

**STAKEHOLDERS AND STRATEGIC
PLANNING: EXPERIENCES OF AN
AUSTRALIAN NONPROFIT
ORGANIZATION 1993 - 2001**

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Abstract

Under pressure from declining government support and increased competition, many nonprofit organizations in Australia have tried to incorporate strategic planning processes. A cursory view would regard the strategic planning process to be similar for organizations, profit focussed or not. However, this paper will suggest that developing a strategic plan can be a more complex and challenging task for nonprofits. While their goals are frequently amorphous, and measures of performance difficult to define, the many stakeholders who may be involved cause the major problems. This paper discusses stakeholder theory, then the experiences of an Australian nonprofit organization as it attempted to develop a strategic plan. It argues that existing models of strategic planning do not adequately allow for the strength of the legitimate, powerful and urgent needs of stakeholders in nonprofit organizations, and that nonprofits need to carefully consider the rewards and pitfalls of strategic planning before embarking on the process.

STAKEHOLDERS AND STRATEGIC PLANNING: EXPERIENCES OF AN AUSTRALIAN NONPROFIT ORGANIZATION 1993 - 2001

INTRODUCTION

Nonprofit organizations have slowly adopted strategic planning processes often at the behest of their major stakeholders and encouraged by academics and consultants, in order to be seen as professionally managed (Bryson, 1995). Strategic planning is thought to be a major feature of a professionally managed organization. At the same time the value of strategic planning in any organization has begun to be questioned. This paper argues that strategic planning in nonprofit organizations continues to have value despite the technique being rejected by some academics and business consultants (Mulhare, 1999). The focus of this paper is on identifying the benefits and drawbacks of strategic planning 'events' in helping smaller, nonprofit organizations to meet the needs of all stakeholders. To illustrate this, the experience of a small Australian nonprofit organization that undertook a series of strategic planning events over a seven-year period with differing proponents and outcomes on each occasion, is outlined.

STRATEGIC PLANNING

Strategic planning is defined as "an umbrella term for a variety of formal approaches to the management of organizational decision making." (Mulhare, 1999:324). Its focus is on the long term providing "a systems approach to manoeuvring an enterprise over time through uncertain waters of its changing environment to achieve prescribed aims" (Mara, 2000). Successful management, it is asserted, requires a systematic, cyclical process of planning actions, followed by implementation, then evaluation, all of which is part of strategic planning (Bryson, 1995).

Strategic planning as a tool of management has become the norm in profit making organizations and government organizations, and is increasingly adopted by nonprofits organizations of all sizes (Mulhare, 1999). Crittenden and Crittenden's (2000) large study of strategic planning in nonprofits found that they were more likely to ignore the array of technological tools available and make use of large volunteer planning groups. This usually meant a strategic planning "event" of one, two or more days with a committee or working party appointed to represent all stakeholders (Beerel, 1997). While there is little written about Australian nonprofits, strong anecdotal evidence (from the organizations themselves and from consultants in the area) indicates that this is an accepted pattern. What seems clear from the literature is a lack of evidence that strategic planning is of any use in nonprofit organizations (Mintzberg, 1994).

THE CASE AGAINST STRATEGIC PLANNING IN NONPROFIT ORGANIZATIONS

Recent literature has queried the value of strategic planning processes in organizations and suggested that they have lost favour in business organizations in the 1990s (Desai, 2000; Mintzberg, 1994; Mulhare, 1999). It indicates a move away from the accepted processes of strategic planning because it is seen to be restrictive, to reduce organizational adaptability and to reinforce existing regimes (Bryson, 1995; Mintzberg, 1994). At the same time there is little evidence that it produces any better decision making than those made by one strong leader, or by responding to situations as they arise (Mulhare, 1999). As well, strategic planning requires a significant investment in time, human and financial resources (Mara, 2000). Finally, it is suggested that strategies planned in a deliberate process are mostly ineffectual and even counterproductive with most successfully strategies still arising from "managerial intuition, happenstance and experiential learning" (Mulhare, 1999:324).

Despite the many problems and regardless of the move away from the process in the private sector, nonprofit organizations continue to use strategic planning processes. It is clear, though, that the process used in the private sector, is difficult to duplicate in nonprofit organizations (Beerel, 1997; Crittenden and Crittenden, 2000). This difficulty is caused by a number of factors including the adoption of the corporate model,

planning when in a crisis situation, issues of leadership and general management, and involvement of stakeholders in the process.

Corporate Model

There has been little research into the consequences of adopting corporate practices, such as the use of strategic planning in nonprofit organizations (Alexander and Weiner, 1998), but the use of strategic planning is seen as the answer to their many problems (Mara, 2000). Applying a corporate model, which emphasises strategy and competitiveness, immediately clashes with the philanthropic values of most organizations, which stress community and caring (Alexander and Weiner, 1998; Lindenberg, 2001). In addition, goals of nonprofits are often amorphous, or absent, or conflicting (Bryson, 1995). As strategic planning requires a clear statement of goals, problems present immediately because of a struggle to clarify what the organization is all about (Beerel, 1997).

Crisis/Operational

Nonprofits are more likely to be driven by operational issues rather than strategic issues, solving problems as they arise, or have decision making power in the hands of one strong leader (Mintzberg, 1994; Steane and Christie, 2001). External forces have led to some adopting strategic planning, particularly when the organization is having problems. Yet, strategic planning is believed to be unsuitable for an organization in crisis (Bryson and Roering, 1983; Mitroff and Pearson, 1993). Despite this, when strategic planning is used in nonprofits, the process is usually driven by operational factors, such as a response to a financial crisis, government funder requirements, or to provide direction to disgruntled staff (Mulhare, 1999; Wolch and Rocha, 1993).

Leadership

Although nonprofits can sometimes have a long-serving, strong leader who is very successful, it is more usual for nonprofit CEOs to have a brief tenure, thus causing problems in working with stakeholders (Santora and Sarros, 2001).

Stakeholder involvement

Strategic planning is also seen to be inappropriate unless an organization has the skills, the resources and a commitment by key stakeholders to produce a worthwhile plan, however, many nonprofits do not have those skills, and key stakeholders are likely to be intensely distrustful of management techniques (Lindenberg, 2001). These problems are magnified because of the large number of stakeholders, with strategic planning often being undertaken to placate one group, such as a major funding body, at the expense of others, resulting in an unproductive process leading nowhere (Mulhare, 1999).

Effectiveness of Strategic Planning

Overall, it seems there is a tendency to adopt strategic planning as a panacea for organizational problems. Adopting planning for all the wrong reasons often leads to the process either failing to provide a worthwhile plan, or the results being ignored. When the process fails, the cause is not seen as a result of adopting an inappropriate management tool, but an outcome of the lack of professional management. As Mulhare sees it strategic planning "has become a symbolic demonstration of managerial competence, whether or not planning benefited the NPO in other ways" (1999:323).

Strategy today is about coping with an uncertain environment in a highly competitive environment and this is true for nonprofit organizations as well as for-profits. However, for-profit organizations are adopting such tools as organizational learning and knowledge management, seeing the structured planning processes as less valuable in a more chaotic world (Brown and Eisenhardt, 1998). As Mulhare suggests, "business management theory has long since moved on" (1999:329). The nonprofit literature too is beginning to emphasis the need for on-going strategic management rather than strategic planning (Bryson, 1995). None-

the-less, strategic planning is still seen as a worthwhile tool in nonprofit organizations (Bryson, 1995; Howe, 1997).

THE CASE FOR STRATEGIC PLANNING IN NONPROFIT ORGANIZATIONS

Many forces have led to nonprofit organizations embracing strategic planning, but none more so than the need to be seen as professionally managed. Nonprofits have traditionally been seen as lacking professional management, being run by "social workers, health care professionals, foundation people, educators, participants in high arts and culture, advocacy and interest groups" (Young, Hollister, Hodgkinson and Associates, 1993). There is a general belief that strategic planning is necessary if nonprofit organizations are to be seen as professional and following best practice in the business world (Mulhare, 1999).

Despite the challenging of the value of strategic planning (Mintzberg, 1994; Mulhare, 1999), the general consensus in the literature is that a formal planning process is still desirable (Bryson, 1995; Howe, 1997; Mara, 2000). Bryson (1995) sees the major benefits of strategic planning as leading to a systematic process of gathering information about the environment and a clarification of the organization's future directions, while providing a sound basis for decision making, improving performance and clarifying roles and responsibilities of organizational members. More practically, strategic planning assists in the allocating of scarce resources and can ultimately strengthen an organization's financial viability (Goldsmith, 1994)(Mara, 2000). If nonprofit organizations are to survive, they must recognise that they are now working in an environment where they will have to compete for resources, and be required to prove their effectiveness and one way that can indicate that is a strategic plan (Lindenberg, 2001).

For all these reasons, strategic planning is seen as desirable in nonprofit organizations. Much of the literature in the 1990s is directed at tailoring strategic planning to better meet the needs of nonprofits (Bryson, 1995; Lindenberg, 2001; Mara, 2000). However, little of the research is directed at stakeholders, which is surprising as it has long been recognised that a prime advantage of the strategic planning process is "to gain the involvement and commitment of those principal stakeholders affected by the plan" (Pearce, Freeman and Robinson, 1987:659).

STAKEHOLDERS

Freeman (1984:46) defined stakeholders as "any group or individual who can affect or is affected by the achievement of the organization's objectives". In most business organizations, the stakeholders could include shareholders, employees, consumers, suppliers, creditors, competitors, government departments, professional groups and the local community. All these individuals or groups will be potentially affected by the organization or may affect the organization because they have the power to "withhold resources and support, limit the firm's access to new markets or boycott the organization's products" (Seeger, 1997:9).

Mitchell, Agle and Wood (1997:854) divide stakeholders into three areas based on the following attributes: "(1) the stakeholder's power to influence the firm, (2) the legitimacy of the stakeholder's relationship with the firm, and (3) the urgency of the stakeholder's claim on the firm". Decisions are usually made on the basis of the legitimacy of a stakeholder's claim on the organization, but all three claims should be considered and this is particularly so in nonprofit organizations where many different stakeholders have calls on the organization's resources.

STAKEHOLDERS IN NONPROFIT ORGANISATIONS

Some major differences can be identified between nonprofit and for-profit organizations but Drucker (1992) identifies the main difference being that nonprofits have more stakeholders. Nonprofits have been described as "multiple organizations" because of the multiple relationships between its many or stakeholders (Anheier, 2000). A recent study of Australian nonprofit boards (Steane and Christie, 2001) indicated that their

priorities and activities imply a stakeholder approach to governance, rather than the shareholder approach that predominates in for profit organizations.

Another major factor that differentiates profit and nonprofit organizations is that nonprofit management and governance structures are often intricate, with voluntarism an essential ingredient, meaning that the organizational values must be cherished. Such organizations are likely to have vague objectives that make their performance hard to monitor, particularly because of the lack of a financial bottom line (Anheier, 2000; Hudson, 1999). The stakeholders in nonprofits have been termed "demand-side stakeholders" as their interests are in the provision of services, either for themselves or for others (Abzug and Webb, 1999:416). Anheier (2000) maintains that this is further complicated because nonprofits actually have multiple bottom lines with different stakeholders associated with specific bottom lines and demanding that their needs be met.

In a nonprofit organization, stakeholders include employees, who may be the CEO, management staff, administrative staff and professional staff, such as health care workers or field staff. Most importantly, nonprofits are likely to have a large contingent of volunteers who may considerably increase the workforce (Lyons, Hocking, Hems and Salamon, 1999). The consumers, customers, clients or service users may often provide a limitless demand for the services of the organization, creating extreme pressure on the other stakeholders. Hudson (1999) points out that these multiple stakeholders are even more confusing in some situations where services are part funded through grants or contracts from government or philanthropic groups, or donations from corporations or individuals, and by service users, through fees. Overall, nonprofit organizations are equally accountable to many stakeholders (Hudson, 1999).

In a nonprofit organization all stakeholders are likely to have a moral legitimacy to their claim on an organization's resources, but the power and the urgency of their claim is likely to change from circumstance to circumstance. This leads to difficult situations where managers and board members may have to choose between the legitimate needs of one group of stakeholders in favour of another which is equally as legitimate, but more urgent and powerful. For this reason, nonprofit organizations often use a large planning group in an attempt to build consensus from a broad cross section of the stakeholders. Thus, we sought to investigate how a nonprofit organization strategically planned and whether the process resulted in a workable plan for use in the future that was able to meet the needs of all stakeholders.

METHODS

The case study method was used as it allowed us to conduct an in-depth study into an organization, its stakeholders and the strategic planning process. Single case study methodology is an invaluable tool for conducting research in social and behavioural sciences and a traditional vehicle for nonprofit management research (Crittenden and Crittenden, 2000; Yin, 1994). We began our study by identifying community-based nonprofit organizations that appeared to have had difficulties in the past five years. This we did from our own knowledge of the sector and by asking two consultants who advise nonprofit organizations. We identified one organization in particular that had severe problems over the past seven years. This organization seemed to illustrate many of the problems that a nonprofit organization can face when attempting the strategic planning process. We contacted the Chief Executive Officer (CEO) of the organization and requested its participation in our study. In order to obtain a deeper understanding of the organization we reviewed primary and secondary documents such as annual reports and newsletters as well as organizational histories, mission statements, organizational charts and descriptions of their programs. We then prepared a semi-structured interview schedule and interviewed the present President and the two immediate past Presidents, and the present CEO and the immediate past CEO. We also interviewed the senior professional staff member and the senior administrative staff member. Finally, one of the researchers was an observer at a strategic planning event. These officials covered a period of the past eight years. The major benefit in selecting this organization lies in the fact that it undertook four different strategic planning events during that time.

We thus met Yin's (1994) requirements for construct validity by using multiple sources of evidence. Examining the findings against the initial theory that had been assembled ensured internal validity. Compiling a protocol for the case that included set research questions and schedules as well as analysing the

data collected using set criteria ensured reliability. We recognise the limitation of generalizability imposed on all case study research, but despite this feel confident that the results of this study have implications for other nonprofit organizations.

BACKGROUND: AUSTRALIAN NONPROFIT ORGANIZATIONS

Information about the Australia nonprofit sector is sparse, however, as part of an international study of nonprofits it was identified that it was a \$19 billion industry, comprising 5.2% of gross domestic product, employing 7.2% of all non-agricultural workers and providing 15.3% of service employment (Lyons et al., 1999). The industry employed more people than the Australian communication services industry, or the transport industry or the construction industry. Added to that is the volunteer input, with an estimated 9.3% of the Australian population contributing their time to nonprofits. When these volunteer workers are added, the nonprofit workforce is nearly 10.1% of all workers in Australia. Australia's nonprofit sector is the sixth largest in the world after the Netherlands, Ireland, Belgium, Israel and the US, and considerably larger than the UK and major European countries (Lyons et al., 1999).

The sector has a long and rich history since the 1788 European settlement of Australia took place. In common with most countries, it is dominated by education, social services and health. However, when paid workers and volunteer workers are combined the largest sector is social services followed by culture and recreation, reflecting the high level of volunteering in organised sports, as well as a tradition of involvement in community support and self-help groups (Lyons et al., 1999).

There are no Australian studies of nonprofit organizations and strategic planning, but Australia has a similar nonprofit sector to that of the United States where studies have found that most organizations have some level of strategic planning (Crittenden and Crittenden, 2000). Strong anecdotal evidence suggests that for many Australian nonprofit organizations strategic planning involves an event that takes place over one or many days, involves the Board, senior management and staff, other key stakeholders (internal and external) and results in a document that is supposed to be the framework for future action, but may never be viewed again.

THE ORGANIZATION

The organization to be discussed is an umbrella association for approximately 3,000 small community self-help groups operating throughout one of the larger Australian states (separate organizations also exist in the other states). The participants meet, weekly as a rule, in church halls, local government rooms or similar community space to provide support for each other. Families become members of the Association and in return it provides advice on operating the groups, support with programs, insurance for all members and a newsletter. In 2000, over 30,000 families were members of the Association. It employs 28 staff. These are either administrative staff or professionals in the field who work with the grassroots groups assisting with the running of their programs. A mixture of fees from member families and grants fund operations, with the Federal government providing the majority of the funds. The Association is governed by an elected Board and administered by a Chief Executive Officer (CEO).

First Event - 1993

In 1993, the Association's major funding body, a federal government department, indicated unhappiness with the standard of its grant applications and suggested more professional management was necessary. They recommended a strategic plan as being essential and gave advice on the process and how to employ a consultant to oversee it. They were not prepared to be involved in the process. The President and a consultant then organised strategic planning events, which included three senior staff and eight of the seventeen Board members (the rest were unable to give the time to attend). The CEO reported that, despite the efforts of the consultant to focus on strategic planning, the events in fact concentrated on the problems that the Board believed were inherent in the staff. The whole process degenerated into what he called a "get the staff" session. The consultant extended the process from two to three, then four days, but while a

mission and goals were developed for the organization because "the department wanted them", no on-going plans emerged. The CEO resigned at the end revealing that

"I just had had enough. The government were threatening to stop our funding, the Board were picking at everything I did, the professional staff hated me for changing part of their jobs, the administrative staff hated me because I had to cut their hours, the members were annoyed because an issue of the newsletter had been cut and we received bad publicity because of an incident at one of the group meetings".

A new CEO was appointed. She found the organization financially crippled, a situation that forced the staff and Board to work together to survive. The Board Chair resigned soon after her appointment, so a new leadership was in place.

Second Event - 1995

The new CEO had experience of strategic planning in other nonprofits and believed it essential if the Association was to be run effectively. However, she did not try for nearly two years when demands came again from the government department to put together a strategic plan. She had also used the time "to train the Board". She waited until a new Board was in place and had been thoroughly briefed as to their governance role in the organization. She also included more senior staff in an attempt to balance the Board's views. Participants included a facilitator, four staff members and the ten out of the seventeen board members (again, some could not attend because of the other commitments). The strategic planning events developed a mission, goals and some objectives. They did not go far enough for the present CEO, but the President at the time felt "We had come a long way". Part of the strategic planning was to recommend a motion to go to the Annual General Meeting (AGM) changing the Constitution to strength the governance role of the Board, reduce its size and change its composition to allow for two nominated members. By the time of the AGM it was obvious that this was a problem as a group of stakeholders, not considered previously, objected. The founders objected to what they saw as "managerial control". The three months up to the AGM were again a crisis period for the Association as most of the efforts of the senior staff and the Board were devoted to dealing with complaints from the founders and other members they had lobbied. In turn the Board and staff also lobbied members. The motion was passed, barely, but at a great cost. The Board and staff were exhausted and a large number of members alienated. The contribution from Board members over the next year was minimal, most did not renominate, and four key staff members resigned. Both the President and CEO reported that, rather than being a positive experience with strong frameworks for the future, the consequences of the process "tore the Board apart" and "lowered the morale of staff significantly". Most of the outcomes of the planning process were never mentioned again.

Third Event - 1998

The next attempt at strategic planning was driven the by staff feeling the need to have clear goals and objectives. The administrative staff especially felt that a lot of what they were doing was not appropriate for the Association. The event again included a facilitator, the Board, which now constituted nine members (all attended), five staff members including one professional staff member, a representative of the founders and two past presidents. Three members of the community groups were invited to give a grassroots perspective. The three events were, according to the President at the time, and the CEO "very congenial", "good fun", "very productive", a great learning experience" and produced a mission, goals and objectives which all felt very pleased with. Unfortunately, implementation proved to be problematic, as the professional staff employed by the Association gathered together to object to their role, which they saw as being downgraded. They refused to co-operate with the plan, sabotaged some of the objectives and engaged the support of grassroots members who they saw regularly in their work. The CEO observed: "It all came completely from left field. We had no idea there were any problems during the planning process". The legacy was a feeling of "them" and "us" among the staff and divisions among the Board members and active volunteers. Some of the plans were implemented, but other disappeared as the CEO found that "strategic planning were dirty words around here".

Fourth Event - 2001

The last strategic planning process invited participation from everyone in the Association. Anyone interested was invited to attend via a notice in the Association's newsletter. All staff members were told to attend, with the office being closed. Only five responded to the general invitation, four members and one past Board member. These five people were unhappy with aspects of the Association and wanted an opportunity to express their dissatisfaction. The rest attending were staff, board members, nominated ex Board members and grassroots representatives, one from each region. Fifty-three people attended the first events! No facilitator was used. The CEO convinced the Board that together they could facilitate the process. It would be cheaper and likely to produce better results than with a paid facilitator. A planning process was developed using a SWOT analysis and dividing the group into smaller teams. It was a long, slow process, taking four full days over four weeks, with reports prepared after each events and distributed to each member. Forty-two people attended the last events.

The President described the process as "brilliant", and the CEO said it was "very productive". The President and the CEO reported that a wonderful feeling of co-operation was evident in the Association and they were anticipating good times ahead. The process took place in February-March 2001 and, so far, there have been no objections to the new mission, goals and objectives developed. However, both agreed that it had been very expensive and time consuming.

DISCUSSION

Strategic planning in this organization was convened in response to operational drivers, such as the need to demonstrate professional management to satisfy government funder requirements, a response to financial crisis, and to provide direction to disgruntled staff. The first event failed to achieve anything worthwhile because it took place at a time when the organization was in a financial crisis. This concurred with the suggestion that strategic planning is unsuitable for an organization in crisis (Bryson and Roering, 1988; Mitroff and Pearson, 1993). While the CEO was looking for future solutions to the problems, others involved in the process, and especially the Board who had considerable power, could not see beyond the crisis and focused on that.

The second and third events were influenced by the emergence of different stakeholders with legitimate, urgent and powerful needs who had not previously been considered. The second planning event involved a new CEO, and a new Board, focused on long-term issues, but other forces, namely the founders, prevented implementation of the plans, because they felt the organization was losing its value-base by becoming focused on managerial issues (Mulhare, 1999; Young et al., 1993). As Mitchell et al (1997) suggest a problem arose because of the urgent needs of one group of powerful stakeholders. Their needs dominated the process at the expense of equally legitimate stakeholders with less power and urgency. The third planning event was in response to unhappy administrative staff, but other staff members, the professionals, who again were unhappy with the managerial nature of the planning, sabotaged its success. Their needs emerged as urgent and, because of their influence with the board and grassroots members, they were also powerful and they dominated the process. The fourth event was successful. It balanced managerial tools successfully with the organization's culture by including just about everybody (Crittenden and Crittenden, 2000). The more participative process pleased all participants because it combined management techniques with the needs of the organization (Lindenberg, 2001). Although the CEO and President identified it as very time consuming and expensive (Mara, 2000), they felt the outcomes made it a worthwhile process.

CONCLUSION

We investigated the issue of strategic planning in small, community nonprofit organizations. We sought to determine the reasons for the failure of such planning processes. From the case we learned that:

- If the process is to be successful, the board and the CEO must be united

- The CEO needs to ensure the cooperation of all staff
- Stakeholders in nonprofits are a diverse group and all with legitimate needs must be considered in a strategic planning process.
- Powerful stakeholders and those with urgent needs must be involved.
- The demands of a powerful major funding body can act as a unifying force, but not if they are at the expense of the organization's basic values.
- Strategic planning under duress is unlikely to succeed
- All participants need to understand their responsibility to represent their particular stakeholders and to support the implementation activities
- Beware the founders. Opposition can come from unexpected quarters
- The event can be a skillful communication and engagement vehicle for diverse stakeholders.
- While it is ideal to involve as many stakeholders as possible the time involved, and the cost to the organization, may be prohibitive.

Nonprofit organizations are likely to continue with strategic planning events with funding bodies requiring documented strategic plans as evidence of good management. Strategic planning took many years to move from the private and government sectors. It may take many more years for a suitable model of planning to evolve that can be appropriated by the nonprofit sector. Any adaptation of new ideas would need to meet the need of all stakeholders. Meanwhile, a successful strategic planning event can be a useful managerial technique for nonprofit organizations.

APPENDIX

Summary of Strategic Planning Events - 1993 - 2001

YEAR	NUMBER OF PERSONS	COMPOSITION	Legitimate (L), Urgent (U) Powerful (P) Needs	OUTCOMES
1993	12	CEO, two other senior staff 8 Board members The facilitator Other stakeholders of influence: government funding body	L, P, U L L, P L, P, U	Mission statement Emergence of the board as a powerful force Resignation of CEO
1995	15	CEO, two admin staff, one field staff 10 Board members The facilitator Other stakeholder of influence: government funding body	L, P, U L L, P L, P L, P, U	Revised Mission statement Goals Objectives Emergence of the founders as a powerful force Resignation of some staff and board members
1998	17	CEO, two admin staff, one field staff 9 Board members, 3 past Board members The facilitator	L, P L, U L, P L, P L	Revised Mission Statement Goals Objectives Emergence of the field staff as a powerful force
2001	53	CEO ALL the admin staff (18) All the field staff (9) 9 Board members, 4 past Board members 8 grassroots members 5 members who accepted the invitation to come	L, P L L, P L, P L, P, L L, P, U	Mission Statement Three year plan Objectives Emergence of a cooperative spirit

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