ABSTRACT

Not-for-profit organisations face an increasingly complex environment. As a response, they explore and adopt diverse management approaches. This paper begins by suggesting that these approaches can be classified into three distinct schools of thought, each of which represents a particular ideology towards managing not-for-profit organisations. It then examines the influence of these ideologies on the responses of not-for-profit decision-makers. The findings highlight five key challenges integral to not-for-profit practice and provide evidence that depending on the ideology, not-for-profit managers define and respond differently to the challenges in the sector. This paper makes a contribution by providing a deeper understanding of the conflicts and ambiguity that exists within the not-for-profit sector and the implications it has for not-for-profit practice.

Conference stream - Health Management, Public Sector and Not-for-Profit

Keywords: not-for-profits; practice climate, culture, environment; strategy; professional identities
Not-for-profit organisations face many challenges, such as decreasing resources, growing competition for donors and grants and rising community demands for services (Barraket, 2008; Lindenberg, 2001; Salamon, 1996; Stone, Bigelow, & Crittenden, 1999). They have responded by using a variety of new approaches to pursue their social aims and responsibilities (Kaplan, 2001; Lewis, 2002; Lindenberg, 2001; Lyons, 2001; Stone, et al., 1999). Recent examples include business tools and solutions such as strategic planning, capacity building initiatives and entrepreneurial behaviour (Kaplan, 1999; Lindenberg, 2001; Weerawardena, McDonald, & Mort, 2009). Others have propagated approaches that combine business and social foci (Dees & Elias, 1998; Hutchison & Cairns, 2010). Some, however, continue to argue that not-for-profits cannot be managed in the same way as for-profits due to contextual differences and have stressed on the importance of community engagement and volunteerism (Billis & Harris, 1996; Smith & Lipsky, 1993).

A consequence of this diversity is a range of competing and contrasting ideas of not-for-profit management (Anheier, 2005; Light, 2000). A previous paper (Authors, 2012) traced out the evolutionary development of three distinct schools of thought on not-for-profit management in the literature. Termed Traditional, Contemporary and Hybrid, each represents a particular ideology towards managing not-for-profit organisations and thus, together present a collective view of not-for-profit management. “Ideologies,” Beyer (Beyer, 1981) explained, “refer to beliefs about causal relations between courses of action and outcomes... [they] explain the hows and whys of events and affect predictions of the likelihood of outcomes. Ideologies may specify that some courses of action are far more likely to bring about desired outcomes than others.” Individuals acquire these ideologies through education, professional associations and journals, consultants and through personal and professional experience. As a result, these ideologies have a significant influence on the views and practices adopted by not-for-profit managers in terms of strategic focus and everyday decisions and operations.

This paper examines whether differences in the ideologies of key decision-makers within not-for-profits influence their interpretations and responses to the challenges their organisations face. The focus of the investigation is on Social Service Not for-Profit’s (SSNPO’s) based in Australia as defined by the International Classification of Not-for-profit Organisations (ICNPO) (Contribution of
The findings suggest that, depending on the underlying ideology, managers define challenges in the sector differently and, as a result, respond to them in different ways. The paper begins with a brief overview of the not-for-profit domain. It explains the three schools of thought and their associated ideologies, including a description of how the schools emerged. It then describes the qualitative research design used to identify the common challenges seven not-for-profit organisations face, and how their managers interpret and respond to them. The paper ends with a brief discussion and implications for future research.

**BACKGROUND AND RESEARCH CONTEXT**

The not-for-profit landscape is constituted by organisations ranging from charities to social service agencies that pursue activities such as serving the disadvantaged (Lyons, 2001); fulfilling social needs and advocating and implementing public policies (Barraket, 2008). In recent decades however, these organisations have been challenged by various social, economic and political changes in their operating environment (Anheier, 2005; Lindenberg, 2001; Stone, et al., 1999); including reduced funding, increasing competition, frequent employee-burnout, declining volunteer support, increasing expectations regarding accountability and transparency (Barraket, 2008; Edwards & Austin, 1991; Letts, Grossman, & Ryan, 1998; Lyons & Fabiansson, 1998; Stone, et al., 1999).

These challenges have compelled not-for-profits to explore new ways of working to pursue their social mission (Lyons, 2001; Stone, et al., 1999). This has led to a debate about the appropriateness of these responses as well as a lack of a coherent understanding of approaches to not-
for-profit management (Anheier, 2005; Beck, Lengnick-Hall, & Lengnick-Hall, 2008; Jackson, 2009; Lewis, 2002; Lindenberg, 2001). In an attempt to gain clarity about different approaches to not-for-profit management, the first author conducted a study that traced the development of not-for-profit management from its foundations to the present (Authors, 2012). The study developed a chronological account of the extant literature and key developments in the sector from government reports, and articles and books on not-for-profit management during the last forty years and then conducted a systematic analysis of the data.

The process provided evidence of changing management approaches and revealed that there were three distinctive underlying schools of thought that had emerged over the years. Drawing parallels with the classification of ‘schools of thought’ that are an integral part of management theory – the study then classified these underlying perspectives based on their own unique motivations, propagated values, strengths and shortcomings (Hood, 1995; Van Maanen, Sorensen, & Mitchell, 2007). The study also highlighted that though each of the three schools of thought had evolved over time, they all co-exist today. Figure 1 provides a snapshot of the different schools.

The earliest approach, termed the Traditional school, has its roots in religion and emphasises perspectives of philanthropy, collective engagement to solve social problems and concern for public good (Anheier, 2005; Bush, 1992). Originating in fields such as social work and human services, the school was most prominent through the 1960’s (Anheier, 2005; Bush, 1992). It is exemplified by practices such as volunteerism, community engagement and empowerment initiatives as well as efforts to professionalise the field and maintain ethical conduct in service delivery (Chenoweth & McAuliffe, 2008; Jones & May, 1998; Worth, 2009). In recent decades, the school also has been associated with a deliberate resistance towards the adoption of formal management practices from the for-profit sector. Advocates of these views have expressed that business perspectives promote competition and efficiency that threaten the passion and values traditionally characterizing the not-for-profit sector (Hodgkinson, 1988; Mulhare, 1999; Slavin, 1985). The school’s strengths lie in prioritising the wellbeing of the client and grounding all practices in the reality of those that they aim to serve and support (Dustin, 2006; Ife, 1997).
The second school, termed Contemporary, embraces for-profit management practices. Its supporters argue that ‘operating like a business’ offers better effectiveness and efficiency in an increasingly challenging environment (Siciliano, 1997; Speckbacher, 2003; Young, 1985). Gaining popularity in the 1970’s, this school advocates for-profit management techniques, such as strategic planning, evaluation and reporting systems, performance measurements systems, financial resource management tools and environmental analysis, as mechanisms to anticipate and cope with a changing environment (Bowman, 2009; Brudney & Gazley, 2006; Cairns, Harris, Hutchison, & Tricker, 2005; Courtney, 2001; Zimmerman & Stevens, 2006). The school’s strength is its emphasis on improving operations and enhancing financial performance.

The third, or Hybrid, school combines aspects of the earlier two schools in a desire to maintain a balance between social mission and economic sustainability (Hutchison & Cairns, 2010). Gaining popularity in the late 1980’s, the school was shaped by an explicit realisation that not-for-profits needed to combine social passion with utilisation of business acumen to generate social and economic value. Prominent examples include the social or community enterprises that became part of the not-for-profit landscape in the 1980’s. It has grown in influence because of its promise of increased autonomy and alternative sources of funding (La Barbera, 1992; Peredo & Chrisman, 2006). Associated practices that incorporate principles and techniques of the for-profit sector with the values of the not-for-profit sector include business arms and commercial enterprises fundraising arms such as social businesses, commercial enterprises operating under the not-for-profit umbrella, and tools such as the Social Return on Investment methodology (SROI) (Billis, 2010; Dees & Elias, 1998; Perlmutter, Bailey, & Netting, 2000; Weerawardena & Sullivan Mort, 2001). The school’s strength is thus considered its ability to simultaneously pursue practices that incorporate financial and social aims (Hutchison & Cairns, 2010).

Together the three schools provide a comprehensive view of the major approaches that guide not-for-profit management and bring to attention the prevailing ideologies among not-for-profit decision-makers. Furthermore, they also highlight the distinct motivations, outcomes and characteristics practices associated with each school that are observed in today’s world of not-for-
profit organisations. This paper examines the implications of these ideologies for not-for-profit practice in further depth by focusing on how they result in different views of the challenges that not-for-profits face and, subsequently, the actions chosen to address those challenges. The following section discusses the research method and analysis in further detail.

METHODS

Sample selection and data collection

This study adopted a multiple case study approach to explore how the three ideologies influence practices within not-for-profit organisations. The advantages of this approach include the use of multiple sources of data, integration of diverse perspectives (Yin, 2003), inclusion of unexpected findings (Eisenhardt, 1989; Yin, 2003), as well as development of an understanding that is relevant to a broad range of organisations (Birley & Moreland, 1998; Eisenhardt, 1989). Theoretical sampling, where a sample is selected “on the basis of concepts that have proven theoretical relevance to the evolving theory” (Strauss & Corbin, 1990:176), was employed in order to ensure distribution of cases across the different schools of thought. As a result, the aim of the sampling process was to gather data from managers with different ideologies in order to generate insights about how these ideologies influenced practice. Based on the publically available information and discussions with practitioners and established experts in the field, seven social-service not-for-profit organisations based in Australia that exhibited characteristics associated with the three schools were identified. Table 1.1 describes these organisations.

<INSERT TABLE 1.1>

Drawing on the principles of triangulation, data were gathered from three different sources: interviews with key decision-makers at two levels within the organisations – (1) CEOs’s and board members and (2) managerial and supervisory employees, and (3) archival records and organisational documents. The primary data source were the interviews with the archival documents providing insights into the organisational processes and practices. A total of twenty-five organisational representatives from seven organisations were interviewed. A semi-structured interview approach was used with the interviews lasting 45-90 minutes. Open-ended questions focused on participants’ roles and responsibilities, challenges experienced, how they responded, the prevalent organisational
practices as well as the reasons behind them. The archival sources included organisational documents such as websites, annual reports, strategic planning documents, press releases, brochures and publications.

**Analysis process**

The analysis process adopted an inductive approach “in figuring out what is important” and focussed on recognition of underlying themes and issues (Edmondson & McManus, 2007). The first step of the analysis involved manual identification of statements illustrating motivations within interview transcripts as well as archival data. This included phrases, terms, or descriptions that shed light on the challenges and concerns pertinent to the organisation, the respective responses as well as reasons behind organisations’ approaches and practices. Together these sources provided a clearer understanding of organisational practices and assisted in unearthing issues and challenges that were integral to not-for-profit practice. These illustrative statements served as open codes.

The second step involved looking for characteristics reflecting the attributes of the three schools as indicated in the literature and categorising the illustrative statements accordingly. Comments from the interviewees were the major source of information for this step and were coded systematically using NVivo. For example, responses emphasizing client care and making a difference were grouped under the Traditional node whereas statements that underlined the importance of being professional, business-oriented were assigned to Contemporary node. This step also included assigning keywords to each statement and identifying the underlying theme. For example, statements such as “it was a financial decision to say well we need somebody who can generate revenue and put in systems and processes to stop waste of money” and “we now feel is the right time for us to move on and see if we can leverage some better capacity for our services through shared infrastructure” were assigned the keywords “Restructure and reorganise organisations and program”. These formed first-order codes and highlighted the practices and responses being adopted by organisations.

The third step involved looking for common themes across interviews within each school that could be grouped into higher-level nodes and, in turn, generate second-order concepts. For example, statements assigned keywords such as ‘Restructure and reorganise organisations and program’ were grouped into the ‘Better use of resources’ theme. These formed second-order concepts that shed light
on ‘why’ an organisation adopted a particular response or practice thus extending the understanding of motivations behind each school.

The fourth step involved grouping the concepts into higher-level nodes and identifying theoretical dimensions. It is important to note that this step was iterative and involved alternating between the extant literature, first-order codes and second-order concepts until adequate conceptual themes emerged and no new insights were apparent (Eisenhardt, 1989). For example, statements assigned keywords such as ‘Better use of resources’ were grouped into the ‘Improve efficiency to maximise resources’ category. These categories highlight the different interpretations of the dominant school of thought in each organisation. The categories were then linked back to the challenges that were not only outlined in the literature but also became apparent within each of the cases.

FINDINGS

The inductive nature of the analysis required iterating between insights from the literature on not-for-profit management and those emerging from the data. The findings provided three significant insights. First, they identified five common challenges being faced by these not-for-profit organisations. Second, while common across the organisations, managers defined these challenges differently depending on their ideology of not-for-profit management. Third, managers and their organisations responded to these challenges in different ways depending on the dominant ideology. The key challenges, different interpretations and resultant practices are outlined in Table 1.2 and are discussed below:

**Competition**

The first challenge highlighted within the data was the view that not-for-profit organisations faced increased competition. But how this increased competition was defined depended on the organisation’s dominant ideology. Managers with a Traditional ideology saw competition over status within the not-for-profit community and the ability to provide services to a large number of clients. For example, one of the respondents saw competition to be a struggle to attain or maintain a particular role within the not-for-profit community, “but its role as a peak body was being attacked by other stakeholders” (INT3A). Consequently the manager initiated practices such as capacity building to protect the organisation’s position. Similarly, another manager discussed competition for clients with
other service providers and shared practices that aimed to go beyond regular support in order to assist and retain them, “often when people come if they are being underemployed or never worked or not the qualifications a lot of them they come with other problems. And that’s the thing is we may spend extra time with them” (INT6A).

In contrast, managers with a Contemporary ideology saw competition as rivalry for funds and donations. The data revealed that respondents attributed this to two major reasons: (1) the increasing number of social initiatives within the sector “there have been a number of external natural disasters that have taken the charity dollar” (INT1D) and (2) the decreasing availability of funds. These included decreased funding from government agencies as well as events such as the global financial crisis, which eroded the corporate funding base for many not-for-profits. Their response was to prioritise practices such as raising funds from a variety of sources, “you cannot put your eggs in one basket with charity and you seem, you are always moving around which segment is going to deliver the most money for you” (INT1C). Managers with a Hybrid ideology saw a different set of competitive factors; dependent on the kind of practice a not-for-profit adopted. For example, if a not-for-profit organisation started a retail venture it would be forced to take into account the operations of other retail stores, “we obviously have to be conscious like any because we have now importers and main stream retailers who compete in our price bracket” (INT4B).

Resource Constraints

The second challenge was closely linked to competition and highlighted one of the primary issues facing the sector – increasingly scarce resources. From a Traditional ideology, resource scarcity was viewed as an impetus to reduce spending by collaborating with other organisations, minimising investment in infrastructure, relying on volunteers as well as searching for free services. For example, one of the interviewees shared, “because we don’t have a lot of resources, so we do sort of rely on each other’s support” (INT6C). In contrast, from a Contemporary ideology, resource scarcity was seen as an impetus to improve efficiency to maximise resources as well as garner additional ones. Responses included reviewing practices to increase capacity, adopting more professional behaviour and improving marketing skills, “people won’t buy into the issue unless there’s, they’re aware of the issue” (INT1A).
From the Hybrid ideology, resource constraints heightened the need to reduce reliance on funding bodies, “ways of looking to generate more of an income without being so reliant on funding bodies” (INT6A). Some interviewees highlighted ‘untied’ funding, which would lead them to utilise the funds for administrative costs as well as have autonomy in the way they run their organisations, “so obviously a source of revenue external to government is quite desirable because it gives you that freedom” (INT4C). Others talked about developing independent sources of revenue through commercial arms and renting out premises to earn money.

Credibility

The third challenge was the need to be considered a credible organisation. The findings suggested, however, that what organisations considered credible and who they wanted to satisfy varied depending on the dominant ideology. The first of these distinctions was reflected in organisations wanting to remain consistent with their social and altruistic aims and purposes in order to maintain their reputation in the eye of the public. For example, managers with a Traditional ideology proactively ignored practices that could compromise the integrity of their organisation, “if they are into landmines or nuclear weapons or they are involved in tobacco or they are involved in gambling, we won’t be involved with them” (INT5B).

However, from the Contemporary ideology, managers linked credibility to being a responsible and competent organisation by all stakeholders. Closely aligned to the views in the literature, the responses suggested a general belief that not-for-profit organisations needed to be considered like any other business in order for it to run effectively and succeed, “If you don’t look at it like a business – it will fail like any business” (INT1B). Consequently, managers with a Contemporary ideology emphasised behaviours such as being professional in day-to-day functioning, establishing formal partnerships and having sound systems and infrastructure, “so you got to send out that message to the community that we are professional we can produce a professional annual report, we can have our staff in uniforms” (INT7D).

In contrast managers with a Hybrid ideology framed credibility as providing competent services to its customers. For example, one manager’s who runs the business arm of a not-for-profit shared the importance of being able to deliver what the customer wanted “someone rings up and says
hello I want to buy [a particular product], do you have one? Yes I do. Where can I get it? I’m in New South Wales; you can buy it from our website. I’ll put it on for you it will be available in 15 minutes” (INT7C).

Priority stakeholder

The fourth challenge focused on managing multiple stakeholders. The findings indicated that organisations view these stakeholders differently and often give priority to specific groups. Managers with a Traditional ideology highlighted the importance of founding individuals or parent organisations as well as institutions that govern not-for-profit service delivery. This was evident in responses where the direction set by founders or parent organisations; “so the church governs its life both through a set of Common Law structures and through church structures” (INT4A), as well as regulations set out by governing bodies or partner agencies relevant to the area of service delivery. The latter included, but were not limited to, peak bodies for organisations working in areas such as disability services or aged care as well as ethical codes introduced by institutions such as Australian Association of Social Workers. For example, one of the managers responsible for aged care services expressed the importance of abiding by these regulations, “We’ve got an accreditation process that happens across aged care so we’ve got to make sure that all the processes are up to date and in place all the time for that auditing” (INT3B).

From a Contemporary ideology, the focus was on regulations put in place by the government as well as criteria set by of funding bodies or donors, “they didn’t have the capacity to manage those services given the increasing demands of funder regulations in all sorts of areas” (INT4A). For example, one of the managers noted that his organisation was compelled to modify and adapt programs and services as per the needs of the funders, “But sometimes it’s also at the level of, I want you to reduce your funding there and increase it there like point of input control stuff” (INT4C).

Managers with a Hybrid ideology highlighted the need for organisations to comply with industry trends, market patterns as well as council regulations depending on the kind of practice it had adopted. For example, one of managers of a business arm of a not-for-profit expressed “In New Guinea you can’t send a dress that doesn’t have straps. So New Guinea something that goes round
here they won’t wear it, shorts in New Guinea particularly for women shorts ….. forget about it” (INT4B).

**Sustainability**

The last challenge reflected the desire for organisations to be sustainable, but the data showed that sustainability could have different interpretations. From the Traditional ideology, sustainability was linked to the ability to continue delivering services and programs relevant to the needs of clients rather than the funding body or government regulations, “that’s not going to work with these families because they are fed up with that sort of stuff” (INT6B). Consequently, these managers were striving to ensure that their clients get priority “How do we do to make them feel welcome? So how are we going to be more inclusive for these people that maybe they can’t read and write” (INT6A).

From a Contemporary ideology, sustainability was seen as the need for an organisation to be financial and operationally secure. This was reflected in practices that highlighted the need financially viability and as growth of infrastructure and systems. For example, one of the respondents highlighted the need for her organisation to accommodate the growth it has experienced, “we have obviously had to bring a little IT infrastructure and all that up to cope with the much larger organisation” (INT4B). Similarly, another expressed the importance of building financial reserves, “I can sleep at night when I know we have got some million dollars, a few million dollars stacked away in reserves so if anything happened for any programs whatsoever that we would be able to pay our bills fine” (INT7B).

In contrast, from the Hybrid ideology sustainability was seen as being able “to continue the work that we do” (INT2C) and as an organisation’s ability to deal with environmental pressures while responding to the needs of the community. These managers stressed a ‘balancing’ approach to organisational functioning “It’s a balancing act I think about that clear focus on mission and being vigilant around social impacts and social returns” (INT4A). Another manager expressed the importance of taking into consideration the needs of not only one client but all the clients as well as staff “I not only have to consider the best interest of that young person, it’s the interest of the staff and the other young people that we have got placed in that residential” (INT2B).

<INSERT TABLE 1.2>
CONCLUSION

The primary aim of this paper was to examine whether the perceptions and practices of decision-makers within not-for-profits are influenced by differences in their management ideologies. Using the three schools of thought as a reference framework, the paper suggests that depending on the ideology, managers define challenges in the sector differently and consequently respond in different ways. Although the investigation was conducted within a limited number of Social Service Not for-Profit’s (SSNPO’s) based in Australia that may restrict generalizability, the findings provide promising insights as well as opportunities for future research. The findings lend credence to the presence of different ideologies and provide early empirical evidence articulating how different not-for-profit ideologies shape managers’ interpretations of their organizations’ environments and the resultant practices they employ to respond to them. Combining the above findings with the view that these three ideologies continue to co-exist may help explain the inherent tension and conflict that many of these organisations experience in day-to-day operations and overall aims. This suggests that further exploration of managerial ideologies within the not-for-profit context can provide useful information about not-for-profit practice. Two questions in particular are worth future attention. First, what happens when there is more than one ideology at work within an organisation? The interviews for this paper revealed that representatives in Org4 and Org6 had views reflecting different ideologies. How do these differences among managers in a single organisation impact decision-making? Similarly, past scholars have indicated that individuals may endorse more than one ideology or that some ideologies may evoke weaker reactions while others may be stronger thus causing tensions (Beyer, 1981). What happens when a manager subscribes to more than one ideology? What does it mean for the clients who are dependent on the not-for-profit? The nature of the sector’s responsibilities and the duty of care that not-for-profit organisations espouse makes it crucial to understand factors that affect the quality of services provided, which is dependent on the quality of management that organises the services (Jackson & Donovan, 1999). This paper takes a first step in that direction.
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*Names removed to maintain anonymity in review process*
Figure 1 Evolution of not-for-profit management practices – Key characteristics and positioning of the three schools of thought guiding not-for-profit management practice

Upto 1960’s

1970

1980

1990

2000

2010

Traditional school
Stems from religious and social work perspectives
Focus on values of compassion and volunteerism

Contemporary school
- Stems from the for-profit and business perspectives
- Focus on for-profit practices and techniques

Hybrid school
- Stems from a dual-natured perspective
- Attempts to combine social passion and business acumen
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<thead>
<tr>
<th>Case</th>
<th>Brief description</th>
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<tr>
<td>Org1</td>
<td>A not-for-profit organisation facilitating services and support for people with high care needs and their families</td>
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<tr>
<td>Org2</td>
<td>A church-based not for profit providing early childhood services, child protection, affordable housing, retirement living, community services and aged care</td>
</tr>
<tr>
<td>Org3</td>
<td>A not-for-profit, peak body working on issues concerning multiculturalism such as equal access and participation to all people from diverse cultural and linguistic backgrounds</td>
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<td>Org4</td>
<td>A not-for-profit providing services in crisis support, suicide prevention and mental health support</td>
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<td>Org5</td>
<td>A not-for-profit working in the areas of national emergency preparedness, response and recovery, international aid and development</td>
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<td>Org6</td>
<td>A not-for-profit organisation working for community and personal well-being through access to information, resources and learning opportunities</td>
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<td>Org7</td>
<td>A community-based charity that works in welfare by running animal shelters and related community education events and programs</td>
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<td>Traditional</td>
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<td><strong>Competition</strong></td>
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<td>• reduce infrastructure and rely on volunteers as well as access free services</td>
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<td>• improve their efficiency to maximise resources</td>
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<td>• include ability to deal with environmental pressures as well as respond to the needs of the community.</td>
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