

# MISSION STATEMENTS AND VALUES OF POLISH NON-PROFIT ORGANISATIONS

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**Introduction/background:** Non-profit organisations are geared towards achieving public goals. They are very capable of formulating missions, the formal manifestation of which is a mission statement. A mission statement can be viewed as an element of the expression of organizational identity. An analysis of mission statements can be one way to determine a non-profit organization's *raison d'être*, priorities, course of action, etc. Their axiological system may also be described on this basis.

**Aim of the paper:** The aim of the article was to answer the following research questions: What activities do non-profit organisations expose in their mission statements? What beneficiaries do non-profit organisations indicate in their mission statements? What values do non-profit organisations profess in their mission statements, and what values are declared by their leaders? What are the motives for non-profit organisations to formulate mission statements?

**Materials and methods:** In the study, the mission statements of 320 Polish non-profit organisations were examined. A certain limitation of the research was the purposeful selection of the sample, resulting from the fact that a significant part of Polish NPOs have no formulated missions. The text content of these mission statements was analysed using IRAMUTEQ software. To obtain additional data, as well as to enable its triangulation, supplementary questionnaire surveys were sent out to the leaders of these 320 non-profit entities.

**Results and conclusions:** The studies allowed the authors to fill in the research gap concerning the mission statements of Polish NPOs, the goals of their formulation, as well as the values they contain. It was found that the formulation of mission statements served non-profit organisations mainly to communicate with the society. In fewer cases, it was part of the strategic management process. In the disclosed mission statements, non-profit organisations communicated their goals, forms of activity, clients and core values.

Research also showed that analyses of the content of mission statements can be an important source of knowledge about non-profit organisations, including their axiological system. Literature emphasises that these organisations are value-driven, but examples of the values and their prevalence are rarely explored. To identify values professed by non-profit entities, Whitman's (2009) catalogue was used, supplemented – as a result of the conducted research – with additional social values. The presence of economic values in mission statements and leaders' declarations was also tested, having been analysed in the context of economisation and

professionalisation in the third sector. It was demonstrated that economic values are important for non-profit organisations, although they are not as strongly prioritised as social values.

**Keywords:** mission statements, values, organisational identity, non-profit organisations, professionalisation.

## 1. Introduction

Ever since the 1970s, there has been a growing interest in what non-profit organisations (NPO, third-sector, non-governmental, voluntary) are and how they are formed. On many occasions, it was noted that they are created by entrepreneurs and social workers, being a manifestation of their civic activity (James, 1987; Young, 1987; Rose-Ackerman, 1996). In economic demand approaches, attention has been drawn to their activation, favoured by the failure of the state and the market to provide collective goods (Weisbrod, 1988), as well as the failure of a contract resulting from information asymmetry (Hansmann, 1987; cf. Ben-Ner and Van Hoomissen, 1991). Considered in macro-sociological terms, non-profit organisations have been said to constitute an important element of state policy, with the adopted socio-economic model being an important factor influencing their development (Salamon and Anheier, 1998).

Non-profit organisations act in the public interest, combining economics with moral principles. Their character can be described as mission-driven, or missionary, which means that they strive toward changing social reality in line with their vision. That is also why they are very capable of formulating missions (Drucker, 1995). A formal manifestation of these is a mission statement, which can also be considered a part of the expression of organisational identity, a form of communication with stakeholders and an attempt to briefly explain to the society what the organisation stands for (Holtzhausen, 2013; Nolan, 2015; Souder, 2016). An analysis of mission statements can be one way to determine non-profit organisations' *raison d'être*, priorities, course of action, etc. Since a mission statements should contain the organisations' core values (Campbell and Yeung, 1991; Helmig et al., 2015), the axiological system of these organisations may also be described on that basis.

The modern third sector is subject to the processes of marketisation and commercialisation, and non-profit organisations must therefore face increasing competition (Weisbrod, 1998; Frumkin and Andre-Clark, 2000; Eikenberry and Kluver, 2004; Sanzo-Perez et al., 2017). Because of that, they professionalize their activities, implementing business management methods and techniques (Hwang and Powell, 2009). They adapt, among other things, their strategic management rules, of which a mission statement is a part (Morre, 2000; Giffords and Dina, 2004; van der Pijl and Sminia, 2004). Formulation of mission statements can bring many benefits, both internal and external, to non-profit organisations (Kirk and Nolan, 2010), but they can also be a blind manifestation of professionalism, a futile attempt to imitate the behaviour

of business organisations. It is worth adding that the marketisation of the third sector also favours the spread of economic values that can be prioritised in the mission statement formula (Helmig et al., 2015). Therefore, its analysis may also shed light on the transformations of modern non-profits, including the impact of commercialisation.

The aim of the article is to answer the following research questions: Q<sub>1</sub>: What activities do non-profit organisations expose in their mission statements? Q<sub>2</sub>: What beneficiaries do non-profit organisations indicate in their mission statements? Q<sub>3</sub>: What values do non-profit organisations profess in their mission statements, and what values are declared by their leaders? Q<sub>4</sub>: What are the motives for non-profit organisations to formulate mission statements?

The article is divided into sections, which are as follows: introduction, literature review, methods, results, discussion and conclusions.

## 2. Mission statements and non-profit organisations

Non-profit organisations arise from a grass-roots initiative and act for the public good. They are mission-driven, meaning striving toward social change. The mission nature of these organisations is reflected in literature, although a review of the EBSCO and Google Scholar databases showed a limited number of publications on this subject (Table 1).

**Table 1.**

*Number of publications containing terms related to 'mission' and 'non-profit organisations' synonyms (1980-2019)*

Terms included in the titles of publications	Number of titles of reviewed publications in the EBSCO database <sup>1</sup>	Number of titles <sup>2</sup> of publications in the Google Scholar database
'Mission' & 'non-profit'	273	116
'Mission' & 'NGO'	87	15
'Mission' & 'non-governmental'	10	5
'Mission' & 'voluntary organisation'	1	2
'Mission' & 'third sector'	3	4

Source: own study based on: EBSCO and Google Scholar (<http://www.bu.uz.zgora.pl/index.php/pl/e-zbiory/eds>; 13.12.2019 – access date; <https://scholar.google.pl/>, 13.12.2019).

In these publications, the broadly understood mission is discussed alongside concepts such as human resource management (Kim and Wook Lee, 2007; Brown and Yoshioka, 2003; Wilson and Gislason, 2009; Akinlade and Shalack, 2017), strategic management (Krug and Weinberg, 2004; van der Pijl and Sminia, 2004) and innovation management (McDonald, 2007). Sector-specific analyses have also been performed, in which the mission is discussed in the context of hospitals (Bart and Hupfer, 2004; Bolon, 2005; Chapman and Varda, 2017),

<sup>1</sup> Publications in scientific journals and books were included.

<sup>2</sup> Reviewed publications cannot be filtered out in the Google Scholar database.

schools and universities (Boerema, 2006; Morphew and Hartley, 2006; Holosko et al., 2015; Wilkerson and Evans, 2018), social services (Christensen and Ebrahim, 2006) etc.

The mission character of third-sector organisations has to do with the fact that they promote specific axiological principles. Non-profits contribute to the dissemination of social values that are important to the functioning of larger communities (Whitman, 2009). As such, they play a value-guardian role on the one hand (Anheier, 2005) and an expressive role on the other (Salamon et al., 2000). In the latter case, they enable individual and group expression of the views, ideas and values held dear by the members who make them up. We must note that these organisations incorporate the beliefs, views and passions of their employees into their structure, therefore constituting an organisational expression of their ethical attitude towards the world (Rothschild and Milofsky, 2006). Research on values and attitudes has been conducted in relation to both managers (Miller-Stevens et al., 2018) as well as employees and volunteers (Ren, 2013; Briggs et al., 2010; Stankiewicz et al., 2017; Wymer, 1997).

The functions and values of non-profit organisations find their expression in a mission statement, which answers the question “Why do we exist?” (Anheier, 2005). The mission statement in a non-profit reflects the ideas professed in a given organisation, the beliefs connecting its members, and it also constitutes an intellectual justification for the functioning of the organisation (Hudson, 1999). It prioritises values that are perceived as crucial from the standpoint of this entity’s belonging to the third sector (Helmig et al., 2015). In this context, the mission statement can be framed as an important element of organisational identity (Albert and Whetten, 1985; Ashforth and Mael, 1989; Gray and Balmer, 1998; Hatch and Schultz, 2002). Literature emphasises the importance of mission statements in the expression of the identity of non-profits (Young, 2001; Holtzhausen, 2013; Nolan, 2015; Souder, 2016; Scherer, 2017; Pandey et al., 2017). According to Berlan (2018), the mission is a dynamic and interpretative conception, hence the very process of mission formulation is an opportunity for the organisation to define collective identity. Under this approach, it is worth pointing out the importance of strategic planning meetings as a platform for the exchange of meanings and collective interpretation of organisational reality (Harris, 2011; Jager and Beyes, 2010).

For a non-profit organisation, it is very important how it is perceived by the external environment. This has to do with perceived organisational identity and the construed external image (Dutton et al., 1994). External stakeholders play an important role in building a non-profit’s identity (Johansen and Nielsen, 2016). Disseminating mission statements via the media is a way of communicating with them. This serves, among other purposes, as reinforcement of the identification of new supporters with the organisation (Ryan, 2007). The promotion of a mission statement and key values is important for managing relations with stakeholders and for shaping the image of the organisation as being effective (Balser and McClusky, 2005). This type of promotion activity is part of a non-profit organisation’s

reputation building and has an impact on its perception and legitimacy (Kirk and Nolan, 2010). Posting mission statements on a website is part of web-based accountability (Slatten et al., 2016), also known as web disclosure (Lee and Joseph, 2013). In this sense, it can be a component of the strategy, the aim of which is to shape moral as well as technical or performance-related legitimacy (see: Taylor and Warburton, 2003; Nevile, 2009; Wiggill, 2014). Morphey and Hartley (2006) noted that, from the perspective of institutional theory (Meyer and Rowan, 1977; DiMaggio and Powell, 1983; Scott, 1987), mission statements serve a rather legitimating function, and they are valuable because they show that the organisation understands the rules of the game.

Mission statements speak to the hearts and the minds of organisational members (and external stakeholders), but they are also an important planning tool (Hudson, 1999). Preparation of mission statements is an important stage in a non-profit's strategic management process (Pandey et al., 2017; McHatton et al., 2011). Let us also note that non-profit strategic management is becoming an important stream in non-profit management research, as has been evidenced by the results of systematic literature reviews carried out, among others, by Miller (2018) and Helmig et al. (2013). In many such publications, strategy is perceived as an important determinant of organisational success and failure (Helmig et al., 2013).

According to Hudson (1999), the development of contemporary third-sector organisations requires greater strategic capabilities from them. Competing for public grants and contracts, as well as donors' and clients' money, forces non-profits to adapt their mission statements and strategic goals to these new conditions. The possibility of using strategic management in third-sector organisations is pointed out, among other authors, by Mara (2000), Moore (2000), Giffords and Dina (2004), van der Pijl and Sminia (2004) and Kong (2008).

Literature emphasises that following a long-term strategic project requires the organisation to consider development goals that go beyond ongoing, reactive actions. Investing in performance is a product of time-consuming and costly efforts, but it pays off in the long-term perspective for both the organisation and the recipients of its services. The scale and quality of activities oriented towards the implementation of social and mission goals largely depends on the organisation's economic and organisational capabilities.

Efficiency and effectiveness in non-profits have prompted an important stream in third-sector research. This also includes strategic management analyses. Some studies indicate that the implementation of strategic management rules is related to the effectiveness of non-profits (see: Herman and Renz, 1999; Miller, 2018). The significance of mission statements is also subject to analysis, including its correlation with non-profit performance (Kirk and Nolan, 2010; Pandey et al., 2017; Wang and Lin, 2011).

Contemporary changes in the non-profit environment mean that the economic aspect of a non-profit's operation is increasingly accentuated. The progressive marketisation (Salamon, 1993; Eikenberry and Kluver 2004), or in other words commercialisation (Tuckman, 1998; Weisbrod, 1998; Toepler, 2006), of the third sector can be indicated here. Non-profit organisations must learn to cope with growing competition by using different strategies to balance out these conditions (Frumkin and Andre-Clark, 2000; Frumkin and Chetkovich, 2002; Barman, 2002; Jager and Beyes, 2010; Hafsi and Thomas, 2005; Sanzo-Perez et al., 2017). The above-mentioned commercialisation leads them, among others, to the adoption of effective functioning standards – professionalisation (Sanzo-Perez et al., 2017; cf. Cumming, 2008; Hwang and Powell, 2009). Several authors have suggested that non-profits can benefit from a focus on managerialism in addition to mission fulfilment (Miller-Stevens et al., 2018).

Some authors recognise that mission statements in third-sector entities (due to the lack of a profit motive) serve an even more important function than in commercial enterprises (Drucker, 1990; Moore, 2000). This view, however, is not shared by all. Mulhare (1999), for instance, argues that the adaptation of strategic management rules in non-profit entities is a manifestation of the spreading ideology and culture of business professionalism rather than a factual assessment of the management method applied in these organisations (with normative reasons for the dissemination of strategic management being explicitly confirmed).

The clash of social and economic rationality is not without its influence on the cultural aspect of non-profits (Eikenberry and Kluver, 2004). Let us note that the professionalisation of non-profit organisations does not concern just the technical (introduction of business management methods and techniques) and social area (employing paid, professional staff), but also the cultural dimension (adaptation of values and standards oriented towards effectiveness and efficiency). The changes that are underway are conducive to the spread of economic values in the third sector<sup>3</sup>.

According to Calori and Samin (1991), economic values are geared towards performance and include: competition on the market, growth, profitability, quality, adaptation, rigor in management, professional integrity, will to be number one. Marcoulides and Heck (1993), meanwhile, distinguish: risk, safety (the emphasis the organisation places on protecting its employees in the workplace), efficiency, professionalism, market and image, research and development. These authors focused on the cultural aspect of non-profits, whereas Helmig et al. (2015) separated economic values found in the non-profit sector, of which the most important were: competition, efficiency, growth, profit maximisation, innovation.

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<sup>3</sup> For example, Langer and LaRoux (2017) analysed the relationship between the implementation of developmental culture characterised by dynamic, entrepreneurial, innovation and risk-taking with the effectiveness of third-sector entities.

Let us stress once more that the economisation and professionalisation of non-profit organisations springs from the incorporation of rules specific to the business sector, which may consequently be reflected in the values professed by these entities, including those that are stated (prioritised) in their mission statements. In addition to the traditional social values (equality, equity, solidarity, responsibility, pluralism, voluntary, transparency, community, social justice, fairness, accountability, etc.) characteristic of the third sector (Whitman, 2009; Vidal et al., 2008), there may also be economic values focused on organisational effectiveness and efficiency. Thus, an either more or less conflicting transformation of organisational identity may occur as a result (Kreutzer and Jager, 2011; Knutsen, 2013; Kaine and Green, 2013; Lloyd and Woodside, 2014), leading to the adoption of a hybrid identity (see: Knutsen, 2013; Jager and Schroer, 2014; cf. Evers and Laville, 2004; Cooney, 2006). Non-profits can also prioritise social and economic values, some of which may be outcome values, while others – instrumental values (Nevile, 2009). Since non-profit entities act towards implementing social goals, and economisation and professionalisation can help them achieve these goals more effectively, it can be assumed that economic values will be instrumental for them.

### 3. Methods

Empirical research, carried out in the fourth quarter of 2019, began with establishing research questions and research goals. Subsequently, the contents of the mission statements of selected non-profit organisations were analysed. This was done by: defining the coding scheme, testing it, purifying and/or detailing, collecting, coding and analysing data. An online survey was conducted afterwards. Some of the questions contained in the developed research tool were used to triangulate the results obtained at an earlier stage of the study, while others were used to answer two of the research questions (Q<sub>3</sub> and Q<sub>4</sub>).

In the research, we analysed the mission statements of non-profit organisations conducting activity in Poland. To this end, a database of Polish third-sector entities was used, which is available on these non-profits' official website at <https://spis.ngo.pl/>. Among other data, 148,000 profiles of different types of associations, foundations and organisations were found. In this database, these entities may voluntarily include relevant information regarding their operation, including: contact details (e.g. website addresses, Facebook page), registration data, the mission statement or goals of their activity, reports, membership in different associations, agreements, networks. The website also offers the feature of filtering records by: province (voivodeship), area of activity, recipients of activities, type of entity, organisation status. Unfortunately, the database is not without its shortcomings, one of them being that by enabling

individual filters, only a part of the entities that meet the criteria indicated is displayed (e.g. only the first few hundred items).

Given the way the website works, a decision was made to filter records taking into account the administrative division of Poland (16 provinces, or voivodeships). It was assumed that in each of the 16 locations, mission statements would be searched until 20 items were found. We browsed not only the websites of these listed entities, but also their Facebook pages, arriving at a total of 320 mission statements. In these missions, we sought not only specific terms and expressions, but also their synonyms. The context in which they were used, as well as the links between the most common terms, were also considered (assisted by IRAMUTEQ software). Let us add that the collected data was later quantified, which allowed further statistical processing. Thus, both qualitative and quantitative approaches were combined in the content analysis. Statistical analyses were carried out using Microsoft Excel to calculate arithmetic means, medians, coefficients of variation, as well as other data. One of the non-parametric tests for independent random samples was also used, namely the Mann-Whitney U test (with a continuity correction)<sup>4</sup>.

During the research, the number of words contained in the mission statements was analysed along with the frequency of terms used. At the same time, beneficiaries and the actions addressed to them were identified. An important part of the research was to analyse the values declared in the mission statements. Our focus was on social and economic values. For the former, the typology proposed by Whitman (2009) was used, while the list of economic values was prepared after analysing the following publications: Calori and Samin (1991), Marcoulides and Heck (1993) and Helmig et al. (2015).

At a later research stage, 320 non-profit organisations whose mission statements we examined were asked to participate in the survey. To this end, we got in touch with the leaders of these entities, who would act as key informants. A questionnaire was prepared in an electronic form, using Google Forms. It consisted of six semi-closed questions (two of which were used to triangulate the findings on values, while the remaining four concerned the purpose of mission formulation) and particulars of the respondents<sup>5</sup>. A request to participate was sent in the first ten days of January 2020 and was re-sent after a week. Ultimately, 48 completed questionnaires were received, meaning a return of 15%. The collected data was subjected to statistical analysis.

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<sup>4</sup> It is used when data is measurable, but its distribution is abnormal, and when the variables are of the ordinal type (Blalock, H. and Blalock, A., 1971) [or when the variables are measured on a dichotomous scale (i.e. 0-1), as is the case of the nominal variable, which is also an ordinal variable; [http://www.naukowiec.org/wiedza/statystyka/test-u-manna-whitneya\\_755.html](http://www.naukowiec.org/wiedza/statystyka/test-u-manna-whitneya_755.html), 2020]. These conditions were met. The null hypothesis assumes, in the case of the Mann-Whitney U test, that the types of distribution of the analysed samples do not differ significantly from each other, while the alternative hypothesis – that they differ significantly from each other (for more, see: Rabiej, 2012; Rovai et al., 2013). If the p-value is below the assumed significance threshold, there are grounds for rejecting the null hypothesis (Moczko, 2014).

<sup>5</sup> In addition to those six questions, the questionnaire contained metric questions.

Among the organisations surveyed, there were more associations (68.75%) than foundations (31.25%). Entities with no more than 20 employees prevailed (68.75%). The most represented were those that operated in the following areas: education and research (35.42%), social services (33.33%), environment (31.25%), health (31.25%) and/or culture and recreation (29.17%).

#### **4. Motives for formulating mission statements in non-profit organisations**

In the course of the research, the motives for formulation of mission statements by Polish non-profit organisations were analysed. We found that most entities did not have a strategic plan (75%). It can be assumed that the mission was, in their case, an autonomic, symbolic element. Only every fourth (25%) organisation had a strategic plan in the form of a formal mission document where the mission statement would be specifically outlined.

Mission statements served non-profits primarily to inform the external environment about their goals, values and activities (77.08%)<sup>6</sup>, and only in a few instances (4.17%) – to inform employees (paid, unpaid) about these aspects. Some leaders (12.50%) expressed the opinion that the preparation of a mission statement was a manifestation of professional management, including strategic management.

Respondents were also asked about their associations related to the preparation of mission statement<sup>7</sup>. Distribution of responses was as follows: creating a positive image (75%), expression of credo – philosophy, values, goals (68.75%), professional management (68.75%), legitimising activities (54.17 %), strategic planning (35.42%).

Based on the collected data, it can be assumed that mission statements constitute an autonomous element for non-profit organisations (relatively rarely being part of a strategic plan) and are mainly used to communicate with the external environment, express identity, including core values, and to legitimise their activities.

#### **5. Activities exposed in the mission statements of non-profits and their recipients**

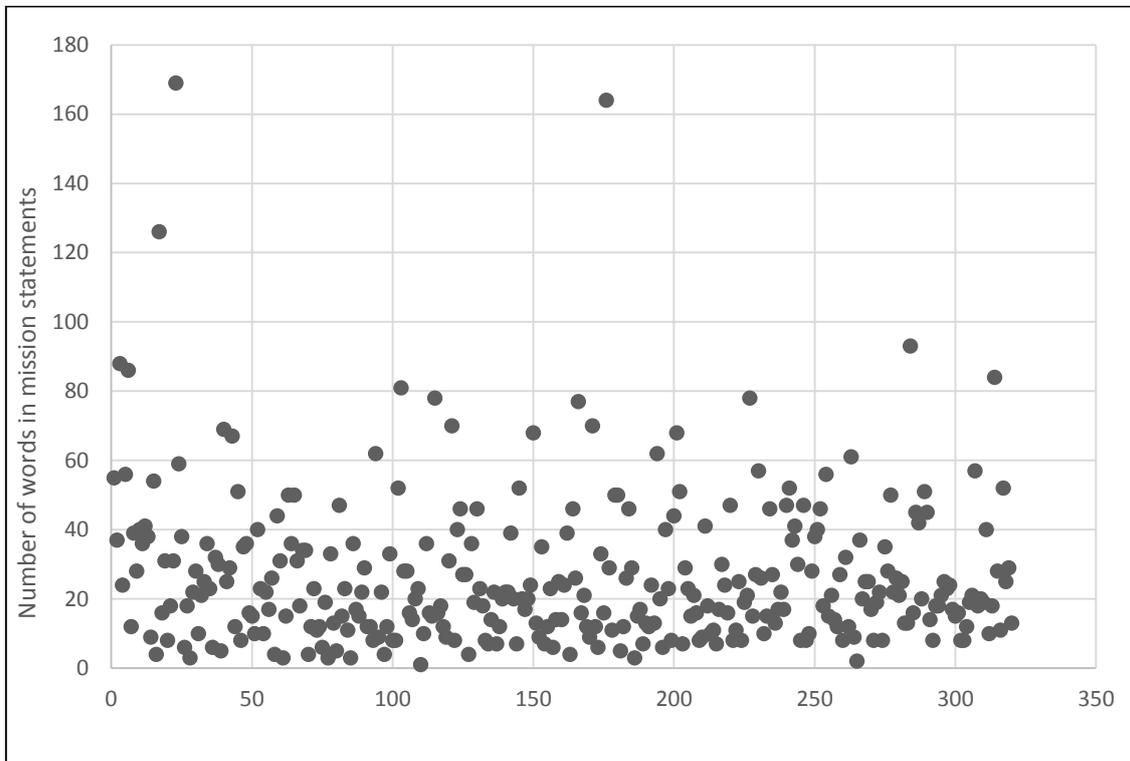
The identified non-profit mission statements differed in terms of word count (Figure 1). The shortest consisted of 1 word (help), while the longest - of 169. Most missions did not exceed

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<sup>6</sup> Respondents indicated one most important motive for mission statement formulation.

<sup>7</sup> Leaders could indicate up to three most important associations.

20 words (157, or 49.1%). Every third contained no less than 21 but no more than 40 words (in total 106, or 33.1%). Sporadically (3, or 0.9%), there were mission statements consisting of more than 100 words. The arithmetic mean stood at 26.41, the middle value (median) was 21, while the value most often found across the sample was 8. Data dispersion was very strong<sup>8</sup> (the coefficient of variation was 82.1%).



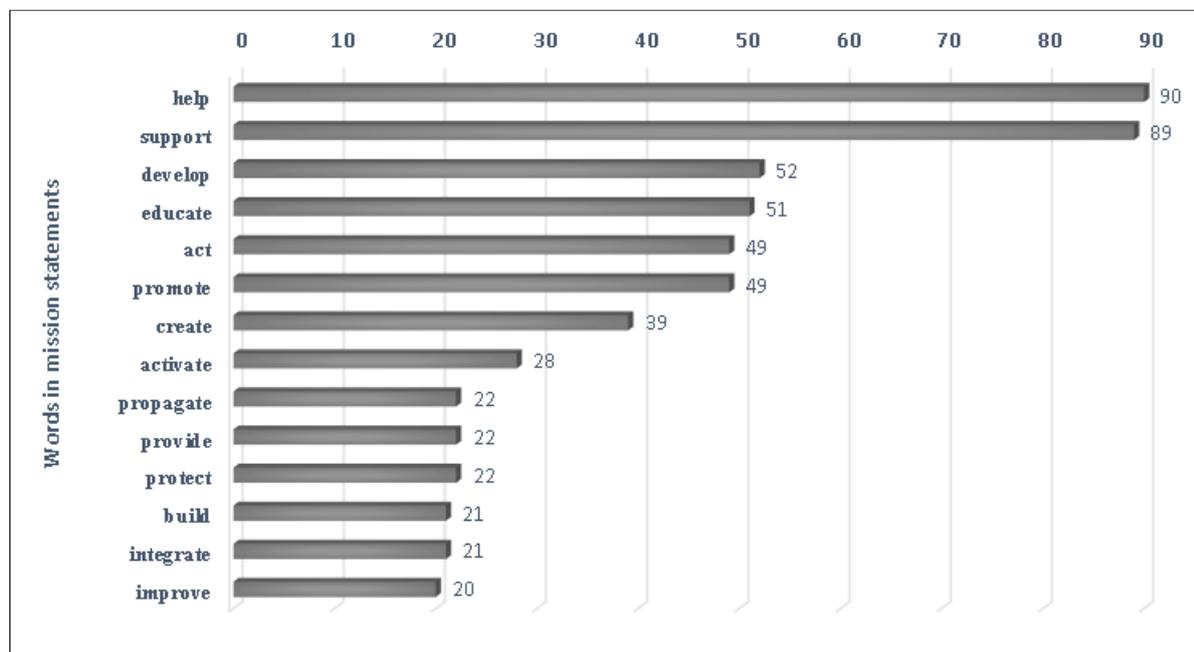
**Figure 1.** Word count in non-profit mission statements. Source: own study based on the research.

The analysis of content of mission statements was assisted by IRAMUTEQ software. Since the application does not have a built-in Polish dictionary, the mission statements were translated into English. The text was prepared in accordance with the program requirements, with conjunctions, prepositions, most particles, etc. having been removed. The words that appeared in at least every twentieth mission (5%) qualified for further analysis. Their number and mutual linkages are shown in Figure 2.

<sup>8</sup> Interpreting the coefficient of variation, it was assumed that: 0-20% means a slight variation in the value of the variable, the group is relatively homogeneous, the arithmetic mean is an adequate measure characterising the group; 20-40% - a moderate variation in the value of the variable, the arithmetic mean is an acceptable measure for a given variable; 40-60% - a strong variation in the value of the variable, the dispersion of the variable is significant, the arithmetic mean has a low cognitive value; 60% or more – a very strong variation in the value of the variable, the group is heterogeneous, the arithmetic mean has no cognitive value (Zajac, 1988, p. 209).

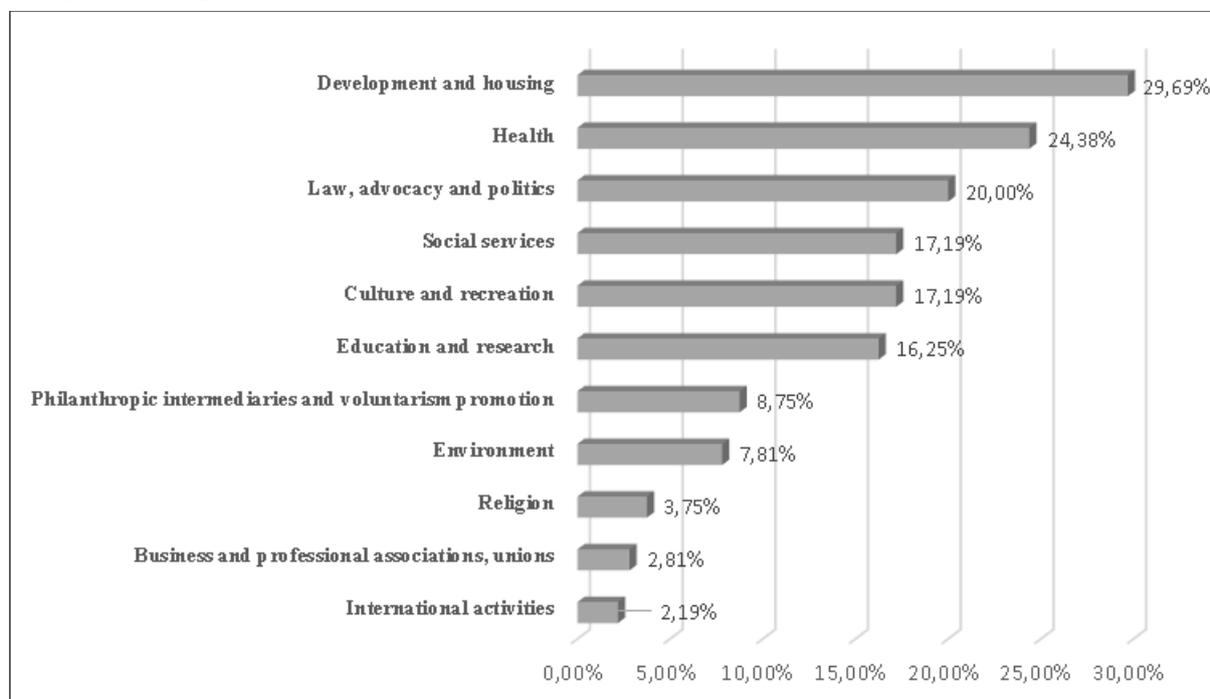


provide to the potential recipients of their services, who they protect or would like to protect, what they have changed or would like to change. Promotion and dissemination of their offer were also indicated as an important element of their activity (Figure 3).



**Figure 3.** Number of words most frequently used in non-profit mission statements. Source: own study based on the research.

The mission statements also contained information on the areas of operation of the surveyed non-profits (Figure 4).



**Figure 4.** Areas of activity of the analysed non-profit organisations as expressed in their mission statements. Source: own study based on the research.

Taking into account the ICNPO (the International Classification of Non-profit Organisations) typology (Salamon and Anheier, 1997), it was found that most of the surveyed organisations reported in their mission statements about engagement in development and housing activities (29.69%), health (24.38%) and/or law, advocacy and politics (20%). Every sixth mentioned the areas of culture and recreation (17.19%) and social services (17.19%) in their activity.

## 6. Values of non-profit organisations – mission statements and leaders' declarations

To identify values professed by non-profit organisations, the content of their mission statements was analysed. Subsequently, to verify the data obtained throughout the analysis, an online questionnaire was sent out to the leaders of the qualified 320 entities.

The analysis of content of mission statements revealed that nearly all organisations (309, or 96.56%) include values (both social and economic). Two values were most often indicated (Mo = 2, or 30.31%). One in four missions (24.69%) referred to one value, while every sixth – to three (16.25%) or to four (15.94%). Data dispersion was very strong (V = 62.37%) (Table 2).

**Table 2.**

*Values in mission statements of non-profit organisations – basic statistics*

Number of non-profit organisations presenting values in missions N	Min	Max	Arithmetic mean $\bar{n}$	Median Me	Mode Mo	Standard deviation SD	Coefficient of variation V [%]
309	1	11	2,53	2	2	1,58	62,37

Source: own study based on the research.

When analysing social values, Whitman's (2009) typology was used. It contains thirty-three values<sup>9</sup>. The study showed that two social values were most often indicated in the mission statements (Mo = 2, or 30.63%). One value was expressed by every fourth organisation – 26.25%, three values – by every sixth (15.94%), and four values – by every seventh (14.38%). Overall, as many as eleven values were included in the content of mission statements, although this was a singular case. Data dispersion was, again, very strong (V = 62.90%) (Table 3).

<sup>9</sup> This catalogue has been supplemented with two other values, as explained later in the article. Meanwhile, efficiency was considered an economic value. A total of 34 social values were ultimately included.

**Table 3.***Social values in mission statements of non-profit organisations – basic statistics*

Number of non-profit organisations presenting values in mission statements N	Min	Max	Arithmetic mean $\bar{n}$	Median Me	Mode Mo	Standard deviation SD	Coefficient of variation V [%]
309	1	11	2.47	2	2	1.56	62.90

Source: own study based on the research.

We found that the social values most frequently found in mission statements were also often indicated (although less frequently) as important in the questionnaire survey.

The social values most often exposed in mission statements were<sup>10</sup>: compassion and education (28.1% each). In every fifth mission, solidarity (21.6%) and health (21.3%) were emphasised. Community (16.9%), responsibility (14.7%) and equity (13.1%) were also relatively frequent. Let us note that three of these values referred to the area of the organisation's activity – towards education, health and local communities, whereas the remaining values were more abstract and made reference to the society and beneficiaries (Table 4).

**Table 4.***Social values exposed in non-profit mission statements and in their leaders' declarations*

Social values	Analysis of mission statement content		Survey	
	N = 320	[%]	N = 48	[%]
1. <b>Authority</b> (promote strong, central leadership)	1	0.31	0	0
2. <b>Beauty</b> (promote beauty of nature or the arts)	29	9.06	6	12.50
3. <b>Community</b> (promote civic life and strengthening and empowering communities)	54	16,88	12	25.00
4. <b>Compassion</b> (promote empowering the weak, marginalised, vulnerable)	90	28.13	11	22.92
5. <b>Dignity</b> (strengthening self-esteem and promoting respect for others)	22	6,88	20	41.67
6. <b>Education</b> (promote learning and scholarship)	90	28.13	13	27.08
7. <b>Environment</b> (promote preserving nature)	19	5.94	9	18.75
8. <b>Equality</b> (promote equal distribution of resources for all, practice distributive justice)	27	8.44	2	4.17
9. <b>Equity</b> (promote fairness, equal access and opportunity for all, practice procedural justice)	42	13.13	8	16.67
10. <b>Freedom</b> (promote individual freedom of thought, speech and action)	5	1.56	4	8.33
11. <b>Happy and joyful life</b> (promoting a happy life)	16	5.00	3	6.25
12. <b>Health</b> (promote healthy development, disease prevention and cure)	68	21.25	9	18.75
13. <b>Human rights</b> (promote universal human rights)	20	6.25	11	22.92
14. <b>Independence</b> (promote individual self-reliance and self-sufficiency)	29	9.06	7	14.58
15. <b>Influence</b> (promote awareness, shape ideas and policies through policy institutes, news media and other institutions)	16	5.00	13	27.08
16. <b>Innovation</b> (promote creativity, uniqueness, imagination)	11	3.44	8	16.67

<sup>10</sup> Respondents could indicate up to five most important social values relevant to their non-profit organisations.

Cont. table 3.

17. <b>Knowledge</b> (promote research and the generation of new knowledge)	9	2.81	9	18.75
18. <b>Market solutions</b> (promote the market to resolve problems)	7	2.19	2	4.17
19. <b>National security</b> (promote protecting the homeland from threats)	4	1.25	1	2.08
20. <b>Nationalism</b> (promote sovereignty and primacy of the homeland)	1	0.31	0	0
21. <b>Non-human animal rights</b> (promote rights of non-human animals to protection from human cruelty and abuse)	8	2,50	4	8.33
22. <b>Peace</b> (promote a world free of war and conflict)	1	0.31	3	6.25
23. <b>Pluralism</b> (promote diversity, tolerance and respect for different ideas and beliefs)	9	2.81	8	16.67
24. <b>Privacy</b> (promote the right to privacy)	1	0.31	0	0
25. <b>Responsibility</b> (promote individual accountability to and among others)	47	14.69	16	33.33
26. <b>Social order</b> (promote social stability)	17	5.31	7	14.58
27. <b>Solidarity</b> (promote mutual fellowship, interest and commitment among humanity)	69	21.56	13	27.08
28. <b>Spirituality</b> (promote spiritual, religious or faith-based solutions)	14	4.38	2	4.17
29. <b>Survival of humanity</b> (promote protection of humanity from global catastrophe)	6	1.88	2	4.17
30. <b>Sustainability</b> (promote policies of sustainable economic development)	23	7.19	5	10.42
31. <b>Tradition</b> (promote preserving time-honoured customs)	15	4.69	5	10.42
32. <b>Trust</b> (promote the belief that all share common, underlying values and that most people can be trusted)	1	0.31	1	2.08
33. <b>Voice</b> (promote participation in policymaking by those affected)	11	3.44	7	14.58
34. <b>Wealth</b> (promote maximising financial or material strength)	10	3.13	1	2.08

Source: own study based on the research.

We also noticed frequent occurrence of values not found in Whitman's catalogue: *dignity* (6.9%) and *happy and joyful life* (5%). They appeared in the analysed mission statements more times than, for example: tradition (4.7%), spirituality (4.4%), voice (3.4%), wealth (3.1%), knowledge (2.8%) or pluralism (2.8%).

During the research, possible correlations between particular social values appearing in the mission statements and areas of non-profit activity were sought. The Mann Whitney U test was used to identify them, and no grounds were found for rejecting the majority of partial hypotheses (82 out of 385, or 78.70%) concerning the equal distribution of the analysed samples (Table 5).

**Table 5.**

*Results of testing partial hypotheses regarding social values exposed in the mission statements of the non-profit organisations and areas of their activity – Mann Whitney U test results*

Social values in mission statements	Areas of activity of non-profit organisations										
	Development & housing	Health	Law, advocacy & justice	Social services	Culture & recreation	Education & research	Philanthropic intermediaries & voluntarism promotion	Environment	Religion	Business and professional association, unions	International activities
1. Authority	-	-	-	-	V	V	-	V	-	-	-
2. Beauty	-	-	-	V	V	V	-	V	-	-	-
3. Community	V	V	-	V	-	-	V	-	-	-	-
4. Compassion	V	V	-	V	V	V	-	V	-	-	-
5. Dignity	-	-	V	V	V	V	-	-	V	-	-
6. Education	V	-	-	V	V	V	-	V	-	V	-
7. Environment	-	-	-	V	-	-	-	V	-	-	-
8. Equality	V	V	-	V	V	-	-	-	-	-	-
9. Equity	-	-	V	V	-	-	-	V	-	-	-
10. Freedom	-	-	V	-	-	-	-	-	-	-	V
11. Happy and joyful life	-	-	-	V	-	-	-	-	-	-	-
12. Health	V	V	-	V	-	-	-	-	-	-	-
13. Human rights	-	-	V	-	-	-	-	-	-	-	-
14. Independence	-	-	-	V	-	-	-	-	-	-	-
15. Influence	-	-	V	-	-	-	-	V	-	-	-
16. Innovation	-	-	-	-	-	-	-	-	-	-	-
17. Knowledge	-	-	-	V	-	V	-	-	-	-	-
18. Market solutions	V	-	-	V	-	-	-	-	-	-	-
19. National security	-	-	V	-	V	-	-	-	V	-	-
20. Nationalism	-	-	-	-	-	V	-	-	V	-	-
21. Non-human animal rights	-	-	-	V	-	-	-	V	-	-	-
22. Peace	-	-	V	-	-	-	-	-	-	-	-
23. Pluralism	-	-	V	-	-	-	-	-	-	-	-
24. Privacy	-	-	-	-	-	-	-	-	-	-	-
25. Responsibility	-	-	-	-	-	-	V	-	-	-	-
26. Social order	-	-	V	-	-	V	-	-	-	-	-
27. Solidarity	V	-	V	-	-	-	V	-	-	-	-
28. Spirituality	-	-	-	-	-	-	-	-	V	-	-
29. Survival of humanity	-	-	-	V	-	-	V	-	-	-	V
30. Sustainability	V	V	V	-	-	-	V	-	-	-	-
31. Tradition	-	-	-	V	V	-	-	-	-	-	-
32. Trust	-	-	-	-	V	V	-	-	-	-	-
33. Voice	V	-	V	-	-	-	-	-	-	-	-
34. Wealth	V	-	V	-	-	-	V	-	-	-	-
35. Lack of values	-	-	-	-	-	-	-	-	-	-	-

Legend:

V	grounds found for rejecting partial hypotheses concerning equal distribution
-	no grounds found for rejecting partial hypotheses concerning equal distribution

Source: own study based on the research.

In the course of survey research, we found that social values exposed in the mission statements were also often indicated as significant by key informants. Examples include: responsibility (33.33%), education (27.08%), solidarity (27.08%), community (25.00%), compassion (22.92%), health (18.75%) and equity (16.67%). Values that were relatively rarely included in the mission statements were also identified, but they were nonetheless more commonly indicated by key informants. These were: influence (27.08%), human rights (22.92%), environment (18.75%), knowledge (18.75%), innovation (16.67%), pluralism (16.67%), social order (14.58%), voice (14.58%).

Let us note that the social value most frequently cited in the survey was *dignity* (41.67%). While it is not mentioned in Whitman's (2009) catalogue of values, we decided to include it based on our content analysis of mission statements<sup>11</sup>.

During the study, the prevalence of economic values in mission statements was also analysed. Let us bear in mind that the catalogue of these values was prepared on the basis of the typology of Calori and Samin (1991), Marcoulides and Heck (1993) and Helmig et al., (2015). This list was modified during the coding, leaving a final total of 10 economic values to consider.

Economic values appeared in mission statements only in a few cases. Not once did they stand alone, meaning they were always expressed alongside some other social values. Economic values were included in every twentieth mission statement (17, or 5.31%). In fifteen of those, only one economic value was reported, while in the other two – two values. Data dispersion was very strong ( $V = 440.32\%$ ) (Table 6).

**Table 6.**

*Values in mission statements of non-profit organisations – basic statistics*

Number of non-profit organisations presenting economic values in mission statements N	Min	Max	Arithmetic mean $\bar{n}$	Median Me	Mode Mo	Standard deviation SD	Coefficient of variation V [%]
17	1	2	0.06	0	0	0.26	440.32

Source: own study based on the research.

It was established that the economic values most often exposed in mission statements were: professionalism (2.8%), budget maximisation (1.9%) and quality (0.63%). No values were identified that seem to be significant to the operation of modern non-profit organisations, such as competition or efficiency (Table 7).

<sup>11</sup> Another value we have added to Whitman's catalogue – happy and joyful life – was indicated less frequently by key informants (6.82%).

**Table 7.***Economic values exposed in non-profit mission statements and in their leaders' declarations*

Economic values	Analysis of mission statement content		Survey	
	N = 320	[%]	N = 48	[%]
<b>1. Budget maximisation</b>	6	1,88	10	20.83
<b>2. Competition</b>	0	0	1	2.08
<b>3. Efficiency</b>	0	0	19	39.58
<b>4. Flexibility</b>	0	0	4	8.33
<b>5. Growth</b>	0	0	5	10.42
<b>6. Marketing and image</b>	1	0.31	5	10.42
<b>7. Professionalism</b>	9	2.81	27	56.25
<b>8. Quality</b>	2	0.63	13	27.08
<b>9. Research and development</b>	1	0.31	4	8.33
<b>10. Risk taking</b>	0	0	1	2.08

Source: own study based on the research.

During the research, possible correlations between including economic values in mission statements and the area of non-profit activity were sought. The Mann Whitney U test, which served this purpose, showed no grounds for rejecting most of the partial hypotheses (112 out of 121, or 92.56%) concerning the equal distribution of the analysed samples (Table 8).

**Table 8.***Results of testing partial hypotheses regarding economic values exposed in the mission statements of the non-profit organisations and areas of their activity – Mann Whitney U test results*

Economic values in mission statements	Areas of activity of non-profit organisations										
	Development & housing	Health	Law, advocacy & politics	Social services	Culture & recreation	Education & research	Philanthropic intermediaries & voluntarism promotion	Environment	Religion	Business and professional association, unions	International activities
<b>1. Budget maximisation</b>	V	-	-	-	-	-	V	-	-	-	-
<b>2. Competition</b>	-	-	-	-	-	-	-	-	-	-	-
<b>3. Efficiency</b>	-	-	-	-	-	-	-	-	-	-	-
<b>4. Flexibility</b>	-	-	-	-	-	-	-	-	-	-	-
<b>5. Growth</b>	-	-	-	-	-	-	-	-	-	-	-
<b>6. Marketing and image</b>	-	-	-	-	-	-	-	-	-	V	-
<b>7. Professionalism</b>	-	-	-	-	-	-	-	-	-	-	-
<b>8. Quality</b>	V	-	-	-	-	-	-	-	-	V	-
<b>9. Research and development</b>	-	-	V	-	V	-	-	-	-	-	-
<b>10. Risk taking</b>	-	-	-	-	-	-	-	-	-	-	-
<b>11. Lack of values</b>	-	-	-	-	-	-	V	-	-	V	-

Legend:

V	grounds found for rejecting partial hypotheses concerning equal distribution
-	no grounds found for rejecting partial hypotheses concerning equal distribution

Source: own study based on the research.

Our surveys showed that NPO leaders did not shy away from pointing to economic values significant for the operation of their entities, even though they could do this<sup>12</sup>. The values they most often declared were: professionalism (56.25%), efficiency (39.58%), quality (27.08%), budget maximisation (20.83%) and marketing and image (10.42%). The least frequently mentioned were: competition (2.08%) or risk taking (2.08%).

It is worth noting that, when analysing mission statements content, values were found that were not economic, but were instrumental and organisational in nature. These were: employee engagement (0.9%), inter-organisational cooperation (0.6%) and transparency (0.3%). The survey showed that these values were assessed by key informants as significant for the operation of the analysed entities. In the case of these values, the percentage was 37.50%, 35.42% and 37.50%, respectively.

## 7. Discussion

A mission statement in non-profit organisations is an expression of their core ideals and values, reflecting their general beliefs and *raison d'être*. Being sometimes viewed “negatively” by the society (by focusing on what they are not rather than what they are), the mission statement is, for them, an opportunity to self-define and express identity.

Thirty years ago, Drucker (1990) argued that non-profits are founded to make changes in man and in society. Our analysis confirms this. It was precisely on *man* that most of the attention was focused in the analysed organisations (the term in singular or plural appeared 202 times). This *man* was offered help, support, development, education and activities aimed at improving his life situation, facilitating development and social activation. In most cases, the beneficiary was identified specifically (73.75%), but in many cases, the potential recipient was society at large (25.63%).

Non-profit organisations provide services to selected groups, often minorities, according to their missions. They do not treat every client the same, but rather try to adapt to their individual needs, acting selectively depending on the identified expectations (Lipsky and Smith, 1989-90). For this reason, their mission statements should contain not only an indication of the most important clients, but they should also be formulated in line with the principles of plain language, i.e. personally and directly (with direct phrases and expressions starting with “we”). In doing so, they individualise the reception of their message, but also show the commitment required for staying afloat as an organisation. In our study, we found that most mission statements (72.2%) did not meet this plain language requirement and were formulated in an impersonal fashion.

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<sup>12</sup> Respondents could indicate up to three most important social values relevant to their non-profit organisations.

In literature, suggestions can be found as to which elements a mission statement should contain. Pearce and David (1987), for example, point to: target customers and markets, principle products and services, geographic domain, core technologies, commitment to survival, growth and profitability, philosophy, self-concept, desired public image (Pearce and David, 1987). Campbell and Yeung (1991), meanwhile, mention: purpose, strategy, behavioural standards values. These suggestions, however, relate to the missions of commercial enterprises, whereas no indications were identified for third-sector entities. The research shows that the analysed mission statements mainly included: presentation of principal goals and areas of activity, recipients of services (clients/customers), as well as social values important for the operation of the organisation.

An important part of mission statements in the surveyed non-profits was, as already mentioned, the characteristics of their core values. The majority (96.56%) declared values in their missions, confirming that a mission statement is an important formal component of a non-profit's organisational identity, as pointed out by: Holtzhausen (2013), Nolan (2015) and Souder (2016), among others.

Among the declared values, social values were predominant (96.56%), with economic values being cited much less frequently (5.31%). This is proof that the latter are not as strongly prioritised by non-profit organisations and are perceived more as instrumental values (Nevile, 2009). Let us recall that Whitman's (2009) catalogue of social values was used in this study, whose empirical utility was confirmed by the analysis, but which is not, in any case, fool proof (this may be, e.g., because of cultural differences). Thus, the analysis of Polish non-profit mission statements revealed frequent occurrences of the value *dignity* (6.88%), which was not included in Whitman's catalogue, and yet its high priority was confirmed in the conducted surveys (41.67%).

As mentioned, economic values were indeed missing from the analysed mission statements (something that distinguishes non-profits from for-profits – Seiler and Bortnowska, 2019; cf. Cardona and Rey, 2008; ECCO, 2013). Put in other words, the phenomenon of economisation and professionalisation in the cultural dimension has no practical reflection in the mission texts of Polish non-profits. The most common, but still relatively rare, were: professionalism (2.81%), budget maximisation (1.88%) and quality (0.63%). Having said that, our research showed that economic values have significance for NPOs and were indicated as important by their leaders. In particular, they were most likely to choose economic values significant from the point of view of the client and the services rendered to them (professionalism – 56.25%, efficiency – 39.58%, quality – 27.08%) and not the organisation as a whole, including its market position (growth – 10.42%, competition – 2.08%).

The analysis found in several cases the presence in mission statements of values such as: transparency, employee engagement, inter-organisational cooperation. These values were of an instrumental character and referred to various aspects of the organisation's operation – staff activity, transparency necessary to build social legitimacy, or interaction with the society.

Let us add that these values were included in the surveys and were relatively often indicated by leaders. We note that in the case of inter-organisational cooperation, this value obtained more indications (35.42%) than competition (2.08%), which may suggest that the use of cooperation (Martinez, 2003; Selden et al., 2006; cf. Samu and Wymer, 2001) or coopetition (Stankiewicz et al., 2018) strategies is more typical of third-sector entities.

Mission statements highlight social values, but fail to convey economic values to the public, thus prompting a suggestion that the latter leans more towards being instrumental. Missions in non-profits serve a specific purpose. As per our findings, managers relatively rarely recognised a mission statement as part of a strategic plan (12.50%), while the main reason for mission statement formulation was communication with the society (81.25%). A mission statement can primarily serve to: create a positive image (75%), express the philosophy, core values and goals (68.75%), or legitimate organisations (54.17%). This confirms the assumption of mission statements having a merely symbolic character in non-profit entities.

## 8. Conclusions

This research found that the formulation of mission statement is used by non-profit organisations mainly to communicate with the environment. In fewer cases it was part of the strategic management process. This confirms the conclusions drawn in some of NPO studies as to the symbolic nature of mission statements in non-profits. Formulation of mission statements can in itself be an attempt to imitate commercial enterprises, while allowing the organisation to express identity, shape image and build reputation. In the analyzed mission statements posted on websites, non-profit organisations communicated their goals, forms of activity, clients, and core values.

Our research shows that analysing the content of mission statements can be an important source of knowledge about non-profit organisations, including their axiological system. Literature emphasises that these organisations are value-driven, but examples of these values and their prevalence are rarely explored. We hope that we have managed to fill in this research gap, at least in part. To identify non-profit values, we used Whitman's (2009) catalogue, supplementing it – as a result of the conducted research – with additional social values. The presence of economic values in mission statements and leaders' declarations was also tested, and it would seem these values are becoming increasingly important in the era of the economisation and professionalisation of the third sector. This part of the research is our contribution to the discussion about the transformation of non-profit organisations and their market orientation (as well as in the cultural dimension).

It should be noted that the research concerned Polish non-profit organisations, meaning it was carried out in a specific cultural context, in a country where the third sector was restored only after 1989 and which still remains relatively weak compared to some other countries. It is therefore worth considering the implementation of comparative in-depth research which could use methods requiring direct contact, interviews, observations, case studies, etc.

Lastly, the selection of the research sample was purposive, and therefore caution should be exercised when generalising the conclusions presented in this paper. Let us also note that the survey method had a return of 15%, while the use of the survey questionnaire in an electronic form meant that we did not have control over who completes the questionnaire (it was formally addressed to NPO leaders, managers).

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