Reimagining Fiscal Sponsorship in Service of Equity

A Case Study Report of Emerging Practices and Recommendations for Fiscal Sponsors

Published February 2021

TSNE MissionWorks
Partners in social change

Acknowledgements

TSNE would like to thank **the Metropolitan Center for Research on Equity and the Transformation of Schools at New York University** for its contribution to this report. We would like to especially thank the following people: Elise Harris Wilkerson, Ph.D., Wendy Y. Perez, Ph.D., and Rosann Tung, Ph.D.

Table of Contents

Introduction

In 2018, TSNE launched the Learning Lab, a strategic multi-year initiative focused on understanding the capacity building needs of under resourced movements, coalitions, and other nonprofits groups supporting marginalized communities. This strategic multi-year initiative aims to build TSNE's knowledge through the discovery and exploration by exploring the question: What are the needs, challenges, and best practices for building capacity with under-resourced movements, coalitions, and other nonprofit groups supporting marginalized communities that seek to promote social good?

The Learning Lab uses a combination of human-centered design and agile project management approaches to disrupt traditional methods of "community engagement" and "project planning" by creating inclusive spaces for our constituents to rapidly co-design and reiterate effective solutions. Human-centered design (HCD) holds us accountable for centering our grassroots clients and other community-based learning partners throughout our process. While HCD encourages us to develop a deep understanding of our constituents' experiences, agile thinking is an iterative planning approach that places people over process. We use 90-day "sprints," an iterative planning process that includes planning, information gathering, analysis and ideation, and share out phases.

Our Learning Board is a diverse group of staff and community-based clients that use their decision-making power to imagine future supports, strengthen our current services, and advise us on potential social impact investments. Throughout the Lab this group works to design, test, and iterate potential new solutions. The Learning Board leads this work by informing the planning of each sprint, making meaning of information gathered, and leading solution creation through ideation. This rapid process enables us to share our learnings in real time, creating a sector-wide dialogue centering those most impacted.

We partnered with the Metropolitan Center for Research on Equity and the Transformation of Schools at New York University to holistically understand the needs, challenges, and best practices for building the capacity of these groups. Guided by the frameworks of critical race theory and the opportunity gap, Metro Center's Policy, Research, and Evaluation team conducted research valuing community member expertise, from design to dissemination.

The research consisted of three phases: 1) a review of capacity building and fiscal sponsorship literature; 2) a national field scan analyzing nonprofit organizations that provide capacity building and fiscal sponsorship services; 3) and case studies that examined the practices and approaches to delivering capacity building and fiscal sponsorship services. Each phase informed the subsequent phase.

In this report, we share an overview of the case study exploration process and emerging practices, recommendations from the three phases of the Learning Lab, and complete case study narratives.

To find out more about the Learning Lab, visit tsne.org/learninglab

About TSNE

TSNE supports the effectiveness of nonprofit organizations, foundations, and community groups who are tackling the world's most complex issues. For 60 years, TSNE has provided capacity building for organizations through a mix of operational supports, consulting services, professional development, and sector research. We are committed to equity and continuous learning to better serve the nonprofits working in their communities. To find out more about TSNE, visit tsne.org

Executive Summary

Transforming an idea into a viable nonprofit requires visionary leadership and both human and financial capital to build a strong team to lead the critical functions of a healthy and impactful organization (Kramer & Nayak, 2013). Structural racism and cultural misunderstandings create unique capacity building needs and challenges for BIPOC-led NPOs, grassroots organizations, coalitions and movements with budgets of under $1 million[1] (Inouye, Estrella, Tate, & Law; 2012). For example, BIPOC leaders are more likely to lack familiarity with philanthropic proposal processes and may struggle to win funding. Furthermore, a relatively small budget means fewer staff and lower organizational “readiness” to submit proposals to philanthropic organizations. Hence, leadership development and fund development were the two most pressing needs for BIPOC-led organizations. These organizations may seem too risky for fiscal sponsors to take on. These needs are all barriers to accessing affordable administrative resources to grow these organizations and maximize their impact.

Despite systemic barriers to accessing funding and institutional knowledge around growing an organization, BIPOC communities use alternative methods to move their work forward. For example, equity driven BIPOC-led organizations tend to have democratic, and collective leadership models (Sutherland, Land, & Bohm, 2014). They have cultural values and practices (i.e., racial/ethnic cultural practices, geographic, or historical) that inform their community-driven work. Cultural mistrust may develop towards fiscal sponsors, funding agencies, and capacity providers lacking awareness of how BIPOC-led organizations define leadership, capacity building, and effectiveness differently from predominantly white institutions. Leaders from these nonprofit grassroots groups report having to over-justify their mission to audiences (e.g., funders, capacity providers), who misunderstand why their work is important for community change and the institutional barriers they face (Inouye, Estrella, Tate, & Law; 2012). As a result, some BIPOC and immigrant-led under-resourced nonprofit groups may choose not to seek help from formal fiscal sponsorship and capacity building entities because they may prefer to rely on their communities’ knowledge and resources to support their initiatives.

TSNE, in partnership with the Learning Lab Board and in conversation with more than 70 grassroots leaders, sought to explore two pressing needs within the fiscal sponsorship sector:

1. What are the barriers that under-resourced grassroots groups, especially those led by BIPOC-leaders, encounter in attempting to access equitable holistic, responsive, and culturally aligned fiscal sponsorship services?
2. How can fiscal sponsors reimagine their services and delivery models to provide holistic, responsive, and culturally aligned fiscal management and capacity building services to support these under-resourced grassroots groups working to support marginalized communities?

[1] The findings and implications in this report focus on BIPOC-led NPOs, grassroots organizations, coalitions and movements with budgets of under $1million. In this report, the terms BIPOC-led grassroots groups, BIPOC-led organizations, and under-resourced grassroots groups are used interchangeably with BIPOC-led NPOs, grassroots organizations, coalitions and movements with budgets of under $1 million.

Emerging Equity-Centered Practices for Fiscal Sponsors

CultureWorks, Foraker, Movement Strategy Center, and Urban Affairs Coalition all reimagined risk and provided holistic, responsive, and culturally aligned fiscal management and capacity building services to support the unique needs of grassroots groups. Based on the case study findings, we lift up six emerging practices as recommended actions aimed to provide these essential administrative, financial management, and capacity-building supports to these under-resourced nonprofit groups working to support marginalized communities. Since each case study organization supports grassroots groups differently, we do not offer these as practices as one-size-fits-all solutions or "best practices." Rather, we offer these emerging practices, from select fiscal sponsors, as diverse methods to conduct equity-centered and transformative fiscal sponsorship and capacity building work with under-resourced grassroots groups.

EMERGING PRACTICE #1: Provide a range of integrated administrative fiscal sponsorship and capacity-building services to ensure grassroots organizations have access to culturally aligned and customized supports.

Fiscal sponsors should explore offering a range and combination of customized services to support the diverse needs of their grassroots groups, especially those led by people of color. While more established clients may need comprehensive services (Model A), these community-based groups may need incubation supports (Model C), such as donor and funder compliance and providing networking opportunities, in order to meet these groups' more foundational needs. Fiscal sponsors should also explore understanding and potentially meeting the capacity-building needs, such as fund development or leadership development, as a means to ensure nonprofit movements, coalitions, organizations, and groups, have access to resources and supports that attend to their unique needs.

Organizational Spotlight: Foraker offered baseline fiscal sponsorship services such as grant management, financial management, administrative oversight for compliance. Foraker also offered three optional levels of capacity building support, such as human resources support, leadership development, and organizational development. The level of support a program received depended on its level of need, which was determined during the intake process. However, programs could work with Foraker staff to adjust the services they received as the programs' needs may change with time.

EMERGING PRACTICE #2: Build organizational cultures that center relationship building, mutual learning, and open and frequent dialogue as a means to provide services that culturally align with the values and goals of BIPOC-led grassroots organizations.

Fiscal sponsors often lack an understanding of how BIPOC-led organizations define leadership, capacity building, and effectiveness which leads to cultural mistrust (Inouye, Estrella, Tate, & Law, 2012). By "working directly side by side with grassroots organizations, rather than having expectations/assumptions of what they need to do" and by engaging in deep listening and open dialogue, fiscal sponsors can learn about the values and goals of BIPOC-led organizations, and mitigate the perpetuation of mistrust and cultural misalignments.

Organizational Spotlight: Movement Strategy Center's staff approached their projects with mutual learning and solidarity. In addition, Movement Strategy Center's project managers met with the project staff once a month, and weekly if they needed more intensive support building financial and operational literacy to run a nonprofit. Movement Strategy Center's staff listened, problem solved, and matched resources with project needs. As Movement Strategy Center grew, the organization searched for ways to standardize and upgrade their fiscal sponsorship services, while maintaining the customization and deep relationships that they had cultivated.

EMERGING PRACTICE #3: Use cross-functional service delivery models as a means to ensure that grassroots organizations have access to holistic, customized and integrated capacity building and fiscal sponsorship services.

To best serve grassroots organizations, fiscal sponsors should consider using an integrated cross-functional team of staff with one staff member serving as project manager for each organization. Project managers can serve as "key team members [who lift] up the critical stories" that grassroots organizations experience such as sensitive concerns with funders. In addition to implementing a cross-functional team of staff, consider building one fee structure into this cross-functional model. This service delivery model allows fiscal sponsors to streamline services and communication and sustainably scale services if needed. Finally, by integrating fiscal sponsorship services with capacity building into one fee structure, fiscal sponsors can determine the true cost of their services and ensure fiscal sponsors can sustainably support their work and the work of grassroots groups.

Organizational Spotlight: UAC used a team-based approach to deliver fiscal sponsorship services to BIPOC-led grassroots organizations. Each grassroots organization was assigned a program manager, an accountant, and a human resources manager. Six program managers provided services to nearly 10-15 grassroots organizations. The program manager ensured that grassroots organization's needs were met and that the organizations were having a satisfactory experience.

EMERGING PRACTICE #4: Develop and take advantage of external partnerships to complement and supplement your current service offerings for grassroots organizations.

Fiscal sponsors may not have all the resources and expertise to respond to the unique needs of under-resourced movements, coalitions, organizations, and groups supporting marginalized communities. Fiscal sponsors should develop new or leverage existing external partnerships with community-based organizations and local townships to fill gaps in their services. As a result, they strengthen their offerings and provide a range of resources, services, and industry connections.

Organizational Spotlight: Urban Affairs Coalition partnered with the city of Philadelphia, which funds local nonprofits. Urban Affairs Coalition had a Government Relations Officer on staff who served as a liaison between the city of Philadelphia and Urban Affairs Coalition's fiscally sponsored projects that were grantees of the city of Philadelphia. The Government Relations Officer stayed up-to-date on grant policies and made sure fiscally sponsored grantees were aware of and understood any changes to their grant awards.

EMERGING PRACTICE #5: Experiment with revenue models that allow for integrated fiscal sponsorship and capacity building services to be rendered sustainably for grassroots organizations.

As a result of these systemic barriers associated with risk, readiness, and fundraising, paying for fiscal sponsorship and capacity building services can be challenging for under-resourced organizations, especially BIPOC-led groups. However, grassroots organizations "are often the ones who are most interested in learning and doing the work and growing. But to do that growth takes a lot of input of energy" on the part of the fiscal sponsor. Fiscal sponsors may need to provide time-intensive support that small grassroots organizations may not be able to afford. To provide equitable access to these marginalized organizations while ensuring that fiscal sponsor organizations remain solvent, fiscal sponsors should consider experimenting with sustainable revenue models. For example, consider charging for both fiscal sponsorship and capacity building services using sliding scales or by raising the funds to support grassroots groups unable to meet cost. By experimenting with fee structures, fiscal sponsors ensure that marginalized organizations have access to resources that will help them to grow and live out their equity-centered community-driven missions.

Organizational Spotlight: Urban Affairs Coalition charges fiscally sponsored projects 8-10% of their annual income plus 1.35% for insurance, and 1% for audit costs. The difference between the indirect cost rate and Urban Affairs Coalition's fees of 8-10% leaves a 4% gap that Urban Affairs Coalition raises over $1 million annually to cover. In addition to fundraising to support grassroots organizations, Urban Affairs Coalition, in partnership with JP Morgan Chase developed a cohort program for startup organizations. Nonprofit startups selected for the cohort had their first-year fees waived, saving them thousands of dollars in startup costs and indirect expenses.

EMERGING PRACTICE #6: Ensure all grassroots organizations have access to resources by using flexible criteria to determine risk, a multistep risk assessment during the application process, and organizational health assessments to continuously review and understand projects' evolving work.

Grassroots groups, especially those with BIPOC leadership may not always have the legal, financial, and human resources knowledge associated with running a nonprofit organization. Therefore, through building trusting relationships with organizations (e.g., holding frequent meetings, engaging in mutual learning), and keeping lines of communication open, fiscal sponsorship organizations can mitigate risk before it happens. Case study organizations used a three-pronged risk management approach: a) assessing risk during the application/in-take process and b) mitigating risk by requiring fiscal management services (e.g., grant management, financial management, and administrative oversight for compliance) and c) assessing organizational health continuously to understand projects' evolving work. Fiscal sponsors can "say yes, responsibly" to grassroots groups by using these strategies.

Organizational Spotlight: CultureWorks assessed risk during their intake process and on an ongoing basis by meeting regularly with projects. CultureWorks's onboarding tools such as the 360-degree assessment and readiness checklist, were also used to assess initial risks. CultureWorks staff reviewed the assessment and checklist as a team and, with their governance board's approval, decided whether or not to fiscally sponsor a new project. CultureWorks mitigated risk by meeting with fiscally sponsored projects on a monthly, bimonthly, or quarterly basis, which allowed CultureWorks staff to become familiar with their projects while also signaling where projects may require additional administrative support or insurance to mitigate risks.

Learning Lab Recommendations for Fiscal Sponsors and Capacity Builders

In this final section, we synthesize lessons from the Learning Lab's *literature review, field scan, and case study exploration* and offer recommendations for how *both* capacity providers and fiscal sponsors can better support grassroots groups, especially those that have BIPOC leaders. Specific recommendations include:

- **Build trust and relationships.** Regardless of the fiscal sponsorship service delivery model or capacity building approach, being attuned to the cultural and historical context and committing to relationship-building are at the core of successful capacity building for under-resourced groups supporting marginalized communities. Building a high degree of trust through mutual learning, frequent communication, and attending to the practical needs of organization is essential to successfully rendering capacity building services (Innovation Network Inc, 2000; Grantmakers for Effective Organizations, 2016). The same is true for successful fiscal sponsorship relationships. Ways fiscal sponsors and capacity providers can develop a deep commitment to and understanding of organizational needs include having continuous and open dialogue, asking questions that identify root organizational challenges, and actively listening to the concerns of grassroots groups supporting marginalized communities. Therefore, fiscal sponsors and capacity providers should consider building organizational cultures that center relationship building, mutual learning, and open and frequent dialogue as a means to provide services that culturally align with the values and goals of under-resourced grassroots groups. These strategies may help the groups feel more comfortable accepting recommendations from capacity builders and fiscal sponsors.

- **Embody the philosophy of solidarity rather than expertise.** Grassroots organizations, especially those that have BIPOC leaders, may have different conceptualizations of capacity and may seek services that are aligned with their community's culture, beliefs, and practices. Capacity providers and fiscal sponsors should take an equity-centered approach knowing that solutions to problems exist within communities. Co-constructing capacity-building initiatives gives grassroots groups a sense of ownership and shifts the role of capacity providers from expert to partner. Fiscal sponsors and capacity builders should create feedback mechanisms, such as surveys or listening sessions for grassroots organizations, capacity providers, and fiscal sponsors to iteratively reflect on how the services are going and shift plans accordingly (Inouye, Estrella, Tate, & Law, 2012; Innovation Network, Inc., 2000).

- **Provide integrated and customized capacity building services.** Capacity providers and fiscal sponsors should avoid implementing one-size-fits-all approaches or universal best practices (Herman and Renz, 2008) when working with organizations, especially BIPOC-led grassroots groups. Every organization has its own context, values, people, and history, and a practice that enhances effectiveness in one organization may be a poor choice for another. Even within a subset of NPOs (e.g., small nonprofits), disparate capacity-building needs exist (Kapucu, Healy, and Arslan, 2011). A customized, individualized, and culturally responsive approach is particularly important when working with BIPOC-led groups that serve communities of color and under-resourced communities. Moreover, we recommend fiscal sponsors and capacity providers explore offering a range of integrated administrative fiscal sponsorship and capacity-building services to ensure grassroots groups have access to culturally aligned and customized supports.

- **Implement a sustainable fee structure to dismantle systemic barriers to services.** Compared to well established nonprofits, those that seek to support under-resourced communities require intensive capacity building and fiscal compliance support and often lack the institutional and operational knowledge and experience to run a nonprofit successfully. Skill building with regard to fund development and leadership development are pressing needs for under-resourced grassroots groups supporting marginalized communities. We recommend experimenting with revenue models that allow for integrated fiscal sponsorship and capacity building services to be rendered sustainably for these movements, coalitions, and groups. For example, consider using a sliding scale system or fundraising on half of organizations to help them meet the cost of services.

- **Take advantage of external partnerships and cultivate a network of capacity providers with similar organizational values to consult with and share resources and expertise.** Create opportunities for grassroots groups to gather and collectively engage in co-learning, peer-to-peer learning, and capacity building. To do this, we offer a two-pronged recommendation; 1. cultivate a network of capacity providers with similar organizational values with which to consult, draw expertise, and refer clients and; 2. develop new and leverage existing external partnerships to complement and supplement current service offerings for grassroots groups. Taking these approaches can strengthen fiscal sponsors and capacity providers' existing services offerings and ensure grassroots organizations, especially those that have BIPOC leaders, are able to access resources, services and industry connections that fiscal sponsors and capacity providers could not provide otherwise.

- **Consider partnering with funders to provide long-term operational and capacity building support that promotes equity.** Multi-year efforts are more successful than short, episodic capacity building or fiscal sponsorship initiatives. Long-term initiatives provide enough time for change to become institutionalized (Grantmakers for Effective Organizations, 2014). For BIPOC-led groups, long-term support includes coupling operational support with capacity building support. Operational support includes budget, administration, and human resources functions. Operational support gives organization staff the human capital to fully engage in capacity building, while not spending human capital on addressing how the day-to-day work will get completed. Moreover, continuous long-term operational support demonstrates a deep a commitment to the organization and its mission and builds trust with communities of color that have histories of being "treated as the 'flavor of the month' and then quickly dropped, subject to the whims of foundations' strategic planning" (Inouye, Estrella, Tate, & Law, 2012, p. 19).

Methods

TSNE conducted case studies with four peer fiscal sponsors similar to TSNE in budget, size, and services offered. TSNE was specifically interested in how fiscal sponsorship organizations:

1) Assess and mitigate risk
2) Integrate their capacity building and fiscal sponsorship services
3) Implement sustainable revenue models
4) Build client relationships
5) Establish/use external partners to implement services

TSNE developed three criteria for case study participation:

1) Provide some form of fiscal sponsorship (e.g., Model A and Model C)
2) Provide capacity building services, such as training and consulting
3) Similar in organizational budget, size, and clients to TSNE

Four fiscal sponsors that participated in the field scan met these criteria, and three agreed to participate in the case studies: CultureWorks, Movement Strategy Center, and Urban Affairs Coalition. TSNE invited Foraker Group to be a case study organization due to its comprehensive capacity building and fiscal sponsorship services for indigenous Alaskan communities. The Foraker Group served as the fourth case study site for the Learning Lab.

Between December 2019 through June 2020, two focus groups were conducted with each case study organization, one with staff and the other with leadership. Three to seven participants attended each focus group. Focus groups ranged from 90 minutes to two hours. Follow-up phone calls were conducted to capture any topics that were not discussed during the focus groups. Audio was transcribed and coded to identify emerging themes.

Conclusion

Nonprofits are important contributors to the U.S. economy. They strengthen the communities they serve and foster positive social change (Camper, 2016; Bureau of Labor Statistics, 2014). When fiscal sponsors commit to integrated hands-on, customized services and culturally aligned services, they serve as vehicles of equity-centered social change. Although fiscal sponsors and capacity providers do not provide direct services to communities, they strengthen marginalized communities by ensuring that under-resourced grassroots groups achieve their community-driven missions. In the next section, we present the case study narratives of CultureWorks, Foraker Group, Movement Strategy Center, and Urban Affairs Coalition. The narratives describe how these organizations meet the unique needs of under-resourced movements, coalitions, and other nonprofit groups supporting marginalized communities.

CultureWorks

Organizational Background

CultureWorks (CW) is located in Philadelphia, Pennsylvania. CW provides “a management common for arts, heritage, and creative communities — a platform of space, human capital, and services to help artists not only survive, but flourish.” More specifically, CW’s commons model is based on the ethos of sharing resources. CW general membership and fiscally sponsored members have access to a variety of shared resources such as office space, management services, and the skills and expertise of CW staff and project staff. Its core values are: “Be empathetic. Be equitable. Be creative. Be bold. Share.” CW’s network capacity building resources and fiscal management allow projects to focus on their art, cultural work, and mission. CW is unique in that they have a financial model that allows creatives to retain ownership of their art and cultural work while being fiscally sponsored.

Services

CW categorized their projects into two membership tracks: 1) CW membership and 2) fiscal sponsorship under CultureTrust Greater Philadelphia (CT). All fiscally sponsored projects were housed in the CT entity, which was controlled and managed by CW. Within fiscal sponsorship, CW offered two types of fiscal sponsorship models, Model A and Model C. For projects receiving Model A services, CW offered comprehensive fiscal sponsorship that included but was not limited to bookkeeping, finance and human resources management, basic insurances, access to legal services, and donor/grant management. Within Model A, projects legally became CW and any works of art, goods or services produced by these projects became legally owned by CW. CW met monthly with Model A projects.

Model C projects were incubated projects and ideas. CW provided fiscal management services that included tracking project revenue, assisting projects with donor and funder compliance, and providing network capacity building opportunities to facilitate growth. CW met with Model C projects as needed and helped Model C incubators develop into Model A projects within approximately two years. Furthermore, within Model C, CW also offered flexible options for artists to retain their intellectual property. For example, if a project would like to own their work, CW recommended they become an LLC while receiving Model C services to ensure that projects had the legal standing to leave with their work if they ever chose to separate from CW. Between Model A and Model C, CW was able to provide fiscal sponsorship services that fit the needs of their project.

Clients

CW provided fiscal sponsorship services to 112 individuals and projects within the greater Philadelphia arts and culture sector. Of CW’s 112 active fiscal sponsorship projects, 86 were Model A. The majority of Model A projects at CW were start-ups while a small proportion of these projects were established organizations with a developed operational structure. Most fiscal sponsorship projects had traditional leadership hierarchies (e.g., executive leaders), although some organized themselves as collectives/cooperatives.

Projects were comprised of creatives who produced traditional forms of art, such as music, painting, and spoken word, and their projects were led by artists who do what CW considered cultural work. This was highlighted as one staff member described the distinction between traditional notions of art as compared to cultural work:

> ***"…We have a lot of people who do cultural work, so artists can mean one thing. And I think it's important to kind of differentiate between, like, when people think artists, they think one thing. They think like there's visual arts or music or whatever. And we do have people who do that. They put on festivals, they have readings, they do literary work. But there's also people who do historic preservation care or some people do urban agriculture. There's people who are like moving culture forward in some way."***

Client Relationships

CW developed strong, trusting relationships that centered the needs of fiscally sponsored projects. CW worked closely with their projects to provide customized back-office services by conducting monthly meetings. CW aimed to make project meetings and workshops fully accessible by offering kid-friendly environments or preventing any other barriers that keep projects from accessing CW fiscal sponsorship services. At CW, a deep respect for artistry, along with responsiveness and relationships with fiscal sponsorship projects, were key. As such, CW also acted as intermediaries for their projects with funders if necessary. For example, CW played the role of intermediary when a project had a difficult interaction with a potential funder. CW stepped in to debrief this challenging dynamic with the funder on the behalf of the project.

Service Delivery Models

CW used a commons model to provide services to their general membership and fiscally sponsored projects. Their commons model involved community-based economics and social support that was centered on sharing resources. Costs can be reduced for organizations that use CW's collective resources including office space, management services, as well as skills and expertise. This model was inspired by traditions belonging to indigenous vulnerable populations of color that valued the ethos of sharing resources to ensure the community thrives. Within the commons model, CW delivered fiscal sponsorship through four key practices: a thorough intake assessment, use of online platforms to automate services, customizing services, and network capacity building.

First, CW's in-depth intake process for new fiscal sponsorship projects expedited services by immediately categorizing the level of support required (Model A or Model C) and pinpointing additional capacity building assistance that was necessary. Specifically, CW used a 360-degree assessment to better understand a project's mission and goals as well as to decide what type of fiscal sponsorship services and capacity building resource projects needed. The 360-degree assessment included data from a brief online intake form and included questions about the project's mission and background; current work, impact, well-being, and the project's 3-month, 6-month, and 12-month goals. The last section was designated for recommended CW resources and was used for assigning the project to a membership track and model, and identifying networking opportunities for the project.

CW used a readiness checklist for new projects to ensure they met all CW's fiscal sponsorship onboarding requirements. This checklist included the 360-degree assessment, ensuring it was completed, and listed other items such as whether the projects received CW's policies and procedural documents and whether projects had a defined mission and goals. In addition, the checklist identified whether projects had funding and a fundraising strategy, completed budgets, marketing and/or business plans, and a social media strategy.

Second, CW customized fiscal sponsorship services for individual projects by meeting with projects' community directors, monthly, either online or in person. Community directors were the point people for fiscal sponsorship projects and CW met with them regularly, assisting them in completing organizational budgets, reviewing grant applications, providing banking support, and navigating funder relationships. Community directors also communicated project needs to the rest of the CW team. For example, community directors referred projects to CW's brand awareness director to develop their social media plans and marketing plans.

Third, CW streamlined their services by using online systems. For example, Model A projects reported finances and expenses with the online system, Sage Intacct. In addition, CW offered an online portal for contracts and non-financial matters. This portal housed listings of vendors, hiring paperwork, and grants that could be submitted for review; any kind of document that was not a financial request would be found on this portal. In addition, CW offered the online fundraising platform, WeDidIt, which helped projects raise money by crowdfunding, setting up donation pages with recurring donation options, and selling tickets to events.

Lastly, CW used network capacity building as a strategy to support project growth and development. For example, CW hosted a variety of workshops, which were led by CW and fiscally sponsored project community directors who had expertise in a particular content area. These workshops allowed the fiscally sponsored projects to share their knowledge, learn from their peers, and collectively identify solutions to potential problems. By using the network capacity building approach, CW was able to serve a large number of members and fiscally sponsored projects with a small staff.

Service Integration

CW offered a range of capacity-building services, including strategic planning, marketing, business planning, IT support, and support with CW online systems. CW integrated capacity building services for their fiscally sponsored projects by identifying capacity building needs during the initial intake process and offering supports through three pathways: learning, coaching, and consulting. Learning at CW consisted of a series of free workshops on topics such as business planning and CW operating systems for projects. Coaching was a long-term thought partnership service wherein CW staff met with projects on a monthly, bimonthly, and even quarterly basis to provide regular capacity building support about a particular topic (e.g., strategic planning). Consulting was a short-term service wherein CW supported projects with a clearly identified and specific goal (e.g., marketing strategy). Projects were charged an additional fee for coaching and consulting that occurred more frequently than once per month.

External Partnerships

CW described externals partners as individuals or organizations that provided resources (e.g., physical workspace, advocacy) that CW offered to its general membership and fiscal sponsorship projects. CW had a range of external partners. Partners included RECPhilly, which is a co-working space for performers and includes access to podcasting and recording studios; the Greater Philadelphia Cultural Alliance and DataArts, organizations with which CW collaborated to advocate for creatives and artists; and a human resource lawyer and an auditing team to provide legal and financial counsel to fiscally sponsored projects.

Revenue Model

CW used a sliding scale financial model to charge projects a percentage of their income for fiscal sponsorship services. CW charged Model C incubators 7% of their annual revenues and charged Model A projects 12% of their annual revenues (10% went to CW and 2% was held in reserve for legal, insurance, and other shared costs). Projects requiring additional insurance or payroll were charged extra fees. CW's goal was to build a portfolio of fiscally sponsored projects with a diverse range of budgets so that the 12% fee from larger projects covered the staff time required to provide intensive supports to projects with much smaller budgets. As described by one CW staff member:

> ***"There's a flat rate for people… the goal is to build up enough of a diversity of projects size-wise that the larger projects' 12% covers smaller projects' 12%. Not covers it, but you know, if a project brings in $5,000 a year, that's $600 for the CultureWorks staff. And that doesn't pay for our lives. And so, having enough larger projects and their 12% to help cover our salaries that we're able to bring on smaller projects in order to have that 12% be very, very small and also take up a large amount of our time too and energy because people who have small projects are often the ones who are most interested in learning and doing the work and growing. But to do that growth takes a lot of input of energy."***

Furthermore, CW managed a separate legal entity to house fiscal sponsorship funds and funds generated from general membership. The separate entity was CultureTrust, which is a charitable trust that holds fiscally sponsored projects, their funds, registration, audits, and related items. CultureTrust's funding comes from fiscally sponsored project revenue and is just over $3 million annually. A trust is used for their fiscal sponsorship projects because it allows projects the legal standing to own any products or goods they produce and retain their intellectual property when they separate services from CW.

Risk and Risk Mitigation

CW assessed risk during their intake process and on an ongoing basis by meeting regularly about projects. CW's onboarding tools, the 360-degree assessment and readiness checklist, were also used to assess initial risks. CW staff reviewed the assessment and checklist as a team and, with their governance board's approval, decided whether or not to fiscally sponsor a new project.

CW defined risk broadly, with considerations for a project's cashflow, a problematic mission, leadership that wasn't reflective of the communities it was serving, or participation in lobbying and call to actions. Below, CW defined risk as:

> ***"I think that there are certainly projects with more risks than other ones and I really think that we've evaluated those on a case-by-case basis and, like, just, like, stuck more strictly to our policies or like, have just like taken on and been like, we are going to keep an eye on this and want to make sure that we are communicating like extremely clearly about why we can or cannot do what particular thing or what kinds of alternative avenues we provide… It doesn't feel as binary as just whether they are risky or not. Risk is a spectrum."***

CW mitigated risk by developing relationships with their fiscally sponsored projects. Meetings with fiscally sponsored projects on a monthly, bimonthly, or quarterly basis allowed CW staff to become familiar with their projects while also signaling where projects may require additional administrative support or insurance to mitigate risks. While risk was defined broadly at CW, there was a concerted effort on to ensure that their intake process and ongoing check-ins kept their projects in fiscal compliance.

Equity

Equity was embedded during the intake process where CW examined projects goals, who was leading their projects, and what communities they were serving. CW examined the disciplines, racial backgrounds, gender, and certain neighborhoods served by their projects. CW staff described equity as:

> ***"So, making sure that within that we're holding all of them with as much empathy and space as possible, if that makes sense. I think sometimes a lot of our members recently, it's been brought to my attention that members can feel like, plus we're small, we don't get as much attention or because we're small people don't care about what we're doing. And I think for me personally, whenever there's a communication or a conversation, they feel that they're being just as heard and seen as the bigger organizations. I think about equity in those terms."***

To ensure small projects felt seen and included in the CW community, CW also used avenues like Member Moments, public snapshots of their projects, to highlight projects that were not getting huge grants but did work in creative ways. CW aimed to embed equity in their work by serving all projects well.

Conclusion

CW delivered fiscal sponsorship services to artists and cultural workers by offering a comprehensive Model A and incubator Model C for their fiscally sponsored projects. CW's best fiscal sponsorship practices included offering an extensive intake process, using online systems and providing network capacity building opportunities, as well as customizing their services to support the unique needs of the arts and culture community. CW used a sliding scale financial model where they charge a percentage of revenues from each project and housed their fiscal sponsorship funds in CultureTrust to provide their projects increased flexibility and ownership. CW assessed and mitigated risk during their onboarding process and through regular meetings with partners. Equity was embedded in CW's culture as CW staff worked to ensure that all projects, regardless of budget size, name recognition, or community received quality service and responsive attention. It was clear that through their shared resources model, CW provided fiscal sponsorship services that met the diverse needs of the arts and culture sector.

The Foraker Group

Organizational Background

Founded in 2001, The Foraker Group serves as the state association and capacity building organization for nonprofits and tribes across Alaska. Foraker is dedicated to increasing the leadership and management skills of professionals and volunteers through an innovative approach focused on their nonprofit sustainability model. Foraker is a leader, a catalyst, a convener, and a partner. They serve all types of nonprofits and actively work with government and the business sectors to help bridge the interests of diverse groups across the state. Foraker delivers its work through shared services, organizational development, educational opportunities, and its sector voice. One shared service is Foraker's fiscal sponsorship program that offers a safe space for incubation of new, collaborative ideas.

Foraker's fiscal sponsorship entity is called Sultana, which is the Denaina (or local indigenous language) name for Mt. Foraker. Sultana was created in 2013 as a single member LLC with Foraker as its sole member. Sultana exists to support groups and projects in the preliminary stages of their development, offering opportunities to incubate ideas, employ staff, and provide the stability that funders need to make initial investments. Understanding that not every new idea needs a new nonprofit and that not every nonprofit is ready to stand on its own, Sultana is a "safe place" for projects to germinate until they understand what long-term form, if any, they should take.

Sultana supports new and existing collaborations, programs, and entities in the preliminary stages of their development by providing a backbone to their structure so that program leaders can focus on implementing their mission. Sultana is exploring options to expand services to grassroots organizations as well as a longer-term option, "forever home," for groups that would like to remain affiliated with Sultana beyond the initial incubation period. The forever home model would offer groups long term stability, health insurance for their employees (which is expensive in Alaska) and an option for groups that are adjusting their structures due to the impacts of the COVID-19 pandemic.

Services

Foraker Group and Sultana referred to their clients as partners, programs, and groups. Sultana offered baseline fiscal sponsorship services and three optional levels of support to their fiscally sponsored programs. The level of support a program received depended on its level of need, which was determined during the intake process. However, programs could work with Sultana staff to adjust the services they received as the programs' needs may change with time.

Sultana's baseline fiscal sponsorship ensured fiscal stability for programs and accountability for Foraker/Sultana. These services included grant management, financial management, administrative oversight for compliance, and access to a navigator. All fiscally sponsored programs were required to receive these services.

The first optional level of support was shared employment, which involved helping programs hire employees with advanced skills. All staff hired through fiscally sponsored programs become Sultana employees and are eligible for a standardized benefit package in addition to the pay that each partner provides. By offering a solid benefit package, fiscally sponsored projects could attract new hires with advanced skills and qualifications.

The second optional level of support involved strengthening the board and staff leadership capacity and building organizational infrastructure and accountability to help programs reach their goals. Foraker delivered these services through classes, one-on one consulting/facilitation, and coaching.

The third optional level of support was advanced organizational development support to ensure that both the leaders and organizational structure were able to stand on their own. Again, independence was not necessarily the goal for all projects. Because Sultana existed within the Foraker framework, additional services were available to projects as needed and when helpful. These could include legal, communication, fund development support, and more. These services were offered with an additional fee.

Clients

Foraker served nearly 500 partners that were primarily individual nonprofits or established coalitions that serve communities across Alaska. Partners focus on an array of community needs and have budgets large and small. Unlike other state nonprofit associations or capacity building organizations, Foraker partnership was open to any nonprofit regardless of tax-exempt classification. Foraker provided services to local, tribal, and state governments as well as for-profit business when their requests result in an opportunity to strengthen the nonprofit sector. While partnership was not required for service, there is a discount on services for partner organizations. Partnerships spanned the state, the sub-sector, budget size, and complexity. Partners pay annual dues which were based on a sliding scale and contingent to the size of the operating budget. No organization was turned away for their inability to pay the stated price. Partner benefits included but are not limited to the following:

- Discounted rates for all educational opportunities, products, and services
- Free access to "Ask the Expert" sessions
- Free access to the Alaska Funding Guide, a product offering current information on funders who are interested in supporting Alaska projects
- Access to special services and programs like leadership transition, financial shared services, and marketing and communication
- Discount on products like the Salary and Benefits Report
- The opportunity to apply for travel scholarships
- Invitations to special gatherings to connect with others across the state

While most services were available to any group regardless of partnership status, Foraker's shared services, including Sultana, were available only to partner organizations.

Sultana was in the early stages of development and had only recently hired a dedicated staff member. Since inception, Sultana has not held more than five groups at any given time, but it was in the planned stages to scale the offering. Sultana was open to unincorporated groups in the early nonprofit formation stage, tribes, philanthropic organizations, and other entities with various organizational structures ranging from coalitions to campaigns. Sultana has served a range of initiatives including a FEMA flood relief project, an anti-mining project that focused on salmon habitat and way of life, an initiative to advance policy on affordable healthcare, a statewide advocacy and civic engagement effort to reduce excessive alcohol use, and an anti-homelessness coalition. Sultana's primary niche has been funder-driven collaborations that provide a neutral space to convene and incubate collective ideas. Future goals include expanding service to groups that foster a more diverse civil society and an opportunity to serve more coalitions/collaborations whose members are interested in a less rigid nonprofit structure.

Client Relationships

Relationships and mutual learning were at the core of Foraker and Sultana's work. Foraker's Theory of Change articulated the way they worked with organizations, their leaders, and the sector as a whole, as well as the outcomes they expected at various points of engagement. In addition, Foraker staff would listen and solicit feedback from their partners, funders, and the sector to help them stay on track and achieve greater impact. This ensured that their services remained dynamic and vital resources for the sector. Their approach was rooted in their core values of meeting partners, staff, board, and volunteers where they exist (based on capacity), and then fostering new skills, collaborative partnerships, sustainability, and strategic thinking. Foraker and Sultana staff viewed themselves as partners, walking alongside programs and organizations on their journey to fulfilling their mission.

While staff were aware that their roles help each mission move successfully forward, they also realized that each partner will need a unique blend of support. Therefore, Foraker/Sultana staff acknowledged that they were learning as they journeyed with the partners to fulfill their mission. As one staff member noted, "the beauty of working with groups is that [we] are learning from them]."

Sultana has done no marketing and very little outreach to secure new partners. Therefore, until recently with the advent of dedicated staff, all Sultana clients have come from referrals of existing relationships. Expanding client relationships in scale, scope, and geography was a long-term goal.
Service Delivery

Sultana's primary function was to serve as a backbone to existing or new nonprofit structures. That backbone offered accountability, transparency, and responsibility frameworks for every partner. Sultana's work was conducted in the spirit of collaboration and solidarity with their programs. According to one senior leader,

> ***"We are in service to the people we serve, not our content… Do we have some things to share? Sure, we do, but how we share those things, and the way we show up to that work is not like a traditional consulting model. Our job is to hold space for groups to find their way forward while we guide the process."***

Structurally, Foraker and Sultana worked together to support fiscal sponsorship services using two models: First, they used an internal collaboration "flowering" model. Within this model, a specific goal or the mission as a whole was in the "center of the flower" and the Foraker/Sultana services or team members are the "petals" that encircle the goal/mission to reach success. In this way, the group has access to a wide range of perspectives, expertise, and resources in a way that was transformational rather than transactional.

Foraker/Sultana implemented the “flowering” model by assigning one staff person a portfolio of fiscally sponsored programs. This staff person was called a Navigator. The Navigator provided oversight and guidance to each Sultana partner and coordinated internally to ensure an effective use of the team. Navigators met internally, bi-weekly, with a team of Foraker/Sultana staff (e.g., accounting, organizational development, human resources, etc.) to discuss the needs of each fiscally sponsored partner. Navigators met with fiscally sponsored partners monthly (or more, as needed) to go over grant reports, financials, or “anything else that needs to be discussed.” Through this process of open and responsive communication, the Navigator could identify whether the partner needed advanced support services such as one-on-one consulting, classes, or coaching. Barring the non-negotiable fiscal management services and employment protocol, partner leaders, in partnership with the Navigators, determined which optional capacity building services (e.g., leadership development, coaching, consulting, and classes) they would receive from Foraker/Sultana.

Second, Foraker/Sultana used its nonprofit sustainability model as the basis for all capacity building support. Foraker’s Sustainability Model was designed to be a guide, an inspiration, and a tool for decision making by board members and staff of nonprofits, tribes, and collaborations that serve communities every day. Foraker described their model in this way: “Our model proposes that sustainability is an organization’s journey, not its destination.” This sustainability model is delivered through the “flowering”/Navigator Model.

Service Integration

Foraker/Sultana integrated capacity-building services into fiscal sponsorship services by providing programs advanced levels of support that are built into their fee structure (see Overview of Services for details). Sultana program partners were required to receive baseline financial management such as grants management, human resources, accounting, and other administrative back-office supports or they could opt into advanced support to include leadership development, organizational development and more. These advanced levels of support were based on programs’ needs and costs associated with each level of support.

Foraker considered fiscal sponsorship a form of shared services capacity building. “Shared services” is a term to denote consolidated back of house service that provides expert professional service at an affordable rate for a maximum number of organizations. Foraker operated a number of shared services to support the effectiveness and efficiency of the sector.

Although Foraker and Sultana were separate entities legally, Foraker and Sultana shared the same organizational culture and staff. All staff and consultants were employed by Foraker and charged their time to Sultana when engaged in Sultana related work. Sultana was comprised primarily of three positions: the Director, the Navigator, and the Financial Manager. The Director of Sultana, which was a new position, focused on growing the client base, broadening the communications and outreach, and serving as a navigator for some projects. The Navigator served as the single point of contact for each group to help them access services and answer questions. While a few members of the Foraker team might be working on the monthly financials for the group, the Financial Manager served as a single point of contact for the coordination of the group's financial management.

Because of the integrated services model between Foraker and Sultana, clients could have easy access to a holistic support system including board development, leadership development, fundraising, planning and structure, human resources, marketing and communication, and advocacy support.

Revenue Model

While Foraker and Sultana were interconnected, their pricing models were very different. Foraker's business model was based on a partner and a standard rate — groups could pay an annual partnership fee based on the size of their operating budget. Capacity building services of facilitation, education, and so on were then priced on the two-tier model. Some services at Foraker, such as all Shared Services, were only available to Foraker Partners. All other services were available to the broader market. Pricing was below market value to create equitable access. Foraker had a founding commitment to making high quality, low-cost services available to urban and remote rural communities; they were able to offer services at a lower cost because of subsidies by charitable unrestricted investment via corporate and foundation partners. The funding partners understood that their money ensured more access to more nonprofits. The Foraker team was committed to not turning any group away for their inability to pay the published price; all groups were asked to pay as much of the published price as possible. Additionally, many Foraker services were free.

Sultana, on the other hand, had a limited range of accessibility. Groups were vetted in advance to make sure they met the minimum criteria including:

- Minimum budget of $100,000
- Minimum of three advisory board members (or governance if they are an existing legal entity)
- No low-dollar high-volume transactions
- No individual- or event-driven fundraising
- No lobbying
- No political party affiliations
- Willingness to remain affiliated with Sultana for at least a year upon on-boarding

Groups were charged a percentage between 9 and 15% of their annual operating expenses. In some cases, an annual 'not to exceed' amount was established to adequately reflect fees for services rendered. Each year, that rate was reviewed and adjusted as necessary. This yearly fee covered all of the Foraker/Sultana program oversight and management and provided a cushion in most cases for unexpected time investment.

The annual fee was determined based upon level of service(s) requested and included the baseline fiscal sponsorship services of grant management, financial management, administrative oversight for compliance, and access to a navigator. Groups could access additional capacity building services from Foraker at the partner rate.

The projects housed at Sultana were collaborative both in their delivery of mission and in the way they were funded. Each one was supported by private foundations and state government support which was conceived as a funding collaborative rather than a single person. Among their partners, one project received federal support. This was Sultana's first opportunity to support a group with a federal funding source, and they learned a number of lessons from the experience. These lessons prompted discussions that may limit access to federal funds in the future or require an additional fee structure to offset the additional capacity necessary to maintain compliance. The business model for Sultana required both growth in projects and growth in working capital to expand the options for groups with smaller budgets who need services.

Risk and Risk Mitigation

Sultana had a multi-phased approach to assessing risk that involves the following steps:

1. An initial free consultation with an interested group
2. An online application
3. An invitation for a more detailed conversation in which the director of Sultana or a Navigator delves deeply into the organization's funding aspirations and structure. At this point the group either advances to the next step toward fiscal sponsorship, is referred to Foraker for additional capacity building services, or is referred to another entity that offers a more suitable fiscal sponsorship option
4. The project lead is invited to complete a more in-depth application that is focused on its business model along with articulation of community need/mission, people engaged, money secured or to be pursued, and partnerships (the basis of The Foraker Sustainably Model)
5. Once reviewed, the team makes a recommendation to Foraker/Sultana's CEO and CFO for either a yes or no decision to move to the board
6. The final step is board approval where additional legal and financial risks are assessed as well as impact on relationships, as the latter in an unpopulous state like Alaska is a serious consideration

The layers of assessment — Navigator/staff to CEO/CFO to Board — allowed the team to catch the issues of potential political activity intentions or financial jeopardy but also allowed the team to understand the goals of the project and their impact on Alaska. Additionally, as noted in the steps, these layers offered an opportunity to understand the relationships as work across Alaska. Finally, Foraker/Sultana was mindful that taking on a project that could compromise the credibility of Foraker/Sultana was worthy of discussion.

Once a project was within Sultana, risk was explored in new ways. For example, for most of the projects, the project staff were new to nonprofit systems and new to funding and financial management. The Navigator offered a safe space to hear ideas, provide guidance, and weigh the options for difficult choices. Additionally, project staff had access to the CEO of Foraker and other leadership team members who could provide coaching and moral support as project staff learned their way forward.

Additionally, once the project was admitted into Sultana, fiscal risk was managed using the baseline fiscal sponsorship services of grant management, financial management, and administrative oversight for compliance. Project staff did the first tier of financial management; however, Foraker/Sultana staff did the compliance and reporting pieces. Any missteps in coding or compliance were caught monthly. Sultana project employees become Sultana employees and as such, Foraker/Sultana HR were involved in the process. The CEO of Foraker/Sultana ultimately had hiring and firing authority for project related staff, but deferred that responsibility as much as possible to the staff lead or advisory board of each project. As part of compliance, the

CEO would meet each candidate as the final step in all hiring processes. All project staff became accountable to Sultana's employee and administrative policies. Foraker/Sultana also managed all payroll and employee benefits.

Equity

Foraker and Sultana embodied equity by ensuring all programs receive the customized support they needed and wanted. While serving a range of programs, including tribes and coalitions, Foraker/Sultana was committed to partnering with them to fulfill their missions as they see fit. As a learning organization, Foraker was committed to the lifelong journey of understanding, including how their role as capacity builders fostered equity and diversity in the sector. Foraker/Sultana was deeply interested in partnering "with" people to see missions serve community. To that end, the team at Foraker/Sultana understood that even as Sultana evolved, barriers to access their services remained.

Foraker/Sultana called the groups who had trouble accessing their services "The Gap." Groups who fit "The Gap" were doing important community work but were too small to fit the current Sultana criteria. Many of these groups historically served marginalized and vulnerable communities and may not have sought services from organizations like Sultana. Foraker/Sultana has begun working through how they can "extend reputation, stability, and credibility, so that an idea can germinate in such a way that creates funder buy-in" to groups that fit "The Gap." They were also working to identify groups in "The Gap" so that they can hear directly from them about what they want/need from Foraker/Sultana. In this way, Sultana could position itself as less of a "provider" and more of a "partner." As the funding models already outlined suggest, more working capital is necessary to meet each group that desires support in The Gap.

Conclusion

The integration of Foraker and Sultana offered fiscal sponsorship, shared employment, and capacity building services to programs with various organizational structures, goals and missions. This model allowed them to meet each group where they were with what they need to thrive. Using the "flowering approach" and Navigator Model, Foraker embodied equity by cultivating authentic relationships with each program through frequent and open communication (e.g., monthly meetings). This allowed them to be responsive, determine the right level of support the program needed to flourish, and mitigate potential risks associated with fiscal compliance. Foraker/Sultana planned to continue developing a fee structure to support "The Gap".

Movement Strategy Center

Organizational Background

Founded in 2001, the Movement Strategy Center (MSC) has been a social and environmental justice incubator over the last two decades, serving as a movement hub both housing visionaries and emergent networks while providing core intermediary functions to advance ecosystem-wide impact: resourcing a robust and maturing ecosystem of leaders, networks, and projects, and offering core infrastructure support through fiscal sponsorship and philanthropic services.

MSC is grounded in four elements that are the core of transformative movement building: leading with audacious vision and bold purpose; deeply embodying the values at the heart of the vision; building radical and deep community around the vision; and using all of that — vision, embodiment, and connection — to strategically navigate toward the future. MSC's work has been centered on how to "transition out of a world of violence, domination, and extraction toward a world of resilience, regeneration, and interdependence." For this reason, MSC's fiscal sponsorship efforts are focused on supporting projects that engage in this transformative work.

Services

MSC offered financial and operational support to their fiscally sponsored projects. More specifically, MSC offered two types of fiscal sponsorship for their projects: Model A and Model C. Model A was the organization's comprehensive fiscal sponsorship service. For Model A, all of the fiscally sponsored organization employees were also employees of MSC. MSC's personnel, operations, and finance staff supported fiscally sponsored Model A and Model C projects through a team of project managers. Fiscal sponsorship services included: financial, operational, compliance, and risk management needs. Examples of MSC project services involved building the financial literacy of their projects with matters such as understanding balance sheets and budgets, as well as contractual compliance, Model C projects were considered incubated projects, and MSC offered them limited financial management services such as providing support with creating budgets and with financial transactions. Incubated projects tended to be the smallest kind of organizations that were just getting off the ground. Incubated projects generally didn't have operating expenses or employees. Fiscally sponsored projects might have had 10 grants come in during a month, while incubated projects might have had two sources of income in a year.

Clients

MSC had 25 fiscally sponsored projects. Of these 25 projects, 19 were Model A and six were Model C incubated projects (6 projects). MSC projects included movements, alliances, and organizations that were mostly grassroots groups doing political organizing work. Fiscally sponsored groups worked on issue areas such as climate justice, civic engagement, health justice, youth organizing, and gender-based violence. MSC projects included those with constituents that come from vulnerable populations, (e.g., people who identify as Black and Brown, undocumented, or low-income) projects that offer training for leaders that value collective ways of approaching operations, and projects featuring consulting work. MSC staff shared that “the common thread among my portfolio is that they are driven by this kind of wanting to do things differently and wanting to center equity and relationships in how they do the work.” For example, some projects were collectives and used collaborative decision-making processes when determining what was best for the organization. These organizations had implemented a non-hierarchical leadership structure (organizations with shared decision-making models and shared administrative and programmatic roles). As fiscal sponsors, MSC provided flexibility to support these types of projects. For example, with projects having a decentralized organizational structure MSC met with entire staff teams rather than one designated point person.

Client Relationships

Fiscal sponsorship for MSC was a highly relational endeavor and project managers spent much of their time fostering relationships with their assigned projects. They also listened to project needs during regular project meetings so they could be responsive. Project managers considered themselves strong advocates for their projects by thinking about the unique situation of each of their projects and found ways to adapt MSC policies to each one, while making certain that they complied with key fiduciary and legal policies. Customized approaches were important because MSC had projects that did not have traditional organizational structures (organizations with an executive leadership structure and established 501(c)3 status) and functioned with distributed leadership models. Other projects were more loosely configured movements and served vulnerable population that lacked resources such as bank accounts.

MSC staff approached their projects with the posture of solidarity rather than as that of experts. MSC staff recognized that they have institutional, fiduciary, and legal knowledge as well as resources to support projects in building the capacity of their organizations. However, MSC recognized that projects tend to know what they want and that MSC’s role was to support them. As one MSC staff member described, “I take [the] approach of working directly side-by-side with them rather than having expectations/assumptions of what they need to do.”

In addition to being flexible and working in solidarity with projects, project managers generally met with the project staff once a month, and might meet weekly if they needed more intensive support developing the institutional knowledge and skills to run a nonprofit (e.g., building financial and operational literacy). MSC staff spent time meeting with project staff to deeply listen, problem-solve, and match MSC resources with project needs. As MSC continued to grow, they were searching for ways to standardize and upgrade their fiscal sponsorship services while maintaining the customization and deep relationships that they had with their projects.

Service Delivery

MSC’s service delivery models centered on the relationships between the project manager and the fiscally sponsored projects. MSC was able to effectively serve its fiscally sponsored projects because it used project managers to provide a single, streamlined team approach. Project managers’ portfolios varied by workload and project type (e.g., small project versus a larger project). The number of projects for which each project manager was responsible was dependent on MSC’s total number of fiscal sponsorship projects. Meetings with projects happened on a monthly basis or more as needed. Project managers were also charged with helping fiscally sponsored projects connect to the MSC operations and executive leadership team to streamline fiscal sponsorship processes while making certain to continue meeting the unique needs of projects. MSC described the work of project managers as:

> ***"And so we have these project managers who maintain the relationships with the fiscally sponsored projects and basically are the go-to key person to help do the translation and bridge-building work between MSC's operations, executive leadership team, and the fiscally sponsored projects. They're also the key team members who are lifting up the critical stories or problem statements that are being experienced by the variety of our fiscally sponsored projects to help inform our operations design, maybe to inform where the executive leadership team may need to make investments or support."***

MSC's fiscally sponsored projects followed practices and policies set by the personnel, operations, and finance teams at MSC. The project managers enacted these procedures and were the point people for fiscally sponsored projects. The director of the fiscal sponsorship program oversaw the project managers, streamlined services, and created protocols for MSC's fiscal sponsorship services. An example of meetings between MSC key leadership staff and project managers included weekly roundtables where project managers lifted up the policies and practices they had found successful. These meetings consisted of finance leads, the controller, director of human resources and the personnel director, or sometimes more key MSC members for service areas. The fiscal sponsorship team also had weekly meetings where urgent project needs were discussed. The director of the fiscal sponsorship team also reviewed project managers' portfolios and shared critical findings to the executive team, including the senior director of finance and administration, senior direct human resources and personnel, deputy director of operations, and controller.

Service Integration

At MSC, capacity building was not integrated with fiscal sponsorship services. Sometimes fiscally sponsored projects used MSC's capacity building services, but project managers were not a part of those efforts. The capacity building that the fiscal sponsorship staff did offer to projects was to support their understanding of financial, operational, and risk management related matters. The separate capacity building efforts at MSC consisted of a transitions lab where movement leaders came together to think about big questions and strategize together. MSC described these labs' goals as:

> ***"We have these teams called transitions lab, and basically if they tailor, it's like a curated community of different movement leaders that come together at these labs and sort of focus on big questions. We find it to be capacity building because it's really a place where they can be having things to imagine, or strategize on, like where their movements or their work is headed. Sometimes they're the leaderships of organizations, sometimes they are ... individual organizers doing their own work."***

MSC had also done capacity building relating to climate resilience and youth organizing. For their youth organizing work they had thought of ways to convene young men of color in California to do healing and repairing work with a focus on issues such as the school to prison pipeline. That team was supporting cities to explore the JET (Journey to Employment) Transition Framework. There wasn't a systematic way of tracking capacity building for projects that were also fiscally sponsored as this service was not included in the fiscal sponsorship fee. Project managers did not have the time required to offer projects formal capacity building support as their work was focused on the day-to-day operational support for projects. For example, one existing project would have benefitted from leadership development, but there was not sufficient time for the project manager to help them with this need. MSC staff shared "I think MSC is at that point where we're trying to get … in that direction of being able to be more strategic [about] how we integrate capacity building and fiscal sponsorship." Consequently, MSC leadership was thinking about how to create a streamlined process for providing capacity building with fiscally sponsored projects.

Revenue Model

MSC charged fiscally sponsored projects a percentage of their total income. In general, Model A projects included community groups, networks, and alliances paid a 9% fee for their fiscal sponsorship services. Model C incubated projects paid 9% or less, while philanthropic projects where funds held were more for grantmaking initiatives had a flat 15% fee. MSC philanthropic partners also invested in MSC's infrastructure providing fiscal sponsorship, which helped to resource these critical services that both grantees and funders relied on within the shared ecosystem. MSC described how fees may change in the future because:

> ***"Almost all of our projects have been with us for quite a while and were entirely begun in relationship with the previous ED. We haven't taken in new projects for quite a while. So, I think when we do, in the future when we do, I think that fee structure would probably be readdressed."***

In the past, MSC also had projects with pass through grants (e.g., short-term grants) because of climate disasters and because of COVID-19. When MSC supported the Climate Justice Alliance's rapid response to Hurricane Maria, they reduced fees to make certain most of the donated money would be received to constituencies. Where that became complicated was when it obscured the labor necessary to disperse those funds. While MSC considered each project individually, the general rule was a set fee, even with rapid response funds. The MSC leadership team made the final decision about fiscal sponsorship fees.

Risk and Risk Mitigation

As the fiscal sponsorship program has scaled over time, the director of fiscal sponsorship services worked to strengthen and formalize an intake process including risk assessment. Risk assessment was completed by project managers on a case-by-case basis. Project managers conducted daily, weekly, and bi-weekly check-ins depending on the scope of work for each fiscally sponsored project. Conversations regarding risk were initiated during regular check-ins with projects or when project staff filled out forms that highlighted potentially risky activities. For example, projects filled out event forms and this might highlight that insurance compliance should be considered for certain events. Other risks that might arise, such as those involved with online organizing, were handled through conversations at MSC with the fiscal sponsorship team. MSC also had legal counsel that they called with questions regarding risk. Furthermore, project managers conducted thorough reviews of all financial income and expenses every single month for their portfolio of projects to make certain there were no red flags. MSC balanced risk with what they considered to be transformative work, which consisted of their projects imagining more just realities and changing existing systems that did not serve their constituents:

> ***"And so, we're constantly thinking about how as a fiscal sponsor and in our work as an intermediary we play that delicate balance between being compliant, but also allowing for work that pushes these boundaries that currently exist in the government or in the philanthropic sector… that is at the core of MSC, that just transitions principle and approach to what is transformative work. I think that is inherently why risk becomes something that we intentionally take on and are needing to figure out like how else do we define and determine risk, at what cost and who is benefiting."***

Equity

While MSC does not have an institutionalized definition of equity (e.g. shared power analysis and equity lens), the practice of equity can be found in how MSC responded to the needs of their projects through one-on-one relationships while also building their capacity, which benefitted them in areas such as fundraising. Project managers considered the different concerns of the constituents of their fiscally sponsored projects and how these were situated within the constraints of MSC's existing infrastructure. Project managers made certain that the operations and personnel team heard the stories of their projects to connect MSC fiscal sponsorship policies to what was happening on the ground with projects. Otherwise, streamlined and efficient policies might not properly respond to project needs. MSC staff shared the importance of connecting policy to practice as:

> ***"I think, pushing our operations and personnel team to hear the stories, kind of like of the projects and what is it that they're navigating is something that I've been doing with some of my projects. It's kind of inviting them to meet with our directors, HR directors and finance directors, so that they have an opportunity to hear what they're working on the ground so that when our directors are creating policies that are going to impact them, they kind of have their perspective and the needs of their constituents in mind."***

One example of a potential disconnect between policy and practice was having projects issue checks electronically to make payments more efficient. This posed a problem for project constituents lacking bank accounts. The fiscal sponsorship team was committed to considering situations like the one presented to ensure their projects were being equitably served. These types of conversations were ongoing at MSC as they moved to streamline practices and meet individual project needs.

Conclusion

MSC was uniquely positioned to offer fiscal sponsorship to movements, alliances, and grassroots groups because they were committed to thinking of ways to "transition out of a world of violence, domination, and extraction toward a world of resilience, regeneration, and interdependence." Many of their fiscal sponsorship services were flexible and tailored to each project. Project managers met regularly with their portfolio of projects to develop relationships as well as provide financial and operational support. At MSC, risk assessment was done on a case-by-case basis. Also, capacity building wasn't integrated with fiscal sponsorship services. Equity for MSC was not collectively defined, but project managers tried to address inequities by providing flexibility to their projects if they needed it and acted as advocates for their projects within MSC. As MSC grows, they hope to create protocols to streamline some of their fiscal sponsorship services while continuing to support the individual needs of each project.

Urban Affairs Coalition

Organization Background

Urban Affairs Coalition (UAC) is a community-based nonprofit founded in response to community unrest as a result of Dr. Martin Luther King's assassination in 1968. Located in Philadelphia, Pennsylvania, UAC seeks to empower their community by strengthening nonprofits, building wealth in urban communities, developing youth and young adults, and creating strategic partnerships. Their mission is to "unite government, business, neighborhoods, and individual initiatives to improve the quality of life in the region, build wealth in urban communities, and solve emerging issues." With deep community roots and strong relationships with public and private organizations, "UAC leverages their fiduciary, administrative, and legal stewardship to ensure their partners' financial health and well-being." They enact these priorities by providing fiscal sponsorship, capacity building, and program evaluation to their partners and have managed over $1 billion in social investment during its 50-year history.

Services

UAC offered a combination of 80 "back-office services" and 40 "front-office services." Their "back-office" services supported the financial management of program partners. These services included traditional fiscal sponsorship services, including but not limited to payroll, human resources, banking, audits, budgeting, grant management, cash and checks, contracts, receivables, reporting, and purchasing. UAC's "front-office" services supported the programmatic or capacity building needs of program partners and included but were not limited to services such as board development, leadership development, fund development, fundraising, and consulting. UAC also provided complimentary capacity building services (e.g., consulting, quarterly workshops) to all partners receiving fiscal sponsorship services.

Clients

UAC referred to their clients as partners or program partners with a range of organizational structures and missions. With regard to organizational structure, many of UAC's program partners were led by executive directors, volunteers with democratic decision-making processes, and still others may have been run by a single person pursuing a community cause. In addition, some partner programs were grassroots, movements, and coalitions with missions that addressed, for example, homelessness, gun violence, and addressing recidivism for formerly incarcerated people living in Philadelphia.

UAC brought on partner programs by reputation, request, and responding to requests for proposals from the city of Philadelphia. It served 80 partner programs with budgets and staff sizes that varied significantly. Typically, UAC accepted one or two partner programs that had budgets greater than $1M and several program partners with budgets between $50,000 and $1M. In a given year, UAC accepts roughly 10-to-15 new partner programs. UAC categorized these partners as "New Programs." The purpose of the New Programs category was to provide fiscal sponsorship and capacity building support to partners that have an established organizational structure, 501(c)3 status, a track record of successful fundraising, and a clear mission.

Additionally, UAC accepted roughly 5 – 8 startup program partners with budgets lower than $50,000 annually. They categorized these partners as "Seed Stage." The purpose of the Seed Stage programmatic category was to support individuals or groups that sought to incubate ideas but needed assistance turning them into viable organizations. Typically, Seed Stage program partners did not have business plans, 501(c)3 status, or a track record of successful fundraising. Like New Programs partners, Seed Stage partners received fiscal sponsorship services and ad hoc capacity building services (see below for Revenue Model). Finally, UAC supported a handful of special projects (e.g., hosting an event or needing a short-term fiscal sponsorship) annually. More than 80% of UAC's program partners received funding from government sources, including local, state, and federal funds.

Client Relationships

UAC shared a clear commitment to building strong relationships with program partners. Relationships with program partners involved excellent customer service, deep listening, and responsiveness to partners' needs. UAC built relationships through impromptu phone consultations, holding monthly meetings with program partners, and approaching their work with the posture of solidarity rather than expertise. If a partner had trouble working with a member of UAC's staff, that staff member may have been removed from that case to ensure the partner had the best experience possible.

Additionally, to better understand the needs of and build relationships with program partners, UAC disseminated a satisfaction survey monthly to gauge how well UAC staff were meeting their needs. Despite the attention to maintaining great relationships with program partners, one staff member thought that UAC could do more to improve relationships with program partners.

> ***"You know that Rachel sends out surveys to everybody every month. They would have to come back and tell us if they feel we're not doing the right job. I know that if something comes back negative on that report, I got someone knocking on my door the next day, what's going on? What's your side of this? How can we fix this? What can we do to make it better? What can we do to make it right? And I'm sure that happens with all of our programs. It's not the only tool and it's not, I don't think the most effective tool because especially the little guys I think are sometimes afraid to … because they don't want to stir up the pot type of thing, but they should because I actually paid attention to it and actually it actually does get results for those people that do respond to it."***

Building authentic relationships with program partners that involved deep listening and responsiveness was embedded in UAC's culture. Their sensitivity to partners' needs was the bedrock for building strong relationships with partner organizations.

Service Delivery

UAC used a standard team-based approach to deliver fiscal sponsorship services to both Seed Stage and New Programs partners. Every program partner was assigned one program manager, an accountant, and a human resources manager if the program had staff. Six program managers provided services to nearly 10 – 15 partners. The program manager ensured that program partners' needs were met and that partners were having a satisfactory experience. As one UAC staff member stated, "they're the ones who hear about an unsatisfactory issue, they will then reach out to the necessary parties, we will then resolve them."

At UAC, all partner programs were subject to and expected to comply with all fiduciary policies. This ensured each program partner received fair treatment. If changes in policies were made, UAC brought all program partners to a town hall to discuss the policy, receive feedback about the policy, and answer questions. This approach was used for both Seed Stage and New Programs partners.

While UAC subjected all program partners to the same compliance policies, UAC's team-based approach allowed them to customize their fiscal sponsorship and capacity building services for all program partners. UAC held monthly operations meetings wherein they conducted "deep dives" into the progress and needs of that partner program. In addition to monthly internal operations meetings, UAC staff held monthly meetings with each New Programs partners. Topics discussed in the operations meetings informed meetings with New Programs partners. In these meetings, UAC collaborated with program leaders to create individualized service plans that met the specific fiscal sponsorship and capacity building needs of each program partner. For example, as one UAC staff put it, "For the client who is in a little bit of trouble, you're meeting with us every month and we're managing you to health. For the client who's really healthy, we're meeting with you maybe once a quarter and we are trying to figure out what's your next step." With Seed Stage programs, monthly meetings were not typically required and UAC staff communicated updates through email.

UAC's demonstrated its commitment to community empowerment by delivering services that went beyond management of dollars and ensured partner organizations had the "front office" skills to support their missions. Many fiscal sponsors sustain their business model by charging fees for traditional fiscal sponsorship services such as HR and contract monitoring. UAC's approach was different. They raised almost a million dollars annually to supplement the cost of providing programmatic "front office" supports to Seed Stage partners. New Programs partners were charged 8 – 10% of their annual revenue, plus a 1% shared audit expense and a 1.35% shared insurance expense. UAC's true calculated indirect rate was over 14%, meaning that partners were not paying the full cost of UAC's services. UAC had and continues to raise over $1M annually to cover this gap.

Service Integration

UAC integrated capacity building services into fiscal sponsorship services by providing complimentary Coalition U access and ad hoc consulting. Coalition U is an initiative wherein UAC offers workshops, presentations, and online materials that range in "front office" topics (e.g., fundraising, leadership development) on a bi-monthly to quarterly basis. Program staff and executive leadership also provided ad hoc consulting. Partners could call UAC's senior leadership any time with questions or concerns about their services and operations matters (e.g., purchasing office equipment or leasing office space). UAC referred partners to trusted external service providers if the partners' capacity need was outside the scope of UAC's expertise (e.g., Information Technology). Capacity building needs were assessed during monthly operations meetings. Partners learned about Coalition U capacity building resources and events from their program managers and the UAC's newsletter. UAC was in the process of transitioning to a fee-for-service model for their capacity building services.

External Partnerships

The city of Philadelphia funds local nonprofits and UAC had an established partnership with the city. Due to the strength of their relationship and UAC's reputation, the city of Philadelphia referred and continues to refer partners to UAC. Over 80% of UAC's partners' total funding came from grants from the city of Philadelphia. Consequently, UAC had a Government Relations Officer, who was the main conduit for this partnership. As liaison to City Hall, the Government Relations Officer stayed abreast of any changes to grant policies and updated UAC partners by email, phone, newsletter, or by meeting with partner programs as needed.

Revenue Model

UAC charged each program partner 8 – 10% of their annual income plus 1.35% for insurance, and 1% for audit costs. UAC's true calculated indirect rate was over 14%, meaning that partners were not paying the full cost of UAC's services. The difference between the 14% indirect cost rate and UAC's fees of 8 – 10% left a 4% gap that UAC raised over $1M annually to cover. UAC provided complimentary capacity building services (e.g., consulting, quarterly workshops) to partners receiving fiscal sponsorship services.

Risk and Risk Mitigation

Risk assessment was embedded in UAC's application process for prospective program partners. As an organization that strives to improve the greater Philadelphia community, UAC sought to be as inclusive as possible when accepting prospective organizations as program partners. According to one member of UAC staff, "the goal of the coalition is never to shut people out. It's to let people in, but [organizations] have to realize that they have to contribute to the coalition's success." Although the value of inclusivity was clear, UAC executive leaders balanced the reality that they had to maintain the health of their own organization. This involved asking important questions that ensured that they could support the prospective program partner and remain in business. As one senior leader stated, UAC's "overall philosophy around risk and responsibility is saying yes, but responsibly."

> ***"Saying yes, responsibly" involved understanding the state of the prospective organization prior to accepting them as program partners. UAC used a 90-day process in which staff and executive leadership from operations, human resources, and programs discussed which prospective organizations to accept as partners. The discussions involved a line of questioning that helped them determine if the prospective program was mission aligned and posed minimal risk to UAC.***

For prospective Seed Stage partners, "Saying yes, responsibly" involved two steps. The first step involved an initial call with the prospective program partner, ascertaining whether they were an established 501(c)3, an idea and whether they had funding. If it made sense for them to join UAC, a staff person would send the prospective organization an online application to complete. Once received, the application would be reviewed and UAC staff would give feedback regarding the strength of the application. In this step they were looking to see if the mission, budget, and fundraising made sense for UAC to continue to be considered. If the application was considered strong enough, it would go to the next step, which involved internal questioning from the senior leadership team about the organization's operational structure, risk, and risk insurance. As a standard practice, UAC used collaborative decision-making processes to determine which prospective organizations to accept.

For prospective programs that had an established 501(c)3 status and would be accepted as a New Programs partner, "saying yes, responsibly" involved conducting due diligence and examining financial and human resources records as well as the organization's contracts. If it made sense for this organization to join UAC, they would draw up a fiscal sponsorship agreement and all parties would sign it. Collaborative decision-making was also used to determine which prospective programs to accept.

For UAC's existing portfolio of program partners, risk was assessed continually during monthly UAC staff operations meetings. During those meetings, UAC would review the health and solvency of partners and determine whether and how to mitigate any actions that may pose a risk to UAC.

UAC mitigated risk by maintaining strong relationships and skill building with program partners. By establishing rapport through frequent and open communication during operations meetings, UAC staff were able to develop mutual trust with partners. As a result of these relationships, UAC staff could ensure partners complied with fiduciary rules and regulations. UAC staff discussed the status of each program partner during monthly meetings with the UAC fiscal sponsor, program, and human resource staff. In addition, risk was mitigated by providing ad hoc free consulting services to partners. Senior leaders believed that capacity building with program partners was key to ensuring partners made informed decisions that would build, and not detract from, the program partners' ability to fulfill its mission.

Finally, UAC mitigated risk by supporting partner organizations to learn the skills and acquire the institutional knowledge to run a nonprofit and stay in legal and fiduciary compliance. Many program partners that focused on community change were "deep in value but not in [organizational] structure." Working with these program partners required more than fiscal management. Accordingly, UAC strived to "help them realize they are a business" and that their actions can place their program, UAC, and the other program partners at risk. For instance, one UAC staff member shared,

> ***"About a year or so ago, the, executive director of this program said to me, 'Uh, you know, we just a group of guys trying to make a difference out there in the community, and now you want us to be a business, and now we've got to follow rules and now we have to watch what we say to certain folks.' So, it was… leading them by the hand [and informing them about] what you can or cannot do when you're interviewing folks."***

UAC staff were committed to providing the intensive support necessary to help their partner organizations thrive while mitigating risk, which in turn, mitigated risks posed to UAC. Cultivating the skills of partner programs, leaders allowed UAC to walk alongside programs, helping them to develop and institutionalize the skills needed to ensure the program could live out its mission for the greater Philadelphia community for years to come.

Equity

UAC embodied equity by engaging in deep listening, being responsive to partners' needs, and using a team approach to create individualized service plans that met the specific needs of each partner organization. To do this, UAC met with all program partners to discuss the health of the prospective organization and determine which fiscal sponsorship services and staff were best suited to support them. UAC held monthly meetings with program partners to review service offerings and adjust services where necessary. UAC staff had a shared understanding that this model ensured that each program partner received the services it needed to flourish.

Conclusion

With a commitment to community empowerment and transformation, UAC offered fiscal sponsorship and capacity building services to program partners with various organizational structures, serving under-resourced populations in the greater Philadelphia area. UAC embodied equity by cultivating authentic relationships with each of their partner organizations through frequent and open communication (e.g., monthly meetings and ad hoc counseling). This allowed them to be responsive, customize, and right-size the amount of time and resources to provide both capacity build and fiscal sponsorship services to meet the particular needs of each partner while assessing and mitigating potential risks associated with fiscal compliance.

References

Bureau of Labor Statistics. (2014). Retrieved from https://www.bls.gov/opub/ted/2014/ted_20141021.htm

Camper, N. (2016). A strong nonprofit sector is key to thriving communities [Blog Post]. Retrieved from https://www.aspeninstitute.org/blog-posts/a-strong-nonprofit-sector-is-key-to-thriving-communities/

Chandler J. & Scott Kennedy, K. (2015). A Network Approach to Capacity Building. National Council of Nonprofits. Retrieved from www.councilofnonprofits.org/sites/default/files/documents/a-network-approach-to-capacity-building.pdf

Grantmakers for Effective Organizations. (2016). Strengthening Nonprofit Capacity. Retrieved from www.tsne.org/sites/default/files/files/geo_2016_strengtheningnonprofitcapacity.pdf

Herman, R.D. & Renz, D.O. (2008). Advancing nonprofit organizational effectiveness research and theory: Nine theses. Nonprofit Management & Leadership, 18, 399-415. Retrieved from https://onlinelibrary.wiley.com/doi/epdf/10.1002/nml.195

Innovation Network, Inc. (2000). Echoes from the field: Proven capacity building principles for nonprofits. Retrieved December 5, 2005 from http://www.innonet.org/client_docs/File/Echoes_Full.pdf

Inouye, T.E., Estrella, R., Tate, B., Law, T. (2012). Evaluation of the capacity building for minority-led organizations project. Retrieved from http://impactrising.org/wp-content/uploads/2013/05/spr-evaluation-of-the-capacity-building-for-minority-led-organizations-project.pdf

Kapucu, N., Healy, B.F., Arslan, T. (2011). Survival of the fittest: Capacity building for small nonprofit organizations. Evaluation and Program Planning, (34), 236-245.

Learning for Action. (2017). Point the way landscape analysis. Retrieved from http://learningforaction.com/our-publications

Sutherland, N., Land, C., & Bohm, S. (2014). Anti-Leaders(hip) in social movement organizations: The case of autonomous grassroots groups. Organization, 21(6) 759-781.

TSNE MissionWorks
Partners in social change

NonProfit Center, Suite 700
89 South Street
Boston, MA 02111-2680

617.523.6565
info@tsne.org