

SPiN: Strategic Planning in Nonprofits

Compasspoint's Dual Bottom-Line Matrix

This is a business planning tool. During the "planning" phase of SPiN, use it to further prioritize strategic priorities that are program and business related. It's a tool that looks at programs in the context of their financial viability, an important consideration during the planning process. Place your current programs on the matrix and then use that to help in the development of strategic priorities.

	HIGH MISSION IMPACT	HIGH MISSION IMPACT
	LOW VIABILITY	
T		
	BUSINESS DECISION =	BUSINESS DECISION =
act	HEART: Keep but contain costs	STAR: Invest in continuance and growth
Mission Impact		LOW MISSION IMPACT
n	~	
sic		HIGH VIABILITY
Mis		V
•	BUSINESS DECISION =	BUSINESS DECISION =
	QUESTION MARK: Discontinue or give	MONEY MAKER: Enhance impact
	away	
LOW	Financial Viability	

- Some of the characteristics of programs with *high impact mission*: tangible results; visible progress toward the achievement of the organization's mission; high leverage potential—synergy with other programs: and high-quality services that distinguish the organization from its competition
- Some of the characteristics of *high viability*: At the very least covers all costs (both direct and indirect); generates a surplus of revenue; projected to have financially sustainability for the future; a proven financially viable business model

Source: Strategic Planning for Nonprofit Organizations, Alison & Kaye, available from Compasspoint.org

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