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# DEVELOPING A VULNERABILITY-BASED CONCEPTUAL MODEL FOR MANAGING RISK IN NONPROFIT PROJECTS: A MULTICASE STUDY IN A EUROPEAN COUNTRY


## ABSTRACT

This study examined theories and concepts related to the enactment of strategic project risk management in nonprofit organisations. A vulnerability-based conceptual model was developed that shows how risk management behaviours can help nonprofit managers deal with complex interorganisational factors and uncertainty in projects' contexts. Using a multicase study approach, three main vulnerabilities – finances, human relationships and alliances – were identified in project management. These risks arise from the challenges nonprofits face when attracting and retaining human and material resources and building cooperative relationships within local contexts in order to achieve projects' social goals. The proposed model designates nonprofit managers as responsible for project risk management's formal enactment within their practices. In this way, managers can mitigate the risk related to any uncertainty that project goals will be achieved, thereby ensuring the desired social impacts stakeholders expect. The findings also guide policy recommendations and suggest future avenues of research. This study further clarified how the proposed model could assist nonprofits to revaluate their strategies during the coronavirus disease-19 pandemic, providing useful insights for organisations facing unprecedented challenges.



Keywords: nonprofit, vulnerability, social impact, strategy, project, risk, COVID-19

## INTRODUCTION

To achieve the goal of positively changing society through responses to social challenges, nonprofits must ensure that the intended benefits actually reach the target population. Nonprofits are private organisations primarily focused on serving the public good through non-compulsory programmes that do not belong to the public or business sector (Salamon & Sokolowski, 2018). Business projects' primary goal is to make a profit, and the workforce are all employees, while nonprofits are volunteer-based, pursuing social change agendas aligned with specific cultural, social, economic, environmental and political perspectives. Success for the latter organisations is about fulfilling their mission and meeting project goals through strategies that rely on human resources' capacity to generate social impacts in the surrounding social environment (Sawhill & Williamson, 2001).

Funders expect nonprofits to achieve their project goals so that investors can recover the amount provided (Courtney, 2018). If nonprofits fail to meet their goals, these investments are lost. Thus, nonprofit sector donors and funders may seek to identify and finance social projects with the lowest risk of failure and to avoid risky projects (Cooper, Graham & Himick, 2016).

Beneficiaries may also further prefer to join lower-risk projects to ensure they receive the promised benefits. In public health crises, such as the coronavirus disease-19 (COVID-19) pandemic, the most vulnerable populations elect to depend on nonprofits with risk management policies in place. These organisations have the capacity to ensure health security despite serious public health risks and emergencies (Kandel, Chungong, Omaar & Xing, 2020).

Nonprofits, therefore, need to demonstrate not merely that they are running social projects but also that these are effective and have positive social impacts, yet these organisations often neglect to confirm the latter (Kirsch, 2016; Waters, 2008). Measuring success must include assessing whether organisational strategies are aligned with goals and missions, as well as how well the latter are reflected in projects and programmes (Sawhill & Williamson, 2001). Nonprofits can more actively nurture success and counter threats of failure when their managers implement strategic risk management within their organisation (Wilson-Grau, 2004). The latter author defines strategic risk management as centred around a 'reinforcing, iterative process, [which entails] a recycling sequence of steps for making and implementing decisions involving potential bad or good results' (Wilson-Grau, 2004, p. 127).

To implement strategic risk management, nonprofits must start by contextualising their projects, namely, understanding the environment in which they act and identifying the most appropriate goals to pursue (Domanski, 2016). Nonprofit projects involve specific complex contexts (Simaens, 2015) that significantly influences projects' success (i.e. the achievement of social impact goals) by creating constraints on nonprofits' initiatives (Berrone, Gelabert, Massa-Saluzzo & Rousseau, 2016) and increasing the risk that projects will be less effective.

Risk factors are an extremely common project feature previously analysed in many business areas, such as audits, sales or credit. In the for-profit sector, risk management is regularly applied during investment projects, for instance, through the use of due diligence mechanisms prior to investing in order to detect vulnerabilities that could contribute to future damaging contingencies (Harrison & Mason, 2017). The field of risk management has also gained increasing importance in public sector management (Bracci, Tallaki, Gobbo & Papi, 2021).

Nonprofits may deal with risks similar to those of companies since all organisational activities rely on human and material resources. The literature on the nonprofit sector explores risk management in these areas, reporting that nonprofits face the same regulatory, market, operational (Costello, 2021) or advertising risks (West & Sargeant, 2004) and legal issues (Parandeh, 2009) as businesses do. Thus, strategic risk management should logically be a common practice in social projects, but evidence has been found that the nonprofit sector has failed to adopt this strategy consistently (Domanski, 2016). The latter author characterises the existing research as having tested fragmentary hypotheses about specific risk categories, fields of activity and available tools or strategies. The cited author suggests that nonprofits do not implement strategic risk management in their projects because they fail to plan and set goals. In general, academics have only recently come to see project management practices as an important tool that needs to be adopted by nonprofits in international development projects (Golini, Kalchschmidt & Landoni, 2015).

The latest comprehensive literature review of the field also highlights that risk management in the nonprofit sector is a topic that merits attention (Santos, Laureano & Moro, 2020). Nonprofits' social mission entails a specific perspective on risk when managing projects, in which these organisations' social impact goals take centre stage and the conceptualisation of risk is driven by the impacts achieved (Gibb & McNulty, 2014). The literature on the nonprofit sector that ignores nonprofits' social mission-related goals (Liket, Rey-Garcia & Maas, 2014) thus fails to conceptualise strategic risk management appropriately for these organisations.

A more comprehensive understanding of nonprofit projects' vulnerabilities can foster the development of strategic risk management policies, as risk is a function of vulnerability (Ahmadalipour, Moradkhani, Castelletti & Magliocca, 2019). The present study, therefore, addressed the following research question: How do endogenous and exogenous context factors and actors influence vulnerabilities and nonprofits' accomplishment of project goals?

This question generated three objectives of which the first was to determine the extent to which key endogenous and exogenous context factors influence the accomplishment of project goals. The second objective was to examine the extent to which projects' key actors influence these goals' achievement. The last objective was to clarify the degree to which relationships between organisations' projects, actors and contexts reflect vulnerabilities impacting the goals' accomplishment.

Qualitative research was selected as the most appropriate methodology to reach these objectives. Interviews were conducted with nonprofit project managers in four major areas characterised by specific goals and target populations in order to develop a deeper understanding of social projects' characteristics and their vulnerabilities.

This study examined multiple projects' existing contextual constraints and actors' interactions to highlight the main vulnerabilities affecting these projects – a key concept of risk management (Holzmann & Jørgensen, 1999). The findings contribute to strengthening the incipient literature on nonprofit risk management, in particular, by offering a vulnerability-based conceptual model (VBCM). The proposed model systematises the vulnerabilities, key actors and constraints that are part of nonprofit projects' context and that impact their success. The proposed model encourages nonprofit managers to become accountable for a formal enactment of the vulnerability-based approach already embedded within their project management practices. Project managers can use the VBCM as a strategic decision-making tool for monitoring the emerging dynamics between actors, constraints and vulnerabilities within nonprofit projects.

This study's results also contribute to discussions related to research on nonprofit strategic risk management maintaining a perspective on these practices similar to that developed for the business sector. The VBCM refocuses nonprofit projects' success onto transformative changes generated in communities as opposed to companies' financial, advertising or other traditional management areas.

## THEORETICAL BACKGROUND

Based on a review of the literature on different academic fields' perspectives, Althaus (2005) concluded that epistemological definitions of risk differ from those in the literature on risk, asserting that a uniform epistemological definition of risk is both tenable and desirable. From an ontological perspective, risk remains a poorly defined concept (Aven, 2011, 2017; Hansson, 2018). In social science studies, risk is understood as a cultural, societal or decision-making phenomenon (Althaus, 2005). Risk is described as a social construction that varies depending on the relevant stakeholders' viewpoint (Brown & Osborne, 2013).

As mentioned previously, risk is a function of vulnerability (Ahmadalipour et al., 2019), resulting from exposure to contextual factors and assets' sensitivity and adaptive capacity (Fuchs, Birkmann & Glade, 2012; Heltberg, Jorgensen & Siegel, 2008). Brooks (2003) re-examined the concepts of vulnerability and context adaptation and found that each system cannot be seen 'as closed, nor can we assess a system's ability to adapt without considering the role of obstacles to adaptation' (p. 11). Vulnerabilities can be described in terms of 'the system's susceptibility to the adverse consequences of a trigger event' (Smith, 2000, p. 545).

Understanding vulnerabilities is the first step in promoting project risk management policies given that vulnerability must be assessed 'as an integral part of the causal chain of risk' (Kasperson & Kasperson, 2001, p. 251). Projects' vulnerability depends on how much limiting factors (i.e. project constraints) affect projects' execution and project plans' implementation (Project Management Institute [PMI], 2013). When organisations apply project risk management policies, managers need to identify their vulnerabilities and exposure to threats so that their organisation is better prepared to deal with projects' risks (Holzmann & Jørgensen, 1999).

However, organisations may be unaware of risks or deliberately opt to ignore them in order to reduce anxiety among stakeholders, which can increase when they become aware of uncertainties in achieving project goals (Kutsch & Hall, 2010). Uncertainties are the result of ambiguity in projects, which makes decision-making processes challenging (Arend, 2020). Ambiguity requires organisations to adapt continuously in order to respond to endogenous and exogenous realities, taking into account the relevant constraints, needs and circumstances (Sharp & Brock, 2012).

To manage projects' constraints and reduce their risk exposure, project managers can use tools that enhance their organisation's capacity 'to modify or change its characteristics or behaviour so as to cope better with existing or anticipated external stresses' (Brooks, 2003, p. 8). Projects' level of vulnerability depends on their risks' characteristics and the relevant organisations' ability to evolve and adjust in order to deal with hazards (Alwang, Siegel, Jørgensen & Tech, 2001; Palmer, Martin, Delauer & Rogan, 2014). The weaker organisations' ability to defend themselves becomes, the more vulnerable and more likely they are to fail to achieve the desired outcomes (Elgin & Carter, 2020).

The concept of vulnerability has been studied in general terms without taking into consideration the nonprofit sector's goals nature, namely, those related to geolocation, socioeconomic conditions, political and cultural aspects or natural disasters (Alcántara-

Ayala, 2002; Jalil & Khan, 2013). An exception to this tendency is financial vulnerability, which has been comprehensively explored in the nonprofit sector by many researchers who have taken into account projects' specific characteristics (Greenlee & Trussel, 2000; Lu, Lin & Wang, 2019; Mayer, Wang, Egginton & Flint, 2014; Trussel, 2002). This focus on financial aspects is also common among donors and investors, who tend to assess nonprofit projects' performance based on how efficiently – instead of how effectively – the relevant organisations apply the resources made available (Cordery & Sinclair, 2013; Ling & Neely, 2013).

In the social sciences, academics have focused on clarifying instrumental implications when addressing risk-related issues (Stirling, 2003). Many instruments and tools have been suggested as useful to project risk management, often by professional associations (e.g. PMI, 2017). For-profit entities already have strong project management tools developed by the PMI, International Project Management Association and International Organisation for Standardisation (ISO), including risk management components intrinsic to businesses' success (Rehacek, 2017).

Currently, nonprofit management practices and instruments tend to be implemented as they would be in businesses (Maier, Meyer & Steinbereithner, 2016). However, the tools and models developed for for-profit organisation have been shown to be not automatically applicable in the nonprofit sector (Kaplan, 2001; Lingane & Olsen, 2004). In contrast to for-profit activities, nonprofit projects are focused on generating benefits for communities (Atkinson, 1999; Elgin & Carter, 2020; Mossalam & Arafa, 2015). Moreover, nonprofits' stakeholder networks are more diverse given that these organisations frequently connect with governments, private agencies and the communities served (Kerlin, Lall, Peng & Cui, 2021; Simaens, 2015). Stakeholders are actors in nonprofit project contexts who mediate or participate in decision-making processes, which negatively or positively affect the expected collaborations (Vermeiren, Raeymaeckers & Beagles, 2021).

In addition, nonprofits' human resource management requires specific strategies to achieve the engagement, commitment, satisfaction and retention of professionals (Curran, Taheri, MacIntosh & O'Gorman, 2016; Shantz, Saksida & Alfes, 2014). The latter are often volunteers – a type of workforce on which nonprofits heavily rely and which is unusual in the public and for-profit sectors. Besides human resources, these organisations' funding structure are strongly dependent on public grants and private donations, making nonprofits rely on resources received from third parties (Luksetich, 2008).

According to resource dependence theory, resource deficits impel nonprofits to adopt behaviours rooted in commercialism, so constraints can conflict with projects' social goals (Suykens, George, De Rynck & Verschuere, 2020). This resource dependence can have a negative impact on inter-organisational relationships (AbouAssi & Bies, 2018), which involve collaborations between nonprofits and public, business and community networks (Balser & McClusky, 2005; Coupet, Albrecht, Williams & Farruggia, 2020; Iwu, Kapondoro, Twum-Darko & Tengeh, 2015). Much ambiguity is generated by the expectations these varied entities have of each other (The Aspen Institute, 2002). Nonprofits are expected to be proactive and innovative in the way they communicate with these networks so that the relevant organisations can effectively engage the target audience and foster relationship growth (Olinski & Szamrowski, 2020). The more collaboration projects' context requires, the more nonprofits may need to adopt a strategy of building relationships and cooperation (Hwang, 2017).

Researchers acknowledge that the nonprofit sector is complex and multidimensional (Simaens, 2015), especially given these organisations' different sizes, field of activities, functions (Anheier & Toepler, 2020) and significant cross-national differences (Pevcin, 2012; Powell & Steinberg, 2006). Compared to the for-profit sector, nonprofits have been inadequately explored, and related conceptualisations are still a work in progress (Salamon & Sokolowski, 2016). The existing studies, however, have consistently underlined the differences between nonprofits' management strategies and those developed for public and for-profit organisations.

These dissimilarities can be found, for instance, in organisational communication and innovation (Suh, Harrington & Goodman, 2018), online accessibility and transparency (López-Arceiz, Torres & Bellostas, 2019), leadership and employee commitment (Peng, Liao & Sun, 2020), organisational capacity and evaluations (Cousins, Goh, Elliott, Aubry & Gilbert, 2014) and job satisfaction (Stater & Stater, 2019). Overall, nonprofits are seen as less bureaucratic and more flexible. The existing vulnerabilities have been specifically attributed to these organisations' struggle to avoid creeping formalisation, goal deflection, ineffectuality and a focus on philanthropic actors rather than clients (Brinkerhoff & Brinkerhoff, 2002).

Despite nonprofits' particularities, prior contributions to theoretical frameworks for managing these organisations are usually adaptations of business management tools (e.g. balanced scorecards [Kaplan, 2001]). This approach has proved ineffective as scholars have found that adapted tools fail to reflect how strategic management has developed in nonprofit contexts and that business concepts are not directly applicable to nonprofit management (Kong, 2008; Lee & Moon, 2008).

Academic contributions to nonprofit project management must, therefore, consider nonprofit projects' endogenous and exogenous contextual factors through the lens of their social impact goals. From both a resource dependency and contingency perspective, social change theory incorporates nonprofits' prosocial behaviours by positing that both favourable and unfavourable forces effect the desired social change (Lewin, 1947). Researchers have thus started to apply context-driven approaches to assessments of nonprofit projects' social impacts (Picciotto, 2018), analysing specific projects' features and assuming that they are linked by a common history and context (Engwall, 2003).

Project risk management places importance on these contextual factors and actors because of their role in shaping organisations' vulnerability and the projects they undertake. Nonprofits' internal and external context factors and their projects combine to expose these organisations to a set of contingencies that can potentially generate many preconditions leading to failure, which managers have to deal with directly (ISO, 2018; Smith, 2005). Although organisational effectiveness relies on managing contingencies arising from organisational attributes (e.g. size or structure), projects' success is also influenced by the context involved (Donaldson, 2001).

In summary, to ensure long-term success, nonprofits can adopt the strategic risk management practice of aligning their organisation with the relevant contextual factors and actors (Fassin, Deprez, Van den Abeele & Heene, 2016). Project success requires nonprofits to commit the workforce needed, but projects also depend on the external environment (Jugdev & Mulller, 2005). Organisations with a mission-driven strategy and effective risk management tools can in this way move towards accomplishing their mission and ensuring their operations' effectiveness.

Given that the literature shows that profit-driven management tools are inappropriate for nonprofits, academic research must consider individual nonprofits' characteristics when conducting studies. The gap between for-profit and nonprofit management tools can be narrowed by listening to managers' views on their projects' context and analysing this information to find a common ground for – and the interplay of institutions and actors in terms of – project risk management. The present study thus started by looking at nonprofits' specific realities to investigate contextual factors' influence and institutional and individual actors' roles in risk management practices within nonprofits focused on generating intended social change. The results were used to develop a conceptual model in which risk management in nonprofit projects is conceptualised holistically and strategic decisions take vulnerability into account.

## RESEARCH METHODOLOGY

The proposed VBCM was created by examining the contextual factors and actors that influence nonprofit projects and exploring constraints and vulnerabilities that could have an impact on these projects' success. To take into account the nonprofit sector's complexity and multidimensionality, a holistic analysis was conducted of specific projects' contextual factors as opposed to making generalisations about the entire sector (Noor, 2008). A qualitative research method was applied to achieve greater empirical validity because risk is a poorly defined concept that has attracted limited attention among nonprofit sector researchers. Qualitative methods can also provide a broader, more comprehensive conceptual understanding of cultural, societal and decisional phenomena in this sector (Emanuel, Wendler, Killen & Grady, 2004). A multicase study approach (Yin, 2009) can provide 'different perspectives on the event' under analysis (Creswell & Poth, 2016, p. 75) and thus, the present study could focus on vulnerabilities emerging from contextualised dimensions that impact projects' success.

### Sample

The current research was conducted with a convenience sample of 20 projects run by nonprofits that fit into four of the International Classification of Nonprofit Organisations' categories (United Nations, 2003). The projects in these four areas were selected to ensure heterogeneity while reflecting the most significant social services in Portugal (Franco, Sokolowski, Hairel & Salamon, 2005).

More specifically, seven projects offered welfare services (e.g. daycare, home support and nursing home). Four projects focused on emergency relief, namely, food assistance programmes. This group of projects were implemented to encourage people and organisations to donate goods that could be delivered to needy families. To cover culture and recreation projects, four projects promoting sport or music were examined. Finally, projects dedicated to citizen empowerment were included in the sample. These projects focused on job training, vocational rehabilitation and guidance programmes intended to foster citizens' integration.

Four projects in the sample had an annual budget of over one million euros, including the ones caring for elderly people. Three other projects had around two hundred thousand euros in funding. The remaining had a lower budget but a significant volunteer workforce. The sample included micro, small, medium-sized and large nonprofits, thereby contributing to a broader understanding of project risk management in organisations of different sizes.

**Data collection**

This study examined the managers' perspective on strategic risk management given that they are in a position to understand fully their organisation's designing, planning and implementing phases of risk management. Other stakeholders' views could also be important (Freeman, 1984), but they were not pertinent to the present research's objectives. Data collection through interviews ensured that all the interviewees' opinions regarding the issue under study would be presented in a uniform format and would generate a fuller understanding of contextual factors affecting projects.

A series of in-depth face-to-face interviews were conducted with 12 project managers in Portuguese cities where the nonprofits were headquartered. The interviewees were primarily females (58.3%) aged between 30 and 39 years old (33.3%). All the participants have higher education degrees, and most had eight or more years of experience (70%) (see Appendix 1 in the supplementary material for further details).

Information, legislation, government reports and audits and organisational materials provided to the public online were analysed to use during the interviews and to complement the transcript data. The organisational material gathered included the projects' goals and reports and beneficiaries' testimonials – all of which are considered appropriate sources of data for case studies (Creswell & Poth, 2016). This procedure also strengthened the present study's pragmatic validity, namely, confirming that what the managers said they do is what they actually do (Sandberg, 2005).

The current research's design needed to address specific ethical considerations because the participating nonprofits were asked to share sensitive information on their vulnerabilities during projects. Thus, the data collection process respected the principle of confidentiality to protect the identity of the nonprofits and managers interviewed, keeping this information private (Shamoo & Resnik, 2009).

The present study was also based on a collaborative partnership with the target nonprofits' boards, which follows Emanuel et al.'s (2004) suggestions regarding ethical frameworks. The relevant nonprofit boards were especially deeply involved in selecting managers who knew the most about the organisations and projects under analysis. The nonprofits' concerns about the interviews' timing were also taken into account to avoid subjecting the interviewees to an excessive workload or added stress. These ethical decisions meant that the nonprofits could trust the research team members more deeply, thereby contributing to the quality of the data collected.

A semi-structured interview guide was developed and reviewed by a professor of quality management and a risk management expert, which significantly improved this instrument. For example, the questions were modified to become more directly connected to the managers' workplace routines, using everyday terms instead of technically complex language. Each interview addressed a single project, although some managers were responsible for more than one project in the same organisation. To enhance the interviews' validity, the interviewer first conducted three interviews jointly with the same risk management expert who reviewed the guide.

Ultimately, 20 interviews were conducted, which took place in the nonprofits' offices. Before each interview, the interviewees were briefed on the research's purpose, the objectives to be achieved and the anticipated benefits to nonprofit strategic management policies. This introduction was included to strengthen communicative validity rather than to justify the in-depth knowledge produced by this research's interpretive approach, that is, to establish a fruitful community of interpretation (Sandberg, 2005). The interviewees were asked to describe their project's design and context by responding to a set of seven open-ended questions (see Appendix 2 in the supplementary material).

**Data analysis**

The data analysis relied on interpretations of interviewees' perceptions as managers directly involved in the pursuit of project goals. Instead of assuming an objectivist epistemology, the analysis was based on an interpretive approach because the realities involved are social constructions resulting from a 'continuous negotiation between people about the very nature of that reality' (Sandberg, 2005, p. 45). The information gathered in the interviews was thus coded to organise the data so that they reflected the managers' perceptions of projects. The analysis was conducted using MAXQDA software, which is considered extremely useful in qualitative content analysis (Liket & Simaens, 2013).

Next, the coded transcript texts were divided into units of meaning that represented condensed descriptions of practices (Graneheim & Lundman, 2004), thereby sharpening the analysis's focus within each case. Similarities between projects were noted when the managers' perceptions were expressed differently but their meaning was the same (Hamlin, Sawyer & Sage, 2011). In this way, analysis across cases could identify the statement categories common to all the participants of relevance to the VBCM's development.

The categories and themes that thus emerged from the meaning units reflected the projects' contexts. The analysis included a reflection and discussion process that resulted in a collective agreement about the codes identified and the categories and themes into which they were grouped. This discussion process was supervised by the risk management expert, who intervened when an agreement proved elusive. The VBCM was then discussed with the nonprofits managers, which resulted in the final version presented here.

This study applied both within- and across-case approaches to data analysis in order to produce contextually grounded findings (Ayres, Kavanaugh & Knafl, 2003). The present research's case-oriented qualitative methodology proved to be essential to the descriptive stage of theory building. The analysis systematised and examined the interplay between the vulnerability-related concepts emerging from the nonprofits' practices, as opposed to the often exclusively quantitative testing of theoretical models conducted by scholars (Liket & Simaens, 2013).

## RESULTS

The findings based on the interviewees' responses were guided by the research objectives. An emphasis was placed on differentiating results according to project groups representing specific target populations and social goals, but the nonprofits' common grounds were also identified. The interview data supported the conclusion that project design is based on goals that include three phases (see Figure 1). These are (1) evaluation of candidates for social responses, (2) preparation of social responses and (3) execution of social responses. The results reveal that the managers intentionally follow this set of pre-defined steps, although no legal or regulatory guidelines have been published for the nonprofit sector. An exception to this pattern are projects supported by Portugal's Institute of Social Security, for which specific mandatory guidelines are followed by the nonprofits involved.

[Insert Figure 1 here]

In the first phase, nonprofits seek to ensure that the social services provided are reaching the target population. Here, the decision to provide social responses to candidates is based on criteria, namely, participants' physical, psychological, cognitive, relational, financial and social situation. This phase is described as an extremely bureaucratic phase in which both candidates and nonprofits' staff are actively engaged.

For instance, Rui, a manager of a children's daycare facility, said, 'we try to guarantee that [children] candidates' physical and mental condition is tested before they are accepted into the programme.... We need to see a medical certificate' (personal communication, May 10, 2017). Maria, a manager of a home-support project for the elderly, asserted, 'our technicians visit the candidates' homes to gather information on their housing, sanitary and health conditions' (personal communication, July 13, 2017).

After the decision is made to accept candidates, they become project beneficiaries. In this second phase, a reception process begins and the nonprofits' staff and beneficiaries start defining the social response's format, which is seen as preparing for the social response phase. This phase's activities include agreeing on a development plan and preparing the organisation's resources and key personnel to execute the plan. This plan implies the nonprofits understand the beneficiaries' needs and identify their expectations about the projects' expected impacts on their lives.

Thus, prior to completing the plan, nonprofits and beneficiaries work together to match the services and goods offered to existing needs and expectations. Eduardo, a manager of an assistance programme for immigrants, said, 'we organise bilingual clarification sessions so immigrants can understand the educational options they have in our country.... A training programme is then designed with each person' (personal communication, March 5, 2017). Mário, a manager of a regional food bank project, stated, 'the analysis allows us to determine which basket of food is appropriate for the family according to its members.... For instance, the number of kids and adults will influence the decision' (personal communication, February 2, 2017).

This phase's importance is more obvious in areas with many activities in which beneficiaries can participate to accomplish project goals, such as nonprofit sport or cultural activities. Vitor said 'we prepare a reception for the young people who will join the sport activities.... Young people can try out several options and choose the one they would like to join.... We give them our input and orientation.'

In the last phase, namely, execution of the social response, the desired social change can take place. This phase begins at the moment that the nonprofits confirm that the target population is engaged in the project. The social response comprises goods, care provision, learning opportunities, assistance or other services. Rafaela, a manager of a community group programme for promoting employment, asserted, ‘we organise group sessions for both unemployed and recently employed people so they can share about the difficulties experienced when looking for a job’ (personal communication, March 28, 2017). Rita, a manager of a food assistance project, stated, ‘we deliver food and serve meals to the beneficiaries’ (personal communication, June 2, 2017).

All three phases are followed by the participating organisations when implementing projects, whatever the nature of their goals. However, the way the phases are carried out is different according with each project’s goal. Regarding projects’ duration and outcome timelines, welfare services or cultural and recreational activities projects are long-term projects in which staff members continuously work with the beneficiaries. In contrast, projects dealing with citizen empowerment or emergency relief provide one-off support. Emergency relief projects expect immediate outcomes, but citizen empowerment projects take longer to complete. These longer projects may require permanent financing and teams, which implies a greater potential for investment losses if operations are discontinued.

**Key context factors’ influence on project goals’ accomplishment**

The interviewees’ responses made clear that the four types of project goals analysed show differences regarding the endogenous and exogenous context factors with the greatest impact. For welfare services projects, public administration policies have the strongest effect due to government funds’ weight in project budgets. Miguel, a manager of a daycare project for the elderly, reported, ‘the monthly fee paid by the beneficiaries would never suffice to cover our costs. Institute of Social Security support is what allows us to keep working’ (personal communication, July 23, 2017).

In these projects, the organisations must, nonetheless, comply with the central government's legislation and regulations that set the standards for the services provided, especially those related to older people. Non-compliance can result in fines or even closure of the programmes if irregularities are detected during 'periodic audits by the Institute of Social Security' (Rui, personal communication, May 10, 2017).

In citizen empowerment projects, central government policies appear to play a secondary role because volunteers and local community groups are quite actively involved. Many interviewees describe their projects as extremely 'dependent on membership fees' and 'volunteer staff'. Rafaela, as well as other managers, stated that 'national social policy is irrelevant because we do not depend on public funds' (personal communication, March 28, 2017). The latter interviewee observed that the socioeconomic context is 'a multicultural community' in which 'immigrants from former colonies and undocumented citizens' are a significant element.

With respect to projects promoting sport and art through cultural and recreational events, local government policies and family support are crucial for success. The beneficiaries' families are, in general, middle class, so they can almost entirely cover the projects' costs. Brian, a manager of a media programme for students – along with other managers – reported that 'the main source of financial support [to pay expenses and buy equipment] is the monthly fees paid by the members of the organisation' (personal communication, February 25, 2017). Vitor further asserted, '[our] project is mostly supported by the young people's families. The monthly fees cover the employees' salary.' Overall, the workforce is thus mostly paid rather than volunteer. Finally, the interviewees made clear that a characteristic feature of these projects is their significant dependence on local political initiatives. Silveira said, 'whether we need flyers to promote the programmes or a van to go to a band meeting, we can always count on the local mayor'.

In contrast, the key context factors of projects ensuring emergency relief comprise corporate and individual social responsibility initiatives. The managers see company funding and individuals' donations as extremely influential. According to Mário, '[the organisation] depend[s] on food-raising campaigns to obtain the baskets of food.... These are provided by companies or individuals, without whom we couldn't operate'. The interviewees identify the macroeconomic context as a determining factor of their projects. In times of crisis in which unemployment increases and consumer confidence decreases, surpluses tend to shrink, and companies and families are less likely to donate goods. A dependence on volunteers' participation is also highlighted because, as Mario reported, 'volunteers make up almost our [organisation's] entire workforce'.

**Key actors and their interactions' influence on project goals' accomplishment**

These context factors affect actors' influence on the projects. The analysis divided actors into two types: internal and external. Employees and volunteers are seen as internal stakeholders who have the main role in providing welfare services. According to Maria, 'when they [employees] carry out their healthcare work adequately, our [the project's] goal is more fully achieved' (personal communication, July 13, 2017).

Volunteers' role is underlined in citizen empowerment projects. Sofia, a manager of a university mentoring programme for new students, joined other managers in frequently reiterating that their projects' success depends on 'how many people engage in volunteer activities and whether these people have or do not have a genuine attitude of solidarity' (personal communication, June 10, 2017). However, the interviewees assert that paid staff are an important segment of their workforce. Volunteers' significance is also highlighted by those who manage emergency relief projects. The latter require cooperation agreements with other organisations, including companies, the government or other nonprofits. This cooperation is described as ‘necessary’ from the beginning to the end of projects.

In contrast, cultural and recreational event projects are characterised as strongly influenced by group leaders and teachers, who are mainly employees and responsible for running the activities for beneficiaries. Leadership capacities in this context, according to Vitor, ‘influence, positively or negatively, the project’s success’.

Another relevant aspect of project dynamics is the presence of beneficiaries’ families, a key external stakeholder. All the managers of these projects, without exception, emphasise the role of intergenerational relationships. Miguel asserted, ‘intergenerational contact is important, and it [the project] is strengthened by the participation of the beneficiaries’ families’. Luis, a manager of a nursing project for elderly people, said, ‘when families stop visiting our beneficiaries, it negatively affects their psychological and emotional balance’ (personal communication, July 2, 2017).

When discussing the impact that external stakeholders may have on citizen empowerment projects, managers report that local authorities are their partners in various activities. Given local authorities, beneficiaries’ families and other community members’ crucial role in projects, these external stakeholders can significantly affect the projects’ success depending on ‘their [families’] level of commitment and availability to monitor and support the youths.’ The interviewees’ responses regarding contextual factors and actors’ impacts are presented in a systematic form in Table 1, along with examples of how key stakeholders can contribute to projects’ success.

[Table 1 here]

## Vulnerabilities affecting project goals' accomplishment

The central government is a key actor in three project areas, acting through national and local authorities. Their actions positively influence the projects' success mainly by boosting the supply of necessary material and financial resources. When this funding is missing, managers assert that their organisation may freeze programmes due to their significant dependency on this support, which indicates a widely recognised financial vulnerability. For instance, Miguel reported that, 'if the Institute of Social Security stopped funding us, we would have to close our facilities.'

The exception to this is emergency relief projects in which partner organisations have the main role. Nonprofits are responsible for accurately identifying and delivering goods to beneficiaries proven to belong to needy families. If nonprofits fail to select this target population or collect and distribute goods, the desired social impacts do not occur. Corporate partners' most important role is to provide resources. Nonprofit managers describe this partnership as 'a strategic alliance that implies a strong trust in one another' (Rita, personal communication, June 2, 2017).

Besides government and partner organisations, the interviewees also highlight the essential part that beneficiaries, clients, members and their families appear to play in accomplishing projects' goals. If these actors' specific motivations to provide support and participate appropriately are absent, youths have difficulty staying focused on the programmes' defined target. Beneficiaries tend to be more unwilling to collaborate, which has an impact on their performance. These actors' indispensable involvement reflects human relationships' importance to projects' success.

Members and beneficiaries' interactions are described as especially intensive in citizen empowerment projects since nonprofits organise group sessions in which the level of participation and interaction profoundly shapes the desired social changes. In cultural and recreational event projects, family support is described as essential. Vitor said, ‘you should see the enthusiasm they [the youths] have when their families come with us to the competitions’.

## DISCUSSION AND IMPLICATIONS

The literature on nonprofit project management discusses the risks affecting projects without reference to their focus on social impacts. Academics have addressed the nonprofit projects’ risk management using similar approaches to those applied in research on the business sector. The existing studies have thus failed to contribute to effective strategic risk management in the nonprofit sector because projects’ context and social goals have been largely ignored (Domanski, 2016).

The present research’s theoretical and empirical results provide a fresh perspective on managing risks in nonprofit projects that makes social goals the main focus. The analysis concentrated on nonprofit project managers’ perceptions of how the dynamics associated with contextual factors and actors influence social impact-oriented organisations’ ability to reduce the risk of failing to achieve project goals. The present study further applied ontological and epistemological approaches based on an interpretative approach.

The results reveal nonprofits’ vulnerabilities when attracting and retaining human and material resources and building cooperative relations within their local context. A new conceptual model, the VBCM, was developed to capture nonprofit project managers’ activities more accurately (see Figure 2).

[Insert Figure 2 here]

The VBCM divides nonprofits' vulnerabilities into three categories: finances, human relationships and alliances. Financial vulnerabilities comprise nonprofits' susceptibility to delays in funds' arrival or to funding drying up, especially in cases involving a strong dependence on external funding sources. These events produce gaps in material and human resources that create limitations and instability in organisational activities or even prevent nonprofits from continuing their regular programmes.

Human relationship vulnerabilities refer to these organisations' susceptibility to disruptions of individuals or organisation members' interactions or a loss of opportunities to interact with other individuals or organisations, especially interactions that normally generate project growth and empowerment. Finally, alliance vulnerabilities include nonprofits' susceptibility to tension and instability within previously established institutional relationships. These vulnerabilities derive from beneficiaries, families, employees, organisations and individual partners' actions or inaction, as well as from deficits in or the inadequacies of material resources, which are often provided by the central government or companies.

This study found consistent evidence that these vulnerabilities' possible impacts on projects depend on how exposed nonprofits are to contextual factors and actors. A fuller awareness of these factors and actors' influence is crucial for these organisations to be able to anticipate, prevent and respond to risk events' effects (Thomalla, Downing, Spanger-Siegfried, Han & Rockström, 2006). The present findings highlight the inadequacy of prior studies that have examined nonprofit sector issues without differentiating between individual projects' context (Lecy, Schmitz & Swedlund, 2012).

All nonprofit programmes require appropriate technological equipment, qualified human resources and cooperation agreements with partners, people or organisations The latter entities comprise the VBCM's three pillars (i.e. human resources, partner networks and material resources), which reflect the multiple vulnerabilities triggered by contextual factors and actors. In human resources, staff members' skills (e.g. leadership), availability and commitment to achieving project goals are crucial. In partner networks, key aspects are organisations' level of accountability and communities' intention to participate and commit to these goals. In material resources, the available resources' quality and quantity (e.g. food to be distributed in hunger-relief projects) and a stable supply of these have a major impact on projects' success.

These three pillars emerge from contexts in which individuals and organisations' partnerships gain value, making nonprofits more willing to cooperate instead of working in isolation. Previous studies have confirmed a perceived need to strengthen collaborations significantly (Coupet et al., 2020; Iwu et al., 2015; Thomalla et al., 2006). Partnerships between nonprofits and corporate or public organisations can provide mutual benefits (Bell, Tanner, Rutty, Astley-Pepper & Hall, 2015). Networks are also used by businesses, functioning as organisational assets when companies address complex multi-actor problems (Clarke & Roome, 1999).

Thus, the vulnerabilities that nonprofits experience when seeking to achieve project goals encourage a cooperative approach as opposed to the competition that usually characterises the business sector (Porter & Kramer, 2011). This cooperation is bidirectional and multidirectional. Multiple actors are motivated to join forces by their individual interests (i.e. voluntary or paid human resources), social responsibility interests (i.e. companies and the central government) or a sense of mission (i.e. organisational partners). In addition, individuals and their families' needs push them to cooperate in order to benefit from social responses.

The mentoring programme for new students analysed in this study provides evidence of the crucial role that academic peer volunteers play in this nonprofit project's success through their cooperation and engagement. Cooperative strategies may have also distinguished specific nonprofits in positive ways during COVID-19 pandemic lockdowns. The serious technology, health and safety barriers that prevented other nonprofits from offering services to clients (Deitrick et al., 2020) could have been overcome by engaging their partner networks more deeply.

The public sector is still working on understanding the pandemic's social, financial and fiscal effects (Maher, Hoang & Hindery, 2020). In this context, nonprofits' ability to implement collaborative strategies with businesses or individual community-based partners can ensure clients are served. This risk management practice is a distinctive factor that separates successful organisations from those that have not activated their networks fully.

Given these complex interactions, the proposed VBCM should be useful to those designing and managing nonprofits' project strategies. The VBCM helps nonprofits determine which pillars are most affected by vulnerabilities arising from specific project contexts and to engage in interactions with key actors to improve their projects' chances of success. The proposed model provides a holistic perspective on how important collaborative and strategic partnerships with nonprofit stakeholders are as a way to deal with the remaining constraints' intermittency and unpredictability.

During the COVID-19 pandemic, nonprofits working with community-based partners to ensure clients' needs were met became an invaluable asset in the struggle to deal with the serious constraints created by lockdown regulations (Maher et al., 2020). Nonprofits alone were unprepared for the tremendous increase in demand for social services due to governments' stay-at-home orders and school closures during lockdowns. The restrictions left thousands of people unemployed and unable to buy enough food to feed their families or pay their rents. Many nonprofits thus experienced a much greater demand for assistance with food, shelter and other basic necessities, although these organisations' material, financial and human resources did not increase proportionally.

Through VBCM-based strategies, nonprofits can identify in advance their future needs in terms of key internal and external actors' involvement. This strategy can contribute to a more adequate project design and swifter decision making regarding attracting resources and providing relief to communities. VBCM-based approaches may, however, not achieve the same results in different types of jurisdictions since non-democratic governments have fewer incentives to support nonprofits that provide relief to underprivileged populations. Developing countries' governments can also experience more difficulties in finding the resources to achieve social goals (Song, An & Meier, 2021).

Public policies formulated in response to the COVID-19 pandemic also affected projects involving elderly individuals – the group most vulnerable to the virus. Many households were immediately cut off from any visitors, and, after lockdowns, governments created restrictions on the number of family members allowed to visit older residents, although often only for a short time. These measures relied on a risk negotiation approach since successful implementations of public policies required the general population and multiple organisations' cooperation (Brown & Osborne, 2013). Overall, these measures contributed to elderly residents' isolation in nonprofit facilities. The related healthcare literature (Armitage & Nellums, 2020) reports socially isolated older individuals are more at risk for cardiovascular, autoimmune, neuro-cognitive and mental health problems. If nonprofits had already put into place VBCM-based measures and strategies to mitigate elderly people's isolation, these organisations would have been better prepared to deal with the pandemic policies' negative consequences.

### Theoretical implications

First, the current findings invite scholars to reconsider their approach to risk management practices in nonprofit sector projects as theoretical models must include these projects' characteristic context-dependent and impact-driven features. Second, a context-based approach can help researchers understand and explain the dynamics between organisations and stakeholders. Last, theoretical studies that fail to adopt the perspective of nonprofit projects' social impact goals may end up proposing inappropriate risk management strategies for nonprofits. These implications suggest that previous theoretical insights should be re-examined to ensure they can be applied by nonprofit project managers in order to solve social problems. The VBCM can thus guide research focusing on measuring risk, performance and effectiveness in social goal-driven projects.

### Policy implications

The VBCM shows that cooperative arrangements are a key strategy for addressing vulnerabilities during nonprofit projects. In addition, an integrated VBCM-based approach requires nonprofits to have the appropriate human resource skills and competencies. These findings translate into two recommendations for policymakers.

First, local governments could seek to enhance cooperation between various nonprofits and between nonprofits and other local interorganisational networks. The goal is to shift managers' focus from developing competitive advantages to generating cooperative advantages in which resources are shared so that nonprofits can obtain greater resource-based capacities. The relevant communities would also experience more significant benefits from these combined efforts.

Second, central governments can promote VBCM-based strategies in the nonprofit sector by creating fair, efficient legal frameworks that provide nonprofits with the legal structures and documentation to make VBCM-based initiatives successful. The VBCM's concepts could be fully integrated into organisational impact reports and evaluations, thereby contributing to more accountability and transparency in this sector (Aranoff, 2003). The proposed approach should generate further competitive advantages for nonprofits seeking to attract volunteers.

**Practical implications**

The proposed model reveals that organisations focused on achieving social impact goals cannot ignore the influence of relational dynamics between nonprofits and the different actors interacting with these organisations. All relationships must be considered when designing project risk management to strengthen nonprofits' ability to achieve their goals. In addition, these organisations' project risk management strategies must include context- and social impact-driven approaches. To incorporate a VBCM-based approach into projects, nonprofits can train their staff to implement an organisational culture rooted in VBCM principles to embed them more deeply in daily activities.

Nonprofits could also create mechanisms for facilitating interorganisational collaborations to address project vulnerabilities that block the achievement of social impact goals, thereby diminishing threats to investments. Because nonprofits significantly depend on external funds, fundraisers play an important role in promoting the VBCM's enactment. These actors may consider VBCM-based strategies to be a sign of nonprofits' stronger commitment to minimising risks and to achieving projects' defined goals. Thus, funding decisions would favour those nonprofits applying the VBCM in their project management practices, giving these organisations an advantage in terms of attracting funding.

## CONCLUSION

Nonprofits' significant role in and growing contribution to society mean that they sometimes become unwieldy structures in terms of materials and human resources. These complex organisations require more extensive and stable funding, so their finances are usually reported as nonprofits' only – or at least the most important – vulnerability, which pushes them to focus on fundraising and capital management tasks. These activities distract both organisations and donors from the desired result: social impacts.

This study relied on an interpretive approach that highlighted the strategic issues that need to be addressed within nonprofits' contexts and the relationships that can emerge in these settings. The analysis's results were incorporated into the VBCM. This model shows that the nonprofit sector's complexity requires project managers to consider the bidirectional and multidirectional attitudes emerging from multiple actors' interactions, which are guided by varied individual and institutional interests. These intricate dynamics make nonprofit projects' success a challenge, requiring managers to implement a cooperative strategy approach and stay focused on managing constraints including human resources, partner networks and material resources.

This strategy must be implemented so that nonprofits can minimise the risks inherent to human relationships and financial and alliance-related vulnerabilities. Nonprofit managers thus need to be made accountable for enacting the risk self-assessment embedded within the VBCM and for using this model to guide their project management policies. By applying the VBCM, public and business organisations and beneficiaries can be more certain about which nonprofits most effectively focus on the desired social changes.

Nonprofits' investors and donors can also use the proposed model as an instrument to evaluate projects' design before they begin and later on to request evidence of strategies' implementation to manage projects' risks and maintain their focus on social goals. The VBCM could be even more useful to funders who seek to avoid financing riskier projects, that is, those that funders are less certain will have the desired social impacts. Proactive nonprofits enacting the VBCM can thus be more easily differentiated in positive ways from organisations that apply only reactive strategies.

Finally, this research's findings contribute to the debate about strategic risk management in the nonprofit sector. A new conceptual framework (i.e. the VBCM) was produced that constitutes a response to the most recent calls for more studies of nonprofit risk management.

**Limitations and future directions**

Although the results clearly identify each type of projects' vulnerabilities, future studies could focus on further analyses of nonprofits' vulnerabilities, distinguishing how project characteristics and organisational skills contribute to increasing or decreasing social impacts. Researchers can test the hypothesis that strategic risk management focused on project vulnerabilities positively influences the achievement of nonprofits' project goals. In addition, the present results provide sensitive, detailed information on nonprofits' vulnerabilities during projects, which is not easily acquired from these organisations and which offers scholars important raw material that facilitates more research on this topic.

The 20 projects analysed comprise a diversified sample of nonprofit sector programmes, but other types of social goals pursued by projects also need to be studied, namely, those related to the International Classification of Nonprofit Organisations' eight categories. The data collection took place in Portuguese contexts, and the VBCM reflects projects conducted by nonprofits of different sizes, which makes the model more comprehensive. This aspect facilitates enactments of the proposed approach outside of Portuguese contexts, where medium-sized and large organisations operate – many of them multinational.

The present findings only explain VBCM-based practices' relevance to nonprofits in qualitative terms as this approach was deemed the most appropriate for conducting this exploratory study. Further research could collect data to test the proposed model using quantitative methods. Theory-testing studies frequently favour positivist and quantitative methodologies over the interpretive, qualitative method applied in this study. The latter methodology has inherent limitations due to interview-coding processes that rely on researchers' interpretations, so measures were implemented to reduce possible bias, as discussed in the methodology section.

Using the VBCM, scholars can conduct in-depth case studies to design the risk matrix, monitoring nonprofit projects' risk based on the likelihood and magnitude of consequences. Future investigations could contribute to nonprofit risk management by providing organisations and their stakeholders with tools for assessing risk in social projects. These instruments could allow nonprofits to deal with their vulnerabilities and avoid failures in accomplishing social impact goals, thereby satisfying managers' need to link conceptual models of vulnerability to actual responses to risks (Philip, 2003). This kind of research could also highlight projects' riskier areas, identify measures that can minimise or even avoid risk events and evaluate risk management measures' positive effects.

Finally, the value of project risk management is affected by stakeholders' perceptions (Willumsen, Oehmen, Stingl & Geraldi, 2019), so future research could collect data from other stakeholders to provide practitioners and academics with a holistic perspective on risk management's value creation for nonprofit projects. New finance instruments are periodically created to fund social projects (e.g. social impact bonds). In this context, further analyses need to focus on funders' perceptions of the added value created when nonprofits apply the VBCM. The results could contribute significantly to the theoretical foundations of project success evaluations from an investment performance point of view (Zwikael & Meredith, 2019).

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**Table 1. Most important contextual factors and actors by project goal**

| | | Contextual factors and actors | | |
|---|---|---|---|---|
| | | **Most significant context factors** | **Key internal actors** | **Key external actors** |
| **Project goals** | **Welfare services** | Public policies (e.g. Institute of Social Security support) | Employees | Beneficiaries, families and central government |
| | **Citizen empowerment** | Voluntary mobilisation and active community groups (e.g. people who are no longer unemployed sharing their stories with people that recently became unemployed) | Volunteers and employees | Beneficiaries, members and local authorities |
| | **Culture and recreation** | Local government policies and family support (e.g. local major provides the mean of transport) | Employees – leaders and teachers | Families, community and local authorities |
| | **Emergency relief** | Corporate and individual social responsibility policies (e.g. partnerships for financial support nonprofits programmes) | Volunteers | Partner organisations |

**Figure 1. Project design based on goals: evidence from interviews**

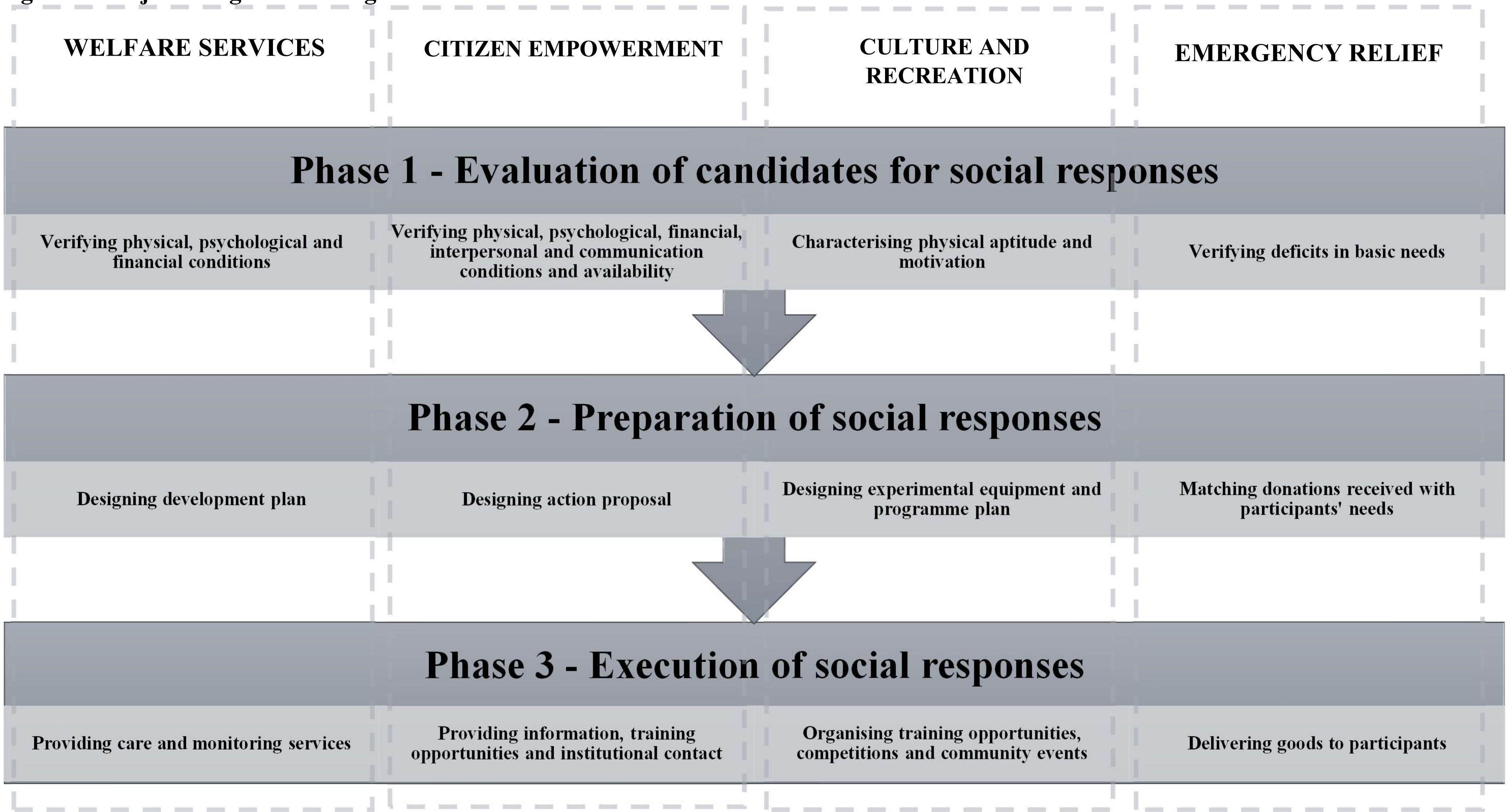

**Figure 2. VBCM – multi-vulnerability triangular conceptual model for managing nonprofit projects**