Building Bridges: Corporate Collaborations as Catalysts for NGO Financial Sustainability

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Abstract

In an era of growing financial volatility and rising public scrutiny, nonprofit organizations are increasingly compelled to explore innovative financing strategies beyond traditional donor models. One such strategy is cross-sector collaboration with private sector actors, particularly corporations. While these partnerships are often promoted as win–win solutions that advance both social and business objectives, their implications for the financial sustainability of NGOs remain under-researched and contested. This dissertation investigated how collaboration with corporate partners affects the financial resilience and resource diversification strategies of NGOs, with a focus on the German nonprofit sector.

Employing a qualitative multiple-case study design, triangulated with financial data drawn from annual reports and other organizational documents, the research analyzed four Germany-based NGOs differing in size, mission, and modes of corporate engagement. Drawing on 22 semi-structured interviews with senior managers, the study applied an analytical framework informed by relevant literature and theoretical perspectives on nonprofit strategy, cross-sector collaboration, and financial sustainability. The data were examined thematically using elements derived from this framework and further expanded through inductive coding to capture emerging patterns.

The findings indicate that while corporate partnerships offer only modest financial contributions, they deliver considerable non-financial and in-kind value – such as capacity-building support, access to technology and know-how, reputational capital, and pathways to other corporate actors. These strategic resources play a critical role in enhancing organizational competitive advantage, adaptability and agility, public credibility, and long-term sustainability. The study also identifies a range of risks and tensions, some of which are generic, while others are organization-specific – for instance, those related to religious affiliation or internal governance structures.

The study contributes to theory by refining existing models of collaboration and financial sustainability, emphasizing the non-linear, hybrid nature of NGO–corporate partnerships. It advances a multi-dimensional understanding of sustainability that integrates financial, operational, and relational capacities. Methodologically, it demonstrates the value of combining qualitative insights with financial data. Practically, it provides actionable guidance for NGOs and corporate partners on designing collaborations that enhance legitimacy, financial resilience, and long-term strategic alignment and sustainability.

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List of Abbreviations

Abbreviation	*Full Term*
ADH	Aktion Deutschland Hilft *Germany's Relief Coalition*
ARD	Arbeitsgemeinschaft der öffentlich-rechtlichen Rundfunkanstalten der Bundesrepublik Deutschland *Consortium of Public Broadcasting Corporations of the Federal Republic of Germany/ German Public Broadcasting Service*
BCG	Boston Consulting Group
BMZ	Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung *German Federal Ministry for Economic Cooperation and Development*
CAF	Charities Aid Foundation
CARE	Cooperative for American Remittances to Europe
CMA	Collaboration Motivation–Action
CSOs	Civil society organizations
CSR	Corporate social responsibility
CSRD	Corporate Sustainability Reporting Directive
CVC	Collaborative value creation
DRR	Disaster risk reduction
DEC	Disasters Emergency Committee
DNK	Deutscher Nachhaltigkeitskodex *German Sustainability Code*
DRK	Das Deutsche Rote Kreuz *German Red Cross*
DZI	Deutsches Zentralinstitut für soziale Fragen *German Central Institute for Social Issues*
e.V.	eingetragener Verein *Registered association*
ESG	Environmental, Social, Governance
GIZ	Die Deutsche Gesellschaft für Internationale Zusammenarbeit *German Agency for International Cooperation*
KfW	Kreditanstalt für Wiederaufbau *Reconstruction Loan Corporation*
MDGs	Millennium Development Goals
MSIs	Multi-stakeholder initiatives
NGOs	Non-governmental organizations
PMI	PM International
SDGs	United Nations Sustainable Development Goals
SMEs	Small and medium-sized enterprises
SROI	Social Return on Investment
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
WFP	World Food Programme

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Chapter 1: Introduction

1.1 Background and Context

Non-governmental organizations (NGOs) have become central actors in addressing complex social, economic, and environmental challenges worldwide. Operating across diverse fields – including health, education, environmental protection, humanitarian relief, and human rights – NGOs complement and, at times, compensate for the limitations of both government services and private sector initiatives. Their ability to reach marginalized communities, engage in grassroots advocacy, and respond with agility to emerging crises has positioned them as critical contributors to achieving the United Nations Sustainable Development Goals (SDGs), particularly SDG 17, which calls for multi-stakeholder partnerships to foster sustainable development (United Nations, 2015).

This central role has been especially visible in moments of global disruption. During the COVID-19 pandemic, NGOs continued to deliver life-saving assistance, maintain healthcare access, and provide social support even as many faced severe financial pressures and operational constraints. They disseminated accurate information, countered misinformation, and acted as first responders in contexts where state capacity was stretched to its limits. Such moments underscore the value of NGOs not only as service providers but also as innovators and advocates – piloting novel approaches to social problems, amplifying community voices, and holding states and businesses accountable to higher standards of equity, transparency, and human rights.

The global prominence of NGOs, however, contrasts sharply with the persistent fragility of their financial foundations. Unlike for-profit enterprises with revenue-generating models, NGOs depend on a complex mix of donor contributions, grants, sponsorships, and project-based funding – much of it unpredictable and often restricted. This financial precariousness constrains their ability to plan long-term, build reserves, or invest in organizational capacity. It also leaves them highly exposed to external shocks such as economic recessions, political shifts, or sudden changes in donor priorities.

The Financial Sustainability Imperative

In this context, the concept of financial sustainability – broadly defined as an organization's capacity to maintain its operations and pursue its mission over time – has gained increasing prominence in nonprofit management scholarship and practice (Bowman, 2011; Weerawardena et al., 2010). For NGOs in particular, financial sustainability is not an abstract concern but a daily operational challenge, as their dependence on external funding and vulnerability to political or economic shifts directly shape their ability to deliver services and achieve mission goals. Financial sustainability extends beyond the mere availability of funds. It encompasses stable and diversified income streams, adequate cost recovery, strategic adaptability, and a degree of financial autonomy that allows the organization to remain mission-focused even in volatile environments (Carroll & Stater, 2009; Froelich, 1999; Kingma, 1993).

Many NGOs, however, continue to rely heavily on one or two dominant funding sources, such as government grants or foundation aid. These funds are frequently earmarked for specific projects, limiting flexibility and preventing the accumulation of reserves. This dependency not only heightens vulnerability to funding cuts but can also inhibit innovation and long-term strategic planning. The situation is compounded by rising donor expectations around measurable impact, efficiency, and value for money – criteria that often require significant investment in monitoring and evaluation systems without providing unrestricted resources to support them.

The academic literature reflects an ongoing debate on how best to achieve financial sustainability in such a constrained environment. Revenue diversification is often promoted as a strategy for mitigating risk and enhancing resilience (Carroll & Stater, 2009), yet diversification efforts can also introduce inefficiencies, dilute organizational focus, or create reputational vulnerabilities if new funding sources are misaligned with core values (Froelich, 1999; Kingma, 1993). This tension has spurred interest in alternative or complementary financing approaches, including social enterprise models, fee-for-service activities, impact investing, and cross-sector collaboration with businesses.

Rise of Corporate Engagement in Civil Society

Corporate involvement in the social sector is not new, but its scope, form, and strategic intent have evolved significantly over the past two decades. Traditional corporate philanthropy – often transactional and limited to one-off donations – has increasingly given way to more strategic, partnership-oriented models. Businesses now engage in joint program design, resource sharing, employee volunteering, skills-based contributions, and advocacy alliances with NGOs. These developments are shaped by broader trends, including the rise of Environmental, Social, and Governance (ESG) frameworks, growing consumer expectations for ethical corporate behavior, and the recognition that social impact can also create competitive advantage (Porter & Kramer, 2011).

For NGOs, such partnerships can offer more than financial resources. They can provide access to specialized expertise, technological tools, logistical support, and reputational capital. When designed and managed effectively, corporate collaborations can strengthen operational capacity, open new networks, and reduce costs – potentially contributing to greater long-term sustainability.

However, these relationships also carry inherent risks. Concerns about mission drift, reputational damage, and power imbalances remain at the forefront of NGO decision-making, particularly when potential partners operate in controversial sectors or prioritize brand enhancement over genuine social impact. The rise of "greenwashing" and "partnership-washing" in public discourse has heightened scrutiny, underscoring the need for NGOs to exercise careful due diligence and align partnerships with their values and strategic goals (Baur & Schmitz, 2012).

The German Context

Germany offers a particularly distinctive setting for examining these dynamics. Its civil society landscape is both dense and highly institutionalized. As of 2023, there were 651,605 registered civil society organizations (CSOs), including associations (*eingetragene Vereine*), foundations (*Stiftungen*), and charitable limited liability companies (*gemeinnützige GmbHs*), with associations alone accounting for around 94% of this figure (Schubert et al., 2023). Despite this institutional strength, financial uncertainty remains a pressing issue for many German NGOs – especially those dependent on project-based government funding or constrained philanthropic grants. Surveys conducted by ZiviZ (Zivilgesellschaft in Zahlen – *Civil Society in Numbers*) and the Maecenata Institute highlight persistent concerns about shrinking unrestricted funds, rising administrative burdens, and increasingly competitive funding environments (Schubert et al., 2023; Troschke, 2024). These forces have intensified the urgency of exploring new funding avenues.

One potential avenue lies in the evolving engagement between civil society and the corporate sector. Analysis by the Bertelsmann Stiftung (2020) indicates a growing interest among both large corporations and the Mittelstand – Germany's backbone of small and medium-sized enterprises (SMEs) – in establishing long-term, partnership-based relationships with NGOs. Such collaborations often extend well beyond financial donations to include pro bono services, employee volunteering, technological support, and joint advocacy initiatives. For NGOs, these partnerships can provide access not only to additional resources but also to enhanced credibility, strategic networks, and operational efficiencies.

In this environment, corporate engagement emerges as a promising – yet still underutilized – strategy for strengthening the financial sustainability of NGOs. While such partnerships can diversify income and expand capacity, they also require navigating complex questions of mission alignment, legitimacy, and dependency. Despite the growing prevalence of NGO–corporate collaboration in Germany, there remains a limited empirical understanding of its actual contribution to long-term financial resilience within this distinctive institutional and cultural context.

This knowledge gap provides the starting point for the present study, which investigates how German NGOs engage with corporate partners and how these collaborations intersect with broader strategies for achieving financial sustainability.

Research Gap and Framing

While academic interest in cross-sector collaboration has grown substantially (Austin & Seitanidi, 2012; Selsky & Parker, 2005), empirical research on its financial implications for NGOs remains relatively scarce. Much of the existing literature either engages in normative critiques or develops broad typologies of collaboration (Bryson et al., 2015; Seitanidi & Crane, 2009), often drawing on case examples from Anglo-American contexts (Dahan et al., 2010; Shilpa Pai Mizar, 2019). These studies tend to emphasize structural classifications or ideal models, offering limited insight into the extent to which such partnerships contribute to the sustainability equation of NGOs (Bingham & Walters, 2013; van Huijstee et al., 2007). Little attention has been paid to the perspectives of NGO leaders and their strategic use of corporate partnerships as part of broader financial sustainability efforts – particularly in Germany, where the nonprofit sector operates within a distinctive legal, institutional, and cultural landscape (Bertelsmann Stiftung, 2009; Maier et al., 2016; Schubert et al., 2023).

This study sought to fill this gap by investigating how four German-based NGOs – specializing in vocational training, international development and child sponsorship, gender-focused social development, and humanitarian relief – engage with corporate partners, and the extent to which these collaborations contribute to their financial resilience. It builds on existing literature and draws on conceptual insights from institutional theory, stakeholder theory, resource dependence theory, portfolio theory, and scholarship on social issues, while remaining grounded in rich empirical material, including 22 in-depth interviews with senior NGO staff and corporate representatives. By focusing on the perceptions, practices, and strategic calculations of NGO actors, the study offers a nuanced view of how collaboration is experienced, negotiated, and evaluated within nonprofit organizations – and how it influences their financial sustainability.

Crucially, this dissertation approaches financial sustainability not as a technical or purely financial matter, but as a multidimensional and contested concept – one that is intimately linked to questions of legitimacy, accountability, organizational identity, and strategic agency. It is situated within a broader debate about the changing role of NGOs in an era marked by economic volatility, increasing scrutiny, and growing interdependence across sectors.

To address this complexity, the study investigates how corporate partnerships shape the financial sustainability of NGOs through a multiple-case study of four German organizations: Don Bosco Mondo e.V., World Vision Germany, CARE Germany, and Aktion Deutschland Hilft.

These cases were selected for their diversity in mission, organizational size, maturity of corporate collaboration, and underlying business models – allowing for cross-case comparison and deeper insight into patterns and divergences.

Rather than treating corporate engagement as a transactional source of funding, the study conceptualizes it as an evolving strategic relationship, embedded in specific institutional contexts and shaped by shifting power dynamics, mission priorities, and resource dependencies. In doing so, it bridges multiple theoretical perspectives while offering actionable insights for practitioners navigating the complex terrain of cross-sector collaboration. A more detailed discussion of the study's contributions, including theoretical refinements and practical implications, is presented in Chapter Six.

1.2 Research Framework: Questions and Objectives

This study investigates how corporate collaboration influences the financial sustainability of NGOs, with a particular focus on the German nonprofit sector. It aims to understand how NGOs engage with corporate partners not only as sources of funding, but also as strategic collaborators contributing to broader dimensions of sustainability – including operational resilience, reputational capital, and access to knowledge and networks.

The central research question guiding the study is:

How does corporate collaboration influence the financial sustainability of NGOs?

To address this overarching question, the study explores the following sub-questions:

1. How do NGO leaders conceptualize financial sustainability within their organizational context?
2. How do NGO leaders perceive and experience corporate collaboration as part of their broader sustainability strategies?
3. What is the relative financial and non-financial contribution of corporate partners to the resource portfolios of NGOs?
4. How do NGOs manage the risks, tensions, and organizational dynamics associated with corporate engagement?

Accordingly, the specific objectives of the study are:

- To explore how leaders of case NGOs define and understand financial sustainability, including its financial, operational, and reputational dimensions.
- To analyze the composition of NGO income portfolios – drawing on both financial documents and interview data – and assess the financial and non-financial contributions of corporate partnerships.

- To examine the internal perceptions and narratives around corporate collaboration, especially as they relate to value alignment, legitimacy, and strategic benefit.
- To investigate how NGOs mitigate potential risks associated with corporate collaboration, such as mission drift or stakeholder backlash.
- To develop an empirically grounded understanding of how corporate engagement can strengthen (or weaken) NGO financial sustainability over time.

1.3 Organization of the Study

This dissertation is structured into six chapters, each building progressively toward a comprehensive understanding of how corporate collaboration influences the financial sustainability of NGOs.

Chapter One introduces the research topic, presents the background and rationale for the study. It establishes the conceptual framing and the central research questions, and outlines its objectives and organization. Chapter Two provides the theoretical and analytical foundations of the study. It reviews key literature on nonprofit financial sustainability and cross-sector collaboration, and introduces an analytical framework informed by resource dependence theory, stakeholder theory, institutional theory, social issues, and portfolio theory. This framework guides the thematic analysis of the empirical data.

The Third Chapter details the methodological approach, explaining the study's qualitative design and multiple-case study methodology. It outlines the selection criteria for the four case organizations, the data collection methods (including semi-structured interviews and document analysis), and the procedures for thematic coding and interpretation. Chapter Four presents the individual case profiles of Don Bosco Mondo e.V., World Vision Germany, CARE Germany, and Aktion Deutschland Hilft. It provides an overview of their missions, organizational structures, corporate engagement practices, financial characteristics, and case partnership examples. These profiles serve as the contextual foundation for the analysis in the following chapter.

Chapter Five offers a thematic presentation and interpretation of the empirical findings. Drawing on the analytical framework established earlier, it examines the dynamics of NGO–corporate collaboration across key dimensions: partnering drivers, partnering motivations, partnership initiation, relationship evolution, partnership outcomes, challenges and risks, and financial sustainability analysis. This chapter synthesizes insights across the four cases while also highlighting case-specific patterns and tensions. The Sixth Chapter concludes the dissertation by synthesizing the key findings in light of the study's objectives and theoretical lenses. It elaborates on the study's theoretical, methodological, and practical contributions; outlines concrete recommendations for NGO and corporate practitioners; presents a strategic toolkit; and reflects on the limitations and implications for future research.

Through this structure, the dissertation moves from conceptual framing to empirical inquiry, offering both theoretical advancement and actionable insight into the role of corporate collaboration in shaping the financial sustainability of NGOs.

1.4 Concluding Remarks

This chapter has positioned the study within a landscape of shifting expectations and structural pressures facing NGOs today. Rather than framing financial sustainability as a static financial goal, it has introduced the idea of sustainability as a contested and evolving construct – shaped by strategic choices, external dependencies, and normative constraints.

What emerges is a need for more grounded, practice-oriented research that not only maps the structural challenges NGOs face but also illustrates how they exercise agency in navigating complex intersectoral relationships – for example, by selectively engaging with corporate actors, diversifying income portfolios, and deploying framing strategies to protect legitimacy. This dissertation responded to that need by centering the lived perspectives of NGO managers, complemented by insights from corporate representatives, to examine strategic decisions around partnering, resource diversification, and institutional legitimacy.

As the chapters that follow will show, financial sustainability is not simply a matter of acquiring more funding – it is about managing competing logics, forging resilient alliances, and redefining value in ways that go beyond immediate returns. The study's analytical framework, empirical strategy, and multi-case design are all tailored to surface these deeper dynamics. In doing so, the dissertation aims to contribute to both scholarly theory-building and practical reflection within a field undergoing profound transformation.

Chapter 2: Conceptual and Analytical Foundations

As the nonprofit sector adapts to mounting financial constraints and a rapidly shifting funding landscape (Hailey & Salway, 2016; Maier et al., 2016; Salamon, 2012), the strategic collaboration between NGOs and corporations has emerged as a focal point of both practice and scholarship. Once viewed with skepticism – often criticized as a threat to NGO independence or as a form of "mission drift" (Eikenberry & Kluver, 2004; Najam, 2000) – cross-sector partnerships are now increasingly embedded within the strategic operations of many NGOs. This shift reflects broader efforts to diversify income streams, strengthen organizational resilience, and access new forms of value creation (Austin & Seitanidi, 2012b; Baur & Schmitz, 2012; Selsky & Parker, 2005). These trends have spurred a growing body of literature that explores the nature, motivations, and consequences of NGO–corporate collaboration, highlighting both its benefits and costs.

At the same time, the concept of financial sustainability has gained prominence in both academic and practitioner discourse, evolving beyond a narrow preoccupation with funding levels to encompass questions of autonomy, adaptability, and strategic coherence. The intersection of these two domains – collaboration and financial sustainability – raises important empirical and theoretical questions. How do NGOs manage the opportunities and risks embedded in partnerships with the corporate sector? To what extent do such collaborations contribute to long-term financial viability, and under what conditions might they undermine it?

This chapter explores these questions by reviewing the literature on NGO–corporate collaboration and nonprofit financial sustainability. It also lays out the theoretical and analytical foundations for the study. The chapter is organized as follows: Section 2.1 examines the evolution, typologies, and drivers of NGO–corporate collaboration, while highlighting key challenges and tensions. Section 2.2 turns to the concept of financial sustainability in the nonprofit sector, including current debates and emerging approaches. Section 2.3 introduces the theoretical foundations of the study – drawing on resource dependence theory, stakeholder theory, institutional theory, social issues, and portfolio theory – and Section 2.4 presents the analytical framework that will be used to guide data analysis in subsequent chapters.

Rather than offering a purely descriptive account, the chapter adopts a critical perspective – highlighting both the strategic rationale and the potential contradictions inherent in cross-sector engagement. Empirical insights are integrated throughout the literature review, providing quantitative context where possible and strengthening the study's interpretative depth. In doing so, the chapter builds a foundation for understanding how – and under what conditions – NGO–corporate collaboration may shape the financial sustainability of nonprofit organizations operating in the contemporary funding environment.

2.1 NGO–Corporate Collaboration: Evolution and Emerging Trends

2.1.1 Historical Evolution of NGO–Corporate Collaboration

The relationship between NGOs and corporations has undergone a marked transformation over the past four decades. Traditionally, many NGOs positioned themselves in opposition to the private sector, acting as watchdogs that held companies accountable on issues such as labor rights, environmental degradation, and corporate misconduct. However, beginning in the 1980s and 1990s, some NGOs began to engage more pragmatically with corporations, seeking to influence corporate behavior from within rather than solely through external advocacy (Najam, 2000; Teegen et al., 2004).

This gradual shift coincided with the rise of corporate social responsibility (CSR) and international frameworks such as the Millennium Development Goals (MDGs) and, later, the SDGs, encouraging greater collaboration between sectors (United Nations, 2015). NGOs began to explore partnerships with businesses not only for financial contributions, but also to access technology, innovation, and networks to enhance their impact. Corporations, in turn, increasingly recognized the strategic benefits of engaging with NGOs – particularly in areas like reputational legitimacy, stakeholder alignment, and access to social expertise (Porter & Kramer, 2006; Seitanidi, 2010).

NGO–corporate collaboration has become a widespread and maturing practice. While exact global figures are difficult to establish, several reports suggest that cross-sector partnerships are now a staple in the operating strategies of many large corporations and international NGOs. For instance, the World Economic Forum (2023) notes that its partnership ecosystem includes over 800 entities collaborating on initiatives that blend commercial and societal goals. Similarly, McKinsey & Company (2021) highlights that corporate–nonprofit partnerships are increasingly framed around co-creation and innovation, rather than traditional philanthropy.

In the German context, this evolution has gained traction through both policy and institutional support. Initiatives such as Partnerschaften 2030 – jointly supported by the German Agency for International Cooperation (GIZ) and Engagement Global – provide advisory services, funding tools, and knowledge platforms to facilitate multi-stakeholder partnerships aligned with the 2030 Agenda for Sustainable Development. As of recent reporting, the platform has supported numerous partnerships focused on sustainable value chains, education, and climate-related goals, though exact partnership counts are not consistently published (Partnerschaften 2030, 2024).

Scholars have responded to this evolution by proposing various definitions and conceptual frameworks. One widely cited definition describes collaboration as "a mutually beneficial and well-defined relationship entered into by two or more organizations to achieve common goals"

(Mattessich et al., 1992, p. 7). Seitanidi (2010) refines this concept by emphasizing resource complementarity, shared decision-making, and joint accountability. These definitions underline the shift from transactional exchanges to more integrated, strategic forms of engagement.

Among the most influential frameworks in this field is Austin's (2000a, 2000b) Collaboration Continuum, which categorizes partnerships into three stages: philanthropic (characterized by charitable giving), transactional (defined by resource exchanges such as licensing or cause-marketing), and integrative (involving joint value creation and organizational alignment). This continuum was later expanded in collaboration with Seitanidi (2012a, 2012b) to conceptualize a fourth stage – transformational – encompassing deeper dimensions such as trust, mission alignment, innovation, and extensive resource integration. Collectively, these models have become foundational tools in both academic research and applied practice for assessing the maturity of cross-sector partnerships.

Importantly, scholars have drawn distinctions between "collaboration" as a general concept and "partnerships" in the narrower sense. While collaboration can refer to one-off or informal interactions, partnerships imply structured, sustained relationships built on shared goals, planning processes, and accountability mechanisms (Fowler, 2000; Tennyson, 2003). This distinction is particularly important in empirical research, where the depth and duration of engagement matter more than its label.

For the purpose of this study, NGO–corporate collaboration is defined as *"a strategic, voluntary, and sustained engagement between nonprofit and business actors aimed at mobilizing financial and/or non-financial resources to advance social objectives."* This working definition builds on the conceptualizations offered by Austin and Seitanidi (2012a), Seitanidi (2010), and Tennyson (2003), and is tailored to reflect the empirical scope of this research.[1] It includes enduring transactional relationships such as cause-related marketing, licensing agreements, pro bono services, capacity-building programs, and innovation alliances. The definition excludes one-time donations or short-term sponsorships that lack mutual planning or value co-creation.

For NGOs, these collaborations offer avenues to address growing concerns around financial sustainability, particularly in the context of declining public funding and increased donor scrutiny. For corporations, partnerships provide not only reputational benefits but also opportunities to demonstrate social responsibility, engage new markets, and develop inclusive innovation models.

[1] Within the context of this dissertation, the terms "collaboration," "partnership," and "engagement" are used in line with the specific sources being cited and the nuances of practice described by interviewees. While these terms differ slightly in emphasis, they are treated here as broadly referring to cross-sector relationships between NGOs and corporations, unless a finer distinction is analytically necessary.

The following sections explore these motivations in greater depth and unpack the theoretical and empirical tensions that shape cross-sector partnerships.

2.1.2 Motivations for Engagement

The motivations driving NGOs and corporations to engage in cross-sector collaboration have been widely explored across nonprofit management, CSR, and development literature. While varying by context and organizational type, these motivations typically reflect a combination of strategic, symbolic, and operational drivers. As Austin (2007) and Austin & Seitanidi (2012a) argue, motivations are not static but evolve with the depth of engagement and external conditions. Understanding these motivations is crucial to interpreting partnership design, value creation, and sustainability.

NGO Motivations

NGOs increasingly view collaboration with corporate actors as a pathway to greater financial resilience, innovation, and systemic impact. One of the most commonly cited motivations is funding diversification, as NGOs face constraints in public financing, philanthropic competition, and restricted project-based grants (Seitanidi, 2010; Weerawardena et al., 2010). Partnerships with corporations offer alternative revenue sources, helping reduce dependency on government or single donors and enabling long-term financial planning.

In Germany, reliance on public funds remains especially high for mid-sized NGOs. According to a recent study by the Maecenata Institute (2023), over 60% of NGO funding in Germany comes from public sources, which has led to increasing interest in private sector engagement – particularly among organizations with strategic ambitions beyond state-subsidized service delivery.

Beyond financial incentives, NGOs also partner with businesses to access non-financial resources, including technical expertise, digital infrastructure, professional networks, and visibility. For example, collaborations in the health or education sectors often involve capacity-building support, employee volunteering, or the joint development of innovation pilots (Yaziji & Doh, 2009). In such arrangements, NGOs not only gain operational advantages but also expand their influence in shaping corporate practices and embedding social values into business models.

A further motivation is organizational legitimacy and brand visibility. Partnerships with well-known corporations can amplify an NGO's public profile, making it more attractive to funders, media, and beneficiaries (Baur & Schmitz, 2012). However, this visibility comes with reputational risk: alignment with controversial firms may backfire, triggering criticism from stakeholders or mission drift concerns (Seitanidi, 2010). In this sense, NGOs must weigh the symbolic gains of partnership against potential threats to their credibility and values.

Not all collaborations are initiated from a position of strategic strength. As Seitanidi (2010) cautions, some NGOs enter partnerships reactively – due to donor pressure, institutional inertia, or trends in the development ecosystem. In such cases, the lack of a clear internal rationale can lead to weak alignment and limited long-term value.

Corporate Motivations

For corporations, partnerships with NGOs serve a variety of strategic goals. Traditional motivations such as philanthropy, reputation management, and license to operate remain relevant, especially for firms operating in regulated or reputationally sensitive sectors (Porter & Kramer, 2011; Yaziji & Doh, 2009). However, there is an observable shift toward shared value creation and inclusive business models, particularly in industries where social outcomes are directly linked to market opportunities.

Reputational motivations remain a powerful driver. Partnering with credible NGOs helps businesses signal ethical commitment, align with public expectations, and respond to growing demand for social engagement. The Edelman Trust Barometer 2023 found that NGOs and businesses are the two most trusted institutions globally, with 63% of respondents expecting them to collaborate to address social challenges. This trend is mirrored in Germany, where public trust in civil society remains strong and social partnerships are seen as part of corporate responsibility norms (Bundesnetzwerk Bürgerschaftliches Engagement (BBE), 2022).

Risk mitigation is another growing factor. Businesses facing scrutiny over labor practices, environmental impact, or supply chain integrity often partner with NGOs to improve stakeholder dialogue, demonstrate due diligence, or co-develop monitoring frameworks. These collaborations help pre-empt criticism and ensure alignment with the ESG standards (Baur & Schmitz, 2012).

A third cluster of motivations relates to innovation and market access. NGOs often have deep-rooted connections in underserved communities and can act as intermediaries, co-designers, or testers for inclusive products and services. Selsky & Parker (2005) emphasize that NGOs bring contextual knowledge, trust capital, and feedback loops critical for innovation in complex social systems.

In the German context, regulatory instruments such as the EU Corporate Sustainability Reporting Directive (CSRD) and the German Sustainability Code (DNK) have further incentivized corporate engagement with civil society. As firms are increasingly required to demonstrate their contributions to the SDGs, partnerships with NGOs have become both a reputational asset and a compliance mechanism (GIZ & Engagement Global, 2023).

However, not all corporate–NGO partnerships reflect deep strategic intent. Some remain symbolic or defensive, driven by short-term branding goals or stakeholder appeasement. These cases often lack substantive resource sharing or joint planning and are vulnerable to public skepticism – a phenomenon sometimes labeled as "partnership-washing" (analogous to greenwashing) (Baur & Schmitz, 2012).

Converging and Diverging Interests

While NGOs and corporations often enter partnerships with different motivations, areas of convergence – such as shared reputational gains, learning opportunities, and expanded reach – can create strong relational foundations. However, these motivations also create structural tensions, particularly around accountability, control, and the definition of success.

Understanding the initial motivations of both parties is crucial for interpreting partnership design, expectations, and eventual outcomes. These motivations also influence the perceived value of the collaboration, and thus shape decisions about continuation, scaling, or termination. While this section reviewed a wide range of motivations for NGO–corporate engagement observed in the literature, the study's empirical analysis is structured using the Collaboration Motivation–Action (CMA) Framework developed by Austin (2007). This framework is outlined in Section 2.4 and serves as a foundational tool to interpret how initial motivations translate into partnership actions and sustainability outcomes. The next section reviews how different types of partnerships reflect variations in motivations, value exchange, and integration depth.

2.1.3 Typologies and Value Exchange in NGO–Corporate Collaboration

The complexity and diversity of NGO–corporate partnerships have led to the development of several typologies that classify their structure, depth, and value orientation. These typologies serve not only academic purposes but also practical functions by guiding the design, implementation, and evaluation of cross-sector collaborations. This section reviews key classification models and explores the types of value exchanged in such partnerships.

Typologies of Partnership Depth and Integration

One of the most influential models is Austin's (2000a) Collaboration Continuum, which distinguishes between three progressive stages of engagement: philanthropic, transactional, and integrative. In the philanthropic stage, relationships are typically limited to one-way resource transfers such as donations or in-kind contributions. Transactional partnerships involve two-way exchanges, including cause-related marketing and co-branded campaigns. The integrative stage reflects a higher level of alignment, with shared goals, co-created programs, and mutual adaptation across organizational structures (Austin, 2000a, 2000b).

Austin and Seitanidi (2012a, 2012b) later expanded this model to include a value creation spectrum, emphasizing that deeper forms of integration are associated with more substantial social and organizational value. The model introduces the idea of collaborative value creation (CVC), arguing that partnerships should be evaluated not only by their outcomes but also by the depth of mutual engagement and innovation in addressing complex social challenges.

Recent typologies have extended beyond bilateral relationships to recognize the ecosystemic and networked nature of modern collaboration. For example, Clarke & MacDonald (2016) highlight multi-stakeholder initiatives (MSIs) in which NGOs, corporations, governments, and intermediaries form constellations of engagement with varying degrees of centralization, formality, and power distribution.

Other classification approaches focus on strategic fit, duration, or instrumental versus transformational intent (Glasbergen et al., 2007; Seitanidi, 2010). These dimensions help reveal mismatches that can result in reputational risks or mission drift, particularly when partnerships lack mutuality or clarity in expected outcomes.

In the German context, empirical evidence suggests that most NGO–corporate partnerships remain situated within the transactional realm, with only a few moving toward deeper integration (GIZ & Engagement Global, 2023; Engagement Global, 2022). Fully integrative partnerships are still limited in number, and many collaborations continue to be project-based or rooted primarily in CSR practices.

While several of these typologies are reviewed here to provide theoretical grounding, selected frameworks – particularly Austin's continuum and the CVC model – are operationalized in the analytical framework (Section 2.4) and used to guide the interpretation of empirical data.

Types of Value Exchange

Partnership typologies are further enriched by examining the types of value exchanged between NGOs and corporate partners. These exchanges challenge the traditional view of one-way philanthropy and highlight mutuality in resources, expertise, and reputation.

Drawing on Seitanidi (2010), (Kolk et al., 2008), and others, three broad categories of value exchange are commonly cited:

1. **Financial Contributions**

These include donations, sponsorships, licensing fees, or co-funding of initiatives. While often most visible, financial contributions are not necessarily the most strategic. Some NGOs use initial funding to catalyze innovation or long-term engagement, especially when linked to measurable outcomes (Kolk et al., 2008).

2. **Non-Financial Tangible Resources**

These consist of in-kind contributions such as office equipment, transport logistics, or access to corporate facilities. For instance, logistics firms have supported NGOs during crises by mobilizing supply chains to deliver aid (Business Fights Poverty, n.d.).

3. **Non-Financial Intangible Resources**

This includes access to knowledge, networks, reputational capital, and visibility. For example, employee volunteering programs may help build staff morale while strengthening NGO capacity, and corporate co-branding may significantly increase public awareness and legitimacy for an NGO (Seitanidi, 2010).

The corporate sector, in turn, benefits from enhanced legitimacy, consumer trust, local knowledge, and improved relationships with regulators or communities. NGOs can facilitate corporate entry into underserved markets by offering contextual insights and grassroots credibility (Selsky & Parker, 2005).

Value Alignment and Partnership Fit

A central determinant of value exchange is value alignment – the degree to which both organizations share similar ethical standards, social missions, or strategic outlooks. Partnerships with strong value congruence tend to be more resilient, innovative, and mutually beneficial, while value misalignment can lead to internal resistance, reputational harm, or partnership breakdown (Berger et al., 2004; Selsky & Parker, 2005).

This issue is especially salient in faith-based or advocacy-oriented NGOs, where partnerships with controversial industries (e.g., fossil fuels, weapons, alcohol) are often vetoed regardless of potential financial gain. In Germany, many NGOs operate under governance frameworks that require ethical review of corporate partnerships, adding an institutional layer to value alignment considerations.

This section has outlined the variety of partnership forms and resource flows in NGO–corporate collaboration. The next section will turn to the risks, tensions, and critiques that shape the viability and credibility of these partnerships in practice.

2.1.4 Challenges and Risks of Collaboration

Although partnerships between NGOs and corporations are increasingly common, they are not without significant risks. These arise from differing values, operational models, power dynamics, and accountability frameworks – which, if unaddressed, may erode trust, compromise mission integrity, or damage reputations. It is essential to recognize these challenges to establish realistic expectations about partnership outcomes and sustainability.

Value Misalignment and Mission Drift

One of the most frequently cited concerns is mission drift – the risk that NGOs may alter their core values or programmatic focus to align with corporate interests (Benjamin, 2008). This is particularly pronounced when resource asymmetries exist or when collaborations are driven primarily by financial incentives rather than mutual value creation. Baur and Schmitz (2012) documented how NGOs working with controversial industries (e.g., tobacco, arms, oil) experienced internal unrest, reputational damage, and loss of donor confidence. These misalignments often become evident as partnerships deepen and expectations diverge.

Reputational Risk and Public Scrutiny

While partnerships can boost visibility and legitimacy, they also expose NGOs to reputational risk. Collaborating with companies that lack strong social or environmental credentials can lead to public backlash or decreased donor trust. Yaziji and Doh (2009) recount instances where humanitarian organizations faced criticism for partnering with oil companies, underscoring how reputational harm can spread to both parties.

This risk is magnified for faith-based or advocacy NGOs, which may avoid certain industries despite potential funding gains, in order to safeguard stakeholder trust. In the German context, these dynamics are particularly salient, as examined in the empirical chapters.

Power Asymmetries and Unequal Decision-Making

Power imbalances are a common challenge in cross-sector collaborations. Corporations typically bring greater financial resources, decision-making authority, and organizational capacity than smaller NGOs, which can lead NGOs to feel pressured to conform to corporate agendas (Seitanidi, 2010). Such imbalances may compromise NGO autonomy or suppress critical advocacy – especially when NGOs depend heavily on corporate funding.

Accountability Dilemmas and Stakeholder Tensions

NGOs operate within complex accountability environments that include beneficiaries, donors, regulators, and community stakeholders. The introduction of a corporate partner can strain this ecosystem – especially when corporate reporting cycles and impact metrics clash with nonprofit planning and evaluation methodologies (Ebrahim, 2003). Moreover, discrepancies in accountability standards can create confusion or tension if partnership goals are not aligned or clearly communicated.

Resource Drain and Capacity Constraints

Partnerships often place significant demands on NGOs. Managing complex corporate relationships requires staff time, administrative effort, and ongoing coordination – resources that may otherwise be allocated to core programs. Austin and Seitanidi (2012b) highlight how such overhead can offset the potential value of partnerships, especially for smaller NGOs with limited capacity. This challenge is common in Germany, where NGOs often navigate parallel public-funding procurement processes while entering corporate collaborations, increasing operational complexity.

Short-Termism and Strategic Misfit

A major structural risk stems from mismatched planning horizons: corporations typically operate on quarterly or annual cycles, while NGOs focus on long-term social change (Seitanidi & Crane, 2009; Selsky & Parker, 2005). This dissonance can result in premature disengagement, inconsistent funding, or shifting priorities – undermining the sustainability of collaborative efforts (Austin & Seitanidi, 2012). Some partnerships are initiated more for reputational signaling than for deep strategic integration, leaving them vulnerable to leadership changes or evolving public narratives (Baur & Schmitz, 2012).

These challenges emphasize that cross-sector collaboration must be thoughtfully designed, with careful partner selection, clearly defined shared objectives, and adaptive frameworks that address power imbalances, accountability, and strategic coherence (Austin & Seitanidi, 2012; Selsky & Parker, 2005). The next section examines how these partnership dynamics intersect with the broader and contested concept of financial sustainability – a central theme of this study.

2.2 The Concept and Dimensions of Financial Sustainability

2.2.1 Definitional foundations

Financial sustainability has become a central concern in nonprofit management discourse, particularly in light of declining public sector support, shifting donor expectations, and increasing pressure to demonstrate impact and accountability (Bowman, 2011; Weerawardena et al., 2010). While the concept is widely invoked, there is no single, universally accepted definition, with interpretations varying depending on organizational type, sectoral context, and the theoretical lens applied (Cutt & Murray, 2000; Besel et al., 2011).

In broad terms, financial sustainability refers to the ability of a nonprofit organization to maintain its operations, deliver services, and pursue its mission over time, even in the face of funding volatility or external shocks (Weerawardena et al., 2010; Williams, 2014). This definition emphasizes continuity and adaptability, reflecting a shift from short-term survival to long-term strategic viability.

Cutt & Murray (2000) understand financial sustainability as the capacity of a nonprofit organization to develop a diverse range of resources, manage them efficiently, and deploy them in support of its mission without compromising programmatic integrity. Bowman (2011) introduces a useful framework composed of three core elements: revenue reliability, financial autonomy, and strategic resource allocation. Together, these elements emphasize the importance of stable income, organizational independence, and effective financial planning.

Recent crises, including the COVID-19 pandemic, have underscored the vulnerability of many nonprofit business models. A 2021 survey by Charities Aid Foundation (CAF) America found that over 60 percent of surveyed NGOs had to suspend or scale back services due to financial strain, and more than one-third relied on emergency reserves to remain operational (CAF America, 2021). These trends have accelerated efforts across the sector to build more resilient and flexible funding structures.

One mechanism consistently highlighted in the literature as central to financial sustainability is the diversification of income streams. Diversification has been conceptualized as a means of reducing dependence on single donors or restricted grants and buffering NGOs against political or economic volatility (Carroll & Stater, 2009; Froelich, 1999). Yet scholars also caution that diversification may generate inefficiencies or even mission drift if pursued without alignment to organizational priorities (Kingma, 1993; Weerawardena et al., 2010). This debate sets the stage for the following section, which outlines the key dimensions of financial sustainability, beginning with revenue diversification.

2.2.2 Key dimensions of financial sustainability

Although approaches to financial sustainability differ, the literature identifies several recurring dimensions that collectively shape an NGO's financial resilience. These include revenue diversification, cost recovery and operating margins, financial planning and strategic adaptability, legitimacy and donor confidence, and organizational capacity and infrastructure.

a) Revenue diversification

Revenue diversification refers to the extent to which an NGO can access multiple sources of funding, including government grants, individual donations, foundations, corporate sponsorships, earned income, and investment returns. The rationale is to avoid dependence on a single funder or funding stream, thereby enhancing resilience and reducing vulnerability to sudden cuts or shifting priorities (Carroll & Stater, 2009).

Empirical studies suggest that diversified funding portfolios contribute to financial health, particularly when income sources include unrestricted or flexible contributions (Weerawardena et al., 2010). However, diversification is not universally beneficial. Froelich (1999) and Kingma (1993) caution that excessive diversification may increase administrative burdens, introduce mission-drifting compromises, or create conflicting stakeholder demands. Thus, the strategic selection of revenue sources – aligned with organizational values and capabilities – is more important than their sheer number.

b) Cost recovery and operating margins

A financially sustainable NGO must recover not only direct program costs but also indirect costs such as salaries, rent, administrative systems, and governance. Many traditional funding models restrict overhead, leading to chronic underinvestment in infrastructure and strategic capacity (Ebrahim, 2005). NGOs that rely heavily on restricted grants often struggle to build reserves or invest in innovation.

Hybrid organizational models that combine philanthropic income with market-based revenue – such as social enterprises or fee-for-service programs – have shown potential in improving cost recovery. While such models carry their own risks, including mission drift and operational complexity, they can also help stabilize budgets and reduce dependency on time-limited grants (Young, 2007).

Maintaining a positive operating margin is critical for long-term sustainability. It allows NGOs to generate reserves, invest in development, and respond to unforeseen challenges. Nonetheless, many organizations operate with minimal financial cushions due to donor expectations that prioritize programmatic over institutional expenditures.

c) Financial planning and strategic adaptability

Financial sustainability requires a deliberate and forward-looking financial strategy. This includes multi-year budgeting, scenario planning, investment policies, reserve targets, and integration of financial goals into broader strategic planning processes. Organizations must also be able to adapt financial strategies in response to policy shifts, economic shocks, or evolving stakeholder demands.

In the German context, NGOs are not legally required to hold specific levels of liquidity, but many voluntarily adhere to guidelines recommended by sectoral bodies such as the Deutscher Spendenrat (*the German Donations Council*) or the Deutsches Zentralinstitut für soziale Fragen (DZI) (*the German Central Institute for Social Issues*). These include minimum liquidity thresholds, clear cost breakdowns, and annual financial disclosures – practices that support both internal governance and external legitimacy.

Strategic adaptability goes beyond technical capacity. It includes a culture of proactive learning, risk management, and responsiveness to external change. Organizations with strong adaptability can reconfigure operations, pivot program models, and reallocate resources with minimal disruption.

d) Legitimacy and donor confidence

Trust is a key intangible asset that underpins financial sustainability. Donors, beneficiaries, regulators, and the broader public must perceive the NGO as credible, transparent, and accountable in its monetary stewardship. This involves compliance with legal standards, ethical fundraising practices, transparent reporting, and alignment between expenditure and stated objectives (Ebrahim, 2005).

Organizations with high perceived legitimacy are more likely to attract long-term donors, receive unrestricted funds, and build enduring partnerships. Conversely, financial mismanagement, opaque governance, or funding that is inconsistent with the mission can result in donor attrition and reputational damage. Financial communication – through annual reports, real-time dashboards, and impact metrics – has therefore become a strategic function in itself.

e) Organizational capacity and risk management

Beyond funding, financial sustainability depends on internal capabilities. These include sound financial systems, qualified personnel, clear governance structures, and decision-making processes that integrate financial considerations. Many NGOs – particularly smaller ones – operate with limited administrative capacity, leaving them vulnerable to staff turnover, regulatory changes, or shifts in funding streams.

Resilience is increasingly seen as a product of both financial architecture and institutional learning. NGOs that build contingency plans, engage in financial scenario analysis, and conduct regular internal audits are better positioned to manage uncertainty and maintain long-term effectiveness.

Trade-offs and tensions

While each dimension of financial sustainability contributes to organizational resilience, they may also create trade-offs. Revenue diversification may conflict with strategic focus; cost recovery efforts may be constrained by donor preferences; and maintaining reserves may reduce immediate programmatic reach. Balancing these trade-offs requires continuous negotiation between mission priorities and financial imperatives.

A sustainable organization is not one that maximizes income or minimizes cost alone, but one that integrates financial strategy into its broader mission, values, and operational culture. Financial sustainability is thus not an end in itself but a means of enabling long-term, meaningful social impact. This expanded understanding of financial sustainability provides a foundation for the theoretical examination that follows, including in-depth elaboration on portfolio theory, which offers a conceptual framework for analyzing revenue diversification and funding risk in the nonprofit sector.

Within this broader discussion, corporate collaboration emerges as one diversification pathway that has gained growing importance in recent years. Beyond the potential to provide additional financial resources, corporate partnerships often contribute in-kind assets, technical expertise, and reputational capital (Austin & Seitanidi, 2012a). In the German context, where public funds are highly regulated and earmarked, corporate engagement can offer NGOs a degree of flexibility not easily attainable through traditional funding streams. The next section, therefore, situates corporate collaboration within a broader set of theoretical perspectives that help explain how NGOs pursue sustainability through engagement with resource-rich actors.

2.3 Theoretical Foundations

This study draws upon a combination of theoretical frameworks that help explain the motivations, dynamics, and potential consequences of NGO–corporate collaboration, particularly in relation to financial sustainability. Theories from organizational sociology and strategic management provide the conceptual scaffolding for understanding how NGOs strategically position themselves within resource environments, engage with diverse stakeholders, respond to institutional pressures, and sustain legitimacy over time. These theoretical perspectives also inform the analytical framework presented in the subsequent section.

2.3.1 Institutional Theory

Institutional theory contributes to understanding the motivation of corporations to engage socially and to develop partnerships with nonprofits, and likewise of NGOs to achieve financial sustainability and organizational survival. Institutional theory looks at the influence of the institutional environment on organizations, where organizations are seen as part of social complex systems (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). The theory attempts to provide an explanation for individual and organizational actions in response to social rather than to economic forces solely (Dacin et al., 2002; Suddaby, 2013). It emphasizes the idea that organizations are "socially embedded in their institutional environments" (Suddaby, 2013, p. 384), and that organizational practices are not only shaped by efficiency and effectiveness values of the economic performance, but also by social and cultural pressures to conform to the societal structural form (Suddaby, 2010; Tolbert & Zucker, 1996).

Institutional environment within this context is seen as a source of legitimacy and support, where organizations tend to conform to social and cultural norms and to meet the expectations of their stakeholders in order to maintain legitimacy and survival (DiMaggio & Powell, 1983; Scott, 2003; Shafritz et al., 2015). This perspective provides theoretical implications for the two issues of concern in this study: financial sustainability and corporate collaboration.

Institutional theory explains corporate motivation and behavior that tend to act in a socially responsible manner by working closely with NGOs to address the social and environmental needs of societal actors. NGO-corporate collaboration can, as such, help corporates abide by social norms and respond to stakeholders and meet their expectations, thereby improving their reputation, legitimacy, and societal acceptance (Gray & Stites, 2013).

On the other hand, the restructuring of the international funding landscape (Banks & Hulme, 2012; Conlin & Stirrat, 2008), combined with stricter donor requirements and the promotion of entrepreneurial models of operation (Hailey & Salway, 2016), has deepened the extent to which NGOs are shaped by external preferences rather than their own missions (Ebrahim, 2005). This creates a paradox: while NGOs are compelled to adapt their organizational models and revenue strategies to remain viable (Hailey, 2014), such adaptations risk reinforcing donor-driven agendas at the expense of autonomy and responsiveness to local needs. These tensions are further amplified by mounting public expectations that NGOs should address unmet social needs and demonstrate accountability (Tuckman & Chang, 1991), placing NGOs at the intersection of conflicting pressures from donors and the societies they serve.

Within the context of income diversification, pursuing a mix of revenue sources as an income base, according to Bielefeld (1992), "increases a non-profit's likelihood of addressing community problems to gain legitimacy and recognition" (as cited in Chang & Tuckman, 1996, p. 276). Such conformity to social forces and pressures, and the expectations of the general public, improves NGOs' legitimacy and increases their chances of survival (Besel et al., 2011).

2.3.2 Resource Dependence Theory

Resource dependence theory contributes significantly to the theoretical framework of this study and provides a good premise to describe the environment in which NGOs operate. The theory implies that interorganizational relationships are necessary to acquire resources, whereas some organizations depend on others that control those resources (Froelich, 1999; Gray & Wood, 1991). The cornerstone of this theory is that "the key to organizational survival is the ability to acquire and maintain resources" (Pfeffer & Salancik, 1978, p. 2). The main concern for the dependent organization then becomes focused on how to acquire needed resources and preserve autonomy while minimizing dependency and uncertainty (Gray & Wood, 1991; Selsky & Parker, 2005).

In the nonprofit context, the preferences of donors influence the way NGOs run their organizations and deliver services (Chang & Tuckman, 1996; MacIndoe & Sullivan, 2014). NGOs rely primarily on resources received from funders, which makes the resource dependence perspective very relevant and significant to NGOs. Such resource dependence is associated with financial uncertainty and insecurity, and has negative implications for NGOs' identity, independence, and autonomy (Ebrahim, 2005). NGOs respond by finding alternative ways to secure various resources to attain stability (Froelich, 1999; Hodge & Piccolo, 2005).

Within this challenging resource dependence context, inter-organizational collaboration is seen as a way to help organizations acquire new resources and expertise (Barringer & Harrison, 2000; Gomes-Casseres, 1996; Trist, 1983), develop a competitive advantage (Andriof & Waddock, 2002; Lin, 2012a, 2012b; Pasquero, 1991), and reduce uncertainties (Emery & Trist, 1965; Gray, 1985; Gray & Wood, 1991; Selsky, 1991). Organizations in this context tend to collaborate primarily to meet their organizational needs and secondarily to address a shared social problem (Selsky & Parker, 2005).

2.3.3 Stakeholder Theory

Stakeholder theory is one of the most useful avenues to help understand the theoretical rationale for collaboration (Austin, 2007) and to examine the contribution of multi-sector partnerships to organizational sustainability (Gray & Stites, 2013). The theory has emerged as an alternative to the predominant shareholder-based theory of organizations (Freeman, 1984), where the focus shifts from solely addressing the interests of shareholders to those of various actors, reflecting the multitude of constituents involved (Laplume et al., 2008).

The term 'stakeholder' refers to "any group or individual who can affect or is affected by the achievement of the organization's objectives" (Freeman, 1984, p. 46). Stakeholders could be customers, employees, suppliers, stockholders, or other financiers, communities, and societies (Parmar et al., 2010). The focus here is on how these actors interact to jointly create and trade value (Parmar et al., 2010).

Within the premise of stakeholder theory, the organization is the focus of stakeholder relationships (Savage et al., 2010), and is seen as "a set of independent relations among stakeholders" (as cited in Hillman & Keim, 2001, p. 127). This perspective opposes the traditional narrow focus of management on profitability and maximizing shareholder value, with little or no attention given to other interest groups and individuals (as cited in Parmar et al., 2010). Business and society within this context are seen as strongly linked and interdependent, as each impacts the other.

Businesses, from this perspective, are expected to have responsibilities to societies and communities in which they operate (Freeman & Dmytriyev, 2017), whereas "the survival and continuity of profitability of the corporation depends on its ability to fulfill its economic and social purpose" (Clarkson, 1995, p. 107). Incorporating societal issues into the core strategies and operations of business thus becomes paramount (Freeman & Dmytriyev, 2017).

Businesses that engage socially through voluntary social activities – such as charitable donations and support for societal causes – tend to build stronger relationships with their stakeholders (Hillman & Keim, 2001). Cultivating and maintaining good relationships with key stakeholders, including employees, consumers, and local communities, is essential for business resilience and long-term success (Hillman & Keim, 2001; Parmar et al., 2010). Such engagement can enhance a firm's competitive advantage and, in turn, increase shareholder value (Hillman & Keim, 2001).

2.3.4 Social Issues

Social issues management literature provides a distinct yet valuable theoretical lens for understanding nonprofit-business collaboration (Austin, 2007; Selsky & Parker, 2005). According to Dutton & Dukerich (1991), the term 'issues' refers to:

> Events, developments, and trends that an organization's members collectively recognize as having some consequence to the organization. Issues can arise from changes inside the organization, such as employees threatening to stage a strike or a new technology transforming a product or service, or changes originating externally, such as a demographic trend, a regulatory act, or a supply shortage (p. 518).

Social issues in this context refer to shared societal concerns that organizations often seek to address collaboratively (Selsky & Parker, 2005). Growing awareness of the complexity and multidimensional nature of global challenges – such as poverty and climate change – has heightened public expectations regarding the roles of governments, businesses, and nonprofit organizations. These actors are increasingly pressured to cooperate in developing effective solutions (as cited in Selsky & Parker, 2005). Environmental and economic disruptions create shared problems that transcend organizational boundaries and exceed the capacity of any single actor to resolve. Such problems are more effectively addressed through *"multi-institutional collaborative endeavors"*, which enhance the likelihood of generating successful and efficient outcomes (as cited in Selsky & Parker, 2005).

Unlike resource dependence theory, which positions the organization's self-interest – rather than the pursuit of a social concern – as the primary motivation for partnering, the social issues perspective is issue-centered. From this standpoint, organizations collaborate – whether voluntarily or under external mandate – primarily to address a pressing social concern (Selsky & Parker, 2005). In this way, the social issues literature offers an alternative lens for understanding the drivers of collaboration.

2.3.5 Portfolio Theory and Revenue Strategy in Nonprofit Organizations

While theoretical lenses such as resource dependence and institutional theory help explain why NGOs seek funding from the private sector, portfolio theory offers a practical lens for understanding how nonprofits manage the composition of their income streams to mitigate risk and enhance sustainability. Rooted in financial economics but adapted for the nonprofit context, portfolio thinking bridges conceptual insights and operational strategy in nonprofit financial management.

Origins and Adaptation to the Nonprofit Context

Modern portfolio theory, first introduced by Markowitz (1952, 1991), posits that investors can reduce overall risk by diversifying their investments across assets with different risk-return profiles. Applied to nonprofit organizations, the core idea remains: diversification of income sources helps reduce vulnerability to external shocks and enhances financial stability over time.

However, nonprofit portfolio theory diverges from its financial counterpart in key ways. Unlike profit-maximizing firms, NGOs aim to achieve mission-related outcomes while maintaining financial health. Consequently, they must account for ethical risks, reputational concerns, and stakeholder expectations alongside financial metrics (Carroll & Stater, 2009; Foster & Fine, 2007). A partnership or income stream that is financially attractive but misaligned with the organization's mission may introduce long-term legitimacy costs or internal tensions.

Revenue Streams as Strategic Portfolio Components

Most NGOs rely on a mix of five primary income streams:

- **Public funding** (government grants and subsidies) is often stable but restricted in use and vulnerable to political shifts.
- **Private donations** offer flexibility but tend to fluctuate with economic cycles and public sentiment.
- **Corporate partnerships** may provide strategic funding or in-kind support but carry reputational risks.
- **Philanthropic foundations** – private or charitable institutions that fund social, cultural, or environmental initiatives – typically offer competitive, project-specific grants rather than flexible core funding.
- **Earned income or social enterprise activities**, which can offer autonomy but may distract from mission if not well-integrated (Young, 2007).

Portfolio theory encourages NGOs to evaluate each revenue stream not only in terms of volume but also in terms of stability, mission alignment, and interdependence. For example, Froelich (1999) emphasized that income diversity alone does not guarantee sustainability; what matters is how the streams interact, the relative risk of each, and the organization's ability to manage them strategically.

Evaluating Revenue Sources: Risk, Return, and Mission Fit

A portfolio-informed approach considers three main dimensions when evaluating revenue sources:

1. **Financial Contribution**: The source's ability to provide consistent and unrestricted income.
2. **Volatility and Risk Exposure**: The sensitivity of the source to political, economic, or sectoral shocks.
3. **Mission Alignment**: The ethical and strategic compatibility of the income source with the organization's values, purpose, and stakeholder expectations (Frumkin & Kim, 2001; LeRoux, 2009).

For instance, a lucrative but controversial corporate donation may create reputational risks that outweigh its financial value. Conversely, a moderate revenue stream that strengthens public trust or deepens stakeholder engagement may offer significant long-term advantages. Using visual tools such as "fit matrices"[2] or weighted scoring systems, nonprofits can analyze the strategic contribution of each revenue stream and avoid over-dependence on high-risk or low-alignment sources.

Dynamic Portfolio Management and Strategic Adaptability

In an increasingly volatile funding landscape, NGOs must also build mechanisms for regular portfolio reassessment. Revenue sources may shift due to changing donor interests, regulatory reforms, economic downturns, or organizational growth. Portfolio theory, in this sense, is not just about diversification but about resilience – the ability to adapt to shocks while protecting mission integrity.

Scholars such as Carroll and Stater (2009) have shown that nonprofits with moderately diverse but strategically curated revenue mixes tend to score better on financial stability and planning. Additionally, Kingma (1993) demonstrated that revenue volatility can be reduced through careful weighting of high- and low-risk sources.

Portfolio theory also intersects with institutional and resource dependence theories. As external expectations change – e.g., increased transparency demands or new public reporting frameworks – NGOs may need to re-balance their portfolios not just for financial gain but to maintain institutional legitimacy and funder confidence. Ultimately, the goal is not to maximize diversity for its own sake, but to optimize the portfolio for sustainability, ethical coherence, and organizational agility.

The next section presents the analytical framework for this study, which builds directly upon these theoretical foundations and strategic considerations. By integrating motivation theory,

[2] Fit matrices are visual tools – such as 2x2 grids or portfolio maps – that help organizations assess the alignment between funding sources and strategic priorities by comparing factors like mission fit, financial return, and risk exposure.

partnership typologies, and financial logic, the framework guides the empirical exploration of how NGO–corporate collaboration intersects with organizational financial sustainability.

2.4 Analytical Framework

This section presents the analytical framework developed to guide the empirical investigation of the study. It is based on an interpretative synthesis of the literature reviewed earlier and informed by the theoretical perspectives discussed above. While much of the conceptual background has already been introduced in previous sections, the analytical framework provides an operational structure to analyze the partnership cases in a consistent and systematic manner. The analytical framework comprises a set of components; some have been adapted from the work of Austin (2007) and Gray & Stites (2013), while others have been developed by the author. The notion here is to use this framework as a conceptual lens to examine and analyze case collaboration examples through these components.

The first component explores the working environment of the case studies and identifies factors and forces that stimulate organizations to collaborate within a particular context. The following investigates various partnering motivations to help understand the rationale behind each collaboration. Understanding different motivations is paramount to setting partners' expectations and ensuring strategic fit and alignment (Gray & Stites, 2013) – factors that are mandatory for any successful collaboration (Austin, 2000b).

The dynamic nature of the collaboration process (Austin, 2007) makes it paramount to examine the evolution and development of the relationship between corporates and NGOs – through the third component – allowing to understand the mechanics and dynamics of the collaboration. The type and level of outcomes produced from the collaboration depend heavily on the motivation of each partner (Austin, 2007; Gray & Stites, 2013). The fourth component of the framework highlights and summarizes collaboration outcomes, not only for collaborators but also for the entire society and the environment.

Financial sustainability is envisaged within the context of this study according to the definition developed earlier and centered on the concept of revenue diversification. The last component of the framework builds on this understanding and investigates the impact of the collaboration process on financial sustainability. This is done by analyzing the financial data of case NGOs and assessing the extent to which the collaboration process contributed to the revenue mix of each case NGO. The qualitative nature of this study and data collected from the interviews will help understand the complexity and hidden details of the collaboration process, as well as each case NGO's understanding of and planning for financial sustainability as an organizational imperative.

2.4.1 Partnering Drivers

Since this research adopts a case study approach and draws on examples from NGOs operating in diverse contexts, it is essential to examine the working environments in which these organizations are embedded. Understanding the broader context is critical to identifying the drivers that prompt NGOs and corporations to engage in collaboration. These drivers can be categorized into internal and external forces (Gray & Stites, 2013), which correspond to micro- and macro-level influences, respectively (Austin, 2000b).

Internal drivers refer to organization-specific factors at the micro level – such as strategic motivations, capacity needs, or value alignment – that shape the decision to pursue collaboration. These are discussed in the following section of the framework. External drivers, by contrast, encompass national and regional conditions that affect how organizations operate. They include shifting political, economic, social, cultural, and technological forces that represent structural changes in the broader operating environment.

This first component of the analytical framework focuses on such external contextual forces. Rapid and ongoing changes in these external conditions can significantly influence NGOs' ability to secure stable and reliable income streams. Achieving organizational sustainability thus requires NGOs to adapt to these challenges and develop appropriate strategies in response. At the same time, these external forces often encourage or compel NGOs and businesses to collaborate, making them a key factor in the emergence and evolution of cross-sector partnerships. It is therefore crucial to assess the specific external environment within which each case organization operates and to identify the contextual factors that help explain why collaboration occurs and how it is shaped by these broader dynamics.

2.4.2 Partnering Motivation

The theoretical framework outlined earlier in this chapter sought to provide a rationale for understanding the motivations that drive collaboration between businesses and NGOs. Building on this foundation, the current section continues to explore motivational dimensions by introducing the CMA Framework developed by Austin (2007). This framework offers an additional, systematic, and operationalized lens through which partnering motivations can be analyzed.

The CMA Framework consists of four interrelated components: motivational categories, behavioral forces, management orientation, and action focal points. Together, these elements map out the logic and pathways from initial motivations to concrete partnership actions. The framework serves as a useful roadmap for both researchers and practitioners seeking to understand why a particular collaboration emerged, as well as how it might evolve or be strategically developed to achieve specific objectives.

The first component, motivational categories, identifies and classifies the underlying reasons for initiating collaboration. These motivations are rooted in the second component, behavioral forces, which represent the deeper drivers that influence a partner's behavior. These forces, in turn, shape the management orientation adopted by the organization, which is then translated into corresponding action focal points. While the framework differentiates between NGO and corporate contexts, it is designed to apply to both, as illustrated in Tables 2.1 and 2.2, respectively. The following section further elaborates on the use of the CMA framework from the perspectives of both NGOs and corporate partners.

CMA Framework for NGOs

According to Austin (2007), NGOs engage in collaboration with corporate partners based on three primary motivations: funding-driven, capability-driven, and mission-driven motives. The funding-driven motive arises from the need for organizational survival and reflects a management orientation focused on financial sustainability. In this case, the NGO prioritizes fundraising and income generation activities, with corporate partnerships serving as one potential source of revenue (see Table 2.1).

The capability-driven motive, by contrast, stems from a desire to enhance organizational effectiveness and build internal capacities. This reflects a management orientation geared toward resource mobilization and optimization. Actions in this category typically focus on staff development, organizational learning, and acquiring new skills or tools – areas where corporate collaborations can offer substantial support and value.

Lastly, mission-driven NGOs are motivated by the pursuit of their core social goals. Their management approach emphasizes impact and outcome achievement, with actions centered on measuring and delivering mission-related results. In such cases, partnerships with corporations that share similar values and social interests are viewed as strategic vehicles to help advance and realize the NGO's mission.

Table 2.1: CMA Framework for NGOs

Motivational Categories	Funding-Driven	Capabilities-Driven	Mission-Driven
Behavioral Forces	Focus on organizational survival through securing immediate resources	Emphasis on building organizational effectiveness and efficiency	Commitment to advancing the broader social cause
Management Orientation	Priority on achieving financial sustainability and covering core costs	Orientation toward optimizing available resources and staff capacity	Orientation toward long-term mission goals and social outcomes
Action Focal Points	Fundraising campaigns and generation of earned income	Development of personnel skills and internal capabilities	Systematic outcomes assessment to demonstrate progress toward goals

Source: Austin (2007, p. 53).

CMA Framework for Corporations

Corporations are motivated to collaborate with NGOs based on four primary categories: compliance, risk, values, and business opportunity motives. Within the CMA Framework, these motivational categories can be utilitarian, altruistic, or a blend of both, and the corresponding behavioral forces range from obligatory to voluntary (see Table 2.2).

A compliance-driven motivation stems from the need to meet legal or regulatory requirements. Here, the management orientation is focused on maintaining the company's current standing, with actions aimed at political, legislative, and regulatory compliance to preserve the status quo. Risk-driven motivations, by contrast, are shaped by the urgency to mitigate or eliminate external threats. These partnerships are oriented toward avoiding negative consequences, with actions concentrated on reputation protection, employee morale, and social license to operate.

Firms driven by values-based motivations are guided by their core beliefs and pursue partnerships that validate their institutional integrity. Their management orientation emphasizes CSR and philanthropic engagement as a means of enhancing legitimacy, securing access to resources, and increasing customer loyalty. Finally, business opportunity–driven motivations reflect an economic self-interest in exploiting new markets or operational efficiencies. These partnerships are strategically oriented toward capturing economic value through product differentiation, market expansion, employee development, supply chain innovation, and cost efficiency. Partnerships with NGOs in this category are seen as a vehicle for enhancing competitive advantage.

Table 2.2: CMA Framework for Corporations

Motivational Categories	Compliance-Driven	Risk-Driven	Values-Driven	Business Opportunity-Driven
Behavioral Forces	Acting out of legal obligation and regulatory requirements	Responding to external threats and potential liabilities	Guided by core beliefs and institutional values	Pursuing economic self-interest through market opportunities
Management Orientation	Focused on preserving the status quo and meeting minimum standards	Oriented toward averting negative consequences and mitigating risks	Emphasis on validating institutional integrity and social legitimacy	Directed at capturing economic gains and aligning social action with business growth
Action Focal Points	Compliance with politics, legislation, and regulation	Safeguarding reputation and strengthening employee loyalty	Engaging in philanthropy, CSR initiatives, reputation enhancement, and gaining access to resources and consumers	Developing product differentiation, expanding markets, enriching employees, strengthening supply chains, increasing production efficiency, and achieving competitive advantage

Source: Austin (2007, p. 52).

Importantly, the CMA Framework allows for a combination of motivational categories, meaning that a corporation may be driven by multiple motives simultaneously, resulting in a mix of management orientations and actions. These underlying motivations shape not only the type of partnership formed, but also how it will evolve over time (Austin, 2007; Gray & Stites, 2013). As such, transparent and honest communication between partners about their respective motivations is essential for building trust and ensuring strategic alignment.

2.4.3 Relationship Evolution

As Austin (2007) emphasizes, partnerships are not static phenomena – they evolve and develop over time. It is therefore essential to view NGO–corporate collaborations as dynamic and ongoing relationships. This section introduces the Collaboration Continuum, a framework originally developed by Austin (2000a) and later expanded by Austin and Seitanidi (2012a), to explain the progression and deepening of such partnerships.

The Collaboration Continuum has been widely referenced in the cross-sector collaboration literature (F. Bowen et al., 2010; Galaskiewicz & Colman, 2006; Seitanidi, 2010; Selsky & Parker, 2005, 2010; Wymer & Samu, 2003), and is considered a valid and appropriate tool for analyzing relationship dynamics in this study. This framework captures the multifaceted nature of collaboration by mapping the evolution of partnerships over time. It distinguishes four stages of collaboration (also referred to as partnership types), each characterized by specific attributes: philanthropic, transactional, integrative, and transformational.

According to Austin and Seitanidi (2012a), the philanthropic stage represents the most traditional and widespread form of collaboration between NGOs and corporations. It typically involves the provision of financial or in-kind support from the corporate partner to the NGO in pursuit of its social mission. Interaction at this stage is minimal, and the relationship is generally low in strategic significance for either party. Resource flow is unidirectional – from the corporate donor to the nonprofit recipient – within a simple donor–recipient dynamic.

In this context, NGOs are primarily funding-driven, focusing their efforts on acquiring financial resources. Corporations, on the other hand, are motivated by altruistic or pragmatic considerations, seeking reputational gains, enhanced value credibility, or risk mitigation. The added value in this stage lies not in access to unique corporate assets such as technology or expertise, but rather in unrestricted financial support, which may just as easily be obtained from other companies. Nonetheless, the support received helps NGOs advance their mission and generate social value for their beneficiaries and society at large. Moreover, partnerships with reputable, high-profile corporations can enhance the NGO's own credibility and visibility.

At the philanthropic stage, enhanced reputation and public image represent key benefits for companies. Organizations engaged in philanthropic initiatives are often perceived more favorably, not only by the public but also by their own workforce. As Porter & Kramer (2002) argue, corporate philanthropy can strengthen a company's competitive advantage by improving the social, economic, and political conditions of its operating environment.

Progressing along the Collaboration Continuum, the transactional stage represents a more interactive and mutually beneficial form of collaboration. As conceptualized by Austin and Seitanidi (2012a), both parties bring distinct resources and value propositions to the table, while maintaining separate organizational missions and objectives. Collaborations at this stage typically focus on project-based initiatives with defined goals and timelines – such as cause-related marketing campaigns, employee volunteering programs, event sponsorships, or agreements around branding, certification, and logo use.

This stage is marked by increased levels of interaction and a shift toward a two-way relationship with reciprocal resource flows. A broader array of specialized resources – financial, human, reputational, and technical – is mobilized and exchanged. The relevance of these activities to each partner's mission and the degree of resource complementarity also tend to be higher than in purely philanthropic engagements.

For NGOs, the transactional stage offers access not only to financial and in-kind support but also to skills development, enhanced visibility, a broadened donor base, and strengthened ties to the corporate sector. For corporations, collaboration generates community goodwill, strengthens employee performance and engagement, enhances brand awareness, and boosts institutional credibility. Furthermore, the exchange of complementary resources between partners can lead to a competitive advantage on both sides.

The extent of these benefits is often contingent on the degree of organizational fit – the greater the alignment between the missions, values, and strategies of the partners, the broader the potential gains for both the organizations and society. At this stage, a particularly notable societal benefit is the increased public awareness of a given social issue, as collaborative campaigns often shine a spotlight on pressing problems and foster wider engagement with potential solutions.

In the integrative stage, as described by Austin and Seitanidi (2012a), the level of engagement between partners deepens significantly, marked by shared missions, joint objectives, and in some cases, the creation of joint ventures. Relationships at this stage are typically complex, strategically demanding, and characterized by stronger alignment, mutual trust, and conjoined resource flows. Unlike the transactional stage, where resources are often exchanged for discrete projects, collaboration here entails the ongoing deployment of core assets and competencies to meet shared commitments. Senior leadership on both sides becomes more actively involved, dedicating time and strategic input to jointly plan, implement, and evaluate activities.

The value created in integrative partnerships far exceeds that of the previous stages. As Austin and Seitanidi (2012b, p. 741) put it, "the better the fit, the greater the value." At this stage, collaboration moves beyond mutual benefit to focus on addressing wider societal concerns, leveraging complementary capabilities to develop creative and innovative solutions. This level of partnership often reflects a company's mature social responsibility orientation, where CSR is not peripheral but fully integrated into the corporate value system. As emphasized by Austin and Seitanidi (2012a, p. 743), "A company cannot undertake an integrative collaboration until its CSR has reached an integrative state." Key benefits include access to financial and technical resources, progress toward organizational goals, organizational learning, knowledge exchange, improved social capital, and heightened innovation.

The transformational stage, in turn, represents the most advanced form of collaboration, defined by maximum alignment, interaction, and joint purpose. At this level, partners go beyond shared initiatives to co-create social innovations with the aim of producing system-level change. The benefits at this stage extend deeply into both organizations and society, supporting long-term structural transformation. In some instances, partners may even establish a new joint organization to tackle a specific societal challenge (Austin & Seitanidi, 2012a). Collaborators act as system-change agents, influencing both external systems and internal organizational cultures, structures, and processes.

It is important to note that the Collaboration Continuum does not represent a fixed or linear progression. Partnerships may move forward or backward depending on the evolution of strategic alignment, trust, and mutual benefit. For instance, a relationship at the integrative stage may regress to a philanthropic model if priorities diverge or resource flows become unbalanced. While most partnerships typically begin at the philanthropic or transactional stage, exceptions exist – though it is rare for collaborations to start directly at the integrative or transformational level. The Collaboration Continuum serves as a valuable framework for analyzing the dynamics and progression of NGO–corporate partnerships and is applied in the following chapters to examine the case study findings in depth.

2.4.4 Partnership Outcomes

This section highlights the wide range of outcomes that can emerge from NGO–corporate collaboration. These outcomes extend beyond benefits for the individual partners and, depending on the maturity of the partnership, can generate broader societal and environmental value. However, such collaborations are not without challenges – they also carry inherent risks and costs. The following discussion aims to provide a balanced overview of both the potential advantages and the drawbacks associated with these partnerships.

The literature associates NGO-business collaborations with dozens of benefits for collaborators. For NGOs, these include cash and in-kind donations in the form of goods and services (Austin, 2000a; Brown & Kalegaonkar, 2002; Galaskiewicz, 1985; Yaziji & Doh, 2009) which are relevant to products and services the business partners produce (Austin, 2000a), greater volunteer base (Austin, 2000a; Kolk et al., 2010), enhanced reputation (Gray & Stites, 2013; Huxham et al., 2008), strengthened brand and higher visibility (Austin, 2000a; Elkington & Fennell, 2000) and credibility (Googins & Rochlin, 2000; Yaziji & Doh, 2009), increased access to other corporations (Austin, 2000a, 2000b; Vock et al., 2014) and to networks (Millar et al., 2004; Yaziji & Doh, 2009).

Other reported benefits for NGOs comprise increased efficiency, effectiveness, and accountability (Gray & Stites, 2013), acquired new managerial (Austin, 2000a; Kolk et al., 2010) and technical expertise (Kolk et al., 2010; Seitanidi, 2010), knowledge and capabilities (Gray, 1989; Hardy et al., 2003; Huxham, 1996), greater management and technological support (Austin, 2000a), increased influence in changing social behavior (Le Ber & Branzei, 2010b, 2010a; Stafford et al., 2000) and support for the social mission (Pearce & Doh, 2005), greater public awareness about the social cause (Gourville & Rangan, 2004; Selsky & Parker, 2005), increased organizational learning (Austin, 2000b; Googins & Rochlin, 2000; Yaziji & Doh, 2009), market intelligence (Austin, 2000a; Yaziji & Doh, 2009) and new work perspectives (Austin, 2000a).

Benefits for corporations include increased sales (Lavie, 2006; Polonsky & Macdonald, 2000), decreased costs (Newell, 2002), improved employee morale, motivation, retention, and productivity (Gray & Stites, 2013; Porter & Kramer, 2002), skill development (Austin, 2000a), enrichment of corporate values (Austin, 2000b; Crane, 1998) and culture (Austin, 2000a), as well as increased consumer patronage (i.e., customer preference and loyalty towards the brand due to its social engagement) (Austin, 2000a).

Nonprofits can bring trust, legitimacy, brand, image, and reputation (Alsop, 2004; Dahan et al., 2010), greater accountability (Seitanidi, 2010), increased public support (Gourville & Rangan, 2004) and exposure (Seitanidi, 2010), access to other constituencies and networks, including other nonprofits, government, and policymakers (Austin, 2000b; Pearce & Doh, 2005), new markets (Arya & Lin, 2007; Austin & Seitanidi, 2012a) and networks (Millar et al., 2004; Seitanidi, 2010), specialized technical expertise (Polonsky, 1996), as well as risk sharing (Eisenhardt & Schoonhoven, 1996; Gray & Stites, 2013).

Collaboration also leads to improved risk management (Bendell, 2000; Das & Teng, 1998; Selsky & Parker, 2005), increased stakeholder loyalty (Gourville & Rangan, 2004) and communication and accountability (Andreasen, 1996; Pearce & Doh, 2005), greater competitive advantage (Lin, 2012a; Porter & Kramer, 2002), product innovation and learning (Austin, 2000a; Dahan et al., 2010; Kanter, 1999), in addition to market intelligence and market development (Milne et al., 1996).

The synergetic effects of strategic collaborations between NGOs and businesses (Austin, 2000b, 2000a) emerge when partners bring distinct complementary capabilities, such as product and process innovation (Austin & Seitanidi, 2012a, 2012b; Seitanidi, 2010). These reflect the concept of 'inescapable interdependence,' which suggests that no single organization possesses sufficient capabilities, knowledge, or resources to address complex social problems alone (Austin, 2000b). Even when partners do not contribute distinct resources, their collective 'critical mass' can generate confidence and provide sufficient expertise, financial means, and political influence to drive effective action (Austin, 2000b).

In this sense, collaboration becomes an organizational imperative for partners aiming to achieve their missions. Additional synergetic effects include joint organizational learning (Innes & Booher, 1999; Muñoz-Erickson et al., 2010), the acquisition of new knowledge (Bryson & Bromiley, 1993; Hardy et al., 2003), positive organizational change (Glasbergen, 2007; Murphy & Bendell, 1999), and increased political leverage within the nonprofit sector and broader society (Seitanidi, 2010).

The literature also reports other outcomes that not only benefit the collaborating partners but also go beyond to create a social, economic, and environmental value for the entire society (Austin & Seitanidi, 2012b; Selsky & Parker, 2005). This includes solving society's problems (Selsky & Parker, 2005), fulfillment of social needs and improved quality of life (Gray & Stites, 2013), and achieving social betterment and increasing the potential for social change by strengthening institutions (Austin & Seitanidi, 2012b). Collaboration may also lead to "enhancing systemic change in institutional arrangements, sectoral relationships, societal values and priorities, and social service and product innovations, as well as improving the environment with multiple societal benefits" (Austin & Seitanidi, 2012a, p. 952).

Despite the numerous benefits, nonprofit-corporate collaboration also raises costs and risks for both businesses and nonprofits, but the costs and risks for nonprofits overweight those for businesses (Ashman, 2001; Austin & Seitanidi, 2012a; Dahan et al., 2010). The perception that nonprofits have corporations as 'wealthy partners' may lead to a reduction in potential donations (Austin & Seitanidi, 2012a; Gourville & Rangan, 2004). Nonprofits may also suffer a high need to invest in resource allocation and skill development (Seitanidi, 2010), and become prone to internal and external criticism, resulting in a shrinking volunteering base and a lack of public support (Rundall, 2000; Yaziji & Doh, 2009).

The most significant risk for nonprofits is damaging their image and reputation (Andreasen, 1996; Austin, 2000a; Gray & Stites, 2013). Any suspicious action by the corporate partner or association with greenwashing activities may have severe implications on the reputation of the NGO partner (Austin & Seitanidi, 2012a; Gray & Stites, 2013). This could particularly be the case in cause-related marketing campaigns (Austin, 2000a). Other risks include losing control, autonomy, independence, and flexibility (Andreasen, 1996), reduced predictability of donations (Fischer et al., 2011), displacement of traditional donors and financial over-dependence on corporates (Andreasen, 1996; Austin, 2000b).

Nonprofits could also be prone to the risk of underexposure, whereby the corporate partners fail to promote the partnership as the nonprofit would have expected (Austin, 2000b). The greatest downside for NGOs, according to Gray & Stites (2013), is cooptation, which takes place when an NGO is "being used by the business for reputational gain without any enhancement of their own goals" (p. 52).

Collaboration may likewise raise costs for businesses, such as the need to allocate resources and develop skills (Austin & Seitanidi, 2012a), becoming prone to internal and external criticism and scrutiny (Austin & Seitanidi, 2012a), reputational damage due to perceptions of greenwashing and lack of social impact (Austin & Seitanidi, 2012a; Gray & Stites, 2013), increasing expectations and demands of the nonprofit partners for the level and scale of support, and potential leak of companies' sensitive and confidential information (Dahan et al., 2010).

Collaborators may also lack commitment from partners (Austin, 2000b; Waddock, 1988), and incur opportunity costs of collaboration (Austin, 2000a) characterized as financial, time, and human allocated and invested resources, which would otherwise have been invested in alternative activities. Moreover, lack of trust, communication, professional languages, cultural differences, common experience, and power dynamics between the two sectors make it challenging for nonprofits and businesses to find an organizational and strategic fit, which are mandatory factors for the success of strategic partnerships (Austin, 2000b).

When collaborations reach an integrative or transformational level, they can play a pivotal role in addressing complex social challenges, enhancing societal well-being, and driving meaningful social change. Environment-focused partnerships, in particular, have the potential to reduce pollution and generate innovative solutions to mitigate the adverse effects of climate change. However, such collaborations also involve trust and credibility-related risks. If the intended outcomes are not achieved, partners may face severe criticism and negative publicity, which can undermine stakeholder confidence, frustrate target beneficiaries, and, in the case of environmental initiatives, even exacerbate the very problems the collaboration sought to resolve. Table 2.3 summarizes the key outcomes and costs for each sector involved.

Table 2.3: NGO-Corporate Collaboration Outcomes

Outcomes	NGOs	Corporates	Society
Benefits	– Increased financial support (cash and in-kind) – Increased volunteering base – Improved credibility and visibility – Enhanced reputation – Greater efficiency and effectiveness – Increased public awareness and support for the organizational mission – Capacity development for the organization – New technical, managerial, and leadership skills and capabilities for staff members – Improved market knowledge and intelligence – Access to other corporates and networks – Opportunities for learning and innovation – Greater political power within the private and social sectors, as well as the society	– Improved credibility and brand reputation – Increased sales and enhanced supply chain – Increased legitimacy within the social sector and society, and with the government – Improved public perception about the company – Increased stakeholder loyalty – Increased employee morale, attraction, motivation, productivity, and retention – Access to other NGOs and networks – New technical expertise and leadership skills – Increased competitive advantage – Opportunities for learning, product, and process innovation – Greater political power within the private and social sectors, as well as the society	– Solved social problems – Improved well-being and quality of life – Improved social standards and inclusion – Improved environmental conditions and standards – Greater sense of social responsibility among individuals, organizations, and society – Opportunities for social innovation
Costs	– Reputational damage – Public and media criticism – Decreased credibility – Potential decrease in donations and volunteer support – Increased management costs – Increased need for professional skills – Potential misuse for greenwashing activities – Cooptation	– Increased management costs – Increased costs for market entry and product development – Perceptions of greenwashing – Increased need for special skills – Confusion and conflict of interests – Potential credibility, accountability, and reputation-related risks	– Decreased credibility in NGOs and corporates – Decreased trust in NGOs and corporates and negative publicity – Increased pollution and environmental degradation

Source: Adapted from Austin (2007) and Gray & Stites (2013).

2.4.5 Financial Sustainability Analysis

Having discussed potential risks and rewards of collaboration, the focus now moves to its linkage to NGOs' broader financial sustainability strategy, building on the resource dependence and portfolio logics outlined earlier.

The analysis examines:

- Whether corporate contributions are strategically significant or merely symbolic.
- The nature of the financial flow (e.g., one-off vs. recurring; restricted vs. flexible).
- The impact on revenue diversification, planning stability, and strategic autonomy.
- Whether the collaboration reduced financial risk exposure or created new vulnerabilities.

Sustainability is not narrowly defined as income growth, but understood in terms of resilience, adaptability, and mission-aligned resource management. Corporate partnerships are thus analyzed as potential enablers or inhibitors of financial sustainability, depending on their structure, alignment, and durability.

In sum, the analytical framework developed here integrates resource dependence theory, portfolio theory, stakeholder theory, institutional theory, and the social issues perspective, alongside Austin and Seitanidi's Collaboration Continuum. Together, these perspectives provide a multi-dimensional lens for examining how NGOs conceptualize and pursue financial sustainability through corporate collaboration. The framework informed the design of the interview guides, guided the coding process, and shaped the interpretation of findings. Importantly, it was not applied as a rigid template but as a set of sensitizing concepts, ensuring openness to unexpected dynamics that emerged in the data. This integration creates continuity between the theoretical foundations outlined in Chapter Two and the empirical analysis presented in Chapters Four and Five.

2.5 Concluding Remarks

This chapter has laid the intellectual groundwork for the study by critically reviewing the literature and integrating relevant theoretical perspectives into a structured analytical framework. It has been shown that, while NGO–corporate collaboration is often portrayed as a pragmatic response to financial pressures, it is also a deeply embedded phenomenon shaped by institutional logics, stakeholder expectations, and evolving ideas about value creation across sectors. The review highlighted that partnerships are not merely technical arrangements but sites of negotiation, trust-building, and strategic adaptation – often accompanied by tensions around legitimacy, accountability, and mission integrity.

By combining insights from resource dependence theory, stakeholder theory, institutional theory, social issues, and portfolio thinking, the study positions NGO–corporate partnerships as both opportunities and risks – vehicles for diversification, innovation, and resilience, but also potential sources of dependency and mission drift. In response to this duality, the analytical framework developed in this chapter provides a coherent structure for empirical analysis. It includes five interrelated components – partnering drivers, motivations, relationship evolution, partnership outcomes, and financial sustainability – that will initially guide the interpretation of data in subsequent chapters. Each component reflects a different dimension of the collaboration process, enabling a more nuanced assessment of how NGOs engage with businesses and what this means for their long-term viability.

Crucially, this framework is not intended to generate deterministic conclusions, but rather to uncover patterns, contradictions, and learning points across different organizational contexts. It facilitates the move from descriptive to interpretative analysis, allowing the study to explore not just *what* happens in NGO–corporate partnerships, but *why* it happens, *how* it is experienced by different actors, and *with what implications* for organizational sustainability.

Having established the conceptual and analytical scaffolding, the study now turns to its research design and methodology. The next chapter outlines how the empirical investigation was conducted, including case selection, data collection, and analysis strategies, and the ethical and epistemological considerations that underpin the inquiry. This methodological reflection ensures transparency and rigor in the generation and interpretation of findings presented in the chapters that follow.

Chapter 3: Research Design and Methodology

This chapter presents and justifies the methodological approach adopted in this study to investigate how NGO–corporate collaboration influences the financial sustainability of NGOs operating in Germany. The selected methodology was not imposed a priori but rather emerged as the most suitable pathway for exploring the depth and complexity of organizational behaviors, decision-making dynamics, and contextual factors surrounding partnership engagements.

Building upon the conceptual and analytical groundwork established in Chapter Two, the methodological framework described here is aligned with the study's interpretative orientation. The chapter begins with a discussion of the research paradigm and the rationale for adopting a qualitative, constructivist approach. It then elaborates on the multiple case study design and explains the purposive sampling criteria used to select the four NGO cases. The following sections describe the data collection methods – including document analysis and 22 semi-structured interviews – before outlining the thematic approach to data analysis. The chapter concludes with a discussion of measures taken to ensure trustworthiness, ethical safeguards, and potential limitations.

A complete list of interviews conducted – including dates and durations – is provided in Appendix A. These interviews formed the backbone of the study's empirical data and were analyzed alongside organizational documents to ensure interpretative rigour and triangulation.

3.1 Research Paradigm and Qualitative Orientation

This inquiry is grounded in a constructivist epistemology, which posits that reality is multiple, socially constructed, and contextually embedded (Lincoln & Guba, 1985). For this study, such an approach was indispensable because "financial sustainability" and "corporate collaboration" are not fixed or uniformly defined categories. They are interpreted differently by NGOs depending on their mission, size, donor environment, and cultural orientation. Thus, the constructivist lens allowed the study to take these meanings as they were constructed by actors within their organizational and institutional settings, rather than imposing an external definition.

A qualitative methodology was selected as the most appropriate strategy for addressing the central research question – how corporate collaboration influences NGO financial sustainability – and its sub-questions. Qualitative methods, particularly in-depth interviews, provided access to the tacit knowledge of senior NGO managers, who are uniquely positioned to reflect on strategic choices, financial pressures, and partnership dilemmas. Importantly, the study also included interviews with selected corporate partners and foundation representatives, whose perspectives enriched the analysis by illuminating how NGOs are perceived externally and how collaboration processes are negotiated from the corporate side.

Other methodological approaches were carefully considered but ultimately rejected. A purely quantitative survey, for example, might have reached a broader sample of NGOs but would have failed to capture the nuanced, context-specific ways in which managers and staff conceptualize financial sustainability and navigate the dilemmas of corporate collaboration. Surveys also rely on pre-defined categories, which would have constrained the ability to capture unexpected themes, tensions, or hybrid forms of collaboration. Similarly, large-N econometric studies – such as those analyzing the Internal Revenue Service data or registry-based NGO datasets in the United States (e.g., Lecy & Searing, 2014) – provide valuable macro-level insights into financial sustainability patterns, but they are less suited to unpacking the *processes* and *interpretations* that underlie NGO–corporate relationships in the German context.

Alternative qualitative approaches were also considered. Ethnographic immersion in a single organization, for example, might have generated rich detail, but it would not have allowed the comparative perspective across organizational types, missions, and business models that this study sought to capture. A document-only analysis, while useful for triangulation, would not have granted access to the lived experiences and interpretations of managers navigating these relationships in real time. Ultimately, the use of semi-structured interviews with NGO and corporate actors, complemented by financial and documentary analysis, provided the balance of depth, context, and triangulation needed to answer the research questions.

At the same time, the study incorporated a complementary quantitative element through the systematic analysis of financial data, including income composition and diversification trends. This was not designed to generate statistical generalization but rather to contextualize and triangulate the qualitative insights, not as a stand-alone quantitative method. By integrating financial analysis with interview findings, the study offered a more holistic view of financial sustainability.

Within this framework, the role of the researcher was not that of a detached observer but of an interpretative agent – engaging with participants, encouraging reflection, and co-constructing meaning. Reflexivity was critical, as the researcher's own background in NGO studies and professional experience inevitably shaped both the questions posed and the interpretations made. A reflexive journal was maintained throughout the process to account for these positionalities and ensure transparency in how knowledge was generated.

3.2 The Case Study Research Design

To explore the interplay between NGO-corporate partnerships and financial sustainability, the study employed a multiple case study design. This choice was informed by both theoretical considerations and the practical aim of capturing the diversity of NGO experiences in the German context. Case studies are particularly well-suited to investigating phenomena that are complex, context-dependent, and relational in nature (Yin, 2017). In this study, NGO-corporate partnerships were not merely funding arrangements, but multifaceted relationships shaped by power dynamics, trust, ideology, and external shocks.

The rationale for case study methodology is well established in the literature on cross-sector collaboration. As Hurrell et al. (2014) note, partnerships are dynamic and often opaque, involving tacit understandings, informal practices, and outcomes that are not easily measurable. Case studies allow for in-depth exploration of these dynamics, enabling the researcher to capture the unfolding processes and relational subtleties that shape outcomes.

Indeed, case studies have been widely applied in cross-sector collaboration research to document the formation, functioning, and challenges of partnerships between NGOs and businesses (Austin, 2000a, 2000b; Austin & Seitanidi, 2014; Clarke & MacDonald, 2016; Damlamian, 2006; Gray & Stites, 2013; Lund & Greyser, 2015; Yamamoto, 1999). Austin's (2000a) seminal work on nonprofit-business alliances, for example, employed qualitative case studies to analyze five enduring collaborations, relying on interviews with senior executives from both sectors. These collaborations were chosen based on their strategic relevance and long-term engagement, offering practical insights and theoretical contributions to understanding value creation in cross-sector partnerships.

A similar use of case study methodology is evident in research on nonprofit financial sustainability. Studies by Mawudor (2016), Staicu (2018), Weerawardena et al. (2010), and Williams (2014) have applied case-based approaches to investigate how nonprofit organizations conceptualize and pursue sustainability in diverse contexts. These studies often combine organizational data with interviews to illuminate the subjective interpretations and institutional arrangements that underlie financial resilience. Such work underscores the value of case studies for accessing practitioner perspectives on sustainability, revealing not only operational strategies but also normative assumptions and internal debates.

Alternative designs were weighed. A single case study might have produced deep insights into one organization's experience, but it would not have permitted comparison across NGOs with different structures, missions, and partnership strategies. A quantitative cross-sectional design might have offered breadth but would have reduced the complexity of partnerships to standardized survey variables, missing the contextual richness and contradictions that emerged in the data. A mixed-methods large-N study was also considered, but access to comparable financial and partnership data across a wide sample of German NGOs proved limited, and the study's aim was less about representativeness than about exploring meanings, tensions, and practices in depth.

The decision to adopt a multiple-case design was therefore deliberate. Each case NGO represented a different organizational type, funding structure, and mode of engagement with corporations. Don Bosco Mondo e.V. is a small, faith-based NGO with a vocational training focus; World Vision Germany is a large, faith-based international development NGO; CARE Germany is a secular, professionalized NGO with strong ties to public donors; and Aktion Deutschland Hilft is a coalition-based humanitarian umbrella. Together, these cases provided variation across size, sector, religious affiliation, and business models, allowing for both within-case depth and cross-case comparison.

Each case was bounded by:

- Temporal frame: The analysis focused on the period 2018–2022, chosen to capture both pre- and post-COVID dynamics. Interviews were conducted in 2019–2021, and documentary and financial materials were incorporated through 2022 to ensure that pandemic disruptions and subsequent adaptive responses were reflected in the case narratives.
- Geographical context: All four NGOs are headquartered in Germany, but their activities are international. The German base was central, however, because the study focused on financial sustainability and corporate collaboration within the German institutional environment.
- Phenomenon of interest: NGO-corporate collaboration as it relates to financial sustainability, including financial contributions, in-kind resources, reputational benefits, and associated risks.

Importantly, each case was constructed from multiple sources of evidence. Alongside 22 semi-structured interviews with NGO leaders, partnership managers, and corporate representatives – conducted between 2019 and 2021 – a wide range of documentary materials was analyzed, with annual reports and partnership documents updated through 2022. These documents provided an independent perspective on income composition, partnership modalities, and organizational positioning, helping to corroborate and enrich interview accounts.

The multiple-case design permitted two levels of analysis. First, within-case analysis reconstructed the partnership history, income composition, and strategic rationale of each organization. Second, cross-case analysis compared patterns across cases to identify recurring themes, divergences, and context-specific dynamics. This approach allowed the study to develop analytic generalizations (Yin, 2017) – connecting the case findings to broader theoretical debates on financial sustainability and cross-sector collaboration – while remaining sensitive to organizational diversity and context.

By grounding itself in case study methodology, the research was able to balance empirical richness with theoretical contribution. The design made it possible to examine partnerships not just as abstract constructs but as lived realities embedded in organizational histories, financial portfolios, and the decision-making norms that shape partnership strategies.

3.3 Case Selection and Sampling Strategy

3.3.1 Selection of Case Organizations

The four case organizations were identified through purposive sampling, a strategy appropriate for qualitative inquiry that seeks theoretical richness and contextual insight rather than statistical representativeness (Flick, 2018; Patton, 2015). Purposive sampling is particularly well-suited to case study research where the objective is not to produce generalizations across a population, but to select cases that are information-rich and illustrative of the phenomenon under study.

The sampling process was guided by criteria designed to ensure both comparability and diversity across cases. Specifically, NGOs were considered eligible if they met the following conditions:

- Established corporate engagement: Organizations with a minimum of five years of consistent collaboration with private-sector actors. This ensured that corporate collaboration was not episodic or experimental but a sustained element of the NGO's strategy.
- Revenue diversification: NGOs with at least four distinct sources of income, enabling inquiry into portfolio strategies and the relative weight of corporate contributions alongside public and private funding.
- Data access and cooperation: Willingness of key personnel to participate in interviews and provide access to documents critical for reconstructing financial and strategic profiles.

Applying these criteria, four NGOs were selected:

1. Don Bosco Mondo e.V. – a small, faith-based NGO specializing in vocational training, with a strong institutional link to the Salesian network.
2. World Vision Germany – a large, faith-based international development NGO, with a dual dependence on public funds and private sponsorship contributions.
3. CARE Germany – a secular NGO with a strong professionalized profile, heavily engaged with public donors and increasingly exploring corporate collaboration.
4. Aktion Deutschland Hilft – a coalition-based humanitarian umbrella organization, unique in the German context for its alliance structure and long-term partnerships with corporate actors.

This selection reflected maximum variation sampling (Patton, 2015) by capturing NGOs that differed in size, mission, religious affiliation, organizational structure, and corporate engagement strategies. At the same time, the cases were comparable insofar as they all operated in the German institutional environment and faced similar structural pressures related to financial sustainability. The combination of variation and comparability made it possible to conduct both within-case and cross-case analyses that identified recurring patterns while remaining attentive to contextual differences.

3.3.2 Selection of Interview Participants

Within each organization, interviewees were identified through purposive sampling, with occasional use of internal referrals to ensure coverage of relevant roles. The following categories of participants were prioritized:

- Senior executives involved in organizational strategy, financial oversight, or donor relations.
- Partnership managers and program staff directly responsible for developing, managing, or implementing NGO–corporate collaborations.
- Corporate partners and foundation representatives (where access was granted), whose perspectives added critical insight into how partnerships were framed and valued on the corporate side.

The inclusion of both NGO and corporate actors reflects a growing recognition in cross-sector research that collaboration is co-constructed, and that understanding its dynamics requires hearing both organizational voices (Seitanidi & Crane, 2009; Austin & Seitanidi, 2012).

Participants were selected to provide a balance of strategic and operational perspectives, capturing both high-level decision-making and day-to-day partnership practices. Diversity in roles and, where possible, gender was considered to avoid over-reliance on a narrow managerial elite, though gender itself was not a focal point of the analysis.

3.4 Data Collection Methods

3.4.1 Primary Data: Semi-Structured Interviews

Semi-structured interviews formed the backbone of this research. They were selected because they balance comparability across cases with flexibility for participants to articulate their own perspectives. This was particularly important given the exploratory nature of the study and its focus on how NGO leaders and corporate partners interpret and experience collaboration and financial sustainability.

A structured questionnaire or survey would have restricted responses to pre-coded categories and risked overlooking nuances in how managers frame concepts such as "sustainability" or "legitimacy." By contrast, the semi-structured format allowed for guided conversation: questions were framed around the analytical framework (see Chapter Two), but participants were free to elaborate, reflect, and even challenge the premises of the questions. This dialogic approach not only surfaced rich descriptions but also revealed contradictions, tensions, and unexpected insights that would not have been accessible through more rigid methods (Kvale & Brinkmann, 2009).

Interview guides covered five broad themes:

- External drivers for engaging with corporate actors
- Internal motivations of NGOs and their corporate partners
- Typologies of partnerships and relationship evolution
- Partnership outcomes
- Conceptualizations of financial sustainability

This mix ensured both strategic and operational perspectives. Including corporate actors – though fewer in number – was important to avoid a purely NGO-centric account; their insights clarified how NGOs are evaluated, what businesses seek in partnerships, and how expectations are negotiated.

All interviews were recorded with informed consent and transcribed. Field notes were taken to capture non-verbal cues, contextual observations, and immediate researcher reflections. These notes provided a valuable layer of interpretation, especially when triangulated with transcripts and documents. In total, 22 interviews were conducted between 2019 and 2021, with durations ranging from 40 to 90 minutes. Documentary and financial sources were then updated through 2022. Interviews were held in person, online, or, in one case, in writing due to policy restrictions. The mixture of formats was partly necessitated by the COVID-19 pandemic but also reflected participants' availability and institutional protocols.

An overview of the interviews, including anonymized identifiers, dates, and durations, is provided in Appendix A. This transparency ensures traceability and allows readers to evaluate the breadth of perspectives captured.

3.4.2 Secondary Data: Organizational Documents

In addition to interviews, the study made systematic use of documentary sources. This was not supplementary but a deliberate strategy to strengthen credibility and triangulation (G. A. Bowen, 2009). Documentary analysis enabled the researcher to:

- Build financial profiles of the case NGOs through audited annual reports, budgets, and income statements (2018–2022).

- Map partnership portfolios using brochures, project factsheets, websites, and co-branded materials.
- Trace organizational positioning through mission statements, strategic plans, and press releases.
- Verify interview accounts against public or semi-public records, ensuring consistency and highlighting discrepancies.
- Capture the corporate perspective through CSR and sustainability reports published by business partners.

The use of documents was particularly important for financial analysis. While interviewees provided insight into strategic choices and perceptions, annual reports and audited statements allowed the researcher to quantify trends in income diversification, reliance on corporate funding, and shifts over time. This integration of financial data gave the study a complementary quantitative element that contextualized the qualitative narratives.

Documents also revealed public-facing discourses – how NGOs and corporations framed their collaboration to external audiences. These narratives often contrasted with private reflections in interviews, enabling the study to explore issues of legitimacy, branding, and alignment more critically.

3.5 Data Analysis Strategy

The data analysis employed a thematic approach, chosen for its adaptability, interpretative depth, and alignment with the study's constructivist orientation. Thematic analysis is widely recognized as a flexible yet rigorous method for identifying, analyzing, and interpreting patterns of meaning within qualitative data (Braun & Clarke, 2006; Nowell et al., 2017). It was especially suitable for this research, which sought not only to document partnership practices but also to interpret how NGO and corporate actors conceptualize and negotiate financial sustainability.

The choice of thematic analysis was deliberate. Other methods, such as grounded theory or discourse analysis, were considered but found less appropriate. Grounded theory is traditionally associated with inductive theory-building, where conceptual frameworks are generated from data rather than imposed beforehand (Charmaz, 2014; Glaser & Strauss, 1967). While more recent adaptations allow for abductive or explanatory applications of grounded theory (Timmermans & Tavory, 2012), the approach remains primarily oriented toward developing novel theoretical models. By contrast, the aim of this study was not to construct a unified theory of NGO–corporate collaboration or to claim generalizations across all nonprofit organizations. Instead, the study sought to provide contextual explanations of how financial sustainability is understood by NGO leaders, how corporate collaboration is experienced as part of broader sustainability strategies, how the relative financial and non-financial contributions of corporate partners shape NGO resource portfolios, and how associated risks and organizational dynamics are managed in practice. The analysis, therefore, contributes to conceptual refinement and empirical insight rather than comprehensive theory-building or statistical generalization.

Discourse analysis was also considered, particularly for analyzing documents, but it would have narrowed the study's focus to linguistic framing and neglected the broader institutional and strategic dynamics at play. Thematic analysis offered the most appropriate balance, enabling the integration of an existing analytical framework (developed in Chapter Two) with openness to emergent insights from the data.

A hybrid coding strategy was adopted, combining deductive and inductive logics. Deductive codes were drawn from the analytical framework and research questions, such as drivers of and motivations for engagement, partnership typologies and relationship evolution, partnership outcomes, and financial sustainability analysis. Inductive codes were generated in vivo from the transcripts and documents, ensuring that the analysis remained attentive to participants' language, unexpected insights, and emergent themes. This hybrid approach ensured that the analysis was both theoretically informed and empirically grounded (Fereday & Muir-Cochrane, 2006).

The analysis followed Braun & Clarke's (2006) six-step procedure:

1. Familiarization with the data through repeated reading of transcripts, field notes, and documents.
2. Initial coding, using both deductive categories from the framework and inductive codes derived from the data.
3. Theme development, clustering related codes into broader categories that reflected recurring patterns of meaning.
4. Theme review, comparing across cases and data sources to ensure coherence, consistency, and empirical grounding.
5. Defining and naming themes, with attention to their conceptual contribution to the research questions.
6. Producing the narrative, weaving together thematic findings with illustrative quotations, financial data, and documentary evidence.

NVivo software was used to manage the coding process and ensure systematic handling of large amounts of textual material. Codes and themes were not treated as fixed but were iteratively refined as analysis progressed, in dialogue with the data and the analytical framework.

Importantly, the analysis integrated financial data from organizational reports alongside qualitative interview accounts. This provided a complementary quantitative dimension, enabling triangulation between what participants described and what financial records revealed. For example, when participants emphasized the importance of revenue diversification, these claims were cross-checked against the proportion of income streams reported in annual financial statements. This integration enriched the findings and ensured that thematic claims were substantiated by multiple forms of evidence.

The dual focus on within-case and cross-case analysis further strengthened the design. Within-case analysis reconstructed the strategic narratives, partnership histories, and financial structures of each NGO. Cross-case analysis then compared these patterns, highlighting both shared strategies (e.g., reliance on reputational capital) and divergences (e.g., differences between faith-based and secular NGOs in corporate collaboration). This comparative strategy allowed the study to move beyond description and develop analytic generalizations (Yin, 2017) that connect the case findings to broader debates on NGO–corporate collaboration and financial sustainability while remaining grounded in the German context.

In sum, the thematic analysis was not a mechanical coding exercise but an interpretative process guided by both theoretical sensitivity and empirical openness. It enabled the study to uncover how NGO leaders and corporate actors interpret sustainability, how partnerships are structured and valued, and how risks and opportunities are navigated in practice. By combining deductive structure with inductive discovery, the analysis ensured that findings were deeply grounded in the lived experiences of participants while still linked to broader conceptual debates.

3.6 Trustworthiness and Rigor

Ensuring rigor in this study required an evaluative framework consistent with its constructivist orientation and qualitative case study design. In quantitative research, rigor is often assessed using the criteria of validity (accuracy of measurement) and reliability (consistency of results). These criteria assume a stable, measurable reality that can be objectively observed. Such assumptions do not align with this research, which investigates how NGO leaders and corporate representatives interpret and negotiate concepts such as *financial sustainability* and *collaboration*. These are not fixed variables to be measured but contextually embedded understandings, co-constructed in interviews and interpreted through documents.

For this reason, the study draws on Lincoln and Guba's (1985) concept of trustworthiness, which reframes rigor in qualitative inquiry around four interrelated criteria: credibility (the believability of findings from the perspective of participants), transferability (the extent to which insights can inform similar organizational contexts), dependability (the stability and consistency of the research process), and confirmability (the grounding of findings in the data rather than in researcher bias). Each of these criteria was addressed in ways tailored to the design of this dissertation and the empirical material collected from the four German NGOs and their corporate partners.

Credibility

Credibility concerns whether findings are faithful to the experiences and perspectives of participants. Several strategies enhanced credibility in this study:

Triangulation of data sources: Interview accounts were systematically cross-checked with organizational annual reports (which included financial data), project brochures, partnership documents, and corporate CSR publications. This reduced reliance on any single perspective.

Member validation: Draft case study narratives and cross-case findings were shared with participating NGOs for review. This allowed them to confirm factual accuracy and highlight misinterpretations, reinforcing that the results reflect their perspectives.

Prolonged engagement: The research process unfolded over multiple years. A preparation phase (2018–2019) involved scoping and document review; interviews occurred in 2019–2021; documentary and financial updates continued through 2022; and analysis and interpretation extended from 2020 through 2024. This prolonged immersion allowed the researcher to revisit themes, deepen contextual understanding, and situate findings within broader sectoral shifts, including the COVID-19 pandemic.

Inclusion of NGO and corporate voices: Although NGO managers made up the majority of participants, corporate representatives were also interviewed. Their perspectives, though fewer in number, were essential for capturing how collaboration was experienced on both sides and for avoiding a purely NGO-centric narrative.

Reflexivity: A reflexive journal was maintained throughout the research to document impressions, emerging insights, and the influence of the researcher's professional background in NGO management. By explicitly recording assumptions, emotional reactions, and interpretive choices during data collection and analysis, the journal created an audit trail that allowed potential biases to be surfaced and critically examined. This practice helped ensure that findings were grounded in the data rather than shaped by unacknowledged predispositions.

Transferability

Transferability refers to whether findings can inform understanding in other contexts. It does not imply statistical representativeness, but depends on providing sufficient contextual detail so that readers can judge applicability to their own settings (Lincoln & Guba, 1985).

This study enhanced transferability by:

Thick description: Each case study provided detailed accounts of organizational history, mission, financial profiles (2018–2022), and partnership examples. These rich narratives allow readers to assess comparability with other NGOs or nonprofit environments.

Contextualization: Findings were embedded within the German nonprofit sector, which is characterized by a dense civil society landscape, heavy reliance on public funding, and ambivalence toward faith-based organizations. Positioning the cases within this environment clarifies which dynamics are context-specific (e.g., dependence on state grants or tensions around religious identity) and which may hold broader relevance across nonprofit settings. This contextual anchoring enables readers to judge whether the study's insights are transferable to NGOs operating in similar institutional environments or whether they are particular to the German case.

Cross-case comparison: By contrasting, for example, CARE's dependence on public funds, Mondo's vocational specialization, World Vision's sponsorship model, and ADH's coalition-based approach, the study highlighted both convergences and divergences. This enables readers to assess whether similar dynamics may be present in NGOs with comparable structures or strategies.

In this way, the study does not claim a universal theory but provides contextually grounded explanations of how financial sustainability and corporate collaboration are experienced, which may be analytically transferable to other NGO settings (Yin, 2017).

Dependability

Dependability refers to the consistency and transparency of the research process. It asks whether another researcher could follow the same procedures and arrive at comparable conclusions. To ensure dependability, this study employed:

Case study protocol: A structured protocol, derived from the analytical framework in Chapter Two, guided interviews, and document analysis. This ensured that all cases were explored consistently around the same themes (i.e., drivers, motivations, relationship evolution, outcomes, and financial sustainability analysis), while leaving flexibility for case-specific follow-up.

Case study database: A database was compiled containing anonymized transcripts, coding matrices, field notes, and financial data tables. This archive provides a transparent audit trail of how findings were derived.

Systematic coding in NVivo: Deductive nodes were aligned with the study's sub-questions, while inductive nodes captured unexpected insights. Coding decisions and revisions were documented through analytic memos, ensuring that the interpretative process was traceable.

These practices ensured that the analytic pathway was explicit, consistent, and replicable in spirit, even if not in statistical terms.

Confirmability

Confirmability refers to the degree to which findings are grounded in the data rather than in researcher bias. Measures taken included:

Document triangulation: NGO claims about income diversification or partnership outcomes were systematically cross-checked against annual reports and financial statements.

Perspective triangulation: Corporate representatives provided alternative views of the same partnerships, often emphasizing CSR and branding benefits in contrast to NGOs' focus on mission alignment and resource needs. These contrasts reduced the risk of privileging one narrative.

Reflexivity: Recognizing prior exposure to NGO management, the researcher critically reflected on how this positionality might shape interpretations. Potentially value-laden judgments (e.g., about efficiency or legitimacy) were always checked against direct quotes or documentary evidence.

By operationalizing trustworthiness in these ways, the study ensured that its findings are both empirically grounded and analytically rigorous. Credibility was strengthened through triangulation, member validation, and prolonged engagement; transferability through thick description, contextualization, and cross-case comparison; dependability through systematic protocols, databases, and coding practices; and confirmability through triangulation and reflexivity. Together, these measures provide a transparent and robust foundation for interpreting the case narratives and cross-case analysis presented in the following chapters.

3.7 Ethical Considerations

Ethical integrity was a central concern in the design and implementation of this study. The research followed the ethical guidelines of the University of Bonn on safeguarding good scientific practice and adhered to the principles of the *European Code of Conduct for Research Integrity* (ALLEA, 2023).

Informed consent and voluntary participation

All participants were provided with a written information sheet detailing the purpose, scope, and voluntary nature of the study. Consent was obtained prior to each interview, either in written or verbal form, depending on organizational protocols. Participants were reminded of their right to withdraw at any time without consequences.

Confidentiality and anonymity

To protect participants and organizations, interviews were anonymized through a coding system (e.g., Mondo/1/1). Personal identifiers were removed from transcripts, and any quotations used in the dissertation were carefully reviewed to avoid unintended disclosure of identity. This was particularly important for participants in leadership positions, whose views could be sensitive for their organizations if directly attributed. Corporate partners were also anonymized where requested, reflecting the reputational concerns that can arise in cross-sector collaborations.

Handling sensitive contexts

Special care was required in interviews with faith-based NGOs such as Mondo and World Vision. Questions relating to religion, legitimacy, and donor perceptions were discussed openly but were framed in ways that allowed participants to emphasize the aspects they considered most relevant. Similarly, interviews with corporate representatives required careful handling of reputational risks, including concerns about "greenwashing" or "partnership-washing." In both contexts, participants were given discretion in how they addressed sensitive issues, and the analysis deliberately avoided attributing potentially controversial remarks to identifiable individuals or organizations.

Data management and security

All interviews were audio-recorded with participant consent and transcribed in full. Transcripts, field notes, and collected documents were stored on password-protected devices. Secure backups were maintained, and all materials will be retained for the required period before being securely destroyed, in line with university policy.

Researcher positionality

Awareness of the researcher's professional background in NGO management and policy processes was recognized as a potential influence on both data collection and interpretation. Reflexive journaling was therefore employed throughout the fieldwork to record impressions, assumptions, and evolving interpretations. This practice helped minimize bias and ensured transparency, particularly in situations where shared professional experience or language might otherwise have led to tacit understandings between researcher and participants.

Ethical rigor in this study was thus understood not as a procedural requirement alone, but as an ongoing practice of respect, transparency, and reflexivity. By safeguarding confidentiality, navigating sensitive contexts with discretion, and maintaining critical awareness of positionality, the research not only complied with institutional guidelines but also upheld the trust placed in it by participants.

3.8 Methodological Limitations

While the research design was constructed to ensure depth, credibility, and analytical rigor, certain methodological limitations must be acknowledged. These do not undermine the validity of the findings but highlight the boundaries within which the results should be interpreted.

Access and representation

A key limitation concerns the accessibility of corporate partners. While a number of corporate representatives were interviewed, the majority of participants were drawn from NGOs. This imbalance reflects practical constraints, as corporations are often less available or willing to participate in academic research, particularly on issues involving reputation, accountability, or resource commitments. As a result, the perspectives of NGOs are more prominent in the empirical material. Nevertheless, triangulation through available corporate reports and partnership documentation, the insights of participating business actors, as well as member checking and validation, helped mitigate this limitation and ensured that both sides of the collaboration were represented.

Scope of cases

The study focused on four small-to-large NGOs based in Germany. This purposive selection enabled a detailed examination of organizations with established corporate engagement and relatively strong institutional capacity. However, the focus may introduce a sample bias by excluding smaller NGOs or those with more precarious financial conditions. The findings, therefore, should not be interpreted as representative of the entire nonprofit sector in Germany, but rather as analytically generalizable to organizations of comparable scale and orientation within similar institutional contexts.

Reliance on self-reported data

Semi-structured interviews served as the primary source of empirical material, and like all self-reported data, are subject to the limitations of selective memory, self-presentation, and organizational narratives. Managers may, consciously or unconsciously, emphasize certain successes while downplaying challenges or failures. To address this risk, interview findings were triangulated with annual reports, audited financial data, and external media coverage, allowing claims to be cross-verified and contextualized.

Temporal constraints

Interview data were collected in 2019–2021, while documentary and financial materials were incorporated through 2022. The analysis, therefore, covers 2018–2022 for financial and organizational data. While this timeframe provided a robust five-year window for assessing income streams and partnership dynamics, it inevitably excludes more recent developments, particularly in light of ongoing geopolitical and economic changes. As with all case study research, the findings should therefore be interpreted as a snapshot of a specific period rather than a definitive account of long-term trajectories.

Researcher positionality

The researcher's prior professional exposure to the nonprofit sector presented both strengths and limitations. While this background facilitated access, rapport, and contextual understanding, it also carried the potential risk of shaping interpretations in unintended ways. This limitation was addressed through reflexive journaling, the systematic use of direct quotations, and grounding all interpretative claims in triangulated evidence.

Taken together, these limitations reflect the inherent challenges of conducting qualitative case study research in organizational settings. They underscore the importance of interpreting the findings within their specific institutional and temporal contexts. At the same time, the deliberate use of triangulation, multiple perspectives, and reflexive practices helped mitigate these constraints, ensuring that the results remain credible, empirically grounded, and analytically valuable.

3.9 Concluding Remarks

The methodological choices outlined in this chapter reflect a deliberate effort to align research design with the aims of the study: to explore how NGO–corporate collaboration influences the financial sustainability of NGOs in Germany. By grounding the study in a constructivist paradigm and employing a qualitative multiple case study design, the research privileged depth, contextual insight, and interpretative richness over breadth or statistical generalization.

The combination of semi-structured interviews with NGO leaders and corporate representatives, together with the systematic analysis of annual reports and partnership documents, ensured that both financial and relational dimensions of collaboration were captured. The use of thematic analysis, integrating deductive codes from the analytical framework and inductive codes emerging from the data, allowed patterns to be explained without forcing them into pre-existing categories. Measures of trustworthiness – including triangulation, member validation, and reflexive practice – further enhanced the credibility and transparency of the findings.

This methodology not only provides empirical insight into how financial sustainability is conceptualized and managed within NGOs, but also offers a means of critically engaging with the theoretical frameworks outlined in Chapter Two. It recognizes that NGO–corporate collaborations are context-dependent, multi-dimensional, and often contested, and that any understanding of their implications for financial sustainability must reflect this complexity.

With this methodological foundation in place, the study now turns to the organizational contexts in which the analysis is situated. Chapter Four introduces the four case organizations – Don Bosco Mondo e.V., World Vision Germany, CARE Germany, and Aktion Deutschland Hilft – through an overview of their history, mission, and financial structures. These case portraits, complemented by examples of their corporate partnerships, provide the necessary background for the thematic analysis of data presented in Chapter Five.

Chapter 4: Case Studies

This chapter introduces the four case organizations investigated in this dissertation: Don Bosco Mondo e.V., World Vision Germany, CARE Germany, and Aktion Deutschland Hilft. Each case is discussed separately, starting with a comprehensive overview of the organization's history and evolution, mission and objectives, and core areas of work. Special attention is given to how each organization approaches corporate engagement, including its rationale, modalities, and institutional structure.

In addition, each case presentation incorporates concrete partnership examples that illustrate how collaboration with corporations is practiced in reality. These include Mondo's partnership with Grohe AG, World Vision's collaboration with PM International, CARE's work with both BCG and the Deutsche Bank Foundation (CARE is included with two examples because its partnerships illustrate different modalities – pro bono expertise vs. financial support), and ADH's long-term partnership with Deutsche Telekom. Taken together, these examples highlight the diverse ways in which NGOs engage with corporate actors to advance their missions while managing the challenges of financial sustainability.

Moreover, the chapter includes a financial analysis for each case, focusing on income composition, diversification, and trends between 2018 and 2022 (interview evidence reflects the period 2019–2021, while financial and documentary sources were updated through 2022 to align with the analytical timeframe). The financial data is primarily drawn from audited annual reports and publicly available documents. Where appropriate, additional details are drawn from interviews conducted with key personnel involved in corporate partnerships. The graphs included in each case section are generated by the author using data compiled from organizational reports and internal interviews.

Taken together, the four cases provide both variation and complementarity in terms of organizational type, size, mandate, and model of corporate engagement. These differences enrich the subsequent cross-case analysis by offering diverse insights into how NGO–corporate collaborations may or may not contribute to financial sustainability in practice.

4.1 Case 1: Don Bosco Mondo e.V.

4.1.1 Background

The story of Don Bosco Mondo e.V. is inseparable from the broader history of the Salesians of Don Bosco – a male religious congregation within the Catholic Church founded in 1859 in Turin by the Italian priest Saint John Bosco. His mission, at the height of the Industrial Revolution, was to care for poor, abandoned, and homeless youth, whom he viewed as the most vulnerable segment of a rapidly changing society. His approach to charity work was pastoral and educational, grounded in the belief that "God's love to young people" must be expressed through protection, empowerment, and education. Over time, the Salesians came to be regarded as "signs and bearers of God's love to young people" (Don Bosco, n.d.-b).

The movement soon expanded internationally. By 1911, the Salesians had established a presence across five continents, including countries in Europe, Asia, Africa, and the Americas. This expansion was accompanied by the creation of a female counterpart: the Salesian Sisters of Don Bosco (also known as the Daughters of Mary Help of Christians), founded in 1872 by Saint Maria Mazzarello to support and complement the male-led mission. Today, the Salesian network includes approximately 14,777 missions in 132 countries, making it one of the most globally embedded religious orders working with youth (Don Bosco, n.d.-a). Its Rome-based headquarters manages a decentralized but highly coordinated system of outreach initiatives spanning education, shelter, technical training, and religious formation.

From the outset, the Salesian approach combined evangelization and social service. As stated on their official website, the main beneficiaries of their mission are "young people, especially the poorest of them, young workers and those preparing themselves for work," with complementary attention given to "lay evangelizers, family, social communication, and those not yet evangelized" (Don Bosco, n.d.-b). Activities include shelters for children without homes or families, youth centers, schools, vocational institutes, and, later, tertiary education institutions. Beyond education, Salesian missionaries are often embedded in community centers and parishes, offering a holistic model of spiritual and social development.

In this context, Don Bosco Mondo e.V. was founded in Germany as a secular non-profit to support Salesian efforts abroad. Its origins date back to 1978, when Father Karl Oerder, a Salesian priest, was appointed parish leader and tasked with building bridges between the German Catholic relief sector and the global Salesian network. Two years later, the association Jugend Dritte Welt (*Youth Third World*) was officially registered as an independent legal entity. In 2012, the organization changed its name to Don Bosco Mondo e.V.[3], symbolizing a shift toward a more globally oriented and horizontal relationship with project partners – what it termed "eye-level" cooperation (Don Bosco Mondo e.V., n.d.).

Don Bosco Mondo e.V.[4] is based in Bonn, Germany, and by the time of writing this study, it had a team of approximately 38 employees. The organization is structured into three main

[3] The word 'Mondo' in Italian means 'world'. According to the organization's website, the purpose of using this term in particular is to "underline our commitment to the One World and the global responsibility that connects us in Germany with the people of all countries." Source: https://www.don-bosco-mondo.de/wer-wir-sind.

[4] For easiness, Don Bosco Mondo e.V. will be henceforth referred to as Mondo.

departments: (1) Projects and Programs, which includes both humanitarian coordination and corporate cooperation; (2) Finance and Organizational Development; and (3) Fundraising and Communication. This relatively lean operational structure allows the organization to maintain flexibility while serving as a strategic intermediary between donors in Germany and Salesian project partners worldwide.

The organization's vision affirms the right of all children and youth to a life free from fear and deprivation:

> Free from existential fears, children and adolescents all over the world grow up in a familial and social environment that gives them a feeling of security and freedom. Encouraged to think and act independently, they develop their skills and have access to education and qualifications. They make use of their rights and learn to organize their lives on their own as well as to confidently assume responsibility for others (Don Bosco Mondo e.V., n.d.).

While deeply rooted in Catholic values, Mondo does not operate exclusively within Christian communities. Its programs are based on the principle of inclusivity and are open to beneficiaries regardless of religious background. The organization's communications emphasize values such as solidarity, dignity, and empowerment rather than religious identity – a strategy that also serves to make the organization more palatable to secular donors and corporate partners.

4.1.2 Areas of Work

The activities of Mondo revolve around children and youth and are focused on education and vocational training, with the overarching goal of empowering them to live independently and out of poverty. The work of the organization is mostly done in close collaboration with the international branches of the Salesians of Don Bosco and involves three areas: project cooperation, corporate cooperation, and advocacy.

I. Project cooperation

The core areas of the organization's project cooperation are educational and vocational training, programs for street children, human and children's rights, sustainability, and emergency relief.

A. **Educational training** focuses on child development by providing support to children at the primary, secondary, and preschool levels. It includes activities such as remedial teaching for pupils at risk, literacy courses, bridging courses for school dropouts, evening classes, supplementary education, providing school lunches, and teacher training, in addition to extension, modernization, and equipment of schools and classrooms.

B. **Vocational training** focuses on youth development by providing didactic material and training courses and workshops, scholarships, microcredits, and offering job placements in various areas, and supporting entrepreneurship and small businesses, in addition to carrying out modernization and equipment of vocational training centers.

C. **Support for street children** is done by first providing them shelter, housing them in foster homes, and eventually offering them educational programs. Services could also extend to provide preventive programs that could stop children from ending up on the streets.

D. **Caring for human and children's rights** by providing shelter, integration, and education, activities that represent the foundation of the organization's work. This is done through awareness-raising, providing training, literacy courses, capacity building, developing prevention programs, as well as establishing child rights clubs.

E. **Emergency relief** is provided by Mondo to those affected in areas of war or catastrophes by relying on the existing structures of the Salesians' organizations. Their awareness of the local needs and know-how is paramount in ensuring that aid is effectively and timely delivered to those in need. Support includes immediate emergency relief as well as transitional and rehabilitation programs.

F. **Sustainability** is a cross-cutting element in all activities executed by the organization. It is based on the notion of self-help and self-sufficiency with the aim of ensuring that once a project has fulfilled its objective, the targeted beneficiaries will then be able to act independently and become self-sufficient in the long term, particularly in terms of financial independence. By providing adequate training, forming and supporting self-help groups, as well as offering microloans, beneficiaries can learn how to use resources available within reach to sustain themselves financially and build a stable economic base.

II. Corporate cooperation

This workstream was created on the understanding that CSR and sustainability strategies are key elements of entrepreneurial action in Germany, many of which can only be realized with the support of NGO partners. Mondo's corporate cooperation workstream follows a "multiple win" philosophy: the corporate partner benefits by entering or expanding in a new market and generating profit while simultaneously contributing to its social mission; disadvantaged youth gain future prospects through professional training and job opportunities; and both the local Don Bosco partner organization and Mondo advance their missions while further developing their technical expertise.

One of Mondo's important roles is to act as a broker or a matchmaker between its partner organizations and corporations. This includes managing relationships with existing partners and finding new ones. Relationship management entails setting the two sides in contact, facilitating communication, eliminating challenges that may arise due to cultural or language differences, and transferring the funds from corporates to partner organizations (this would be a rare case, as funds are often transferred directly from corporates to partner organizations without going through Mondo's accounts).

Mondo also supports corporations in designing, developing, and implementing sustainable activities and strategies that are tailored to their needs and strategic priorities. The organization also enables those corporations to link their donations to specific charitable projects implemented by the organization itself or by any of its overseas Don Bosco partners. There are also opportunities presented by German corporations that are willing to expand their business and operations in the markets of developing and emerging economies. Those corporations need market information, knowledge of local infrastructure, awareness of cultural sensitivities, skilled labor, and training centers to provide specific technical training that matches their technical and quality requirements.

Mondo and its partner organizations provide expert advice to those corporations and facilitate access to local skilled labor, in addition to developing training curricula and offering their existing facilities to provide training, whereby Mondo acts as a consultant in project and programme development, and during the implementation and runtime of the training programme. These activities are packaged and provided by Mondo to corporations as paid consulting services and listed in the organization's income statements as taxable business operations and transactions. The financial reward of carrying out these consulting services is very insignificant and cannot be considered a reliable source of income.

III. Advocacy

This workstream involves working closely with decision-makers from the fields of politics, business, development cooperation, the Catholic church, and other stakeholders to advocate and promote the right of children and youth worldwide to education. Through providing access to education and professional training, Mondo supports children and adolescents to think and act independently and offers a socially safe and encouraging environment, where they can grow without fear. Children and youth learn to organize their lives on their own as well as to confidently assume responsibility for others.

4.1.3 Financial Overview

Since its inception, Mondo has attracted many donors and supporters who were either followers of the Christian faith or sympathizers with its cause. Those were mostly individuals such as businesspeople, presidents of German savings banks, lawyers, and professors, in addition to some irregular public donors. They represented the cornerstone of the financial base of Mondo until 1986, when the organization was awarded its first fund from the German Federal Ministry for

Economic Cooperation and Development (BMZ). This was a turning point in strengthening the organization's legitimacy and credibility in the eyes of donors as trustworthy in being eligible to receive taxpayers' money. Over time, more public and private agencies have become regular donors, and by the 2000s, the organization had drawn the attention of companies as a potential and reliable NGO partner.

Mondo relies on three major sources of income: public funds, contributions from other organizations (this includes other NGOs and foundations), as well as private donations. These are the three primary sources of income and represent the foundation of the organization's financial structure. There are other miscellaneous income sources whose combined contribution to the overall budget of the organization is insignificant (around 4% of the total income). These include direct donations from companies (around €420.000 in 2022) that are channeled directly through Mondo to its Salesian Organizations, as well as taxable business activities (€8.541 in 2022) covering the consulting service that Mondo's corporate cooperation team provides to companies (see Figure 4.1).

Public funds represent around 50% of Mondo's budget. They mainly come from BMZ in the form of government grants channeled through Mondo and intended for projects and programs implemented by its Salesian partners worldwide. These funds are restricted to specific projects, for which Mondo receives a certain administrative fee (already included in the project's budget) to cover part of its costs. This revenue stream has witnessed some fluctuations over the years and decreased from 9.1 million euros in 2018 to 8.6 million euros in 2022 (around a 5% decline). The years 2020 and 2021 show a drop in public funds compared to 2019, which can be linked to the COVID-19 pandemic and a shift in governmental priorities to reallocate resources to pandemic response efforts, rather than to support vocational training projects.

The second largest main source of income is contributions and donations received from other organizations, such as other NGOs, foundations, or foundations that belong to corporations that wish to implement charitable projects in certain regions or countries but lack the access, means, or know-how to do so. Those organizations would normally look for local partners in the targeted country to work with for the implementation of their projects. Alternatively, they could reach out to organizations like Mondo to link them to one of its Salesian organizations in the targeted country. In the latter case, the interested organization would channel the funds for the project to the local Salesian organization through Mondo. Those funds are project-based and would accordingly be almost entirely restricted to the intended projects. Mondo could, in some cases, charge administrative fees (roughly 4-8 % of the total funds) to cover related administrative costs (mainly salaries of its staff members who coordinated bringing the two partners together).

The organization's annual reports indicate that contributions from other organizations have shown an increasing trend over the years, starting from 4.6 million euros in 2018 and rising to 6.5 million euros in 2022 (a 40% increase). The pandemic years have also witnessed a jump in the scale of donations due to emergency aid provided by partner organizations for the pandemic. This not only indicates growing confidence and evolving relationships with existing partner organizations, but also the acquisition of new ones. The increase in contributions from other organizations compensated for the decline in public funds and contributed significantly to stabilizing the financial situation of Mondo during the health crisis and afterward.

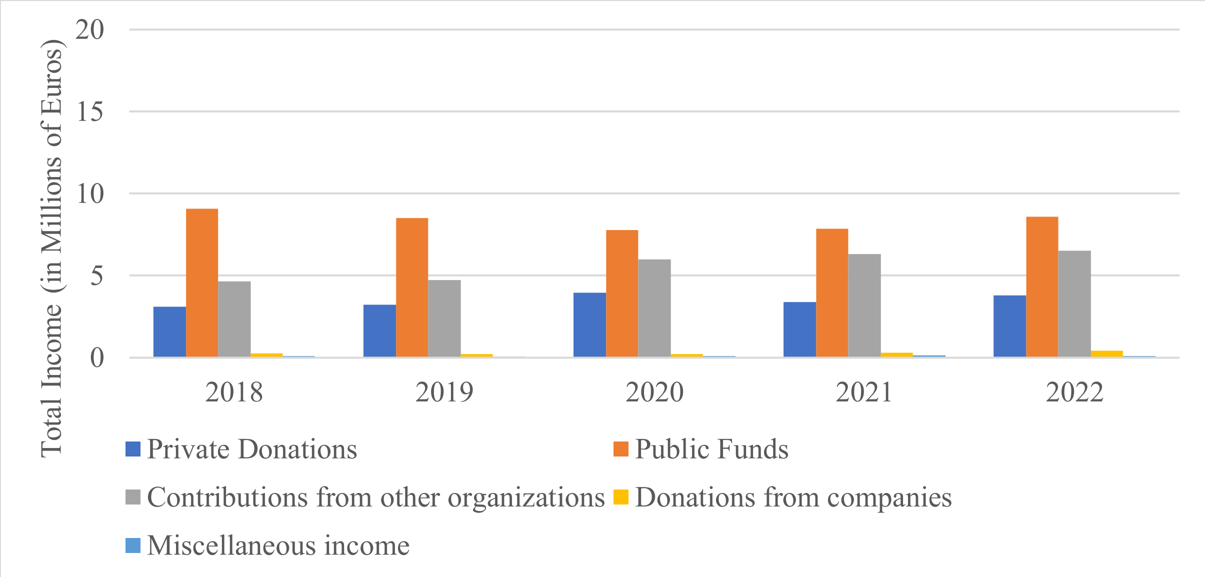

Figure 4.1: Overview of Mondo's income sources

Source: Author's own compilation based on Mondo annual reports (2018–2022).

Private donations have been the initial and traditional source of income for the organization and come third in the ranking. Most of the donations made by individuals are not restricted to specific projects and are considered the most valuable income source for Mondo (and for NGOs in general). Unrestricted donations provide organizations with financial flexibility to allocate their resources as needed, something that is not possible with funds that are intentionally dedicated to specific activities as decided by the donors. They are very useful in helping organizations cover their administrative costs, such as salaries, rent, utilities, and other activities that are usually not attractive to donors, such as organizational development-related activities and evaluations. Private donations witnessed some fluctuations over the years, ranging from 3.1 million euros in 2018 to 3.8 million euros in 2022, and peaking in 2020 due to increased public awareness and charitable giving during the COVID-19 pandemic. The general upward trend in private donations indicates consistent support from individual donors and confidence in the organization.

Financial contributions from corporations are very insignificant compared to the three major sources of income indicated above. The main reason for this is that Mondo's model of corporate cooperation entails acting as a broker to bring two partners together: the corporate partner and the local Salesian organization. This is usually done without financial compensation to Mondo from either side. Over and above, funds flow very often from the corporate partner directly to the local Salesian organization without going through Mondo's accounts. Only in exceptional cases, funds could be transferred to the local partner through Mondo, whereby Mondo receives a small administrative fee to cover related transaction costs and expenses. Corporate partners could sometimes task Mondo to provide consulting services, which could range from supporting with issuing funding proposals, doing market research, and developing feasibility studies. Those fees are taxable and are therefore included as miscellaneous income.

Miscellaneous income includes interest rates and other related income, as well as taxable business operations and transactions. The latter involves activities for which Mondo gets financial compensation, such as consulting services that are offered to existing and new corporate partners. The size of this revenue stream is negligible in comparison to the rest.

4.1.4 Partnership Example: Mondo and Grohe AG

The partnership between Mondo and Grohe AG, a leading global manufacturer of plumbing fixtures, was established in 2009. The collaboration is focused on providing vocational training to young people in underdeveloped regions, specifically in plumbing and sanitary installation. This initiative aims to address the shortage of skilled labor in these regions while offering young people an opportunity to improve their career prospects and economic well-being.

Grohe AG, as part of its CSR strategy, sought to create a project aligned with its core expertise in water systems and plumbing. The company's former Chief Human Resources Officer initiated contact with Mondo, looking for a partnership that would allow Grohe to make a tangible social impact while benefiting from the NGO's established presence in educational and vocational training. Mondo was chosen due to its reputation and extensive experience in managing vocational training programs for youth through its global network of Salesian institutions. This shared mission of empowering disadvantaged youth through skills training made the two organizations natural partners.

The fruit of the collaboration was first picked in Mumbai, India, where Grohe and Mondo established the first vocational training center. This center focused on teaching young people both the theoretical and practical aspects of plumbing, a skill set that is closely aligned with Grohe's business operations. Building on the success of the Mumbai program, the partnership expanded to include additional centers in New Delhi and the Philippines, helping to further Grohe's CSR objectives and providing Mondo with an opportunity to strengthen its vocational education initiatives.

In this arrangement, Mondo plays a rather coordinating role, facilitating the communication between Grohe and Mondo's local Salesian institutions and ensuring adequate allocation of resources for the projects. Mondo also ensures that the overall strategic goals of the collaboration are met, maintaining alignment between the needs of the communities served and the business interests of Grohe. This is achieved through joint planning, coordination among all stakeholders, regular site visits, and structured reporting mechanisms. Meanwhile, the local Salesian institutions are responsible for implementing the training programs on the ground. They manage the day-to-day operations of the training centers, deliver hands-on training, and oversee the logistical aspects necessary for the effective execution of the programs.

Grohe's involvement goes beyond financial support, as the company also provides technical expertise, training materials, and equipment to ensure that the vocational centers are equipped with the tools necessary for comprehensive training. This includes sending trainers to the centers to help develop the curriculum and train the trainers, ensuring that the programs meet international standards. The program has had a significant impact on the communities it serves. Students receive recognized certifications that improve their employability, either by enabling them to enter the workforce directly or by providing them with the skills needed to start their own businesses. For Grohe, the partnership helps strengthen its presence in emerging markets by building a skilled labor force that aligns with its industry, while also contributing to the company's sustainability and social impact goals.

The broader success and innovation of this partnership were formally recognized in 2012 when the Grohe JAL Academy – developed in cooperation with Mondo as part of the joint vocational training initiative in India – received the Innovation Award from the BMZ. The award was part of BMZ's competition on vocational training in developing countries and highlighted the project as a leading example of effective public–private collaboration. As the implementing partner, Mondo played a critical role in coordinating with local Salesian institutions, ensuring the program's integration into community-based vocational systems, and supporting quality assurance. By the end of 2012, around 550 young adults had completed certified training through the JAL Academy, significantly improving their employment prospects. The recognition not only validated the social and developmental value of the initiative but also affirmed the strategic relevance of the Mondo–Grohe partnership as a replicable model for skills-based empowerment in emerging markets.

4.1.5 Summary

Mondo is a faith-based organization with deep roots and a strong association with the Catholic Church through the Salesians and Sisters of Don Bosco. The thousands of Salesian missions distributed worldwide remain Mondo's main asset and give the organization a strong competitive advantage in the German NGO market. Yet, this doesn't come without costs; many organizations in Germany, particularly corporations, as well as young generations of private donors, are increasingly becoming less interested in supporting NGOs that have religious affiliations or connections to the Church. They prefer rather 'neutral' or secular causes or focus areas, such as child protection, animal welfare, or climate change.

Mondo's coping strategy involves using its communication tools and materials to demonstrate that its work is done according to the principle of inclusivity that reaches beyond benefiting followers of a certain religion. It also focuses on the professional and objective elements of the work and its ability to deliver results and leave a sustainable impact.

Another existential challenge Mondo faces is that its core area of work (i.e., vocational training) is also perceived by young generations as less 'fashionable' compared to other 'attractive' causes highlighted above – a trend which has a strong impact on the scale of potential donations from this promising and futuristic segment. Mondo could, of course, introduce new work areas or rebrand its cause in a way that fits the preferences of the wide variety of donors, but this would require significant time, expertise, and vast financial and human resources. This could also be seen by some donors as a drift from the original purpose, based on which the entire philosophy and work of Don Bosco have been built. Pursuing new activities would also force the organization to rely completely on its own, since the work of its worldwide Salesian partners is focused primarily on vocational training.

What is also evident is that Mondo gains little financial benefit from its role as broker or matchmaker in setting up collaborations between companies and its global Don Bosco partners. This is the case despite the significant human resources invested, which often entail financial implications such as international travel for meetings and site visits. The small administrative fee (if charged at all) barely offsets these costs. This raises important questions about the financial viability of this collaboration model, even as it clearly contributes to advancing Mondo's organizational mission. The next chapter will explore these and other challenges in greater depth, assessing their implications for Mondo's financial sustainability.

Finally, it is important to clarify that Mondo, as a Catholic organization working through the Salesian network, operates in countries where Christianity is not the majority religion. While its communication emphasizes professionalism and inclusivity, the underlying association with the

Church may affect how it is received by governments, communities, or corporate actors, for instance, in Islamic contexts. The extent to which this religious affiliation is a barrier, or a bridge, varies by context, but it remains a key factor in shaping the organization's global engagement strategy.

The partnership with Grohe AG illustrates how Mondo leverages its vocational training expertise and Salesian network to build strategic collaborations that go beyond financial contributions. While the initiative provides clear developmental benefits and enhances Mondo's reputation as a credible partner for skills-based projects, its financial returns remain limited. This highlights the broader paradox faced by Mondo: partnerships can powerfully advance its mission and visibility, but they do not necessarily resolve the underlying vulnerabilities of its financial model – namely, the limited revenue it gains from brokering collaborations and its continued dependence on vocational training as its dominant programmatic focus.

4.2 Case 2: World Vision Germany

4.2.1 Background

World Vision is a Christian, US-based NGO founded in 1950 by Robert Pierce, who was inspired to establish the organization after giving the last $5 in his pocket to help care for an abandoned Chinese girl. "Let my heart be broken by the things that break the heart of God", said the empathetic Pierce, who led the organization until 1967 (World Vision, n.d.-a). World Vision's primary target group is children, particularly those vulnerable and living in poor and hostile environments. Its service includes child education, protection, health, and nutrition, providing access to clean water, sanitation, and hygiene, and economic development. Services also include women's empowerment and emergency relief to areas prone to conflicts or disasters. Advocacy is likewise part of the organization's work, whereby it launches campaigns to combat inequality and violence against children, promote justice, and advocate for children's rights.

In 1979, when the political instability in Vietnam was at its height, World Vision played a key role in saving the Vietnamese refugees by raising half a million dollars to buy an old freighter to convert into a rescue vessel. The action was the first international maritime rescue attempt to provide food and medical assistance to Vietnamese refugees, in what came to be known as 'Operation Seasweep'. In the 1980s, World Vision was among the first to react when the famine hit Ethiopia, working with others to provide food and shelter to children and families., When Romania's Communist party collapsed in the early 1990s, World Vision helped provide support to thousands of displaced Romanian children who had been severely affected by the country's political instability. World Vision also continued its international humanitarian efforts in the new Millennium by providing massive relief support to the Tsunami-affected countries.

By the year 2022, World Vision had become the largest Christian NGO in the world, operating in nearly 100 countries with more than 33,000 staff members serving over 100 million vulnerable children and their families (World Vision, n.d.-c). In 2022 alone, the organization provided 3.2 million child sponsorships to vulnerable children, helped 29.6 million people (including 14.7 million children) during 59 global natural and man-made disasters, provided access to clean water to 3 million people, provided food assistance to 10.3 million people through its food programs, and carried out over 2.1 million advocacy actions for vulnerable children through its supporters worldwide (World Vision, 2022).

The organizational vision of World Vision is to aspire to attain a life in all its fullness for every child. This is to be achieved by fulfilling its organizational mission, which aims to "follow our Lord and Saviour Jesus Christ in working with the poor and oppressed to promote human transformation, seek justice, and bear witness to the good news of the Kingdom of God" (World Vision, n.d.-d). Despite the strong Christian motives and missionary-based objectives, the organization extends its hand and support to those in need from all religious and non-religious backgrounds.

World Vision has numerous national branches distributed around the world. The work of those branches is coordinated by World Vision International, an umbrella-like organization established in 1977 to provide global coordination and ensure the implementation of standards and policies by the various World Vision national offices (World Vision, n.d.-c). Its board of directors acts as the highest governing authority and is tasked with making strategic decisions and setting partnership standards. Many of the national offices nevertheless have their independent governing bodies and work actively to raise funds to support international projects and programs, which are implemented by field offices and local chapters.

In 1979, the German branch of World Vision International was established as a response to growing global humanitarian needs and as an extension of the work started by World Vision International. In its early years, World Vision Germany focused on raising awareness about global poverty and providing humanitarian aid to communities in need around the world. It also began child sponsorship programs, which allowed individuals in Germany to sponsor children in developing countries, providing them with access to education, healthcare, and other essential services. The work of the organization extended over time to numerous regions worldwide, including in Africa, Asia, Latin America, Eastern Europe, and the Middle East. As an indication of its rapid growth, in 2022 the organization supported 276 projects in 49 countries, with total revenues of 158.8 million Euros.

The vision and mission of World Vision Germany align with those of the international umbrella organization and other branches. Its work is based on Christian values and guided by the principles of charity, determination, partnership, and professionalism. Transparency and accountability also represent important elements of the work of World Vision Germany, as they are for all branches of World Vision International. Both the projects and the responsible partner offices in the developing countries, as well as World Vision Germany, are regularly subjected to detailed factual and financial audits. World Vision measures the impact of its own work worldwide using a system of indicators that show how the quality of life of the population and children, in particular, has changed over the years. World Vision Germany published its first impact report in 2014.

The Partnership Approach

The concept of partnership is deeply rooted in the core of World Vision's work. As Andrew Morley, the president of World Vision International, puts it: "Partnering and collaboration wherever we work delivers the very best results for the world's vulnerable children" (World Vision, n.d.-b). The partnering philosophy of World Vision is based on the understanding that child vulnerability is too complex an issue for a single actor to solve. This makes partnering with other actors, mobilizing their resources, and making use of their expertise a key element in World Vision's work. This collaborative approach proceeds within an ethical framework of ensuring mutual benefits for partners involved, respecting their values and contributions, paying attention to power dynamics, and promoting open and transparent communication.

World Vision International works in partnership with international organizations, governments, corporations, and faith communities at local, regional, and global levels. These include organizations such as the World Food Programme (WFP), the United Nations Children's Fund (UNICEF), and the United Nations High Commissioner for Refugees (UNHCR), just to name a few. According to data collected from World Vision's country offices in 2017, 62% of the organization's partners came from civil society, 25% are from the government and public sector, 10% are from international organizations, and only 3% are from the private sector (World Vision, n.d.-b). While the scale of collaboration with private sector partners remains too low and almost overlooked compared to other sectors, among those corporate partners are international mega-corporations such as Microsoft, Coca-Cola, Procter & Gamble, and Walmart.

World Vision Germany[5] follows a similar collaborative approach, whereby the organization works with various international organizations, such as the WFP, EuropeAid, the BMZ, the German Federal Foreign Office, the GIZ, and the Reconstruction Loan Corporation (KfW), among others. Partners from the private sector include corporates from a wide variety of fields, such as PM International, Ecosia, Fonds Finanz, Jack Wolfskin, Panasonic, Ernst & Young, and the Boston Consulting Group (BCG).

4.2.2 Areas of Work

The work of World Vision is primarily focused on children and their well-being in both the short and long term. This is done through providing tangible support and protection, such as food and clean water, education, health services, and good nutrition. Long-term development for children is through child sponsorships – a concept that represents a cornerstone in the business model of the organization and is discussed further below. The organization also provides emergency relief that is extended to children and their families to help them recover, rebuild, and develop their lives. World Vision's work also includes advocating for children and their rights. These activities are explained below in more detail.

I. Long-term sustainable development

This workstream involves executing projects with a large timeframe (usually around 15 years long) that benefit not only children to get them out of poverty, but also their families and the entire community. Support includes providing access to clean drinking water, medical care, and education, in addition to training in farming methods, trade promotion, and educational work on health issues. In doing so, World Vision relies on child sponsorships as a key resource to fund these activities. Child sponsorship entails that a donor commits to paying a regular amount of money to sponsor one child or several children (30€ per child per month), whereby the child remains sponsored as long as the donor keeps donating.[6] The use of regular donations through child sponsorship provides a steady and reliable source of income for the organization to implement long-term projects.

II. Disaster relief

World Vision works closely with its worldwide branches to provide immediate emergency relief on the ground within the shortest possible time. Support goes beyond providing immediate and short-term relief to children and their families (such as supplies, food, drinking water, and emergency shelter) to include long-term development through helping to rebuild affected

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[5] For easiness, World Vision Germany will be henceforth referred to simply as World Vision.
[6] A one-time-donation, therefore, does not fulfill the funding requirements of child sponsorship.

communities. World Vision also provides services to improve disaster preparedness measures to help vulnerable communities be prepared for any future catastrophes.

III. Advocacy and lobbying

In addition to designing and implementing projects and programs, World Vision carries out politically focused activities in developing countries to influence the political framework conditions for children and improve their living standards. These activities include raising awareness about the rights of children, their families, and communities, and they focus on areas of health care, food security, education, peacebuilding, and child rights and protection in developing countries, as well as in Germany. Lobby work involves organizing political events and campaigns to inform various stakeholders about the work of the organization regarding child protection and to influence the political framework conditions at both the national and international levels in favor of children's rights. Those stakeholders include politicians, parliament members, and media representatives, among others.

IV. Working in fragile states to provide child protection

World Vision works in fragile states where the established political systems have been weakened or even collapsed due to humanitarian crises and armed conflicts, such as civil wars and military coups. Such situations have fatal consequences for the local population and may lead to flight and displacement, food shortage, and lack or absence of medical care and educational services, and eventually increase the level of poverty. The organization's activities range from immediate relief through providing support to affected children, addressing issues of malnutrition, and providing medical services, to long-term sustainable development using the model of child sponsorship.

V. Research and innovation

World Vision maintains close contact with the world of science and academia to ensure that its work benefits from the latest scientific findings and to bring innovative solutions to its projects and programs. The organization also carries out studies focusing on the perspectives of children concerning their life situation and well-being. World Vision works within various collaborations and projects in the field of childhood research. The largest and best-known research project of this kind was the World Vision Children's Study.[7]

4.2.3 Financial Overview

World Vision relies on several revenue sources that have witnessed some fluctuations during the past five years. Public funds and sponsorship contributions represent the dominant sources of

[7] More information on the study and other studies commissioned by the organization is available here: https://www.worldvision.de/informieren/ueber-world-vision/publikationen/world-vision-studien.

income, followed by other significantly smaller sources, namely donations for other development cooperation projects and other donations, income from cooperation partners, donations for humanitarian aid projects, and other miscellaneous sources of income, which include Donations for humanitarian aid projects, financial contributions from fines, income from asset management activities, and commercial business operations (see Figure 4.2).

Public funds show a general increasing trend from 2018 to 2021, with a slight decrease in 2020 and 2022, indicating growing confidence by governmental agencies in World Vision and a recognition of the impact it achieves. The increase is also based on an adopted professional application process for projects, which World Vision plans and implements together with partners within the international World Vision partnership and other globally operating organizations. The drop in 2020 could be linked to the COVID-19 pandemic and the tendency of some governments to cut some of the funds allocated to international projects and programs. The relatively strong fluctuations over the five years highlight the risks associated with relying on public funding and the associated policy shifts.

Sponsorship contributions are another major source of income and include donations that flow regularly to support child sponsorships (30€ per child per month). The annual reports show that this income stream has remained relatively stable with no significant fluctuations (only a slight decline from €52.20 million in 2018 to €50.48 million in 2022). The impact of the pandemic in 2020 and the years that followed was negligible and reflects a strong commitment by the donors to continue to support children and their families worldwide. This kind of stability suggests that World Vision has been able to maintain a consistent base of loyal sponsors to support child sponsorships, which represent the backbone of World Vision's work and are crucial for sustaining ongoing programs and initiatives.

Donations for other development projects and other donations mainly encompass project-related donations (additional donations from sponsors, thematic donations, philanthropic support) and donations for fragile contexts (child rescuers), some of which are restricted to specific development projects carried out by World Vision. As shown in the annual reports, there was a gradual increase in this revenue stream, rising from €13.53 million in 2018 to €18.53 million in 2022, which suggests a positive response from individuals or organizations interested in supporting World Vision's initiatives beyond sponsorship, and reflects trust in the organization's ability to implement effective development projects that may present opportunities for further expansion or innovation. This revenue stream also showed a positive trend in the years that followed the pandemic.

Income from cooperation partners encompasses donations received from corporations, foundations, and other NGOs that don't have the means or the capacities to implement certain projects and rely on World Vision's international partners and global outreach. This stream witnessed a notable increase over the years, more than doubling from €10.34 million in 2018 to €20.35 million in 2022. The notable surge in 2022 is due to significantly larger project volumes implemented in cooperation with Aktion Deutschland Hilft[8] to support relief efforts in Ukraine amid its military conflict with Russia. Income from cooperation partners was also not affected in the year of the pandemic but rather showed a significant increase in 2022, emphasizing partners' confidence and support for those affected during the health crisis.

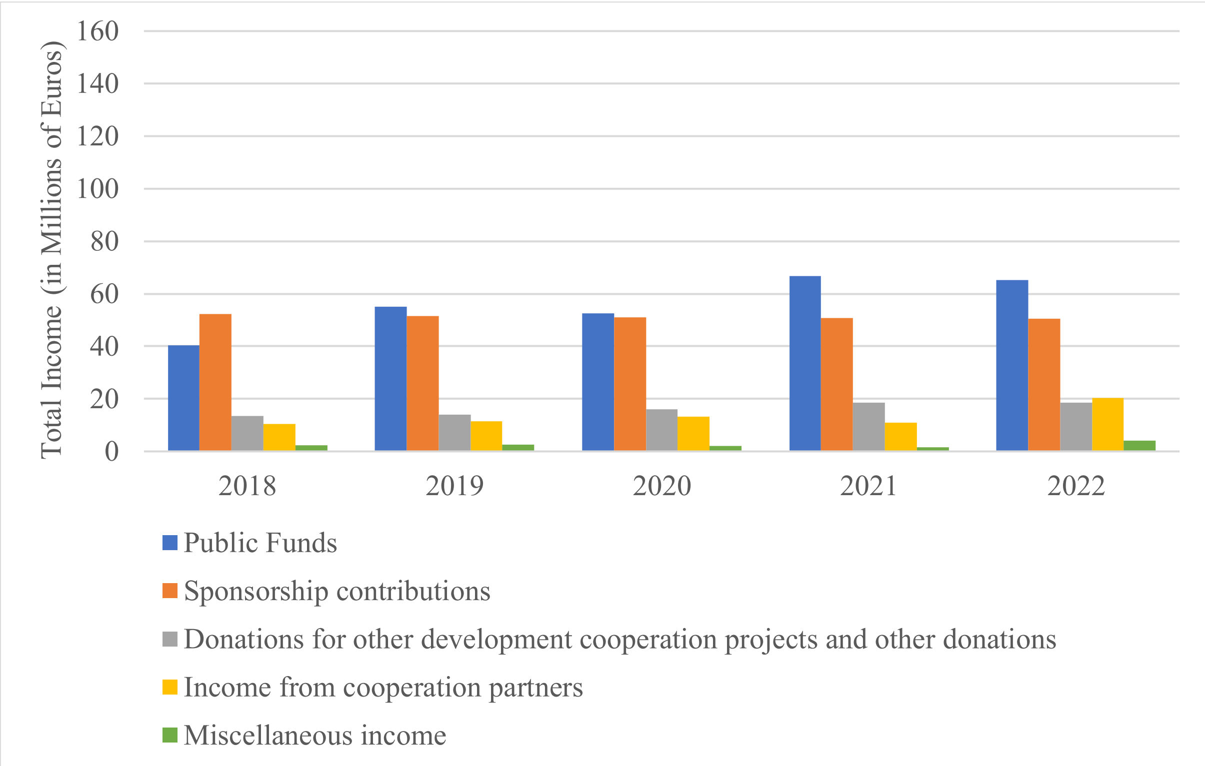

Figure 4.2: Overview of World Vision's income sources
Source: Author's own compilation based on World Vision Germany annual reports (2018–2022).

The volume of corporate donations included in this revenue stream is remarkably insignificant when compared to the organization's total income. For instance, in the period from 2018 to 2022, corporate donations in any of the five years were no more than 2%. Most of those donations were in the form of sponsorship contributions, project-specific funding, and licensing fees for the use of the World Vision logo. Under these licensing agreements, corporate partners are granted the right to use the organization's branding on their products in exchange for a minimum annual

[8] An umbrella organization representing Germany's largest coalition for humanitarian relief. It is discussed below as the fourth case study.

payment – typically €10,000 – even if actual product sales fall short of expectations. This model offers a flexible entry point for companies wishing to associate with a recognized humanitarian brand while still maintaining clear boundaries in terms of legal and financial accountability.

The flow of corporate donations has nevertheless been generally increasing due to the improved relationships with corporate partners, such as PM-International. Indeed, as the collaboration process becomes more complex, the commitment of partners and their partnering aspirations continues to grow.

Lastly comes miscellaneous income, which combines several streams that are insignificant in comparison to the rest of the sources. Among them are donations for humanitarian aid projects, financial contributions from fines, income from asset management activities, and commercial business operations. Donations for humanitarian aid are largely dependent on the occurrence of disasters and are correspondingly volatile. The fluctuating nature of donations for humanitarian aid projects underscores the unpredictable nature of emergency funding. The substantial increase in 2022 (€3 million) was also a response to the war in Ukraine and reflects donors' confidence in the organization's ability to provide swift and effective humanitarian support during emergencies. The income from asset management mainly relates to income from sponsoring agreements and interest income, as well as income from financial assets, while the income from economic activity primarily refers to payments received for IT support services provided to smaller European World Vision partner offices.

4.2.4 Partnership Example: World Vision and PM International

The partnership between World Vision and PM International began in 2003 and focuses primarily on child sponsorship and community development in underprivileged regions. This collaboration has grown significantly over the years and is a key part of PM International's commitment to CSR, particularly through its focus on sponsoring children in need.

PM International, a company known for its direct sales of health and nutritional supplements, was motivated by the desire to give back to society once it became profitable. The company's founders chose World Vision as their NGO partner after researching several organizations. World Vision was a good match due to its transparency, efficient use of donations, and proven long-term impact on the communities it serves. The initial collaboration began with the sponsorship of a small number of children, and over time, it has grown to support approximately 3,000 sponsored children. PM International's approach integrates the sponsorship program into its corporate model, tying product sales to child sponsorships. For every product sold, a portion of the revenue is allocated to sponsor children through World Vision.

World Vision coordinates the partnership and implements the programs on the ground. The organization's extensive experience in child sponsorship and community development allows it to manage the sponsorship funds effectively. World Vision ensures that the contributions are used to provide children with access to education, healthcare, and improved living conditions. The partnership operates in various countries, including India, where PM International sponsors around 500 children every year, focusing on improving fundamental living conditions such as access to clean water, education, and healthcare. Over time, the collaboration has expanded to include entire community development projects in areas where multiple children are sponsored, creating a broader social impact.

The nature of the relationship between PM International and World Vision is described as a partnership that has evolved into a close and effective working relationship. Both organizations meet regularly, with brainstorming sessions held twice a year to explore new ways to innovate and enhance their collaboration. The partnership is based on mutual understanding and respect for each other’s strengths. While PM International provides financial support and promotes the sponsorship program, World Vision ensures that the programs are implemented according to its established principles, maintaining autonomy over project design and execution.

PM International also organizes charity events, such as corporate runs, to raise additional funds for World Vision's projects, particularly in areas like water provision and child health. These events not only increase donations but also help engage PM International's distributors, fostering a sense of social responsibility among their sales teams. The company's approach to integrating charity into its business model has created a unique CSR initiative that resonates with its employees, distributors, and customers.

The partnership is characterized by clear benefits for both organizations. For World Vision, the financial support provided by PM International has allowed the organization to expand its child sponsorship programs and undertake larger community development projects. The partnership also serves as a model for how companies of varying sizes can engage in meaningful CSR activities. For PM International, the partnership enhances its corporate image and contributes to employee and customer loyalty. The company’s commitment to child sponsorship and long-term community development provides a powerful narrative that aligns with its focus on health and well-being, both for its customers and for the children it supports.

4.2.5 Summary

This section presented World Vision Germany as a case organization in this study. The organization is the German branch of World Vision International and has been actively working with businesses for the past 20 years. Several drivers and mixed motives have prompted the organization to reach out to corporations. Although corporate donations are far from significant compared to the organization's other revenue streams and overall income, monetary support remains the primary and major reward they gain from collaboration.

Similar to Mondo, the religious roots of World Vision act as a magnet for funds from the church and other religious institutions, as well as from individual donors with strong religious backgrounds. Yet, it remains a double-edged sword that affects the organization's future potential to attract companies and young generations of donors, thereby risking losing a large and indispensable segment of donors. The organization needs to continue its efforts to emphasize principles of inclusivity, impartiality, and neutrality in conducting its work, regardless of the religious affiliations of its targeted beneficiaries.

As we have already seen, the current financial situation of the organization emphasizes the severity of revenue concentration, whereby this risk appears undoubtedly immediate. In 2022, public funds and sponsorship contributions represented around 73% of the organization's total income. This situation still prevails and comes at a time when the organization's main segment of private donors is elders with a strong religious background who are aging and dying out. Meanwhile, there is a declining appetite by individuals and companies to support religious-affiliated organizations, coupled with the increasing uncertainties associated with the priorities of public donors and the growing complexity of their reporting and auditing measures. This makes Such dependency on only two income sources extremely risky and jeopardizes the financial stability and sustainability of the organization.

This highlights the urgency for World Vision to further diversify its income sources and to find innovative ways to reduce the heavy dependence on public funds and sponsorship contributions. The organization also needs to find new ways to attract young individual donors, as well as find new corporate partners and leverage their financial support in a manner that would make their donations a reliable source of income.

A relevant point of reflection is World Vision's operational presence in predominantly Muslim countries. Despite its explicit Christian identity and spiritual mission, the organization works in fragile contexts across the Middle East, Africa, and South Asia – regions where Islam is the dominant religion. While World Vision maintains that its support is extended to all in need, regardless of faith, the religious branding may affect local perceptions, particularly in contexts with heightened sensitivities around proselytism or foreign influence. This duality of faith-based motivation versus inclusive practice raises questions about how religious identity is navigated across culturally diverse environments and how it may influence both partnership potential and program legitimacy.

The partnership with PM International underscores how World Vision has been able to cultivate long-term corporate support that integrates financial contributions with community development and sponsorship activities. While the collaboration provides stability through sustained child sponsorship funding and demonstrates how CSR can be embedded into a company's business model, it also highlights the broader pattern that corporate support, although valuable, remains supplementary compared to dominant revenue streams. Thus, even successful collaborations such as this one cannot by themselves resolve the underlying vulnerabilities of World Vision's funding model – namely, its heavy reliance on public funds and child sponsorship – but they do illustrate the potential for deep, mission-aligned partnerships to enhance resilience and broaden impact.

4.3 Case 3: CARE Germany

4.3.1 Background

CARE is a charitable nongovernmental organization founded in 1945 in the USA in response to the ruins of World War II in Europe. The idea originated from Arthur Ringland and Dr. Lincoln Clark to approach 22 American charities to propose establishing a non-profit corporation to transfer food packages to Europe. On 27 November 1945, the Cooperative for American Remittances to Europe (CARE) was thus established and started channeling military food rations branded as CARE Packages[9] (CARE, n.d.-a).

CARE's work at that time had primarily focused on supporting the recovery of the devastated European continent. By 1954, CARE started to expand its operations to Latin America and Vietnam, profiting from new decrees that allowed the organization to gain more access to U.S. government food surpluses and shipping (CARE, n.d.-a). In 1955, the organization ended most of its relief operations in Europe as war recovery efforts were concluding and started to focus primarily on developing countries.

In meeting the increasing humanitarian needs of developing countries, CARE's areas of work began to widen to include responding to shifting political forces, such as supporting the Hungarian refugees after the 1956 Uprising, providing a massive school feeding program in the Philippines, and supporting victims of wars and persecution in Gaza, Tibet, and Cuba. The organization also became an active responder to natural disasters in Colombia, Peru, Sri Lanka, Chile, Iran, Vietnam, Algeria, and the Dominican Republic.

[9] CARE Packages has witnessed continuous development over the years, starting as basic food rations-kind and evolving to include baby food, textiles, wool, and even toys. Plows and farm tool packages were also developed to support self-help agricultural projects.

The decade between 1966 and 1975 witnessed CARE's evolution to become a development organization by creating and providing family planning programs in countries like Egypt, India, Pakistan, Turkey, and Honduras. Educational programs were also jointly developed with local communities where the organization operated. The same decade also witnessed the establishment of CARE Europe to raise funds from European donors and CARE's last mission in Europe.

The 1980s witnessed the organization's increasing attention to developing the capacities of its local staff members to address local needs and challenges effectively. This went hand in hand as the organization continued to expand internationally, and in 1982 the organization continued CARE International was established to act as an umbrella organization for coordinating and aligning efforts among the various national CARE organizations. In 1987, CARE was named "Best Managed Charity" by Fortune Magazine (CARE, n.d.-a).

The fall of the Soviet Union offered an opportunity for CARE to expand globally in an unprecedented way, where economic collapse and civil conflict paved the way for famine, violence, and refugee movements. CARE's reaction was to create an Emergency Assistance Unit to respond to increasing disasters and conflicts. The organization also began to focus on women and girls as key agents of change in fighting poverty and established the Dadaab Refugee Camp in Kenya, one of the world's largest refugee camps.

In 2000, CARE adopted its current vision to "seek a world of hope, inclusion, and social justice, where poverty has been overcome and all people live in dignity and security," while maintaining its mission to "work around the globe to save lives, defeat poverty, and achieve social justice" (CARE, n.d.-b). The new Millennium witnessed intensifying efforts by the organization in response to growing global needs and challenges, such as HIV/AIDS, climate change, and COVID-19.

When the city of Berlin was under blockade during World War II, Germany became a preeminent target for CARE's humanitarian operations. In its unwavering commitment to alleviate the suffering and dire circumstances experienced by the residents of Berlin, CARE International delivered over 200,000 packages to West Berlin. The organization also managed to distribute an impressive number of more than ten million packages across Germany. It was against this backdrop that CARE Germany was founded in 1980 as the third esteemed member of CARE International after the United States and Canada, thereby becoming a pivotal entity in the overarching framework of CARE International.

CARE[10] has gradually become a major global player in the humanitarian aid and development sector. The organization has taken an active role in some of the most impactful global responses

[10] For easiness, CARE Germany will be henceforth referred to simply as CARE.

to natural disasters, armed conflicts, and health crises. Its approach is centered around community-based empowerment, gender equality, and lasting development solutions to poverty and injustice. Over the past few years, CARE has expanded its presence and influence through innovative programs and collaborations with government, corporate, and NGO partners. Today, CARE has worked to address the root causes of poverty and inequality by leading projects and running programs that offer immediate aid in tandem with enduring development solutions.

Corporate Collaboration

CARE International and its affiliated organizations regularly engage in collaborative efforts with corporations and enterprises across a range of activities. These include CSR initiatives, cause-related marketing campaigns, employee participation, and corporate philanthropic initiatives. For CARE, the notion of working with corporates was inspired by CARE USA and CARE UK, which have been actively and successfully engaging with corporates in their respective local markets. CARE saw a similar potential in the German market, demonstrated by German corporations' strong appetite to engage socially. Other German NGOs that have already been engaging with corporations also represented peer pressure on CARE to follow suit.

CARE's international outreach and affiliation with the broader CARE family provide companies with a wide spectrum of options for engagement, shaped largely by their own preferences and capacities. At the time, corporate fundraising and brand recognition were the organization's primary objectives, which later evolved to include cause-related marketing activities and joint project planning. Nevertheless, financial contributions from corporations remained proportionally small compared to other revenue streams. Direct corporate donations often involved relatively modest sums – typically between €1,000 and €10,000 (CARE/1/1, line 103) – and were frequently tied to short-term or symbolic purposes, such as humanitarian relief appeals, Christmas campaigns, or contributions via the online donation shop. These donations often translated into tangible but limited project inputs, including CARE Packages, school meals, medical protective equipment, handwashing stations, or hygiene training.

While such contributions offered visibility and served as entry points for corporate engagement, their scale underscored the limited financial significance of this model for CARE's overall sustainability. In contrast, other forms of engagement involved corporate partners seeking to implement their own projects and achieve measurable impact, signaling a shift toward more strategic and potentially transformative collaborations. The next chapter will further explore these dynamics.

CARE has a dedicated corporate partnership department responsible for managing corporate partnerships and consisted at the time of writing this study of a team of three. The department is tasked with the responsibility of overseeing and nurturing relationships with corporate partners. This involves identifying and fostering new partnership opportunities, negotiating partnership agreements, coordinating joint projects and initiatives, and ensuring alignment between the objectives of CARE and its corporate partners.

4.3.2 Areas of Work

CARE's humanitarian and development work aligns with its mission to address poverty, inequality, and humanitarian crises globally. The organization focuses on several key areas, including emergency response and humanitarian assistance, Gender equality, and women's empowerment.

I. Emergency response and humanitarian assistance

CARE is responsible for providing immediate assistance to communities affected by disasters, conflicts, and similar emergencies. This includes delivering food aid, shelter, clean water, healthcare services, and other life-saving support to affected populations.

II. Gender equality and women's empowerment

CARE promotes gender equality and empowers women and girls through its development work. It designs and implements programs to address gender-based violence, promote women's economic empowerment, increase women's participation in decision-making processes, and advance women's rights and leadership.

III. Climate action and environmental protection

CARE places a high priority on endeavors aimed at fostering the ability to withstand and adapt to climate change, as well as promoting the preservation of the environment. The organization advocates for policies and practices that reduce the release of greenhouse gases, safeguard ecosystems, and implement measures to address the consequences of climate change on susceptible communities. Moreover, CARE supports community-driven initiatives focused on encouraging sustainable land utilization, effective water management, and the adoption of renewable energy sources. It also advocates for climate justice to ensure that the adverse impacts of climate-related hazards do not disproportionately affect the most marginalized populations.

IV. Healthcare and nutrition

CARE provides support for initiatives that seek to enhance the availability of healthcare services and nutrition for vulnerable populations. The organization strives to strengthen healthcare systems, improve the health outcomes of mothers and children, and combat the spread of infectious diseases in underserved communities. Additionally, CARE's interventions in the field of nutrition aim to tackle the root causes of malnutrition and food insecurity through approaches that are community-based and promote a diverse diet, improved maternal nutrition, and access to nutritious food options.

V. Advocacy and campaigns

CARE engages in advocacy and campaigns to raise awareness about global development issues, mobilize public support, and influence policy decisions. This includes advocating for policies that address the root causes of poverty and inequality, protect human rights, promote sustainable development, and support vulnerable communities.

4.3.3 Financial Overview

Understanding the diverse sources of income is crucial for comprehending the financial framework and capacity of CARE. In this section, we delve into the primary sources of income that fuel CARE Germany's mission-driven work, exploring the contributions of individual donors, government entities, partner organizations, and other revenue sources. By examining the dynamics of these income streams, we gain valuable insights into the organization's financial situation and resilience. CARE relies on a variety of funding streams to sustain its impactful programs and initiatives, namely public funds, private donations, and contributions from other organizations, in addition to some other negligible income sources (see Figure 4.3).

Public funds represent the major source of income for CARE and have witnessed some fluctuations over the years, starting at €27.25 million in 2018 and peaking at €34.33 million in 2021, before slightly decreasing to €32.58 million in 2022. The organization’s annual reports show that, despite the significant increase in public funds, its share of total income ranged from 50.3% in 2018 to 45.2% in 2022, indicating a slight decrease in reliance on governmental support over time. Variations in public funding may be influenced by changes in government policies, priorities, and grant allocations, as well as fluctuations in project funding cycles. The increase in 2020 and 2021 is due to the allocation of additional funds to address the adverse impacts of the pandemic. Among the main and long-standing funders are the German Foreign Office, the BMZ, and the European Commission.

Next come private donations; these include direct donations that the organization receives from individual donors, companies, and foundations.[11] Private donations could either be targeted to a specific project or activity and would therefore be restricted in use, or otherwise unrestricted and for the flexible disposal of the organization. Private donations have been increasing over the years, from €12.46 million in 2018 to €29.72 million in 2022. This represents a significant growth trend,

[11] The organization’s annual reports combine donations received from individual donors, companies, and foundations and list them as private donations. It is therefore not possible to identify the exact figures received from each target group.

almost tripling the initial amount. The proportion of private donations to total income increased from 32.8% in 2018 to 46.5% in 2022, highlighting its growing significance as a primary revenue source. There has been a slight drop in private donations during the pandemic year of 2020, which could have been due to the uncertainty of the economic situation and the reluctance of some donors, particularly individual ones, to continue their established giving behavior. The surge in 2022 reflects the public's response to the war in Ukraine and a strong willingness to support humanitarian efforts in the country.

Contributions from other organizations encompass funds received from other NGOs or development organizations (referred to in CARE's annual report as cooperation partners). These funds either come from the cooperation partners' reserves or have been made available to them by institutional donors who do not have the necessary local resources in countries where the projects are to be implemented. The cooperation partners then make use of CARE's international offices in the respective project countries. Contributions from other organizations fluctuated over the years, with the highest proportion of total income (39.3%) in 2019 and the lowest (17.4%) in 2021. The volatility in this revenue stream suggests dependency on specific partnerships or funding agreements that may have varied over time.

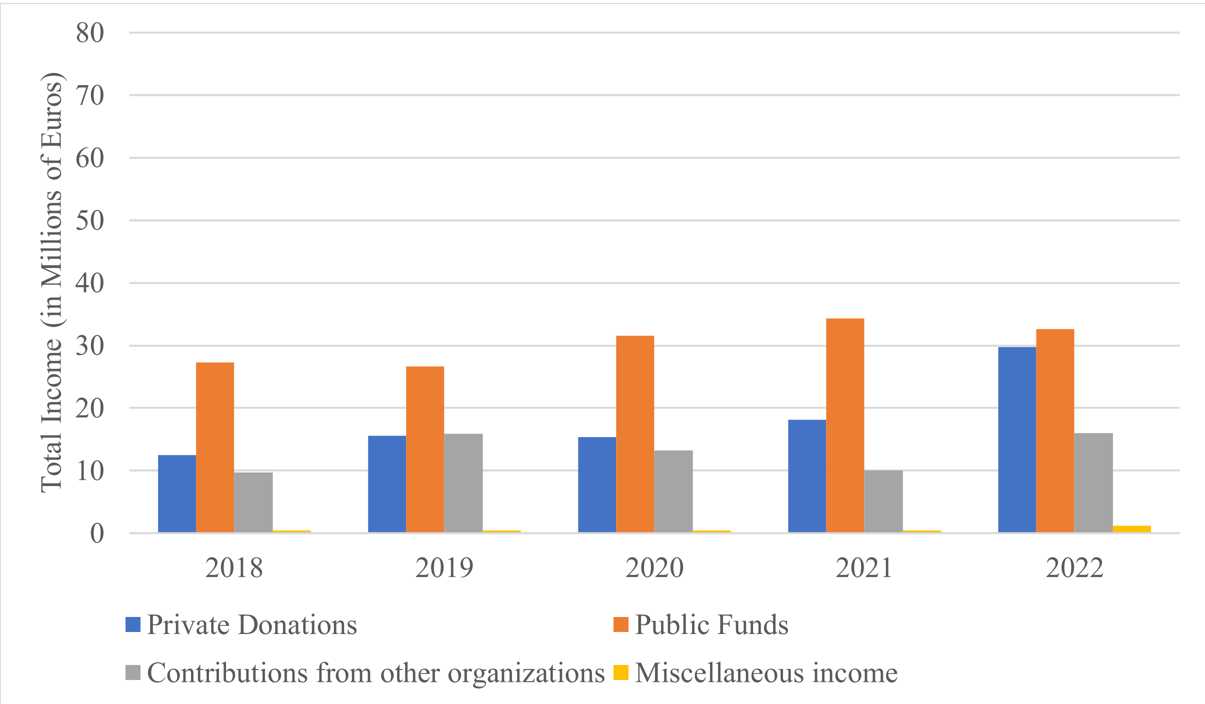

Figure 4.3: Overview of CARE's income sources
Source: Author's own compilation based on CARE Germany annual reports (2018–2022).

The drop in the two years following the pandemic suggests that some organizations may have faced financial challenges or shifted their priorities due to the pandemic, potentially impacting their ability to contribute to CARE. A particularly important and reliable cooperation partner is CARE's branch in Luxembourg, which independently concludes project funding agreements with the Grand Duchy of Luxembourg and relies on the efficient structures that the German branch maintains in the project countries for their implementation. Other long-standing partners include the German Development Cooperation Agency (GIZ), Save the Children, and other CARE organizations.

These are the three main sources of income for CARE. Miscellaneous income, such as exchange rate gains and income from continued salary payments and maternity pay, does not exceed 1 – 1.5% of the total income and remains negligible. Overall, the financial figures for 2018 to 2022 show a steady increase in total income. This indicates a positive trajectory in terms of the organization's financial health and capacity to carry out its mission effectively. While public funds showed a general upward trend, there were slight fluctuations in the amounts received annually. This raises questions about the reliability of this revenue stream over the long term.

4.3.4 Partnership Example: CARE, BCG, and the Deutsche Bank Foundation

The partnership between CARE and BCG began in 2015-2016, as CARE sought strategic support to address the challenges posed by the growing influx of refugees in Germany. The arrival of large numbers of refugees, particularly in schools, highlighted the need for educators to develop skills that would allow them to integrate students from diverse cultural and linguistic backgrounds. In response, CARE developed the KIWI project, an initiative aimed at promoting intercultural understanding and supporting schools in their efforts to integrate refugee children.

BCG, as part of its broader Social Impact initiative, offered its expertise through pro-bono consultancy services to help CARE design and implement this program. The consultancy firm brought its strengths in areas such as impact measurement, results-based management, and strategic planning, supporting CARE in refining the KIWI project and expanding its scope. BCG's involvement has been instrumental in enhancing CARE's ability to deliver the program effectively, ensuring it is both scalable and sustainable.

The partnership is built on a shared commitment to social responsibility. For BCG, working with CARE aligns with its commitment to contribute meaningfully to society by applying its core consulting expertise to address social challenges. The collaboration also allows BCG employees to engage with non-profit work, providing them with a different set of professional experiences. For CARE, the partnership with BCG offers critical strategic insights that enable the organization to increase the impact of its programs and respond to emerging social needs more effectively. Over time, this relationship has grown into a long-term collaboration, with both organizations regularly working together to address key issues such as refugee integration in Germany's educational system.

Another key partnership for CARE is with the Deutsche Bank Foundation, which began in 2016. This collaboration focuses on providing the financial support necessary to sustain and expand the KIWI project. The Deutsche Bank Foundation plays an essential role in co-funding the project by providing the matching funds required to secure larger EU grants. These funds allow CARE to implement the program on a larger scale, reaching more schools and students across Germany.

In addition to the matching funds for the EU project, the foundation also supports smaller, student-led initiatives within schools. These projects encourage students to actively participate in fostering intercultural understanding by developing their own ideas and activities, such as organizing cultural festivals or peer-led workshops. This element of the partnership enables CARE to go beyond traditional education models and directly involve students in creating inclusive school environments. The flexibility of the Deutsche Bank Foundation's funding allows CARE to incorporate innovative approaches that might not be covered by EU grants, thereby enriching the overall impact of the KIWI project.

For the Deutsche Bank Foundation, this partnership aligns with its mission to support education and social development. The foundation is committed to promoting intercultural education and helping communities adapt to the challenges of refugee integration. By working with CARE, the foundation not only provides financial support but also engages in a partnership that contributes to long-term societal change. The collaboration offers CARE a reliable source of funding, while the foundation benefits from being actively involved in a high-impact social initiative that aligns with its values.

4.3.5 Summary

CARE International is a well-established organization in many countries across the globe. Its German branch was founded in 1980 and is examined here as one of the case organizations in this study. The relevance of CARE for this study is due to its strong commitment to engage with businesses at various levels, as well as the depth of this engagement. The financial situation of CARE appears robust, with total income steadily increasing and a diversified funding base. The organization's success in cultivating individual donor support, coupled with reliable contributions from public agencies and other organizations, has contributed to its financial resilience, especially during the difficult time of the COVID-19 pandemic. The organization's ability to adapt to external factors, such as the COVID-19 pandemic, underscores its agility and effectiveness in navigating challenging circumstances. The increase in total income during the pandemic reflects both heightened awareness of humanitarian needs and CARE's strategic response to emerging challenges.

Despite the steady increase in donations, and especially in 2022, the revenue portfolio of CARE, as it stands, seems to be rather risky. The organization relies on only three income sources, one of which (public funds) represents around 45-50% of the overall amount. The organization may seek to diversify its funding base further to reduce reliance on government support and mitigate the volatility associated with contributions from other organizations. Additionally, continued efforts to cultivate individual donor support and maintain independent revenue streams, such as merchandising, can provide a buffer against fluctuations in other revenue sources and contribute to the organization's financial sustainability in the long term.

The partnerships with BCG and the Deutsche Bank Foundation demonstrate how CARE combines financial and non-financial collaboration to strengthen both programmatic impact and institutional capacity. While BCG's pro bono support has enhanced CARE's strategic design and scalability of the KIWI project, the Deutsche Bank Foundation has provided critical matching funds and flexible financing that expanded its reach. Together, these partnerships illustrate the value of blending technical expertise with reliable funding, though they also highlight that such collaborations remain complementary rather than core to CARE's revenue structure. They enhance effectiveness and credibility, but do not fully offset the risks posed by CARE's continued reliance on public funds as its single largest income stream.

4.4 Case 4: Aktion Deutschland Hilft

4.4.1 Background

Aktion Deutschland Hilft (ADH)[12] is Germany's relief coalition, founded in 2001 to provide emergency aid efficiently by coordinating the efforts of various German aid organizations. The idea to create a German umbrella organization for the alliance was originally inspired by the UK's Disasters Emergency Committee (DEC) and Switzerland's Glückskette (*Swiss Solidarity*) as role models, to establish a united organization focused on collecting donations effectively and on operating as a lean, efficient entity with little formalities. The focus here is to respond to disasters such as wars, conflicts, famines, earthquakes, floods, and other unforeseen emergencies while ensuring that aid reaches those most in need, regardless of nationality, ethnicity, religion, or political affiliation.

ADH's mission is to "save lives and give people in need a perspective for a self-determined and free life" by providing rapid and effective assistance to people affected by natural disasters or humanitarian crises (ADH, n.d.). The alliance's overarching objectives include saving lives,

[12] In English: 'Germany's Relief Coalition' or 'Germany's Help Association'. For easiness, the organization will be henceforth referred to simply as ADH.

alleviating suffering, and supporting communities in their recovery and resilience-building efforts. It tailors its interventions to the specific needs of each crisis-affected population, prioritizing the most vulnerable individuals, such as children, women, the elderly, and persons with disabilities.

The coalition initially comprised 10 member organizations and has grown to 23 organizations, thus forming the largest relief alliance in Germany in terms of membership.[13] These organizations had to fulfill certain acceptance criteria and are obliged to maintain mutual standards and national and international guidelines for quality assurance in emergency aid. Acceptance criteria for members include being an independent nongovernmental organization active in humanitarian aid abroad for more than five years and adhering to ADH's principles, standards, and regulations for relief work and control.[14]

Member organizations collaborate to ensure fast and effective disaster relief responses both domestically and internationally.[15] Operating on the principles of solidarity, efficiency, and transparency, ADH pools the resources and expertise of its member organizations to maximize their impact in responding to humanitarian crises and provide assistance across a wide range of humanitarian sectors, including emergency shelter, food security, water, sanitation, health care, education, and psychosocial support.

The organization has been involved in numerous relief efforts globally, including responses to events like the 2004 Indian Ocean earthquake and tsunami, the 2010 Haiti earthquake, the flooding in Germany in 2021, the war in Ukraine in 2022, the 2023 catastrophic earthquake that hit Syria and Turkey, and many others. In 2022, the alliance raised 312,8 million Euros received from 1,8 million donors, of which 252,1 million Euros was emergency relief for Ukraine. The same year witnessed an extensive active involvement in 617 aid projects across 92 countries. These projects were implemented by member organizations and according to ADH's quality standards and assurance, to ensure effective disaster relief efforts.

ADH also maintains a well-defined system and regulations for fundraising. The allocation of funds to member agencies is determined through a distribution key, which is calculated based on the capacities of each respective organization. This distribution key ranges from a minimum of two percent to a maximum of 33 percent of the funds allocated to a joint appeal. On an annual basis, member organizations are required to report their capacities to the central office of ADH.

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[13] There are two more coalitions for disaster aid in Germany: Bündnis Entwicklung Hilft (*Alliance Development Helps*) and Aktionsbündnis Katastrophenhilfe (*Action Alliance for Disaster Relief*).

[14] More information on the quality assurance and acceptance criteria for members is available here: https://www.aktion-deutschland-hilft.de/en/about-us/acceptance-criteria-for-members/.

[15] Among prominent member organizations are the German Red Cross (DRK), CARE, and World Vision. An overview all member organizations is available here: https://www.aktion-deutschland-hilft.de/de/hilfsorganisationen/seite-3/.

The decision of whether to launch an appeal is discussed by member organizations and decided by the board of directors. Once a joint appeal is launched, members are requested to confirm within 48 hours whether they will participate. The share for each organization would then be calculated using the distribution key.

A joint appeal usually runs for two weeks, after which it may be prolonged (decided by the board of directors). Appeals are usually webcast on the German Public Broadcasting Service (ARD) and other media channels, such as radio stations and newspapers.

Here, it is important to note that all operations and projects are implemented during an emergency by the member organizations and their local partners without involvement on the ground by ADH. Nevertheless, the organization maintains a project department whose roles include coordinating the emergency relief efforts of the coalition by bringing together member organizations, handling their project applications and requests for funds, and transferring the funds once a decision is made on their allocation. The department is also tasked with acting as a quality control center for projects and carrying out evaluations, in addition to improving the technical capacity of member organizations with regard to delivering humanitarian aid.

In some cases, ADH could receive requests from media agencies to provide coverage for a certain emergency or a recovery project. The project department would then deal with such requests and coordinate with the respective member organizations to arrange for site visits.

Corporate donations and partnerships

ADH collaborates with corporations and businesses to secure financial contributions, in-kind donations, and corporate sponsorships for its humanitarian programs. Corporate partnerships may involve companies providing financial support, donating goods or services, sponsoring fundraising events, or engaging in cause-related marketing campaigns to raise awareness and funds for ADH's initiatives. Other forms of cooperation include companies' employee engagement programs to volunteer in various activities and fundraising campaigns, and payroll giving, which involves donating insignificant amounts (remaining cents) of employees' salaries to the organization. Companies also support the organization in the form of long-term sustainable collaboration, such as in the area of disaster prevention.

Corporate donations have been the main motivation for ADH to engage with businesses. Donations could be in the form of cash or in-kind. In-kind donations encompass products or services that could be of use for humanitarian projects and operations. ADH also benefits financially from the use of its logo in cause-related marketing campaigns and sponsorship agreements.

Other secondary motivations were to raise public awareness about the coalition and to make use of the technical knowledge and expertise of the corporates in areas relevant to emergency response, such as logistics, supply chain management, and communication technology. Apart from fundraising and the use of its logo, actual corporate partnerships in relation to relief and emergency response take place at the level of member organizations, whereby ADH plays a brokering role by acting as a matchmaker between corporates and member organizations of the coalition to explore possible cooperation opportunities.

ADH's corporate engagement is managed through a team of two individuals who act as a focal point for corporate donors and partners. Their role is primarily focused on the relationship management of current donors through phone calls, mailings, and other means of communication, and to facilitate interactions between those donors and member organizations for further cooperation possibilities at various levels.

Unlike other case organizations discussed in this study, ADH's corporate engagement team doesn't actively 'hunt' for new corporate partners and focuses entirely on existing donors, unless approached by new corporate donors interested in donating or collaborating. In other words, ADH's doors are open for newcomers, but the organization doesn't take the initiative to approach them. This 'inactivity' in finding new corporate partners stems from an existing internal policy in the coalition and is justified by the large current base of corporate donors. It also leaves room for member organizations to approach new potential corporate partners unilaterally.

ADH maintains a large database of corporate donors, some of which have been supporting the organization for over 20 years. Among major partners are the giant German telecommunication company Deutsche Telekom, the German bakery Steinecke, and the German electronic and electromechanical solutions company KOSTAL, among others. Working with these partners is driven by ethical guidelines for corporate donations and collaborations, which encompass providing impartial emergency assistance in major humanitarian disasters, acting within a network, adhering to quality standards and assurance regulations, and demonstrating transparency and responsibility. The organization also puts a strong emphasis on acting in a spirit of solidarity, tolerance, and partnership, respecting human rights, and promoting environmental protection.

4.4.2 Areas of Work

ADH's work areas revolve around providing immediate emergency aid globally in response to a wide range of disasters, while also focusing on sustainable recovery efforts and disaster prevention measures. The main work areas of the coalition include emergency response, supporting long-term development, raising public awareness, and fundraising.

I. Emergency response

ADH provides emergency assistance across a wide range of humanitarian sectors, including shelter, food security, water and sanitation, healthcare, education, and psychosocial support. The coalition is structured to respond rapidly to crises, enabling the swift deployment of resources and support within hours of an emergency. Its work emphasizes neutrality, independence, and a needs-based approach, aiming to reach affected populations efficiently and without discrimination.

II. Long-term development

In addition to its emergency response activities, ADH supports long-term development projects aimed at promoting sustainable livelihoods, resilience, and disaster preparedness in vulnerable communities. By investing in initiatives such as infrastructure, education, livelihood diversification, community-based disaster risk reduction, disaster prevention, and capacity-building, ADH seeks to address the underlying causes of vulnerability and strengthen communities' ability to cope with future crises.

III. Public Awareness and Fundraising

ADH actively engages the public through awareness-raising campaigns, fundraising events, and media outreach efforts. Activities in this workstream include advocating for the rights and needs of affected populations, influencing policies and practices related to humanitarian aid, and raising awareness among the public and policymakers about humanitarian issues, particularly issues of solidarity, justice, and globalization, both domestically and internationally.

Fundraising is done primarily through media channels such as public television, radio stations, and newspapers. In 2022, around 40% of the donations were received through media appeals (around 50% in 2021) and contributed to increasing the alliance’s brand awareness among the public by 40% (Aktion Deutschland Hilft, 2023). Other fundraising means include social media, campaigns and initiatives, emergency mailings, and dedicated events.

4.4.3 Financial Overview

ADH relies on various sources of income to fund its humanitarian activities. The main and most significant source of income is donations received from individuals, businesses, and institutional partners, which are combined under the category of donations. Other sources of income are almost trivial when compared to donations. These include fines, public funding, membership fees, and miscellaneous income (see Figure 4.4). This reflects the institutional structure of ADH as an umbrella organization whose main task is to collect donations, raise public awareness, and mobilize support to fund humanitarian activities that are implemented on the ground by its member organizations and their local partners.

Donations have been steadily increasing with a significant spike in 2021, reaching €337.25 million. This unprecedented increase was in response to the floods in the German states of North Rhine-Westphalia and Rhineland-Palatinate, which were described as one of the worst natural disasters the country has witnessed. The same year witnessed strong active engagement by the ADH at the domestic level. The year 2021 also witnessed the continuation of the COVID-19 pandemic and an increasing appetite for donations to alleviate the suffering of those most affected. Donations slightly dropped in 2022, yet the significant increase continued due to the Russian war on Ukraine, for which around 80% of the donations (€25.21 million) were allocated.

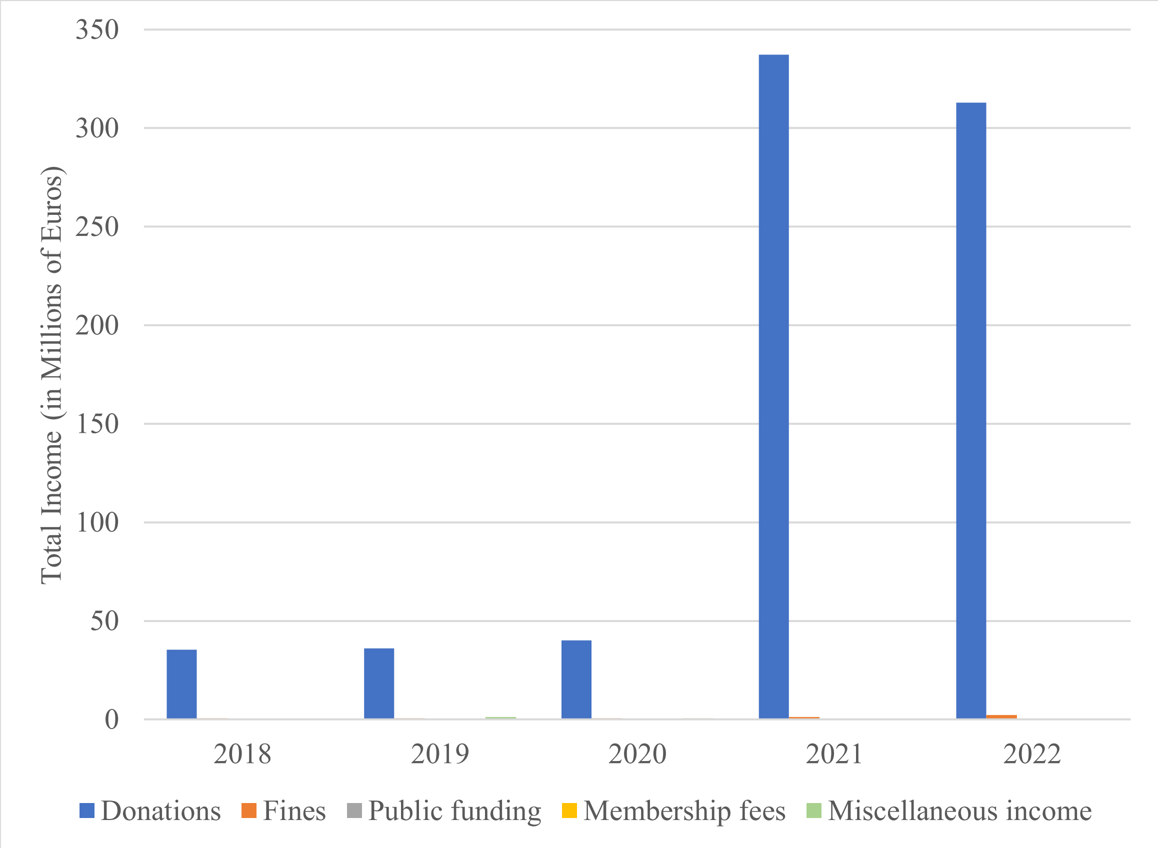

Figure 4.4: Overview of ADH's income sources

Source: Author's own compilation based on Aktion Deutschland Hilft annual reports (2018–2022).

Other sources of income (i.e., fines, public funding, membership fees, and miscellaneous income) combined are insignificant when compared to donations. Unlike other case organizations discussed above, whose share of public funding represented the largest income source, ADH, as an umbrella organization, receives very limited public funding (only from the German Federal Foreign Office (AA) to fund specific activities). This is mainly because public and government agencies usually fund the implementation of projects and programs, for which they assign a particular set of criteria and standards that the recipient of the funds must fulfill. For ADH and the brokering role it plays, this possibility becomes unattainable. Miscellaneous income includes revenue generated from asset management, sponsorship agreements, and the sale of paintings as part of an art campaign.

ADH, as a standalone organization, covers its costs by taking 10% (the main source of income) of the donations and fines received, as well as membership fees and other income. The expenses were operating and campaign costs, costs for joint information work and fundraising, as well as for quality assurance measures.

4.4.4 Partnership Example: ADH and Deutsche Telekom

The partnership between ADH and Deutsche Telekom began in 2003 and has developed into a long-term collaboration focused on supporting disaster relief efforts and disaster risk reduction. ADH coordinates responses to major global disasters, and its partnership with Deutsche Telekom plays a key role in enabling the coalition to respond effectively to emergencies and help build community resilience to future crises.

The partnership was initially formed through personal connections between executives at ADH and Deutsche Telekom. Recognizing the value of ADH's coalition model, which brings together multiple relief organizations to provide coordinated humanitarian assistance, Deutsche Telekom sought to support the coalition's efforts as part of its CSR strategy. The company was motivated by a desire to contribute to disaster relief and risk reduction, and it quickly became one of ADH's most committed corporate partners.

Deutsche Telekom has supported ADH's emergency relief work by providing both financial support and in-kind contributions during humanitarian crises. Over the years, Deutsche Telekom has contributed to ADH's responses to numerous global disasters, offering resources that are vital to ADH's ability to provide timely and effective aid. The partnership is formalized through sponsorship contracts, which are renewed every three years, offering ADH a stable and predictable source of funding. While these contracts do not obligate Deutsche Telekom to fund specific relief efforts, the company has been a consistent supporter of ADH's work, especially in the aftermath of major natural disasters.

In addition to providing direct financial contributions, Deutsche Telekom has expanded its role by offering technical expertise and logistical support for ADH's operations. For instance, the company has provided free internet access and mobile phone services in refugee camps in Germany, which have been crucial for ensuring that refugees can stay connected with their families and access critical information. This kind of in-kind support reflects the breadth of the partnership, as Deutsche Telekom leverages its technical capabilities to aid ADH's humanitarian mission.

Another significant area of collaboration between ADH and Deutsche Telekom is disaster risk reduction (DRR). Recognizing the importance of helping communities prepare for and mitigate the impact of future disasters, ADH introduced DRR initiatives into its work, and Deutsche Telekom became a key supporter of these efforts. By funding and participating in DRR projects, Deutsche Telekom has helped ADH expand its focus beyond immediate relief to include long-term resilience-building. This reflects the deepening of the partnership over time, as both organizations have sought to maximize their impact by addressing the root causes and long-term consequences of disasters.

The relationship between ADH and Deutsche Telekom has been built on regular communication and strategic collaboration. The two organizations hold annual meetings to discuss their partnership, evaluate past efforts, and plan for future initiatives. This close working relationship ensures that both parties are aligned in their goals and can explore new ways to enhance the partnership. Deutsche Telekom also provides valuable insights and feedback on ADH's communication and fundraising strategies, helping to refine campaign ideas and boost public engagement.

For Deutsche Telekom, this partnership aligns with its broader CSR objectives, particularly in areas related to sustainability and corporate citizenship. The company sees its collaboration with ADH as an opportunity to make a positive social impact while also engaging its employees through internal donation campaigns and other initiatives. Supporting ADH's work allows Deutsche Telekom to contribute to global humanitarian efforts, reinforcing its commitment to social responsibility and sustainable development.

From ADH's perspective, the partnership with Deutsche Telekom is strategically important. In addition to the financial and in-kind support, Deutsche Telekom's reputation and long-standing relationship with ADH enhance the coalition's credibility and visibility. Having a major corporate partner like Deutsche Telekom involved in its work not only helps ADH secure more resources but also boosts its profile within the broader humanitarian community and among potential donors.

4.4.5 Summary

ADH is the first and largest coalition of its kind in Germany for emergency relief. Unlike Mondo, World Vision, and CARE, ADH differs in being an umbrella organization rather than an implementing one (both World Vision and CARE are member organizations of the coalition). It is discussed here due to its uniqueness in terms of both its business model and long-standing engagement with corporations. This distinction offers an opportunity to explore new dynamics and levels of interaction that are not available in other cases.

Established in 2001, ADH has evolved into Germany's largest relief alliance, comprising 23 member organizations dedicated to providing rapid and efficient emergency aid worldwide. Such an alliance has numerous advantages, such as combining the experiences and competencies of the member organizations under in one pool, providing a platform for consultation and exchange of information related to emergency response and relief work, promoting cooperation that creates synergies, closing gaps in coverage and overlap in areas of operation, ensuring more efficient use of resources, avoiding duplication of efforts, and enhancing the overall impact of humanitarian interventions. This collaborative model also enables the coalition to respond more quickly and effectively to emerging crises, leveraging the expertise and experience of its diverse member base. The coalition's robust structure, characterized by stringent acceptance criteria for member organizations and adherence to international quality standards, ensures the effective utilization of resources and maximizes impact on the ground.

One of ADH's notable strengths lies in its collaborative approach to fundraising and resource mobilization. Through joint appeals, increasing public support, and a strong base of individual and corporate donors, ADH secures vital financial contributions and in-kind donations, while also leveraging corporate expertise in areas such as logistics and communication technology. The organization's ethical guidelines for corporate engagement underscore its commitment to impartiality, transparency, and responsible stewardship of resources. Furthermore, ADH's multifaceted approach to humanitarian action encompasses not only emergency response but also long-term development initiatives and public awareness campaigns. By investing in sustainable livelihoods, disaster preparedness, and advocacy efforts, ADH aims to address the root causes of vulnerability and build resilience within communities.

Financially, ADH relies primarily on donations from individuals, businesses, and institutional partners, with a remarkable surge in contributions during times of major crises. Other sources of income are almost negligible in comparison to donations. This full reliance on donations represents a major risk for the organization's financial stability and sustainability, especially since the organization's main income comes from the 10% of the donations it receives. The relatively low overhead costs and the long-standing loyal partners that have been supporting the coalition for over 20 years give the organization a sense of financial security, which could, however, be jeopardized during times of market fluctuations or donor fatigue.[16] Nevertheless, with the adverse impacts of climate change looming and an increasingly complex geopolitical situation, the future 'market' for emergency response and relief work offers a promising potential for ADH and its member organizations to fulfill their mission and even grow.

[16] Donor fatigue is "a phenomenon in which people no longer donate to charities, although they have in the past. On a larger scale, it can also refer to a slowness to act on the part of the international community or any other donor base in response to a humanitarian crisis or call to action." Source: https://en.wikipedia.org/wiki/Donor_fatigue.

The long-term partnership with Deutsche Telekom illustrates how ADH has leveraged corporate collaboration to complement its donation-driven model with both financial stability and in-kind expertise. Through multi-year sponsorship contracts, technical contributions, and engagement in disaster risk reduction, Deutsche Telekom has provided a consistent and diversified form of support that strengthens ADH's operational capacity and credibility. While this collaboration cannot eliminate the inherent vulnerability of ADH's heavy reliance on donations, it demonstrates how enduring corporate partnerships can add resilience, visibility, and strategic depth to the coalition's work in humanitarian relief and preparedness.

4.5 Concluding Remarks

This chapter introduced the four German case organizations examined in this study: Mondo, World Vision, CARE, and ADH. Through exploring their histories, visions and missions, objectives, areas of work, corporate engagement activities, and tracking their income streams over a recent period of time, the foundation is laid for a deeper understanding of the dynamics of corporate collaboration and their influence on the financial stability and sustainability of the case organizations.

Across all four case organizations, a commitment to humanitarian action and alleviating suffering emerged as a common thread. However, the approaches taken to achieve these goals varied significantly, reflecting the nuanced nature of their histories and the diverse contexts in which they operate. Mondo, with its sharp focus on vocational training, demonstrated a strategic specialization and alignment with corporate partners interested in skilled and trained local labor for the expansion of their markets, which Mondo's partners could make available. World Vision, with its comprehensive international development programs spanning child sponsorship to disaster relief, showcased a multifaceted approach to engaging with corporations and leveraging partnerships across various sectors. CARE, with its emphasis on gender equality and empowerment, exhibited a targeted approach to corporate collaboration, forging alliances with partners committed to social justice and women's rights. ADH, as an umbrella organization coordinating emergency relief efforts, showcased a collaborative model of corporate engagement, pooling resources and expertise to respond swiftly to humanitarian crises.

All four organizations also maintain an international network of partner organizations, which gives them a key competitive advantage. While each NGO shares a common goal of advancing humanitarian causes, notable differences exist in their approaches to financial sustainability and corporate collaboration. Mondo's emphasis on institutional partnerships and World Vision's child-sponsorship strategy contrast with CARE's reliance on public funds and ADH's coalition-based model. These variances reflect the diverse operational contexts and strategic priorities of the organizations.

There are some similarities between some of the cases that are important to note. First, both Mondo and World Vision are faith-based organizations with religious affiliations to the Christian cause. This represents both an advantage and a threat in terms of donor acquisition as well as their future corporate cooperation possibilities. Second, both Mondo and ADH play a matchmaking role between corporates and their partner organizations, whereby Mondo acts as a broker between current and new potential donors and its sister organizations worldwide, and ADH likewise facilitates communications and interactions between its current and new (if any) corporate donors and its member organizations.

There are, however, some important differences concerning the financial reward for assuming such a role. First, ADH gets a fixed 10% of the donations channeled to its member organizations, which it uses to cover some of its costs. Mondo, on the other hand, neither has a system in place to enable the organization to financially benefit from channeling funds from the corporate partners to its sister organizations, nor receives fees for the brokering role it actively plays and for the resources invested (only in some exceptional cases could the organization receive a small administrative fee from the corporate partner in return for transaction costs and relevant expenses). Mondo does, nevertheless, offer paid consulting services to corporations, although the fees for those services are relatively low and would barely cover the salaries of the personnel involved in conducting them.

Another notable difference is Mondo's ability to actively search for new corporate partners to explore opportunities for collaboration and consulting activities. This possibility is rather restrained for ADH, whose focus lies primarily on managing existing relationships with its current donors, thereby leaving the acquisition of new ones entirely to its member organizations.

While each organization pursued distinct strategies for corporate engagement, common challenges and opportunities emerged from their financial overviews.[17] All four organizations relied heavily on donations as their primary source of income, highlighting the importance of cultivating donor support for financial sustainability. However, variations in funding streams, such as public funds, private donations, and contributions from other organizations, underscore the need for diversification to mitigate risks associated with donor dependency. Moreover, fluctuations in income over the years, influenced by external factors like economic conditions, geopolitical

[17] Comparing revenue streams across the four cases in a comparative manner is not possible because different accounting methods are used, as the NGO sector lacks uniform organizational structures.

events, and health crises, highlighted the inherent volatility in NGO financing and the importance of adaptive financial management strategies.

Furthermore, the financial overviews reveal distinct patterns in income sources and fluctuations over the five years. Mondo's steady growth in private donations, World Vision's resilience in securing sponsorship contributions, CARE's stable reliance on public funds, and ADH's remarkable surge in donations during crises underscore the unique trajectories of each organization.

In addition to these institutional and financial profiles, the partnership examples included for each case provided concrete illustrations of how collaborations with corporations are operationalized in practice. These examples underscored both the opportunities and constraints of corporate engagement: while they enhanced credibility, programmatic reach, and strategic visibility, their financial contributions were generally modest and supplementary. Together, they reinforced the central theme that partnerships can meaningfully advance mission goals but rarely resolve the deeper vulnerabilities tied to donor dependence and concentrated revenue structures.

Despite their differences, the case NGOs share common competitive advantages, including brand recognition, institutional credibility, and a strong donor base. These strengths position them favorably in attracting corporate partners and mobilizing resources for their respective missions. However, challenges such as donor dependency, market volatility, and regulatory constraints by public donors pose significant risks to their financial sustainability.

Moving forward, the insights gained from the case studies lay the groundwork for a deeper exploration of the dynamics of NGO–corporate collaboration in the following chapter by analyzing the data and themes that emerged from the interviews and other sources. The aim here is to uncover the underlying dynamics, motivations, and outcomes of corporate engagement, identify best practices and lessons learned, and offer recommendations for enhancing the financial sustainability of NGOs through corporate collaboration. A comprehensive examination of the case studies and the financial data is expected to contribute to a better understanding of the opportunities and challenges inherent in NGO–corporate collaboration, paving the way for more strategic and impactful partnerships in the future.

Furthermore, the sixth and final chapter will explore the implications of the findings for theory and practice, offering actionable insights and recommendations for enhancing the effectiveness and impact of NGO–corporate collaboration on NGOs' financial sustainability. By bridging the gap between academic research and real-world application, the aim is to contribute to the ongoing discourse on sustainable development and social change and to ultimately empower NGOs to navigate the complex landscape of corporate engagement, leverage strategic partnerships, and achieve greater financial resilience in pursuit of their missions.

These case portraits, combining organizational, financial, and partnership insights, establish the foundation for the thematic cross-case analysis in Chapter Five, where patterns of NGO–corporate collaboration and their implications for financial sustainability are examined in greater depth.

Chapter 5: Data Analysis and Findings

Building on the organizational contexts and illustrative partnership examples presented in Chapter Four, this chapter turns to the thematic analysis of data from four German NGOs. Understanding the financial sustainability of NGOs requires more than tracking funding levels or revenue streams. It involves unpacking how organizations navigate interdependencies, respond to institutional expectations, and leverage cross-sector relationships to build resilience. In this context, corporate collaboration is not merely a funding mechanism but a strategic domain where NGOs negotiate legitimacy, align missions, and expand access to both tangible and intangible resources.

The analysis varies in depth across themes, reflecting the richness and relevance of the empirical material to the research questions. Where the interviews and documents offered particularly detailed insights (e.g., on partnering drivers and motivations), these sections are correspondingly fuller, while other areas are treated more concisely. This unevenness is therefore a reflection of data availability and thematic salience, rather than analytical bias.

As outlined in the case presentations, each organization was examined not only through its history, mission, and corporate engagement strategies but also through a financial analysis of income composition, diversification, and trends between 2018 and 2022. While interviews reflect the period 2019–2021, financial and documentary sources were updated through 2022 to align with the analytical timeframe. The financial data was primarily drawn from audited annual reports and publicly available documents, complemented where appropriate by interview insights. The graphs included in Chapter Four were generated by the author based on organizational data.

Taken together, the four cases provide both variation and complementarity in terms of organizational type, size, mandate, and model of corporate engagement. These differences enrich the cross-case analysis by offering diverse insights into how NGO–corporate collaborations may or may not contribute to financial sustainability in practice.

This chapter builds on that premise by thematically analyzing data from four German NGOs to explore how corporate partnerships are initiated, structured, and sustained. It examines how these relationships contribute to, complicate, or constrain financial sustainability, highlighting patterns of adaptation, tension, and opportunity within organizational practice.

Financial sustainability emerges in this study as a multifaceted concept, characterized by diverse organizational interpretations and operational strategies. While each case NGO articulates its understanding of financial sustainability in unique ways, several shared dimensions are evident: the imperative for revenue diversification, the strategic integration of non-financial contributions, and the alignment of partnerships with organizational values and missions. These elements underscore the complexity of financial sustainability as both a goal and a process, shaped by the interplay of internal priorities and external pressures.

The findings reveal that corporate contributions, while vital, extend beyond financial support. Tangible contributions, such as sponsorships and project-specific funding, coexist with intangible benefits, including access to expertise, reputational capital, and operational resources. However, the pursuit of these benefits is not without challenges. Corporate collaborations can introduce tensions related to dependency, misaligned expectations, and the risk of mission drift. These dynamics highlight the importance of strategic relationship management, which emerges as a recurring theme in the data.

This chapter is organized thematically to provide a structured analysis of the findings. The first theme, Partnering Drivers, explores the external forces that prompt NGOs and corporations to engage in collaboration. This includes regulatory pressures, market trends, and societal expectations, which shape the strategic motivations of both parties. The second theme, Partnering Motivation, explores the internal drivers that underlie these partnerships, examining the distinct yet often overlapping priorities of NGOs and their corporate counterparts.

The third theme, Partnership Initiation, focuses on the processes through which collaborations are established. This includes the strategies NGOs use to identify and approach corporate partners, as well as the criteria employed in partner selection. The fourth theme, Relationship Evolution, examines how partnerships develop over time, drawing on Austin & Seitanidi's (2012) Collaboration Continuum to explore transitions from philanthropic engagements to transformational collaborations. Insights into the relational dynamics between NGOs and corporate partners are discussed to highlight the factors that facilitate or hinder partnership growth.

The fifth theme, Partnership Outcomes, assesses the impacts of corporate collaborations on NGOs, their partners, and the communities they serve. These outcomes are analyzed through the dual lens of tangible and intangible benefits, offering a comprehensive view of the value generated through partnership. The sixth theme, Partnering Challenges and Risks, identifies the barriers and uncertainties that NGOs encounter in managing corporate relationships, including operational, strategic, and reputational risks.

Finally, the theme of Financial Sustainability Analysis integrates these dimensions to examine how corporate partnerships contribute to or detract from NGOs' long-term financial health. Sub-themes such as revenue diversification, strategic planning, and the valuation of intangible benefits are explored to provide a holistic understanding of financial sustainability.

Throughout the chapter, examples and direct quotes from the interviews are used to support the arguments and illustrate key points. The findings are also discussed and contrasted with existing literature and the study's theoretical framework using cross-case comparisons to reveal patterns and insights on how corporate collaboration influences NGO operations and their strategic goals. In synthesizing these findings, the chapter seeks to provide a balanced and critical evaluation of the role of corporate collaboration in shaping NGO sustainability. The analysis highlights both the opportunities and the inherent challenges of these partnerships, offering insights that contribute to the broader discourse on nonprofit management and CSR. These findings will serve as the foundation for the conclusions and recommendations presented in Chapter Six, where their practical and theoretical implications will be further elaborated.

5.1 Cross-Case Analysis

5.1.1 Partnering Drivers

The strategic decision of NGOs to engage in corporate collaborations is rarely arbitrary. Instead, these partnerships are driven by a complex interplay of external forces, including economic pressures, political considerations, and societal expectations. These external factors create both opportunities and constraints, shaping the ways in which NGOs approach financial sustainability and corporate engagement. While NGOs often present their partnerships with corporations as mission-driven and mutually beneficial, a closer examination reveals that these collaborations are, to a large extent, responses to external realities that influence both NGOs and businesses. This section critically examines these external drivers, highlighting their implications for NGO sustainability, operational autonomy, and long-term strategic positioning.

Economic, Political, and Social Forces

The structured and strategic approach to NGO-corporate collaboration in Germany has gained momentum over the last two decades. While NGOs have long engaged with businesses in ad hoc or philanthropic ways, a more systematic and strategic model of collaboration began to emerge in response to multiple external pressures. One of the key catalysts for this shift has been the rise of CSR as an integral part of business strategy. As German corporations increasingly integrated CSR into their operational models, NGOs saw an opportunity to engage with the corporate sector in ways that could complement their existing funding strategies. However, the drivers for such collaborations are not merely opportunistic; it is, to a large extent, a response to economic, political, and social pressures that shape the operational realities of NGOs.

External drivers of collaboration can be broadly categorized into three main dimensions:

- **Economic Drivers** – The financial sustainability imperative, intensified competition for funding, and the impact of global crises have driven NGOs to diversify their revenue streams and seek corporate partnerships as an alternative financial resource.
- **Political Drivers** – Regulatory frameworks, policy alignment, and government incentives have played a role in shaping NGO-corporate collaborations, with public scrutiny over development aid distribution influencing funding availability.
- **Social Drivers** – Public expectations, consumer pressure for responsible business practices, and community needs have influenced corporate-NGO partnerships, compelling businesses and NGOs to align their strategies with evolving societal values.

Each of these external drivers exerts distinct pressures on NGOs and their corporate partners, influencing the rationale for collaboration and shaping the dynamics of partnership formation.

Economic Drivers: Navigating Financial Pressures and Market Conditions

Financial pressures constitute a primary driver behind the increasing collaboration between NGOs and corporate actors. Traditional funding sources – such as government grants, institutional contributions, and private philanthropy – are no longer sufficient to ensure financial sustainability in a rapidly evolving economic environment. As a result, NGOs are compelled to diversify their income streams to maintain operations and adapt to growing financial uncertainty. In this context, corporate partnerships have emerged as a strategic response aimed at mitigating financial risk and enhancing resilience.

This trend is particularly visible in contexts where public funding has historically played a central role. In Germany, for instance, NGOs have long relied on government-backed development aid. However, recent budgetary constraints and shifting political priorities have led to a marked decline in public financing. Parallel to this, private donations have also declined significantly. According to the Deutscher Fundraising Verband (2023), only 48.6% of the German population engaged in charitable giving in 2023 – a decrease of 8.8 percentage points compared to the previous year. Moreover, the total value of donations dropped by €500 million, from €6.3 billion in 2022 to €5.8 billion in 2023. These developments have heightened competition among NGOs for increasingly limited resources.

The effects of the global economic crisis have further exacerbated these financial constraints. The 2008 financial crash and, more recently, the COVID-19 pandemic have produced systemic shocks that reduced donor confidence, redirected government spending, and destabilized philanthropic giving. For example, during the pandemic, public funds were reallocated toward domestic economic recovery, resulting in a significant decline in international development assistance. These disruptions have left many NGOs financially vulnerable and have forced a reassessment of funding models. In response, NGOs have adopted hybrid approaches that integrate grants, individual sponsorships, and corporate contributions to sustain their operations.

Illustrative examples from the field underscore how these financial pressures shape organizational behavior. CARE explicitly identified the need for diversification of funding partners as a safeguard against overreliance on public donors, noting that "most of our support comes from public donors…we see a lot of potential with corporates" (CARE/1/1, line 260). Mondo similarly entered into a partnership with Grohe AG in response to increased funding competition, with one senior manager stating: "It is…getting tougher and tougher for organizations like us…to really have financial sustainability, to survive, because there is more and more competition" (Mondo/3, line 32). World Vision's collaboration with PM International reflects a comparable rationale; the organization implements a multi-stream financing strategy that combines various revenue sources to buffer against potential funding disruptions.

Beyond direct financial contributions, corporate partnerships also offer NGOs access to non-financial resources such as technical expertise, infrastructure, and market networks. CARE's collaboration with the Deutsche Bank Foundation and BCG, for instance, extends beyond monetary support to include strategic consulting that enhances organizational efficiency. Similarly, ADH's partnership with Deutsche Telekom demonstrates how corporate partners can provide technological infrastructure and know-how that strengthen the delivery of services.

The increasing reliance on corporate funding, however, presents a number of challenges. Corporate contributions are often project-based and time-limited, lacking the long-term security offered by multi-year government or institutional grants. NGOs must therefore invest substantial effort in securing and maintaining corporate relationships, creating a cycle of dependency that can divert resources from core mission activities. Moreover, financial dependence on corporate partners may expose NGOs to reputational risks, particularly if associated businesses engage in practices that conflict with the NGO's values. There is also the risk that corporate priorities may shift, leading to the abrupt termination of support.

The shift toward corporate collaboration is further shaped by broader systemic dynamics, including public scrutiny over the use of taxpayer money in development aid. Governments, under increasing pressure to demonstrate fiscal accountability, have in some cases reduced the volume of public funding allocated to NGOs. This has compelled NGOs to seek alternative sources of revenue, including partnerships with private sector actors. While this transition may offer short-term financial relief, it raises critical questions about long-term sustainability and the capacity of NGOs to maintain autonomy and mission alignment in the face of market-driven imperatives.

From the corporate perspective, the motivations for partnering with NGOs extend beyond philanthropy. Companies are increasingly recognizing the strategic value of aligning with socially responsible actors. Collaborations with NGOs can enhance corporate reputation, satisfy consumer demand for ethical practices, and meet investor expectations related to environmental, social, and governance (ESG) criteria. By integrating social impact into business strategies, corporations not only improve public perception but also create avenues for market differentiation and competitive advantage in an economy that is increasingly attuned to sustainability concerns.

In summary, economic drivers play a decisive role in shaping the evolving landscape of NGO-corporate collaboration. While such partnerships offer opportunities for financial stabilization and operational enhancement, they also introduce new dependencies and risks. For NGOs, the challenge lies in balancing the pursuit of financial sustainability with the preservation of organizational mission and integrity in a complex and competitive funding environment.

Political Drivers: Regulatory Compliance, Policy Alignment, and Public Accountability

Building upon the economic imperatives that have driven NGOs toward greater engagement with corporate actors, political dynamics constitute a closely intertwined set of external pressures shaping these collaborations. While financial sustainability concerns often provide the immediate rationale for seeking private sector partnerships, such decisions are embedded in broader governance landscapes characterized by shifting public funding priorities, increasing regulatory demands, and evolving development policy frameworks.

A critical political driver influencing NGO–corporate engagement is the contraction of public financing for international development. Recent decisions by the German government illustrate this trend starkly. For the fiscal year 2025, the BMZ and the AA saw their budgets reduced by €937 million and €836 million, respectively, as part of a broader effort to comply with constitutional debt rules (Donor Tracker, n.d.). Altogether, official development assistance (ODA) budgets were cut by €19.8 billion (Donor Tracker, n.d.) – a significant blow following an earlier 7.5% decline in Germany's humanitarian assistance in preceding years (Ainsworth, 2024). Accompanying these reductions, the German government released a new *Strategy on Humanitarian Aid Abroad* in September 2024, emphasizing efficiency, innovation, and systemic transformation of the aid architecture (Donor Tracker, n.d.).

These fiscal constraints have not only limited the availability of funds but have also intensified expectations regarding accountability, efficiency, and outcome-based performance. For NGOs, such pressures necessitate the diversification of income sources and a rethinking of their role in policy implementation. In this context, political constraints translate directly into funding insecurity, thereby prompting NGOs to seek corporate partnerships both as a buffer against volatility and to maintain programmatic continuity.

The influence of political actors, however, extends beyond funding dynamics. In some cases, governments indirectly shape corporate behavior, thus facilitating the space for NGO–business collaboration. World Vision highlighted the role of public policy in steering corporations toward socially responsible action: "We have governments driving corporations into commitments to social responsibility… There is the Africa Compact[18] [initiatives] where companies are driven by governments to engage in third world countries" (WV/2/1, line 264). Such observations reinforce the notion that political frameworks are not merely contextual, but constitutive of the partnership environment – creating expectations and incentives that influence both NGOs and their corporate counterparts.

Other organizations, such as Mondo, offered a more critical reflection on public governance structures, emphasizing the limited capacity of public aid to drive systemic change: "Can you expect that you make a change with this small investment we do? No! The bigger changes [are] made by trade, access to markets… we think that companies… can make a positive, and much better and bigger contribution to solve our global challenges" (Mondo/2/1, line 327). This perspective represents a strategic reorientation wherein NGOs increasingly view corporations not only as funding sources but as actors with structural influence, capable of leveraging market mechanisms to advance development goals – particularly where public institutions fall short due to political constraints.

Furthermore, Mondo pointed to the multi-level political coordination required in cross-border partnerships: "Only if you have an agreement on the German side, and the local side… and all the four [partners] see a winning, then we will have a collaboration" (Mondo/2/1, line 396). Such dynamics underscore the importance of policy coherence and local governance legitimacy in shaping the feasibility and durability of NGO–corporate initiatives. These collaborations must be negotiated not only at the organizational level but also within the bureaucratic, cultural, and institutional settings of both donor and recipient countries.

In contrast, ADH framed its partnerships as normatively embedded rather than driven by political shifts: "When Germany's Relief Coalition was established, it was already quite normal to partner with corporations… So it was like natural that we ask them [to partner] too" (ADH/1/1, line 151). Even in such cases, however, partnerships remain situated within broader aid governance

[18] The Africa Compact, originally termed as Compact with Africa (CwA), is an international initiative launched in 2017 under Germany's G20 Presidency. The initiative aims to boost private sector investments and employment in Africa. More about the initiative available here: https://www.compactwithafrica.org/content/compactwithafrica/home.html.

structures – particularly those activated during emergency responses, which are often shaped by political decisions at the national and supranational levels.

Interestingly, while NGOs largely attribute their partnerships to structural and political pressures, corporate actors tend to emphasize operational or relational factors. For instance, BCG did not identify political drivers as central: "There are external drivers… but that's the same as for commercial [projects]… for example, digitization… where they need expertise" (BCG/1, line 131). This asymmetry highlights that NGOs are more likely to frame collaborations in terms of systemic adaptation, while businesses approach them through the lens of strategic alignment or operational relevance.

In sum, political drivers manifest not only through direct shifts in state funding but also via broader transformations in the development governance landscape. NGOs face increasing pressure to justify their effectiveness, comply with tighter regulations, and align with state policy objectives – all within a context of fiscal tightening and geopolitical unpredictability. These realities make corporate collaboration not merely a financial strategy, but a political necessity – one that allows NGOs to maintain autonomy, deliver services, and remain relevant in a rapidly shifting policy environment.

Social Drivers: Responding to Societal Expectations and Community Needs

Complementing the economic and political influences already examined, social drivers significantly shape the formation and nature of NGO-corporate partnerships. These social drivers include evolving societal expectations, community-level demands, and cultural norms around ethical engagement and corporate responsibility. Increasingly, both NGOs and corporations feel compelled not merely to deliver programs but to visibly embody societal values through collaborative efforts. This alignment with broader social imperatives enhances their legitimacy and underscores their roles as active contributors to community wellbeing.

An important element driving partnerships is the rising societal expectation for corporations to demonstrate authentic social responsibility. NGOs, aware of this pressure, strategically align with companies seeking credible avenues to respond to these societal demands. CARE Germany explicitly highlights this societal trend, emphasizing that corporations today must respond proactively to customer demands for socially responsible and climate-conscious practices: "We believe that corporations also have to take over responsibility… There is also a demand and a need from corporates to do that… the customer really wants corporates to be climate-smart and socially engaged" (CARE/1/1, line 266). This growing societal expectation shapes corporate strategies significantly, prompting them to seek partnerships that visibly reinforce their social credentials.

NGOs thus become essential intermediaries, helping companies genuinely fulfill their commitments to societal expectations.

Additionally, societal drivers influence NGOs to collaborate more optimistically and proactively with corporations, even amid historical skepticism within the broader NGO sector. Organizations such as Mondo illustrate a clear shift toward viewing responsible corporate engagement as critical for amplifying social impacts that exceed traditional development initiatives: "We were considered to be too optimistic… colleagues were suspecting… but we think that companies, if they behave well, if they respect people, if they make a contribution…can make a positive, and much better and bigger contribution to solve our global challenges" (Mondo/2/1, line 335). Such partnerships represent not just pragmatic funding solutions, but deliberate attempts by NGOs to harness corporate resources for significant social advancement. Here, societal expectations drive NGOs to reconsider traditional perceptions of private-sector engagement, focusing instead on the potential for genuine shared impact.

Culturally embedded expectations around collective social responsibility further legitimize NGO-corporate collaborations, especially in national contexts where societal norms strongly encourage solidarity. ADH, for instance, describes corporate engagement in humanitarian and emergency responses as a normalized aspect of civil society mobilization in Germany: "We ask the whole civil society of Germany for help and [corporates] are part of it" (ADH/1/1, line 151). This illustrates how societal norms of collective action and solidarity naturally integrate private sector actors within broader community responses. Such culturally accepted frameworks position corporate involvement as both expected and essential, reinforcing the societal legitimacy of these collaborations.

However, partnerships motivated by societal expectations also carry potential pitfalls. A notable risk is the phenomenon known as "CSR-washing," where corporations engage superficially in partnerships primarily to enhance their public image rather than generate meaningful community impact. NGOs, thus, must maintain vigilance and critically assess whether corporate partnerships substantively align with their mission or merely fulfill reputational objectives.

CARE Germany implicitly acknowledges this challenge, noting that corporations sometimes seek partnerships primarily for visibility among employees, consumers, and investors: "They just want to do something good and talk about it… to their staff, to their customers, to their investors" (CARE/1/1, line 271). While such motivations are not inherently problematic, NGOs face the continual task of ensuring that corporate partnerships genuinely prioritize community needs rather than merely public relations objectives. The authenticity and integrity of collaborations thus depend heavily upon NGOs' ability to navigate and balance corporate visibility with substantial social impact.

In many partnerships, NGOs serve as critical intermediaries between corporate ambitions and genuine community needs, leveraging their local knowledge and trust to ensure culturally relevant and impactful interventions. Yet, navigating these complexities requires careful alignment between corporate strategies and authentic social demands. Ultimately, the success of NGO-corporate partnerships hinges upon their capacity to prioritize genuine community outcomes, guided by a commitment to ethical engagement and meaningful social responsibility.

Social drivers thus significantly shape NGO-corporate collaborations by grounding them in societal expectations, cultural norms, and authentic community needs. These drivers provide a powerful impetus for partnerships, reinforcing their legitimacy and potential for transformative social impact. However, ensuring that these collaborations effectively balance visibility with genuine community engagement remains an ongoing responsibility for NGOs seeking authentic social outcomes and enduring public trust.

Given the complexity of these economic, political, and social drivers, it becomes essential to further explore the underlying motivations that specifically compel NGOs and corporations to seek and sustain these partnerships. The following section will discuss these partnering motivations, examining how internal organizational goals and strategic considerations shape the initiation, dynamics, and effectiveness of NGO-corporate collaboration.

5.1.2 Partnering Motivation

As mentioned in the previous section, partnering motivations are shaped by both internal goals and external drivers. For NGOs, external forces push them toward collaboration with corporations, while internal motivations stem from the need to secure financial resources and enhance operational capacity needed to fulfill the organizational mission. Similarly, corporations are influenced by compliance requirements, risk mitigation, and the pursuit of business opportunities, in addition to their values and ethical commitments.

These motivations are not isolated but intertwined, with both NGOs and corporations seeking to leverage partnerships to achieve their strategic aims. It is important to recognize, however, that the reliability of corporate partnerships can vary. While some partnerships offer long-term support and a genuine alignment of missions, others may be purely transactional or subject to shifting corporate priorities. This creates a dynamic where NGOs must carefully assess these partnerships to balance the potential benefits with the risks of over-reliance or mission drift, while corporations should remain mindful of their own motivations to ensure they are making meaningful and strategic investments in social impact.

5.1.2.1 Partnering Motivation for NGOs

Funding-Driven Motivation

A significant motivation for many NGOs in seeking corporate partnerships is the potential for financial support. Traditional sources of funding, such as government grants and individual donations, are often unpredictable or insufficient, pushing NGOs to diversify their income streams. Corporate partnerships can offer a complementary source of financial contributions, though the reliability and long-term sustainability of this funding may vary depending on the corporation's business priorities and market conditions.

This motivation was echoed by World Vision, which highlighted the shift in its financial strategy over time. While earlier partnerships were rooted in corporate interest in CSR, recent motivations stem more directly from the need to "compensate the declining child sponsorship numbers" (WG/2/1, line 252). Similarly, CARE confirmed that its primary initial motivation was "fundraising, definitely… from our marketing perspective" (CARE/1/1, line 77). For ADH, financial support remains the "first priority" behind such partnerships, particularly for delivering emergency relief and sustaining its humanitarian mission (ADH/1/2, line 61).

In general, NGOs use corporate financial contributions to supplement their broader funding strategies rather than relying on them as their sole source of income. Interviews with senior managers suggest that while corporate donations provide valuable support, NGOs understand the risks of over-reliance. Corporate contributions are vulnerable to fluctuations in market performance or shifts in corporate strategy, leaving NGOs exposed if they depend too heavily on this type of funding.

Moreover, not all partnerships result in substantial financial benefits. Mondo, for instance, frequently plays the role of facilitator between corporate donors and its global sister organizations without receiving direct financial compensation. One manager reflected that "people were telling the story [of one of our corporate partners] and Don Bosco," but until 2012, there was "no contract, no cash flow, nothing" for Mondo itself (Mondo/1/2, line 98). This reflects a broader trend in which NGOs sometimes assume substantial operational responsibilities with limited financial return, focusing instead on mission-driven impact.

As a result, many NGOs emphasize the need to diversify their funding, incorporating a mix of corporate donations, private contributions, grants, and public support to ensure financial sustainability. Organizations like World Vision and CARE rely on corporate contributions as an important yet non-exclusive source of income, while ADH's model positions corporate donations as supplementary during large-scale humanitarian efforts. Across the board, NGOs remain cautious about over-dependence on corporate partnerships due to the inherent volatility of external funding.

Mission-Driven Motivation

Beyond funding, many NGOs are motivated to collaborate with corporations because of shared social missions. When an NGO's mission complements a corporation's CSR objectives, both parties can work toward aligned goals, such as education, health, or disaster relief. This alignment can enhance the strategic depth and long-term sustainability of the partnership, though it requires careful management to avoid mission drift.

Mondo exemplifies this motivation through its consistent focus on vocational training and youth empowerment. One manager noted a personal and organizational commitment to "enabling people to support themselves" through vocational education, highlighting this as a core motivation that transcends monetary gain (Mondo/1/1, line 109). Even when corporate partnerships do not bring direct financial returns, Mondo pursues them if they align with this mission. Likewise, ADH emphasized that corporate partnerships are crucial for "getting support for our relief measures and… our humanitarian aid," reflecting a clear mission-driven rationale behind engagement (ADH/1/2, line 61).

World Vision's motivation to collaborate is similarly anchored in mission alignment. The organization seeks partnerships that enhance its ability to "do development," with corporate funding serving as a means to that end (WV/2/1, line 358). The fact that some partners are attracted by World Vision's alignment with Christian values or its reputation for impactful programming reinforces this dynamic. CARE's partnerships with organizations like the Deutsche Bank Foundation further demonstrate how shared objectives – such as gender equality and social justice – motivate both parties to collaborate over the long term.

In these cases, mission-driven motivations often lead to more strategic and impactful partnerships. However, NGOs remain alert to the risks of compromising their values, especially when navigating corporate interests that may shift over time. Successful mission alignment requires continual dialogue and transparency to ensure that partnerships strengthen rather than dilute an NGO's social mandate.

Capabilities-Driven Motivation

Access to corporate expertise, infrastructure, and resources constitutes a third key motivator for NGOs. Many corporations offer technical tools, logistical support, or strategic knowledge that NGOs may lack but can use to improve service delivery and operational scale.

Mondo, for example, collaborates with corporations not only to fund projects but also to strengthen training networks and expand its vocational education reach. These partnerships contribute to its broader institutional capacity, especially when combined with the support of its international network. As one manager explained, capacity-building was central to their motivation, particularly in offering companies "an offer including all three aspects" of funding, capabilities, and mission (Mondo/2/1, line 295).

CARE's collaboration with BCG similarly highlights capabilities-driven motivation. BCG's consulting expertise offers CARE access to strategic knowledge, impact measurement tools, and operational efficiency methods that would be difficult to source internally. In this sense, the partnership serves as an external extension of CARE's internal capabilities.

For ADH, corporate partnerships enable swift and effective disaster response. Companies like Deutsche Telekom offer not only financial support but also expertise in communication, supply chain, and campaign development. ADH described how these partners "support us with know-how," and are "actively involved in the strategic process," including input into communication strategies and campaign planning (ADH/1/2, line 67).

Such collaborations underscore how corporate capabilities can complement NGO capacities. However, NGOs must remain vigilant to avoid dependency on corporate resources. The goal is to strengthen internal capacity while leveraging external assets, ensuring long-term autonomy even as partnerships evolve.

5.1.2.2 Partnering Motivation for Corporations

Just as NGOs seek to fulfill their needs through corporate collaboration, corporations are equally driven by a range of motivations, including compliance with regulations, risk mitigation, adherence to values, and seizing business opportunities. While NGO motivations often center around mission fulfillment and financial sustainability, corporate motivations are more complex, encompassing both altruistic and utilitarian drivers. The interdependence of these motivations forms the foundation of mutually beneficial partnerships, where corporations gain strategic advantages while supporting the NGO's social mission.

Compliance-Driven Motivation

Compliance with regulatory frameworks and CSR expectations constitutes a foundational driver for many corporate engagements with NGOs. As sustainability reporting, stakeholder accountability, and social responsibility standards become more institutionalized across industries, corporations turn to NGOs as partners to help meet these expectations and demonstrate responsible conduct.

This motivation is particularly visible in large multinational corporations such as Deutsche Telekom, which operates in complex regulatory landscapes across Europe and the Global South. ADH emphasized that Telekom's partnership was embedded within its broader CSR and sustainability strategy, shaped in part by its commitment to international frameworks such as the SDGs. The company's support for disaster relief and risk reduction initiatives through ADH is not merely philanthropic but strategically positioned to reflect its compliance with evolving global standards and national expectations for private sector involvement in humanitarian affairs.

Similarly, PM International, with its global presence, must navigate diverse regulatory environments, where engagement in local development initiatives is increasingly seen as a requirement rather than an option. Through its collaboration with World Vision, the company fulfills expectations around responsible corporate behavior, particularly in countries where child welfare and community development are sensitive political and social issues.

By aligning with NGOs that are recognized for their effectiveness and accountability – such as World Vision and ADH – corporations gain credibility, meet compliance obligations, and enhance their license to operate in regions where regulatory scrutiny and social expectations are high.

Risk-Driven Motivation

Corporate partnerships with NGOs are also a means of mitigating reputational, operational, and relational risks. These partnerships provide corporations with a degree of social insurance, helping them manage their image and maintain stable relationships with local communities, governments, and civil society actors.

Grohe's partnership with Mondo exemplifies this risk-aware approach. Operating in regions where workforce development, unemployment, and social inequality are prominent concerns, Grohe mitigates potential reputational risks by investing in vocational training programs that address these very challenges. In doing so, the company signals a proactive commitment to being part of the solution rather than a passive commercial actor.

World Vision also observed that reputational risk plays a critical role in corporate decision-making. Corporate partners are often drawn to organizations like World Vision because of their perceived reliability and credibility. This reputational halo provides corporations with assurance that their social investments are well-placed and publicly defensible.

At ADH, risk mitigation is embedded in the partnership logic. The coalition's rigorous quality standards, evaluation mechanisms, and central coordination capabilities offer a structured and credible platform for corporate engagement, which is particularly valuable during crises. As ADH noted, corporations seek partners who can "slim down the processes" and "connect the different member organizations" to deliver rapid, coordinated relief during emergencies – helping them avoid reputational blowback during times of high visibility (ADH/1/1, line 131).

Values-Driven Motivations

While compliance and risk are critical, many corporations also engage in partnerships out of genuine ethical conviction and alignment with social values. These values-driven motivations often originate from leadership and reflect a broader organizational culture of responsibility, empathy, or faith.

PM International's collaboration with World Vision, for example, originated from a personal decision by the company's CEO, who wanted to give back something to society (PMI/1, line 44). The organization's choice of World Vision – after researching multiple NGOs – was based on its strong alignment with the company's values, particularly in the areas of child health and education.

Deutsche Bank Foundation's partnership with CARE offers another clear example. The foundation valued CARE's professionalism, structure, and impact orientation, describing the relationship as one built on trust and a shared vision for social change. Here, the motivation is less about obligation and more about investing in causes that reflect the corporation's philanthropic identity.

Values-driven motivations can also be strategic in reinforcing a company's internal culture. As ADH noted, many corporations integrate their CSR partnerships into internal communications and employee engagement strategies, using NGO collaboration to reinforce corporate values, build staff morale, and cultivate a sense of purpose among employees. This reflects a broader shift in corporate culture, where purpose and profit are no longer viewed as mutually exclusive.

Business Opportunities-Driven Motivations

Finally, a business opportunity is a significant motivator for corporate partnerships with NGOs. These partnerships open up access to new markets, enhance brand differentiation, support employee recruitment and retention, and generate long-term economic value.

Grohe's collaboration with Mondo is a strategic investment in human capital development. By co-developing vocational training programs, Grohe addresses labor market gaps in regions where it operates or plans to expand, ensuring a pipeline of skilled workers while improving its social footprint. The partnership helps Grohe secure local legitimacy and operational efficiency in future markets.

PM International likewise benefits from its work with World Vision in multiple ways. The partnership enhances the company's visibility in emerging markets and bolsters its credibility with consumers who prioritize ethical sourcing and corporate responsibility. By engaging in visible, socially beneficial projects, the company strengthens brand loyalty and distinguishes itself in a competitive marketplace.

Deutsche Telekom's involvement with ADH also has clear strategic dimensions. Supporting disaster response and risk reduction not only strengthens the company's position as a socially engaged brand but also aligns with its infrastructural role in post-disaster regions. The partnership positions Telekom as a critical stakeholder in societal resilience, potentially opening up new business opportunities in areas requiring digital and communications infrastructure during crisis recovery.

Taken together, these examples reveal that corporate motivations are rarely singular or static. They are instead a dynamic mix of ethical values, strategic foresight, regulatory necessity, and reputational management. Effective partnerships emerge when both NGOs and corporations engage in honest dialogue about these motivations, seeking synergies that serve both the public good and institutional objectives.

While understanding the motivations behind NGO-corporate partnerships provides valuable insights into why these collaborations are formed, the process of initiating partnerships is equally crucial. Motivations serve as the foundation upon which potential partners identify common ground. However, transforming these motivations into actionable collaborations requires deliberate steps, including making initial contact and carefully selecting the right partner. The success of a partnership often hinges on how well these early interactions are handled, ensuring that both parties are aligned in their goals and strategic capacities. The next section will explore how NGOs and corporations navigate the partnership initiation process, from making the connection to selecting partners who will contribute to long-term, mutually beneficial collaborations.

5.1.3 Partnership Initiation

The initiation of NGO-corporate partnerships is a complex and multifaceted process that extends beyond simple outreach or sponsorship requests. It is shaped by a combination of proactive networking, strategic alignment between organizational goals, and a careful vetting process to ensure compatibility and mitigate risks. While NGOs actively seek corporate collaborations to enhance financial sustainability and operational capacity, corporations are increasingly selective about the NGOs they partner with, aligning their engagement with broader CSR objectives and business strategies.

Across the case organizations examined in this study, several trends emerge in how partnerships are initiated. The process generally follows three broad stages: (1) making the initial connection, where NGOs and corporations establish first contact through networking events, referrals, industry forums, or targeted outreach; (2) ensuring strategic alignment, where NGOs assess whether a corporation's interests, industry sector, and values align with their mission and impact goals; and (3) partner selection, involving due diligence, ethical screening, and risk assessment before formalizing the collaboration. Each of these stages is crucial in shaping the nature and sustainability of NGO-corporate partnerships.

Making the Connection: Channels, Strategies, and Challenges

The initial stage of partnership initiation involves identifying and reaching potential corporate partners. The mechanisms through which these connections are established vary significantly across NGOs, ranging from active networking and direct outreach to passive approaches where corporations initiate contact based on an NGO's reputation and visibility. The approach taken is often influenced by an NGO's size, recognition, and sectoral focus.

One of the most common methods NGOs use to establish contact with corporate partners is participation in CSR forums, networking events, and industry trade fairs. These spaces provide NGOs with an opportunity to showcase their work, engage in dialogue with corporate representatives, and explore potential areas of collaboration. A senior manager at Mondo recalled how, in the organization's early years, this process required an aggressive outreach strategy: "At the beginning, we really went everywhere – bilateral chambers, CSR events, anything where we could present what we do. It was like being on a roadshow. We had to put ourselves out there and find the right corporate partners willing to engage with us" (Mondo/1/1, line 350).

As Mondo gained visibility and credibility, the need for extensive outreach diminished, with corporations now seeking partnerships based on the NGO's track record and reputation. Government institutions have played an increasing role in recommending Mondo to corporate entities: "We have success stories now, so people at GIZ and BMZ tell corporations, 'You might want to contact Don Bosco,' and they come to us directly" (Mondo/1/1, line 355).

This shift from proactive outreach to reputation-driven engagement reflects a broader trend in the NGO sector. Organizations with established brands, like World Vision and CARE, find that many corporate partnerships emerge organically due to their global reach and credibility. However, this does not mean outreach efforts are no longer necessary. In an increasingly competitive landscape, NGOs must maintain a strong presence in professional networks, digital platforms, and industry-specific spaces to ensure continued corporate engagement.

World Vision, for example, has adapted its outreach strategy by targeting mid-sized enterprises rather than large multinational corporations, which often have long and bureaucratic decision-making processes. As a senior manager explained, "We don't really approach large multinationals. They have their own NGOs or take too long to make decisions. We focus on medium-sized companies where the owner is involved because they can decide quickly" (WV/2/1, line 48).

CARE, on the other hand, leverages industry-specific alliances such as the German Textile Partnership to attract corporate partners interested in ethical supply chains and fair labor practices. As one of CARE's senior managers noted, "We are part of the German textile network, which includes all the big German brands. These companies know that if they join, they need to invest significantly in CSR and sustainability. It's not just a one-time donation; it's a long-term commitment" (CARE/1/1, line 163).

In contrast, ADH takes a more passive approach to corporate outreach, focusing primarily on maintaining long-term relationships with existing partners rather than actively seeking new collaborations. A senior manager at ADH explained, "We do not actively communicate with corporations that haven't supported us in the past 36 months. It's a policy because we work as a coalition, and our member organizations are responsible for corporate outreach" (ADH/1/1, line 247).

However, while some NGOs rely on established relationships, others are increasingly using digital platforms like LinkedIn to facilitate corporate engagement. Cold calling and direct emails have become less effective, necessitating a shift toward professional networking and content-driven engagement. As a CARE representative observed, "Six years ago, it was easier to get people on the phone. Now, you don't even find the numbers online. We try LinkedIn now, posting content that potential corporate partners can engage with" (CARE/1/1, line 173). This evolution highlights the growing need for NGOs to adapt their outreach methods, integrating digital strategies with traditional networking approaches to maintain a steady pipeline of potential corporate collaborators.

Strategic Alignment in Partnering Initiation

Establishing an initial connection is only the first step in the partnership process. The next stage involves determining whether the partnership is mutually beneficial and strategically aligned with both the NGO's mission and the corporation's CSR objectives.

Corporations today seek more than just donation-based relationships; they want partnerships that align with their long-term business strategies, brand identity, and sustainability goals. World Vision strategically prioritizes companies whose core business areas align with its programming focus. This approach ensures that corporate engagements go beyond financial contributions to include shared value creation. A senior manager at World Vision explained, "We look at companies that naturally connect with our work – food, water supply, and education. If there's no alignment, the partnership won't be sustainable in the long run" (WG/2/1, line 58).

Similarly, Mondo ensures that corporate partners align with its mission by targeting companies with direct links to industries where its trainees seek employment. A senior manager emphasized, "Every vocational training needs job placement. We don't just train people; we place them. If we see a hotel chain in a city where we operate and they don't work with us yet, that's a natural partnership opportunity" (Mondo/1/1, line 394).

However, strategic alignment is not always straightforward. NGOs with religious affiliations, such as Mondo and World Vision, sometimes face challenges in engaging secular corporations. While faith-based values may resonate with certain corporate leaders, they are rarely the determining factor in partnership decisions. A Mondo manager reflected on this complexity: "The initial contact may have been religiously motivated, but in the end, work is work. When corporates communicate internally, they don't say, 'We do this because of Don Bosco.' They focus on business-related factors like sales identity and training impact" (Mondo/1/1, line 344).

Partner Selection: Due Diligence and Ethical Considerations

The final stage of partnership initiation involves a rigorous selection process to ensure that the collaboration aligns with the NGO's ethical standards and long-term objectives. Across all case organizations, ethical screening plays a crucial role in mitigating risks associated with corporate partnerships. Most NGOs have clear exclusion criteria, rejecting partnerships with companies involved in industries such as tobacco, alcohol, weapons manufacturing, and unethical labor practices.

All case organizations conduct due diligence assessments before formalizing partnerships. As a World Vision manager explained, "We have a due diligence procedure installed by World Vision International, where companies are screened against clear criteria – no weapons, no pornography, no child labor involvement" (WV/2/1, line 82). In cases where ethical concerns arise, NGOs often rely on third-party evaluations. A Mondo representative described this process, "If there's a question about a partner, we send it to a watchdog NGO to assess from an external perspective. If they advise against the collaboration, we don't proceed" (Mondo/2/1, line 387). This screening process ensures that partnerships enhance, rather than compromise, the NGO's credibility and mission integrity.

5.1.4 Relationship Evolution

NGO-corporate partnerships are dynamic, evolving, and multifaceted. These relationships typically begin as basic, unilateral exchanges – often driven by philanthropic support – but over time, as mutual trust, resource-sharing, and goal alignment develop, they can progress into more integrated and even transformational alliances. The Collaboration Continuum framework by Austin and Seitanidi (2012) offers a useful lens for understanding this evolution, categorizing relationships into four stages: philanthropic, transactional, integrative, and transformational. Although each partnership may follow its own trajectory, common patterns emerge across the case studies of Mondo (with Grohe), World Vision (with PM International), CARE (with the Deutsche Bank Foundation/BCG), and ADH (with Deutsche Telekom). The framework was thus used not as a strict linear model, but as a heuristic lens to capture movement, hybridity, and reversals observed in the case NGO.

Partnership Types

At the outset, many collaborations begin at the philanthropic stage. In the case of World Vision, early partnerships focused primarily on financial contributions directed toward child sponsorship initiatives. These initial engagements were typically characterized by unidirectional resource flows, with the corporate partner offering financial or in-kind support and limited ongoing interaction. Such arrangements often served as a preliminary step toward deeper collaboration, laying the groundwork for more strategic and integrated forms of partnership over time.

In contrast, Mondo's experience with Grohe reveals a slightly different starting point. Rather than beginning with mere donations, Mondo's partnerships often have a transactional flavor from the outset. For example, Grohe's HR management designed a project that not only involved cash contributions but also required Mondo to handle the project and to provide independent consulting services. In this case, Mondo acts as both partner and consultant, linking Grohe with the local Salesian network. Although Mondo's consulting fees are modest, this arrangement illustrates how a transactional approach – where service and resource exchange are expected from both sides – can form the basis of a more sustainable relationship.

As these relationships mature, they may evolve into integrative alliances. In World Vision's collaboration with PM International, what began as a child sponsorship program gradually deepened. Over time, both organizations engaged in joint problem-solving, with PM International representatives participating in regular site visits and shaping project plans. This evolution – from a donor-recipient model to one of joint planning – illustrates the shift toward an integrative stage, where both parties share responsibility for strategic decisions and project execution.

Similarly, CARE's partnership with the Deutsche Bank Foundation has evolved over time. Initially established based on philanthropic support for the KIWI project, the relationship deepened as both partners worked on long-term community development initiatives. The Foundation's initial philanthropic support has gradually evolved to the provision of strategic insights and technical expertise to help refine CARE's programmes. This evolution reflects a deliberate move from simple funding to a strategic partnership, one in which both partners continuously adjust their approaches to maximize social impact.

ADH's relationship with Deutsche Telekom also demonstrates an evolution from a primarily philanthropic model to a more integrated collaboration. Initially, Deutsche Telekom provided financial and logistical support during disaster relief. Over time, however, ADH's collaboration has grown more strategic – corporate partners now offer specialized expertise in logistics, supply chain management, and technology. As the partnership deepened, Deutsche Telekom contributed not only funds but also critical technical know-how to enhance ADH's disaster response strategies.

Relationship Dynamics

Beyond the initial categorization of partnership types, the day-to-day dynamics of these relationships reveal additional layers of evolution. Early interactions are typically cautious, with both NGOs and corporate partners focused on establishing trust. For instance, in the World Vision–PM International collaboration, early meetings focused on ensuring that both sides had a "good feeling" about each other. One senior manager recalled, "the first contact was very much about verifying transparency and establishing trust … we needed to feel that every dollar would truly reach the field" (PMI/1, line 58).

As trust builds, communication becomes more frequent and two-way. In the case of Mondo and Grohe, interactions evolved from simple contractual negotiations to more fluid exchanges. A senior manager explained, "If we discuss what we want on-site – how to visualize and implement our ideas – almost everything 90% gets taken into reality. Even when Mondo suggests an alternative approach, Grohe listens and we work out a compromise" (Grohe/1, line 98). This mutual adjustment of plans shows a dynamic where both partners increasingly share the "driver's seat" of decision-making, albeit not always equally. The notion of balance is that decisions should be made based on expertise, ensuring that both the NGO and the corporate partner have a say in what is feasible.

In CARE's case, partnership dynamics also reflect a balanced evolution. Regular communications – ranging from informal emails to formal annual meetings – have helped both CARE and its partners align on project priorities. For ADH, the evolution is evident in how its corporate partner, Deutsche Telekom, has moved from sporadic financial support to a partnership characterized by ongoing communication and collaboration. ADH's senior manager noted, "They support us with know-how, and also they are often a door opener to get in touch with other corporations. They are actively involved in the strategic process or strategic planning of our organization through membership in the advisory board. They are also involved in the strategic processes" (ADH/1/2, 67).

Across these cases, the evolution of partnership dynamics demonstrates that relationships are not static. They require ongoing negotiation, adaptation, and the willingness to realign goals as circumstances change. Whether it is the gradual deepening of trust in World Vision's relationship with PM International or the continuous dialogue between CARE and the Deutsche Bank

Foundation, the evolution of these partnerships is marked by increasing integration, resource sharing, and joint strategic planning.

Taken together, the evidence from Grohe, World Vision, CARE, and ADH supports a general trend: NGO-corporate partnerships in Germany tend to evolve from initial philanthropic engagements to more integrated, strategic collaborations. The progression is facilitated by clear communication, mutual trust, and an increasing willingness of both sides to share decision-making power and resources. In all cases, the evolving relationships not only enhance the capacity of the NGOs to deliver on their social missions but also provide corporate partners with opportunities to achieve strategic CSR objectives.

For instance, Mondo's dual role as both a consultant and partner in the Grohe project demonstrates how NGOs can transition from a service provider to an integral component of a corporate partnership, while World Vision's long-term relationship with PM International illustrates the benefits of sustained joint planning. CARE's collaboration with the Deutsche Bank Foundation, supported by strategic advice from BCG, shows that even when partnerships begin with straightforward financial support, they can deepen into dynamic relationships where both sides learn and adapt continuously.

Ultimately, the evolution of these relationships reinforces the notion that effective NGO-corporate partnerships are dynamic and require constant renegotiation. The progression – from philanthropic to transactional, then integrative and potentially transformational – illustrates that as NGOs and corporations build mutual trust and demonstrate shared benefits, their collaboration becomes a powerful tool for driving sustainable social impact. This evolving dynamic, supported by real-world examples and direct quotes, underscores the complex, adaptive nature of these partnerships and highlights the importance of ongoing dialogue and strategic alignment in achieving long-term success.

In this study, the Collaboration Continuum was not treated as a rigid linear model, but as a heuristic lens. It helped capture hybrid arrangements, oscillations, and reversals across the case NGOs, showing that partnerships often combined features of multiple stages or shifted in response to external shocks and changing priorities.

5.1.5 Partnership Outcomes

NGO-corporate partnerships yield a diverse array of benefits, strengthening the operational capacities of NGOs while providing corporates with strategic advantages beyond simple philanthropy. These partnerships not only enhance NGOs' financial sustainability but also contribute to institutional learning, credibility, and programmatic innovation. For corporates, engaging with NGOs allows them to build stronger reputations, gain insights into social issues, and explore new business opportunities. Beyond direct benefits to the organizations involved, such partnerships also generate significant societal outcomes, ranging from workforce development and education to improved humanitarian response.

While financial support remains one of the most visible outcomes of these partnerships, the intangible benefits – such as strategic guidance, organizational learning, brand alignment, and enhanced stakeholder engagement – often prove to be just as valuable. Importantly, these outcomes are not static; they evolve as partnerships deepen, requiring both parties to continually adapt their expectations and contributions.

5.1.5.1 Outcomes for NGOs

Financial Stability and Operational Flexibility

A key outcome for NGOs engaging in corporate partnerships is financial stability, which allows them to expand programs and sustain their operations. However, the true value of corporate funding often lies in its flexibility. Unlike public donors, which impose stringent reporting and budgetary restrictions, corporate partners tend to offer greater adaptability.

CARE highlighted this advantage in its collaboration with Deutsche Bank Foundation, explaining how corporate funding allows for quick adjustments: "They are so flexible… you just tell them that there was a change in the project and they understand" (CARE/1/2, line 348). This flexibility is particularly valuable in dynamic environments, such as humanitarian response or educational programs, where external conditions frequently shift. In contrast, public donors such as the EU impose rigid guidelines, delaying necessary programmatic changes. The ability to swiftly reallocate resources or modify project components enhances the NGO's responsiveness and efficiency.

Additionally, corporate partners often provide resources beyond direct funding, such as logistical and in-kind support. ADH's collaboration with Deutsche Telekom exemplifies this, as the company provided free internet and mobile phone access in refugee camps – an intervention that had both immediate and long-term benefits for affected communities. These forms of support underscore the importance of corporate partnerships in enabling NGOs to access resources that would otherwise be difficult or costly to secure.

However, while financial contributions are crucial, over-reliance on a single corporate partner can pose risks. ADH acknowledged this challenge, noting that although Deutsche Telekom provides valuable support, excessive dependence on one donor could jeopardize long-term sustainability: "For sure the risk is to become too dependent on this partnership" (ADH/1/2, line 159). To mitigate this, successful NGOs diversify their funding sources, ensuring financial resilience even if corporate priorities shift.

Strategic Guidance and Organizational Learning

Beyond financial contributions, corporate partnerships provide NGOs with strategic expertise that enhances their internal capacity. Corporations, particularly those with strong consulting or management backgrounds, contribute to NGOs' strategic planning, governance structures, and operational efficiency.

For instance, BCG's pro bono consultancy for CARE has significantly shaped the NGO's strategic direction: "The last project we employed BCG for was with our strategy CARE 2030 [...] they guided us through that process... they gave input, technical input in issues like digitization and stuff like that" (CARE/2, line 625). This demonstrates how corporate partnerships can introduce business-oriented thinking into NGO operations, strengthening their ability to scale impact and sustain programs.

Similarly, ADH highlighted the role of corporate advisory boards in shaping its long-term vision: "They are actively involved in the strategic process or strategic planning of our organization through membership in the advisory board [...] we presented our campaign idea to Telekom and reflected with them" (ADH/1/2, line 68). Unlike traditional funders who often prioritize short-term project outcomes, corporate partners may engage in broader discussions about organizational development, positioning NGOs for long-term success.

However, corporate engagement in strategic planning also necessitates a careful balancing act. While NGOs benefit from business expertise, they must ensure that their core mission and values are not compromised by commercial interests. Maintaining a clear division between strategic input and programmatic autonomy is crucial for preserving organizational identity.

Enhanced Credibility and Networking Opportunities

A less obvious but highly impactful outcome of corporate partnerships is the credibility boost they provide to NGOs. Association with a reputable corporate partner can signal trustworthiness to other funders and stakeholders, making it easier to secure additional resources.

ADH emphasized this point, noting that corporate backing serves as an endorsement of its credibility: "When a company like Deutsche Telekom supports us, it strengthens our image and shows other corporations that we are a reliable partner" (ADH/1/2, line 147). This reputational effect can create a positive cycle, where initial corporate support attracts further funding and collaboration opportunities.

Additionally, corporate partnerships often open doors to valuable networking opportunities. CARE noted that the partnership with the Deutsche Bank Foundation actively introduces them to other potential partners: "They open up their network for us to get involved, we started addressing other network partners" (CARE/1/2, line 407). Such introductions can lead to new funding streams, joint initiatives, and knowledge-sharing opportunities that would otherwise be inaccessible.

However, while corporate partnerships enhance NGO credibility, they also come with reputational risks. If a corporate partner becomes embroiled in ethical controversies, the NGO may face public scrutiny by association. This underscores the importance of careful partner selection and ongoing risk assessment.

5.1.5.2 Outcomes for Corporations

Strengthened Brand Reputation and Stakeholder Trust

For corporates, partnering with NGOs is not merely an act of philanthropy – it is a strategic investment in brand reputation and stakeholder relationships. By demonstrating social responsibility, corporations can differentiate themselves in competitive markets, enhance customer loyalty, and improve employee engagement.

Grohe exemplified this when discussing its CSR initiatives: "We trained so many students, improving their lives, and we can use this for PR and sustainability communication" (Grohe/1, line 175). The ability to showcase tangible social impact helps corporations strengthen their brand narratives, appealing to socially conscious consumers and investors.

Additionally, integrating social impact into business models fosters deeper connections with employees. PM International described how its partnership with World Vision enhances employee engagement: "Our business is based on emotions. Charity is always part of it, and it fosters deeper engagement with our distributors" (PMI/1, line 318). Employees who feel connected to a company's philanthropic mission are more likely to exhibit higher motivation and job satisfaction. However, the challenge for corporations is ensuring authenticity in their CSR efforts. Partnerships perceived as mere public relations exercises, rather than genuine commitments to social impact, can backfire and erode stakeholder trust.

Access to Market Intelligence and Business Innovation

Corporate partnerships with NGOs also provide businesses with critical insights into emerging markets and social trends. Through these collaborations, corporations gain firsthand exposure to the realities of social and environmental challenges, allowing them to refine their business strategies accordingly.

Deutsche Telekom, for example, gains valuable knowledge about digital inclusion through its partnership with ADH: "Providing free mobile services in refugee camps not only supports a humanitarian cause but also demonstrates our capabilities in crisis situations" (ADH/1/2, line 135). This positions the company as a leader in digital innovation for underserved communities, aligning with broader trends in corporate sustainability. Similarly, Grohe's vocational training initiatives with Mondo not only serve a social purpose but also help develop skilled labor for underdeveloped regions. As the company representative explained, the aim was to provide youth with "opportunities for kind of upgrading and upskilling their lives and maybe also having a better perspective in terms of career: I can go into this company or maybe I can open up my own business when I finish" (Grohe/1, line 33). This demonstrates how corporate engagement in workforce development is not purely altruistic – it aligns with long-term business interests by ensuring a pipeline of skilled labor.

5.1.5.3 Societal Outcomes: Creating Systemic Change

Beyond the direct benefits to NGOs and corporates, these partnerships contribute to systemic change across various social sectors:

- **Education and Child Welfare:** PM International's sponsorship model with World Vision has a long-term impact on community development, improving educational access and child well-being.
- **Workforce Development:** Grohe and Mondo's vocational training programs provide economic opportunities for disadvantaged youth, breaking cycles of poverty.
- **Disaster Resilience:** ADH's collaboration with Deutsche Telekom enhances crisis response through improved technological infrastructure.

These examples illustrate the transformative potential of NGO-corporate partnerships. When designed effectively, they create lasting societal benefits, fostering inclusive economic growth, education, and humanitarian resilience. Table 5.1 summarizes key partnership outcomes.

5.1.6 Partnering Challenges and Risks

While partnerships between NGOs and corporations yield numerous benefits, they also come with inherent challenges and risks. Navigating the complexities of aligning organizational goals, maintaining trust, and managing public perceptions can pose significant difficulties, especially as partnerships move into more integrative stages. Both NGOs and corporate partners face internal challenges, such as resource allocation and strategic alignment, as well as external risks like reputational damage and public criticism.

A clear understanding of these difficulties is key to ensuring that the benefits of collaboration are sustained and that potential risks are effectively mitigated. This section explores these challenges and risks in greater detail, examining how both NGOs and corporations manage the potential pitfalls of collaboration while striving to maximize their collective impact.

Table 5.1: Summary of the Partnership Outcomes

Outcome Category	NGO Outcomes	Corporate Outcomes	Societal Outcomes
Financial Support & Stability	Access to sustained and predictable funding streams that enable program continuity and expansion	Demonstrates CSR commitments and alignment with philanthropic and sustainability goals	Increased and more stable funding for social initiatives, leading to broader and longer-term community impact
Strategic & Capacity Development	Access to corporate technical expertise, strategic advice, and capacity-building training	Opportunity to learn from NGOs about pressing social issues, trends, and innovative community solutions	Strengthened the institutional capacity of NGOs to address systemic challenges and improve program effectiveness
Operational & Logistical Benefits	Receipt of in-kind donations such as technology, equipment, and logistical support to reduce costs	Chance to showcase technological and operational expertise in real-world social contexts	Improved access to essential services for beneficiaries, e.g., internet in refugee camps or equipment for schools
Reputation & Networking	Enhanced credibility and legitimacy through association with reputable corporate brands	Strengthened corporate brand reputation and trust among consumers, employees, and investors	Greater public awareness of social issues and expanded cross-sector collaboration opportunities
Employee & Stakeholder Engagement	Opportunities for NGO staff to engage in cross-sector collaboration, skill-building, and networking	Increased employee motivation, retention, and engagement through volunteering and participation in social impact projects	Stronger community engagement, with citizens actively involved in corporate-led or co-created social initiatives
Innovation & Market Development	Exposure to innovative business practices and operational efficiencies that improve NGO delivery	Potential access to new markets and aligning business models with positive social impact	Development of sustainable solutions that address long-term social and economic challenges, creating systemic change

Source: Author's own compilation.

5.1.6.1 Internal Challenges

Strategic Alignment and Mission Drift for NGOs

One of the most significant risks for NGOs in corporate partnerships is mission drift – the gradual shift away from an organization's core objectives due to external pressures, funding priorities, or partner demands. NGOs, by nature, operate with a social impact mandate, whereas corporations seek tangible business returns, such as brand reputation, market expansion, and customer loyalty. As partnerships deepen, NGOs often find themselves navigating the tension between staying true to their values and adapting to corporate expectations.

For instance, World Vision has experienced pressures from corporate partners to provide tailored PR materials that help them communicate their CSR efforts. This demonstrates how corporate objectives – such as visibility and marketing – can shape the nature of engagement: "Many corporates are not only looking at the aspect of what good they can do…but they also expect a certain flow-back of media material which they can use for their stakeholders" (World Vision/2/2, line 304).

This challenge is compounded by the fact that corporations often function on short-term business cycles, whereas NGOs are oriented toward long-term social change. CARE, for instance, acknowledges that while corporate flexibility is an advantage, it also means that corporate partners may frequently shift priorities, impacting the sustainability of NGO programs: "That's such an advantage when you work with corporates – they are so flexible. You just tell them that there was a change in the project, and they understand… it is not a problem at all to change budget lines or to hire someone new. But they also expect a lot – constant updates, detailed reports, and active involvement. That can be a lot for the team." (CARE/1/2, line 348).

NGOs must therefore establish clear boundaries to ensure that partnerships remain mission-driven rather than dictated by corporate needs. Strategies such as strong partnership agreements, predefined impact metrics, and periodic reviews help mitigate the risk of misalignment.

Resource and Capacity Strain

Corporate partnerships often require NGOs to invest in administrative oversight, reporting, compliance, and donor engagement, which can strain existing resources. Unlike traditional grant funding, corporate partnerships typically come with additional expectations for engagement, media collaboration, and joint initiatives that require dedicated personnel.

Mondo similarly faced significant capacity challenges, particularly in the early stages of partnership development: "You can do a lovely job and have a big turnover and kill your organization… We invested so much into developing partnerships, but initially, there was no cash flow at all for Mondo. It was a miracle-based system" (Mondo/1/2, line 370). This underscores a critical challenge – many NGOs invest substantial time and resources into partnerships before seeing financial returns, which can strain organizational sustainability.

Internal Resistance to Corporate Partnerships

A significant challenge within NGOs is internal resistance from staff or leadership who are skeptical of corporate motives. Many NGO professionals view corporations as profit-driven entities whose primary goal is financial gain, and some are reluctant to engage with businesses for fear of being co-opted into corporate branding or greenwashing efforts.

CARE, for instance, describes how internal resistance to corporate partnerships slowed the organization's ability to engage with businesses effectively: "Even my programme colleagues they sometimes think Oh, work with corporate partners. But when they have a corporate partner, and they see how easy they can really change things in the project, that's a very big advantage" (CARE/1/2, line 354).

Mondo also experienced resistance from some of its staff, who viewed corporate engagement as contradictory to the nonprofit sector's core values: "This also may have convinced some of my co-workers and people around Mondo that working with companies is not dancing with the devil, but actually contributes to the greater good." (Mondo/4/ line 282).

Such resistance can be particularly strong in NGOs that have historically relied on public funding and philanthropic donations, where corporate involvement is seen as compromising organizational independence. Overcoming this challenge requires internal advocacy, capacity-building, and demonstrating successful case studies of impactful corporate collaborations.

Cultural and Operational Misalignment

NGOs and corporations operate under vastly different work cultures, governance structures, and decision-making processes. Businesses prioritize efficiency, short-term results, and return on investment, while NGOs focus on long-term social change, participatory approaches, and community engagement.

This misalignment can lead to frustration and miscommunication, particularly in areas such as decision-making speed, accountability structures, and branding expectations. Grohe, for example, noted differences in corporate urgency versus NGO flexibility: "We are always quite fast in decision-making, and sometimes we need contractual things or official documentation earlier. But I understand that Mondo needs time to report back to the local operations before finalizing decisions" (Grohe/1, line 138).

Mondo also highlighted how expectations around branding and project implementation differed significantly between NGOs and corporate partners: "[Our corporate partner] has very particular people. If they want something this way, they want it this way. But if you go to India, timelines are different. Red is not always red, and deadlines don't always mean the same thing" (Mondo/4, line 316). This reflects a common tension in NGO-corporate partnerships: businesses expect measurable results within fixed timelines, whereas NGOs work in unpredictable, dynamic environments that require adaptability.

Organizational Fit and Communication

Effective communication is critical for successful partnerships, yet NGOs and corporations often speak different professional languages and have divergent expectations regarding project scope and impact measurement. Without clear alignment on objectives, roles, and responsibilities, miscommunication can lead to conflict and inefficiencies.

ADH, for instance, highlighted the importance of ensuring corporate partners understand NGO constraints and operational realities: "We always have to be careful with whom we partner with… Corporations can change over time, and we may not always have full insight into what is happening internally." (ADH/1/2, line 170)

Similarly, World Vision found that corporate partners often underestimated the logistical complexities of humanitarian work: "If there is a humanitarian catastrophe…[companies] have these nutrition bars, we could explain to them that importing those bars, getting them through customs, then the product has to have a declaration in different languages before it can be used, then the product has to meet our standards of nutrition, and all these things are not as easy as a company thinks. Many companies want to donate to us hardware instead of money, and then they get disappointed" (WV/2/2, line 161). To overcome these challenges, NGOs must invest in relationship management, ensuring that expectations are set clearly from the outset and that both parties understand each other's constraints and working environments.

Maintaining Employee Engagement and Motivation

For corporations, a major internal challenge is ensuring that employee enthusiasm for NGO partnerships remains high over time. While CSR initiatives often start with strong internal momentum, maintaining long-term engagement requires structured strategies and sustained leadership support. PM International, for example, found that employee engagement levels in CSR projects fluctuated over time, requiring ongoing effort. Without structured volunteering opportunities, clear impact measurement, and alignment with company values, CSR initiatives risk becoming top-down projects that fail to deeply engage employees, ultimately reducing their effectiveness and commitment.

5.1.6.2 External Risks

Beyond internal tensions, NGO-corporate partnerships are subject to external pressures that can jeopardize their legitimacy, financial sustainability, and strategic independence. Public scrutiny, economic instability, and shifts in corporate leadership can introduce unpredictable risks, requiring NGOs to carefully navigate the reputational and financial consequences of these collaborations. Unlike internal challenges, which are largely within the control of NGO leadership, external risks often emerge outside the organization's direct influence, making them harder to predict and mitigate. The following sections critically analyze these risks, integrating direct quotes to illustrate how NGOs and corporations perceive and respond to them.

Reputational Risk for NGOs: When Corporate Partners Become Liabilities

One of the most significant risks for NGOs in corporate partnerships is reputational damage. Aligning with corporations that have a controversial public image or a history of questionable business practices can undermine an NGO's credibility, leading to backlash from donors, supporters, and the wider public.

This is particularly salient in cases where corporations have faced ethical or legal controversies. NGOs that maintain partnerships with such entities can find themselves accused of legitimizing corporate misconduct, even if their collaboration is restricted to philanthropic activities. A manager from CARE described the reputational risks associated with working with a corporate foundation linked to Deutsche Bank, an institution that has faced public criticism over financial scandals:

> One risk would be reputation. [One of our corporate partners], for sure, had some media coverage that was not too good. So when we have their name on our brochure, we could be associated with them. We prepared Q&As in case the media comes and asks why we work with them. We say, 'We work with them on the operational side. We both believe in this program.' But we are not married! (CARE/1/2, line 412).

This highlights a key dilemma for NGOs – on the one hand, corporate funding supports important programs, but on the other hand, association with a tarnished brand can pose a serious reputational threat. To mitigate this risk, NGOs often conduct rigorous due diligence before entering into partnerships. However, as an ADH representative pointed out, corporate reputations are not static – a company that is considered ethical at the beginning of a collaboration may later engage in practices that damage the NGO by association:

> We always have to be careful with whom we partner. If our main corporate partner has a big crisis or scandal, this could also affect us, our work, and our reputation. This is why we check and always review our ethical guidelines before starting a partnership…But even then, corporations change over time, and you are never 100% sure that nothing will happen that could affect you later (ADH/1/2, line 170).

The long-term nature of many NGO-corporate partnerships means that ethical misalignment can emerge unexpectedly. NGOs must therefore continuously reassess their partnerships, ensuring that corporate behavior remains consistent with their own values and public commitments. For NGOs in Germany, these risks are amplified by the sector's heavy reliance on public funds and the scrutiny associated with corporate engagement, particularly for faith-based organizations that must continuously demonstrate neutrality and inclusivity to maintain legitimacy.

Public and Media Scrutiny: The Double-Edged Sword of Visibility

Both NGOs and corporations are subject to public and media scrutiny, especially when partnerships attract significant attention. For NGOs, the primary risk is that core supporters may view the collaboration as compromising the organization's mission. If donors and stakeholders perceive a corporate partnership as too commercially driven, it can lead to disillusionment and withdrawal of support.

For corporations, the risk is slightly different – if an NGO partner faces criticism or controversy, the corporation may feel obligated to distance itself to protect its own brand. A participant from World Vision described how corporate partners often struggle with public misconceptions about NGO work, leading to tension in media representation:

> Companies expect us to work like they do – fast, streamlined, and always delivering high-quality content. We are really very efficient, but sometimes the expectations are too high in how quickly and what quality we can do certain things for them, which are not our core business, like delivering all of this media stuff is not really our core business, but it is important for corporates (WV/2/2, line 189).

This reflects a broader issue – corporations often expect NGOs to provide media materials that enhance their brand, but NGOs may lack the resources to meet these expectations at a corporate level. When corporate PR teams demand highly polished content, it can create friction and unmet expectations, which, if not properly managed, can lead to public misunderstandings about the effectiveness of the partnership. To navigate these risks, NGOs must be transparent about their capabilities and manage corporate expectations early on to prevent misalignment and potential backlash.

Corporations engaging in CSR initiatives face the risk of being accused of greenwashing, where social impact efforts are seen as superficial marketing strategies rather than genuine commitments. For NGOs, this risk is twofold:

- Being used as a PR tool – where the corporation seeks partnership primarily for reputation management rather than real impact.
- Losing credibility – if the NGO is perceived as endorsing corporate behavior that is inconsistent with its values.

The case organizations stressed the importance of forming strategic partnerships with corporations that are genuinely committed to social impact, rather than engaging in collaborations primarily driven by branding or public relations goals. They emphasize the need to uphold ethical standards and avoid being positioned merely as marketing tools. However, this can be challenging due to the inherent power asymmetry in such partnerships – while corporations have the flexibility to choose among multiple NGOs, the NGOs often rely on these collaborations for funding, limiting their ability to influence terms or push back against PR-focused agendas.

Dependence on Corporate Donations: Financial Risks and Vulnerabilities

One of the biggest risks NGOs face is over-reliance on a single corporate partner for funding. If a corporate partner withdraws funding or shifts priorities, it can destabilize NGO programs and force organizations to scramble for alternative resources. While corporate funding provides NGOs with critical financial resources, over-reliance on corporate donations can pose significant risks, including financial instability, mission drift, and loss of strategic control. If an NGO becomes too dependent on a single corporate partner or a small group of donors, it risks financial vulnerability should the partnership be terminated or funding be reduced.

NGOs that derive a substantial portion of their budget from corporate funding are at risk of experiencing major financial shortfalls if the corporate partner shifts priorities, encounters financial difficulties, or undergoes leadership changes. For example, ADH acknowledges this risk, emphasizing that while their partnerships with corporate entities like Deutsche Telekom are beneficial, they ensure no single donor dominates their financial structure: "The risk is to become too dependent on this partnership, that we base our activities solely on the existence of this partnership… It makes it easier for us to become less dependent, but if they were to stop the partnership, it would still affect our reputation" (ADH/1/2, line 159). This illustrates two key risks: financial dependence and reputational consequences. If an NGO is heavily reliant on corporate donations, a sudden withdrawal of funding could lead to staff layoffs, program closures, or an inability to meet existing commitments. Additionally, a high-profile corporate departure could raise questions among other donors about the NGO's stability and credibility.

One way NGOs mitigate dependence on corporate funding is by ensuring that corporate partnerships do not account for a disproportionately high percentage of their overall income. ADH stresses the importance of having a diverse range of donors, ensuring that corporate contributions remain a supplementary, rather than a primary, source of funding: "Luckily, corporate partnerships make up only a small percentage of our total donations. If one corporate partner withdraws, it would be unfortunate, but it would not threaten our existence" (ADH/1/2, line 193).

This financial model provides greater resilience, allowing NGOs to withstand financial shocks without jeopardizing their operations. Similarly, World Vision's partnership with PM International is structured to ensure long-term sustainability, but they remain cautious about over-reliance. By diversifying funding sources, NGOs can reduce their vulnerability to corporate funding fluctuations, ensuring that they retain financial stability even in times of economic downturns or shifts in corporate strategy.

Religious Affiliation of NGOs: Navigating Corporate Partnerships in a Secular World

For NGOs with religious affiliations, corporate partnerships can be complex and sensitive, requiring careful negotiation to ensure that faith-based values do not become a barrier to collaboration. While many faith-based NGOs emphasize that their religious background does not dictate their operational strategies, the mere perception of religious affiliation can sometimes influence corporate decision-making. Some corporations may hesitate to partner with religiously affiliated organizations, fearing that doing so might alienate certain stakeholders or create discomfort among employees, investors, or customers.

Despite these concerns, faith-based NGOs remain key players in the development sector, often operating some of the largest and most effective humanitarian programs worldwide. However, their ability to secure corporate partnerships depends on how they position their identity and whether corporate partners perceive them as inclusive and neutral actors in their respective fields. From a corporate perspective, working with religious NGOs can present both opportunities and risks. On one hand, faith-based organizations often have strong grassroots networks, deep community trust, and extensive experience in humanitarian efforts. On the other hand, companies may worry about potential reputational risks, particularly if the NGO is perceived as promoting religious doctrine or restricting aid based on religious affiliation.

In the case of PM International's partnership with World Vision, religion was not a significant factor influencing the partnership. A representative from PM International emphasized that the company remains agnostic toward religious affiliations, focusing instead on the impact of the collaboration: "Do we bring out the fact that World Vision is a Christian organization? I don't think I have ever said that to anybody that they are, because they are not relevant for me whether they are…it doesn't matter as long as they are getting the job done" (PMl/1, line 264). This highlights how some corporations prioritize tangible social outcomes over ideological concerns.

However, not all corporate partners may adopt this neutral stance. Some corporations, particularly those with highly diverse global workforces or secular brand identities, may be cautious about partnering with religiously affiliated NGOs to avoid any potential backlash from stakeholders who may view the collaboration as a form of religious endorsement, as one manager from World Vision notes: "There are certain corporates who say: 'we think you're great and you do a good thing, but in our corporate outlines we do not engage in any religious organizations. So, we think you do a good job, but we cannot because that is just our guidelines, so we cannot" (WV/2/2, line 580).

Faith-based NGOs, therefore, often make a conscious effort to separate their religious foundations from their operational work, ensuring that partnerships remain focused on shared social goals rather than religious alignment. By emphasizing their commitment to inclusivity, NGOs can mitigate corporate concerns while still maintaining their core values.

In addition to external corporate concerns, internal tensions within faith-based NGOs can also emerge when partnering with secular or profit-driven entities. While some staff members within religious NGOs fully embrace collaborations with corporate partners, others remain skeptical, fearing that such engagements might compromise the organization's religious identity. For example, faith-based NGOs must navigate questions about whether their religious identity should influence their partnerships, and whether collaboration with secular or corporate entities could dilute their values. Some staff members may worry that corporate involvement could push the NGO toward a more market-driven approach, shifting the focus from faith-based service to business-oriented objectives.

Another risk for faith-based NGOs is public and media scrutiny, particularly in an era where CSR efforts are increasingly under the spotlight. If a corporate partner is perceived as aligning too closely with a religious organization, it could trigger negative reactions from stakeholders, including employees, customers, and advocacy groups. For example, if an NGO is perceived as favoring religious communities in its programming or excluding certain groups from aid based on religious beliefs, it could raise concerns about discrimination or bias. While many faith-based NGOs operate with strict non-discrimination policies, misconceptions about their work can still arise, potentially leading to reputational challenges for both the NGO and its corporate partner. To address this, organizations like World Vision and Mondo actively emphasize their commitment to inclusivity, ensuring that their projects serve communities regardless of religious affiliation.

Other Risks Associated with Corporate Partnerships

In addition to the major risks discussed above, there are several other risks that, while perhaps less visible, can have a significant impact on the effectiveness and sustainability of NGO–corporate partnerships. This section offers a brief overview of these additional concerns to provide a more comprehensive understanding of the complex dynamics at play.

One such risk is the subtle but pervasive pressure on NGOs to align with corporate agendas. When a corporate donor contributes a substantial portion of an NGO's budget, there is often an implicit expectation to tailor project priorities, messaging, or implementation strategies in ways that reflect the company's interests. Over time, this may result in mission drift, compromising the NGO's core objectives. There is also the potential for corporate overreach in program design, particularly when companies contribute in-kind resources or strategic input. Without clear boundaries, such involvement can blur lines of authority and encroach on the NGO's operational independence.

Establishing and maintaining autonomy is, therefore, essential to safeguarding the integrity of programme outcomes. Another important concern is long-term dependency. Heavy reliance on corporate funding can disincentivize NGOs from developing diversified income streams, leaving them vulnerable to funding volatility. This is especially risky in times of economic downturn or corporate restructuring, when CSR budgets are among the first to be cut. Additionally, partnerships that depend on individual champions within corporations may quickly unravel if those key contacts leave or if leadership priorities shift.

These risks emphasize the importance of strategic foresight in partnership management. NGOs must adopt measures that ensure financial autonomy and resilience, not only to navigate short-term challenges but also to secure long-term impact. The following section will explore this critical issue in greater depth by analyzing how corporate engagement influences the financial sustainability of NGOs.

5.1.7 Financial Sustainability Analysis

Financial sustainability is a fundamental concern for NGOs, ensuring that organizations can continue their mission-driven work despite economic uncertainties, shifting donor landscapes, and fluctuating levels of support. As NGOs navigate an increasingly complex funding environment, corporate collaborations emerge as a potential source of financial and non-financial resources. While previous sections have explored the drivers, motivation, evolution, outcomes, risks, and challenges of corporate partnerships, this section provides an in-depth analysis of how NGOs conceptualize and plan for financial sustainability through corporate collaborations.

In the nonprofit sector, financial sustainability is not merely about short-term funding but about long-term viability, resilience, and the ability to deliver social impact consistently. NGOs must establish a diversified revenue base, develop financial reserves, and maintain financial flexibility to adapt to economic shocks and sector-specific changes. While traditional funding sources such as government grants, institutional donors, and private philanthropy remain dominant, corporate partnerships offer supplementary benefits that can enhance an organization's financial sustainability. This analysis explores the extent to which corporate collaborations contribute to the financial sustainability of NGOs, focusing on both immediate financial contributions and the broader synergetic benefits that these collaborations bring.

5.1.7.1 Understanding and Planning for Financial Sustainability

Financial sustainability in NGOs is a multifaceted concept that extends beyond merely securing funding. It involves ensuring the long-term viability of the organization, managing financial resources efficiently, maintaining financial independence, and responding to changing demands while staying mission-focused. However, across different NGOs, financial sustainability is understood in diverse ways, reflecting each organization's operational structure, funding mechanisms, and strategic priorities. Some organizations see financial sustainability as ensuring continuity of services, while others emphasize financial reserves, balancing income and expenditure, revenue diversification, and the ability to expand capacity to meet growing needs. This section explores these varying perspectives with a comparative analysis of how different NGOs conceptualize and plan for financial sustainability.

Financial Sustainability as Ensuring Long-Term Organizational Continuity

A dominant theme across the case organizations is the conceptualization of financial sustainability as the capacity to ensure uninterrupted operations over the long term. Interviewees consistently emphasized that sustainability entails having the financial means to pursue mission-driven work regardless of external economic or political fluctuations. A representative from ADH described financial sustainability as a long-term safeguard for delivering humanitarian outcomes: "To me, it means to secure the humanitarian aid and relief measures for our beneficiaries, that we are able to finance the projects that we wanted to implement for our beneficiaries in the long term" (ADH/1/2, line 266). This understanding positions sustainability as a protective mechanism that shields operations from the volatility of donor behavior or broader funding uncertainties.

The importance of reserve building emerged as a complementary concern. Another ADH interviewee elaborated on this, noting that "Sustainability means to have being in balance with the organizations, to have reserves, so that if one year is not good enough that you can survive, better two years… so that you have reserves for two years" (ADH/2, line 343). This highlights the critical role of reserves in ensuring operational continuity, particularly during periods of reduced funding. The emphasis here is not simply on acquiring financial resources, but on cultivating a strategic buffer that allows NGOs to weather short-term disruptions without compromising programmatic delivery.

At CARE, financial sustainability was described in similarly long-term and systemic terms. One respondent explained that "To exist… that's continuation. So, to be in a state that enables me to exist. Not only now, next year, the year behind the next year, but without using my reserves, or without depleting my reserves to exist continuously" (CARE/2, line 84). This perspective stresses the importance of avoiding dependency on crisis-response funding mechanisms, thereby reinforcing the need for financial predictability. As the interviewee continued, "Financial sustainability is only something that enables us to do our work… Without financial sustainability, we cannot contribute to our goals… we cannot implement any projects" (CARE/2, line 127). Financial sustainability, in this view, is not an end in itself but a foundational condition for sustained, impactful engagement with communities.

In the case of Mondo, the notion of financial sustainability was closely tied to strategic autonomy and the diversification of funding sources. As one participant noted, "I think it [diversification] is very important because right now we have this situation that one pillar is going down and we try to cover and by growing another pillar, which is not so easy…but we have the chance to overcome this crisis in one of those pillars and not being under pressure to really to fire people" (Mondo/3, line 189). This account brings into focus the link between financial sustainability and independence from donor-driven agendas. A diversified funding base not only mitigates financial risk but also reinforces the organization's ability to retain control over its strategic priorities and long-term commitments.

Taken together, these perspectives illustrate that financial sustainability is conceived not simply in terms of financial survival, but as a condition for sustained, autonomous, and strategic engagement. It encompasses reserve planning, revenue diversification, and the ability to maintain mission consistency in the face of uncertainty. While specific emphases differ – some focusing more on risk mitigation, others on independence or programmatic continuity – what unites these interpretations is a shared concern with safeguarding the long-term viability of the organization in service of its beneficiaries.

Balancing Financial Sustainability with Increasing Needs

While financial sustainability is often associated with maintaining long-term funding, NGOs also recognize the challenge of balancing financial stability with rising humanitarian demands. Many interviewees acknowledged that the need for aid is often greater than available financial resources, leading to a constant struggle between financial sustainability and meeting growing needs. An ADH representative articulated this dilemma: "Our income in general is very volatile, so when there are large, increasing needs, we try to raise our efforts to get funds to finance sufficient projects to fit their needs. But, I mean, humanitarian needs are always higher than… what the total income can be" (ADH/1/2, line 276).

The issue of maintaining both financial and operational sustainability was also raised in CARE, where the organization struggles to secure stable funding for long-term initiatives: "We like to invest in regular givers instead of hit-and-run donors" (CARE/2, line 64). These insights highlight a fundamental challenge in financial sustainability – balancing financial stability with the increasing and often unpredictable demands of humanitarian aid.

Strategic Financial Planning as a Component of Sustainability

Strategic financial planning is a cornerstone of financial sustainability, as it ensures that NGOs can continue operating effectively while anticipating future challenges and financial risks. This planning process involves aligning financial resources with organizational goals, managing financial reserves, ensuring operational efficiency, and leveraging both financial and non-financial contributions from corporate partnerships and other funding sources.

Given the volatile nature of funding in the humanitarian and development sectors, NGOs must adopt a proactive rather than reactive approach to financial management, ensuring that they can withstand unexpected financial fluctuations without compromising their ability to serve beneficiaries. One of the key aspects of strategic financial planning is budgeting in a way that ensures both short-term stability and long-term sustainability. NGOs must carefully balance how much funding they allocate to immediate humanitarian needs versus how much they set aside for future contingencies.

For instance, a representative from ADH described how financial planning involves ensuring that resources are managed efficiently to fulfill the organization's mission: "It could also be planning with our financial assets sustainably so that we use them as efficiently as possible to contribute to our mission" (ADH/1/2, line 271). This understanding highlights the importance of resource efficiency, ensuring that available funding is allocated in a way that maximizes impact while maintaining financial health.

Similarly, the importance of effective planning was emphasized in CARE's approach to sustainability. One interviewee noted that financial sustainability is essential for maintaining the organization's ability to operate continuously: "To be in a state that enables me to exist. Not only now, next year, the year behind the next year, but without using my reserves, or without depleting my reserves to exist continuously" (CARE/2, line 84). This aligns with the broader principle of financial foresight, ensuring that financial decisions made today do not jeopardize the organization's ability to function in the future.

Balancing Restricted and Unrestricted Funding

Another crucial aspect of strategic financial planning involves managing restricted and unrestricted funds effectively. Many NGOs receive restricted funding, meaning that donations are earmarked for specific projects or crisis responses. While these funds are essential for delivering aid, they can also limit organizational flexibility, making it challenging to allocate resources where they are most needed.

A manager from CARE emphasized that short-term funding, particularly when tied to specific project deliverables, can undermine an organization's long-term sustainability. "The biggest limitations for us to grow and to implement more projects are a limitation in unrestricted income" (CARE/2, line 54). This highlights the broader structural challenge NGOs face when funding does not support institutional capacity over time. Complementing this, ADH raised concerns about staffing discontinuity in emergency contexts: "The point is, there is an emergency, there is a need for staff, experts who can do it. Everybody tries to get them; after two years… no more money! So, they are set free, again" (ADH/2, line 409).

Together, these reflections underscore the tension between restricted short-term project funding and the long-term investments needed to sustain skilled personnel and organizational capacity. Thus, NGOs must strategically plan how they manage both types of funding, ensuring that restricted funds are used effectively while also advocating for more unrestricted donations that allow for greater financial flexibility.

Leveraging Corporate Partnerships for Financial Planning

Strategic financial planning also involves leveraging corporate collaborations for both financial and non-financial support. While corporate contributions may not always be significant in direct financial terms, their impact can be amplified through operational support, expertise-sharing, and visibility enhancements. For example, ADH's partnership with Deutsche Telekom provides both financial contributions and access to technological solutions that improve operational efficiency.

Similarly, CARE collaborates with BCG through pro bono strategic consulting, with senior managers noting that while the company does not provide direct financial support, its input into financial governance, strategy development, and digitization has helped the organization optimize internal systems and improve long-term sustainability. These examples demonstrate that strategic financial planning is not just about securing funding but also about leveraging partnerships to enhance financial efficiency, reduce costs, and improve long-term sustainability.

5.1.7.2 The Role of Revenue Diversification in Financial Sustainability

Revenue diversification is a central strategy for mitigating financial risk and ensuring organizational resilience. By drawing on a broad portfolio of funding sources – such as institutional grants, private donations, corporate contributions, and in-kind support – NGOs reduce dependency on any single income stream and strengthen their ability to adapt to external financial shocks.

Several organizations identified structural risks associated with over-reliance on specific funding sources. A World Vision interviewee noted, "We are fully dependent on donations, either on grants, or on company donations, or sponsorship donations, and they all have different… impact and fluctuation" (WV/1, line 114). This reliance exposes the organization to unpredictable donor behavior and constrains its strategic planning. CARE raised similar concerns, emphasizing the fragility of institutional dependency: "CARE is pretty much depending on institutional funding, and that's a risk for CARE… we tried to steer in that [corporate collaboration] direction to increase our proportion of our unrestricted income" (CARE/2, line 253). This pivot reflects a deliberate move toward a more balanced and autonomous funding model.

Beyond avoiding financial vulnerability, diversification is increasingly viewed as an affirmative strategy for building resilience. A representative from Mondo articulated this clearly: "Revenue diversification is a huge part of risk management looking at financial sustainability, because you can be quite sure that things change… therefore, you just have to do it" (Mondo 1/3, line 242). Here, diversification is not merely a buffer but a precondition for adaptive planning and sustained operations. Such perspective show that resilience depends not only on income volume but also on the degree of flexibility and foresight embedded in financial strategies.

5.1.7.3 Corporate Partnerships as Catalysts for Financial Resilience

Rather than functioning solely as revenue streams, corporate collaborations increasingly serve as multi-dimensional partnerships that contribute to financial sustainability in indirect but significant ways. These contributions extend across four key areas: organizational capacity, network expansion, operational efficiency, and public visibility.

Building Capacity Through Knowledge and Expertise

NGOs often face limitations in financial planning, systems optimization, or digital infrastructure – areas in which corporate partners can provide specialized expertise. CARE's long-term engagement with BCG exemplifies this dynamic. Although no direct funding is involved, the partnership provides strategic guidance and professional consulting that enhances financial governance: "We have developed that [CARE 3030] strategy with the support of BCG… they invited us for workshops, they took the notes, they drafted reports, and they guided us through that process…they gave technical input in issues like digitization" (CARE/2, lines 627). These inputs contribute not only to financial planning but to operational sustainability and institutional learning.

Likewise, Mondo's partnership with Grohe facilitates the integration of technical knowledge into project design, particularly in the area of sustainable vocational training. The collaboration helps Mondo ensure that what is taught in schools is more or less what is also needed in the companies, highlighting how Grohe's input aligns training with sectoral needs and improves long-term relevance. While the partnership may not offer large-scale financial support, the practical insights and sector-specific expertise provided by Grohe contribute to more coherent and sustainable project outcomes. These forms of engagement expand organizational competencies, reduce inefficiencies, and strengthen the overall return on investment in community-based programs.

Expanding Networks and Strengthening Legitimacy

Several organizations emphasized how corporate affiliations boost access to new donors and policy platforms. ADH, for instance, serves as an intermediary between Deutsche Telekom and humanitarian actors: "Telekom wants to fund a disaster risk reduction project… we present them [with] projects that fit their needs" (ADH/1/2, line 350). This brokerage function enhances ADH's value as a connector, strengthening its legitimacy while creating entry points for future funding.

Similarly, World Vision's partnership with PM International enhances both its visibility and institutional appeal. The exposure gained through this collaboration is as valuable as the financial support, as it strengthens the organization's reputation and makes it more attractive to institutional donors who view it as a credible and trustworthy partner. This credibility serves as a signaling mechanism, reducing perceived risk for funders and increasing the likelihood of securing multi-year grants.

Operational Efficiency and Cost Reduction

Corporate partners also contribute to financial sustainability through in-kind support and process optimization. ADH's engagement with Deutsche Telekom includes digital solutions that improve coordination and reduce costs. While the financial contributions from Deutsche Telekom are relatively modest, the technological solutions they provide help ADH streamline its processes, reduce operational costs, and improve the efficiency of its member organizations. By lowering operational expenses, more resources can be allocated to programmatic outcomes, thereby increasing organizational impact per euro spent. Mondo's collaboration with Grohe has had similar cost-efficiency effects in the domain of sustainable water projects, optimizing both design and delivery.

Enhancing Visibility and Public Appeal

Corporate marketing and communications infrastructures provide NGOs with access to audiences and media platforms that would otherwise be difficult to reach. World Vision, for instance, benefits from the extended media reach of PM International. Public endorsements from such corporate partners help amplify the organization's message and attract new donors who may not have previously been engaged. These reputational gains strengthen donor confidence and expand the pool of potential contributors. Similarly, ADH leverages media partnerships fostered through corporate relationships. Media outlets frequently request ADH's support in coordinating visits to projects in crisis areas – exposure that would otherwise be financially out of reach. This kind of visibility reinforces the organization's legitimacy, enhances brand recognition, and contributes to long-term fundraising potential.

5.1.8 Summary

The cross-case analysis presented above has identified recurrent themes and divergences across the four case organizations, offering a comparative lens through which to examine the structural, strategic, and relational dimensions of NGO–corporate partnerships. This analytical exercise has provided the empirical grounding necessary to explore broader theoretical and practical implications. The subsequent section engages in a critical discussion of the findings, drawing connections between the empirical evidence and the study's central research questions. It situates the results within the wider body of scholarly literature to elucidate how corporate collaboration influences the financial sustainability of NGOs and the conditions under which such partnerships yield transformative or transactional outcomes.

5.2 Discussion

This study investigates the impact of corporate collaboration on the financial sustainability of NGOs, drawing on four case studies: Mondo, World Vision, CARE, and ADH. The analysis explores how these organizations define financial sustainability, perceive the influence of corporate collaboration on their financial stability, and assess the financial and strategic contributions of their corporate partners. By contrasting the findings with the literature, theoretical and analytical frameworks outlined in Chapter Two, this section provides a comprehensive understanding of how corporate partnerships shape NGO sustainability and operational capacity.

Defining Financial Sustainability: The Critical Role of Diversification

Across all case NGOs, financial sustainability is primarily defined as the ability to maintain a diversified and reliable stream of income sources, allowing for long-term financial stability. This aligns with portfolio theory (Markowitz, 1952, 1991), which emphasizes the importance of diversification to reduce financial risk. By spreading reliance across multiple revenue streams, NGOs can better protect themselves from fluctuations in specific funding sources, such as individual donations or government grants. The approaches of the four case studies examined illustrate how NGOs actively manage risk by incorporating corporate support into broader financial strategies, contributing to their financial resilience.

For example, Mondo illustrates this approach by diversifying its income streams through strategic partnerships with corporations like Grohe. Although the financial contributions from these partnerships are modest, Mondo's approach echoes the importance of diversification as a strategy to mitigate financial volatility. Rather than relying solely on donations or grants, Mondo uses its role as a service provider and a coordinator to connect corporate partners with local Salesian institutions, thereby broadening its funding base while enhancing its impact. This practice is consistent with Froelich's (1999) assertion that NGOs are increasingly looking to corporate partnerships as part of a broader funding portfolio that ensures financial resilience.

Similarly, World Vision employs a multi-stream revenue model that includes grants, sponsorship programs, and corporate donations, with partnerships like the one with PM International contributing to its financial base. Although corporate donations represent a small percentage of total income, they play a strategic role in supporting diversification and ensuring financial stability. This reinforces the argument within portfolio theory that risk reduction through diversification strengthens long-term financial sustainability (Froelich, 1999; Weerawardena et al., 2010).

In contrast to traditional funding sources such as private donations, corporate partnerships tend to offer restricted, project-specific funding, which can limit an NGO's flexibility in allocating resources to core operational costs. For instance, World Vision's partnership with PM International supports child sponsorship programs, but the funding is tightly earmarked for specific initiatives rather than broader operational needs. This aligns with the traditional concerns about project-based funding, which can undermine NGOs' ability to cover administrative expenses and contribute to financial sustainability.

Corporate Collaboration and Financial Sustainability: Beyond Financial Contributions

The case studies clearly demonstrate that while corporate partnerships offer financial contributions, their most significant value often comes in the form of non-financial resources. This mirrors much of the existing literature, which argues that financial contributions from corporate partners, while important, are typically modest in comparison to the operational and strategic value that corporations provide (Austin & Seitanidi, 2012a).

The non-financial resources – such as technical expertise, reputational capital, networks, and operational support – can significantly enhance an NGO's capacity, resilience, and long-term financial health. Resource dependence theory (Pfeffer & Salancik, 1978) underscores this point, arguing that organizations develop strategic alliances to access critical resources that they cannot generate internally.

As reflected in Mondo's partnership with Grohe, the financial returns are modest, but the technical expertise, in-kind donations, and project support provided by Grohe create a multiplier effect, allowing Mondo to expand its reach and impact. Similarly, World Vision integrates corporate support into its diversified funding model, with PM International providing stable, albeit restricted, funding through child sponsorship programs. While these financial contributions represent a relatively small percentage of World Vision's total revenue, they are strategically important for maintaining the organization's financial stability, as noted in Bingham & Walters's (2013) research on how CSR can contribute to the financial health of NGOs.

CARE's partnership with BCG is a clear example of how non-financial contributions, such as strategic consulting, can significantly strengthen an NGO's ability to scale its operations and optimize resource allocation. The pro bono consulting services provided by BCG help CARE improve its program efficiency, attract additional funding, and implement more impactful projects. These types of contributions are essential for ensuring long-term financial sustainability, as they allow NGOs to operate more effectively and deliver more substantial social impact, as suggested by Austin & Seitanidi's (2012) collaborative value creation model. This model posits that the most valuable partnerships are those that create synergies between financial and non-financial contributions, resulting in greater social impact and operational sustainability for NGOs.

The partnership between ADH and Deutsche Telekom further illustrates the strategic importance of non-monetary resources. By providing free internet access and communication technology for disaster relief efforts, Deutsche Telekom allows ADH to significantly enhance its response capabilities, improve coordination among its member organizations, and reduce operational costs. This reflects the insights of Selsky & Parker (2005), who emphasize that the true value of corporate partnerships often lies in the operational efficiencies and technical capacities they enable. In this way, ADH is able to amplify the impact of its disaster relief programs by leveraging Deutsche Telekom's resources, demonstrating the importance of resource complementarity in sustaining NGO operations.

However, it is important to contrast these findings with the limitations posed by such resource dependency. DiMaggio & Powell (1983) theory of institutional isomorphism suggests that organizations may adapt their behaviors and strategies to align with the expectations and norms of their corporate partners. In some cases, this can lead to mission drift, where NGOs modify their projects to suit corporate interests, potentially undermining their core mission. For example, Mondo must strategically balance fulfilling its social mission of empowering disadvantaged youth through vocational training with meeting the business objectives of corporate partners, which may have different priorities tied to their CSR strategies.

Value Creation Through Corporate Collaboration

Corporate partnerships are more than just funding streams; they act as vehicles for shared value creation. Both NGOs and corporations benefit from these collaborations, allowing each party to achieve its respective goals, whether social impact or CSR. For NGOs, the value created extends beyond direct financial contributions, encompassing improved operational capacity, access to new networks, and enhanced public visibility.

CARE's partnership with BCG exemplifies this dynamic. While CARE benefits from BCG's pro bono consulting services and strategic advice, BCG enhances its reputation as a socially responsible corporation. This mutually beneficial relationship supports CARE's financial sustainability by improving its operational efficiency and attracting new donors who are impressed by CARE's heightened capacity.

Similarly, ADH's collaboration with Deutsche Telekom demonstrates how technological support, such as free internet access, significantly enhances ADH's disaster relief efforts. In return, Deutsche Telekom strengthens its public image by aligning itself with humanitarian causes. This form of collaboration exemplifies Austin (2000) work on the significance of synergetic benefits, where NGOs benefit from leveraging corporate resources in ways that can support NGOs' long-term sustainability.

The Evolution of Partnerships: From Transactional to Transformational

Another important finding from the case studies is that NGO-corporate partnerships often evolve over time, progressing from transactional relationships to more integrative and transformational collaborations. This aligns with Austin and Seitanidi's (2012a) Collaboration Continuum, which categorizes partnerships as philanthropic, transactional, integrative, or transformational. The continuum suggests that as trust, commitment, and mutual benefit increase, partnerships move towards deeper integration, resulting in more significant and sustained social impact.

The World Vision-PM International partnership exemplifies this evolution. Initially, the relationship was primarily philanthropic, focused on child sponsorship programs. Over time, however, the partnership has become more strategic, with both organizations co-developing long-term projects and aligning their objectives for broader community development initiatives. This shift towards a more integrative partnership reflects the growing recognition of mutual benefits and the shared value that can be created through sustained collaboration (Austin & Seitanidi, 2012a). This is consistent with recent literature, such as (Kolk et al., 2010), which emphasizes that partnerships between NGOs and corporations tend to mature into more strategic alliances that produce systemic change in communities.

Similarly, CARE's relationships with BCG and the Deutsche Bank Foundation have evolved over time. These collaborations go beyond financial support to include strategic insights, capacity-building, and shared decision-making. As Austin & Seitanidi (2012a) argue, integrative and transformational partnerships create a higher level of engagement, where both partners contribute not only resources but also strategic alignment and organizational innovation. This allows NGOs to enhance their operational models, expand their programs, and achieve a more significant social impact.

Even Mondo's partnerships with corporations like Grohe demonstrate a shift from purely transactional engagements – where Mondo acted as a broker between corporate partners and Salesian institutions – to more integrated relationships where both parties collaborate on vocational training programs. As the partnerships mature, both Mondo and its corporate partners increasingly share strategic goals and co-create solutions that benefit disadvantaged communities. This reflects the findings of Selsky & Parker (2005), who note that NGO-corporate partnerships tend to deepen as both parties recognize the long-term benefits of co-investing in social initiatives.

Stakeholder Alignment and Mission Integrity

The case studies also underscore the importance of stakeholder theory (Freeman, 1984) in managing corporate-NGO partnerships. Stakeholder theory argues that organizations must balance the competing interests of various stakeholders – including corporate partners, donors, and the communities they serve – while ensuring that partnerships align with their core missions. The findings from the case studies highlight the delicate balancing act that NGOs must perform to maintain mission integrity while fulfilling the expectations of corporate partners.

CARE's partnership with the Deutsche Bank Foundation illustrates successful stakeholder alignment, where both organizations share a commitment to community development and women's empowerment. This alignment enables CARE to secure long-term funding while ensuring that its social mission remains the primary focus. Similarly, Mondo carefully navigates its partnerships with corporations like Grohe, ensuring that corporate interests do not overshadow the NGO's mission to empower disadvantaged youth through vocational training.

The challenge of maintaining mission integrity in corporate partnerships is echoed throughout the literature. Kolk et al. (2010) caution that NGOs must be careful not to compromise their social missions in the pursuit of corporate funding, while Froelich (1999) emphasizes that corporate partnerships can sometimes introduce mission drift, where NGOs adjust their priorities to align with corporate interests. However, the case studies demonstrate that with careful management, NGOs can align corporate partnerships with their mission and values, ensuring that these collaborations enhance rather than undermine their social objectives.

Managing Corporate Collaborations: Relationship and Risk Management

The findings from this study emphasize the importance of both relationship management and risk mitigation in sustaining corporate-NGO partnerships. To manage these relationships effectively, NGOs must ensure that collaborations align with their mission, maintain financial independence, and mitigate risks posed by the volatility of corporate contributions. Organizations like Mondo, CARE, World Vision, and ADH each demonstrate different approaches to managing these partnerships, highlighting the necessity of strategic oversight in fostering long-term, successful collaborations.

One of the key strategies identified in this study is Mondo's use of an account management model to structure its corporate partnerships. In Mondo's approach, corporate relationships are managed similarly to strategic donor accounts, where each partnership is treated as a long-term collaboration rather than a one-off transaction. This account management process involves several stages: setting clear expectations at the outset, regularly monitoring the partnership's progress, and ensuring that the collaboration continues to align with both the NGO's mission and the corporate partner's goals.

Mondo's account management model is designed to provide transparency and mutual benefit, preventing the risk of "mission drift," where an NGO's core objectives might become compromised by the influence or priorities of corporate partners. The careful alignment of expectations ensures that both parties are fully aware of their roles, responsibilities, and the intended outcomes of the partnership. By formalizing this process through account management, Mondo is able to maintain a structured approach to collaboration, in which the NGO retains control over its mission, while also adapting to the needs of its corporate partners.

A significant feature of account management in this context is the ongoing review of the partnership's effectiveness. Mondo engages in continuous dialogue with its corporate partners, ensuring that the relationship remains relevant and impactful. Regular evaluation helps both parties reassess their goals and contributions, identifying areas where the partnership can evolve or where additional value can be created.

This dynamic and responsive approach aligns with stakeholder theory (Freeman, 1984), which suggests that organizations must balance the needs of various stakeholders, ensuring that no single stakeholder's interests dominate the partnership at the expense of others. For Mondo, this means maintaining the balance between meeting the expectations of corporate partners while safeguarding the organization's core mission of supporting disadvantaged youth through vocational training.

The strategic nature of Mondo's account management approach also reflects broader trends in cross-sector collaboration, as outlined in the work of Austin & Seitanidi (2012). Their collaborative value creation model emphasizes the importance of co-developing partnerships that create synergies for both parties. In Mondo's case, the expertise, networks, and resources provided by its corporate partners, such as Grohe, contribute significantly to the NGO's operational capacity without compromising its independence. For example, the vocational training programs supported by these partnerships allow Mondo to offer high-quality training to marginalized youth while simultaneously enhancing the corporate partner's reputation for social responsibility. This shared value creation ensures that both the NGO and the corporation benefit from the partnership in ways that extend beyond mere financial transactions.

Similarly, CARE and World Vision also prioritize the early establishment of clear roles, responsibilities, and mutual objectives in their partnerships. By setting these parameters from the beginning, both organizations are able to maintain their independence while benefiting from the resources and expertise offered by corporate partners. This proactive communication process ensures that the relationship remains balanced and productive, allowing the NGO to focus on its mission while leveraging the strengths of its partners.

These strategies align with resource dependence theory (Pfeffer & Salancik, 1978), which emphasizes that organizations form alliances to access critical resources that they cannot generate internally. CARE's and World Vision's emphasis on transparent communication and clear expectations helps them navigate the complexities of corporate partnerships without sacrificing their organizational autonomy.

In the case of ADH, particularly in the fast-moving world of disaster response, the ability to manage relationships effectively is critical. Disaster response requires agility, and the partnerships between ADH and corporate entities such as Deutsche Telekom highlight the importance of clear communication and swift decision-making. These partnerships are not only vital for financial support but also for the technical expertise and logistical resources they provide. ADH's experience reflects the broader literature on cross-sector partnerships, which stresses that the success of such collaborations is often determined by the ability to manage expectations and maintain clear lines of communication (Austin & Seitanidi, 2012a).

The study also underscores the need for robust risk management and contingency planning to ensure financial stability in corporate-NGO collaborations. As NGOs become increasingly reliant on corporate support, they face a range of risks, including changes in corporate leadership, economic downturns, or shifts in corporate priorities. To mitigate these risks, organizations like CARE and World Vision have adopted diversified revenue strategies. By ensuring that their income is drawn from multiple sources – including government grants, individual donations, and corporate contributions – they reduce their dependency on any one revenue stream. This approach follows the principles of portfolio theory (Markowitz, 1952, 1991), which advocates for the diversification of assets to minimize financial risk. A well-balanced portfolio allows these NGOs to maintain operational stability even when corporate contributions fluctuate.

Mondo, by contrast, employs a consultancy-driven model to reduce financial risk. Rather than relying heavily on donations, Mondo generates income through consulting services, which provide a steady and reliable revenue stream. This model helps to insulate Mondo from the financial uncertainties often associated with corporate partnerships. By diversifying its income sources, Mondo not only reduces its exposure to financial risks but also enhances its capacity to deliver long-term, sustainable projects. This approach is consistent with (Froelich, 1999) findings, which emphasize the importance of income diversification for nonprofit financial health.

ADH takes a similar approach by implementing contingency mechanisms that ensure operational continuity in times of crisis. For example, ADH maintains financial reserves and establishes alternative revenue streams to safeguard its operations if corporate contributions are interrupted. This strategic foresight allows ADH to continue its work without significant disruptions, particularly in its disaster relief efforts, where swift access to resources is critical. This practice reflects broader nonprofit risk management strategies, which stress the importance of preparing for financial volatility through prudent fiscal planning (Weerawardena et al., 2010).

These strategies highlight the critical role of relationship and risk management in sustaining effective corporate-NGO partnerships, which are essential for ensuring the long-term sustainability of NGO operations while maximizing the benefits of corporate collaborations.

5.3 Concluding Remarks

This chapter explored the multifaceted nature of corporate-NGO partnerships and their critical role in shaping the financial sustainability of nonprofit organizations. Through an in-depth analysis of four case studies, it provided a thorough understanding of how corporate collaborations contribute to both the financial and operational resilience of NGOs.

The findings indicate that while direct financial contributions from corporate partners are modest, their strategic and non-financial contributions, such as technological support, expertise, and reputational capital, are indispensable for long-term sustainability. These collaborations enable NGOs to enhance their capacity, diversify income streams, and reduce operational costs, thereby strengthening their ability to fulfill their missions in volatile financial environments. This chapter has drawn connections between the study's findings and the theoretical frameworks established in Chapter Two, particularly portfolio theory, resource dependence theory, and stakeholder theory.

A key insight is that corporate partnerships generate shared value, a concept underscored by the synergetic effects of these collaborations. NGOs benefit from access to new networks, operational resources, and enhanced visibility, while corporate partners are able to advance their CSR agendas and improve their public image. This mutual benefit creates a robust foundation for long-term collaboration and the sustained financial health of NGOs. The findings resonate with the collaborative value creation model (Austin & Seitanidi, 2012), which emphasizes that the most impactful partnerships blend financial and non-financial contributions to generate lasting social and organizational impact.

Importantly, the chapter explored the variability in the maturity of corporate-NGO collaborations across the German NGO landscape. While some NGOs have cultivated deep, strategic partnerships, others are in earlier stages of engagement, often limited to transactional relationships. This disparity reflects broader trends within the German corporate-NGO partnership landscape, where the culture of philanthropy is gradually shifting from one-off donations to more integrated, strategic collaborations. However, as noted, the transition toward these more mature partnerships remains uneven, influenced by factors such as organizational size, sector, and the broader economic climate.

Moreover, the inherent risks and challenges of corporate partnerships were also examined. NGOs face the constant challenge of managing corporate relationships in a way that ensures financial support without compromising their independence or mission integrity. The study also identified risks such as over-reliance on corporate partners and the potential for mission drift. However, NGOs can mitigate these risks through robust relationship management, diversification of income streams, and clear alignment of values with their corporate partners.

Another essential contribution of this chapter lies in its discussion of the broader implications of these partnerships for the NGO sector. By embedding corporate partnerships into their long-term sustainability strategies, NGOs can not only secure immediate financial resources but also enhance their operational capacity and public credibility. The importance of contingency planning and risk management was also highlighted, particularly in light of fluctuating corporate support and changing market conditions.

In conclusion, Chapter Five has demonstrated that while corporate financial contributions are important, the strategic and non-financial benefits of these partnerships are often even more critical for long-term NGO sustainability. The exploration of these themes sets the stage for the final chapter, which will provide a synthesis of the study's key conclusions and offer practical recommendations for NGOs and corporate partners seeking to deepen and expand their collaborations. The sixth chapter will also provide some direction for future research in the field of NGO-corporate partnerships. Taken together, these findings provide the empirical foundation for the discussion in Chapter Six, where their theoretical significance and practical implications are elaborated through the study's conclusions and recommendations.

Chapter 6: Conclusion and Recommendations

This concluding chapter brings together the empirical, theoretical, and practical insights generated by this research on the role of corporate collaboration in enhancing the financial sustainability of NGOs. It revisits the study's overarching research question – how does corporate collaboration influence NGO financial sustainability? – and synthesizes the findings across four case study organizations: Mondo, World Vision, CARE, and ADH. The chapter proceeds by addressing the research questions, elaborating on the contributions of the study, articulating its theoretical and practical implications, and reflecting on the limitations and avenues for future research. A set of recommendations is also provided, oriented towards both NGOs and corporate actors. The chapter closes with critical reflections on the broader relevance and impact of these findings within the nonprofit and corporate responsibility landscapes.

6.1 Addressing the Research Questions

This study was guided by four interrelated sub-questions aimed at unpacking the relationship between corporate engagement and NGO financial sustainability. First, the study explored how NGO leaders define and understand financial sustainability. Across all four case studies, financial sustainability was not reduced to a narrow focus on cash flow or short-term solvency. Instead, it was interpreted as a broader organizational capacity to mobilize resources, maintain operations, deliver mission-driven impact, and remain resilient in the face of external shocks. The emphasis was on long-term security and the ability to strategically plan amidst volatility – whether political, financial, or societal. This resonates with earlier research, which highlights that financial sustainability in the nonprofit sector encompasses dimensions of autonomy, legitimacy, and adaptability in addition to income stability (Bowman, 2011; Cutt & Murray, 2000; Weerawardena et al., 2010).

Diversification of funding streams emerged as the dominant risk mitigation strategy across cases, enabling organizations to reduce dependence on any single donor or sector. This finding aligns with portfolio theory (Kingma, 1993; Markowitz, 1952, 1991), which underlines the value of managing risk through diversification, and with Carroll and Stater's (2009) empirical evidence that revenue diversification buffers nonprofits against income volatility. At the same time, the case material also echoes Froelich's (1999) caution that diversification entails costs, as organizations must acquire new capabilities and sometimes take on mission misalignment risks when entering unfamiliar funding arenas.

Second, the study examined how corporate collaboration is perceived to influence NGO financial sustainability. While the absolute scale of corporate financial contributions was often modest, their perceived strategic value was consistently high. Corporate partnerships provided in-kind support, pro bono services, reputation enhancement, and access to new networks – non-monetary contributions that NGOs translated into cost savings, operational efficiencies, and enhanced credibility. This echoes findings from Baur and Schmitz (2012) and Seitanidi & Crane (2009), who emphasize that the symbolic and relational dimensions of partnerships often outweigh immediate financial flows. These partnerships also extended the organizations' resource bases in both tangible and intangible ways, reinforcing their ability to adapt strategically.

Senior managers especially valued collaborations that reinforced mission alignment, strengthened legitimacy, and offered reputational capital in increasingly competitive funding environments. Interpreted through the lens of Resource Dependence Theory (Pfeffer & Salancik, 1978), these findings illustrate how NGOs actively pursue interdependencies with resource-rich actors to secure scarce external resources, yet also negotiate the terms of engagement to preserve autonomy. This aligns with studies by Oliver (1990) and Teegen et al. (2004), which stress that NGOs are not passive in these relationships but exercise agency in shaping inter-organizational dynamics.

Third, the study investigated the nature and size of corporate contributions in the financial portfolios of NGOs. Financial analyses confirmed that corporate funding rarely exceeded 10% of total income across the studied organizations, a finding consistent with global trends reported in Anglo-American contexts (Bingham & Walters, 2013; Maier et al., 2016). Nonetheless, these contributions often served as strategic complements to dominant streams such as public grants and private donations. For instance, Mondo leveraged corporate partners' vocational training know-how to access new technologies and job markets, while CARE benefited from BCG's pro bono consulting for impact measurement and organizational effectiveness – forms of support that would otherwise be financially prohibitive.

World Vision increasingly relied on corporate partners to compensate for the decline in its traditional child sponsorship model, a trend also noted in broader scholarship on changing donor demographics and faith-based giving (Maier et al., 2016). ADH's coalition-based model, meanwhile, enabled it to draw on Deutsche Telekom's technological assets to enhance emergency response and disaster preparedness. These findings echo other research emphasizing that while corporate partnerships rarely constitute a core funding source, they significantly enrich NGOs' strategic resource portfolios (Austin & Seitanidi, 2012b; Baur & Schmitz, 2012).

Finally, the study considered how NGOs manage the risks, tensions, and organizational dynamics associated with corporate engagement. Across the four cases, reputational risk emerged as the most consistently cited concern, reflecting findings in the broader literature (Froelich, 1999; Baur & Schmitz, 2012). This concern was particularly pronounced for faith-based organizations, such as Mondo and World Vision, which must continuously demonstrate neutrality in contexts where religious affiliation may be perceived as divisive. NGOs addressed these risks through selective partner screening, the use of ethical guidelines, diversification of corporate partners, and the embedding of governance arrangements to balance influence, such as partnership approval committees, compliance checks, and clear contractual frameworks to balance influence.

Careful framing strategies that emphasized neutrality and mission alignment were also central, and in some cases, partnerships were declined or restructured to avoid dependency or stakeholder backlash. This confirms that NGOs are not passive in their collaborations but exercise agency in mitigating risks, a finding that extends Resource Dependence Theory by foregrounding the importance of boundary-setting, reputational safeguards, and strategic discretion as central elements of sustainability strategies.

Ultimately, the research illustrates that corporate collaborations – when strategically designed and carefully managed – contribute to financial sustainability not only through direct funding, but also by reinforcing organizational capacity, legitimacy, and resilience. This confirms earlier claims by Selsky and Parker (2005) that cross-sector collaboration should be viewed as a mechanism for institutional adaptation, while extending their argument by showing that such collaborations have distinctive financial sustainability implications that have been underexplored in the literature.

6.2 Contributions of the Study

This study makes several important contributions across theoretical, methodological, and practical dimensions. Theoretically, it contributes to the growing literature on nonprofit financial sustainability by demonstrating that sustainability is multi-dimensional. While financial health remains a key indicator, this study foregrounds operational capacity, strategic alignment, and relational capital as equally significant. It bridges and integrates portfolio theory, resource dependence theory, and stakeholder theory, showing that NGOs are strategic actors who balance multiple interdependencies, optimize risk exposure, and manage stakeholder demands.

Building on this foundation, the study reinforces insights from portfolio theory (Markowitz, 1952, 1991; Kingma, 1993) by showing that while diversification reduces financial risk, it must be value-driven to safeguard legitimacy. Resource dependence theory (Pfeffer & Salancik, 1978) is extended by demonstrating how NGOs actively negotiate interdependencies, sometimes declining or restructuring partnerships to preserve autonomy. Stakeholder theory (Freeman, 1984) is enriched by showing how NGOs frame collaborations differently for donors, corporate partners, and the public to secure legitimacy across audiences. Situated in the German context, these contributions highlight how NGOs embedded in a highly regulated and donor-dependent environment adapt these theoretical logics in practice, adding empirical specificity to debates on nonprofit sustainability.

Second, the study offers a modest but important refinement to the Austin and Seitanidi's Collaboration Continuum. This framework – originally conceptualized as a progression from philanthropic to transactional, integrative, and ultimately transformational partnerships – proves somewhat too linear to fully capture the dynamic nature of NGO-corporate collaborations observed in practice. The findings suggest that many partnerships do not evolve strictly upwards through the continuum but instead demonstrate hybrid forms or oscillate across stages. For example, Mondo's vocational training partnerships blended philanthropic contributions with integrative features, such as curriculum co-development. While the donation of equipment reflected traditional philanthropic support, the sustained co-design of training materials represented integrative tendencies, constituting a hybrid form not easily captured within a single stage. These findings also reinforce Austin and Seitanidi's recognition of non-linear movement along the continuum, as seen in the case of World Vision, where collaborations shifted between integrative initiatives and more philanthropic engagements in response to changing corporate priorities.

Methodologically, this study demonstrates the value of a qualitative case study approach enriched by financial analysis. By combining interviews with financial document review, it presents a more holistic understanding of NGO-corporate dynamics than what can be derived from either data source in isolation. The case selection – four German NGOs with varied sizes, sectors, and organizational models – allowed for both intra- and cross-case comparisons, strengthening the robustness of analytic insights without implying statistical generalization.

Practically, this research has immediate relevance for practitioners. It illuminates how NGOs can strengthen financial sustainability through deliberate partnership design, emphasizing the strategic value of reputation, legitimacy, and learning. It also helps corporate actors understand how their contributions are perceived and leveraged within the nonprofit context. The recommendations distilled from the findings are tailored for action and reflection by NGOs and their partners.

6.3 Theoretical Implications

This study's multi-theoretical approach reveals the interrelatedness of financial, strategic, and institutional logics in shaping NGO–corporate collaboration. By engaging with Resource Dependence Theory, Portfolio Theory, Stakeholder Theory, Institutional Theory, the literature on social issues, and the Austin & Seitanidi's Collaboration Continuum, the research not only confirms earlier insights but also extends them in ways that highlight the evolving realities of the nonprofit–corporate interface.

Resource Dependence Theory (Pfeffer & Salancik, 1978; Wood & Gray, 1991) offered a foundational lens for interpreting NGO behavior. It explains how NGOs seek to reduce environmental uncertainty by forming alliances with resource-rich actors such as corporations. The findings confirm this logic but also nuance it. NGOs in this study were not passive actors locked in dependency. Instead, they exercised discretion, sometimes rejecting or renegotiating partnerships that posed reputational or ethical risks. This resonates with Oliver's (1990) argument that organizations may resist, buffer, or manipulate external pressures, and extends Resource Dependence Theory by framing NGOs as resource orchestrators who balance dependency with autonomy through selective engagement and reputational safeguards. This was particularly evident in CARE's partnership with BCG, where collaboration was designed to enhance capacity without creating financial dependency, and in ADH's alliance with Deutsche Telekom, which balanced reliance on a stable partner with mechanisms to safeguard autonomy. These examples illustrate how German NGOs navigate dependency by embedding corporate ties within broader strategies of diversification and control.

Portfolio theory (Markowitz, 1952, 1991; Kingma, 1993) was particularly useful in analyzing NGO strategies of diversification. The case evidence supports Carroll & Stater's (2009) conclusion that diversification buffers nonprofits against income volatility, while also illustrating Froelich's (1999) concern that diversification introduces inefficiencies and risks of misalignment. The findings suggest that NGOs pursue a portfolio logic oriented not toward maximizing returns but toward ensuring resilience and stability in unpredictable funding environments. In this sense, portfolio theory provides a powerful metaphor for nonprofit financial strategy, but it must be adapted to reflect the multidimensional nature of NGO sustainability, which encompasses reputational and relational capital in addition to financial returns. For NGOs in Germany, this portfolio orientation is sharpened by a strong dependence on public funding and tightly earmarked grants, making diversification into corporate partnerships not only desirable but increasingly necessary for long-term resilience.

Stakeholder theory (Freeman, 1984) helped illuminate the relational and legitimacy dimensions of NGO–corporate partnerships. NGOs operate in a dense stakeholder environment, where collaborations with business actors carry symbolic as well as material implications. As prior research has shown (Teegen et al., 2004; Selsky & Parker, 2005), corporate engagement can reassure some stakeholders while provoking skepticism among others. The cases in this study confirmed this tension: faith-based NGOs faced particular scrutiny over potential mission drift, while umbrella organizations like ADH emphasized neutrality to maintain broad legitimacy. This demonstrates the strategic use of framing by NGOs to balance stakeholder expectations, a contribution that extends stakeholder theory by showing how legitimacy is actively constructed and contested in cross-sector collaborations. For example, World Vision’s partnership with PM International was framed in ways that emphasized inclusivity and neutrality to external audiences, while also demonstrating reliability and transparency to its donor base. This reflects the fine balance NGOs must strike in reassuring diverse stakeholders that corporate engagement aligns with mission integrity and public accountability.

Institutional perspectives were also valuable in interpreting the broader pressures shaping NGO behavior. German NGOs operate within a tightly regulated funding environment marked by strong state involvement, cultural expectations of neutrality, and heightened scrutiny of public spending (Maier et al., 2016). The cases illustrate DiMaggio & Powell's (1983) concept of isomorphism, as NGOs adopted similar practices such as ethical guidelines, standardized reporting, and reputational framing to conform to institutional expectations. At the same time, some organizations leveraged their distinctiveness – for example, faith-based identity – to differentiate themselves within this field. These findings suggest that institutional theory must account for both convergence and differentiation, as NGOs strategically balance conformity with efforts to assert organizational uniqueness. In practice, this was reflected in the adoption of standardized compliance and reporting frameworks across all four case organizations, coupled with selective emphasis on distinct identities (religious, coalition-based, or thematic) as a way of maintaining competitive positioning within the German institutional landscape.

The study also connects with the broader literature on how corporations engage with social issues through CSR. Scholars such as Porter & Kramer (2011) and Seitanidi & Crane (2009) have argued that corporate engagement ranges from instrumental philanthropy to shared value creation. The partnerships examined here illustrate this continuum but also highlight NGOs’ role in shaping how social issues are framed and addressed. For example, partnerships around refugee integration or disaster response positioned NGOs not only as implementers but also as agenda-setters, influencing corporate strategies. This finding underscores the need to view NGO–corporate collaboration as a co-constructed response to social issues, rather than a one-sided transfer of resources.

Finally, the Austin and Seitanidi (2012) Collaboration Continuum provided a useful heuristic for analyzing partnership depth, but its assumptions of linear progression proved too rigid. Partnerships frequently displayed hybridity, combining philanthropic and integrative features, or oscillated between stages depending on external shocks or shifts in corporate priorities. The

German cases confirm that while the Continuum remains a valuable heuristic, its assumption of steady upward progression does not hold universally. Partnerships such as Mondo–Grohe oscillated between philanthropic and integrative forms, while World Vision shifted between integrative and philanthropic modes in response to corporate priorities and external shocks like COVID-19. These findings support critiques by Seitanidi & Crane (2009) and Schmitz et al. (2011) but add empirical specificity from the German context. They suggest that more adaptive models – circular, matrix-based, or dynamic – are needed to capture the iterative, non-linear realities of NGO–corporate collaboration.

Taken together, these theoretical implications highlight the value of a pluralistic lens for studying NGO–corporate collaboration. No single theory fully explains the complexity of financial sustainability in practice. Resource Dependence Theory underscores the importance of managing external interdependencies, Portfolio Theory emphasizes diversification and resilience, Stakeholder and Institutional theories highlight the contested arenas of legitimacy, while CSR perspectives and the Collaboration Continuum illuminate the forms and trajectories of partnership. This study contributes by weaving these insights together, showing how NGOs strategically navigate financial, relational, and institutional pressures to craft sustainability. Future scholarship would benefit from further integrating these perspectives into models that recognize collaboration as dynamic, multidimensional, and deeply embedded in organizational and societal contexts.

6.4 Practical Recommendations for NGOs and Corporate Partners

The theoretical implications outlined in the previous section underscore that NGO–corporate collaboration is shaped by interrelated financial, relational, and institutional dynamics. These insights point not only to the complexity of sustainability in practice but also to the need for strategies that help organizations navigate such complexity effectively. Translating these findings into practice, this section provides evidence-based recommendations for NGOs and corporate actors. They are informed by the empirical cases examined in this study, but their relevance extends to a wider set of organizations seeking to enhance financial resilience, legitimacy, and strategic alignment through cross-sector engagement.

6.4.1 Practical Recommendations for NGOs

For NGOs, corporate partnerships should be treated as long-term strategic engagements rather than ad-hoc transactions. This requires embedding risk assessment frameworks, leveraging non-financial contributions such as expertise and technology, and ensuring that collaborations reinforce organizational mission rather than dilute it. The following recommendations translate these principles into actionable steps:

1. **Adopt a Strategic Account Management System**: NGOs should professionalize how they manage corporate partnerships by introducing account-based structures. Assigning account managers responsible for specific corporate partners helps sustain trust, improve responsiveness, and manage risks. These managers can oversee communication, performance reviews, and escalation procedures – creating a partnership lifecycle that is proactive rather than reactive.
2. **Develop Partnership Readiness Tools**: NGOs should self-assess their capacity to engage with business partners. A simple "Partnership Readiness Checklist" could include questions on legal readiness, reputational risk, mission alignment, and internal coordination. Developing such tools improves internal coherence and prevents ad-hoc or opportunistic partnerships that may strain the organization.
3. **Leverage Non-Financial Contributions Strategically**: NGOs often underutilize the strategic potential of corporate offers – such as secondments, employee volunteering, or pro bono advisory services – which, when systematically integrated, can significantly offset operational costs and contribute to knowledge transfer.
4. **Diversify the Collaboration Portfolio**: Diversify the Collaboration Portfolio… In line with portfolio theory, NGOs should avoid over-relying on one or two corporate relationships. A diversified collaboration portfolio mitigates risk exposure, stabilizes revenue streams, and enhances organizational resilience across different funding cycles.
5. **Invest in Impact Measurement and Communication**: Corporate partners increasingly seek evidence of social return. NGOs must develop their monitoring systems and storytelling capabilities to communicate impact clearly and credibly. Tools like Theory of Change models, social return on investment calculators, and interactive dashboards can be adapted for this purpose.
6. **Integrate Financial Sustainability into Organizational Strategy**: Financial planning should not be confined to budgeting cycles or short-term fundraising targets. NGOs should instead articulate a multi-year financial sustainability strategy that assesses funding volatility, reserve policies, scalable growth trajectories, and collaborative investments – particularly corporate partnerships – as integral components. Crucially, this strategy should be embedded within a broader theory of change, ensuring that financial planning is not merely a means of survival but a strategic enabler of long-term mission fulfilment and organizational impact.

6.4.2 Practical Recommendations for Corporate Partners

For corporate actors, the most meaningful contributions to NGOs often extend beyond financial transfers. By providing pro bono expertise, technological solutions, and logistical support, corporations can significantly strengthen NGO capacity. Partnerships are most effective when they are co-created, governed transparently, and aligned with both social objectives and business goals. The following recommendations highlight how corporations can move from symbolic CSR to substantive engagement:

1. **Align CSR with Core Business Strategy:** Corporations should move beyond ad-hoc philanthropy and embed CSR into their operational, marketing, and HR functions. This ensures partnerships are coherent, durable, and aligned with broader business goals, thereby increasing their sustainability.
2. **Offer Multi-Year, Flexible Support**: NGOs value predictability. Rather than one-off grants, corporations should consider multi-year, unrestricted funding agreements that empower NGOs to plan and invest strategically.
3. **Contribute Technical and Logistical Support**: Corporations can make meaningful contributions beyond money – through logistics, marketing platforms, digital tools, or human capital. These contributions are especially valuable in crisis contexts, as illustrated during COVID-19 when many NGOs relied on private sector logistics to distribute aid.
4. **Facilitate Cross-Sector Collaboration**: Corporations should use their networks to broker partnerships between NGOs, funders, research institutions, and governments. This "connector role" can create multi-stakeholder ecosystems capable of addressing complex development challenges.
5. **Establish Shared Value Metrics**: Corporations and NGOs should co-design metrics that track both social and business outcomes. These might include workforce development indicators, brand perception surveys, or productivity gains – allowing both parties to demonstrate return on collaboration.

To operationalize these insights, the following tool can be adapted by NGOs and corporates alike: The NGO–Corporate Collaboration Canvas (see Table 6.1).

6.5 Limitations of the Study

This study, like all research, has certain limitations that need to be acknowledged. The first relates to the sample. The study focused on four medium- to large-sized German NGOs, selected for their diversity in mission, size, and corporate engagement strategies. While this comparative case design enabled in-depth exploration and rich cross-case insights, it inevitably limits the transferability of findings to smaller organizations or NGOs operating in other institutional contexts. The emphasis on Germany, with its distinctive funding structures and cultural expectations, further narrows the scope of applicability.

Table 6.1: The NGO–Corporate Collaboration Canvas

Component	Key Questions	Application Example
Strategic Fit	Do the missions and objectives of the partners align?	Map partner goals to relevant SDGs to ensure a common direction
Resource Contribution	What financial and non-financial resources are involved in the partnership?	Include in-kind contributions such as staff time, expertise, or infrastructure in resource accounting
Risk Assessment	What reputational, financial, and legal risks could arise from the collaboration?	Apply a structured due diligence checklist before finalizing the partnership
Value Creation	What joint outcomes and benefits do the partners aim to achieve?	Develop a shared impact logframe to define outputs, outcomes, and indicators
Governance Structure	How will the partnership be coordinated, managed, and monitored?	Assign dedicated account managers and establish reporting protocols
Evaluation & Learning	How will performance be reviewed and lessons integrated into future practice?	Hold an annual review workshop to reflect, evaluate, and adapt strategies

Source: Developed by the author.

A second limitation concerns data sources. Although the study triangulated interviews with annual reports, financial statements, and corporate documents, the voices of corporate partners were not represented to the same depth as those of NGO managers. This asymmetry constrains the ability to fully capture corporate perspectives on collaboration and may bias the analysis toward NGO-centric interpretations. While member validation with NGO participants helped ensure the accuracy of organizational narratives, future research should systematically include more corporate perspectives to provide a balanced account of partnership dynamics.

Third, reliance on self-reported data always carries the risk of bias. Respondents may, consciously or unconsciously, highlight successes and understate failures. While steps were taken to mitigate this risk – such as triangulation, member checking, and the inclusion of secondary documents – the possibility of social desirability bias cannot be fully eliminated.

Fourth, the study's temporal scope should be acknowledged. Primary data collection through interviews took place between 2019 and 2021, while additional documents and financial reports extended the analysis window to 2018–2022. This provided a robust five-year frame to assess trends and capture the immediate disruptions of COVID-19, yet it remains a relatively short period in which to observe longer-term shifts in NGO financial sustainability and corporate engagement. Longitudinal research extending over a decade or more would offer deeper insight into how these dynamics evolve across economic cycles and generational donor shifts.

Finally, the study is context-specific to Germany, where NGO funding is strongly shaped by public sector dynamics and tight regulatory frameworks. Comparative cross-country research could explore whether the findings hold in different institutional settings, such as more market-driven systems in the US or hybrid models in emerging economies. Such comparative work would also shed light on whether alternative models of NGO–corporate collaboration yield different sustainability outcomes.

6.6 Recommendations for Future Research

Building on the limitations discussed, several avenues for further inquiry are suggested. While prior research has highlighted the importance of partnership dynamics (Austin & Seitanidi, 2012b; Bryson et al., 2015), little is known about how these unfold over time or under conditions of systemic disruption.

First, future studies should adopt longitudinal designs to trace the evolution of partnerships across extended periods. The present study covered 2018–2022, offering a meaningful but relatively short window. Longer-term research could address questions such as: How do partnerships respond to leadership turnover, funding crises, or geopolitical shocks? How do collaboration forms change at different stages of the lifecycle – from initiation to maturity to decline? To what extent do adaptive partnerships emerge in response to exogenous shocks such as inflation, conflict, or pandemics? Such questions remain underexplored and would provide a richer understanding of partnership resilience.

Second, comparative research is needed to examine regional and cultural variation in NGO–corporate collaboration. German NGOs operate within a distinctive legal and institutional setting shaped by strong state involvement, tightly regulated public funding, and cultural expectations of neutrality (Maier et al., 2016). Comparative studies could investigate how collaboration unfolds in other contexts – for example, in the more market-driven nonprofit sector of the United States, or in emerging economies where partnerships may be ad hoc and donor-driven. This would help distinguish context-specific dynamics from more generalizable principles.

Third, future research should explore the internal organizational dynamics that enable or constrain corporate collaboration. Key questions include: How do NGOs manage tensions between programmatic integrity and financial pragmatism? What governance structures or accountability mechanisms support mission alignment in partnerships? How do internal narratives and organizational identity shape decisions to accept, decline, or renegotiate corporate offers? Addressing these questions would deepen our understanding of the organizational conditions that facilitate effective partnerships.

Fourth, the role of religious affiliation deserves closer scrutiny. Findings from Mondo and World Vision suggest that faith-based identity can simultaneously act as a bridge – attracting value-driven partners – and a barrier, limiting engagement with corporations seeking ideological neutrality. Future studies could investigate systematically how religious identity interacts with corporate expectations around inclusivity, neutrality, and reputation. Comparative work between secular and faith-based NGOs could illuminate how religion mediates trust, legitimacy, and partnership formation across diverse contexts.

Finally, more methodological innovation is needed to capture the financial value of intangible contributions. While frameworks such as Social Return on Investment (SROI) have gained traction, few studies have quantified the value of reputational capital, technical expertise, employee volunteering, or network access provided through corporate partnerships. Developing quantitative models to estimate these contributions would enable both NGOs and corporations to make more informed, data-driven decisions about partnership design, resource allocation, and long-term sustainability.

6.7 Final Reflections

This study set out to explore how corporate collaboration contributes to the financial sustainability of NGOs. In doing so, it revealed not only the resource flows between sectors but also the strategic intelligence that NGOs deploy to craft, manage, and, at times, resist these relationships. Partnerships are not simply pipelines for money – they are sites of negotiation, alignment, and mutual adaptation.

The findings challenge binary views that frame NGOs as either mission-driven purists or fund-hungry opportunists. Instead, NGOs emerge as complex, adaptive organizations that navigate between idealism and pragmatism, values and viability. Corporate partners, too, are shown to act from mixed motives – blending commercial logic with reputational risk management and, at times, genuine social concern.

The German context provided a particularly fertile ground for this inquiry. Strong state involvement, highly regulated funding regimes, and cultural expectations of neutrality created both opportunities and constraints that shaped NGO–corporate engagement in distinctive ways. By situating the analysis in this environment, the study adds empirical specificity to a literature that remains dominated by Anglo-American perspectives.

COVID-19 and other global crises stress the urgency of building financially resilient, operationally agile, and strategically collaborative nonprofit organizations. In times of disruption, those with diversified partnerships and embedded stakeholder networks fare better. Such findings underscore that financial sustainability is not merely a function of income volume but of strategic agility – NGOs that embed resilience into their operational design through diversified, high-trust partnerships are better equipped to withstand economic volatility and shifting donor landscapes.

Ultimately, this study advocates for a relational approach to sustainability – one that sees financial health not as a fixed state but as an evolving capacity rooted in diverse, meaningful relationships. As NGOs and corporations continue to shape each other's futures, this research offers both caution and encouragement. Partnerships must be intentional, equitable, and values-driven – but when they are, they hold the potential to transform not only individual organizations but the systems within which they operate. Corporate collaboration, as examined here, is not a universal solution – but it can serve as a fragile yet vital bridge, spanning the distance between survival and sustainability, promise and paradox.

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Appendix A: List of Interviews[19]

Interview Code	Position	Gender	Date	Duration (minutes)	Medium
Mondo/1/1	Senior account manager, corporate collaboration	Female	05.07.2019	60	In-person
Mondo/1/2	Senior account manager, corporate collaboration	Female	10.07.2019	60	In-person
Mondo/1/3	Senior account manager, corporate collaboration	Female	12.07.2019	60	In-person
Mondo/2/1	Head of corporate collaboration	Male	08.07.2019	60	In-person
Mondo/2/2	Head of corporate collaboration	Male	15.07.2019	60	In-person
Mondo/2/3	Head of corporate collaboration	Male	17.07.2019	60	In-person
Mondo/3	Chief financial officer and board member	Female	11.07.2019	60	In-person
Mondo/4	Account manager, corporate collaboration	Female	30.07.2019	60	In-person
Grohe/1	Vice president, training and management development	Male	28.01.2020	60	In-person
WV/1	Team leader, operations finance management	Male	22.07.2020	90	Virtual
WV/2/1	Head of corporate collaboration	Male	22.07.2020	90	Virtual
WV/2/2	Head of corporate collaboration	Male	17.08.2020	90	Virtual
WV/3	Controller	Female	20.10.2020	90	Virtual
PMI/1	Charity ambassador	Female	10.12.2020	60	Virtual
CARE/1/1	Head of corporate collaboration	Female	20.08.2020	90	In-person
CARE/1/2	Head of corporate collaboration	Female	01.09.2020	90	In-person
CARE/2	Deputy national director and board member	Male	01.09.2020	90	In-person
BCG/1	Partner and associate director, social impact	Male	08.10.2020	40	Virtual
DB Foundation/1	Project manager, education and communication	Male	13.10.2020	NA	Written
ADH/1/1	Head of corporate collaboration	Male	31.08.2020	90	Virtual
ADH/1/2	Head of corporate collaboration	Male	02.09.2020	75	Virtual
ADH/2	Co-founder and chief executive officer	Female	07.01.2021	75	Virtual

[19] Interviews were conducted primarily between 2019 and 2021, while supplementary documentary and financial data were incorporated through 2022. Accordingly, the analytical window for the study spans 2018–2022, capturing both pre- and post-COVID dynamics.