholic Church. This was specifically provided for by Law 42/2006 of 28 December, on the General State Budgets for 2007 in its eighteenth additional provision, which is currently in effect.

During the 2017 Income Tax Campaign, in which each citizen declared their income corresponding to the financial year 2016, over 7 million declarants (over 33% of submitted declarations) chose to allocate the percentage share of their tax liability legally provided for to the Catholic Church, which, considering joint declarations, represents about 8.5 million taxpayers in total.

According to the data provided by this faiths, of the over 268 million euros that taxpayers spent to maintain the activities of the Catholic Church, the most significant portion (over 201 million euros) was allocated to the maintenance of the 70 dioceses located throughout Spain, on the basis of their size and proportionality. The next biggest portion (over 16 million) was spent on Social Security coffers for the contribution payments of the clergy. Another two portions, each over 6 million euros, was spent on one-off contributions to various diocesan Caritas and to education centres.

The main portion that was mentioned, of over 201 million euros and allocated to the maintenance of the dioceses, was distributed in the following manner (see: http://www.conferenciaepiscopal.es/wp-content/uploads/2018/06/Memoria-actividades-lglesia-Catolica-2016.pdf, p. 27).

DISTRIBUTION OF TAX ALLOC	ATION
Given to dioceses 2016. Number	ers in €
ALBACETE	2,317,754
ALCALÁ DE HENARES	2,480,993
ALMERÍA	2,050,113
ASTORGA	3,368,290
ÁVILA	1,947,303
BADAJOZ	3,279,464
BARBASTRO	1,316,731
BARCELONA	4,820,538
BILBAO	2,892,318
BURGOS	4,540,222
CÁDIZ-CEUTA	2,412,986
CALAHORRA Y LA CALZADA-LOGROÑO	2,815,476
CANARY ISLANDS	2,211,283
CARTAGENA	4,826,146
CIUDAD REAL	2,875,252
CIUDAD RODRIGO	1,053,378
CÓRDOBA	3,704,580
CORIA-CÁCERES	1,949,945
CUENCA	2,832,666
GERONA	1,919,630
GETAFTE	3,604,248
GRANADA	3,344,058
GUADIX-BAZA	1,310,720
HUELVA	1,911,961

BIZA 966,154 JACA 998,914 JAÉN 2,976,414 JEREZ DE LA FRONTERA 1,814,234 LEÓN 3,130,923 LLEIDA 1,522,019 LUGO 3,344,482 MADRID 15,047,832 MÁLAGA 3,525,668 MALLORCA 2,744,651 MENORCA 837,653 MONDOÑEDO-FERROL 1,938,902 ORENSE 3,509,442 ORIHUELA-ALICANTE 3,592,476 OSMA-SORIA 1,752,738 OVIEDO 4,385,256 PALENCIA 2,815,612 PAMPLONA Y TILEDA 4,501,501 PLASCENCIA 2,145,137 SALAMANCA 2,632,387 SAN SEBASTIÁN 2,820,963 SANT FELIU DE LLOBREGAT 1,597,337 SANTANDER 3,093,151 SANTIAGO DE COMPOSTELA 5,242,565 SEGORBE-CASTELLÓN 2,552,137 SEGOVIA 2,040,847 SEVILLE 5,022,269 SIGÜENZA-GUADALAJARA 2,713,758 SOLSONA 1,246,109 TARAZONA 1,354,838 TARRAGONA 1,844,687 TERRASSA 1,987,201 TERUEL Y ALBARRACÍN 2,717,144 TOLEDO 5,627,066 TORTOSA 1,549,550 TUI-VIGO 2,386,229 URGELL 1,511,339 VALENCIA 8,986,845 VALLADOLID 3,150,544 VIC 1,838,785 VITORIA 2,475,889 ZAMORA 2,475,889 ZAMORA 2,475,889 ZAMORA 2,475,889 ZAMORA 2,475,889 MILITARY ARCHBISHOPRIC 126,603 TOTAL 201,713,162	HUESCA	1,211,831
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VITORIA 2,475,889 ZAMORA 1,873,022 ZARAGOZA 4,574,591 MILITARY ARCHBISHOPRIC 126,603	VALLADOLID	3,150,544
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ZARAGOZA 4,574,591 MILITARY ARCHBISHOPRIC 126,603	VITORIA	2,475,889
MILITARY ARCHBISHOPRIC 126,603	ZAMORA	1,873,022
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	ZARAGOZA	4,574,591
TOTAL 201,713,162	MILITARY ARCHBISHOPRIC	126,603
	TOTAL	201,713,162

Of the aforementioned quantities, a total of 55.9 million euros was allocated to pastoral activities, with significant portions also being spent on paying and maintaining the Church's own staff (clergy and hired lay staff) and relevant amounts also allocated to building maintenance and operating costs, as well as supporting training centres.

Considering all this, it should be noted that, regarding the data presented by this faith, the main source of funding for Spanish dioceses were voluntary contributions from devotees, which form 36.2% of its economic resources on average.

It should be noted that, along with the Report that the Church has presented to the General State Administration, in which it states its activities and the collaborative and systematic financing of these, the Catholic Church has commissioned an independent auditor (PwC) to complete a Reasonable Assurance Report. The reliability of the data provided will be endorsed through this procedure. Similarly, the Catholic Church has stated that it has recently renewed its agreement with the NGO "Transparency International España" to improve the transparency of the Episcopal Conference and of the various dioceses, with the objective of providing these bodies with information, management and monitoring tools that will guarantee the transparency of their activities and economic management.

b) FEREDE

The Federation of Evangelical Religious Bodies of Spain expresses that, in its view, the funding system is unequal and discriminatory as it fails to provide a tax allocation system for faiths other than Catholicism that want it. In addition, Evangelical pastoral care, in contrast to Catholic pastoral care, is not funded by the State. The Federation requests that Evangelical churches are compensated for costs that are incurred in the fulfilment of this task.

FEREDE has repeatedly expressed its interest in the extension of the tax allocation system to minority faiths that request this, using the tax system not only as a measure of financing minority faiths, but also to raise visibility of their existence.

This faith has suggested that systems to economically justify the funds received from the Public Administration should be equivalent for all religious faiths, ensuring the transparency required by the law.

It also proposes the creation of mechanisms that promote the self-financing of religious faiths, through, for example, the improvement or increase of the tax breaks applicable to donations given to the faiths, the elimination or modification of the current 10% limit on the application of this tax break, etc.

In particular, the Federation of Evangelical Religious Bodies of Spain expresses a wish that the public funding of the social, cultural and educational work of minority faiths in relation with other religious bodies and other platforms for social action of a non-religious nature be encouraged.

c) FCJE

The Federation of Jewish Communities of Spain states in the submitted information that it has received an annual grant from the Foundation for Pluralism and Co-existence.

d) CIE

The Islamic Commission of Spain reveals that religious communities and federations incorporated in this body receive public funding through the Foundation for Pluralism and Co-existence for non-religious programmes. In the same way, the Islamic Commission of Spain has indicated its interest in introducing changes to the "System for the channelling of funds in support of the projects of Islamic communities in Spain" implemented by the Foundation for Pluralism and Co-existence, given the effect this has produced in those communities that have ceased to receive contributions for religious purposes.

The following data show the contributions granted by the Foundation for Pluralism and Co-existence to minority faiths with Cooperation Agreements during 2017, as shown at: http://www.pluralismoyconvivencia.es/ayudas/:

Figure 1: Regarding the Call for contributions for the implementation of Programmes related to institutional strengthening, coordination of the Federations with their religious communities and the improvement and maintenance of the infrastructure and equipment of the federative bodies of minority religious faiths with a Cooperation Agreement with the Spanish State (FIGURE 1) in 2017, the contributions granted to submitted projects are indicated below:

Federation	Quantity
FEREDE	€ 356,800.00
FCJE	€ 169,362.83
CIE	€ 255,000.00

Figure 2: Regarding contributions relating to the implementation of finalist educational, cultural and social integration projects of bodies, religious communities and places of worship belonging to minority faiths with Cooperation Agreements with the Spanish State (Figure 2) in 2017:

PROJECTS AND AMOUNTS

Canary Islands Islamic Culture Centre (Las Palmas de Gran Canaria) Carrahma de Carrizal Mosque (Carrizal – Ingenio) Carrahma Community of Salicia (Carrizal Carraha) Carrahma Carrahma Salanda (Carrizal – Ingenio) Carrahma Carrahma Salanda (Carraha) Carrahma Carrahma Salanda (Carraha) Carrahma Ca	Entity	Amount
Arrahma de Carrizal Mosque (Carrizal - Ingenio)	Association of Young Muslims for Peace (Valencia)	0
Slamic Community of Al-Insan (Melilla) Slamic Community of Alouma de Lleida (Les Borges Blanques) Slamic Community of La Hermandad (Palma de Mallorca) Se 2,900.00 Muslim Association of Spain (Madrid) El Salvador Church (Spanish Evangelical Church) - Calle de Noviciado 5 (Madrid) El Salvador Church (Spanish Evangelical Church) - Calle de Noviciado 5 (Madrid) El Salvador Church of Móstoles (Móstoles) Se 2,800.00 Baptist Evangelical Church of Barcenoleta (Barcelona) Evangelical Church of Móstoles (Móstoles) Slamic Community of Valencia (Valencia) Slamic Community of Valencia (Valencia) Slamic Community of Galicia (Santiago de Compostela) Slamic Community of Principado de Asturias (Oviedo) Slamic Community of Principado de Asturias (Oviedo) Slamic Community of Alicante (Alicante) Masyid An-Noor Religious Association (Ceuta) Slamic Community of Tayba (Madrid) Muslim Community of Tayba (Madrid) Slamic Community of Tayba (Madrid) Slamic Community of Tenerife (Santa Cruz de Tenerife) Drban Evangelical Mission of Madrid (Madrid) Slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) Slamic Community of Logroño Al Huda Mosque (Logroño) Selamic Community of Galicia, Mohamed Mosque (Vilaboa) Slamic Community of Hudarid) Slamic Community of Hudarid) Slamic Community of Isan de las lles Balears (Palma De Mallorca) Selamic Community of Isan de las lles Balears (Palma De Mallorca) Selamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) Evangelical Mission of Catalunya (Sabadell) Evangelical Community of Montmeló (Montmeló) Evangelical Community of Patraix (Valencia) Servidores de Vida (Madrid) Salmic Community of Patraix (Valencia)	Canary Islands Islamic Culture Centre (Las Palmas de Gran Canaria)	€ 3,400.00
slamic Community of Alouma de Lleida (Les Borges Blanques) \$\text{samic Community of La Hermandad (Palma de Mallorca)} \tag{\text{c}} \text{c} \text{3,000.00} \text{samic Community of La Hermandad (Palma de Mallorca)} \tag{\text{c}} \text{c} \text{3,000.00} \text{c} \text{stabptist Church of Alicante (Alicante)} \tag{\text{c}} \text{c} \text{2,900.00} \text{d} \text{stabptist Church of Spain (Madrid)} \tag{\text{c}} \text{c} \text{2,900.06} \text{2} \text{El Salvador Church (Spanish Evangelical Church) - Calle de Noviciado 5 (Madrid)} \tag{\text{c}} \text{c} \text{2,500.00} \text{Bartist Evangelical Church of Mostoles (Mostoles)} \tag{\text{c}} \text{c} \text{2,400.00} \text{8} \text{c} \text{2,400.00} \text{8} \text{c} \text{2,400.00} \text{8} \text{samic Community of Valencia (Valencia)} \text{c} \text{c} \text{3,300.00} \text{8} \text{samic Community of Palicia (Santiago de Compostela)} \text{c} \text{2,400.00} \text{8} \text{samic Community of Principado de Asturias (Oviedo)} \text{c} \text{2,400.00} \text{8} \text{samic Community of Alicante (Alicante)} \text{c} \text{2,400.00} \text{8} \text{samic Community of Tayba (Madrid)} \text{c} \text{3,500.00} \text{4} \text{d} \text{2,400.00} \text{8} \text{samic Community of Tayba (Madrid)} \text{c} \text{3,500.00} \text{4} \text{d} \text{2,100.00} \text{3,300.00} \text{5} \text{samic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz)} \text{c} \text{3,300.00} \text{5} \text{samic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz)} \text{c} \text{3,300.00} \text{5} \text{samic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz)} \text{c} \text{3,300.00} \text{5} \text{samic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz)} \text{c} \text{2,700.00} \text{5} \text{samic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz)} \text{c} \text{2,2700.00} \text{5} \text{samic Community of Badajos Abadel (Madrid)} \text{c} \text{2,200.00} \text{5} \text{samic Community of Balaica Mosque (San Joan Despi)} \text{c} \text{2,200.00} \text{5} samic Communit	Arrahma de Carrizal Mosque (Carrizal – Ingenio)	€ 2,700.00
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First Baptist Church of Alicante (Alicante) © 2,900.00 Muslim Association of Spain (Madrid) El Salvador Church (Spanish Evangelical Church) – Calle de Noviciado 5 (Madrid) El Salvador Church of Barcenoleta (Barcelona) © 2,400.00 Baptist Evangelical Church of Barcenoleta (Barcelona) © 2,800.00 Stamic Community of Valencia (Valencia) Stamic Community of Zaragoza (Zaragoza) Stamic Community of Galicia (Santiago de Compostela) Stamic Community of Principado de Asturias (Oviedo) Stamic Community of Principado de Asturias (Oviedo) Stamic Community of Principado de Asturias (Oviedo) Stamic Community of Alicante (Alicante) © 2,400.00 Masyid An-Noor Religious Association (Ceuta) Stamic Community of Tayba (Madrid) © 3,500.00 Muslim Community of Tenerife (Santa Cruz de Tenerife) © 2,100.00 Jurban Evangelical Mission of Madrid (Madrid) Stamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) Stamic Community of Logroño Al Huda Mosque (Logroño) © 2,700.00 Stamic Community of Galicia, Mohamed Mosque (Vilaboa) Stamic Community of Galicia, Mohamed Mosque (Vilaboa) Stamic Community of Ibsan de las lles Balears (Palma De Mallorca) © 2,900.00 Jurban Evangelical Mission of Sevilla (Seville) © 3,100.00 Stamic Community of Ibsan de las lles Balears (Palma De Mallorca) © 2,700.00 Stamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) © 2,600.00 Stamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) © 2,700.00 Evangelical Mission of Catalunya (Sabadell) © 2,700.00 Stamic Community of Al Huda (L'Hospitalet de Llobregat) Stamic Community of Montmeló (Montmeló) Servidores de Vida (Madrid) Stamic Community of Patraix (Valencia)	Islamic Community of Alouma de Lleida (Les Borges Blanques)	€ 3,000.00
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El Salvador Church (Spanish Evangelical Church) – Calle de Noviciado 5 (Madrid) © 2,500.00 Baptist Evangelical Church of Barcenoleta (Barcelona) © 2,400.00 Evangelical Church of Móstoles (Móstoles) © 2,800.00 Salamic Community of Valencia (Valencia) © 3,200.00 Salamic Community of Zaragoza (Zaragoza) © 3,300.00 Salamic Community of Galicia (Santiago de Compostela) © 2,400.00 Salamic Community of Principado de Asturias (Oviedo) © 2,400.00 Salamic Community of Alicante (Alicante) © 2,400.00 Salamic Community of Alicante (Alicante) © 2,400.00 Masyid An-Noor Religious Association (Ceuta) © 2,000.00 Salamic Community of Tayba (Madrid) © 3,500.00 Muslim Community of Tenerife (Santa Cruz de Tenerife) © 2,100.00 Urban Evangelical Mission of Madrid (Madrid) © 3,200.00 Salamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) © 3,300.00 Salamic Community of Logroño Al Huda Mosque (Logroño) © 2,700.00 Deaconry of Madrid (Madrid) © 3,300.00 Salamic Community of Galicia, Mohamed Mosque (Vilaboa) © 2,700.00 Salamic Community of Ihsan de las Iles Balears (Palma De Mallorca) © 2,900.00 Urban Evangelical Mission of Sevilla (Seville) © 3,100.00 Salamic Community of Lucero de Madrid (Madrid) © 2,600.00 Salamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) © 2,600.00 Salamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) © 2,600.00 Evangelical Mission of Catalunya (Sabadell) © 2,700.00 Muslim Community of Al Huda (L'Hospitalet de Llobregat) © 3,300.00 Salamic Community of Montmeló (Montmeló) © 3,300.00 Salamic Community of Montmeló (Montmeló) © 3,300.00	First Baptist Church of Alicante (Alicante)	€ 2,900.00
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slamic Community of Zaragoza (Zaragoza) slamic Community of Galicia (Santiago de Compostela) slamic Community of Principado de Asturias (Oviedo) slamic Community of Principado de Asturias (Oviedo) slamic Community of Alicante (Alicante) slamic Community of Alicante (Alicante) slamic Community of Tayba (Madrid) slamic Community of Tayba (Madrid) slamic Community of Tayba (Madrid) slamic Community of Tenerife (Santa Cruz de Tenerife) slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) slamic Community of Logroño Al Huda Mosque (Logroño) slamic Community of Galicia, Mohamed Mosque (Vilaboa) slamic Community of Galicia, Mohamed Mosque (Vilaboa) slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) slamic Samilla Asambleas de Dios Evangelical Church(Cádiz) slamic Community of Lucero de Madrid (Madrid) slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) evangelical Mission of Catalunya (Sabadell) slamic Community of Al Huda (L'Hospitalet de Llobregat) slamic Community of Al Huda (L'Hospitalet de Llobregat) slamic Community of Montmeló (Montmeló) slamic Community of Patraix (Valencia) slamic Community of Patraix (Valencia)	Evangelical Church of Móstoles (Móstoles)	€ 2,800.00
slamic Community of Galicia (Santiago de Compostela) © 2,400.00 Slamic Community of Principado de Asturias (Oviedo) © 2,400.00 Slamic Community of Alicante (Alicante) © 2,400.00 Masyid An-Noor Religious Association (Ceuta) © 2,000.00 Slamic Community of Tayba (Madrid) © 3,500.00 Muslim Community of Tenerife (Santa Cruz de Tenerife) © 2,100.00 Urban Evangelical Mission of Madrid (Madrid) © 3,200.00 Slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) © 3,300.00 Slamic Community of Logroño Al Huda Mosque (Logroño) © 2,700.00 Deaconry of Madrid (Madrid) © 3,300.00 Slamic Community of Galicia, Mohamed Mosque (Vilaboa) © 2,700.00 Slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) © 2,900.00 Urban Evangelical Mission of Sevilla (Seville) © 3,100.00 Suena Semilla Asambleas de Dios Evangelical Church(Cádiz) © 2,600.00 Slamic Community of Lucero de Madrid (Madrid) © 2,100.00 Slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) © 2,600.00 Evangelical Mission of Catalunya (Sabadell) © 2,700.00 Muslim Community of Al Huda (L'Hospitalet de Llobregat) © 3,300.00 Slamic Community of Montmeló (Montmeló) © 2,200.00 Slamic Community of Patraix (Valencia) © 1,800.00	Islamic Community of Valencia (Valencia)	€ 3,200.00
slamic Community of Principado de Asturias (Oviedo) slamic Community of Alicante (Alicante) © 2,400.00 Masyid An-Noor Religious Association (Ceuta) slamic Community of Tayba (Madrid) © 3,500.00 Muslim Community of Tayba (Madrid) © 3,200.00 Jrban Evangelical Mission of Madrid (Madrid) slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) slamic Community of Logroño Al Huda Mosque (Logroño) Deaconry of Madrid (Madrid) slamic Community of Galicia, Mohamed Mosque (Vilaboa) slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) Draban Evangelical Mission of Sevilla (Seville) Suena Semilla Asambleas de Dios Evangelical Church(Cádiz) slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) Evangelical Mission of Catalunya (Sabadell) Muslim Community of Al Huda (L'Hospitalet de Llobregat) Servidores de Vida (Madrid)	Islamic Community of Zaragoza (Zaragoza)	€ 3,300.00
slamic Community of Alicante (Alicante) Masyid An-Noor Religious Association (Ceuta) Slamic Community of Tayba (Madrid) Muslim Community of Tayba (Madrid) Muslim Community of Tenerife (Santa Cruz de Tenerife) Slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) Slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) Slamic Community of Logroño Al Huda Mosque (Logroño) Slamic Community of Galicia, Mohamed Mosque (Vilaboa) Slamic Community of Galicia, Mohamed Mosque (Vilaboa) Slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) Slamic Community of Sevilla (Seville) Suena Semilla Asambleas de Dios Evangelical Church(Cádiz) Slamic Community of Lucero de Madrid (Madrid) Slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) Evangelical Mission of Catalunya (Sabadell) Muslim Community of Al Huda (L'Hospitalet de Llobregat) Servidores de Vida (Madrid) Selamic Community of Patraix (Valencia) € 1,800.00	Islamic Community of Galicia (Santiago de Compostela)	€ 2,400.00
Masyid An-Noor Religious Association (Ceuta) slamic Community of Tayba (Madrid) € 2,000.00 Muslim Community of Tenerife (Santa Cruz de Tenerife) € 2,100.00 Urban Evangelical Mission of Madrid (Madrid) slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) slamic Community of Logroño Al Huda Mosque (Logroño) Deaconry of Madrid (Madrid) slamic Community of Galicia, Mohamed Mosque (Vilaboa) slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) Urban Evangelical Mission of Sevilla (Seville) Suena Semilla Asambleas de Dios Evangelical Church(Cádiz) slamic Community of Lucero de Madrid (Madrid) slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) Evangelical Mission of Catalunya (Sabadell) Muslim Community of Al Huda (L'Hospitalet de Llobregat) slamic Community of Montmeló (Montmeló) Servidores de Vida (Madrid) € 2,200.00 Servidores de Vida (Madrid) € 2,200.00 Selamic Community of Patraix (Valencia)	Islamic Community of Principado de Asturias (Oviedo)	€ 2,400.00
slamic Community of Tayba (Madrid) Muslim Community of Tenerife (Santa Cruz de Tenerife) € 2,100.00 Jrban Evangelical Mission of Madrid (Madrid) slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) slamic Community of Logroño Al Huda Mosque (Logroño) Deaconry of Madrid (Madrid) slamic Community of Galicia, Mohamed Mosque (Vilaboa) slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) € 2,700.00 Jrban Evangelical Mission of Sevilla (Seville) Suena Semilla Asambleas de Dios Evangelical Church(Cádiz) slamic Community of Lucero de Madrid (Madrid) slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) € 2,600.00 Evangelical Mission of Catalunya (Sabadell) € 2,700.00 Muslim Community of Al Huda (L'Hospitalet de Llobregat) slamic Community of Montmeló (Montmeló) € 2,200.00 Servidores de Vida (Madrid) € 1,800.00 slamic Community of Patraix (Valencia)	Islamic Community of Alicante (Alicante)	€ 2,400.00
Muslim Community of Tenerife (Santa Cruz de Tenerife) © 2,100.00 Urban Evangelical Mission of Madrid (Madrid) © 3,200.00 Islamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) © 3,300.00 Islamic Community of Logroño Al Huda Mosque (Logroño) © 2,700.00 Deaconry of Madrid (Madrid) © 3,300.00 Islamic Community of Galicia, Mohamed Mosque (Vilaboa) Islamic Community of Ihsan de las Iles Balears (Palma De Mallorca) © 2,700.00 Urban Evangelical Mission of Sevilla (Seville) © 3,100.00 Islamic Community of Lucero de Madrid (Madrid) Islamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) © 2,600.00 Evangelical Mission of Catalunya (Sabadell) © 2,700.00 Muslim Community of Al Huda (L'Hospitalet de Llobregat) © 3,300.00 Islamic Community of Montmeló (Montmeló) © 2,200.00 Islamic Community of Patraix (Valencia) © 1,800.00	Masyid An-Noor Religious Association (Ceuta)	€ 2,000.00
Jrban Evangelical Mission of Madrid (Madrid) € 3,200.00 slamic Community of Badajoz, Nur-Al Da-Rain Mosque (Badajoz) € 3,300.00 slamic Community of Logroño Al Huda Mosque (Logroño) € 2,700.00 Deaconry of Madrid (Madrid) € 3,300.00 Slamic Community of Galicia, Mohamed Mosque (Vilaboa) € 2,700.00 Slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) € 2,900.00 Jrban Evangelical Mission of Sevilla (Seville) € 3,100.00 Buena Semilla Asambleas de Dios Evangelical Church(Cádiz) € 2,600.00 slamic Community of Lucero de Madrid (Madrid) € 2,100.00 slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) € 2,600.00 Evangelical Mission of Catalunya (Sabadell) € 2,700.00 Muslim Community of Al Huda (L'Hospitalet de Llobregat) € 3,300.00 Servidores de Vida (Madrid) € 2,200.00 Servidores de Vida (Madrid) € 2,200.00 slamic Community of Patraix (Valencia) € 1,800.00	Islamic Community of Tayba (Madrid)	€ 3,500.00
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Slamic Community of Logroño Al Huda Mosque (Logroño) © 2,700.00 © 2,700.00 © 2,700.00 © 3,300.00 Slamic Community of Galicia, Mohamed Mosque (Vilaboa) © 2,700.00 Slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) © 2,900.00 © 3,100.00 © 3,100.00 © 2,600.00 Slamic Community of Lucero de Madrid (Madrid) © 2,100.00 Slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) © 2,600.00 © 2,700.00 © 2,700.00 © 2,700.00 © 3,300.00 © 3,300.00 © 3,300.00 © 3,300.00 © 3,300.00 © 4,800.00 © 5,200.00 © 5,200.00 © 5,200.00 © 6,200.00 © 6,200.00 © 6,300.00 © 6,200.00 © 8,300.00 © 9,300.00 © 9,300.00 © 9,300.00 © 1,800.00 © 1,800.00	Urban Evangelical Mission of Madrid (Madrid)	€ 3,200.00
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slamic Community of Galicia, Mohamed Mosque (Vilaboa) slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) © 2,900.00 Urban Evangelical Mission of Sevilla (Seville) Guena Semilla Asambleas de Dios Evangelical Church(Cádiz) Slamic Community of Lucero de Madrid (Madrid) Slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) Evangelical Mission of Catalunya (Sabadell) © 2,700.00 Evangelical Mission of Catalunya (Sabadell) © 3,300.00 Slamic Community of Montmeló (Montmeló) Servidores de Vida (Madrid) Servidores de Vida (Madrid) Slamic Community of Patraix (Valencia) € 1,800.00	Islamic Community of Logroño Al Huda Mosque (Logroño)	€ 2,700.00
Slamic Community of Ihsan de las Iles Balears (Palma De Mallorca) $\in 2,900.00$ Jrban Evangelical Mission of Sevilla (Seville) $\in 3,100.00$ Buena Semilla Asambleas de Dios Evangelical Church(Cádiz) $\in 2,600.00$ slamic Community of Lucero de Madrid (Madrid) $\in 2,100.00$ slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) $\in 2,600.00$ Evangelical Mission of Catalunya (Sabadell) $\in 2,700.00$ Muslim Community of Al Huda (L'Hospitalet de Llobregat) $\in 3,300.00$ slamic Community of Montmeló (Montmeló) $\in 3,300.00$ Servidores de Vida (Madrid) $\in 2,200.00$ slamic Community of Patraix (Valencia)	Deaconry of Madrid (Madrid)	€ 3,300.00
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Buena Semilla Asambleas de Dios Evangelical Church(Cádiz) € 2,600.00 slamic Community of Lucero de Madrid (Madrid) € 2,100.00 slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) € 2,600.00 Evangelical Mission of Catalunya (Sabadell) € 2,700.00 Muslim Community of Al Huda (L'Hospitalet de Llobregat) € 3,300.00 slamic Community of Montmeló (Montmeló) € 3,300.00 Servidores de Vida (Madrid) € 2,200.00 slamic Community of Patraix (Valencia) € 1,800.00	Islamic Community of Ihsan de las Iles Balears (Palma De Mallorca)	€ 2,900.00
slamic Community of Lucero de Madrid (Madrid) slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) € 2,600.00 € 2,700.00 Evangelical Mission of Catalunya (Sabadell) € 2,700.00 Muslim Community of Al Huda (L'Hospitalet de Llobregat) € 3,300.00 slamic Community of Montmeló (Montmeló) € 2,200.00 Servidores de Vida (Madrid) € 1,800.00	Urban Evangelical Mission of Sevilla (Seville)	€ 3,100.00
slamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi) € 2,600.00 Evangelical Mission of Catalunya (Sabadell) € 2,700.00 Muslim Community of Al Huda (L'Hospitalet de Llobregat) € 3,300.00 slamic Community of Montmeló (Montmeló) € 3,300.00 Servidores de Vida (Madrid) € 2,200.00 slamic Community of Patraix (Valencia) € 1,800.00	Buena Semilla Asambleas de Dios Evangelical Church(Cádiz)	€ 2,600.00
Evangelical Mission of Catalunya (Sabadell) Muslim Community of Al Huda (L'Hospitalet de Llobregat) Slamic Community of Montmeló (Montmeló) € 3,300.00 Servidores de Vida (Madrid) € 2,200.00 slamic Community of Patraix (Valencia)	Islamic Community of Lucero de Madrid (Madrid)	€ 2,100.00
Muslim Community of Al Huda (L'Hospitalet de Llobregat) € 3,300.00 slamic Community of Montmeló (Montmeló) € 3,300.00 Servidores de Vida (Madrid) € 2,200.00 slamic Community of Patraix (Valencia) € 1,800.00	Islamic Community of Sant Joan Despí, Al Huda Mosque (San Joan Despi)	€ 2,600.00
slamic Community of Montmeló (Montmeló) $€$ 3,300.00 Servidores de Vida (Madrid) $£$ 2,200.00 slamic Community of Patraix (Valencia) $£$ 1,800.00	Evangelical Mission of Catalunya (Sabadell)	€ 2,700.00
Servidores de Vida (Madrid) € 2,200.00 slamic Community of Patraix (Valencia) € 1,800.00	Muslim Community of Al Huda (L'Hospitalet de Llobregat)	€ 3,300.00
slamic Community of Patraix (Valencia) € 1,800.00	Islamic Community of Montmeló (Montmeló)	€ 3,300.00
	Servidores de Vida (Madrid)	€ 2,200.00
slamic Community of A Coruña (A Coruña) € 3.600.00	Islamic Community of Patraix (Valencia)	€ 1,800.00
	Islamic Community of A Coruña (A Coruña)	€ 3,600.00

Islamic Community of Tona (Tona)	€ 2,300.00
Gospel Madrid (Madrid)	€ 2,300.00
Islamic Community of Vigo (Vigo)	€ 2,400.00
Islamic Community of Assafwa de San Javier (San Javier)	€ 2,800.00
Islamic Centre of Valencia (Valencia)	€ 3,500.00
Muslim Women for the Light of Islam (Valencia)	€ 3,200.00
Islamic Community of Attaqwa de Burgos (Burgos)	€ 2,300.00
Islamic Community of Manzanares El Real (Manzanares El Real)	€ 1,800.00
Total allocated	€ 120,000.62

e) Mormons

For its part, the information that the Church of Jesus Christ of Latter-day Saints submitted to the Ministry of Justice states that, for reasons corresponding to the faith itself as well as for political reasons on a global level, this ecclesiastical community does not tend to seek or accept public funding for the maintenance of its activities.

f) FCBE

The Federation of Buddhist Communities of Spain declares that it does not receive any contributions or public funding and expresses its wish to receive these in the future.

g) Jehovah's Witnesses

This religious faith has not provided any data or made any remarks regarding this point.

h) Orthodox Church

This religious faith has not provided specific indicative data in relation to its public funding.

9.2. Autonomous Regions and Cities

a) Catalonia

According to information submitted to the Ministry of Justice, this Autonomous Region, in which there is a General Directorate for Religious Affairs, subsidises actions intended to encourage religious culture, promote interfaith dialogue and disseminate the religious reality and discourse. However, this Autonomous Region states that it has not been possible to grant these subsidies due to the auditing of the accounts of the Department of Governance, Public Administrations and Housing on the part of the State Government, affecting the subsidies from the regional General Directorate for Religious Affairs. The information submitted to this Ministry by the Autonomous Region also indicates that this auditing has specifically affected a previously envisaged direct contribution to the Evangelical Council of Catalonia for the celebration of the 500th anniversary of the Protestant Reformation.

b) Andalusia

Andalusia has not submitted specific data relating to this point, simply indicating the contributions of its administration to some activities such as that organised by Jaén Acoge in June 2017 or organised in Seville by the Social Intercultural Association of Women in Andalusia (ASIA) in December 2017. The information provided by this Autonomous Region also indicates that the Directorate General for the Coordination of Migration Policies of the Andalusian Ministry of Justice and the Interior has promoted initiatives such as the Anti-rumour Network as an online project with social entities to avoid prejudices around ethnic or religious beliefs. It also promoted the organisation of a publicly funded communication campaign promoting diversity called "Don't shut yourself away, be open to diversity. Diverse Andalusia". In the way, this Autonomous Region provides information related to funding by noting its support for publicly funded educational activities for the promotion of coexistence.

c) Asturias

This Autonomous Region has not submitted specific data relating to this matter beyond highlighting the institutional dialogue that occurred in 2017 with representatives of the different religious communities present in the Asturias.

d) Balearic Islands

Through public calls, various religious bodies registered in the Unified Register of Social Services receive subsidies for social integration projects, notably the diocesan Caritas.

e) Cantabria

Among the subsidies to social non-profit bodies, the Regional Administration provides public funding for the diocesan Caritas of Santander and Reinosa, which belong to the Catholic Church, and among minority faiths to the Evangelical New Life Association for the development of care programmes such as primary healthcare, occupational workshops, shelters or programmes involving the prisoner or ex-prisoner population.

f) Castile and León

The Regional Government of Castile and León has reported that, in the financial year 2017, contributions to social action and inclusion promoted by religious bodies have been allocated, for a total of 53 projects in 2017, the amount of 8,379,351.12 Euros.

g) Castile-La Mancha

The information submitted by this Autonomous Region does not contain specific data relating to this point. However, the existence of agreements signed with some religious faiths is indicated, as well as the possibility for all faiths to promote initiatives of social action and support to vulnerable groups on a competitive basis and without specific problems having been detected in this regard.

h) Ceuta

In the information submitted to this Ministry, the Autonomous City of Ceuta indicated that in the current financial year, a budget is projected for its subsequent execution in the financial year 2018 that grants a number of subsidies to religious faiths, for example the 80,000 Euros allocated to the Israelite Community for the installation of a lift in a three-floor centre of worship in order to comply with accessibility regulations.

In its own way, also through the Department for Health and Social Affairs, for its execution in the fiscal year 2018. the City of Ceuta allocated the amount of 755,000 Euros to care activities carried out by different religious associations, dedicating 70,000 Euros to the Hermanas Adoratrices, 75,000 Euros to the Luna Blanca Charity Council, 70,000 Euros to Septem Solidaria, 300,000 Euros to the Cruz Blanca Food Coordination and 240,000 Euros to the diocesan Caritas.

Furthermore, this Autonomous City reported having laid out, during the financial year for its execution in 2018, budget appropriations and calls for specific cultural subsidies to cover its activities and to facilitate the practice of its faiths and traditions. The estimated total of these portions amounted to 519,000 Euros, split in the following manner amongst the four communities present in its territory: 190,000 Euros to the Christian community, 244,000 Euros to the Muslim community, 60,000 Euros to the Jewish community and 25,000 Euros to the Hindu community.

i) Extremadura

This Autonomous Region reveals that the Extremadura Service for the Promotion of Autonomy and Dependence Care (SEPAD) meets the needs of religious associations or congregations that request this, with SEPAD annually organising subsidy orders, through Personal Income Tax subsidies, as well as directly subsidising residential places for dependent people in centres managed by religious associations.

In this sense, contributions are granted to some religious bodies that provide various social services amongst those that the Autonomous Region cites in the information submitted to this Ministry. The Foundation San Juan de Dios Extremadura received 464,472 Euros in the year for the management of a residential centre for dependent elderly people in the town of Almendralejo, the Extremadura Messengers of Peace received 364,780 Euros for the management of 48 places in a centre for elderly dependent people in Madrigal de La Vera and 39,700 Euros more were distributed in 2017 by Order for the development of different care programmes for people with cognitive impairment and their families. For its part, Caritas is subsidised through Personal Income Tax for various projects that attend to people with disabilities and the elderly.

j) Galicia

In the information it submitted, this Autonomous Region does not specify any funding amounts beyond the implementation of the agreements that it maintains with the various religious communities in relation to pastoral care in education and healthcare, the cultural heritage of faiths or the media.

k) La Rioja

This Autonomous Region does not provide data relating to this issue.

I) Melilla

The Autonomous City of Melilla indicates that, in 2017, it granted various subsidies to religious awareness activities, for example, through the organisation, via the Institute of Cultures, of different activities for inter-religious dialogue and mutual understanding as the basis of respect, education and coexistence. In 2017, the lecture series "Christianity and Islam" took place. Several activities relating to the month of Ramadan or Divali, new year or the festival of lights of the Hindu community, also took place, in which thousands of residents of Melilla participated on the basis of information provided by this Autonomous Region.

In the same sense, the Autonomous City of Melilla informs this Ministry of the design of its 2017-2019 Strategic Plan for Subsidies, approved on 25 October 2017, which, at its core, takes the different religious communities present in the Autonomous City into account, projecting subsidising the necessary resources for their internal functioning, undertaking of activities and maintenance of their facilities and promotion of cultural diversity. For these types of activities, for 2017, 105,000 Euros was provided to the Israelite community, 25,000 Euros to the Hindu community, 80,000 Euros to the Islamic Commission and 15,000 Euros to the Centro Hijos de Melilla. In 2017, the Institute of Cultures will also promote, with 50,000 euros, university research on multicultural phenomena, diversity and cultural pluralism in Melilla in which different religious faiths are expected to participate. This Institute of Cultures will use another similar subsidy to promote activities that encourage Melilla citizens, especially young people, to learn about other communities' culture. To this end, agreements have been signed with five sociocultural and educational associations belonging to different faiths.

Similarly, the Autonomous Region will award grants through its Tourist Board to cultural and religious associations, for a total of 55,000 Euros in 2017, plus 46,000 euros for the dissemination of the value of the religious faiths' different places of worship through the Temple Trail, with special attention given to the needs of the Hindu community (15,000 Euros) and Israelite community (31,000 Euros). In turn, the Regional Ministry of Culture and Festivities will encourage the promotion of the intangible cultural heritage of religious festivities. In turn, the Ministry of Development will assist the Islamic community in implementing specified works in its buildings by providing them with 40,000 Euros, while

the Ministry of Education, Youth and Sports will support certain promotional and social integration activities promoted by the Congregation of Sisters of Mary Immaculate with a foreseeable cost of 151,530.95 Euros in 2017, as well as using a further 60,000 Euros to promote activities initiated by Caritas and aimed at socially disadvantaged schools. In a similar way, the Administration of the Autonomous City of Melilla budgeted 60,000 Euros in 2017 to help the different faiths in the provision of funeral services in accordance with their various rites.

II) Navarre

In the information submitted by this Autonomous Region, specific amounts relating to the subsidy of religious communities or activities are not indicated, limiting itself to indicating that, by Regional Decree 129/2015 of 28 August, the Government of Navarre established the organisational structure of the Department of Citizen and Institutional Relations, in which a new Directorate General for Peace, Co-existence and Human Rights was created. This administrative unit addresses issues relating to the management of inter-cultural and inter-religious diversity relating to the to the territory of the Region of Navarre in order to guarantee rights linked to the exercise of religious freedom.

m) Basque Country

This Autonomous Region has not provided specific data relating to this issue, merely indicating the drafting of its 2017-2020 Plan for Co-existence and Human Rights, which has some initiatives that aim to foster dialogue and inter-religious cooperation.

n) Valencia

This Autonomous Region does not refer information concerning this issue.

12. Religious cultural heritage

a) Catholic Church

According to data provided to the General State Administration by this faith, of the 44 assets that UNESCO has declared a World Heritage Site, half of them have been created by or have a significant relationship with the Catholic Church in terms of the origin of these 22 assets, the remarkable presence of religious activities in the same, or this faith's property rights over the same.

Similarly, the Catholic Church is, according to the data provided by this faith, the owner of 3,168 declared assets of cultural interest, which are duly catalogued. A high percentage of these assets created by the activity of this faith are usually linked to divine worship and religious practice. However, these assets are accessible for contemplation or cultural enjoyment by citizens, as well as accessible for research activities.

This simultaneity of uses - worship and cultural - allows the entirety of these religious assets to be put at the service of culture and research. However, our legal system establishes the priority of use for worship when conciliation proves to be impossible, in view of the fundamental nature of religious freedom - to which the Spanish Constitution bestows the maximum legal protection- superior to the legal protection accorded to the enjoyment of artistic, cultural and historical heritage as a guiding principle of social and economic policy.

In the information provided the Catholic Church stated that a total of 352 of their religious festivals held in Spain bear the declaration of tourist interest, whether national or international, and 21 Catholic feasts or celebrations bear the declaration of Intangible Cultural Heritage. There are also 3,577 registered brotherhoods that, among other religious purposes, carry out important activity of cultural significance and for the promotion of historical, cultural or artistic heritage.

b) FEREDE

This body did not provide particular information relating to this point.

c) FCJE

The Federation of Jewish Communities of Spain states that this year no incidents have been detected in relation to the protection and preservation of the Jewish heritage of cultural relevance and reiterates its interest in the conservation of ancient Jewish cemeteries, as well as its interest in the entry into public domain or conversion to public property of certain buildings of cultural significance with which it maintains a historical association for the purposes of their public use. In addition, the FCJE has requested a registry rectification in relation to the registration performed in 1930 of the former Synagogue, now Santa María la Blanca in the city of Toledo, on the ground that it was null and void and that the rightful owner is the State, to which it would request its recognition as a Major Synagogue of Toledo open to the public.

In the same way this Federation understands that it should be part of the governing bodies of certain cultural institutions or museums especially linked to Judaism or to its history in Spain. Specifically, it understands that it should be part of the board of trustees of the Sephardic Museum of Toledo, as well as the Red de Juderías (Network of Jewish Quarters).

d) CIE

The Islamic Commission of Spain focuses its interest on the proper conservation and protection of the assets that constitute their cultural heritage and suggests the establishment of new agreements with the different Public Administrations that may be competent in the matter.

e) Mormons

This faith emphasises the importance of historical heritage as a means to express the presence of religious faiths in Spanish society and requests the protection and application of tax benefits for their protection.

f) FCBE

This body states that the assets under its ownership that are part of the cultural heritage are conserved by the practitioners of this religion.

g) Jehovah's Witnesses

This faith provided no information concerning this point.

h) Orthodox Church

This faith provided no data or reflections concerning this matter.

9.2. Autonomous Regions and Cities

a) Catalonia:

The Catalan Regional Administration highlights the existence of cultural heritage in the territory of this Region, as well as conservation efforts by the faiths that own the same. In the same way it emphasises its support to these initiatives for the conservation of the religious faiths.

In particular, this Autonomous Region stresses the maintenance of particularly intense relations with the Catholic Church channelled through a Coordinating Commission to develop programs to support the conservation of archives, libraries, museums, architectural heritage and cultural dissemination.

b) Andalusia

This Autonomous Region reports the existence of some incidents resolved judicially or by the police in certain temples of cultural relevance belonging to the Catholic Church that have been subject to unusual aggressions during 2017.

c) Asturias

The Administration of the Principality of Asturias notes, as the main relevant fact and worthy of mention, the situation of abandonment of a cemetery created during the Civil War that, as reported by the Administration of the Principality, belongs to the Ministry of Defence.

d) Balearic Islands

This Autonomous Region provided no information concerning this section.

e) Cantabria

This Autonomous Region states its budgetary support to the recovery and maintenance of monumental religious heritage and notes that approximately 20 percent of the culturally protected assets of Cantabria belong to the Catholic Church. It also stresses that the rest of the faiths lack buildings of cultural relevance in this Region.

f) Castile and León

Castile and León reflects the existence of a huge amount of assets of cultural relevance belonging to the Catholic Church in the territory of the Autonomous Region, as well as permanent relations of its Administration with this faith regarding Cultural Heritage, channelled through the Joint Commission of the Catholic Church and the Governing Council of Castile and León. This Administration underlines the important institutional consultation work carried out during 2017 by this body, as well as the implementation of collaboration policies and excellent outcomes from the same for the management and conservation of nearly 300,000 assets of cultural heritage. It emphasises making joint improvements in computerisation, as well as joint actions in certain temples or places of special cultural significance.

In relation to the minority faiths, this Autonomous Region reports the particular attention given during the year to the conservation and valorisation of Jewish heritage through the development of the Sepharad Garden project in the city of Ávila affecting an ancient necropolis of this faith.

It also emphasises the realisation of numerous archaeological excavations in Jewish and Muslim necropolises authorised by the Autonomous Region and in some cases funded by it. In the same way it emphasises support for the remodelling of an interpretation centre of the Sephardic culture in Castrillo Mota de Judíos in the province of Burgos.

g) Castile-La Mancha

Castile-La Mancha emphasises the legal protection accorded to Cultural Heritage in this Autonomous Region, as well as the characterisation of these assets as a testimony of its history and as a stimulus for the contemporary creativity that needs to be disseminated.

h) Ceuta

This Ministry is informed that each year the budgets of the Autonomous City of Ceuta include a budgetary line for the preservation of the religious heritage of the different communities according to the needs identified by the Cultural Heritage technical staff and requests made by the faiths themselves.

i) Extremadura

According to the data provided by this Autonomous Region, the Catholic Church is the religious faith with the greatest number of assets of Cultural Heritage in Extremadura.

For this reason there are specific collaboration mechanisms with this Church for the study, defence, preservation and dissemination of this important heritage.

With regard to other religious faiths it highlights the more recent nature of their cultural heritage and, in any case, the defence of the vestiges of said religious heritage, mainly Muslim and Jewish - such as castles, citadels, synagogues or Jewish quarters.

i) Galicia

Galicia reports the support of its Administration to the prominent Cultural Heritage of religious origin or ownership such as temples or cemeteries, as well as the existence of actions to support its cultural dissemination. In this field it also emphasises the existence of stable relations with the Catholic Church for the defence of the Cultural Heritage generated by this faith in Galicia, articulated through a Joint Commission.

k) La Rioja

The administration of this Autonomous Region points out that, in relation to the Cultural Heritage of religious origin or ownership, both quantitatively and qualitatively speaking, the assets of Christian origin or ownership are the most abundant and relevant in its territory, although it conserves and defends the Cultural Heritage belonging to all religions.

I) Melilla

The Administration of Melilla notes the public support to numerous initiatives of cultural dissemination such as the "Route of the Temples" with an exhibition of the temples of different religious faiths, or of the existence of various cultural dissemination initiatives by the Institute of Cultures.

It has also promoted cultural activity through various events of the Catholic, Muslim, Jewish, or Hindu communities, understanding mutual knowledge as the basis of respect.

II) Navarre

Navarre also stresses that the most abundant Cultural Heritage of religious inspiration existing in the Autonomous Region belongs to the Catholic Church, sharing the responsibilities of protection and conservation of this heritage with this faith. In the same way it highlights the interest of its Administration in valorising the cultural heritage of the different religious communities, mainly in the field of intangible heritage as a basis for a better mutual understanding.

m) Basque Country

This Autonomous Region did not offer specific information relating to this issue.

n) Valencia

This Autonomous Region did not provide any data or reflections in relation to this point.

13. Treatment of the faiths in the media. Access to the public media. Media owned by the faiths

a) Catholic Church

The Catholic Church has expressed its concerned to this Ministry regarding the increase of aggressiveness in respect of religion that can be seen in some media outlets, both publicly and privately owned.

This faith also reflects that during 2017 there has been a worrying increase in expressions or manifestations in the media that, in its opinion, go beyond the normal scope of freedoms of expression or opinion and are offensive or vexatious of some Catholics dogmas or beliefs. Similarly, various publicly and privately owned media have published satirical graphic expressions that are court prejudicial against the dignity of the Catholic beliefs, their ministers of religion or the intimate convictions of citizens who practise this religion.

b) FEREDE

The Federation of Evangelical Religious Bodies of Spain draws attention to the difficulties that it frequently encounters in accessing publicly owned media or obtaining licenses to radio stations.

In the same way this faith laments that the media treats information on religious diversity in a way that hinders knowledge of its presence in Spanish society. As an example it mentions the commemoration of the 500th anniversary of the Protestant Reformation during 2017 which, to its understanding, was not covered in a satisfactory manner. However, lodging a complaint to the Ombudsman for the spectator had the effect of creating an informational space in the second Spanish public television network.

In the same way this faith calls for a deepening of cooperation with private media so that the information relating to this faith and its activities are properly transmitted by these media.

c) FCJE

The Federation of Jewish Communities of Spain indicates that the coverage of Judaism in the media in Spain is acceptable, although uncommon. It also stresses that this body regularly refers information to the media about Jewish religious festivals or events of relevance, while the media tend not to echo this information very often. On the contrary, cultural activities, generally in the local sphere such as museum activities, movies, book presentations or seminars or conference series of Jewish inspiration tend to be welcomed by the local media.

On the other hand, this faith has the programme "Shalom" on the TVE channel, broadcast weekly, and the programme "Fe y convivencia: La voz de La Torá" (Faith and coexistence: The voice of the Torah) on the RNE channel, also broadcast weekly. In turn, this Federation has promoted the creation of Radio Sefarad (www.radiosefarad.com) in order to disseminate its ethical and cultural values through its history and current development.

d) CIE

The Islamic Commission of Spain underlines the existence of a strong ignorance of Islam in some media that even associate a certain negativity to belonging to this faith. This is why this faith has expressed interest in having more presence in publicly owned media and developing greater cooperation with privately owned media in order to contribute to proper coverage of issues of social concern relating to Islam.

e) Mormons

This religious body reflects that there are not many informers in the media with sufficient knowledge about its reality and therefore the information about its faith is often not rigorous. To that effect it suggests that a guide or glossary with the beliefs of the different religious faiths is published with public means for distribution to the media.

In the same way this faith expresses its interest in facilitating the different faiths' access to the publicly owned media until it is completely free.

f) FCBE

The Federation of Buddhist Communities of Spain indicates that during 2017 there has been frequent interest from the media regarding various aspects of Buddhism. For this reason there is regular contact between the Federation and the media. It also stressed that the Federation of Buddhist Communities of Spain lacks media owned by the faith.

g) Jehovah's Witnesses

This religious community laments the scarce coverage of the information that it refers to the various Spanish media, in contrast to what happens in other countries in which this faith is present and in which said information has a certain media coverage and social significance.

In relation to access to media owned by the faith, Jehovah's Witnesses indicate that they have not detected any problems. In the same way they report that they keep other channels of religious information open such as the web page of the Jehovah's Witnesses in Spain (jw.org), a TV channel on the internet (tv.jw.org), or different publications known all over the world and also published in Spain such as "Watchtower" and "Awake!".

h) Orthodox Church

This faith emphasises that the treatment that they received during 2017 by the different media, as well as access to them, has generally been positive.

9.2. Autonomous Regions and Cities

a) Catalonia

This Autonomous Region reports that the Catholic Church and the Evangelical Council of Catalonia have their own programmes on public regional television entitled "Signes del Temps" and "Néixer de Nou". In the same way the Catholic Church has a weekly radio programme on the government radio station Catalunya Ràdio.

b) Andalusia

This Autonomous Region did not provide specific information in this regard. However, the existence of religious information in the publicly owned Andalusian media that cover numerous events of denominational or religious significance, for example on the channel Canal Sur, should be noted.

c) Asturias

The Principality of Asturias did not provide specific information.

d) Balearic Islands

The public Radio and Television body of this Autonomous Region reports that during 2017 a weekly half-hour programme with faith-based content entitled "Temps de Creure" and on television a weekly Catholic news programme entitled "Mosaic" were broadcast. In the same way were numerous Catholic ceremonies and celebrations were broadcast, as well as the inauguration of some ministers of religion such as the bishops of Mallorca and Menorca.

e) Cantabria

This Autonomous Region did not provide any information in this regard.

f) Castile and León

This Autonomous Region refers that it has no publicly owned media and therefore also lacks spaces for religious information or dissemination in the same.

g) Castile-La Mancha

The Autonomous Region of Castile-La Mancha states that it has no considerations to make in relation to this point.

h) Ceuta

The Autonomous City of Ceuta reports that in its territorial area the different religious faiths have standardised access to the different media and participate in numerous programmes and broadcasts of acts of a religious nature.

i) Extremadura

This Autonomous Region notes that the channel Canal Extremadura, as a public media, guarantees the right of access to the most significant social groups, including religious faiths present in Extremadura, whose claims it seeks to address, as well their news, reports or discussions of interest.

In the same way it reports that the official regional publications maintain absolute respect toward all existing faiths, within the legal framework of freedom of expression.

j) Galicia

In Galicia there is coverage of numerous acts of Catholic religious significance in the different media. In the same way it is reported that the evangelical religious information programme "Nacer de Novo" broadcast by the channel Televisión de Galicia reached thirty years of existence in 2017, as it began broadcasting on 30 June 1987.

k) La Rioja

This Autonomous Region provided no information concerning this point.

I) Melilla

The Administration of the Autonomous City of Melilla notes that this Autonomous City can be considered an example in relation to the coexistence of various religious communities in the media. The above to the extent that the different faiths have access to public media as further proof of the inter-cultural and multi-religious nature of society in Melilla. It is also stressed that not only is there coverage of activities, festivals and events of each religious community or religious group by the media, but that citizens practising different faiths coexist with ease in the leadership and professional workforces of these media.

II) Navarre

The Region of Navarre reports that it does not have public media therefore it provided no information in this regard.

m) Basque Country

This Autonomous Region provided no information relating to this issue.

n) Valencia

Valencia reports that the Valencian Media Corporation (Corporación Valenciana de Medios de Comunicación) follows a Style Book that deals specifically with secularism and religious pluralism. For this reason, the coverage of religious matters is based on the principle of lack of faith accompanied by respect for the religious plurality of the Valencian society. It emphasises the fact that this Style Book also provides that all religions and beliefs receive a precise and rigorous coverage and that professionals in the Valencian Media Corporation have sufficient knowledge to avoid errors and inaccuracies that might promote prejudice in this regard.

In the same way it notes that the broadcast of religious events and liturgies in public media must be justified on the basis of their social roots and belonging to the cultural and traditional Heritage in the Autonomous Region.

14. Social care provided by faiths

a) Catholic Church

With reference to the latest data provided to the General State Administration, the Catholic Church has an extensive network of more than 9,000 social care facilities distributed throughout the country. Of these, over 900 are dedicated to social healthcare activities such as hospitals, clinics, dispensaries and centres for the elderly, chronically ill and care for people with disabilities. Of its over 400 social action centres in the field of education and culture there are centres for art, for peace education, daycares, or diocesan education centres. There are also over 6,000 social care centres dependent on this faith for the alleviation of poverty, over 200 assistance centres for immigrants, over 300 centres for work promotion, over 300 specialised in the assistance and defence of the family and life, over 300 establishments for the care of minors and child protection, more than 80 for the rehabilitation of drug addicts, approximately 100 centres for the protection of women who have been victim to violence and over 60 centres for legal advice and guidance.

Of all these centres, according to the latest data provided by the faith to the General State Administration regarding 2016, obtained and systematised in 2017 and published in 2018, more than 4.7 million people were attended to in this network of 9,000 care centres of the Catholic Church of which over 1.2 million were in the area of health, over 200,000 in the field of education and culture and over 3 million in the field of care.

Likewise, it is necessary to mention the existence of some Catholic organisations such as Cáritas or Manos Unidas which have a rooted presence in Spanish society. Cáritas has more than 80,000 volunteers and more than 4,800 workers all dedicated to social care. Manos Unidos has some 78,000 partners, collaborators and friends, approximately 5,000 volunteers and around 900 projects around the world.

The extensive network of institutions of Catholic inspiration that this faith has developed for social action in all sectoral areas and with implementation throughout Spain should also be noted.

b) FEREDE

This Federation reports that the different evangelical churches undertake remarkable social action that already constitutes a significant and meaningful activity platform within Spanish society. According to the information issued by this community, referring to 2015, this body had undertaken more than 1,200 social outreach projects, primarily through the organization Diaconía (see http://www.estudioaccionsocial.diaconia.es/). This Federation considers that this social action of evangelical inspiration is not sufficiently known in Spain despite its insertion in various third sector activities in the social care areas of volunteerism, childhood and family, women, immigration and inter-culturality, international cooperation or care to the Romani people.

In the same way this Federation reiterates the need for an increase in the public financing received, with the aim of strengthening its social work and maintaining its structure on an equal footing with other third sector platforms.

c) FCJE

This Federation did not provide specific information relating to this point, without prejudice to the social activities that their different communities may undertake.

d) CIE

This body specifically notes that its different religious communities undertake campaigns for food donation, blood donation, reception and accompaniment of refugees, legal advice for vulnerable groups and reintegration programmes for ex-convicts that are implemented by volunteers of this faith.

e) Mormons

In the information provided this Church refers to the launching of various health care services, such as the programme called Manos Mormonas Que Ayudan (MMQA - Mormon Helping Hands) founded in 1998 that has made a significant volunteering effort and that has seen a significant increase in its activities in 2017. In the same way this faith notes that the National Day of Service is celebrated each year throughout the national territory.

Specifically this faith provides data on blood donation, aid to refugees and collection of blankets and medicines or youth volunteering campaigns, as well as of the assistance and support from volunteers in this faith to social canteens, shelters or health programmes.

f) FCBE

This Confession emphasises that there are a number of Buddhist communities that perform social work through organizations such as Karuna or Rokpa. These bodies mainly focus their social action efforts on food distribution to people without resources, assistance to terminally ill patients and their families and care in prisons. Similarly, at the international level, the Federation cooperates with various volunteer organisations, mainly focused on volunteering in Tibetan refugee camps, education and accommodation for children in third world countries or helping reconstruction efforts following catastrophes, of which this Federation notes the reconstruction after the earthquake in Nepal that occurred years ago.

g) Jehovah's Witnesses

This faith notes that it does not undertake direct social programmes as its priority objective is biblical teaching. Nevertheless, it reports that many of its congregations consist of immigrants whose integration it facilitates, that this body undertakes biblical teaching to groups of people with disabilities, as well as how the existence of biblical courses in prisons has enabled the reintegration of many inmates.

h) Orthodox Church

This faith did not provide specific data relating to this matter, without prejudice to the programmes that its religious communities undertake, mainly relating to care for sick people and those deprived of their liberty.

9.2. Autonomous Communities and Cities

a) Catalonia

The information provided emphasises that in Catalonia there are many religious bodies that undertake social activity directly or through associations linked to them. It reports that many of these bodies collaborate with the Food Bank of Catalonia. Similarly, the Registry of Institutions, Services and Social Facilities of the Department of Labour, Social Affairs and Family of the Regional Government of Catalonia is the registry where all social services of any kind are registered. In this sense, out of a total of 566 bodies, at least 205 are protected or inspired by religious communities, most of them Catholic and evangelical in nature and orthodox bodies to a lesser extent.

b) Andalusia

This Autonomous Region did not provide specific information on this matter, without prejudice to the existence of various social care programmes with the involvement of the various faiths.

c) Asturias

The Principality of Asturias did not provide specific data on this point, regardless of programmes that may exist.

d Balearic Islands

This Autonomous Region notes that various religious bodies with a presence in the Balearic Islands are registered in the Unified Registry of Social Services and undertake various social projects, many of them with public funding, highlighting the different Diocesan Cáritas among these organisations.

e) Cantabria

This Autonomous Region provided a wealth of information on social projects and activities undertaken in its territory by the various faiths, highlighting the Diocesan Cáritas of Santander along with other organisations dependent on the Catholic Church, also mentioning the activities of the Evangelical New Life Association.

f) Castile and León

In Castilla y León there are many third sector bodies that undertake social inclusion programmes. Within these third sector organizations, there is a significant faith presence and extensive social activity, particularly of the Catholic Church through the various Diocesan Cáritas. This Autonomous Region provided information relating to the social activity funded by it during 2017, in which the religious faiths were involved in a total of 53 projects, mainly dedicated to programmes for the care of drug addicts, child protection, disability protection and care for victims of gender-based violence. In the same way this Autonomous Region notes that the religious faiths maintain centres that provide their own social services or those undertaken alongside the Administration.

g) Castile-La Mancha

This Autonomous Region stresses that in its territory, any registered body that promotes social initiatives or of support to vulnerable groups can obtain subsidies for the sustenance of the same on a competitive basis.

h) Ceuta

According to the information received, in Ceuta, 755,000 euros was allocated in 2018, in the preliminary budget, to social care carried out through different religious associations, in addition to the work carried out by the Regional Ministry of Health and Social Affairs. The information submitted stresses that none of the religious communities benefiting from this aid make a distinction among the beneficiaries on belonging to a religious community.

i) Extremadura

In the information submitted on this point this Autonomous Region reflected that the Extremadura Service for the Protection of Autonomy and Dependency Care (SEPAD) caters to the needs of various religious faiths who so request it and obtains funding through this means for the sustenance of its social activities, highlighting the different activities promoted by organisations of Catholic inspiration.

j) Galicia

The information submitted by the Autonomous Region on this point states that the Administration maintains a fluid dialogue with representatives of religious faiths, mainly from the Catholic and Evangelical Church with the aim of ensuring assistance and advice to certain religious groups, for example, to young people in shelters for minors.

This Autonomous Region did not provide any more information on this point, without prejudice to the social activity that might exist.

k) La Rioja

This Autonomous Region did not provide any more information on this point, without prejudice to the care programmes that might exist.

I) Melilla

This Autonomous City submitted detailed information on the exact number of religious or faith-based bodies based in Melilla which included Catholic, evangelical, Muslim, and Israelite associations as well as of Hindu inspiration, reflecting a broadly plural panorama in the matter.

II) Navarre

The information submitted by the Administration of Navarre shows that in the territory of this Autonomous Region there are several faith-based organisations dedicated to social action that undertake extensive activity. Of these it is worth noting the Diocesan Cáritas of Navarre, belonging to the Catholic Church and the organisations REMAR and Vida Nueva belonging to the Evangelical Churches.

m) Basque Country

This Autonomous Region did not provide specific data relating to this point, without prejudice to the social activities taking place in its territorial area.

n) Valencia

This Autonomous Region did not provide data relating to this matter, without prejudice to the social activities that may exist in its territory.

VI. Proposals for improvement of the protection of religious freedom in Spain

1. Religious faiths

a) Catholic Church

As in previous years, it appreciates the work undertaken by the Sub-Directorate General for Faith Relations by facilitating the exercise of the fundamental right to individual and collective religious freedom of the Catholic Church.

At the institutional level, relations between the Catholic Church and the State are cordial and a dialogue is open. At regional level, it continues to face certain hindrance from the Administration in facilitating and removing obstacles to the legitimate exercise of the fundamental right to religious freedom.

In the same way, and after presenting the various problems shown throughout this report on the situation of religious freedom of the Catholic Church, it must be understood that there is rising intolerance with more or less intense manifestations in the different regions of Spain, and there is a worrying increase in attacks on the Catholic Church in its various aspects.

In short, in the points identified and other points not mentioned for space purposes, the Spanish panorama is presented with some concern for the lack of tolerance and respect for fundamental rights, not only for individuals but also some public institutions.

Proof of this concern is the joint statement of the religious faiths in Spain in the face of the offences against religious sentiment contained in the relevant section of the report.

b) FEREDE

FEREDE believes that the difficulties described in previous reports on religious freedom (2014, 2015 and 2016) remain roughly the same as those existing this year, because they have not been resolved.

In the view of this faith, the most pressing problem is the asymmetry of the legal regulations on religious matters, because while the agreements with the Catholic Church are broadly developed, the development of Agreements with minorities is practically non-existent, and this leads to situations of inequality and discrimination in practice.

To solve this problem, FEREDE considers that political determinedness would be necessary to face the task of changing the current system regulating religious freedom in Spain, by adopting a common set of rules that would be equally applicable to all faiths.

This could be compatible with the existence of cooperation Agreements that regulate, not a privileged status, but the specificities of each of them.

With the current normative framework, the following proposals are made:

- To undertake the development of the Cooperation Agreements signed in 1992 with the Protestant Federation, because some of the rights contained therein are not effective due to the lack of development.
- FEREDE understands that the neutrality of public administrations should be improved to put an end to certain situations that are not typical of a non-denominational State, such as the organisation of Catholic state funerals following disasters or attacks or the involvement of public authorities in acts of a single faith. It is a repeated request from this faith that a protocol be developed for the organisation of State "memorial" events that guarantees the non-denominational nature of the State, and a protocol on the involvement of authorities and institutions in religious acts.
- To deal with state regulation on places of worship, setting the general criteria and
 effectively protecting the exercise of this fundamental right throughout the national territory.
- To take measures to effectively protect the fundamental right of establishment of
 places of worship, for example: guarantee the reservation of land for religious use
 in urban planning, allow religious use to be compatible with the different types of
 urban land, except for reasons of public order, mechanisms for the participation
 of faiths in the approval of urban planning or the adoption of specific measures to
 ensure equality in the establishment of places of worship.
- The recognition of a retirement pension (or to spouses and children of widowhood or orphanhood) to the evangelical pastors who were not able to pay contributions before 1999 under the same conditions as applied to Catholic religious personnel
- In regard to funding, to extend the tax allocation system that currently applies to the Catholic Church, so that the taxpayers of evangelical faith (and the rest of the faiths that have requested it and have the capacity to do so) can devote a percentage of their income tax to sustain their faith.
- While in the 1992 Agreement FEREDE agreed that pastoral care costs were to be borne by the churches belonging to the Federation, it has changed its approach on this point and requests that the ministers of religion and evangelical religious personnel or their churches are compensated for expenses incurred in the provision of evangelical pastoral care in public centres.
- To solve the difficulties of parents in requesting the subject of evangelical religion in schools. FEREDE considers that it is essential to amend the Convention of 1996 on the appointment and the economic regime of teachers of Evangelical Religious Bodies. In addition, it considers that it would be important to incorporate a subject on religion or the history of religions. This subject does not have to be incompatible with the current system of teaching religion.
- To ensure pastoral care to all persons interned at a public centre, establishing a multi-denominational religious service, with the participation of all faiths in conditions of equality and without discrimination.

- To improve the dialogue of religious faiths with the State and the rest of the faiths with a Secretary of State for Religious Affairs or another similar body with sufficient decision-making capacity.
- To pay more attention to the offences and incitement to hatred toward Christianity, which have been growing in recent years. Perhaps the official data do not reflect these incidents, because it is a collective that is not accustomed to complaining, and when it does, the authorities do not always include the component of discrimination or incitement to hatred on religious grounds (for example, in cases of graffiti they report a complaint for vandalisation of buildings, but it is not specified that it is a temple or place of worship, and that what has been painted is offensive to the beliefs or to the people who meet in that place).
- To adopt a state Law on Equality that fights against any form of discrimination. We
 do not agree with only passing laws that protect the LGBTI collective. On the other
 hand, we propose to analyse and study the impact that the Autonomous Region
 regulations adopted and the possible future state law in the pipeline may have
 on the exercise of other constitutional rights and freedoms such as freedom of
 religion, freedom of expression and opinion, etc.
- To adjust the regulations on foreigners to the reality of the foreign evangelical pastors who are invited to undertake their religious ministry in Spain in anticipation that they may have a spouse and minor children. To allow religious personnel of evangelical churches to contribute to social security.
- To offset the costs incurred in the provision of evangelical pastoral care and facilitate the visibility and access to funding of evangelical social action.

c) FCJE

The FCJE considers that since the enactment of the Law on Religious Freedom in 1980 and the agreements of 1992, national authorities, as well as regional or local, have been taking the demands of the Federation of Jewish Communities into consideration.

The creation in 2004 of the Pluralism and Coexistence Foundation by the Ministry of Justice reflected the will of the State to develop sections of the Agreements with the State that had remained pending since 1992 and was a clear support in favour of religious freedom.

There are, however, many aspects that should be worked on to strengthen further religious freedom, including:

- Obtaining plots in civilian cemeteries for Jewish burials.
- Recognition of the Jewish calendar of festivities in education (competitions and examinations in public centres)
- Regulate the access of Jewish pastoral care to the Armed Forces, hospitals and prison inmates.
- Devise clear regulations for the opening of places of worship.
- Greater religious neutrality in acts at both the state and regional or local level, such as funerals or other events.

- Inclusion of a subject on religion or history of religions in the educational curriculum
- The possibility of registering Foundations other than of Catholic origin in the Registry of Religious Bodies of the Ministry of Justice
- Improve the system of state funding to religious faiths.

In sum, the aim is the normalisation of religious pluralism in society and an improvement in the management of religious diversity by the Public Administration.

d) CIE

At the institutional level, the relationship between the CIE and the State is cordial and a dialogue is open. As a positive aspect it is possible to note the *Order APM/692/2017*, of 21 July, amending Order AAA/2444/2015, of 19 November, according to which "during the period from 1 August and 2 September 2017, inclusive, the entry of sheep from Morocco shall be permitted in Melilla," thereby facilitating the celebration of the Eid al-Adha of the sheep in Melilla.

At regional level, there are sometimes certain difficulties posed by the Administration in facilitating and removing obstacles to the legitimate exercise of the fundamental right to religious freedom. Particularly worthy of note is the secularist arbitrariness of some public officials in breach of the rules in Institutes and Regional Ministries of Education, or Departments of Health. Although the protection of religious freedom continues to progress, there are areas in which it is necessary to continue working, mainly the following:

- Devise measures to prevent discrimination faced by some women, especially in the field of school and work, for the use of the hijab.
- Promote effective means to overcome the difficulties that exist in opening mosques and allow religious use to be compatible with the different types of urban land, including mechanisms for the faiths' participation in the approval of urban management plans.
- Regulation of burials without a coffin and the granting of plots for Islamic burials in municipal cemeteries.
- Devise measures to combat the increase in offences against religious sentiments and hate crimes.
- Effective recognition of the right to substitute general festivities in the occupational setting with the religious festivities referred to in the Laws 24, 25 and 26 of 10 November 1992, and recognition of the religious calendar in education.
- Establish a multi-denominational pastoral care service, with the participation of faiths in conditions of equality without preferential treatment.
- The resolution of difficulties that arise in practice for the implementation of the subject of Islamic Religion, from the parents' request to the recruitment of the teacher, through the transmission of information and planning of the subject, and for the integration of teachers into the faculty.

• The development of different protocols for the prevention of violent radicalisation should count on the advice of the religious faiths so that their implementation does not establish disguised religious persecution.

e) Mormons

The Church of Jesus Christ of the Latter-day Saints is grateful for the religious freedom that it and its members enjoy in Spain. They appreciate the recognition and support received from many Government representatives.

In the previous sections some proposals for improvement have been evaluated and presented, as their biggest concern is that, although they have the declaration of a deeply rooted presence, they have not been able to access a cooperation agreement according to the provisions of Spanish legislation, despite years of trying. If it is not possible for the Church to sign an agreement at this time, their suggestion is that all the benefits granted to the faiths with an Agreement shall be extended to others, or at least to those with a deeply rooted presence.

f) FCBE

Once more this year, the FCBE thanks the people of the Directorate and Sub-directorate Generals in religious matters for their ever empathetic and positive collaboration with Buddhists.

However, they lament that the rest of public powers are not supporting significant advances in the equality of the legal status of the faiths with a deeply rooted presence. The previous year there was a regulatory parenthesis arising from the electoral situation, but, in this case (2017), the inertia has continued with regard to the legitimate rights of the faiths without Agreement.

After having celebrated twenty-five years since the Agreements with the State and the three faiths that were initially recognised to have a deeply rooted presence, the Federation especially highlights the unfortunate fact that in those years other faiths with a deeply rooted presence have been denied an Agreement, which, without a compelling legal reason, are being deprived of a right recognised by the legal system, which has therefore become unattainable to others. As citizens of the Spanish State, we demand this possibility foreseen in the laws for all faiths with a deeply rooted presence with equal rights, especially taking into account that the legislative reforms aimed at equalisation by unilateral means are not taking place.

Although there are many outstanding issues, we can highlight the following:

 Economic and tax-related aspects: The differences in treatment in terms of public financing and taxes between the different faiths is not acceptable. The tax benefits are greater the more public money a faith receives, increasing the inequality gap year after year. Buddhism receives neither tax benefits nor public money. It is not even possible for a Buddhist practitioner to deduct a percentage of the money paid as a donation to their community. The receipt of this money by the community undergoes burdensome tax treatment. For the Tax Administration, in the case of Buddhism all religious or related practice that may lead to any economic movement is treated as gainful activity. The FCBE notes that it has been hearing for years that the Patronage Law, non-Catholic religious foundations, the allocation of taxation within Personal Income Tax, etc. will be developed, but so far there has been no progress in these matters.

With this legal and fiscal status, the Buddhist community in Spain is currently subject to serious difficulties for its survival.

- Centres of worship: as reflected in the corresponding section, as well as for the reasons outlined in the previous paragraph, the status of Buddhist centres of worship is highly uncertain. With the working group of places of worship, we hope to be able to contribute to a desirable evolution.
- In the opinion of the FCBE there continues to be a lack of knowledge of the rules relating to religious practice in a broad sector of the civil service (which should know the rules in order to be able to apply them), not only administrative, but also notaries, civil registries, and others. The problem is particularly severe in the municipal Administration, as it has been stating over the years. There are training actions but the recurrence of problems demonstrates their inadequacy,
- Finally, the FCBE considers it to be serious that there is a difference in citizens' rights depending on their religion. Although legislative reforms require time, the Spanish Constitution will soon be in its 40th year so this is considered excessive. Therefore, we propose a path aimed towards achieving reasonable solutions:

In view of the fact that major initiatives in religious matters have been taking shape in the competent Administration and in the Advisory Board for Religious Freedom (CALR), we suggest the creation of a coordination group for the legal and fiscal equalisation of the faiths, necessarily including representatives from faiths with no Agreement with the State, which would begin to work to bring the necessary initiatives to the legislature to develop an equal status for all the faiths, according to the constitutional provision.

g) Jehovah's Witnesses

Jehovah's Witnesses indicate that the overall rating is, without a doubt, positive, as in Spain there is a legal framework that allows the Jehovah's Witnesses to exercise their right to religious freedom. Except in the areas of places of worship and healing, the rest of the problems that arise may be classified as isolated.

With regard to the two areas referred to as problematic, below are some suggestions:

The opening of places of worship is met with obstacles and unjustifiable delays.
 In this sense, there is a lack of specific legislation for the opening of places of worship that respects this fundamental right, in order to avoid interpretations and facilitate their opening.

On the other hand, and to prevent the exercise of rights of religious freedom, such as meeting, causing unnecessary inconvenience to the neighbourhood, it would be desirable that land is reserved for the places of worship of minority faiths in

the new urban planning of residential areas and services, so that these could acquire, by municipal assignment, or by transmission of heritage assets, land to construct a building of exclusively religious use, thus avoiding having to access rooms or lower floors of residential buildings, which is where places of worship can be opened currently.

Healing: It is proposed that measures are devised to end the situation of penalising Jehovah's Witnesses patients who use the public health system, as stated in the relevant section.

h) Orthodox Church

- Recognise the same tax exemptions to the Orthodox Church as granted to those faiths with an Agreement.
- Extend the possibility, provided for the Catholic Church, to allocate 0.7% of personal income tax to the Romanian Orthodox Church through tax allocation.
- Provide for the possibility of receiving orthodox religious education in public schools, imparted by teachers proposed by the Romanian Orthodox Church and who form part, to all intents and purposes, of the faculty of their respective centres.
- The possibility of orthodox religious assistance and pastoral care to orthodox patients/inmates of centres (Armed Forces, hospitals, prisons and internment centres for foreigners) through a Convention with the public authorities.

2. Autonomous Regions and Cities

a) Catalonia

The existence of a General Directorate for Religious Affairs in the Autonomous Region has a positive effect in two ways: on the one hand, it allows existing problems to be detected, a diagnosis to be made and a response to the issue to be devised. On the other hand, as a result of the activities of this Directorate General, local Administrations have more knowledge of the religious diversity existing in society, of the regulation of the right to religious freedom and the need to manage this diversity and respect for the rights of religious freedom in different areas.

The General Directorate for Religious Affairs of the Regional Government of Catalonia undertakes actions of different kinds. First, it advises religious bodies and Administrations, both regional and local, on the exercise of the rights recognised by the laws in favour of religious freedom, taking into account the religious diversity existing in Catalonia and the precepts, rituals and practices that can give rise to requirements and dynamics of various kinds in different social spheres (internment, education and health centres, cemeteries, public roads, etc.). In parallel it publishes reference materials for the management of religious diversity in the different areas mentioned above. In a complementary manner, it schedules courses and working sessions addressed to workers of the Administrations of both a general nature (religious diversity and its management) and specific to certain areas (education, health, etc.).

To carry out the advisory functions and the dissemination of religious diversity, the General Directorate for Religious Affairs has two important knowledge tools: the Religious Map of Catalonia (which accounts for centres of worship present in the Catalan territory) and the Barometer of religiosity and the management of its diversity.

Second, this body promotes diverse actions through its subsidies. One of the objectives of such subsidies is to raise awareness and visibility of the religious diversity existing in Catalonia and the reality of the religious bodies that compose it. In 2017 subsidies were announced for actions aimed at promoting religious culture in Catalan society, promoting interfaith dialogue and disseminating the religious reality and discourse. However, it was not possible to resolve on these subsidies due to the intervention on the accounts of the Department of the Interior, Public Administrations and Housing by the State Government, an intervention that affected the headings of the subsidies of the General Directorate for Religious Affairs in particular. Such intervention also affected direct aid that had been allocated to the Evangelical Council of Catalonia for the celebration of the 500th anniversary of the Protestant Reformation.

Finally, it carries out important work to disseminate the religious reality and its diversity through various actions such as the organisation of the Muestra de Cinema Espiritual de Catalunya (Spiritual Cinema Exhibition of Catalonia), the publication of documents produced by the Advisory Council for Religious Diversity and the Newsletter on Religious Matters published monthly.

All of these actions aim to protect and guarantee the rights of religious freedom of devotees and satisfactory results have been obtained.

b) Andalusia

This Region has been a pioneer in the introduction of religious teaching of different faiths in primary education, but some challenges remain.

There is a notable absence of municipal ordinances that regulate public spaces and religious manifestations. For this reason, we understand that there is a need to identify a particular Administrative Department that specialises in relations with the Religious Faiths, within the competence of the Governing Council of Andalusia, therefore it seems advisable to develop regulations to normalise religious practice, in all its facets. In any case, it is important to note the absence of serious incidents in relation to religious practices in the whole of the Andalusian territory, except for some isolated incidents outlined in the corresponding section.

c) Asturias

The Autonomous Region declares that this is the first time that it has participated in the report and that, in the future, it will provide more detailed data through the various

regional ministries of the Government of Asturias. It emphasises that the information that the various faiths may provide will be pooled. As a summary it considers that in 2017 no problems were outstanding and institutional dialogue was launched that it aims to continue in the current year of 2018.

d) Castile and León

The Region of Castile and León understands that, within the scope of the existing powers, the standards relating to the protection of religious freedom are being protected.

e) Castile-La Mancha

It should be noted how, throughout history, the lands which today make up Castile-La Mancha have been a space of transit and reception where different peoples and cultures have taken root. Different visions of life, contrasting identities, meeting points and ways of understanding that have consolidated its own way of being and, at the same time, open to the world. The society of Castile-La Mancha is a complex synthesis of traditions and expectations, which is moving toward its future without uniformities, with a deep sense of solidarity. The Government of Castile-La Mancha expresses its willingness to continue working so that no one feels discriminated against for any reason, including for the religion they profess.

f) Ceuta

The city of Ceuta points out how, in addition to legal protection, the local government seeks to provide all mechanisms and tools available and put them at the service of religious communities to facilitate their visibility, their cultural activity, as well as the interrelationship between the different faiths.

The Autonomous City of Ceuta and its dependent institutions work for the protection and conservation of architectural heritage and, especially, for the preservation and defence of the intangible heritage of all Ceuta inhabitants (traditions, festivities, worship, clothing, food, etc.), as well as any other individual and collective identity trait of the city.

In this sense, the Religious Communities have budgetary provisions and calls for specific subsidies in order to provide coverage for their activities, thus facilitating the practice of their worship and traditions.

SUBSIDIES FOR CULTURAL ACTIVITIES 2018	
Christian C.	€ 190,000
Muslim C.	€ 244,000
Hebrew C.	€ 60,000
Hindu C.	€ 25,000
Total	€ 519,000

The coexistence between different ethnic and religious groups in Ceuta does not mean an absence of problems. Differences arise, but public operators work to allesviate them with all the possibilities within our reach. This means seeking coherent and adequate management of this diversity among all parties. A management that entails knowledge of the other, equal treatment. Finally, the effective exercise of citizen service, which is the function entrusted to us.

g) Extremadura

Alongside the proposals referred to throughout the report, the Autonomous Region emphasises that, in the field of education, it is also going to offer Islamic religion in addition to the Catholic and Evangelical religion during 2018/2019.

g) Galicia

The general assessment of the protection of religious freedom in the Autonomous Region is generally positive, although it is possible to improve respect and instil the cultural value that the faiths convey.

i) La Rioja

The Autonomous Region considers its appraisal of the protection of religious freedom in La Rioja to be highly positive, highlighting that there is a climate of respect.

i) Melilla

Both due to the conclusions obtained in field work, and due to the empirical data provided by the different agencies and administrations, the Autonomous City considers that religious freedom and pluralism is guaranteed.

The public, legal, budgetary, institutional and social initiatives advocate for Melilla's special stamp as a meeting point between cultures and religions. Although the permanent dialogue is not exempt, times of friction are dealt with from the angle of respect, solidarity and mutual enrichment.

Thus, the Autonomous City points out that, as long as the religious manifestations in Melilla respect the fundamental rights of men and women and do not discriminate on grounds of race, sex, social or cultural background, they will have a guarantee of the fulfilment and development of their religion in a context fully conscious of this wealth.

It is considered that the most important challenge is not so much the proliferation of individualised or isolated initiatives, but making multiculturalism and the religious dimension a transversal element, as is the case with gender equality or respect for the environment, that is present in any activity, programme or project promoted by those who manage public funds.

In this sense, it is argued that the future requires consistency with the Joint Declaration that all political groups, without exception, signed in April 2013 within the Steering Council of the Institute of Cultures and that reads as follows: "All religious expressions and manifestations are part of the common heritage of the whole of Melilla, so any offence that occurs to any faith will be considered as an offence extensible to the rest of the faiths."

k) Navarre

The Autonomous Region believes that the religious freedom of individuals and communities belonging to different faiths with a rooted presence in the Autonomous Region of Navarre is guaranteed at all times.

I) Basque Country

Although important advances are being made in order to ensure the full enjoyment of the right to religious freedom by all persons resident in the Basque Country, the Autonomous Region has detected areas for improvement that it is committed to addressing in present legislature, as described in the report.

VII. List of case law on religious freedom in Spain during 2017

Reference to case law allows for knowledge of the conflicts that come to the judicial bodies and the way in which have been resolved. From the non-exhaustive analysis of the cases it appears that the matters on which the courts have ruled in this area during 2017 were the following.

The largest number of rulings took place in the field of education. Specifically, a number of judgements were handed down on the right to receive religious education, the regulation of the subject of religion in the curriculum, the timetable, as well as several judgements in relation to the labour rights of teachers of religion: dismissals, remuneration, reception of the six-yearly supplement, antiquity supplement, reception of retirement pension, etc. Also on parents' right to choose an education consistent with their convictions for their children.

In 2017 several conflicts have been resolved in the field of the economic and fiscal regime of the faiths, such as the relevance of the exemption of certain properties of Church bodies from property tax or the exemption from the tax on construction, installations and works arising from renovations in buildings belonging to religious bodies, as well as on the management of subsidies from tax allocation for purposes of social interest.

Throughout the year several judgements have been handed down around the use of the Islamic veil, this being a topic on which there had been barely any case law in our country

until very recently. It should be pointed out that these conflicts especially took place in the workplace and educational settings, but also in prisons. It was also questioned whether the use of the niqab by a minor could sustain a trial pondering lack of maturity.

A question that FEREDE denounced in recent reports on religious freedom and on which judgements were handed down by the courts in 2017 is related to the Social Security of evangelical ministers of religion.

Furthermore, during the period under review several cases were resolved on the legitimacy of dismissals that occurred in the field of ecclesiastical institutions.

Another field of conflicts resolved by the judicial bodies is the recognition of religious bodies, their capacity to act and dispose of their assets, registration of property, change of use of places of worship, etc. An appeal of unconstitutionality has been resolved that, among other provisions, affects the regulations concerning the opening of places of worship.

In the field of criminal law, judicial bodies have ruled on crimes of glorification and justification of terrorism under religious pretext, as well as on several crimes of offence to religious sentiments.

Finally, it should be noted that, during 2017, some conflicts caused by the presence of institutions, such as polygamy, were resolved, with the courts ruling on the right to a widow's pension in that case, or about its concurrence as cause to deny Spanish nationality. Also around the use of Voodoo as a means of coercion in certain offences (human trafficking for sexual exploitation).

Below we outline the main judgements for the period corresponding to 2017.

Court of Justice of the European Union

 CJEU Judgement (Great Chamber), case Congregación de Escuelas Pías Provincia Betania v Ayuntamiento de Getafe, 27 June 2017 (C-74/16). Considers that the tax exemption for works may fall within the scope of the prohibition laid down in Article 107 TFEU if the activities of the renovated building are economic in nature and do not have a strictly religious purpose.

Constitutional Court

- Judgement of the Constitutional Court (Plenary) 9/2017 of 19 January. Resolves
 conflict of jurisdiction raised by the Regional Government of Catalonia on the
 management of subsidies from tax allocation for purposes of social interest. The
 judgement partially upheld the positive conflict of jurisdiction.
- Judgement of the Constitutional Court 54/2017 of 11 May. Resolves appeal of unconstitutionality filed by the Parliament of Catalonia against various legal provisions, among others, that regulate the opening of places of worship.

Supreme Court

- Judgement of the Supreme Court of 28 March 2017 (appeal 1707/2016, Criminal Division, 1st Section). The use of the niqab by a minor cannot serve as a basis for sustaining a trial pondering lack of maturity.
- Judgement of the Supreme Court of 21 March 2017 (appeal 3098/2015, Contentious-Administrative Division, 4th Section). The right to the renewal of educational subsidy.
- Judgement of the Supreme Court of 21 March 2017 (appeal 3028/2015, the Contentious-Administrative Division, 4th Section). The right to the renewal of educational subsidy.
- Judgement of the Supreme Court of 01 March 2017 (appeal 762/2016, Criminal Division, 1st Section). Scam to members of Jehovah's Witnesses.
- Judgement of the Supreme Court of 21 February 2017 (appeal 353/2016, Contentious-Administrative Division, 4th Section). Dismissal of the appeal against the regulation of the subject of religion in the higher secondary education curriculum.
- Judgement of the Supreme Court of 11 July 2017 (appeal 2165/2016, Contentious-Administrative Division, 4th Section). Resolution of appeal against the renewal of educational subsidies.
- Judgement of the Supreme Court of 11 July 2017 (appeal 3915/2015, Contentious-Administrative Division, 4th Section). The right to educational subsidy of differentiated education centre.
- Judgement of the Supreme Court of 14 June 2017 (appeal 3481/2015, Contentious-Administrative Division, 5th Section). Refusal of registration of a body registered as religious as a civil association.
- Judgement of the Supreme Court of 17 May 2017 (appeal 10778/2016, Criminal Division, 1st Section). Absolves the crime of self-indoctrination for terrorist purposes and condemns it for glorification and justification of terrorism
- Judgement of the Supreme Court of 04 May 2017 (appeal 2994/2015, Contentious-Administrative Division, 4th Section). The right to educational subsidy of differentiated education centre.
- Judgement of the Supreme Court of 26 April 2017 (appeal 2501/2016, Civil Division, 1st Section). Public denunciation of the actions of associations created around alleged Marian apparitions in El Escorial.
- Ruling of the Supreme Court of 22 March 2017 (appeal 2254/2016, Social Division, 1st Section). Dismissal of teacher of religion.
- Judgement of the Supreme Court of 19 December 2017 (appeal 47/2017, Criminal Division, 1st Section). Crimes against religious freedom.
- Judgement of the Supreme Court of 14 December 2017 (appeal 1178/2016, Contentious-Administrative Division, 5th Section). Denial of Spanish nationality on grounds of polygamy.
- Judgement of the Supreme Court of 13 November 2017 (appeal 4090/2015, Contentious-Administrative Division, 4th Section). Considers FEREDE's appeal against regulation of terms and conditions for inclusion of ministers of religion in the General Social Security Regime.

National High Court

- Judgement of the National High Court, 28 February 2017 (abbreviated procedure 15/2016, Criminal Division, 4th Section). Conviction for passive indoctrination of a terrorist nature.
- Judgement of the National High Court, 17 February 2017 (Indictment No. 6/2016, Criminal Division, 2nd Section). Condemnation of self-indoctrination of a terrorist nature.
- Ruling of the National High Court, 17 July 2017 (Appeal 195/2017, Central Investigation Court No. 6). Ban on the use of the hijab for prison inmates.
- Judgement of the National High Court, 13 November 2017 (appeal 561/2016, Contentious-Administrative Division, 7th Section). Liquidation of tax on constructions on religious buildings

High Courts of Justice

High Court of Justice of Andalusia

- Judgement of the High Court of Justice of Andalusia of 15 March 2017 (appeal 1039/2016, Social Division, 1st Section). Dismissal of diocesan bursar.
- Judgement of the High Court of Justice of Andalusia of 27 September 2017 (appeal 3201/2016, Social Division, 1st Section). Retirement pension of teacher of religion.

High Court of Justice of Aragon

- Judgement of the High Court of Justice of Aragon, 13 July 2017 (appeal 182/2016, Contentious-Administrative Division, 1st Section). Challenge of the Order approving the Compulsory Secondary Education curriculum in Aragon.
- Judgement of the High Court of Justice of Aragon, 17 February 2017 (appeal 129/2015, Contentious-Administrative Division, 1st Section). Right to schooling of a child of an agnostic family in a centre without religious ideology.
- Judgement of the High Court of Justice of Aragon, 06 October 2017 (appeal 477/2017, Social Division, 1st Section). Right to receive the six-yearly supplement of teachers of religion.

High Court of Justice of Asturias

- Judgement of the High Court of Justice of Asturias, 9 January 2017 (appeal 154/2016, Contentious-Administrative Division, 1st Section). Considered appeal of brotherhood against the Spanish Patent and Trademark Office.
- Judgement of the High Court of Justice of Asturias, 5 June 2017 (appeal 713/2016, Contentious-Administrative Division, 1st Section). Non recognition of the right to pursue the subject of Religion in the second year of higher secondary education.
- Judgement of the High Court of Justice of Asturias, 29 May 2017 (appeal 714/2016, Contentious-Administrative Division, 1st Section). Non recognition of the right to pursue the subject of Religion in the second year of upper secondary education.
- Judgement of the High Court of Justice of Asturias, 02 May 2017 (appeal 718/2017, Social Division, 1st Section). Dismissal of teacher of Religion.

- Judgement of the High Court of Justice of Asturias, 30 March 2017 (appeal 3046/2016, Social Division, 1st Section). The right to unemployment benefit of teacher of Religion.
- Judgement of the High Court of Justice of Asturias, 30 March 2017 (appeal 564/2017, Social Division, 1st Section). Dismissal of teacher of Religion.
- Judgement of the High Court of Justice of Asturias, 13 October 2017 (Process on first instance No. 22/2017, 1st Section). Delivery of other subjects by teachers of religion.

High Court of Justice of Castile and León

- Judgement of the High Court of Justice of Castile and León, Valladolid, 23 March 2017 (appeal 48/2016, Contentious-Administrative Division, 3rd Section). Partial nullity of municipal ordinance that regulates the use of clothing in public space.
- Judgement of the High Court of Justice of Castile and León, Valladolid, 17 March 2017 (appeal 780/2016, Contentious-Administrative Division, 1st Section). Challenge to timetable of subject of religion.

High Court of Justice of Catalonia

- Judgement of the High Court of Justice of Catalonia, 2 March 2017 (Social Division, No. 1534/2017). On claiming widow's pension, alleging unregistered celebration of Muslim marriage.
- Judgement of the High Court of Justice of Catalonia, of 24 March 2017 (appeal 233/2015, Contentious-Administrative Division, 3rd Section). Change of use of evangelical worship centre.
- Judgement of the High Court of Justice of Catalonia, 27 September 2017 (Social Division, No. 5675/2017). On claim to a widow's pension of potentially polygamous marriage entered into abroad and not registered in Spain.
- Judgement of the High Court of Justice of Catalonia, of 09 October 2017 (appeal 3795/2017, Social Division, 1st Section). Retirement pension of teacher of religion.
- Judgement of the High Court of Justice of Catalonia, of 16 October 2017 (appeal 4641/2017, Social Division, 1st Section). Dismissal on the grounds of abusive treatment to customers for their religious dress.

High Court of Justice of Extremadura

- Judgement of the High Court of Justice of Extremadura, of 31 January 2017 (appeal 388/2016, Contentious-Administrative Division, 1st Section). Considers appeal against regulation of the Religion curriculum in compulsory secondary education and upper secondary education.
- Judgement of the High Court of Justice of Extremadura, 26 January 2017 (appeal 390/2016, Contentious-Administrative Division, 1st Section). Considers appeal against regulation of the Religion curriculum in compulsory secondary education and upper secondary education.
- Judgement of the High Court of Justice of Extremadura, 5 April 2017 (appeal 121/2017, Social Division, 1st Section). Right to antiquity supplement for teachers of religion.

 Judgement of the High Court of Justice of Extremadura, 12 September 2017 (appeal 418/2017, Social Division, 1st Section). Remuneration of teacher of religion.

High Court of Justice of Galicia

- Judgement of the High Court of Justice of Galicia, 22 June 2017 (appeal 4651/2013, Contentious-Administrative Division, 2nd Section). Denial of license for radio communication medium of a religious body.
- Judgement of the High Court of Justice of Galicia, 14 June 2017 (appeal 51/2017, Contentious-Administrative Division, 1st Section). Cancellation of the announcement of the teaching position for which the DECA (Ecclesiastical Declaration of Academic Competence) was required without being of Religion.
- Judgement of the High Court of Justice of Galicia, 22 March 2017 (appeal 3929/2016, Social Division, 1st Section). Retirement benefit of evangelical minister of religion.

High Court of Justice of Balearic Islands

 Judgement of the High Court of Justice of Balearic Islands, 19 June 2017 (appeal 359/2016, Contentious-Administrative Division, 1st Section). Liquidation of the property tax on property owned by the bishopric.

High Court of Justice of La Rioja

- Judgement of the High Court of La Rioja, 23 February 2017 (appeal 185/2016, Contentious-Administrative Division, 1st Section). Right to receive Islamic religious education in public education centre.
- Judgement of the High Court of Justice of La Rioja, 22 June 2017 (appeal 181/2017, Social Division, 1st Section). Suspension from employment and salary use of Islamic veil at work against food hygiene rules.
- Judgement of the High Court of Justice of La Rioja, 22 June 2017 (appeal 179/2017, Social Division, 1st Section). Suspension from employment and salary use of Islamic veil at work against food hygiene rules.
- Judgement of the High Court of La Rioja, 2 November 2017 (appeal 87/2017, Contentious-Administrative Division, 1st Section). Right to receive Islamic religious education in public education centre.

High Court of Justice of Madrid

- Judgement of the High Court of Justice of Madrid, 3 May 2017 (appeal 494/2016, Social Division, 5th Section). Unemployment benefits of Adventist minister of religion.
- Judgement of the High Court of Justice of Madrid, 27 April 2017 (appeal 402/2016, Contentious-Administrative Division, 6th Section). Challenge of annotation in the Registry of Religious Bodies.
- Judgement of the High Court of Madrid, 10 March 2017 (appeal 1151/2016, Contentious-Administrative Division, 7th Section). Assessment of performance as Professor of Religion at merit competition for management of public education centres.
- Judgement of the High Court of Madrid, 06 March 2017 (appeal 37/2017, Social Division, 6th section). Award of definitive vacancies for teachers of religion.

- Judgement of the High Court of Madrid, 02 March 2017 (appeal 874/2015, Contentious-Administrative Division, 8th Section). Right to a widow's pension in polygamous marriage.
- Judgement of the High Court of Madrid, 16 October 2017 (appeal 477/2017, Contentious-Administrative Division). Precautionary measure in relation to prohibition of Islamic headscarf in public education centre.
- Judgement of the High Court of Justice of Valencia, 11 May 2017 (appeal 2164/2016, Social Division, 1st Section). Work contract of teacher of Religion.
- Judgement of the High Court of Justice of Valencia, 11 April 2017 (appeal 5/2017, Social Division, 1st Section). Right to receive the six-yearly supplement of teachers of religion.

Provincial courts

- Judgement of the Provincial Court of Huesca of 30 November 2017 (appeal 288/2015, 1st section). Invalidity of the disposal of the assets of the Monasterio de Sijena.
- Judgement of the Provincial Court of Balearic Islands of 27 September 2017 (appeal 129/2017, 5th Section). Ownership of property of religious body.
- Judgement of the Provincial Court of Madrid of 3 February 2017 (appeal 532/2016, 23rd Section). Use of Voodoo as a means of coercion in the crime of human trafficking for sexual exploitation.
- udgement of the Provincial Court of Madrid of 14 June 2017 (appeal 983/2017, 26th Section). Family violence for the imposition of religious guidelines and behaviours.
- Judgement of the Provincial Court of Soria 23 March 2017 (appeal 30/2017, 1st section). Noise emissions by parish campaign.
- Judgement of the Provincial Court of Zaragoza of 1 February 2017 (appeal 79/2016, 1st section). Crime against religious sentiments.
- Ruling of the Provincial Court of Zaragoza of 2 May 2017 (appeal 316/2017).
 Dismisses challenge to Archbishop of the crime of discovery and disclosure of secrets.

Courts

- Judgement of the Contentious-Administrative Court No. 1 of Elche (Alicante), No. 541/17, of 30 October 2017, on the withdrawal of the Cross of the Fallen of Callosa de Segura.
- Judgement of the Contentious-Administrative Court No. 1 of Elche (Alicante). No. 561/17, of 6 November 2017, on the withdrawal of the Cross of the Fallen of Callosa de Segura.
- Ruling of the Court of First Instance and Investigation No. 1 of Moncada (Province
 of Valencia), 21 June 2017 (Procedure No. 97/2017). It was decided to enrol a
 minor in a public centre in view of the religious and ideological freedom of the
 parent.
- Judgement of the Social Court No. 1 of Palma de Mallorca, 6 February 2017 (Procedure No. 478/2016). Violation of religious freedom by banning Islamic veil in workplace.

- Judgement of the Court of First Instance No. 22 of Palma de Mallorca, 10 January 2017 (Procedure No. 592/2015). Dismisses demand for religious congregation against Bishopric for unregistered farms.
- Order of the Court of First Instance No. 4 of Pozuelo de Alarcón (Province of Madrid), of 30 October 2017 (Prior proceedings 197/2016). Cause file for offence to religious sentiments.
- Ruling of the Contentious-Administrative Court No. 5 of Zaragoza, 17 May 2017 (Procedure No. 97/2017). Precautionary measure of suspension of Zaragoza City Council agreement on change of registration of two temples in the city.

VIII. Appendix: state legislation on religious freedom

1. Basic legislation

Agreements of the Spanish State with the Religious faiths:

With the Catholic Church:

- Agreement of 28 July 1976, between the Holy See and the Spanish State
- Agreement of 3 January 1979, between the Holy See and the Spanish State on:
 - · Legal Affairs
 - · Economic Affairs
 - · Education and Cultural Affairs
 - Religious assistance to the Armed Forces and Military Service of clergy and religious
- Agreement between the Kingdom of Spain and the Holy See on matters of common interest in the Holy Land of 21 September 1994

With other Faiths:

- Law 24/1992, of 10 November, approving the State Cooperation Agreement with the Federation of Evangelical Religious Bodies of Spain
- Law 25/1992, of 10 November, approving the State Cooperation Agreement with the Federation of Jewish Communities of Spain
- Law 26/1992, of 10 November, approving the State Cooperation Agreement with the Islamic Commission of Spain

Organic Law 7/1980, of 5 July, on Religious Freedom

2. Breakdown by subject matter

- Civil juridical personality in the religious bodies:
 - Royal Decree 589/1984, of 8 February, on Religious Foundations of the Catholic Church
 - Resolution of 16 November 2010, of the Secretary of State for Justice, publishing the Collaboration agreement with the Administration of the Regional Government of Catalonia, in the field of religious affairs

- Royal Decree 1384/2011, of 14 October, implementing article 1 of the State Cooperation Agreement with the Islamic Commission of Spain, approved by Law 26/1992, of November 10
- Seventeenth additional provision of Law 27/2013, of 27 December, on the streamlining and sustainability of the Local Administration, concerning the opening of places of worship
- Instruction of 4 June 2014, laying down certain procedures in the Registry of Religious Bodies
- Collaboration Agreement between the Ministry of Justice and the General Council of Notaries concerning the telematic transmission of public deeds to the Registry of Religious Bodies, 23 September 2014
- Order JUS/696/2015, of 16 April, on delegation of powers (Official State Gazette of 21 April 2015)
- Royal Decree 594/2015, of 3 July, regulating the Registry of Religious Bodies
- Resolution of 3 December 2015, of the General Directorate for International Legal Cooperation and Faith Relations, on registration of Catholic bodies in the Registry of Religious Bodies
- General Directorate for International Legal Cooperation and Faith Relations Religious Freedom Advisory Committee:
 - Royal Decree 932/2013 of 29 November, regulating the Religious Freedom Advisory Committee
 - Royal Decree 384/2017, of 8 April, which declares the Holy Week as a Representative Manifestation of Intangible Cultural Heritage.
- Faiths declared to have a deeply rooted presence in Spain:
 - Royal Decree 593/2015, of 3 July, regulating faiths declared to have a deeply rooted presence in Spain

· Pastoral care:

-Armed Forces:

- Royal Decree 1145/1990, of 7 September, establishing the Religious Assistance Service in the Armed Forces and providing rules on its functioning
- Law 39/2007, of 19 November, on Military Careers
- Royal Decree 684/2010, of 20 May, regulating the conferral of military honours

-Schools:

Order of 4 August 1980 regulating pastoral care and acts of worship in Schools

-Hospitals:

- Order of 20 December 1985 ordering the publication of the Agreement on Catholic Pastoral Care in Public Hospitals
- Agreement of 23 April 1986 on Catholic Pastoral Care in Hospitals belonging to the National Health Institute

-Prisons:

- General Organic Law 1/1979, of 26 September, on Prisons
- Royal Decree 190/1996, of 9 February, for the passing of the Prison Regulations (Official State Gazette of 15 February)

- Royal Decree 710/2006, of 9 June, for the enactment of the Cooperation Agreements signed between the State and the Federation of Evangelical Religious Bodies of Spain, the Federation of Jewish Communities of Spain and the Islamic Commission of Spain, on pastoral care in prisons
- Collaboration Agreement, of 24 October 2007, between the State and the Islamic Commission of Spain for the financing of the expenses incurred as a result of the provision of pastoral care in State prisons

-Other:

- Collaboration Agreement between the Ministry of the Interior and the Spanish Synod to guarantee Catholic pastoral care in internment centres for foreign nationals, of 12 June 2014
- Collaboration Agreement between the Ministry of the Interior and FEREDE, FCJE and CIE to guarantee pastoral care in internment centres for foreign nationals, of 4 March 2015

· The teaching of religion:

-Education:

- Organic Law 2/2006, of 3 May, on Education, as worded by Organic Law 8/2013, of 9 December, for the Improvement of the Quality of Education
- Royal Decree 1513/2006, of 7 December, establishing the core curriculum of primary education
- Royal Decree 1630/2006, of 29 December, establishing the core curriculum of stage 2 of early education
- Royal Decree 1631/2006, of 29 December, establishing the core curriculum of compulsory secondary education
- Royal Decree 1467/2007, of 29 December, regulating the basic structure of upper secondary education and establishing its core curriculum
- Royal Decree 126/2014, of 28 February, establishing the core curriculum of primary education
- Royal Decree 1105/2014, of 26 December, establishing the core curriculum of compulsory secondary education and upper secondary education
- Royal Decree 310/2016, of 29 December, regulating the final grading of compulsory secondary education and upper secondary education
- Resolution of 14 March 2016 of the General Directorate for Evaluation and Territorial Cooperation, publishing the curriculum for the teaching of Islamic Religion in early education
- Decision of 14 March 2016 of the General Directorate for Evaluation and Territorial Cooperation, publishing the curricula for the subjects of Islamic Religion in compulsory secondary education and upper secondary education.
- Resolution of 28 January 2016 of the General Directorate for Evaluation and Territorial Cooperation, publishing the curriculum for the subject of Evangelical Religion in upper secondary education.

—Teachers of religion:

Order of 9 April 1999, ordering the publication of the Agreement on the economic and employment regime of individuals, not registered in the Official Body of

- Teachers, who are entrusted with teaching Catholic religion in public nurseries, primary schools and secondary schools
- Resolution of 23 April 1996, issued by the Undersecretariat of the Ministry
 of the Presidency, ordering the publication of the Agreement of the Council of
 Ministers of 1 March 1996, and the Agreement on the appointment and economic regime of individuals entrusted with the provision of evangelical religious
 teaching in public primary and secondary schools
- Resolution of 23 April 1996, issued by the Undersecretariat of the Ministry
 of the Presidency, ordering the publication of the Agreement of the Council
 of Ministers of 1 March 1996, and the Agreement on the appointment and
 economic regime of individuals entrusted with the provision of Islamic religious
 teaching in public primary and secondary schools
- Royal Decree 696/2007, of 1 June, regulating the employment status of teachers of religion envisaged in the Third Additional Provision of Organic Law 2/2006, of 3 May, on Education
- · Places of worship and religious cemeteries:
 - Law 49/1978, of 3 November, on burials in municipal cemeteries
 - General Law 14/1986, of 25 April, on Health
 - Law 27/2013, of 27 December, on the streamlining and sustainability of Local Administration (opening of places of worship)
- · Religious marriage:
 - Civil Code (amended by Law 15/2015, of 2 July, on Voluntary Jurisdiction)
 - Order JUS/577/2016, of 19 April, on the manner of recording, in Civil Registries, certain marriages celebrated in a religious manner and the approval of the model for the certificate of marriage eligibility and of religious marriage
- Ministers of religion:
 - -Social Security
 - Royal Decree 2398/1977 of 27 November, regulating the Social Security of the Clergy
 - Order of 19 December 1977, regulating certain aspects of the application of Social Security to Diocesan Clergy
 - Royal Decree 3325/1981, of 29 December, incorporating Self-employed members of Catholic religious orders into the Special Social Security Scheme for Self-employed Workers
 - Royal Decree 487/1998, of 27 March, recognising the Social Security contributions of Catholic priests and secularised members of religious orders in the exercise of their duties
 - Royal Decree 2665/1998, of 11 December, supplementing Royal Decree 487/1998, of 27 March, recognising the Social Security contributions of Catholic priests and secularised members of religious orders in the exercise of their duties
 - Royal Decree 369/1999, of 5 March, on the terms and conditions for the inclusion of the ministers of religion of churches pertaining to the Federation of Evangelical Religious Bodies of Spain within the General Social Security Scheme (amended by Royal Decree 839/2015, of 21 September, Official State Gazette of 22 September 2015)

- Royal Decree 432/2000, of 31 March, regulating the calculation of the periods recognised as contributing to the Social Security within the Civil Service Scheme for Catholic priests and secularised members of religious orders
- Royal Decree 822/2005, of 8 July, regulating the terms and condition for the inclusion of the clergy of the Orthodox Church of the Moscow Patriarchate in Spain within the General Social Security Scheme
- Royal Decree 176/2006, of 10 February, on the terms and conditions for the inclusion of the religious heads and imams of the communities forming a part of the Islamic Commission of Spain within the General Social Security Scheme
- Royal Decree 1614/2007, of 7 December, regulating the terms and conditions for the inclusion of the members of the religious order of Jehovah's Witnesses in Spain within the General Social Security Scheme

-Foreign Nationals/Employment:

- Organic Law 4/2000, of 11 January, on the rights and freedoms of foreigners in Spain and their social integration
- Royal Decree 557/2011, of 20 April, passing the regulations of Organic Law 4/2000, of 11 January, on the rights and freedoms of foreigners in Spain and their social integration, subsequent to its reform by Organic Law 2/2009

-Religious secrecy.

- Royal Decree of 14 September 1882, approving the Law of Criminal Procedure
- Law 1/2000, of 7 January, on Civil Procedure (article 371)
- The economic and taxation system of religious bodies:
 - Order of 2 February 1994 clarifying the scope of the exemption conferred within property tax via article 11. 3. a) of the Cooperation Agreements between the State and FEREDE, FCIE and CIE (Official State Gazette of 5 March), approved, respectively, by Law 24/1992, Law 25/1992 and Law 26/1992, of 10 November
 - Law 29/1987, of 18 December, on the tax on estate and donations
 - Law 49/2002, of 23 December, on the taxation system for non-profit organisations and tax incentives for sponsorship
 - Law 50/2002, of 26 December, on Foundations
 - Royal Decree 1270/2003, of 10 October, passing the regulations for the enforcement of the taxation system for non-profit and tax incentives for sponsorship
 - Order EHA/3958/2006, of 28 December, establishing the scope and temporary effects of the elimination of non-taxation and the exemptions established in articles III and IV of the Agreement between the Spanish State and the Holy See, of 3 January 1979, with regards to Value Added Tax and the Indirect Tax of the Canary Islands
 - Order EHA/2760/2008, of 25 September, approving the procedure for the liquidation of tax allocated to the Catholic Church and the regularisation of the resulting balance between the State and this body, envisaged in the Eighteenth Additional Provision of Law 51/2007, of 26 December, on the General State Budge for 2008
 - Legislative Royal Decree 2/2004, of 5 March, approving the consolidated text of the Law regulating local tax authorities (articles 60 and 62.1.c)

- Law 36/2014, of 26 December, on the General State Budgets for 2015
- The protection of religious freedom under criminal law:
 - Organic Law 10/1995, of 23 November, on the Penal Code, amended by Organic Law 1/2015, of 30 March.
- · Cultural heritage:
 - Royal Decree 384/2017, of 8 April, which declares the Holy Week as a Representative Manifestation of Intangible Cultural Heritage.
- · Other collaboration agreements:
 - Resolution of 16 November 2010, of the Secretary of State for Justice, publishing the Collaboration agreement with the Administration of the Regional Government of Catalonia, in the field of religious affairs
 - Collaboration Agreement between the Ministry of Justice and the General Council of Notaries concerning the telematic transmission of public deeds to the Registry of Religious Bodies, 23 September 2014
 - Resolution of 28 April 2017, of the Technical Secretariat General, publishing the Collaboration Agreement between the General Secretariat of Penitentiary Institutions and the Federation of Evangelical Religious Bodies of Spain, for the execution of penalties of community work.

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