PANO

Standards for Excellence
Replication Partner

Standards for All:

What We Heard from Pennsylvania Nonprofit Leaders

About This Project

This report summarizes findings from a series of focus groups conducted across Pennsylvania from 2021 to 2024. The conversations brought together nonprofit leaders, staff, and board members representing a range of organizational sizes, identities, missions, and geographies. Participants were invited to review and reflect on the Standards for Excellence: An Ethics and Accountability Code for the Nonprofit Sector®, with a focus on the Standards' educational resource packets' relevance, resonance, and potential for adaptation.

The project was co-facilitated by the Pennsylvania Association of Nonprofit Organizations (PANO) and Colmena Consulting, a research and strategy partner committed to advancing equity in the nonprofit sector. Facilitators encouraged participants across 13 cohorts and 68 conversations to speak candidly about how the Standards benchmarks function in practice, where they serve as helpful guidance, and where they fall short, and to imagine what a more inclusive and responsive version might look like.

This report shares what we heard: the wisdom, tension, critique, and creativity of nonprofit leaders navigating a complex and changing landscape. Their insights are both a mirror reflecting where we are, and a map pointing toward what's possible, even as the rise of an authoritarian government and crumbling democratic norms in the U.S. threaten the nonprofit sector's independence and sustainability.

During the time the cohorts were taking place and this analysis was happening, the national Standards for Excellence Institute underwent a comprehensive, multi-year process to revise and update the Standards for Excellence code, benchmarks, trainings, accreditation program, and resources to more fully embed community-centered practice and racial equity and to update the materials to be more accessible and applicable to organizations of different sizes, missions, and lifecycle stages. PANO took part in this effort, and cross-pollinated insights informed both efforts.

The Institute has been enormously responsive to many of the issues and suggestions shared by the PANO cohorts over the last several years. This report's findings affirm, validate, and amplify the Institute's effort. We urge everyone to explore the updated resources, which reflect many of this report's recommendations, at our website.

It also identifies potential opportunities for continuous learning and improvements in our shared journey to strengthen nonprofits and help shift the narrative on nonprofit excellence.

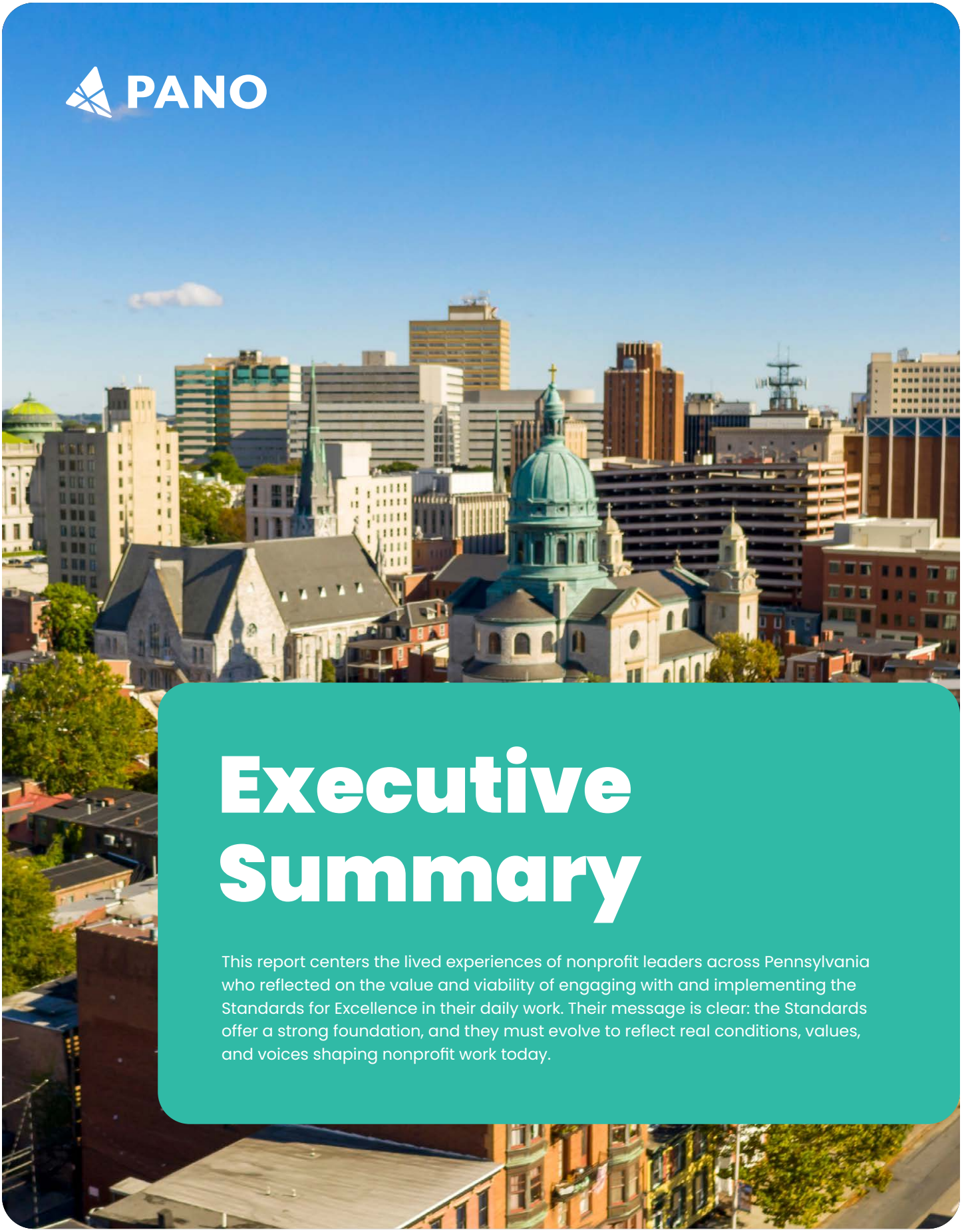
PANO will continue to lead on the essential recommendation of the cohorts: growing resources and support for small, community-led nonprofits.

Through this project, we hope to add to existing bodies of knowledge and make the following possible:

- Determine areas of policy and practice where bias can introduce barriers to success and inclusion can become an intentional act to support nonprofits, not just a box to check.

- Influence and implement changes to the policies and practices used to guide nonprofit governance and management in organizations across Pennsylvania.

- Influence policy and practice recommendations submitted to the Standards for Excellence Institute, the National Council of Nonprofits, and state nonprofit associations across the country.



Executive Summary

This report centers the lived experiences of nonprofit leaders across Pennsylvania who reflected on the value and viability of engaging with and implementing the Standards for Excellence in their daily work. Their message is clear: the Standards offer a strong foundation, and they must evolve to reflect real conditions, values, and voices shaping nonprofit work today.

Nonprofits cannot achieve excellence through compliance alone — we must be relevant, in relationship with, and accountable to the communities we serve.

Participants named five cross-cutting themes that illuminate both what's missing and what's possible:

Values, Voice, and Belonging

Best practice often separates compliance from culture, treating them as distinct rather than interconnected. Participants envisioned a version of excellence where accountability is rooted in equity, lived experience, and community values. In this model, policy becomes a tool for building trust—not a barrier to belonging.

Nonprofits as Civic Actors

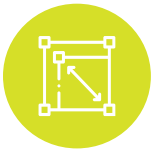
Beyond their core mission and service delivery, nonprofits play a vital role in sustaining democracy and civic life. Best practices must better reflect this role by providing more resources that help all types of nonprofits engage in advocacy, foster public voice, and protect our civic spaces in ways that authentically engage community.

Power With, Not Power Over

Hierarchical models that position boards above executives and staff are outdated and limiting. Leadership is a dynamic, collective practice that shares power, builds trust, and honors mutual accountability across teams and communities.

People-Centered Policy and Practice

Policy on paper is not enough. Transformation requires cultural change—from how decisions are made to how conflict is navigated. Participants asked for tools that help organizations live their values every day, not just document them in jargon-filled, legalistic language.



Right-Sizing and Relevance

Too many best practices, and the resources offered to meet them, only reflect the needs of large, well-resourced organizations, leaving smaller and community-based groups behind. Participants called for a shift toward targeted universalism[1]: shared goals supported by flexible tools that respect organizational context, structure, and purpose.

There is a shared desire for a sector where excellence is expansive, inclusive, and defined through community benefit. This report outlines specific opportunities to reimagine nonprofit best practice standards through the lens of targeted universalism—affirming shared principles while offering differentiated paths toward implementation—and the implications thereof. It closes with an invitation: to build a nonprofit sector bold enough to evolve, principled enough to reflect its purpose, and collaborative enough to include everyone.

To live out these values, organizations must leverage internal resources differently to restore and repair relationships with communities and people that have been systematically under-represented and under-resourced. Many nonprofit leaders still struggle with how to do this and lack models that help lead them from values to action.

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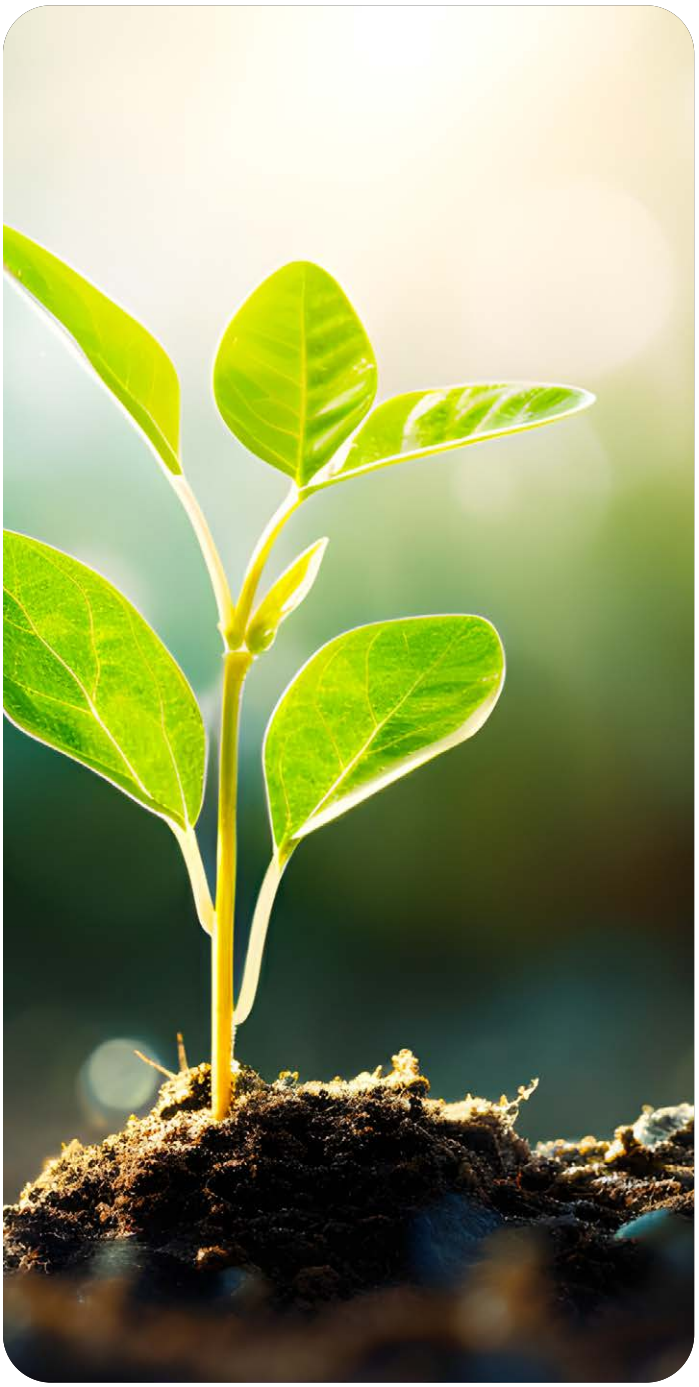
[1] "Targeted universalism means setting universal goals pursued by targeted processes to achieve those goals. Within a targeted universalism framework, universal goals are established for all groups concerned. The strategies developed to achieve those goals are targeted, based upon how different groups are situated within structures, culture, and across geographies to obtain the universal goal. Targeted universalism is goal oriented, and the processes are directed in service of the explicit, universal goal." https://belonging.berkeley.edu/targeted-universalism



When our policies and practices reflect who we are—and who we're becoming—they don't just honor excellence. They make excellence possible.

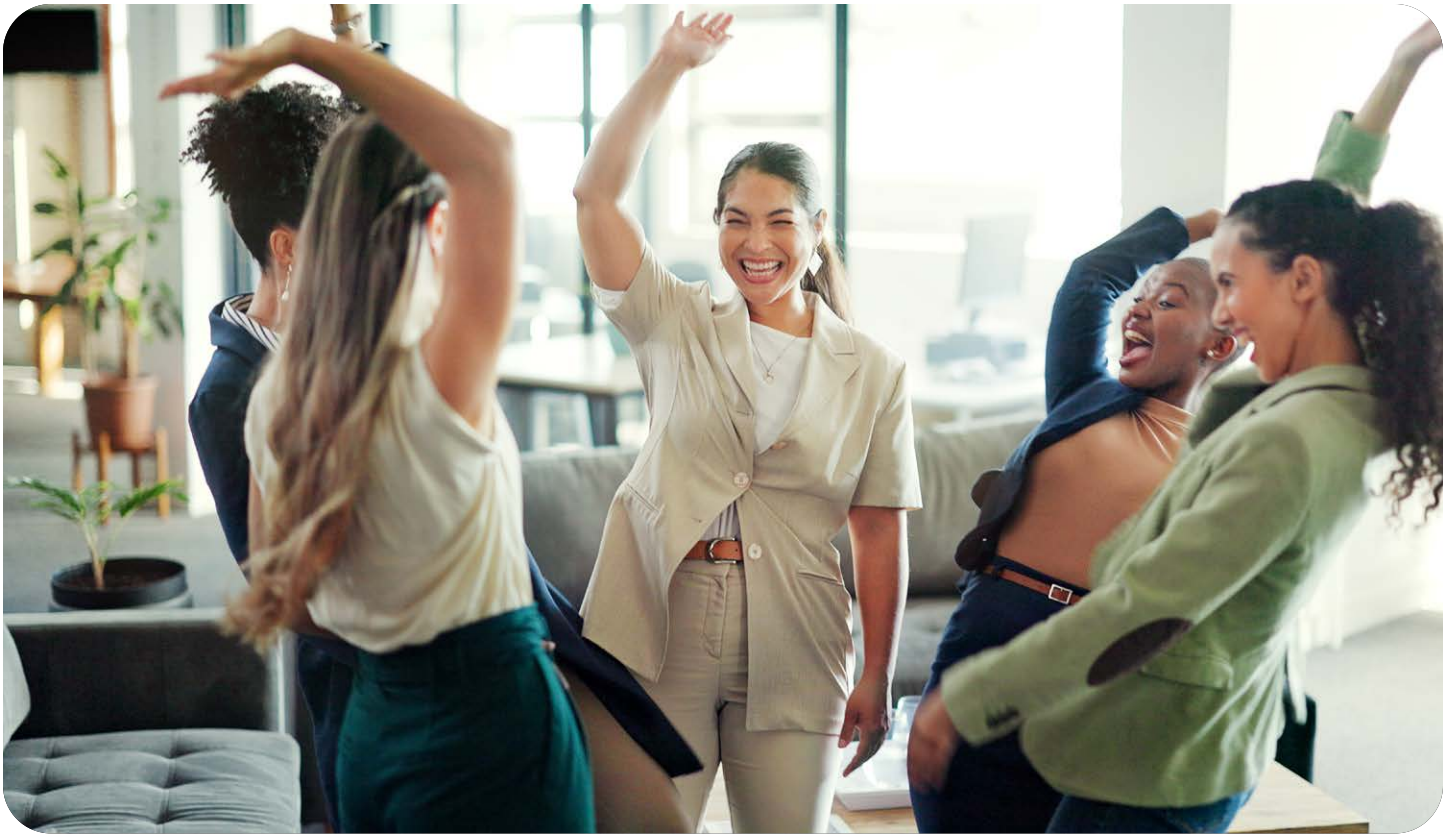
Participants described the potential for a sector where excellence is defined by how well we live our values, center community voices, and sustain people. In a truly excellent nonprofit sector, governance and leadership reflect relational accountability and policies are flexible enough to support both compliance and care.
This moment of possibility is a chance to revise and update the expectations of "nonprofit best practice" - to reflect the full diversity of nonprofit life and not just its most resourced or formalized aspects. This is an opportunity to reimagine excellence as something that connects rather than excludes. We can root legitimacy in purpose and community, rather than by wealth or proximity to whiteness and power.

We completed this analysis at a moment when legal and democratic norms are under real pressure. That's why we are called not just to protect what the nonprofit sector is: where people come together to solve community problems. It calls us to evolve, and to match the urgency, complexity, and possibility of the current moment.

The implications and opportunities gathered here reflect the lived experience of nonprofit leaders across Pennsylvania. They are achievable actions, not abstract critiques. They point toward a sector capable of holding many truths, many structures, and many paths to community thriving. It is one that is principled, plural, and powerful enough to hold all of us.

Excellence should not be a gatekeeper; it should be a collective invitation to build a sector that works for everyone.

Implications & Opportunities



Center What Matters Most: Values, Voice, and Belonging

Across every best practice category, from governance to fundraising, we must reorient nonprofit norms toward values, voice, and belonging. This is more than adding a few more equity checkboxes. It is a deeper invitation to reconnect the sector's policies and practices to its purpose. When values are unspoken, they default to dominant norms. When voice is tokenized, participation shallows. And when belonging is not actively cultivated and built into organizational structures, exclusion becomes structural.

Implication: Without explicit alignment to community-centered values, policies risk reinforcing harm—even when technically compliant.

Opportunity: Ensure every facet of nonprofit practice reflects organizational values in concrete ways. Revise policy templates in our resources and materials to reflect relational accountability, plain language, and culturally responsive decision-making. Model transparency and care for all staff members, board members, volunteers, and the people served by the nonprofit as a core component of strong leadership and governance.

Align with Civic Roots and Civil Society: Nonprofits as Civic Actors

The nonprofit sector plays a vital role in protecting civil society, democratic practice, and public participation. But too often, best practices only imagine nonprofits as service providers, not civic actors. The silos between strategy, fundraising, governance, and advocacy obscure the deeper role nonprofits play in shaping public life, especially in a moment of eroding democratic norms and rising surveillance.

Implication: The sector cannot fulfill its purpose without reaching back to its roots as the birthplace of democracy, fulfilling its role as trusted and protected civic space for people to come together to solve public issues and share dreams for the future.

Opportunity: Center nonprofits as civic institutions. Provide tools for meaningful community engagement, advocacy with integrity, and democratic practice as a core function of nonprofit work. Move along the spectrum from asking for community input toward creating the containers for community influence and ownership, especially in marginalized communities.

Reframe Leadership and Governance: Power With, Not Power Over

All cohorts spent the most time discussing leadership and its inherent tension. The best practices often frame leadership as hierarchical, with power flowing downward: funders demanding specific requirements, boards governing executives, executives managing staff. We envision something else: reciprocal leadership built on trust, shared learning, and accountability in all directions.

Implication: When leadership structures reinforce hierarchy without mechanisms for mutual accountability, those leaders hoard and gatekeep power rather than sharing it with those most impacted by decisions.

Opportunity: Redesign leadership guidance to include models for co-governance, power-sharing, and distributed leadership. Include tools for shared accountability between executives and boards, staff voice in decision-making, and community accountability. Ensure job descriptions and competency frameworks for organizational leaders explicitly name culture-building and power-sharing as core leadership responsibilities, central to how the role is defined and evaluated.

Shift Culture: People-Centered Policy and Practice

You can't "policy your way" to transformation. Culture—how we show up, make decisions, manage conflict, and build trust—is what makes or breaks your policies in practice. When there is a disconnect between values and implementation, even the best policies fall flat. To shift the sector, we must move from intention to integration, from documents to daily practice.

Implication: Policy alone cannot drive equity or transformation—it must be paired with shifts in mindset, relationships, and culture.

Opportunity: Expand resources to include facilitation guides, conflict navigation practices, leadership coaching, and lived examples of transformation toward healthy workplace culture.

Invite organizations to treat policy development as a collective exercise in learning and trust-building.

One Size Doesn't Fit All: Right-sizing and Relevance

The divide between "best practice" and the lived realities of small, emerging, grassroots, or movement-based organizations is in clear tension. There is pressure to conform to a model of nonprofit excellence that doesn't recognize their size, structure, lifecycle stage, or purpose as valuable. With this, benchmarks for better practice risk becoming a measuring stick that discredits rather than supports.

Implication: Holding all nonprofits to the same operational bar, without regard for context, size, or structure, upholds inequities.

Opportunity: Apply the principles of targeted universalism: clarify universal goals that honor diverse perspectives and needs, while creating differentiated tools that meet organizations where they are. This includes offering right-sized examples, acknowledging nontraditional structures (like co-leadership or collectives), and inviting funders to rethink what "capacity" really means.

Detailed Findings

Introduction: Two Nonprofit Sectors

Much has been written about how the nonprofit sector is built atop American assumptions about power, money, charity, racism, and legitimacy. In Pennsylvania—as in much of the country—those assumptions have quietly sorted nonprofits into two parallel realities.

In one, highly resourced organizations—often white-led, structured like corporations, and fluent in the language of compliance—are seen as the default. These groups have the capacity to meet funder expectations, staff up with specialists, and demonstrate performance in ways that align with dominant norms. For them, the best practice benchmarks are not only achievable—they affirm their model.

In the other reality, we find grassroots, community-rooted organizations—many operating on less than $100,000 per year, powered by volunteers, and led by people with deep lived experience[2]. These organizations bring cultural fluency, community trust, and proximity to the issues. But rather than being recognized as essential, they are often met with skepticism, smaller grants, or pressure to formalize before they are funded. When these organizations fall short of best practices, it is not due to inherent shortcomings—it is because the rules were not written with them in mind[3].

What's become clear is many standard frameworks for nonprofit best practice not only exclude many organizations rooted in communities of color—they also fall short of their own promise. By rewarding proximity to dominant norms over proximity to community, they reinforce inequities across the sector. Perhaps most critically, these frameworks treat compliance and culture as distinct rather than interconnected—when in reality, they shape each other. Participants challenged this divide, envisioning a version of excellence where accountability is rooted in equity, lived experience, and community values. In this view, compliance becomes a tool for building trust and belonging—and is essential to achieving true excellence.

Throughout this report, we refer to the two-sector reality—not as a binary, but as a lens for understanding how power, resources, and norms shape nonprofit work. Our recommendations draw from targeted universalism: shared goals for the sector, with strategies adapted to meet organizations where they are.

The work and ideas outlined here are opportunities for all of us to move beyond the technical components—the WHAT of nonprofit best practice—and into the HOW and WHO of our practice. Yes, all nonprofits must meet certain compliance requirements. And our values live in our work culture, programming and services, so the standards we set must reflect those as well. Organizations of every type and size will find something here, because these questions are relevant sector wide.

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[2] "The Invisible Majority: What we know about very small nonprofits" https://candid.org/blogs/data-insights-very-small-nonprofits-make-up-majority-us-nonprofits/
[3] Race to Lead, Building Movement Project: https://racetolead.org/

Small organizations can begin to describe their community-centered work, inclusive decision-making practices, and all volunteer efforts, even on small budgets, as excellent. This may release the push to grow, to scale, to do more, because they are enough, and they are essential. And, focusing on relevant and right-sized practices and policies can keep that good work going.

Larger nonprofits also have a particular responsibility here. They have the leverage, resources, and standing to influence funder conversations, strengthen partnerships with smaller organizations, and thoughtfully choose when they compete for resources and when they step back.

Reflecting on The Standards for Excellence[4]

Context Note: When participants noted "Ineffective practice or gap," they were reacting to the version of the Standards for Excellence educational resources published from 2014 to 2024. In the time since this data was gathered, the Standards for Excellence code, benchmarks, trainings, accreditation and recognition program, assessment, and resources have undergone significant updates. These updates are responsive to many of the recommendations shared by the cohorts, and we are proud to be able to share updated resources for our members.

The quotes at the top of each section are sourced from the cohort transcripts, lightly edited for context, and shared without attribution.

[4] The updated of the version can be found https://standardsforexcellence.org/about-the-standards/standards-for-excellence-code/. The majority of nonprofit state associations in the U.S. have adopted this code, or its close companion, Principles and Practices, as the framework for nonprofit best practice.

Mission, Strategy, and Evaluation

This section touches the very core of nonprofit identity: why organizations exist, who sets their mission, how they plan and adapt, how they define success, what counts as evidence, and how they collaborate for change. Across all subcomponents, participants called attention to how power, access, and assumptions are embedded into what is considered "best practice." Participants offered clear insights and practical suggestions for making these policies and practices more accessible, community- and equity-focused, and reflective of the sector's true diversity.

Mission, Vision, Values, and Impact

"Much of what is decided about an organization's mission is done so by people with privilege, people with their own biases about how they see the world and where the nonprofit's work fits."

Ineffective Practice or Gap

Participants emphasized that an organization's mission, vision, and values are too often set by a small group of people at the top, typically board members or executives, without input from staff or the communities most impacted by the work.

While this approach may technically meet the benchmark, it can lead to exclusionary or disconnected outcomes. Several cohort members noted that when the mission is handed down rather than co-created, it reflects the biases and worldviews of those in positional power.

This dynamic raises questions about how we define purpose and who gets to shape it.

Suggestions for Improvement

Participants stressed the importance of more inclusive and participatory mission-setting processes that reflect the lived experiences, wisdom, and aspirations of the people closest to the work. They envisioned nonprofit values as a shared framework, not a top-down decree. These values would guide not only organizational identity, but also internal culture and community accountability.

To support this shift, participants recommended tools that help boards and leadership teams engage staff, volunteers, and constituents in articulating values and defining impact. They suggested case examples where values have driven both programming and internal decision making, and emphasized aligning stated values with how power is actually shared.

Planning Strategically

"Strategic planning is not an accessible concept, but it can be an accessible process."

Ineffective Practice or Gap

Participants described strategic planning as both important and out of reach. Many small and grassroots organizations shared that while they engage in constant strategic thinking, they often lack the time, funding, or staffing to meet expectations around formal plans or multi-year roadmaps. The traditional model, such as a day-long retreat followed by a polished document, felt disconnected from their daily realities, where decisions must often be made with urgency and flexibility.

This matters, not because these organizations don't value strategy, but because the way strategy is defined in the resources assumes stability and capacity they simply don't have. Several leaders noted when they are balancing frontline work with limited resources, strategic planning can feel like a luxury or an external performance rather than a living, internal learning process.

Suggestions for Improvement

Participants envisioned a standard that recognizes and honors the adaptive ways that many nonprofits plan: in cycles, in conversation, and in response to what communities actually need. They called for models that emphasize strategic thinking over strategic documentation, and for templates that scale based on capacity. Suggested improvements included highlighting emergent strategy[5], offering tools for year-round planning conversations, and shifting language away from setting and achieving goals toward continuous learning.

[5] https://adriennemareebrown.net/book/emergent-strategy/

Organizational & Programmatic Evaluation

"How can we balance the dignity of the people being evaluated and the truth of the long-term work that is needed to impact lives with the pressure to get results for a grant?"

Ineffective Practice or Gap

Participants described a disconnect between how evaluation is defined and how resource-constrained organizations put it into practice. In theory, evaluation should help organizations assess their impact and learn from experience. In reality, however, external demands often shape how it happens. Funders' reporting requirements, donor storytelling needs, or generalized sector benchmarks drive the evaluation process. Leaders from small organizations shared they often lack tools, funding, or infrastructure to meaningfully evaluate their work. Those who can afford to meet evaluative expectations are often seen as more credible, which creates further imbalance.

This perceived legitimacy gap reinforces existing power dynamics, and when power dynamics are not considered, evaluation can become a performance focused on counting outputs or curating polished stories, it can erase the deeper, more complex realities of nonprofit work, especially in marginalized communities. It also deprioritizes community wisdom and limits the agency of people within that community.

Organizational & Programmatic Evaluation Continued

Suggestions for Improvement

Participants want to assess impact in ways that are culturally relevant, respectful, and grounded in values like dignity and mutual accountability. They suggested tying organizational evaluation to measures **beyond financial and resource measures.**

To strengthen these resources, participants suggested adding plain-language guides for data collection and analysis, sample indicators that incorporate narrative and qualitative insight, and frameworks that support community-led evaluation. They emphasized success should not only be measured by how many people are served, but by how meaningfully organizations walk alongside their communities, and how honestly they turn the evaluation lens on themselves. That means asking questions like the following: How much input and influence do community members have in setting organizational goals? How are program participants included in decision-making? How inclusive are we being in how we define and measure success?

Strategic Partnerships

"BIPOC activists and their organizations are often seen as small, low-impact, and risky, while national organizations are seen as prestigious, and seem to have to prove themselves less."

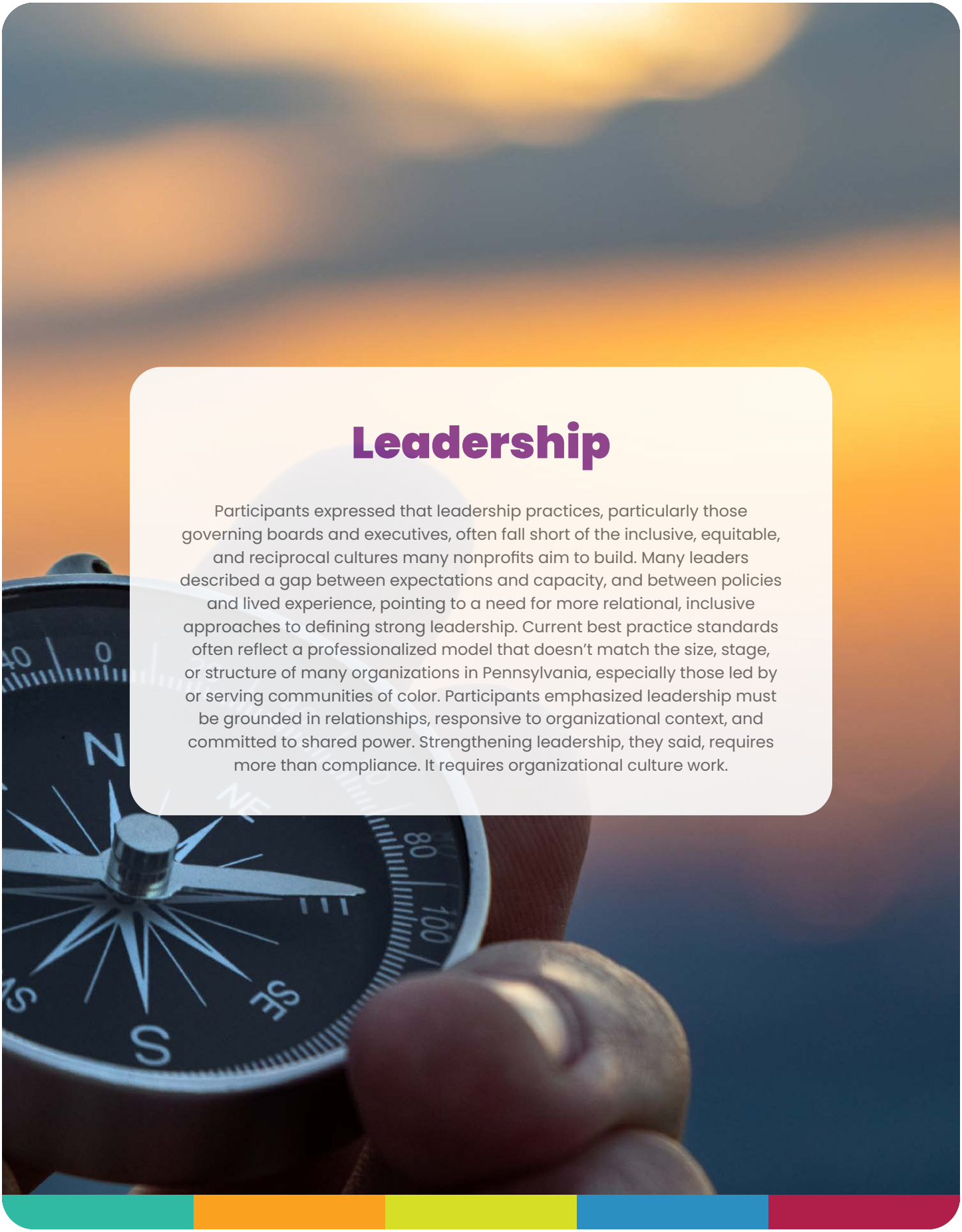
Ineffective Practice or Gap

Although this section received fewer direct critiques of the policy's wording or intention, participants shared powerful reflections on how partnerships too often play out beyond the paperwork, especially for grassroots and under-resourced organizations. Many described being brought into collaborations not for mutual benefit, but to check a box, to demonstrate community engagement on paper, or to access a particular funder. These relationships often felt extractive or one-sided, with larger organizations holding more sway and reaping more of the rewards, further deteriorating the trust that is essential to a healthy partnership ecosystem.

This imbalance is particularly acute when partnerships are tied to funding opportunities. Several participants described situations where their contributions, including community connections, cultural expertise, and trust, were undervalued or unacknowledged. They also spoke to the reputational and emotional toll of entering partnerships that lacked trust, reciprocity, or long-term commitment.

Suggestions for Improvement

Rather than discouraging partnerships, these reflections invite a reframing of what counts as strategic. Participants asked for resources that help them that prioritize equitable collaboration, values-based alignment, and shared leadership. They suggested the inclusion of tools to assess power dynamics in partnerships, sample agreements that center mutual benefit, and case studies of strong cross-organizational relationships built on respect and care.



Leadership

Participants expressed that leadership practices, particularly those governing boards and executives, often fall short of the inclusive, equitable, and reciprocal cultures many nonprofits aim to build. Many leaders described a gap between expectations and capacity, and between policies and lived experience, pointing to a need for more relational, inclusive approaches to defining strong leadership. Current best practice standards often reflect a professionalized model that doesn't match the size, stage, or structure of many organizations in Pennsylvania, especially those led by or serving communities of color. Participants emphasized leadership must be grounded in relationships, responsive to organizational context, and committed to shared power. Strengthening leadership, they said, requires more than compliance. It requires organizational culture work.

Leadership and Governance

Governance and Fiduciary Responsibility

"Decision-making should be rooted in equitable outcomes rather than historical precedent."

Ineffective Practice or Gap

Participants shared that an organization's bylaws and policies should serve as the backbone of its values: the nervous system that supports decision making aligned with equity and justice. Yet many best practice frameworks separate governance structures from equity principles, creating a disconnect.

A core tension emerged between two perspectives: boards are generally under-skilled and need training to fulfill fiduciary duties; and board expectations themselves are mismatched to the lived realities and cultural assets of the communities that nonprofits serve. This power-over versus power-with tension was especially pronounced in conversations about board structure and accountability.

Some described existing expectations around contribution minimums, oversight-focused procedural meetings, or formal fundraising requirements as exclusionary or performative. Others pointed to a deeper structural issue: many boards, especially working boards, are not offered alternatives to the board expectations designed for a different model entirely.

Suggestions for Improvement

Participants called for resources that reflect more grounded, adaptive governance frameworks rooted in trust, context, and relationship, rather than checklists of responsibilities.

Executive Supervision, Performance, and Compensation

"Strategic planning is not an accessible concept, but it can be an accessible process."

Ineffective Practice or Gap

Participants noted that executive evaluation processes are often misaligned or misused. In larger organizations, boards may lack the proximity or insight to assess performance meaningfully — resulting in generic check-ins that reflect comfort rather than growth. In smaller organizations, the challenge is often the absence of a defined structure. The "executive" may be a founder, part-time staff, or volunteer, making formal evaluations feel out of place or performative. Executive support of the board is framed as one-directional, reinforcing hierarchy and burdens executive leaders. Disengaged or underprepared board members create emotional and logistical strain for executive leaders. Board behavior can be inconsistent or harmful, leading executives to manage board dynamics, adding strain in under-resourced organizations.

Suggestions for Improvement

Participants called for reciprocal, values-based models that reflect the sector's unique dynamics. They recommended shared leadership assessments, 360° reviews, and benchmarks that factor in racial equity and organizational size. The tools should offer examples of multiple leadership models, including co-leadership and distributed decision-making.

Participants encouraged a shift from control to collaboration, and from board-led assessment to mutual reflection. They offered specific practices that could model power-sharing: longer timelines for evaluating new leaders, benchmarks tied to community impact, inclusion of staff and community in review processes, and guardrails to reduce bias, and formalizing measures of how well boards and executives are holding each other accountable. These changes would better reflect the dynamic, purpose-driven nature of nonprofit leadership.

Board Effectiveness

"Build a board with the people who need to have a voice."

Ineffective Practice or Gap

Participants emphasized the need to distinguish between governing boards and working boards. Many said the tools and resources assume the former (e.g. quarterly meetings, fundraising expectations, policy roles) while their reality involves hauling event supplies, answering phones, or bridging operational gaps. They said the tools often fail to capture this nuance.

Among the some of the exclusionary board recruitment practices participants flagged in the real world were financial or educational prerequisites, which create barriers, and social network-based recruitment, which reproduces homogeneity. Orientation and ongoing education often assume familiarity with nonprofit structures, leaving new members to decode technical terms and unspoken norms.

Fundraising expectations can also conflict with inclusion. When board members are encouraged to "give or get," it can exclude people from impacted communities. Similarly, the board self-assessment tools were seen as superficial, focused on attendance rather than quality of engagement, and ill-suited for working boards.

Suggestions for Improvement

Participants called for reframing board practices within equity and accessibility values, using clearer language, and expanding what counts as meaningful participation. They also advocated for accountability structures that focus on impact and relationship, not just organizational oversight. Participants wanted to re-think the board matrix and reframe the understanding of who should serve on boards of directors.

Succession Planning and Leadership Development

"Plan for the entire process: before, during, after – pay attention to staff development, infrastructure development, culture."

Ineffective Practice or Gap

Rather than focusing only on written succession plans, participants urged attention to the deeper dynamics of how organizations prepare for leadership transitions. They noted succession is often treated as a risk management task intended to safeguard against disruption, rather than a natural process of transition and change within all organizations. This framing can obscure the opportunity for a living, values-based process grounded in people and purpose.

Many organizations struggle to prioritize succession planning because of limited time and bandwidth, and those that do often default to familiar patterns. Participants called out the reliance on "culture fit" and internal promotion as pathways that can reinforce existing inequities, particularly when leadership is drawn from the same networks or reflects dominant cultural norms. They emphasized that the sector often overlooks or underinvests in the leadership development of frontline staff, emerging leaders, and people of color.

Suggestions for Improvement

Participants envisioned standards that affirm leadership development as collective and continuous. They called for tools that support mentorship, internal learning pathways, and nontraditional leadership pipelines. Suggestions also included sample succession plans that center shared values and community voice, case studies of successful transitions, and encouragement for organizations to treat leadership as a practice that evolves over time, not a static position to be filled.

Board Meetings

"Don't let the perfunctory take over the transformative work that can occur at meetings."

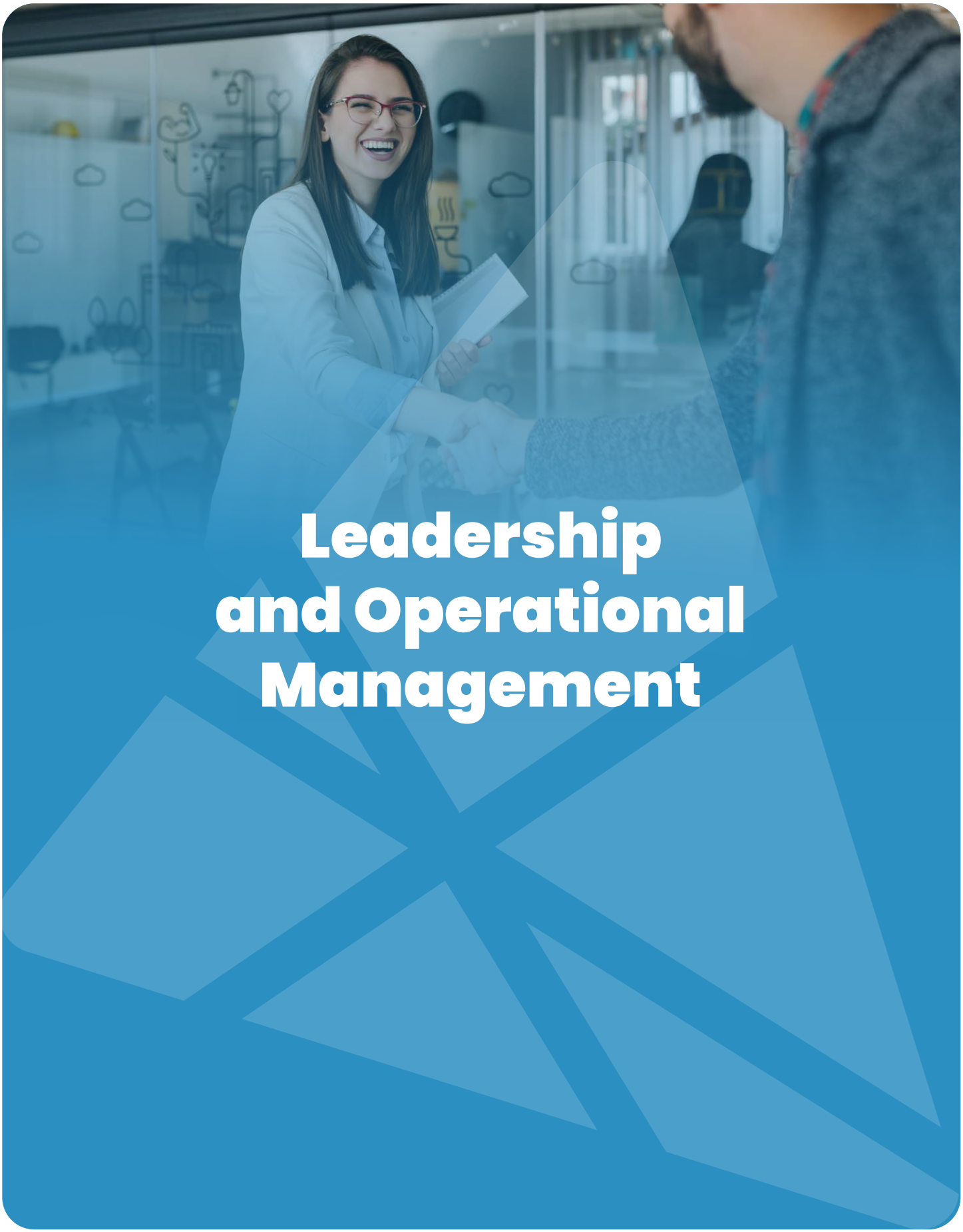
Ineffective Practice or Gap

Participants described board meetings as a reflection of deeper organizational culture. Many said that meetings too often feel like technical exercises focused on financial reports, quick decisions, and procedural motions. This emphasis leaves little space for meaningful reflection or strategic thinking. The format can flatten participation, especially for those unfamiliar with nonprofit norms or uncomfortable speaking in formal settings. A few named the emotional toll of being in board spaces that feel cold or transactional, especially for leaders from historically excluded communities.

Suggestions for Improvement

There was strong interest in making board meetings more accessible, relational, and responsive to the needs of diverse members. Participants mentioned hybrid and virtual options, shared facilitation responsibilities, and pre-meeting materials created in plain language as ways to increase engagement.

To address these challenges, participants recommended shifting the frame from technical compliance to cultural alignment. They proposed example agendas that include reflection prompts, values alignment checks, or space for community voice. Others encouraged experimenting with more inclusive decision-making processes that go beyond parliamentary rules and encourage consensus or shared deliberation. Above all, they asked that board meetings be treated not as a formality, but as a space to practice organizational values.



Leadership and Operational Management

Functions of the Executive

"Policies are needed, but we also need to respect different management styles and capacities."

Ineffective Practice or Gap

The resources and samples provided for review mostly positioned the executive as the person responsible for day-to-day operations, supporting the board, managing staff and volunteers, and overseeing organizational health. Participants largely agreed with this framework but emphasized how executive leadership operates in each organization varies widely. In small or emerging organizations, multiple people, including co-directors, board members, or unpaid volunteers, may carry out these responsibilities. In others, they may fall to a part-time executive who juggles operational, programmatic, and development duties without sufficient support.

Suggestions for Improvement

Participants underscored the need for tools and examples that reflect the real conditions under which nonprofit leadership happens. In particular, they called for resources that acknowledge shared leadership structures and that help smaller organizations apply the better practices in ways that are adaptive, not aspirational.

The goal is not to lower expectations but to build relevance by recognizing leadership in nonprofits is often a collective act, grounded in values and community relationships more than titles or job descriptions.

Participants asked for expanded guidance that helps organizations right-size their operational structure and supports leaders in setting clear, shared expectations even when formal resources are limited.

Supporting the Board

"The onus of creating a strong working relationship with the board can adversely impact the evaluation of a person of color, depending upon the composition of the board of directors."

Ineffective Practice or Gap

Participants spoke candidly about the burden of supporting boards that are disengaged, inconsistent, or unfamiliar with the work. In under-resourced organizations, executive leaders often carry significant emotional and logistical weight preparing for board meetings, managing interpersonal dynamics, and responding to board members who may not fully understand the organization's mission or context. This labor is often invisible, and when the leader is a person of color, it is in addition to "working twice as hard to get half as far."

Too often, board support is framed as a one-directional task, something the executive "does" for the board. But participants called for a more reciprocal model rooted in mutual accountability. They asked: What does it look like for boards to meaningfully support the executive? How do both parties contribute to a culture of trust, shared power, and aligned leadership?

Suggestions for Improvement

Suggestions included clearer definitions of shared roles and responsibilities, agreements that articulate mutual expectations, and examples of board–executive partnership models that reflect power with rather than power over.

Participants especially emphasized the need to shift from directive to adaptive strategies that address when things go wrong, such as when boards overstep, disengage, or reinforce harmful dynamics. They asked for tools to navigate conflict and misalignment through values-based processes, not just compliance checklists.

Managing Employees and Volunteers

"When characteristics of institutional racism are tied to best practices, organizations perpetuate racial injustice."

Ineffective Practice or Gap

Conversations about managing people quickly turned toward the structural inequities that shape nonprofit labor. Participants highlighted vast differences in staffing models between large, well-resourced organizations and small, volunteer-led groups. In many cases, staff and volunteers are working outside traditional hours, often without benefits or clear boundaries. The current tools and resources, participants noted, reflect a professionalized model that presumes formality (e.g. employee handbooks, formal job descriptions, and performance processes) while overlooking the relational and community-driven nature of much nonprofit work.

Concerns about compensation surfaced repeatedly. Participants named widespread frustration with low pay, inconsistent hiring practices, and a lack of transparency around raises and promotions. They also critiqued the sector's reliance on educational requirements that replicate class and race-based exclusion. Volunteers, too, were part of this conversation—particularly the question of what differentiates a staff person from a "volunteer" doing unpaid work under formal expectations.

Broader equity and sustainability themes surfaced during conversations around compensation, benefits, and internal human resources. Participants described deep frustration with wage gaps across race, gender, and geography. Many criticized assumptions that nonprofit workers should accept burnout or underpayment as part of their commitment to mission. Several cohort members pointed out that HR policies often mirror corporate models, reinforcing hierarchy and exclusion.

Managing Employees and Volunteers Continued

Suggestions for Improvement

They called for more adaptive model policies that address wage transparency, equitable compensation bands, and family-supportive benefits like mental health leave and caregiving stipends. In particular, they recommended human resources policies that acknowledge the structural conditions shaping employment, especially for nonprofits led by or serving communities most impacted by inequity. Participants urged the frameworks for better practice to name the real consequences of undervaluing nonprofit labor and to point toward resources that support justice, not just compliance.

Participants also called for model policies that are people-centered, not just legally protective. They recommended plain-language personnel and volunteer policies that define rights and responsibilities clearly. They also asked for sample policies to reflect the full range of people doing this work: people from communities of color; people with disabilities; and people from rural, poor, or working-class communities, especially in organizations with mutual aid or movement-building roots. Values like disability justice, racial equity, and belonging should not be assumed; they should be named, practiced, and embedded in guidance.

Justice, Diversity, Equity, and Inclusion

Justice, Diversity, Equity, and Inclusion

"Why is this topic separate from everything else?"

Ineffective Practice or Gap

Participants highlighted ways in which values and a commitment to diversity, equity, inclusion, justice, and accessibility were included as a separate functional area of organizational health, or identified as work for only a specific set of people within an organization.

Suggestions for Improvement

For participants, the solution—both now and historically—has been to embed these principles across the organization's values, vision, mission, leadership, culture, policies, and practices. These issues are complex and ongoing, and require real commitment from leadership to address. That means spending time and money to resolve them.

Legal Compliance and Ethics

This area addresses the legal and ethical foundation of nonprofit operations. Participants acknowledged the importance of a shared legal baseline, particularly for safeguarding public trust, but they also pointed to the limits of framing compliance as a checklist, rather than a values-embedded practice. Across all subcomponents, participants asked for guidance that reflects the realities of nonprofits with limited administrative capacity, without lowering expectations. Participants emphasized that legal compliance and ethical practice are not neutral or purely technical tasks; they are shaped by cultural context, access to legal support, and trust in systems. The cohort asked for tools that both clarify expectations and name the conditions that make compliance challenging. They asked that ethics be treated as a practice of integrity—not just rules to follow, but values to live by.

Ethics

"Anticipate discomfort when managing internal and external complaints or grievances. Support leaders with templates and reminders and permission to listen to marginalized communities. Set up organizations for success by updating the guidance to expect and work through anxiety, defensiveness, etc."

Ineffective Practice or Gap

Participants across cohorts voiced concerns about how ethics are defined and applied within nonprofit organizations. Many questioned the difference between ethics and values, describing the term "ethics" as unnecessarily opaque. Several pointed out that when only internal leaders define ethics, as often happens, the meaning can become disconnected from the community and reinforce insular thinking.

Suggestions for Improvement

One recurring theme was the need for better conflict management frameworks, especially those that acknowledge and address power dynamics, racial equity, and intersectionality. Participants noted that organizations often handle conflicts poorly, particularly across race or role-based hierarchies, due to a lack of preparedness. They called for more explicit guidance and templates that reflect these complexities and support equity-informed resolution.

Maintaining Legal Compliance & Required Public Disclosures

"You don't want to be in the position of being under investigation and not having your house in order."

Ineffective Practice or Gap

Participants emphasized that organizational credibility relies on legal compliance and transparency, but also named the steep barriers grassroots and under-resourced organizations face in meeting these requirements. This is especially true for nonprofits led by or serving communities with limited English proficiency or historically strained relationships with law enforcement—such as Black, Indigenous, Latine, Asian and Pacific Islander, Arab, immigrant, and LGBTQ+ communities.

Suggestions for Improvement

Participants affirmed the importance of open and accessible templates, checklists, and legal guidance—especially for those operating under heightened regulatory risk.

Reporting Misconduct and Whistleblower Protection

"Provide tools for recognizing racism and other biases when analyzing misconduct and whistleblower reports."

Ineffective Practice or Gap

Participants discussed how racial and power dynamics influence whether and if staff and community members feel safe reporting misconduct. They noted that whistleblower protections must be both robust and inclusive. There was strong consensus that reporting processes must not replicate harm, nor should they subject already marginalized individuals to surveillance or unsubstantiated allegations.

Suggestions for Improvement

Recommendations included designing accessible tools for reporting that work for people with language differences, visual impairments, or neurodiversity, and creating more transparent internal processes that uphold privacy, fairness, and organizational accountability. Participants suggested that sample case studies be provided to show what just, effective internal reporting can look like.

Finance and Operations

Participants consistently emphasized financial practices are not just technical necessities, they are cultural signals. How an organization handles budgeting, compensation, internal controls, and risk management reflects its values. While the resources offer a blueprint, many noted a disconnect between those "best practices" and the realities faced by smaller or grassroots organizations, particularly those led by and serving communities of color.

Leaders named a clear need: to invest in building the capacity of leaders, staff, and board to strategically use the tools of law, operations, finance, and development—through their own wisdom and in service of their missions—rather than having those tools applied to them as a list of shortcomings. Finance and operations are where organizational values become visible. This section underscores the need for tools that reflect organizational diversity, encourage transparency, and acknowledge how history, trust, and equity shape financial and operational choices.

Financial Budgeting, Reporting, and Monitoring

"Racism can prevent people of color from being perceived to possess the experiences, exposure, or skills to plan at this level."

Ineffective Practice or Gap

Participants affirmed that budgeting and financial oversight are essential to building credibility and ensuring organizational sustainability. Yet, many emphasized the guidance assumes access to infrastructure and expertise from a specific "business-oriented" lens that some organizations don't have. Nonprofits with volunteer treasurers or part-time staff often struggle to adapt traditional templates to their operational reality. Some shared that grassroots organizations tend to build programs or services around immediate community needs and cash in the bank, reversing the typical "plan then budget" model. Others described financial planning as a collective process rooted in community needs and designed for flexibility.

These are not gaps in fiscal discipline. They are different models of fiscal stewardship, and the tools and samples should reflect that.

Suggestions for Improvement

Participants recommended offering a wider range of tools that reflect different organizational sizes and approaches and emphasizing practical methods and guidance for bridging this work to the IRS compliance framework. They also suggested including examples that frame budgeting not just as a technical task but as a reflection of values through shared decision-making, narrative budgets, or scenario planning rooted in equity.

Financial Policies

"Money actually is the thing that people will sit forward and pay attention to most."

Ineffective Practice or Gap

Participants gave rich feedback related to investment, reserves, and procurement practices. The largest barrier for many small nonprofits is that they do not have the resources to set aside for investments or reserves. Additionally, they felt procurement practices lacked specific and practical guidance on how to find and hire diverse vendors.

While addressed in the cohorts that discussed employee compensation, when the topic of employee sponsored benefit offerings came up, participants named that employees coming from backgrounds and cultures that distrust institutions underutilize retirement benefits. These accounts over-rely on investments in industries and businesses that are not values-aligned or that have problematic histories of disinvestment and poor behavior in communities populated by people of color.

Suggestions for Improvement

Participants recommended investment and procurement policies explicitly support the organization's mission and vision as a strategic and community-centered commitment. All policies, including decisions about employee benefits, should have visible values alignment.

On investment policy, specifically, participants noted guidance should address withdrawals clearly, explaining when and why an organization might draw down reserves for new programs, lost funding, or capital expenditures, rather than focusing exclusively on long-term growth.

Administrative Policies

"Racial inequity in this country, particular to our history in the U.S., is a constant historical crisis that we live in. For a Standard-bearer like PANO to name that as an ongoing crisis, plant that flag in the sand, draw that line, name it and give everyone a new boundary to work from, would be transformational."

Ineffective Practice or Gap

Several participants noted administrative tools too often prioritize efficiency and liability protection over cultural alignment. Participants called for trauma-informed framing for crisis and disaster policies, in particular, and for explicit acknowledgement that staff, volunteers, and the community may need longer-term mental health support in the aftermath of a crisis. They also noted that remote work opportunities, in practice, are unevenly distributed across organizations, which is an equity issue worth naming directly.

Suggestions for Improvement

Related to remote work, participants noted it's important to be intentional to prevent bias and discriminatory application.

Related to crisis and disaster, participants suggested a broader focus on long-term support for staff or volunteers who experienced a crisis in their organization or communities. Suggestions included longer-term and trauma-informed mental health care support and additional support staff and volunteers in the face of community crises (examples were mass shootings, police violence, etc.). They also noted evacuation or disaster policies should be more inclusive and account for people who have different needs (i.e. medication, ability, mobility, etc.).

Risk Management and Insurance

"Everyone just automatically goes to the bottom line. 'Are we going to get sued?' ... people wind up becoming your collateral damage and that is messed up."

Ineffective Practice or Gap

While participants agreed risk management and insurance are critical, they cautioned these tools can be misapplied when designed only to protect the institution. Similarly, participants noted insurance policies and risk assessments may focus on property or financial losses, while ignoring relational, reputational, or community harm.

Suggestions for Improvement

Several suggested reframing risk management as a proactive practice of care: identifying where harm could occur, who might be affected, and how organizational culture shapes that risk. They advocated for tools that integrate equity considerations—power dynamics, trauma, or historical exclusion—and that treat the knowledge of those most at risk as expertise. Templates should help organizations examine how their policies distribute risk and responsibility, weigh the risks and potential impacts of action and inaction, and use language that reflects accountability to people, not just liability to funders or the state.

Resource Development

Resource development and fundraising were named as one of the most inequitable areas in nonprofit management practices. Participants questioned not just how nonprofits raise money, but how the sector has structured and practices resource development. Participants offered layered insights about how nonprofits approach fundraising, what's working, what feels extractive, and what needs to shift to reflect values of equity and reciprocity. They named a fundamental tension: fundraising is essential to nonprofit sustainability, but traditional approaches often reproduce power imbalances, transactional relationships, and burnout.

This was especially true for small, community-based organizations and nonprofits led by or serving people of color. Across the board, participants called for more honest conversation about the emotional, cultural, and ethical dimensions of raising money, and for tools, stories, and templates that support fundraising as a relational practice rooted in community accountability and long-term trust. The consensus was resource development as it exists is broken, and nonprofits cannot fix it alone. The sector needs a real shift in practice from donors and institutional funders.

Resource Development Plan

"The over-arching question that folks should always ask while making these plans is 'who is missing?' ...all these systems are built on white supremacy. The only way to weed it out is to continue to ask that question constantly, "who is being left out by this decision?"

Ineffective Practice or Gap

Participants emphasized that resource development planning is often treated as a technical exercise, disconnected from the values and lived realities of the organizations doing the work, particularly small, grassroots, and community-based nonprofits. Rather than supporting strategic thinking, many existing tools overemphasize growth and compliance, placing the burden of fundraising and donor relationship-building on individual leaders while ignoring how power operates in donor–grantee relationships.

Suggestions for Improvement

Participants called for a shift toward planning frameworks that reflect an organization's values, internal culture, and collective responsibilities. Tools should help organizations assess risk tolerance, make intentional trade-offs, and integrate fundraising with program planning, staffing, and community engagement.

Participants also urged the resources to acknowledge how donor-driven expectations can distort organizational strategy, and recommended templates that encourage transparency, shared ownership, and narrative framing, particularly for organizations working in collective, participatory, or mutual aid models. Resource development should be positioned as a strategic, values-aligned practice rooted in accountability to the communities organizations serve, not a siloed compliance requirement.

Sources of Income

"Acknowledge and provide guidance about how the fight for more equitable conditions can adversely affect funding."

Ineffective Practice or Gap

Nonprofit organization's sources of income are deeply shaped by structural inequities in the funding landscape. Organizations led by and serving communities of color—particularly Black, Indigenous, Latine, Asian and Pacific Islander, and Arab communities—often face constrained funding streams, limited access to unrestricted or multiyear grants, and pressure to pursue revenue strategies that conflict with their mission. Many participants noted institutional funding can function as a form of political or economic control, with restrictions that prohibit spending on critical needs like advocacy, infrastructure, or staff salaries.

Suggestions for Improvement

Participants asked for the benchmarks and resources to explicitly name power and access as central factors in income generation and to include models that center community ownership, such as solidarity economies , cooperative revenue-sharing, collective giving , mutual aid, and participatory grantmaking . They recommended distinguishing income strategies based on organizational type—such as membership-based, fiscally sponsored, or hybrid structures—and offering sample tools and budgets that reflect the real conditions of under-resourced organizations. Above all, they stressed that income planning must begin with the question "Whose needs are we centering?" rather than "How much money can we raise?"

[6] https://www.un.org/sites/un2.un.org/files/social_and_solidarity_economy_29_march_2023.pdf
[7] https://philanthropytogether.org/
[8] https://participatorygrantmaking.issuelab.org/?publisher=&wikitopic_categories=&keywords=&pubdate_start_year=1&pubdate_end_year=1&sort=&categories=&offset=0&pageSize=12

Fundraising Activities

"Too often, fundraising focuses on deficits or disparities to evoke an emotional response of sympathy or guilt rather than leaning on shared values or vision to evoke an emotional response of inspiration or excitement."

Ineffective Practice or Gap

Many participants felt the fundraising guidance in this section relied too heavily on traditional donor cultivation strategies—such as galas, direct appeals, and relationship-building focused on high-net-worth individuals—which reflect a narrow, donor-centered model rooted in wealth proximity and white institutional norms. These assumptions did not resonate with many cohort members, especially those working in grassroots or community-based organizations, who described more community-rooted approaches to fundraising.

Suggestions for Improvement

Participants uplifted peer-to-peer giving, house parties, and crowdfunding platforms as relational, accessible alternatives to traditional fundraising. They also emphasized values-aligned communication practices, such as transparent use of funds and asset-framed storytelling models to describe the experiences and aspirations of the community—rather than institutional success or donor impact. Participants also called for practices grounded in cultural humility, language accessibility, and collective responsibility—urging that everyone in the organization play a role in fundraising rather than it becoming the burden of one overextended staff person or executive director.

Donor Relationships and Privacy

"Organizations carry a burden of past maltreatment that impacts donor relationships."

Ineffective Practice or Gap

A strong theme in this area was the mismatch between donor expectations and organizational values. Many participants described tension between wanting to build relationships with donors and the protecting the community from extraction, saviorism, or undue influence. They raised questions about how nonprofits can vet donors and manage ethical boundaries. Several participants emphasized honoring donor privacy should not mean shielding the donors from accountability for poor behavior. Others highlighted the role of communications and storytelling in shaping these relationships: how can we move away from deficit-based narratives or transactional appreciation and recognition tactics?

Suggestions for Improvement

Organizations expressed a need for guidance on navigating conversations with donors about race, power, and impact—especially when donor behavior conflicts with organizational commitments to justice. The current materials lack model policies, values-based thank-you strategies, and shared accountability tools. Additionally, the materials would be stronger if they highlighted examples of appropriately balanced donor-nonprofit relationships, collective giving models, or ways that donors of color move differently in these spaces.

Acceptance of Gifts

"I feel like I am selling my soul."

Ineffective Practice or Gap

Participants held complex perspectives on gift acceptance. Some organizations had policies but rarely revisited them or considered how they aligned with evolving values. Others had no policy in place and felt overwhelmed at the idea of saying no to a donation. Several stories involved gifts that came with strings attached: naming opportunities, public praise, program influence, or implicit control. These situations created real ethical dilemmas and organizational strain.

Suggestions for Improvement

Cohort members strongly recommended that gift acceptance policies include values-based criteria (for example, disqualifying donations from industries misaligned with the organization's mission, or allowing for board/staff/community review of complex gifts). They emphasized that having a written policy in place enables organizations to make decisions more confidently and transparently, rather than reacting in moments of pressure. Participants also wanted sample language and process guides that go beyond the policy itself and provide practical support for navigating refusal, managing optics, and protecting staff from donor pushback.

Fundraising on Behalf of the Organization

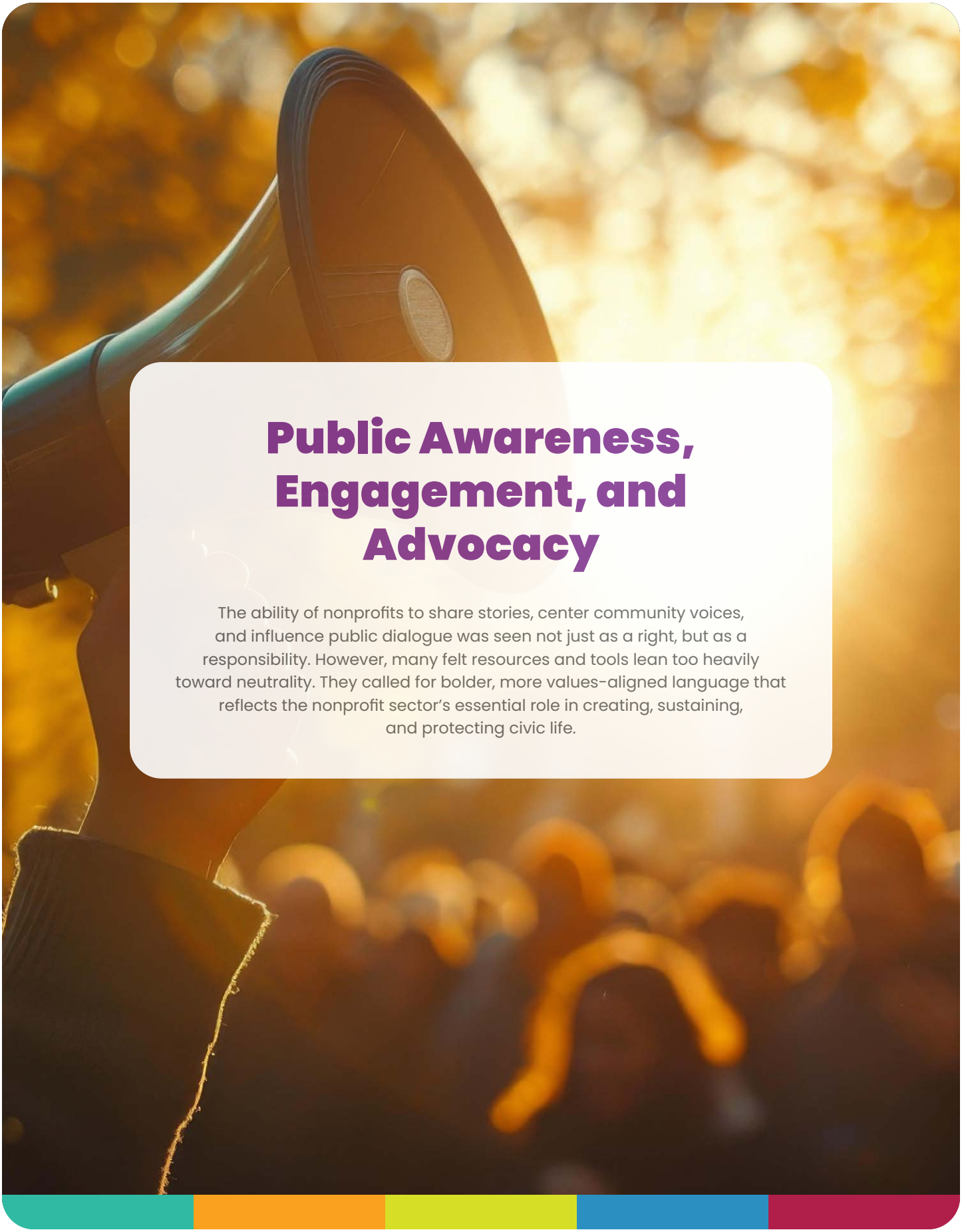
"Your growth is not my growth. You may define growth by how much money you raise. I define growth by how many people are contributing in some way to our mission."

Ineffective Practice or Gap

Several participants noted their organizations rely on distributed, community-centered fundraising models instead of a major donor or institutional funding. These approaches require strong internal practices around training, accountability, and relational trust. Participants raised questions about third-party fundraising by board members, volunteers, and affiliated community members. Some described unclear expectations or inadequate preparation for people asked to fundraise on the organization's behalf. Others raised concerns about brand integrity, consistency of messaging, and how to ensure accountability when people speak and raise money in the organization's name.

Suggestions for Improvement

Participants emphasized the need for practical, accessible tools in this section: sample talking points, elevator pitches, do/don't guides for fundraisers, and clear staff contacts for support. They also underscored the role of onboarding and education. When people understand the mission deeply and feel genuinely connected to it, they are more likely to fundraise in alignment with organizational values.



Public Awareness, Engagement, and Advocacy

The ability of nonprofits to share stories, center community voices, and influence public dialogue was seen not just as a right, but as a responsibility. However, many felt resources and tools lean too heavily toward neutrality. They called for bolder, more values-aligned language that reflects the nonprofit sector's essential role in creating, sustaining, and protecting civic life.

Educating and Engaging the Public

"Your values show up in how you show up in the community; nobody's reading your website."

Ineffective Practice or Gap

Participants emphasized the tools in this section should go beyond written communication. Many grassroots and community-based nonprofits in the cohorts are not focused on "polished communications," they're focused on authentic community engagement. However, the materials reviewed focused on legal disclosure instead of accountability to the community, which is an entirely different orientation.

Meaningful engagement, participants argued, is about more than communications. It requires reciprocal relationships with the communities nonprofits serve. Town halls, listening sessions, advisory boards, and co-creation practices were all named as approaches that deepen community dialogue and belong in this guidance.

Educating and Engaging the Public Continued

Suggestions for Improvement

Participants urged best practices frameworks to support these relational practices as core to public engagement, not optional extras.

They asked for resources that support the nuanced work of authentically sharing power and decision making with community. They also called for guidance on how nonprofit leaders can show up in, protect, and promote civic space across community divides in moments of conflict.

Several highlighted the need for community engagement and messaging practices that counter dominant stereotypes and reflect cultural nuance. Plain language, participatory storytelling, and community-informed visuals were named as essential to building connection and trust, not just reach.
Participants also recommended stronger emphasis on accessibility, including disability access and language justice, in both online and in-person spaces.

Advancing the Mission through Public Policy and Advocacy

"Conflict among the community's ideas must be negotiated."

Ineffective Practice or Gap

Participants emphasized that for many nonprofits—particularly those serving historically under-represented communities—public policy engagement is not a choice but a necessity. While some organizations have built infrastructure to support advocacy, many others expressed uncertainty, underinvestment, and fear about what is legally permissible under 501(c)3 status. Several noted the language around advocacy efforts contributes to a culture of caution that discourages action even when communities are directly harmed by policy decisions.

Suggestions for Improvement

Nonprofits are one of the most direct ways community members participate in civic life, engaging with and financially supporting causes they care about. Participants noted stronger resources would help nonprofits bring those same members into shaping and delivering on public policy efforts.

They called for more explicit guidance affirming nonprofits' legal rights to engage in nonpartisan advocacy as a core public responsibility, along with templates and case examples that support confident, values-aligned action.

Resources should also address how to navigate community conflicts around public policy, and what healthy advocacy partnerships look like, particularly for grassroots organizations and national advocacy organizations working at the community level.

Engaging in Lobbying and Public Activity

"It is difficult to remain neutral or apolitical when the physical location or focus of the nonprofit's work is targeted for destruction by a politician."

Ineffective Practice or Gap

Across the board, participants called for lobbying to be reframed as a tool for mission advancement, rather than a liability. Organizations often misunderstand the legal restrictions on lobbying, which leads organizations to shy away from important work in public arenas.

Suggestions for Improvement

Many participants said they would benefit from resources that clearly distinguish between advocacy, education, and lobbying and provide examples of what responsible lobbying can look like at different organizational scales. Participants also emphasized public engagement requires internal preparation. This means clear protocols, training on advocacy ethics and compliance, and ensuring participation in lobbying activities is intentional, community-inclusive, and values-aligned.

Several also noted the need for guidance specific to multi-entity structures, including organizations with a 501(c)4 arm, an area where confusion and underinvestment are common but opportunities for impact are significant.

A Reimagined Nonprofit Sector

What we heard from nonprofit leaders across Pennsylvania reveals both a need and a possibility: a reimagined sector shaped by lived experience, shared accountability, and values-driven practice.

Best practices often reflect the assumptions of dominant institutions, reinforcing models that privilege compliance over care, efficiency over equity, and donor comfort over community voice. These gaps don't only fail under-resourced organizations that are closest to the work, they also prevent well-funded nonprofits from realizing their full potential as agents of community-centered change.

PANO, together with our members, imagines instead a sector where excellence is measured not only by adherence to inherited rules, but by how well we cultivate belonging, repair harm, and deliver on our missions with integrity. A sector where structure supports culture, culture sustains people, and people shape the path forward. A sector where guidance is grounded in real conditions, and where relationships are treated as infrastructure, not afterthought.

This is the vision participants offered and to which PANO is committing: not a singular model, but an ecosystem of nonprofits that are bold, rooted, and responsive. A sector where authenticity is not at odds with legitimacy, and where values-aligned practice is the standard, not the exception.

The future we are working toward goes beyond technical updates. It calls for a shift in power and purpose—a new contract between the sector and the communities it serves. That is the invitation at the heart of this report: to shape a nonprofit sector that lives up to its promise. A sector where every organization has what it needs to act with courage, care, and collective accountability.

What's Next?

The work doesn't stop with this report and its accompanying Values to Action Roadmap.

PANO's Standards for Excellence program will be leading efforts in the coming years to:

- Develop and implement further amendments and additions to the Standards for Excellence benchmarks and resources, particularly as it relates to resources that support small nonprofits;
- Support nonprofit leaders throughout the state by facilitating conversation on these topics, convening peer groups and leadership circles, and sharing stories about how organizations are using this work to energize, reimagine, and prioritize their work; and
- Apply this work to other PANO initiatives, like The PANO Navigator.

Acknowledgements

This report is from and for all of us.

Due to the current political climate, PANO made the decision not to include individual or organization names of the cohort members and others who have provided input and feedback along the way. While we do not believe the content of this report to be controversial, we do acknowledge the threat of potential funding loss for organizations or harm to individuals and are erring on the side of caution due to the intended wide release and sharing of this report.

Photography Credit

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About Us

PANO (the Pennsylvania Association of Nonprofit Organizations) is a statewide membership organization supporting the thousands of nonprofits that serve millions of people in the Commonwealth.

While other associations cater to specific nonprofit trades, PANO is the only membership organization that supports Pennsylvania's nonprofit sector as a collective whole.

We support nonprofits through training, best practices, consultation and discount programs. We amplify their impact through research, public policy initiatives and advocacy.

PANO is accredited by the Standards for Excellence Institute, signifying that the organization practices the highest level of ethics, accountability and transparency.

PANO

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