

IS CORPORATE SOCIAL RESPONSIBILITY THE WAY TO NON-PROFIT SECTOR SUSTAINABILITY ?

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Abstract

The non-profit sector is an important component in the economic and political environment of The Czech Republic. But it is no longer sustainable without professional management.

Non-profit organizations are not affiliated with the state and their efforts are aimed at helping all aspects of humanity. Non-profits operate in many publicly beneficial areas, such as social services, care for the disabled, solving social issues, environmental protection, culture and the protection of cultural monuments and community development. Many of these organizations are also significantly involved in the area of sport. The basic motivation of their activities is not a return on investment, but is rather goodwill and the desire to help others. Any profit is reinvested into the organization. This is common used specification. I see non profit non state organisations more as a commercial company. They have no typical financial targets, but in case they will be managed well, they can multiply their mission (help more people, strenght their information impact, change mind of bigger crowd, involve stakeholders, get regular sponsors, became attractive organisation for commercial partners). In this time NNO's in Czech republic have underemployment and very universal working positions. Company Director is also fundraiser, marketing manager, businessman, personal manager and many other function's. That influences his attitude to „less important activities“ and deadlines for them. Result of this is no Public relations, no marketing. But than it is like moving in circle, because when nobody knows what do you do, nobody want's to support your activities.

In the Czech Republic is non profit sector getting profesionalised. But still for bigger half of commercial companies are non profit non state organisations still not reliable partner, because they have no marketing and sometimes nearly no management.

Financial issues are quite difficult discipline also in non profit sector. There is not so many ways how to keep your organisation financed to be able to fullfill its targets. Economical situation in Europe is no longer stable. Non profit organisations need to have long term partners to be able to keep their mission.

Growing trend of Corporate social responsibility in Czech companies and divisions could bring such a good opportunity for non profit organisations, but only if they will be prepared for this trend and be able to became a professional partner for commercial company.

Keywords:

CSR, fundraising, non profit secto

1. Basic facts of non profit non state organisations in the Czech Republic

Non-profit organizations are not affiliated with the state and their efforts are aimed at helping all aspects of humanity. The basic motivation of their activities is not a return on investment, but is rather goodwill and the desire to help others. Any profits are reinvested into the organization.

The entities providing public services, entities working for their members, entities that finance the activities of other people, etc., belong to the non-profit sector. Non-profits operate in many publicly beneficial areas, such as social services, caring for the disabled, solving social issues, environmental protection, culture and the protection of cultural monuments and community development. Many of these organizations are also significantly involved in the area of sport.

„Public sector is a branch, where is social wealth being enlarged. Economists are reflecting presence and development of this sector as a institutional answer for governmental and market deficiency. When they are considering about government, they point out at its lower ability to satisfy needs of minorities. In the case of market they point on informational contradiction between producer and consumer, where non profit sector seemed like more trustworthy partner, because his main target is not financial profit “

Source [10] pg. 6

word non-profit is common used for:

„activities, which are not based on profit for those, who got his capital to that activity, but has other purpose and benefits, for subjects, which are based for non commercial – non profit, or other than profit based purposes, or to achieve common, social good, to achieve non markets benefits, so for public good directly or vicariously. “ Source [10] pg. 14

1.1 System of Czech non profit non state organisations

Non profit sector in the Czech Republic has got two separate levels – governmental and non governmental organisations. Governmental organisations includes in the broader concept of political parties, trade unions, professional associations, majority of schools, guilds, contributive organisations, etc. In the narrow concept of non profit sector we speak about non profit non state organisations (NSO), which are further divided due its corporate personality. Except above mentioned we can include here also so called citizen activities, which are solving some public benefit without legal definition (petitions, neighbours initiatives, small public events). [10]

1.2 Legal forms of Non profit non state organisations in the Czech Republic

Four types of non-profit organizations (NNOs) exist within the Czech Republic, each having a wide range of representatives.

- **Citizen-action associations (71 164 in 2010)**

Connects people and companies, who are has got same targets and to fulfill it is usefull to get organised . Minimum of three Czech Citizen must be present to found citizen-action association. They have to write statutes of association and request Ministry of the Interior of the Czech Republic for permission. Citizen-action associations is the most common type of a non profit non state organisation with very simple organisational structure. These

organisations are mainly connecting sportsmen, breeders, associations, hunters, firemen, women associations, educational organisations, ecological activities, etc.

- **Foundation and charities (1648 in 2010)**

Foundation is generally understood as a means and financial fund, founded by donated property of a individual person or group of them to some publically benefited target. Targets are mainly connected with sacred values, human rights or other humanitarian values, environmental protection, culture and historical monuments and traditions, science and sports development. Examples of Czech Foundations : Drop of Hope, The Tereza Maxova Foundation, The Foundation for Development of Civil Society, The Charter 77 Foundation, Our child, etc.

- **Legal entities established by the church or religious organizations (32 in 2010)**

These entities are voluntary religious communities based on the rules of the law Nr. 308/1991 Sb. Churches and religious organizations are very important part of civil society which is being formed in The Czech Republic. Biggest organisation from this group is Caritas Czech Republic.

- **Generally beneficial associations (1916 in 2010)**

These organisations are focused on giving of generally benefiting services. These services are understood as services provided under rules and conditions which are same for all participants. Generally beneficial associations has to publish their economical results through year report [26]. It's economical profit must not be used for benefit of founders, leader board or employees and must be used for giving of generally beneficial services for which was organisation founded. (Man in Need, Kühn's Children's Choir)

1.3 Basic legislative scope of non-profit organizations

Non-profit and non-governmental activities in the Czech Republic are regulated by the following laws, which determines the registration process, organizational structure, financial management, economical management and termination.

- Citizen-action associations comply with Act No. 83/1990 coll., on citizens' associations, as amended.
- Generally beneficial companies comply with Act No. 248/1995 coll., on generally beneficial companies and on alteration and amendment of some acts, as amended.
- Foundations and foundation funds comply with Act No. 227/1997 coll., on foundations and foundation funds, and on alteration and amendment of related acts, as amended.
- Churches, religious organizations and church legal entities comply with Act No. 3/2002 coll., on the freedom of religious worship and the status of churches and religious organizations, and on alteration of some acts, as amended.

1.4 NNO members

Citizen-action associations, which are established on the basis of associating citizens as members, are a type of NNO. Nearly half the adult Czech population (47%) are members of citizen-action associations.

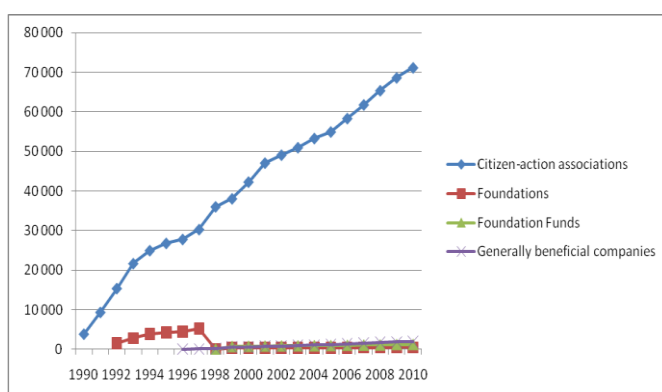
Czechs are mostly members of sporting organizations (16%) and are often members of interest organizations such as gardening and cultivation (6%), volunteer firemen (6%) and fishermen organizations (5%). Fishermen have a greater membership base than Czech political parties.

Table 1 – statistics of NNO in Czech republic 1990-2010

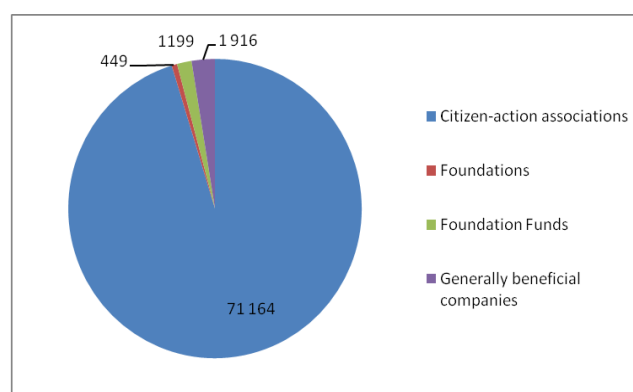
Non profit non state organisations - statistics

	Citizen-action associations	Foundations	Foundation Funds	Generally beneficial companies
1990	3 879	-	-	-
1991	9 366	-	-	-
1992	15 393	1 551	-	-
1993	21 694	2 768	-	-
1994	24 978	3 800	-	-
1995	26 814	4 253	-	-
1996	27 807	4 392	-	*1
1997	30 297	5 238	-	52
1998	36 046	**55	**71	129
1999	38072	272	695	560
2000	42302	282	735	557
2001	47101	299	784	701
2002	49 108	330	825	762
2003	50997	350	859	884
2004	53 306	362	898	1 038
2005	54 963	368	925	1 158
2006	58 347	380	992	1 317
2007	61 802	390	1048	1 486
2008	65 386	411	1095	1 658
2009	68 631	429	1168	1 813
2010	71 164	449	1199	1 916

Graph 1 – statistics NNO 1990-2010



Graph 2 – number of Czech NNO's in 2010



1.6 Phases of the non-profit sector's development since 1989

The non-profit sector has a long and established tradition in the Czech lands. Foundations and associations have always had an important share in national, cultural and political emancipation. It's real beginning we can count since "Velvet Revolution" in 1989. These

organizations and associations were disbanded during the totalitarian, fascist and communist regimes, when such independent public initiative was deemed undesirable. In 1989, a fundamental change was seen in this area. Thousands of NNOs began to operate and the non-profit sector underwent many changes. Since then, four stages of development within the non-profit sphere can be seen.

Two big changes occurred in period after the year 2000. Firstly, the reform of the public administration established the regions that influence the NNO situation. Secondly, EU membership brought an opportunity to enter into partnerships and utilize EU funds to support the activities of non-profit organizations. The Czech Republic's membership in the EU could in the future significantly strengthen the importance and influence of non-profit and non-governmental organizations and better help those who are dependent on their activities.

Nowadays is non profit sector in front of decision if start with professionalisation or rather finish with activities. Governmental sources for financing are year by year less available and if organisation want's to keep sustainable it needs to become a professional reliable and trustworthy partner for a commercial companies. For non profit sector in the Czech Republic is typical kind of amateurism in personal sources. Non profit organisation usually has a lack of employees and cumulated functions. (director is also marketing manager, businessman, personalist and of course fundraiser). That has impact simply at delaying of non high priority activities which are for example marketing and Public relations. But that is beginning of the end. When nobody knows about you, you can have best results ever but you won't get any donation or other support for your activities.

1.7 Why talking about competitiveness in non profit sector ?

Because NSO today, to be able to keep their targets, goals or promises, has to compete to each other. There is just one package of finances dedicated for this purpose. Very important part of NSO financing are governmental grants or grant programs (EU, towns, regions, foundations). That is because minority of NSO's operates some production or other activities which could bring regular profit. Grant programmes are open for all organisations but they have to write the project proposal and wait for evaluation. They simply compete against each other. When there are two very similar projects, money goes to that one which is better introduced, which is well-thought-out, which has strategy, infrastructure, also good marketing and concept of sustainability.

1.8 Marketing communications and specificities of their use in non profit sector

Marketing of NSO differs from commercial only with product, which is not goods, but mission.

NSO's are nowadays in market environment exposed to quite high pressure and sometimes also competitive fight. Social advertising and marketing does not want us to buy but to change our behavior. That's why common used communication tools are trying more to shock and wake up our emotions. That is the simplest way how to force people act. Quite a lot of social campaigns would be banned in the case, they were commercial.

2 Commercial contra non profit sector, where is the difference between NSO's and commercial companies? - microeconomical aspects

2.1 Company targets

In classical economical theory is the main expected company target maximalisation of profit. Alternative targets of company could be described not as maximalisation of momentary profit, but maximalisation of present value of future profits. [1]

Another company targets:

- sustainability
- reach maximum of market share (connected with profit maximalisation)
- turnover maximalisation
- grow and expansion

Recently of late we can meet more abstract targets like renown and honor building and corporate social responsibility (these two targets are measurable in the market value of companies brand or company by itself).

2.2 NSO's targets – comparison with commercial companies

When talking about NSO's we meet other targets than in commercial companies.

- **profit maximalisation**

Due Czech law non profit non state organisations, in the case they produce some profit, has to reinvest it in its own activities and to use it for fulfilling its own non profit mission.

It is a bit different from logic of commercial company. But if NSO's increases their income (get some grant for their activities), they can profesionalise their services and improve their mission fullfilment.

- **sustainability**

This target we can find in both forms of organisations because longer working organisation knows better market of situation background, they have stable business partners and works more efficiently.

- **reach maximum of market share**

This target is due my opinion next to non profit sector interest. We can transmit it as a covering bigger capacity of market need (Churches, religious organizations and church legal entities can grow up its membership base, ecological organisations thanks to bigger amount

of sympathisers could build up bigger projects- for example Greenpeace).

- **turnover maximalisation**

This target is connected with previous, at NSO's is valid only in case of increasing of beneficial reach of organisation. We can say that NSO's conveys to governmental institutions citizen's requirements. They are sort of mediator in communication. NSO's are closer to people, they can solve their troubles easier, better and quicklier. Government could via NSO's help more efficiently and there where are needed.

Creation and work of non profit sector we can understand as significant expression of human's sense of culture. We can see it in the help for disabled people (transport for wheelchair disabled people – NSO Handicap?!), in solidarity with people who are disadvantaged (NSO Czech catholic charity, which accomodates homeless people in winter and gives them warm food) help to people in emergency situations caused by weather (NSO Human in need - flooding, tsunami), but also in the cases when people are responsible for their problems (NSO Drop In – drugs, alcohol) and last but not least voluntary help when people works just for their goodwill. We can say that existing of non profit sector is something what **makes human**.

3 Economics of non profit non state organisations

3.1 Targets of NSO's – defined on the base of comparison with commercial companies

1. development
2. consciousness increasing
3. fundraising for targets coverage
4. grow up its membership base
5. improving the NSO's status to business sector

3.2 Raising the capital for NSO's activities - fundraising

Fundraising is one of basic management tools how to keep organisation sustainable and how to acquire people who help NSO's with reaching it's mission

Due Ledvinová J.:

Fundraising :

- It is a branch which contains several methods and procedures how to get financial and other resources for activities of NSO's.
- „science“ about how to persuade others of the fact that organisation is able to solve important problems and that is significant part of society

Source [12]

The meaning of the word fundraising is to getting a financial resources to ensure organisations operation. It don't have to be only financial resources, but also voluntary work, material donations or services which supports activities of NSO's. Fundraising facilitates for those who has finances, goodwill but less time to support something reasonable through organisation which are occupying with defined problems. It is necessary to serve to donor an idea that his help could be usefull, not just ask him for money.

Also an important thing is to inform donor about how his money (or other form of support) is used, it brings far better feeling and also builds trustworth between donor and organisation.

We can see on-the-street collections, where some person stands and asks for money for some project, or sell some small items for “beneficent aim”, it is one of simplest way how to contribute financialy. You can buy plastic flowers, pencils, braid, etc. unfortunately some of these contributions are awaking in people the feeling of wrongdoing and are based on emotional extortion. Organisers don't want us to support some good stuff, but they want make us to get them money as an excuse, that we don't do more to solve problem (magazine “Lev” and seller who screams to the crowd – Don't leave ill children to suffer – in this case we can say that the seller made a mistake). Big disadvantage is as well that “sellers” are hassling people, some days you can meet more different on-the-street collections on the square and what also sometimes happend is that “sellers” are cheaters. We can have a protest to the fact that those “sellers” are not working voluntary, but they receive salary – provision from each single sold item.

3.2.1. Types of fundraising

- individual fundraising – gets money from individual donors (money not from business, but mostly from ordinary people – differs in the way how they are asked for their donation and in the amount of contribution)
- company fundraising – gets money from company donors

- own trade activities of NSO's – conduct business on the ground of Czech law (most on so called trade licence), giving paid serviced in the frame of its own main activities, organize of benefitial events and public collections.
- grant fundraising – gets money in calls for grant proposals from foundations, governmental organisations, self-governing authorities etc. [12]
 - membership fee
 - part of lottery revenues
 - tax advantage for commercial donors– motivation for businessmen, when gives a financial contribution, he can save some tax charges

3.2.2 Fundraising methods

- personal meeting
- financial collection
- telephonic campaign
- post campaign
- Events management
- Grant proposal
- Printed commercial
- donor text messages (DMS)













Circles of donors are tightly connected with their way how NSO's are contacting them. It could be company with finances allocated for some specific purpose (grants from ministry office, self governing unit – towns, regions, private foundations, charities, Eurofonds). Next we can see random contributions (in the case some company has got good business results) and in last ten years we can meet in Czech Republic also part of CSR activities – when organisation founds its internal grant agencies – non profit organisations inside of big companies with defined target of contribution. (ČEZ, Vodafone).

3.2.3 Donors motivation


- Marketing purpose – sponsorship (sport advertising at stadium, outfits etc.)
- Corporate social responsibility – in Czech conditions bigger international companies – (energy services providers, international telecommunication companies, spedition service providers, etc.)
- Altruism – donors don't expect a profit, they do it just for good feeling from being donor.
- Personal motives (knowledge of problems) [12]

NSO's financing has got its particularities. Obviously we talk about organisations which does not provide any trade activity, so they can't compare and plan new ecomomical period from their last years results and manage their economy. Grants are unpredictable and you also can't rely on individual donors. That is why NSO's should have strategy and make efrort in marketing, fundraising and aquisitional activities to keep their organisation financed. It is not a simple process, but we can say that with high quality of marketing activities and with a very good communication is possible to improve possition of NSO on competitive market. The amount of money dedicated for some target is always limited. Better project of renown NSO, with high quality communication background wins grant. That is why I consider marketing as a key activity for keeping of NSO on the market.

Table 2 Biggest company donors overview in the Czech Republic 2010

company	given money in summary (czk/year)	biggest donor CZ company / position	most generous company donor / position
CETELÉM ČR, a.s.	1 016 950	17	15
ČEPS, a.s. 	31 697 766	5	3
Česká pojišťovna a.s.	46 386 103	4	13
Česká rafinérská, a.s.	8 885 540	13	7
Česká spořitelna, a.s. 	53 130 091	3	14
Československá obchodní banka, a. s. 	29 737 732	7	16
GlaxoSmithKline s.r.o. 	9 018 083	12	4
Johnson & Johnson, s.r.o. 	30 717 102	6	–
KPMG Česká republika	9 478 506	11	1
Metrostav a.s.	13 263 703	10	11
Nestlé Česko s.r.o. 	17 366 738	8	6
OKD, a.s. 	134 000 000	2	2
PwC Česká republika 	1 719 815	16	5
Provident Financial s.r.o. 	5 263 923	14	9
Siemens Group ČR 	5 034 290	15	–
Skupina ČEZ  	374 528 313	1	10
STEM/MARK, a.s.	174 000	18	8
Vodafone Czech Republic a.s.	17 013 209	9	12

 Company uses the LBG evaluation method of CSR

 Company with governmental participation

Source [31]

More information you can find on table source: www.byznysprospolecnost.cz

LBG evaluation method – CRI index : The Corporate Responsibility Index (CRI), is a leading business management and benchmarking tool that enables companies to effectively measure, monitor, report and improve their impacts on society and the environment. The framework for the CRI was developed by Business in the Community (BITC) in the UK in 2002 in consultation with business. Source[34]

5 Cooperation with NSO's with commercial companies in the frame of their CSR strategy

CSR concept is relatively new attitude. The connection of economical, environmental social targets, which are often existing in company paralelly, brings competitive advantage. I the frame of Czech republic is CSR implemented gradually, but nowadays is CSR topics for management of middle and bigger companies. Czech subdivisions of an international companies do have its own CSR department or at least person responsible for CSR activities established in company structure. Czech Republic as a post-communistic country is still missing the implementation of CSR system into company strategy, in the minds of managers and employees, systematical planning of CSR and also the attitude of Czech people is progressing to CSR's benefit. They are becoming interested in CSR issues.

Five six years ago was nearly impossible to buy BIO food in common supermarkets, simply because there was no demand from consumers. Today we can find mainly in Fast moving consumer goods category really wide selection of several products in Bio quality – typically fruits, free range eggs, milk, meat, vegetables, flour, etc..

CSR does not command anything. It says how you can find new solutions to reach better results and higher long-term profits with reference to surroundings.

5.1 Partnership between NSO's and commercial company.

Socially responsible company is active in all three pillars (economical, ecological and social), in the frame of each chooses activities due its targets, and also requests and needs of its stakeholders. Company which produces energy is more interested in ecological topics, company which produces sweets for children is interested more about children issues and brings information about healthy lifestyle etc.

5.2 Case study : Tesco

Long term partnership is more efficient for both sides than random donor contributions. Each super and hyper market Tesco keeps long term partnership with one governmental or non governmental organisation in its locality. Mostly are chosen those organisations which takes care about disabled or disadvantaged people (asyl houses, abandoned children, poverty stricken people, handicapped people, mothers in need etc.). Partners organisation receives from Tesco material and financial support in the frame of its limits.

How Tesco choose partners organisation?

Non profit organisation is mostly searched in the occasion of new supermarkets opening.

With some time reserve Tesco company representative visits several local organisations and evaluates if is it suitable corporate cooperation principles. Then realises public opinion poll, when asks inhabitants of locality, which of them needs material and finance help most.

Organisation, which has got the biggest public support becomes long term partners organisation. Source : [29]

Conclusion

In the Czech Republic is non profit sector getting professionalised. But still for bigger half of commercial companies are non profit non state organisations still not reliable partner, because they have no marketing and sometimes nearly no management.

Financial issues are quite difficult discipline also in non profit sector. There is not so many ways how to keep your organisation financed to be able to fulfill its targets. Economical situation in Europe is no longer stable. Non profit organisations need to have long term partners to be able to keep their mission.

Growing trend of Corporate social responsibility in Czech companies and divisions could bring such

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