
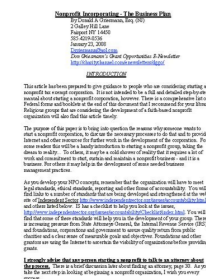


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The result was a clear plan to guide MY TUPK's growth over a five-year time horizon. Equally important, the management team found that the planning process changed the way they approach decision making. They feel they now know the right questions to ask when evaluating new opportunities, and have better insight into how to use data and research to inform their decisions. As Executive Director Barbara Duffy commented, "Now that we understand what we're good at and where we're good at it, it makes it easier to say 'no' to things that don't make sense for us."

During Bridgespan's first six years of operation, we have collaborated with more than 80 nonprofit organizations to develop business plans. While each organization approached business planning with its own particular set of questions and priorities, we've found that the process typically includes four distinct components:

- **Strategic clarity:** Developing a concrete description of the impact for which the organization will hold itself accountable over some specified period of time (its intended impact) and the cause-and-effect logic explaining how its work will lead to that impact (its theory of change);
- **Strategic priorities:** Determining what specific actions and activities must take place to achieve the intended impact;
- **Resource implications:** Understanding the resources—financial, human, and organizational—needed to pursue these priorities and mapping out a plan to secure them;
- **Performance measures:** Establishing the quantitative and qualitative milestones that make it possible to measure progress toward the intended impact.

In this article, we draw on client experience to illustrate each of these four components. Although we chose to discuss them individually and sequentially, in practice they are quite tightly linked. As a result, the business-planning process is rarely linear, but rather requires nonprofit leaders to circle back on critical decisions as new information emerges. It also requires significant energy and discipline from those involved, so we have included some questions readers can use to help

The Business Plan

NON PROFIT PLANNING TEMPLATE

This document presents a provisional framework for planning in the form of a number of questions that a nonprofit can answer in different degrees of detail, depending on its capacity and inclination. The framework is designed for small to medium-sized nonprofits that want to make a bigger difference by making more strategic use of their resources. It applies to the whole nonprofit.

The framework is based around five principal questions:

1. Why do we want to make a difference?
2. What do we and others do to make a difference now?
3. What difference would we like to make?
4. What difference will we make?
5. What will we do to make the difference happen?

The aim of the pilot process is to explore with the participants specific ways of answering these questions.

Richard Branson
30 October 2006

Nonprofit business plan

There are many types of planning techniques a nonprofit can use to try to become financially stable. More popular in the corporate sector, business plans are an often-overlooked practice for nonprofits. Organizational business plans are quite rare but they make good business sense when crafted to test or start a new program, service or a business venture.

What is a business plan?

It is probably easier to first define what a business plan is not. It is not the organization's strategic plan, operational plan, budget, marketing plan, or a case statement. A business plan is a comprehensive financial document created for a specific project — for instance, a potential new service — that presents a justification for the proposed project by introducing its economic impact for the organization. Naturally, a business plan includes elements of the organization's other plans.

How does a business plan differ from a strategic plan?

A strategic plan has a broad focus that sets the overall direction for a nonprofit and defines the mission-related goals and strategies the nonprofit is going to achieve over a period of time. A business plan has a narrower and more specific focus and it analyzes the financial viability of the proposed project.

How does a nonprofit business plan differ from a for-profit business plan?

For the most part it doesn't. The terminology may differ, such as funder for investor, but the basic approach and concept are the same. It is important to remember that a nonprofit is a business and should use lessons from the for-profit sector to its advantage.

Why should a nonprofit have a business plan?

Creating a business plan is a smart business practice. A business plan helps to clarify whether the proposed project makes sense before risking financial and/or people resources. A business plan can serve many functions — from providing a comprehensive outline on implementing a new service to utilizing the plan to obtain funding for a social enterprise.

Elements of a business plan

Business plans tend to be structured in format. Each element contributes essential information helping to create a roadmap for the project. Key components include an executive summary, descriptions of the organization and the proposed project, a market analysis, financials, an operations plan and appendices.

Component	Pages	Order
Executive Summary	1-2	1
Organization Description	3-4	2
Market Analysis	5-6	3
Financials	7-10	4
Operations Plan	11-12	5
Appendices	13-15	6

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