NGOS WANT TO REDUCE RISKS AND START WORKING MORE WITH COMPANIES AFTER THE COVID 19 PANDEMIC MAINLY ON CSR TOPICS

*MILAN JAN PŮČEK, †RENATA SKÝPALOVÁ, ‡ADAM KLEMENT

‡AMBIS University, Lindnerova 1, Prague, Czech Republic
e-mail: milan.pucek@ambis.cz, renata.skypalova@ambis.cz, 51554@mail.ambis.cz

This article was created at AMBIS University within the project “Human Resource Management, Risk Management, Social Responsibility and Other Aspects of Management,” number SVV/2024/4/01 supported by funding for Specific University Research provided by the Ministry of Education, Youth and Sports in 2024 and 2025. This research was supported by GAČR Grant Agency No. 22-04524L.

Abstract. The aim of the article is to define the key motives of non-profit organizations for cooperation with companies on socially responsible issues. The case study was conducted in two interrelated parts. Namely, using qualitative interviews with non-profit organizations operating in the Czech Republic. Subsequently, focus groups were applied for a deeper analysis and evaluation of the attitudes of experts on the issue. The findings suggest that NGOs focus on the needs of local communities which is a key element for possible cooperation with companies that are also seeking to serve these areas. Another key point for collaboration is the desire of both NPOs and companies to address the issues of the community in which the organization is located, to the end companies are willing to sponsor NPOs to help them address these issues. This study fills a gap in the literature on collaboration between the nonprofit and for-profit sectors on socially responsible issues by applying the concept of integrative and community relations in the context of locally owned businesses and community-based nonprofit organizations, which distinguishes this study from the usually studied issue of multinational organizations and their collaboration with the nonprofit sector. The findings from this study offer key points for the leadership of community-based nonprofit organizations interested in establishing relationships with local businesses.

Keywords: nonprofit organizations, corporate community involvement, risks, Covid 19 pandemic, non-profit organization, a nonprofit-business collaboration, CSR

1 Introduction

This research was inspired by informal semi-structured interviews with a group of NGO managers from the two largest Czech cities, namely Prague (the capital of the Czech Republic) and Brno (the second largest city of the Czech Republic). Until the covid 19 pandemic, NGOs in these locations relied solely on funding from grants provided by the Czech government and possible earnings from the sale of additional services or products. The covid pandemic contributed to the instability of the overall situation and the existence of the NGOs, which began to look for ways to diversify their income and expand their portfolio of activities, i.e. to reduce the risks that could lead to the closure of their activities due to lack of financial resources. Thus, among other things, non-profit organizations are seeking to cooperate more intensively with local businesses and the topics they see as suitable for cooperation are mainly in the field of social responsibility. The topic of corporate social responsibility is strongly resonating in the Czech Republic, as from 2024 there is a reporting obligation for large enterprises, of which there are a significant number in Brno and Prague. Also, for companies that are not newly obliged to report, the area of socially responsible activities, their implementation and reporting is important, because if they want to remain in the supply and customer chain of large companies that are obliged to report, they will also be asked by these large companies to prepare reporting. Many companies are thus looking for other ways in which they can collaborate with other organizations on socially responsible activities and their reporting. For non-profit organizations, this opens up opportunities for cooperation, as the essence and activities of non-profit organizations are often those that fall within the concept of CSR, and thus non-profit organizations and companies find a point of contact for developing cooperation. Thus, companies can support NGOs through sponsorship, and based on this cooperation, they can in turn seek solutions to support local issues facing companies in that locality. (Whit & Walmsley, 2022) Examples include cooperation on tree planting, support for mothers with young children, and counselling for the socially disadvantaged. (Lee & Babiak, 2017; Dutta & Talegonkar, 2022) In the interviews that were conducted, leaders of NGOs expressed some concerns about their existence in the challenging environment in which many NGOs have been operating recently, not only in Brno and Prague, but also throughout the Czech Republic (Lukáš & Aleš, 2023) NGOs thus experienced crisis management during the Covid 19 pandemic, moved partially or fully online and strengthened relationships within their teams. According to Mahmud (2021), it is the crisis periods that bring the opportunity to build stronger bonds between employer and employees. During the Covid pandemic, 19 NGOs distributed scarves, disinfectants, protective suits, etc., bringing them into line with the functioning and philanthropy of local companies (Marom, Shaike, 2020; Pelikanova, 2021, (Carroll, 2021). Thus, NGOs would like to continue their socially responsible activities in cooperation with the corporate sector (He, 2020), and in other topics such as the war now underway in Ukraine, where again NGOs provide support, as do many companies (Páčešilá, M., & Colese) and this again brings up the idea of joint synergistic cooperation. For family businesses overall, ethical management principles and responsible behavior are applied not only in emergency situations but as a regular activity in the context of a long-term vision and values that are part of their corporate culture (Rivo-lopez et al. 2021). The purpose of the research in this study was to (A) explore the situation of NGOs after the covid 19 pandemic, both in semi-structured interviews and in the literature, in terms of their willingness to continue and develop collaborations with local businesses to promote and develop CSR themes (B) to better understand what specifically motivates NGOs to engage in collaborations with local businesses or firms in their locality, (C) explore ways to strengthen the relationship between NGOs and businesses.

The case study draws on corporate philanthropy, nonprofit management, and nonprofit marketing literature (Choto et al., 2022). The originality of the scholarly article is that, in contrast to the studies presented so far (Yin, 2021), it does not only focus on multinational companies and their cooperation with the nonprofit sector but contributes to: i. capturing the possibility of cooperation between nonprofit organizations and local businesses (Mackiewicz & Spodarczyk, 2022); ii. clarifying the interplay between corporate giving opportunities; iii. charitable organizations (Liu et al, 2022) with local businesses and community-based non-profit organizations. The business environment of the selected country - the Czech Republic - is the subject of the research due to its strong involvement (Mammdova, 2022) not only locally but also internationally. The structure of a scientific article consists of logically following parts. In the theoretical level, the motivation for writing a scientific article is formulated, clarifying the scientific gap along with emphasizing originality. Subsequently, a biblical analysis has been developed with keywords such as CSR, non-profit organization and collaboration of non-profit organizations.

2 Literature review

Collaboration between the non-profit and business sectors is widely regarded as a process of value creation that benefits society, business and non-profit organizations (NPOs). However, this process has rarely been considered from the perspective of the non-profit sector. In this paper, we discuss a new framework to assist NPOs in developing strategic collaborations with businesses. We argue that by being strategically proactive rather than reactive to what businesses have to offer, NPOs can increase the scope of their cross-sector collaboration, thereby increasing their sustainability and competitiveness.

There is increasing pressure on businesses to change their approaches to CSR from traditional practices (e.g. corporate giving) to new forms of engagement with society, such as the NBC - Nonprofit-Business Collaboration (Austin 2008b). NBC allows businesses to deepen their understanding of societal problems and become empowered to help develop better solutions (Barkay2011; McDonald and Young 2012). This
change presents an opportunity for nonprofits to position themselves as attractive to the business sector.

The reason and framework for cooperation between the non-profit sector and companies is the concept of social responsibility. Corporate social responsibility extends to all areas of a company's operations. It deals with its environment, the quality of life of its employees and customers, but also with its relationships with profit and non-profit stakeholders. And although there is no single, universally accepted definition of CSR, it is generally understood as the linking of business intentions with ethical values, with the main aspect being people with regard to their needs, interests and the environment. However, we must not neglect the external environment of the company's operations, where the form and scope of social responsibility is reflected and comprehensively intertwined with all sectors, including the non-profit sector in addition to the commercial sector. In a socially responsible company, the same values are at stake as those held by people active in non-profit organizations. What defines a non-profit organization is that the purpose of setting up the organization is not to make a profit, hence the strongest connection within companies and NGOs is not financial or material, but in people who share common goals and values. NGOs supported by companies are able to provide new alternative solutions to social and environmental problems. Mutual cooperation between NGOs and companies will ensure that both types of societies benefit and thus highlight the common denominator, which is the human being. What will not change is the focus of the company to satisfy the needs of the customer and investor, as well as the focus of the NGO to satisfy the needs of the human being and the environment we live in. (Austin, 2000a).

Non-governmental non-profit organizations (NGOs) are legal entities established for purposes other than making a profit and then distributing it to beneficiaries. On the other hand, NPOs are established to meet the needs of a particular group of the population or to achieve a particular objective. Through their activities, NGOs very often complement the activities of the public administration, or even in certain areas directly provide services instead of the state, especially thanks to their ability to work more efficiently and more directly than the public administration. Just as the law does not define the concept of NGOs, neither does it specify which legal forms are considered to be such organizations. However, in view of the above characteristics, the above legal forms can be considered as NGOs. Non-profit non-governmental organizations (NGOs) are supported by the state, European Union projects and other financial sources. NGOs facilitate public benefit activities in various fields, including, for example, the integration of migrants (Babayev & Kourachanis, 2022). There are four basic types of NGOs (Chikoto-Schultz, et al., 2019): (A) Service: they provide direct services to their clients. These include health, humanitarian, social, cultural, charitable, and educational organizations. (B) Advocacy: fight for the rights of defined groups or selected public interests. These include human rights, environmental, and anti-corruption organizations, as well as consumer rights advocates. (C) Philanthropic: support materially and financially public benefit activities dot typically refer to foundations and endowments (D) Interest-based: focus on the development of interest-based activities. These are mainly sports clubs, community groups, hunting, beekeeping, gardening and leisure. Another motivation for firms to collaborate is that, according to Lee (2021), firms that had ethical collaboration principles in place did not experience as significant a decline in employee productivity during the Covid 19 pandemic compared to firms that did not (Lee, 2021). Thus, companies that have been responsible to their suppliers and employees since their inception were at a definite advantage during the Covid 19 pandemic (Mao et al., 2020), and thus this is an opportunity for companies to strengthen their position in a turbulent time full of change and challenging situations. Large corporations during the Covid 19 pandemic helped the public through corporate social responsibility (CSR) projects. AR, Anil Yasin and Asad ABBAS, 2021. For small and medium enterprises, this path is an opportunity and a challenge to further develop them. Based on interviews with leaders of nonprofit organizations and the literature, this mixed-method study examined the following research questions:

VO1: What did you learn during the Covid 19 pandemic that was important to the functioning of your NGOs?
VO2: What is the motivation of non-profit organizations to cooperate more deeply with business suites operating in a given locality/addressing local community issues?

3 Objective and methods

The aim of the article is to define the key motives of non-profit organizations for cooperation with companies on socially responsible issues. Research Design - Qualitative Research (Case Study).

Phase 1: Semi-structured Interviews. Participants were Executives of non-profit organizations in the Czech Republic that have experience with CSR activities. Participants were selected by purposive sampling method from non-profit organizations in the Czech Republic that have the potential to address CSR issues. Specifically, organizations focusing on environmental issues, human rights, education and social work were approached. Participants were selected based on their relevant experience and potential to contribute to a deeper understanding of the research issue. The interviews were guided by a prepared list of questions focusing on motivations, expectations, barriers and lessons learned with companies during the COVID-19 pandemic, thus including key topics related to motivations for collaboration, challenges and expectations from corporate partners. The questions were designed to allow for open discussion and deeper insight into the experiences and views of participants. Each interview lasted approximately 60 minutes. The phase was conducted between April 2023 and June 2023. The interview data was analyzed using qualitative content analysis. Each interview was recorded, transcribed and then coded to identify key themes and patterns. Coding was iterative, allowing for feedback and adjustments during analysis.

Phase 2: Focus Groups, participants: Representatives of the corporate environment who have experience with CSR activities and cooperation with NGOs. Participants were selected through a purposive sampling method based on their experience with CSR and cooperation with NGOs. Focus groups consisted of 5-8 participants and were moderated by an experienced facilitator. For the focus groups, companies from the local area that already work with NGOs were selected. The selection included different types of companies (large corporations, small and medium-sized enterprises) in order to get diverse perspectives. The discussion focused on companies' motivations for working with NGOs, expectations and specific examples of successful collaboration. Each session will last approximately 90 minutes. The phase was implemented in the period January 2024-March 2024. The focus group data was analyzed using thematic analysis. Major themes and patterns were identified and then compared with the results of the semi-structured interviews to identify the commonalities and differences between NGO and corporate perspectives.

Demographics: Participants' demographics included age, gender, education, and length of time with the nonprofit organization. This data was recorded to better understand the context and ensure the sample was representative.

The aim of the case study presented here is the need for an in-depth understanding of the motivations and challenges of collaboration between NGOs and companies

4 Results

VO1: What did you learn during the Covid 19 pandemic that was important to function?

NGO view

The COVID-19 pandemic has brought many challenges to non-profit organizations (NGOs), but also important lessons that
have contributed to their adaptability and innovation. Based on qualitative interviews with NGO leaders in the Czech Republic, key lessons were identified that have influenced their functioning and approach to work. One of the most important lessons NGOs learned during the pandemic was the need to maintain constant contact with their teams, even under difficult conditions. While it was not always possible to hold face-to-face meetings, organizations learned to use alternative methods of communication such as phone calls or video conferencing. This ability to respond flexibly to connectivity failures or other unexpected situations proved crucial in maintaining the teams' operability and cohesion. As one of the managers said, "During COVID-19, it was important not to lose contact with the team, either through phone calls or shared conferences, when the connection was down. This constant communication was essential to overcome the challenges of the pandemic." Another critical step was adapting to the digital environment. Nonprofits had to move quickly to online platforms, which involved not only conducting activities over the Internet, but also ensuring cybersecurity and data privacy. This change brought with it the need for new skills and technologies, which increased demands on infrastructure and staff. The move to an online environment was necessary, which included new challenges such as cyber security and data protection. "Our organization had to quickly implement new technologies and improve our digital skills," noted one NGO leader. The pandemic changed the way people and attitudes towards work, particularly around flexibility. Organizations have found that they can operate effectively with remote working, which has led to greater acceptance of home office and flexible working arrangements. This involved not only technical adjustments, but also adapting internal communications and setting up new processes. As one employee said, "People realized they could work effectively online, which changed the way they approached work. This new way of working required changes in internal communication and process setup, but also brought more flexibility and efficiency." The pandemic also accelerated the need for automation and standardization of processes. Nonprofits have begun to make greater use of technology tools such as artificial intelligence and cloud-based solutions to streamline their operations. This digitization of processes has brought the operations of nonprofits closer to those of small and medium-sized businesses. A senior executive explained, "Automation and standardization of processes became necessary, which included the introduction of new technology tools such as artificial intelligence. This has helped us streamline our operations and get closer to running smaller, efficient companies." The pandemic has increased pressure on nonprofits to hire permanent staff instead of relying solely on volunteers or temporary workers. This shift has required the implementation of formalized HR processes and a greater emphasis on professional development and staff stability. "It was necessary to focus on employing people included setting up and overseeing HR processes. This move has contributed to greater stability and professionalization of our organization," said a senior executive. Many NGOs saw the crisis as an opportunity for innovation. New organizations were formed to address pandemic-related issues, which led to the development of new approaches and strategies in service delivery. As one leader explained, "The crisis inspired us to innovate. Some organizations were created in response to the pandemic and developed new ways to address the issues at hand. This situation encouraged innovative thinking and new approaches." Nonprofits expect several key benefits and advantages from working with companies. Among the main expectations are financial and material support, with nonprofits expecting companies to provide the resources necessary to implement their projects and programs. In addition to financial support, NGOs are also seeking expertise, equipment, or event space. The involvement of corporate volunteerism, where company employees help with various activities and projects, is another significant benefit. This involvement can include manual work as well as expert advice and support, sometimes at no cost to the nonprofit. "It is a great thing if it is grasped conceptually, so that it fits in with the strategy that the company has in this area, because I think it is important to involve employees so that they can try it out for themselves and know why the company is doing it and feel that they are part of it too," explained one NGO leader. However, volunteering also brings challenges, for example in organizing and effectively engaging a large number of volunteers at once. Another benefit is the ability to provide NGOs with valuable knowledge and experience in the areas of management, marketing, legal matters or technology. This support contributes significantly to the effective functioning of NGOs. "The company in our case, Google, Microsoft, wants to help with the technological development of the nonprofit sector, so they go to us and actually do it through us," noted one staff member. Companies such as Google and Microsoft, for example, help with the technological development of the nonprofit sector through financial support and product provision. Long-term partnerships with companies based on mutual trust and shared goals are another advantage that allows for stability and sustainability of projects and programs. Such partnerships provide reliable sources of support that enable NGOs to better plan and implement their projects. Working with reputable companies can give NGOs greater visibility and raise awareness of their activities. Companies can help promote NGO activities through their communication channels and marketing campaigns. "They give away products as promotional items or as gifts for their partners. They want to boast that they have supported our social enterprise, and we want to get the word out," said one NGO leader. Giving and sponsorships right is also important. NGOs prefer financial donations to sponsorships because they are easier to account for and do not require additional advertising costs. "We also want to have non-financial donations included in their revenues, for example, but it is more challenging for companies because VAT is paid on non-financial donations," said one staff member. Companies prefer to provide sponsorship because it usually comes out of the marketing budget and is taxable for them, while financial donations can be more challenging to depreciate.

The COVID-19 pandemic has provided nonprofit organizations with valuable lessons in communication, digitization, flexibility and innovation. These lessons have not only helped organizations cope with the crisis, but also laid the foundations for their future resilience and ability to adapt to future challenges. Adaptation to the digital environment, process automation and a focus on permanent staff have proven to be key elements that have enabled nonprofits to respond more effectively to changing conditions and continue to deliver on their missions.

View of Companies

The COVID-19 pandemic has presented a number of significant challenges for companies, forcing them to rethink their working practices to form new and improved business models. Based on interviews with company representatives, key insights were identified that influenced their operations and strategic direction during the pandemic. Firms had to move quickly to digital platforms to continue their operations, which included significant investments in technologies supporting remote working, online communications and digital marketing. "Firms had to move quickly to digital platforms to continue their operations, which included investments in tools to support remote working and online communication platforms. This move was necessary to maintain operations and efficiency during the pandemic." The digital transformation allowed firms not only to maintain operations, but also to increase efficiency and improve their ability to respond quickly to changing market conditions. Firms that had already implemented digital technologies gained an advantage in adapting more quickly to the new situation. Taking care of the health and safety of employees is a priority for them, enabling them to be productive and satisfied. "Ensuring a safe working environment, including the mental well-being of employees, has become a priority. Many companies have introduced new policies to promote mental health and work flexibility." This emphasis has led to the implementation of flexible working arrangements, health and safety programs and improved hygiene standards in the workplace. "The pandemic has exposed the vulnerabilities of global supply chains,
prompting companies to diversify their resources. Companies have learned to diversify their resources and build more resilient supply networks. This strategy includes establishing relationships with alternative suppliers, localizing parts of the supply chain, and increasing inventories of key materials and products. Effective communication became critical to maintaining trust and loyalty among employees, customers, and partners. "Effective communication was critical, both within the companies and towards customers and partners. Transparency and regular communication helped maintain trust and loyalty among all stakeholders." The introduction of better communication channels and tools for internal and external communication has enabled companies to better coordinate their activities and respond to the needs of all stakeholders. The crisis has reinforced awareness of the importance of corporate social responsibility (CSR) and ethical values. "The crisis has strengthened awareness of the importance of CSR. Companies have become more involved in community projects and have looked for ways to contribute to solving wider societal problems." This engagement led to the development of new initiatives and projects that had a positive impact on communities and improved the company's image. As a result, social responsibility became an integral part of corporate strategy, with companies looking for ways to better integrate their activities into their overall mission. Companies see partnering with nonprofit organizations as a strategically beneficial move that can improve their image and reputation, strengthen employee engagement, and open up new markets and customer segments. Working with NGOs allows companies to demonstrate their social responsibility, which improves their image in the eyes of the public, customers, and employees. Companies engaging in CSR activities are perceived as ethical and responsible, which strengthens their market position. Corporate volunteering and employee involvement in non-profit projects can increase employee engagement and loyalty to the company. Employees value opportunities to participate in meaningful activities that benefit the community. This engagement improves work ethic and the overall atmosphere in the company. Partnering with NGOs can open up new markets and customer segments for companies. "Partnering with NGOs can open up new markets and customer segments for companies. Supporting community projects can increase brand awareness and attract customers who place a premium on social responsibility," explained a staff member. Companies also value the innovative ideas and new opportunities that can come from working with nonprofit organizations. These partnerships bring fresh perspectives, solutions to societal problems, which can lead to the development of new products, services or business models that are sustainable and responsible. Strengthening relationships with the community is another benefit of working with NGOs. Companies can better understand the needs of local communities and incorporate their solutions. This strengthens relationships with the community, which can lead to greater support and loyalty from local residents and institutions. Regulatory and legislative benefits are another factor that motivates companies to work with NGOs. Engaging in CSR activities and working with NGOs can help companies meet regulatory requirements and gain benefits such as tax breaks or better access to public procurement. As one of the executives noted, "I think that the company can often try to do that simply as a way to show that they are exactly in the field of some socially responsible activities to help some NGO and in turn exchange for maybe their know-how or a part simply for that organization, that some kind of symbiosis can happen there."

VO 2: What is the motivation of non-profit organizations to cooperate more deeply with business suites operating in a given locality/addressing local community issues?

NGO view

Non-profit organizations (NGOs) often prefer to work with companies because of the greater flexibility and innovative possibilities that these partnerships offer compared to public funding. NGO representatives stress that public funding is often constrained by strict rules, which hinders creative problem solving and limits the possibility of innovation. In contrast, companies provide funding with less administrative burden, allowing nonprofits to try new approaches and respond more quickly to community needs. "I think it's because public resources, which are often grants, are often so rule-bound that even if you want to innovate, you can't. When I talk to companies and say 'look, I want us to do this because here's the data, here's the conversations,' they hear that, and they leave us space and trust. They trust us to give us money because they trust that we are the experts and they trust that we will do the best, whereas the state gives us money to do exactly what they want and ignores that expertise.' Opportunity to learn from mistakes. Collaborating with companies gives nonprofits room for experimentation and the opportunity to learn from mistakes, which is limited with public funding sources. Companies often allow nonprofits to try new projects and approaches, knowing that failure is part of the learning and improvement process. This approach not only encourages innovation, but also fosters trust between companies and nonprofits, leading to long-term and productive partnerships. "The cool thing about working with companies is that there's this freedom, and if I come up with a stupid idea, I don't get the money for it, and sometimes I get the money for it. If it doesn't work out, like okay, usually nobody even wants that money back. With public funding I'm afraid to make a mistake and also I need money to do that. With companies I know that 'failure is progress as well'. There's room for me to make a mistake, so the company and I will say, we thought, okay, stupid, we'll never do it that way again, but it doesn't have to completely damage the relationship with the company, depending on what the mistake was." Support through referrals. Nonprofits often find it crucial to have referrals from staff or partners who have contacts in the companies. These personal relationships can make it much easier to establish collaborations because they increase the nonprofit's credibility and its ability to attract support. Thus, relationships with key staff or company representatives play an important role in attracting financial support and establishing partnerships. "It's best if someone knows someone in that company and can recommend us, like an employee of that company and can recommend us. For example, right now we have someone from CEZ, so if there is someone who can lobby for us a little bit, that organization works. Especially in those commercial companies, I think they have to briefly talk about us, or if there is an employee there who recommends us, then they will recommend that organization more." Addressing burnout syndrome. The COVID-19 pandemic not only brought new challenges to nonprofits, which has increased staff burnout, but also increased pressure on their staff, leading to burnout syndrome. Working with the corporate sector can be a boost for nonprofits and provides an opportunity for a fresh start. This impetus can include not only financial support, but also new projects and programs that contribute to the working environment in nonprofits. "We have to do everything we've been doing and more, which has been a problem for a large number of nonprofits. After a year there, everybody burned out, and I think it's dragged on with the nonprofit sector until now some burnout after the first year of the pandemic. I sense a kind of fatigue in that sector were working with the corporate sector could be a kind of impetus for NGO development." The role of NGOs as a 'karma washing machine'. Some NGOs realize that they are perceived by companies as a tool to improve their social image. This pragmatic view does not bother nonprofits as long as the collaboration brings real benefits to the community and enables them to effectively fulfill their mission. "It's set up from the beginning that we are close to the corporate sector, without wanting to glorify it in any way, it has its own problems too and we often realize that we are a 'karma washing machine' for them." These factors show that NGOs are primarily interested to work with companies by the flexibility and innovation that these partnerships bring, along with the opportunity to learn from mistakes and maintain personal relationships that facilitate collaboration. Working with companies also helps nonprofits address burnout and allows them to respond more effectively to the needs of local communities.
Company view

Companies stated that their motivation for cooperating with nonprofit organizations is primarily to strengthen their position in the community and improve their public image through CSR activities. They view this collaboration as a way to contribute to solving local problems while getting positive feedback from customers and other stakeholders. Companies expect that working with non-profit organizations will enable them to better understand the needs of the community and allocate their resources more effectively to projects that have a real impact. Companies value the expertise and experience of nonprofit organizations to help them identify and implement meaningful projects. Some firms emphasize the importance of the synergies that arise from collaboration, where joint efforts produce better results than individual activities. Overall, they perceive collaboration with NPOs as a mutually beneficial relationship that allows them not only to contribute to community development but also to strengthen their reputation and gain a competitive advantage. Collaboration should be aligned with corporate pillars of support and a sustainable strategy. Companies seek to work with sustainability and environmental impacts, and if collaboration makes sense within these combinations, they usually support it. Most companies express a willingness to participate in projects that fit their stated goals and regionally meaningful locations. "If it was a project that aligned with our pillars of support, I don't think we would see a problem with it and it would also be in line with our sustainability strategy, for example, when we are trying to work with sustainability and environmental impacts. If it made sense within that mix, there wouldn't be a problem." Companies also evaluate projects individually, which increases their effectiveness and relevance. An important factor is that these projects fit with their strategic goals and make regional sense. "Making sense to us would again depend on it fitting into our stated objectives in some way and being within some locations that make sense to us and regionally. We cover the whole of the country. Again, it's not possible to look at it comprehensively, but it depends on that particular project, what it would look like and what all it would contain, but we're not primarily opposed to that kind of collaboration." The companies are active in finding partners among nonprofits to create sustainable activities together. These solution proposals are a two-way street, with companies proposing their initiatives and nonprofits communicating what needs to be addressed. "We see that companies are very active and that they want to collaborate and are also looking for partnerships. This is the nonprofit perspective that they can team up to do some sustainable activities. Those solution proposals are going in two directions - companies are proposing and at the same time nonprofits are saying what needs to be addressed. Certainly, those ideas are coming from all directions. Some examples of collaboration in CSR include various forms of support that bring mutual benefits. For example, working with a nearby textile company that is environmentally responsible. The company provides used textiles to the NGO, which turns them into promotional items such as cupcakes or key chains. This collaboration is mutually beneficial - the company gets rid of waste in an environmentally friendly way and the non-profit gets material for its activities. "We currently have a cooperation with a nearby company that produces textiles. They know that textiles material for its activities. "We currently have a cooperation with a nearby company that produces textiles. They know that textiles are very polluting. We make promotional items out of their used textiles that they would throw away. We make designs and then provide the space, take care of the organization and catering, and are also part of the events, which strengthens their involvement in the activities of the nonprofits. "We have companies that provide us with spaces where we hold events, with the understanding that they take care of catering and are part of the events, so they are doing something at the same time. We don't have as many activities that are transferable, but we generally take it as a positive when a company is directly involved." Financial support for innovative projects is another major benefit of collaboration. For example, Google has provided funding for an accelerator focused on combating misinformation, showing how tech companies can support nonprofits to drive important projects. "Google has given us a lot of money to do an accelerator to fight misinformation, which is largely spread through the tools that they provide, and now like obviously the awareness is there and it has its problems, but in terms of the innovation, the collaboration with these companies is more functional because it gives space to do that." Long-term partnerships are the ideal state of collaboration, where companies remain part of the nonprofit community and support them over the long term. This model provides stability and the opportunity for nonprofits to expand their activities. "For us, basically the continuous collaboration is the membership, we have companies that have been with us for multiple years. It's kind of our ideal situation. Those companies stay part of the community and support us for a long time, and at the same time we open the door to nonprofits other than us and that enriches those companies.

5 Discussion

During the COVID-19 pandemic, NGOs learned several critical lessons that are essential to their functioning. First, the importance of adaptability and agility was highlighted. NGOs had to quickly adjust their programs, add new ones, or discontinue others to meet the changing needs of their communities, the same conclusions reached by the authors (Ma & Beaton, 2023). Effective crisis management emerged as a core competency, with NGOs having to balance service delivery and stakeholder safety while adopting creative solutions to new challenges. Thus, the conclusion of our study is consistent with the findings of Ahmed et al. (2023). Like the Rosenbusch et al. (2024) study, our case study highlights that the pandemic highlighted the need for robust communication practices, both internally and externally, in order to maintain volunteer engagement and ensure effective decision-making. Collaboration with other organizations and stakeholders was also essential as pooling resources and expertise helped NGOs manage the crisis more effectively (Bista & Kerr, 2023). In addition, NGOs recognized the need for compassionate leadership to ensure the well-being of their staff, which in turn increased their commitment and effectiveness in crisis management (Fuller et al., 2023). The crisis also prompted NGOs to focus on online accountability practices, particularly in maintaining donor engagement and fund flow, which became more critical as traditional fundraising methods were disrupted (Naughton-Doe et al., 2023). The pandemic further highlighted the importance of planning based on vulnerability assessments and building trust through transparent communication (Windon et al., 2024). NGOs have also...
partnerships rather than one-time contributions is also a significant motivator because it allows for a more substantial and lasting impact on the community. In addition, nonprofit organizations are motivated by the need to strengthen their organizational identity through both altruistic and egoistic motivations, with a stronger impact observed when collectivism is high. The integration of stakeholder engagement strategies that include understanding and incorporating the needs of key stakeholders is another critical factor that drives NPOs to collaborate with businesses as it empowers them to operate their operations and promotes sustainable development. In addition, the potential for improved recruitment, retention and goodwill among businesses further motivates NPOs to engage in these partnerships. Finally, the complexity of local issues such as environmental protection and community well-being requires a collaborative approach where both sectors can leverage their strengths to achieve common goals (Li & Zhang, 2020). Thus, the convergence of these motivations highlights the strategic importance of closer collaboration between nonprofit organizations and business initiatives in addressing local community issues.

6 Conclusion

The COVID-19 pandemic represented a significant turning point for non-profit organizations (NGOs) and companies, leading them to rethink their strategies, relationships and approaches to work. Based on qualitative interviews with NGO leaders and the use of the Delphi method with experts, key factors that influenced the functioning of NGOs and companies during the pandemic and their motivations for collaboration were identified. During the pandemic, NPOs found that flexibility, adaptability and innovative approaches were essential for their survival and development. The pandemic showed them the importance of maintaining communication with their teams, moving to digital platforms, automating processes and focusing on permanent staff. Moving online and leveraging modern technology has enabled nonprofits to respond more effectively to community needs and presented opportunities for increased collaboration with businesses. Businesses, on the other hand, faced challenges related to rapid digital transformation, ensuring employee health and safety, and supply chain vulnerabilities. They were forced to rethink their strategies, relationships and approaches to projects with real impact. This study has shown that NPOs prefer to work with companies because of the greater flexibility and innovative opportunities that these partnerships offer compared to public funding. Companies provide funding with less administrative burden, allowing nonprofits to try new approaches and respond more quickly to community needs. Working with companies offers nonprofits financial and material support, engagement of corporate volunteers, professional support, long-term partnerships, and greater visibility for their work. Companies see collaboration with NPOs as an opportunity to improve their CSR position and strengthen their relationships with the community. This cooperation enables them to respond more effectively to the needs of local communities and contributes to solving social and environmental problems. Companies value the expertise and experience of non-profit organizations to help them implement meaningful projects and bring innovative ideas and opportunities. This synergistic effect of collaboration produces better results than individual activities and strengthens the reputation of companies, giving them a competitive advantage. In conclusion, collaboration between NGOs and companies in the field of social responsibility represents a strategic opportunity for both parties. Non-profit organizations gain the necessary resources and professional support to carry out their missions more effectively, while companies improve their standing in the community and strengthen their responsibility to society. This win-win collaboration contributes to solving altruistic and egoistic environmental challenges. However, the research has limitations, particularly geographical and methodological ones, which need to be taken into account when interpreting the results. For future research, it would be advisable to conduct similar studies in different geographical areas and implement a quantitative methodology to provide a more solid basis for conclusions.

However, the present study also identified several limitations that need to be taken into account when interpreting the results. The geographical limitation to the Czech Republic and the qualitative nature of the research may affect the generality of the findings. The combination of qualitative interviews and the Delphi method provides a deeper understanding of the issues, but also carried the risk of subjective interpretation of the data. For future research, it is recommended to conduct similar studies in different geographical areas and implement a quantitative methodology for a more solid basis for conclusions. Further research that could be built on this study on cooperation between non-profit organizations (NGOs) and companies in the area of corporate social responsibility (CSR) is to conduct similar studies in different countries to compare the cultural, economic and political factors that influence cooperation between NGOs and companies. This research could identify how collaboration differs between countries and what can be transferred as best practices from one context to another.

Literature: