# The Architecture of Impact: A Five-Layer Operating Model for Embedding Impact in Mission-Driven Organisations

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## Abstract

Mission-driven organisations — a category spanning registered nonprofits, NGOs, INGOs, charities, social enterprises, and donor-funded programmes delivered through private consortia — increasingly invest in Theories of Change, impact measurement frameworks, and annual reporting, yet the evidence these tools generate rarely reaches the decisions it should inform. This paper argues that the persistent gap between impact measurement and organisational change is not primarily a measurement problem but an organisational design problem, and that its root cause is theoretical: the strategic management canon these organisations are trained on and required to use — the Business Model Canvas, the Balanced Scorecard, VRIO, SWOT, portfolio matrices, annual budgeting — was designed for single-bottom-line, competitive, for-profit firms, not for organisations pursuing an irreducibly dual mandate of mission and sustainability. We show that this mismatch has a specific, underdiagnosed consequence: mission, values, and Theory of Change artefacts get built *in parallel* to an organisation's operating tools rather than *through* them, producing exactly the ambiguity and conflicting leadership priorities this paper documents in the field. Drawing together the impact-measurement literature, a critical reading of mainstream strategy tools against their own nonprofit-specific critiques, and organisation design theory (Galbraith's Star Model, Mintzberg's structural configurations, Lawrence and Lorsch's structural contingency theory, Jensen and Meckling's decision-rights concept), we introduce the Five-Layer Operating Model — governance architecture, role ownership, operating rhythms, decision rights, and enabling infrastructure — as the structural mechanism through which mission and evidence can be embedded in day-to-day operations rather than run alongside them. We further propose *impact forecasting* — a forward-looking, recurring projection of an organisation's impact trajectory, structurally parallel to financial forecasting — as a genuinely underdeveloped practice: decisions in mission-driven organisations are routinely made on performance and financial trend data without an equivalent forward view of impact, a gap current tools do not name. The model and the accompanying arguments are developed through practitioner action research inside two mission-driven contexts — a Global non-profit and a 100+ million international programme — presented here as illustrative field evidence rather than a controlled empirical test. We conclude by arguing that the Five-Layer Model functions as the

organisational-infrastructure counterpart to the individual-level argument popularised in Rutger Bregman's *Moral Ambition* (2025), and by setting out the empirical validation this conceptual contribution still requires.

**Keywords:** impact management; organisational design; strategic management theory; mission-driven organisations; nonprofit strategy; decision rights; impact forecasting; action research

## 1. Introduction

Organisations delivering social impact programmes and services increasingly operate in complex environments characterised by growing accountability demands, multiple stakeholder expectations, and pressure to demonstrate both effectiveness and legitimacy (van Schyndel, 2026). In response, many have adopted Theories of Change, monitoring systems, and impact reporting mechanisms. Yet the existence of such tools does not guarantee that impact is embedded in an organisation's core operating logic. Evidence rarely reaches the boardroom. Programme learning rarely travels between teams. The question "is this actually working?" is typically answered once a year, for funders, rather than in the moments where a course-correction would matter.

The dominant explanation for this pattern, within the impact-measurement field itself, is that the tools are not yet good enough: indicators are poorly chosen, causal logic is not rigorous, reporting cycles are too infrequent. This paper starts from a different and more fundamental proposition. The problem is not principally that mission-driven organisations measure badly. It is that the entire strategic management toolkit they are trained on, and in most cases contractually or institutionally required to use — the Business Model Canvas, the Balanced Scorecard, VRIO and other resource-based competitive-advantage tools, SWOT analysis, portfolio matrices such as the BCG Growth-Share Matrix, and the annual budgeting cycle itself — was designed for organisations solving a fundamentally different problem: how a single-bottom-line, competitive, for-profit firm allocates scarce resources to maximise financial return relative to rivals. Mission-driven organisations do not face that problem. They face a structurally different one: how to allocate scarce resources across a mission objective and a sustainability objective simultaneously, in the frequent absence of a market mechanism, a single client, or a residual-claimant owner to arbitrate between the two when they conflict. A toolkit built to answer the first question does not straightforwardly answer the second, and — as Section 3 shows in detail — a citable body of scholarship, including work by the co-creator of the Balanced Scorecard itself, has begun to say so explicitly, even though several of these tools continue to be taught and applied to mission-driven organisations largely unmodified.

This mismatch has a specific, underexamined organisational consequence, which forms this paper's second central claim. Because mainstream strategy tools do not have a native place for mission and

impact, mission-driven organisations typically respond by building a parallel set of artefacts — a Theory of Change, an impact framework, a set of values — alongside their operating tools rather than through them. The mission gets its own workshop, its own PowerPoint, its own annual report; the Business Model Canvas or the budget gets the actual weekly and quarterly decision-making attention. The result is not merely inefficiency. It is ambiguity, and at times outright conflict, for leadership and management: two parallel logics — an operating logic built from tools designed for competitive advantage and financial return, and a mission logic built from tools designed for narrative and accountability — are left to compete for priority in day-to-day decisions, with no structural mechanism connecting them and no data source that would let either logic override the other on a principled basis. Cohen (2020) argues that organisations and markets must move beyond narrow financial definitions of value and make social outcomes central to how success is understood and governed. Ehrlichman (2021) shows that complex change depends on connected systems of relationships, shared learning, and coordinated action rather than isolated interventions. Together these perspectives support this paper's central premise: impact should not be a parallel reporting exercise bolted onto strategic tools that were never built to hold it, but organisational infrastructure connecting strategy, delivery, learning, and legitimacy at the same level as financial and performance data.

This leads to the paper's third claim, developed at length in Section 4.5: if mission-driven organisations are to make decisions with the same rigour applied to financial and operational performance, they need all three inputs — performance trends, financial data, and impact data — read together, and, critically, projected forward, not only reported backward. Financial forecasting is a mature, near-universal management practice; performance forecasting, in various forms, is common; a comparably rigorous, forward-looking practice of *impact forecasting* is not. This paper proposes it as a distinct, nameable gap.

The research question addressed here is therefore threefold: *(1) why do mainstream strategic management tools fail mission-driven organisations specifically; (2) what organisational consequence follows from that failure, and how can impact be structurally embedded rather than run in parallel; and (3) what would it mean to plan for impact with the same forward-looking discipline currently reserved for financial and operational performance?* Answering these questions requires reading three literatures together that are rarely brought into the same argument — the impact-measurement canon, the critical strategic-management literature, and the organisation-design canon — which Sections 2 and 3 undertake in turn.

## 2. Terminology and Scope: Why "Mission-Driven" or "Value-Driven Organisation"

This paper deliberately avoids the term "nonprofit" as its primary category and uses "mission-driven organisation" or, interchangeably, "value-driven organisation" instead. This is not a stylistic preference; it is a scope decision with theoretical consequences, and it needs to be stated and defended before the argument proceeds, because the imprecision it corrects is itself part of why mainstream strategy tools fail this sector (Section 3).

"Nonprofit" is, formally, a legal-tax category — in most jurisdictions, an organisation prohibited from distributing profit to owners or shareholders. But the population of organisations that pursue a social or environmental mission as a primary objective, and that this paper's argument is meant to cover, is far broader and far more legally heterogeneous than that category captures. It includes registered charities and incorporated nonprofits in the conventional legal sense; non-governmental organisations (NGOs) and international NGOs (INGOs), which in many jurisdictions are not "nonprofits" in domestic tax terms at all but operate under separate international or host-country frameworks; social enterprises and B-Corp-certified businesses, which are frequently for-profit in legal structure while mission-driven in operating intent; and — a category this paper's own field evidence makes unavoidable to name — donor-funded, multi-year programmes delivered through consortia of private-sector contractors, which are neither charities nor NGOs in legal form but are unmistakably mission-driven in practice. One of the two field contexts drawn on in Section 5 is precisely this last type: a 100+ million-scale international programme, funded by a government ministry and delivered by a consortium that includes for-profit contractors, which is not a "nonprofit" in any legal sense and yet exists, is measured, and is governed entirely in service of a social mission. Calling this organisation a "nonprofit" would simply be wrong; calling it "mission-driven" is accurate. Salamon and Anheier's (1992a, 1992b) foundational work on defining the non-profit sector internationally documents exactly this problem at a global comparative scale: legal-form categories for mission-oriented organisations vary so substantially across countries — in permitted activities, in tax treatment, in whether an entity can hold owners at all — that any definition anchored to legal form breaks down as soon as it is applied across more than one jurisdiction, let alone across the hybrid, blended, and consortium-based delivery models that now dominate large-scale development and social-impact work. Salamon and Anheier's proposed alternative, a "structural-operational" definition based on function (organised, private, non-profit-distributing, self-governing, voluntary) rather than legal status, is the intellectual ancestor of the terminology choice made here, extended one step further to cover consortium and blended-value delivery vehicles their original 1992 definition did not anticipate.

A related literature has developed the same insight from the opposite direction — not "what legal forms exist" but "how do organisations blend commercial and social logics." Dees's (1996) social enterprise spectrum places organisations on a continuum from purely philanthropic to purely commercial, with hybrid forms occupying the middle; Alter's (2007) social enterprise typology elaborates this continuum into a fuller taxonomy of hybrid organisational models. Both confirm that

the boundary between "nonprofit" and "for-profit" is not a clean binary for a large and growing share of mission-driven activity, and that any framework — including the Five-Layer Model advanced in this paper — needs a category that does not presuppose a particular legal wrapper. "Mission-driven" or "value-driven organisation" is used throughout this paper to denote any organisation, regardless of legal form or ownership structure, for which a social, environmental, or public mission is a primary organisational objective standing alongside (and often in tension with) financial sustainability. This scope decision matters for the paper's central argument, taken up next: it is precisely because the population of organisations doing mission-driven work is this legally heterogeneous, and this poorly served by a single legal or tax category, that a strategic management toolkit built around the for-profit, single-owner, competitive firm was never going to fit it without modification — and largely has not received that modification.

One further clarification, raised directly in this paper's defence and worth stating explicitly: the boundary this paper draws is not, in the end, "nonprofit versus for-profit." A conventionally for-profit firm can be genuinely mission-driven, and the argument advanced here applies to it exactly as it applies to a registered charity, provided the mission is real rather than declarative. The clearest illustration is Volvo's early history with the three-point seatbelt: the company's stated objective was to make the world safer, a social-impact goal in substance if not in legal form, and the firm acted on that mission at real commercial cost by releasing the seatbelt patent for free use industry-wide rather than protecting it as proprietary advantage. That decision is not explicable in competitive, single-bottom-line terms — a firm optimising only for shareholder return does not hand its most valuable safety innovation to competitors. It is explicable only if genuine mission counted as a real constraint on strategy, which is precisely this paper's definition of a mission-driven organisation. The harder question, and one this paper does not resolve, is why the same commitment does not visibly extend to measurement: it is not established in the public record whether Volvo tracked, forecast, or reported an ongoing "lives saved" metric with anything like the rigour applied to sales and market share, and the absence of any such tracking being widely known is itself suggestive of the gap this paper is naming. A mission-driven organisation, on the definition used here, is therefore identified by whether it behaves as though its mission is a real constraint on strategy and resourcing — not by its tax status, and not by whether it happens to sit inside a conventionally for-profit or not-for-profit legal wrapper. Legal-form heterogeneity (Salamon & Anheier, 1992a, 1992b) is a second, independent reason this paper avoids "nonprofit" as its primary term; genuine cross-sector applicability, illustrated here by Volvo, is a third.

## 3. Literature Review

### *3.1 Impact Measurement and Management Frameworks in Mission-Driven Organisations*

The dominant response to the "did it work" question in the nonprofit, philanthropic, and social-enterprise sectors has been the progressive refinement of measurement and reporting methodologies rather than the redesign of the organisations, or the strategic tools, that must act on them. The results-based management (RBM) doctrine promoted by the OECD (2019) established the now-canonical logic chain of inputs, activities, outputs, outcomes, and impact, and pushed development agencies toward accountability regimes built around indicators and reporting cycles. Theory of Change methodology, as codified by BetterEvaluation (n.d.), extended this logic by asking organisations to make explicit the causal assumptions linking activities to long-term change, thereby shifting evaluation from a compliance exercise toward a planning and sense-making tool. Patton's developmental evaluation (2010) and principles-focused evaluation (2018) pushed further still, arguing that in complex, emergent social environments rigid indicator frameworks are frequently the wrong instrument entirely, and that evaluators should instead support real-time adaptive decision-making inside the innovating organisation. USAID's Collaborating, Learning, and Adapting (CLA) framework (2020) operationalised a version of this insight at the scale of a bilateral donor agency, formalising pause-and-reflect moments, collaborative learning agendas, and adaptive management routines within programme cycles.

A parallel stream of literature has focused less on causal logic and more on the valuation of impact itself. Epstein and Yuthas (2014) and Cohen (2020) developed practitioner-oriented impact management methodologies intended to help managers translate social outcomes into decision-relevant information, treating impact measurement as a management discipline analogous to financial management rather than a purely evaluative one. The Impact Management Project (2018) synthesised much of this thinking into five dimensions of impact — what, who, how much, contribution, and risk — which has become a widely adopted analytic scaffold across impact investors and enterprises. Social Value International (2018) formalised complementary principles for valuing social, environmental, and economic outcomes, emphasising stakeholder involvement and the material relevance of what is measured; its methodological arm, Social Return on Investment (SROI) analysis, is returned to in Section 4.5, where its own internal distinction between forecast and evaluative use turns out to anticipate this paper's proposed concept of impact forecasting without generalising it. B Lab's B Impact Assessment (n.d.) operationalised a comparable logic as a certification and benchmarking instrument for the broader universe of mission-driven and mission-locked businesses, while the IFRS Foundation's International Integrated Reporting Framework (2021) introduced the six-capitals model — financial, manufactured, intellectual, human, social and relationship, and natural capital — as a way of

representing the full base of value an organisation draws upon and replenishes, extending value creation thinking well beyond the financial statement.

Taken together, this literature has produced an increasingly sophisticated *epistemology* of impact: what should be measured, how causal contribution should be inferred, how value across multiple capitals should be represented, and how learning should, in principle, feed back into strategy. What this literature has not done — and does not claim to do — is interrogate the strategic management tools mission-driven organisations use to run themselves day to day, or specify how impact evidence is supposed to be structurally embedded into the organisation that produces and consumes it. This is the gap Section 3.2 addresses directly.

### *3.2 The Strategic Management Tools Mismatch*

If Section 3.1 establishes that the impact-measurement literature has been prolific about *what* to measure, this section makes the paper's central theoretical claim: the strategic management tools mission-driven organisations are trained on, and in practice required to use — often as a condition of MBA or executive-education curricula, of funder due diligence, or of board-level strategic planning norms — were designed for, and validated against, single-bottom-line, competitive, for-profit firms, and a citable body of scholarship, including work from within the strategy field itself, has begun to document the resulting misfit tool by tool.

Begin with the Business Model Canvas (Osterwalder & Pigneur, 2010), arguably the single most widely taught strategic planning tool of the last fifteen years, appearing across MBA curricula including the author's own. Its nine building blocks — value proposition, customer segments, channels, customer relationships, revenue streams, key resources, key activities, key partnerships, and cost structure — presuppose a single client who both receives the value proposition and pays for it, and a single revenue-generating logic in which price and value are set by the same market transaction. Mission-driven organisations routinely violate this presupposition: they serve a dual-client structure in which a participant receives the value and a commissioner — government, donor, or funder — pays for it (Klein, 2015; and Section 4.1 below), and their "revenue" is frequently untethered from the value delivered to the party who actually experiences it. Sparviero (2019) makes exactly this argument in proposing the Social Enterprise Model Canvas as a direct adaptation of Osterwalder and Pigneur's original, arguing that the standard canvas cannot adequately represent social value creation, dual value propositions, or the blended-value logic that hybrid and mission-driven organisations require — the clearest existing citation for the claim that the Business Model Canvas needed, and received, a bespoke variant precisely because the original was not built with mission-driven organisations in mind. A concrete version of the fix, worked out in dialogue during this paper's own thesis defence, follows directly from the diagnosis: a mission-driven organisation cannot honestly complete the canvas's Value Proposition box by describing what it does, because

value in this context is a claim about a problem solved for a beneficiary population, not a feature list. The Value Proposition box should instead be populated by the organisation's own Theory of Change — the explicit mapping of assumptions, activities, and intended outcomes discussed in Section 3.1 — with the value proposition abstracted from it, rather than authored independently. This is a minimal, targeted repair rather than a wholesale replacement of the canvas, and it illustrates the more general remedy this paper proposes in Sections 4.3 and 4.4: not a new tool for every mismatch identified, but a rule for populating the existing tool's most consequential box from the organisation's actual mission architecture rather than around it.

The Balanced Scorecard (Kaplan & Norton, 1996) offers an even more striking case, because the critique comes from one of the tool's own co-creators. Kaplan (2001) argues explicitly that the original scorecard's architecture — in which the financial perspective sits at the top of the causal chain, and the customer, internal-process, and learning-and-growth perspectives exist to serve it — inverts badly when applied to nonprofit and government organisations, for whom financial performance is not the ultimate objective but a constraint on pursuing a mission objective that the standard scorecard has no native place to put at the top. Kaplan's proposed remedy — elevating a mission or constituency perspective above the financial one — is a structural redesign, not a relabelling, and it is telling that this redesign was necessary at all for a framework whose creator co-authored it. The adaptation problem recurs even within adjacent, ostensibly mission-aligned sectors: Stewart and Carpenter-Hubin (2000/2001), writing from within the author's own coursework, document a further, independent adaptation of the Balanced Scorecard for higher-education institutions, again because performance indicators developed for external accountability in a for-profit-shaped tool do not map cleanly onto an institution's actual internal effectiveness drivers — a second, independent data point that the scorecard, unmodified, does not travel well outside the for-profit context it was built for.

A parallel pattern holds for tools of resource-based competitive strategy. VRIO — the analysis of whether a resource is Valuable, Rare, Inimitable, and Organisationally exploitable (Barney, 1991, 1995) — is built entirely around the logic of sustainable *competitive* advantage: a resource is strategically valuable to the extent that it lets a firm outperform rivals in a market. Mission-driven organisations frequently are not in a zero-sum competitive relationship with the other organisations pursuing the same mission — a youth-employment programme and a comparable programme run by a different provider in a different region are, from the standpoint of the mission itself, complementary, not competing, even though from a business-development standpoint they compete for the same finite pool of grants and contracts. VRIO gives no native way to represent this dual logic: it can assess an organisation's bid-winning capability (a competitive question) but has no analytic slot for the mission-level question of whether two "competitors" are in fact jointly under-serving the population both are meant to reach. It is worth noting, in passing, that the specific claim taught alongside VRIO in the author's own coursework — that of the standard resource categories,

only culture and reputation are genuinely inimitable, since price, product, and proposition can all eventually be copied — traces to Peteraf's (1993) "cornerstones of competitive advantage" framework and its treatment of imperfect imitability (in particular, socially complex resources) as an "ex post limit to competition," distinct from Barney's VRIO acronym itself; the two are complementary parts of the resource-based view rather than competing attributions, and the point is retained here because it strengthens, if anything, this paper's broader argument — an inimitability logic built around outcompeting rivals on culture and reputation has, again, no native slot for the question of whether two mission-driven organisations sharing a culture of service might be better served by collaborating than competing. The same structural mismatch recurs in SWOT analysis and the Ansoff growth matrix, both taught alongside VRIO in typical strategy curricula: a targeted review for peer-reviewed, nonprofit-specific critiques of either tool did not surface a paper making the case directly — a genuine and, on its own terms, revealing absence, since the lack of critique is not evidence the tools fit; it is more plausibly evidence that these particular tools have simply not yet been tested against the mission-driven context with the same rigour Kaplan (2001) and Sparviero (2019) have applied to the scorecard and the canvas. This paper flags that absence as itself part of the gap it is addressing, not as a settled finding of fit.

Portfolio and prioritisation tools show the same pattern from a different angle. The Boston Consulting Group's Growth-Share Matrix classifies business units by market growth and relative market share, an explicitly for-profit, capital-allocation logic. Bell, Masaoka, and Zimmerman (2010) developed the "Matrix Map" as a direct, named adaptation of BCG-style portfolio thinking for nonprofit organisations, plotting programmes by mission impact against financial viability rather than growth against share — again, a bespoke reconstruction rather than a straightforward reuse, and again evidence that when a for-profit strategy tool is applied carefully to a mission-driven organisation, its axes have to be replaced, not merely relabelled, before it does useful work. Moore's (2000) "Managing for Value" essay generalises the point across the whole toolkit at once, introducing the "strategic triangle" of mission, legitimacy and support, and operational capacity as the frame nonprofit and public-sector managers actually need, and arguing directly that private-sector strategic-management models, built around a single bottom line and a relatively unambiguous customer-and-payer relationship, do not transfer cleanly to organisations managing a public or social value proposition. Finally, budgeting itself — the annual cycle underneath every one of the tools discussed above — is not immune: Tănase (2014), drawn from the author's own Business Management and Control coursework, documents the well-established "Beyond Budgeting" and "Better Budgeting" critiques of traditional annual budgeting (see also Hope & Fraser, 2003), centred on the charge that fixed annual targets, set in advance and disconnected from real-time operating conditions, distort behaviour and crowd out adaptive decision-making — a critique developed almost entirely in for-profit contexts but directly applicable to mission-driven organisations, whose

"real-time operating conditions" include an impact trajectory that a purely financial annual budget has no mechanism to track at all.

Read together, these are not isolated tool-by-tool complaints; they are a consistent pattern. In every case examined — the Business Model Canvas, the Balanced Scorecard, VRIO-style competitive-advantage analysis, BCG-style portfolio matrices, and annual budgeting — the tool's core architecture encodes an assumption (a single client who pays for what they receive; financial return as the terminal objective; competitive rivalry as the relevant strategic frame; growth and market share as the allocation criterion; a fixed annual financial target as the coordinating mechanism) that does not hold for mission-driven organisations, and in the cases where the literature has actually looked — the scorecard, the canvas, portfolio matrices — a bespoke, structurally different adaptation has proven necessary rather than optional. Where the literature has not yet looked closely — SWOT, Ansoff — this paper treats the absence of critique as an open question rather than a settled reassurance. The claim advanced here is not that mission-driven organisations should discard these tools; several, adapted, remain genuinely useful. It is that using them *unadapted*, as they are frequently taught and applied, silently imports a for-profit, single-bottom-line logic into organisations that do not have a single bottom line — and that this is the proximate cause of the "parallel, not embedded" pattern developed next in Section 3.9 and Section 4.4.

### *3.3 Galbraith's Star Model*

Jay Galbraith's Star Model is among the most enduring frameworks in the organisation design literature and offers a natural anchor for the Five-Layer Operating Model proposed here. Galbraith's foundational articulation of organisation design as a multi-dimensional, mutually reinforcing system traces to *Designing Complex Organizations* (Galbraith, 1973), and was later popularised in accessible form through Kates and Galbraith's *Designing Your Organization: Using the STAR Model to Solve 5 Critical Design Challenges* (2007). The model specifies five interdependent policy levers available to leadership: *strategy*, which determines direction and the criteria by which trade-offs are made; *structure*, which determines the location of decision-making power and how labour is divided and grouped; *processes*, which govern the lateral flow of information and work across the structure; *rewards*, which motivate people to align individual behaviour with organisational objectives; and *people*, meaning the human resource policies that ensure the organisation has the mindsets and skills its structure requires.

Galbraith's central diagnostic claim, and the one most relevant here, is that organisational change efforts routinely fail because leaders redesign only one point of the star — typically structure, in the form of a reorganisation — while leaving processes, rewards, and people systems untouched, producing limited behavioural change despite the appearance of reform. This is directly analogous to the failure mode this paper identifies: organisations adopt a Theory of Change or an impact

dashboard (an artefact, roughly comparable to redrawing the org chart) without altering the rhythms, decision rights, or incentive structures required for that artefact to change what actually gets decided — and, as Section 3.2 shows, they typically build that artefact using a strategic toolkit whose own *strategy* point of Galbraith's star was never designed for a mission objective in the first place. The Five-Layer Model can be read as a domain-specific elaboration of the Star Model for the impact-measurement problem specifically: *governance architecture* and *decision rights* correspond most directly to Galbraith's *structure* dimension; *operating rhythms* correspond to *processes*, narrowed to the cadence at which evidence is reviewed; *role ownership* corresponds to a hybrid of *structure* and *people*; and *enabling infrastructure* is a layer Galbraith's original model treats only implicitly, within processes, but which the present paper argues merits independent treatment given how technologically mediated impact-evidence flow has become. Notably absent from both Galbraith's model and the Five-Layer Model as a deliberate scoping choice is an explicit *rewards* layer — a boundary condition worth flagging for future extension, since incentive alignment remains under-theorised in the mission-driven impact context specifically.

### *3.4 Mintzberg's Structural Configurations and Coordinating Mechanisms*

Henry Mintzberg's structural theory, developed in *The Structuring of Organizations: A Synthesis of the Research* (1979) and condensed in "Structure in 5's" (Mintzberg, 1980), supplies a second essential foundation. Mintzberg identifies five coordinating mechanisms through which organisations achieve consistency of action across divided labour — mutual adjustment, direct supervision, and standardisation of work processes, of outputs, and of worker skills — and derives from them five archetypal configurations: the Simple Structure, the Machine Bureaucracy, the Professional Bureaucracy, the Divisionalized Form, and the Adhocracy.

This framework is directly relevant to the *role ownership* and *governance architecture* layers for two reasons. First, Mintzberg's coordinating mechanisms are, in effect, a typology of how accountability and information actually flow through an organisation independent of its formal chart — a mission-driven organisation that nominally has a monitoring and evaluation team but coordinates its evidence work purely through informal mutual adjustment among overworked staff will behave very differently from one that has standardised the review of evidence into a formal decision process, even if the org chart looks identical. Second, many mission-driven organisations sit uneasily between Mintzberg's Professional Bureaucracy configuration — common where service delivery depends on standardised professional skill, as in health or education-focused organisations — and the Adhocracy configuration common in newer, innovation-oriented social enterprises and funds. This structural ambiguity matters for role ownership: professional-bureaucracy-type organisations tend to default decision authority over evidence to frontline professional judgement, while adhocracy-type organisations default it to ad hoc project teams — and in both cases, without

an explicit fifth layer naming who owns impact evidence as a mandate, the default coordinating mechanism of the underlying configuration silently determines whether evidence review happens at all.

### *3.5 Structural Contingency Theory: Why a Single Operating Model Cannot Be One-Size-Fits-All*

The classic reference for structural contingency theory is Lawrence and Lorsch's *Organization and Environment: Managing Differentiation and Integration* (1967). Based on comparative empirical study of firms operating in different task environments, Lawrence and Lorsch demonstrated that effective organisations are those whose degree of internal *differentiation* — the extent to which subunits develop distinct structures, time horizons, and norms suited to their particular slice of the environment — is matched by a corresponding investment in *integration* mechanisms that recombine those differentiated units into coherent collective action. Critically, they found no universally superior organisational form: the "right" structure was contingent on the certainty, diversity, and rate of change of the environment each subunit faced.

This contingency logic is directly load-bearing for the argument advanced here. Mission-driven organisations are not a homogeneous category for design purposes: a grantmaking foundation making a small number of large, infrequent capital-allocation decisions faces a radically different evidentiary and environmental context than a service-delivery organisation managing thousands of client-level interactions weekly, which in turn differs from an advocacy organisation whose "impact" is inherently attributional and politically contested, or an impact fund underwriting portfolio companies against financial-return benchmarks as well as social ones. Structural contingency theory therefore licenses — indeed requires — that the Five-Layer Operating Model be understood as an *architecture to be configured*, not a template to be copied: the appropriate governance body, the cadence of operating rhythms, the granularity of decision rights, and the sophistication of enabling infrastructure will differ by organisational type and task environment, even though the five layers themselves, and the requirement that they interlock, remain constant. This directly answers a predictable reviewer objection — that a single operating model cannot fit organisations as different as a global development programme and a local direct-service charity — by locating the model's invariant claim at the level of layers that must exist and interlock, while leaving the calibration of each layer contingent on organisational context.

The comparative field context in Section 5.8 supplies a concrete illustration of why this matters beyond organisational type alone: task environments for mission-driven organisations are frequently politically contingent in a way Lawrence and Lorsch's original manufacturing-sector cases were not. A multi-country, government-funded programme answering to a rotating set of ministerial priorities may be asked, under one administration, to emphasise private-sector

engagement and investment, and under the next, to emphasise a different constituency's economic participation — shifts in political emphasis that occur on an electoral timetable the programme itself does not control, layered on top of, rather than replacing, its underlying mission. A governance architecture and set of operating rhythms adequate to a stable domestic service-delivery charity would not necessarily hold under this kind of externally imposed volatility; the programme's task environment requires a longer, mission-anchored view precisely because its immediate commissioning environment cannot supply one. This is a second, independent illustration — alongside the differences in commissioner structure and evidentiary context already discussed — of why the Five-Layer Model's layers must be configured to the specific volatility of an organisation's environment rather than instantiated identically across contexts.

### *3.6 Decision Rights as an Underexplored Governance Variable*

The concept of "decision rights" as a formal analytic category originates in Jensen and Meckling's theory of the firm (1976), which distinguishes *decision management* (initiating and implementing decisions) from *decision control* (ratifying and monitoring them), arguing that the allocation of these rights across principals and agents is a central determinant of organisational behaviour. Although built around residual-claimant ownership structures characteristic of for-profit firms, the underlying insight — that who holds the right to decide, at what level, and under what oversight is itself a design variable independent of formal authority — transfers directly to the mission-driven context, where the absence of residual claimants arguably makes the allocation of decision rights more, not less, consequential, since there is no market-based check analogous to the market for corporate control.

Contemporary nonprofit governance scholarship has moved toward this territory without always using this vocabulary. Renz, Brown, and Andersson (2023) synthesise decades of nonprofit governance research and call for the field to move beyond board-composition and compliance questions toward a more structural, decision-oriented understanding of how governance shapes organisational behaviour. Ortega-Rodríguez, Martín-Montes, Licerán-Gutiérrez, and Moreno-Albarracín (2024) synthesise 89 articles on nonprofit governance mechanisms and again converge on the finding that governance quality is a function of concrete decisional structures rather than board demographics alone. A 2026 systematic review by Alregab synthesises 55 studies (2015–2025) and likewise identifies governance-mechanism heterogeneity, rather than converged best practice, as the dominant empirical finding. What is conspicuously absent across this recent scholarship is any sustained treatment of decision rights *specifically with respect to impact evidence* — who, at what level, is empowered to reallocate a programme or reprioritise a portfolio on the basis of monitoring and evaluation findings, as distinct from general fiduciary oversight. This is the second concrete gap the Five-Layer Model's decision-rights layer is positioned to fill.

### *3.7 Organisation Design for Grand Challenges and Impact at Scale*

A more recent literature has begun applying organisation design theory explicitly to social-impact and "grand challenge" contexts. George, Fewer, Lazzarini, McGahan, and Puranam (2024) identify managerial problems — knowing, valuation, communication, coordination, trust, and access — that impede cross-sector collaboration on societal challenges, proposing design remedies including participatory decision-making and iterative learning structures. Baumann, Davis, Kunisch, Luo, and Wu (2023) frame organisation designs explicitly as "problem-solving systems for collective action," introducing a special issue of the *Journal of Organization Design* devoted to the organisation-design/UN Sustainable Development Goals intersection — direct evidence that the field now treats social-impact work as a design problem in its own right. Tatarinov and Ambos (2025), examining a UN-affiliated initiative to connect schools to the internet, frame "technology-enabled" organisation designs as a distinct category, resonating with this paper's treatment of enabling infrastructure as a non-reducible layer rather than an implementation detail.

This emerging literature confirms organisation design scholars have begun treating social impact as a first-order design object — but its unit of analysis is overwhelmingly *inter-organisational*: how multiple organisations, sectors, or platform participants coordinate around a shared grand challenge, rather than how a single mission-driven organisation structures its own internal governance so the evidence it already collects about its own programmes changes what it does, or how the strategic tools it uses day to day connect to that evidence at all. The Five-Layer Model is complementary to, but distinct from, this literature: it operationalises organisation design one level down, at the scale of the individual mission-driven organisation's internal operating model.

### *3.8 Multi-Capital Value Frameworks and Their Unfinished Application to Mission-Driven Contexts*

The IFRS Foundation's six-capitals model (2021) was developed overwhelmingly with listed, for-profit reporting entities in mind, and the literature applying and critiquing it continues to analyse corporate, not mission-driven, disclosures. A targeted search for dedicated critiques or extensions of the six-capitals model specifically for mission-driven contexts did not surface a paper making that application directly — a genuine gap worth stating plainly, and one more instance of the pattern documented in Section 3.2. The closest available adjacent evidence is Bauer and Greiling (2023), examining how Austrian social-service nonprofits are beginning, unevenly, to integrate environmental considerations into strategy ahead of Corporate Sustainability Reporting Directive obligations, finding a "pragmatic approach" in which social and financial objectives consistently take precedence over environmental ones and none of the organisations studied yet meet advanced ESG-reporting requirements. This finding corroborates, from an independent empirical setting, this paper's central thesis: even where a multi-capital measurement framework becomes externally

mandated, mission-driven organisations do not spontaneously develop the governance, ownership, rhythms, decision rights, or infrastructure required to act on it — they default to existing cultural and relational controls instead, precisely the organisational-design failure mode the Five-Layer Model is built to correct.

### *3.9 Synthesis: From Tool Mismatch to Parallel Artefacts to a Structural Fix*

Read together, Sections 3.1 through 3.8 assemble a chain of argument rather than a list of adjacent literatures. Section 3.2 established that the strategic tools mission-driven organisations use day to day were built for a different organisational problem and, tool by tool, do not natively accommodate a mission objective. Section 3.1 showed that the impact-measurement literature has responded to this gap not by fixing the strategic tools themselves but by building an entirely separate epistemology of impact — Theories of Change, impact frameworks, multi-capital models — alongside them. This is the mechanism, named explicitly here, by which mission, values, and impact evidence end up structurally *parallel* to a mission-driven organisation's actual operating cadence rather than embedded within it: the Business Model Canvas or the annual budget continues to run the organisation's real weekly and quarterly decisions, largely unmodified from its for-profit template, while the Theory of Change and impact framework run alongside it, reviewed on a different calendar, owned by a different team, and rarely consulted at the moment a resourcing or prioritisation decision is actually made. Sections 3.3 through 3.8 then supply the organisation-design vocabulary — Galbraith's Star Model, Mintzberg's coordinating mechanisms and configurations, Lawrence and Lorsch's structural contingency theory, Jensen and Meckling's decision-rights concept, and the recent nonprofit-governance and grand-challenges literatures — needed to describe what closing that parallel-track problem structurally requires: not better mission artefacts, and not simply "better" strategy tools, but governance, roles, rhythms, decision rights, and infrastructure designed as one interlocking system that routes impact evidence into the same decisions the (adapted) strategic tools already govern. The Five-Layer Operating Model, introduced in Section 4, is positioned precisely at the end of this chain: it is the proposed structural mechanism through which the mismatch documented in Section 3.2 could stop producing organisational ambiguity and instead produce integrated, mission-and-sustainability-aware decisions.

One precision is owed to the reader before proceeding to Section 4, and it bears directly on how tightly the two halves of this paper's argument are actually coupled. The tool-content fix proposed in Section 3.2 — repopulating the Business Model Canvas's Value Proposition box from an organisation's Theory of Change — operates at the level of a single tool's internal content, and repairs the specific mismatch Section 3.2 diagnoses directly. The Five-Layer Operating Model, by contrast, is grounded primarily in the general organisation-design literature reviewed in Sections 3.3 through 3.8 (Galbraith, Mintzberg, Lawrence and Lorsch, Jensen and Meckling), which is not itself

about strategy-tool mismatch and would recommend governance, roles, rhythms, decision rights, and infrastructure for any organisation with disconnected reporting, regardless of which strategic tools it uses. The two contributions are therefore complementary rather than sequentially derived: the tool-content fix addresses why mission-driven organisations' strategic tools misrepresent their mandate; the Five-Layer Model addresses, at the organisational level, why evidence generated despite that misrepresentation still fails to reach decisions. A mission-driven organisation could adopt either without the other. This paper's claim is that both are needed — tools that can hold a dual mandate, and an operating architecture that routes what those tools produce into decisions — not that the second follows logically from the first.

## 4. The Integrated Impact Operating Model

The model developed here brings together three complementary frameworks, developed through practitioner action research (Coghlan & Brannick, 2014; Koskinen, Zimmerman, Binder, Redstrom, & Wensveen, 2011) conducted in parallel across two mission-driven contexts: a Global non-profit, a long-established, multi-country provider of education, employment, health, and social-inclusion services; and a 100+ million-scale international programme, a multi-year, government-funded employment initiative delivered by an international consortium across roughly a dozen countries. Consistent with Section 2's scope argument, it is worth noting explicitly that the second of these two contexts is not a "nonprofit" in legal form at all — a fact that itself illustrates why "mission-driven organisation" is the more accurate umbrella term for the population this paper addresses.

### *4.1 The Upward Infinity Path*

Mission-driven organisations serve a dual client structure: a commissioner (government, donor, funder) who pays for the work, and a participant who receives it (Klein, 2015) — precisely the structure Section 3.2 argued the Business Model Canvas's single-client architecture cannot natively represent. Klein's doctoral research demonstrated that market orientation generates financial value in commercial firms not through direct top-line effects but through the systematic improvement of operational processes — an indirect, process-mediated logic. This paper extends Klein's framework to the dual-client reality of mission-driven organisations. The Upward Infinity Path models impact as a continuous loop crossing itself at the centre, where impact sits as connective tissue rather than an end-stage report: one side of the path serves commissioners (impact capture and validation → funder communication and strategic positioning → policy influence and market development), the other serves participants (programme inception → delivery → impact capture, closing the loop). Travelled honestly, each pass does not simply repeat — it produces better evidence, stronger external positioning, and better-designed programmes, an upward rather than a flat cycle.

Each side of this loop is not merely conceptual; both have a live instantiation across the two field contexts introduced in Section 4. On the commissioner-facing arc, the international programme's results-based payment mechanisms — wired directly into funding and programme decisions rather than reported after the fact — show impact capture and validation feeding funder communication and policy influence within a single operating cycle, precisely the impact-capture-to-policy-influence sequence the model proposes. On the participant-facing arc, the Global non-profit's Impact Measurement Framework, first piloted in its education business line and iteratively refined against what that pilot revealed before being extended to other business lines, shows the delivery-to-redesign arc producing a materially better-designed second pass rather than a repeated first one. Read together, the two cases do not validate the full loop as a single integrated system — that remains, as Section 5.7 makes explicit, a designed rather than implemented claim — but they supply independent, if partial, evidence for each of the loop's two halves separately.

### *4.2 The Six-Capital Value Framework*

Adapted from the International Integrated Reporting Framework (IFRS Foundation, 2021), this framework resolves the limitation of single-lens financial reporting for mission-driven organisations, whose most important outputs rarely appear on a balance sheet. It tracks financial, manufactured, intellectual, human, social and relationship, and natural capital as interdependent, governance-relevant forms of value — surfacing, for example, an organisation whose financial capital is growing while its human capital simultaneously depletes, a pattern invisible to financial reporting alone (see the illustrative field evidence in Section 5.3).

It is worth being explicit that the six-capitals model borrowed here is not itself a settled or uncontested instrument, even within the for-profit reporting context it was designed for. Flower (2015) argues, in a widely cited critique, that the International Integrated Reporting Council's process abandoned much of its original ambition to hold organisations accountable to non-financial stakeholders, reducing multi-capital reporting in practice to a communications exercise aimed at investors rather than a genuine broadening of what counts as value created. De Villiers, Rinaldi, and Unerman (2014) similarly characterise integrated reporting research as a still-young, methodologically unsettled field. Adopting the six-capitals model for a mission-driven organisation is therefore not the transplant of an established, validated corporate instrument; it is a further, independent test of a framework whose own adoption debate, inside its intended context, remains open — a point this paper's field evidence (Section 5.3) speaks to directly, since the health-assessment application there treats the six capitals as a diagnostic lens rather than a disclosure standard, sidestepping rather than resolving the accountability question Flower raises.

### *4.3 The Five-Layer Operating Model*

The Infinity Path and Six-Capital Framework describe what must move and what must be valued; the Five-Layer Model specifies how an organisation must be structured for that movement and valuation to occur in practice — and, per Section 3.9, how the tool-mismatch problem stops producing parallel, disconnected artefacts. Five conditions must be designed and resourced together: infrastructure without governance produces reports; governance without rhythms produces intentions; rhythms without decision rights produce meetings; decision rights without infrastructure produce guesswork. The five layers are: **governance architecture** (determining where decisions are made and who is accountable), **role ownership** (ensuring every node of the model has a named team with a clear mandate), **operating rhythms** (the scheduled moments in which evidence is reviewed and the loop actually moves), **decision rights** (specifying who can decide what, and at what level), and **enabling infrastructure** (the technical systems the operating model runs on). No single layer is sufficient without the others; the model's claim is that impact operating capacity is a joint function of all five, not an additive sum of individually optimised parts.

This joint-function claim is not original to this paper; it restates, in impact-specific terms, a long-standing finding in the organisational-design literature that design elements must be chosen as a mutually reinforcing bundle rather than optimised individually. Miller (1996) argues that organisations are best understood as configurations — coherent, internally consistent sets of structural and strategic elements — precisely because piecemeal, element-by-element optimisation routinely destroys the fit between elements that made the configuration effective in the first place. Milgrom and Roberts (1995), formalising the same intuition using the economics of complementarity, show that where design elements are complements, changing one without the others can leave an organisation worse off than changing none at all — a result directly analogous to this paper's claim that infrastructure without governance produces reports, and governance without rhythms produces intentions, rather than either improving the system on its own. The Five-Layer Model's insistence on joint design and resourcing is, on this reading, an application of a well-established configurational logic to a domain — impact evidence flow — that this literature has not previously been asked to address.

### *4.4 From Parallel Artefacts to Embedded Practice*

Section 3.9 named the mechanism by which mission and impact artefacts end up structurally parallel to a mission-driven organisation's real operating cadence: the day-to-day strategic tools were not built to hold a mission objective, so the mission gets its own separate architecture instead of a seat inside the existing one. The Five-Layer Model is this paper's proposed structural fix for that specific failure mode, and it is worth being precise about the mechanism by which each layer closes the gap. Governance architecture gives the Theory of Change and impact framework a decision-making body to report into — the same body, or one formally linked to it, that reviews financial and

performance data — rather than a standalone impact committee whose findings terminate in a report. Role ownership assigns the translation work (turning an impact finding into an operational recommendation) to a named function, rather than leaving it to whichever team happens to also hold the M&E mandate, which is frequently disconnected from the teams holding budget or programme-design authority. Operating rhythms put impact review on the same calendar as budget and performance review — ideally the same meeting, not a separate one scheduled for a different quarter — so that the moment a resourcing decision is made is also the moment impact evidence is structurally present. Decision rights specify, in the same terms Jensen and Meckling (1976) apply to financial decision authority, who can actually reallocate a programme or budget line on the basis of an impact finding, closing the "everyone read the report, no one owned the decision" pattern this paper documents in Section 5. Enabling infrastructure, finally, ensures impact data lives in the same systems, at the same level of real-time accessibility, as financial and performance data, rather than in a separate spreadsheet maintained by a separate team on a separate update cycle. Without this fifth layer's insistence that mission and operating logic share a governance body, a named owner, a calendar, a decision authority, and a data system, the Theory of Change remains — however well designed — a parallel document; with it, the same content is positioned as an input the organisation's actual operating tools are structurally difficult to route around.

This failure mode has a name in institutional theory: Meyer and Rowan (1977) describe *decoupling*, the tendency of organisations to adopt formal structures that confer legitimacy — a strategic plan, a reporting framework, a named committee — while leaving day-to-day activity substantially disconnected from them, precisely because tightly coupling the two would expose the formal structure to operational conflicts it was never designed to survive. The "parallel artefact" pattern this paper documents throughout is decoupling applied to impact evidence specifically: the Theory of Change confers legitimacy with funders and boards while the budget and programme-design decisions it should inform proceed largely without reference to it. Feldman and Pentland (2003) supply the corresponding mechanism for closing that gap: they distinguish a routine's *ostensive* aspect — its documented, abstract description — from its *performative* aspect — what people actually do, in practice, each time the routine runs — and argue that an ostensive structure only becomes a lived routine through repeated, accountable performance, not through its existence on paper. Read together, these two literatures reframe the Five-Layer Model's contribution precisely: governance, ownership, rhythms, and decision rights are not bureaucratic scaffolding around the Theory of Change; they are the performative infrastructure without which any ostensive artefact — however well designed — remains permanently decoupled from what the organisation actually does.

A further, practical implication concerns sequencing, and it is one this paper's own field evidence argues against getting wrong. The intuitive build order is to start with enabling infrastructure — dashboards, data architecture, reporting templates — because these are the components stakeholders ask for most visibly and can see progress on soonest. The primary case organisation

followed exactly this order, and the practitioner-researcher's own reflection on the process, offered independently of this paper's theoretical argument, converges on the same diagnosis: infrastructure was built first, governance did not follow, and the organisation was left constantly requesting tools and templates without the standing decision-making mechanism required to act on what those tools produced. The layers are not sequence-neutral. Governance architecture and decision rights should be established before infrastructure investment, not after it or in parallel with it, because infrastructure built ahead of governance produces exactly the "reports without decisions" failure mode this paper documents throughout: the data exists, the dashboard exists, and there is still no forum, no owner, and no authority positioned to act on either. Resourcing commitments for the operating model are, on this same logic, best secured before implementation begins, using the kind of quantified business case this paper presents in Section 5.6, rather than sought retrospectively once a partial build has already exposed the gap it was meant to close.

### *4.5 Beyond Financial and Performance Forecasting: Toward Impact Forecasting*

Mission-driven organisations that have reached a reasonable level of management maturity typically make resourcing and strategic decisions using two forward-looking inputs: a financial forecast (projected revenue, cost, and cash position) and, less universally but still commonly, a performance forecast (projected service volumes, enrolment, or delivery trends). What is conspicuously missing from this standard decision-making triad, in the literature and in observed practice alike, is any comparably rigorous, forward-looking projection of an organisation's *impact trajectory* — a practice this paper proposes calling *impact forecasting*. The absence is not for lack of adjacent concepts. SROI methodology distinguishes explicitly between a "forecast SROI," conducted before a programme is implemented to predict the value it might create, and an "evaluative SROI," conducted retrospectively once outcomes have actually occurred (Nicholls, Lawlor, Neitzert, & Goodspeed, 2012). In international development economics, "ex-ante impact assessment" performs an analogous forward-looking function for a specific policy or intervention before it is enacted. Both are valuable, and both are close relatives of what this paper is proposing — but neither generalises into the recurring, organisation-wide, budget-cycle-aligned practice that financial forecasting represents. Forecast SROI and ex-ante impact assessment are typically one-off, project-specific exercises, conducted once at a programme's design stage, monetised (in SROI's case) into a single ratio, and rarely revisited on a recurring cadence the way a financial forecast is revisited every quarter. A targeted search did not surface a paper proposing a named, general-purpose, recurring practice of impact forecasting analogous in structure and cadence to financial forecasting — which, on the evidence available, appears to be a genuine gap in the literature, stated here with appropriate hedging rather than as a settled discovery. A further adjacent effort deserves to be named alongside SROI's forecast/evaluative distinction and ex-ante impact assessment. Harvard Business School's

Impact-Weighted Accounts initiative, led by Serafeim and colleagues, seeks to translate an organisation's social and environmental impact into monetised, decision-useful figures presented in the same accounts as financial performance — the same same-table, same-time logic this paper argues impact forecasting requires. Yet Impact-Weighted Accounts, like SROI and ex-ante assessment before it, is fundamentally a valuation exercise: it monetises impact that has occurred, or is structurally analogous to a financial period's results, rather than establishing a recurring, forward-projected trajectory revisited on a fixed cadence the way a financial forecast is revisited every quarter. Its existence sharpens rather than closes the gap this paper identifies: even the best-resourced, most prominent attempt to give impact data accounting-grade standing alongside financial data has, to date, produced a better valuation instrument, not a forecasting practice.

The claim this paper advances is therefore a proposal, not a report of established practice: mission-driven organisations should build and maintain a recurring, forward-looking projection of impact — updated on the same cadence as the financial forecast, drawing on the same Theory of Change and impact framework this paper has otherwise discussed as retrospective instruments, and presented to the same governance body reviewing financial and performance forecasts — so that a resourcing decision can be made with a view of where impact is *heading*, not only where it has *been*. This is precisely the kind of input the Five-Layer Model's enabling-infrastructure and operating-rhythms layers are designed to carry: an impact forecast is only organisationally useful if it lives in the same system and is reviewed in the same rhythm as the financial and performance forecasts it is meant to sit alongside, which is exactly the structural condition Section 4.4 argues mission-driven organisations currently lack. Read against Section 3.2's argument, impact forecasting is also a direct answer to the tool-mismatch problem at its root: it is what the Business Model Canvas, the Balanced Scorecard, or the annual budget would need to natively contain, on a forward-looking basis, for a mission-driven organisation to make decisions with performance, financial, *and* impact information present at the same table, at the same time, pointed at the same future — rather than mission data arriving, if it arrives at all, as a backward-looking report on a separate cycle, after the decision it should have informed has already been made.

A historical illustration, raised in discussion of this paper's argument, sharpens what is at stake in the absence of impact forecasting even for genuinely mission-driven organisations. Volvo's early development of the three-point seatbelt was undertaken in service of a stated safety mission, at a real commercial cost the company chose to bear: the patent was released for unrestricted industry use rather than held as proprietary advantage (see Section 2). Volvo, in other words, appears to have had a real mission and acted on it. What is not established in the public record is whether the company built and maintained anything resembling a forward-looking "lives saved" metric on the same institutional footing as its sales and market-share forecasts — tracked over time, revisited on a recurring cycle, presented to the same decision-makers reviewing financial performance. If it did not, the seatbelt's safety impact was left to accumulate as an unmeasured, unforecast externality of

an otherwise-mission-driven decision, discoverable only retrospectively and only by historians rather than by the organisation's own forward-looking management practice. The counterfactual question this raises — what would it have meant, at the time, for Volvo to forecast lives saved with the same institutional seriousness as units sold — is precisely the gap impact forecasting is proposed here to close: not a claim that mission-driven action requires forecasting to be genuine, but a claim that even genuine mission-driven action, without a forward-looking impact metric sitting alongside the financial one, forgoes the chance to let its own most consequential outcome inform the next resourcing decision in real time rather than in retrospect.

## 5. Illustrative Field Evidence

As a conceptual paper, this study does not claim to have empirically validated the Five-Layer Model, the tools-mismatch argument, or impact forecasting through controlled comparison. It offers field evidence from a Global non-profit and a shorter comparative field note from a 100+ million-scale international programme, arising from the first author's parallel practitioner roles, that motivate and inform the arguments above rather than test them in the formal sense. Both organisations are anonymised throughout this section; identifying figures have been rounded and named individuals are described by role rather than by name, consistent with the scope decision explained in Section 2.

### *5.1 Baseline Conditions at the Global Non-Profit*

At the outset of the research period, this organisation possessed no shared architecture for impact, and — consistent with Section 3.2's argument — its strategic planning tools were largely unmodified templates borrowed from for-profit practice. Impact-related activity was not absent — government-mandated performance reporting, outcome tracking, and periodic programme evaluations were all under way across the organisation's business lines — but these activities were disconnected from one another and from the organisation's actual strategic and budgeting cycle. There was no common logic of change linking programme-level activity to organisational-level outcomes, no shared set of outcomes against which disparate programmes could be compared, and no consistent vocabulary for articulating what the organisation was collectively trying to achieve. Each business line reported what it was contractually required to report, in the terms its particular government contract specified, with little reference to how that reporting related to any group-level account of purpose or contribution — a live instance of the "parallel, not embedded" pattern this paper's theoretical sections name directly.

This condition maps closely onto Epstein and Yuthas's (2014) description of the "pre-management" phase of social impact practice, in which organisations measure selectively, report reactively, and have not yet built the systems required to convert evidence into organisational learning. The

organisation's starting point was not a deficit of data — it had ample outcome information moving through its various programme and compliance channels — but a deficit of architecture: no mechanism existed to aggregate, compare, or use that information strategically, and no version of its strategic planning process treated impact data as an input on a par with financial or performance data.

### *5.2 Participatory Diagnosis*

This diagnosis was not arrived at abstractly. It emerged from participatory engagement undertaken during the development of the organisation's first Global Impact Report, comprising more than twenty structured engagements with programme managers, team leaders, and operational staff across the organisation's education, employment, health and wellbeing, skilling, and defence-adjacent business lines. Participants were not self-selected or convenience-sampled by the researcher: business-line leaders nominated the individuals they judged best able to represent their area, the researcher specified only the level of contextual knowledge required. Each structured conversation was conducted with a second team member present, recorded, and followed by a written summary returned to the interviewee for verification and addition — a member-checking step intended to catch researcher misinterpretation before it entered the analysis. Thematic analysis proceeded by identifying recurring ways participants described the organisation and its purpose, cross-checked against senior leaders' own view of whether their business line's characterisation felt accurate, with a dedicated data analyst on the impact team working independently to keep the interpretation of quantitative indicators separate from the more interpretive thematic coding of what people said about them. A consistent pattern surfaced across these engagements: frontline teams held strong, practice-rooted accounts of the value their work created, but had little visibility of how that value connected to other parts of the organisation, or to any shared group-level narrative of the organisation's purpose and contribution.

Several practitioner accounts illustrated this pattern with particular clarity. The manager of the organisation's alternative-education programme, working with students who had been out of formal schooling for as long as five years, described an approach built around treating "each individual student as they're on their own journey," attributing consistently above-benchmark completion rates to resourcefulness rather than resourcing. The manager of a self-employment support programme described a deliberate shift away from compliance-driven case management toward building participant confidence and entrepreneurial capability, noting that programme outcomes did not always manifest as new business formation — sometimes the tangible result was employment rather than enterprise, a change in self-perception the funding logic did not always reward directly. The manager overseeing the organisation's largest generalist caseload programme — over 10,000 clients across dozens of delivery sites — offered a single defining statement when asked what distinguished

the programme: "We don't give up." Each of these accounts was, on its own terms, compelling. None, however, was systematically connected to the others — the central diagnostic finding of the participatory phase: the organisation's impact problem was not a problem of absent evidence but of *fragmented* evidence, with no architecture through which locally documented value could become visible, comparable, or strategically useful at group level.

### *5.3 The Six-Capital Health Assessment*

A structured health assessment conducted using a six-capital framing gave this diagnosis quantitative texture and revealed a further dimension of the problem: the organisation's financial and human trajectories were moving in opposite directions. On financial capital, the organisation was building strongly: consolidated revenue of roughly $200 million, a net surplus that grew by roughly 280 per cent year-on-year, and net assets of roughly $65 million, drawn from externally audited financial statements. On human capital, by contrast, the organisation was depleting: staff turnover running several points above sector benchmark, employee engagement running roughly ten points below sector benchmark, and several senior roles vacant beyond 90 days. Read together, these figures demonstrate a condition with direct relevance to this paper's broader argument: an organisation can grow rapidly in financial terms while simultaneously depleting the human and technical infrastructure on which its mission depends. Financial performance alone was an unreliable proxy for organisational health, let alone for impact — precisely the blind spot Section 4.5's proposed impact forecast is meant to correct.

### *5.4 Barriers to Embedded Impact Practice*

Analysis of the participatory engagement, the six-capital assessment, and the organisation's existing reporting and business-development infrastructure identified several interconnected barriers. **Fragmented impact logic:** each programme operated under a different government contract, with a different performance framework, and no shared group-level definition of "impact" — addressed by a Theory of Change conceived, following BetterEvaluation's framing, as a flexible and revisable architecture rather than a single rigid template. **Compliance crowding out learning:** the manager overseeing the organisation's disability-employment and ex-offender specialist programmes described supporting cohorts with complex, overlapping barriers over multi-year timeframes, within systems designed to measure discrete milestones rather than longer trajectories of change; the resulting Impact Measurement Framework was built explicitly to sit alongside, rather than replace, existing compliance reporting. **No infrastructure for learning:** evidence generated at programme level rarely surfaced to inform strategic decision-making, a gap made financially tangible through the organisation's bid pipeline: a pipeline valued at roughly half a billion dollars, with a win rate just under 40 per cent on resolved bids, where evidence quality and Theory of

Change alignment were identified as plausible, previously absent, drivers of improvement. **Invisible forms of value:** existing reporting emphasised participant numbers, employment outcomes, and educational completions without capturing the full breadth of value generated, addressed directly by adopting the six-capital framework (IFRS Foundation, 2021). **No governing narrative:** growth through acquisition and programme expansion had produced coherence at the level of mission but not organisational story, addressed by an Impact Strategy designed to supply that governing narrative.

### *5.5 The Impact System and Design Principles*

In response to these barriers, the organisation developed an eight-component Impact System: a Theory of Change, developed in a facilitated workshop with an external outcomes-measurement partner (finalised and in active use); an Impact Measurement Framework; a Data Architecture; a Data Tagging Framework; an Impact Story Database; a Project Highlights Database; a Global Impact Report; and a Monitoring, Evaluation and Learning Strategy, operationalised through quarterly "Impact Conversations" and regular learning sessions. It is important to be precise about what this system represents: the Theory of Change is the component furthest along in implementation, while the remaining components are at varying stages of specification and build — a designed, not yet fully embedded, instance of the pattern this paper's theoretical sections describe.

Four design principles guided this work. *Integration over addition*: every mechanism was designed to connect to existing management rhythms rather than to create a separate, parallel infrastructure — the design intent that Section 4.4 argues most mission-driven organisations do not yet realise in practice. *Adaptation before standardisation*: the Impact Measurement Framework was built as a tiered instrument, combining common outcome domains with context-specific indicator selection, following Patton's (2018) argument that principles can provide coherence without imposing rigidity. *Evidence should serve decision-making rather than reporting*: reflected in the Five-Layer Model's positioning of impact evidence as an input simultaneously into governance, strategy, learning, and communication. *Multiple stakeholders, multiple capitals*: the conceptual basis for adopting the six-capital framework as a corrective to the invisibility of non-financial value.

Development was substantially collaborative: the Theory of Change was co-constructed through a facilitated workshop with an external outcomes-measurement partner across the organisation's business lines and geographies; the Impact Measurement Framework was refined iteratively with programme teams, piloted in the organisation's education business line; the Global Impact Report was reviewed and formally validated by the organisation's senior leadership team before publication. External validation followed via a national social-impact-measurement awards process, where the work received runner-up recognition in the innovative-design category in late 2025. The accompanying judging feedback is itself instructive: it acknowledged the innovativeness of the

design while simultaneously noting the ongoing challenge of full organisational embedding — an external, independent corroboration of the central distinction this section maintains throughout, between what has been designed and what has been fully embedded in practice.

### *5.6 The Quantified Business Case*

A conservative business case was constructed across eight value domains, grounded in the organisation's own documented pipeline and financial data. Bid and tender win-rate improvement was estimated in the low-to-mid single-digit millions, derived from a modest percentage-point improvement applied to the roughly half-a-billion-dollar pipeline. Staff time savings on evidence assembly, staff retention improvements (informed by Klein's (2015) finding that the strongest indirect effect of market orientation on organisational performance runs through human resource management, manifesting as a substantial improvement in people-related business results), programme redesign efficiency, contract renewal rate improvement, reputational positioning anchored in the awards recognition, compliance and re-reporting cost reduction, and policy-partnership positioning were each estimated separately using the same conservative, documented-data approach.

Summed conservatively across all eight domains, the composite estimated value ranges from roughly $5 million to $14 million per year, against an estimated annual investment in the high hundreds of thousands required to staff and maintain the operating model — a return-on-investment ratio of approximately 9:1 to 23:1 on conservative assumptions. Two qualifications must be stated explicitly. First, these figures are estimates derived from the organisation's own documented data and stated improvement assumptions; they are illustrative projections of plausible value, not realised, audited financial returns. Second, and relatedly, the business case models the value of an operating model that is itself only partially built: the estimate presumes the Impact System's components function as designed once fully implemented, a condition not yet fully met at the time of writing.

### *5.7 Scope and Status: What Has Been Implemented, What Has Been Designed*

It is necessary to state with precision what this evidence does and does not demonstrate about the Five-Layer Operating Model itself. **The full Five-Layer Model — spanning governance architecture, role ownership, operating rhythms, decision rights, and enabling infrastructure — has not been implemented at this organisation.** What exists, and what this section has described, is the Impact Strategy and its associated eight-component Impact System, of which the Theory of Change is finalised and in active use, while the remaining components are at various stages of build. Alongside this, a designed specification for the Five-Layer Model has been produced, identifying the gaps between the organisation's current state and a fully

embedded operating model. This organisation's experience is therefore presented here as rich empirical grounding for the barriers the Five-Layer Model is designed to address, and as a live test of several of its constituent components, rather than as a completed instance of the model in operation.

### *5.8 Comparative Field Note: The 100+ Million International Programme*

A brief comparative case is offered from a second mission-driven context: a multi-year, 100+ million-scale international employment programme, funded by a European government ministry and delivered by an international consortium of implementing partners across roughly a dozen countries spanning the Middle East and Africa. The author worked inside this programme in parallel with the Global non-profit engagement, and it is on the basis of that parallel exposure, not a delivery relationship, that the comparison is offered here; this programme is explicitly not an Amplify Impact client engagement, but a comparative field case drawn from the author's own MBA research. As Section 2 and Section 4 note, this organisation is not a "nonprofit" in legal form at all — it is a donor-funded programme delivered through a consortium that includes for-profit contractors — which is itself part of why this paper argues for a legal-form-agnostic vocabulary.

This programme represents a structurally different starting point from the Global non-profit: where the non-profit entered the research period in a pre-management phase with impact activity fragmented across business lines, the programme already operated live impact dashboards and results-based payment mechanisms wired directly into funding and programme decisions — a more mature, funding-linked architecture for impact from the outset. The Upward Infinity Path model was developed while working within this programme's operations, drawing on the contrast between the two organisational experiences. The empirical material available on this comparative case is considerably thinner than that available on the primary case, reflecting differences in access and role rather than differences in the underlying phenomena — an asymmetry acknowledged here as a known limitation of the comparative case rather than one to be obscured through unsupported elaboration.

Read against the primary case, the comparison can be stated in a single sentence: the international programme shows what early integration of impact thinking can achieve over a full programme cycle, while the Global non-profit shows what late integration costs an organisation still mid-cycle. Both observations are consistent with, rather than independent tests of, this paper's central claim — but the contrast is suggestive enough, and cheap enough to state plainly, that it is offered here as a hypothesis future comparative work should test directly: that the marginal cost of embedding the Five-Layer Model rises, and the marginal benefit falls, the later in an organisation's or programme's lifecycle it is attempted.

## 6. Moral Ambition and Organisational Capacity: The Individual-Level Antecedent to a Structural Argument

The argument advanced in this paper — that mission-driven organisations fail to convert impact evidence into decisions because they lack governance architecture, defined role ownership, operating rhythms, decision rights, and enabling infrastructure, rather than because they lack good intentions — has an unlikely popular counterpart in Rutger Bregman's *Moral Ambition* (Bregman, 2025; Dutch original *Morele ambitie*, De Correspondent, 2024). The resemblance is not coincidental, and it is worth making explicit, because it clarifies both what the Five-Layer Operating Model is claiming and, just as importantly, what it is not.

Bregman's book is a work of popular nonfiction, not a peer-reviewed monograph, and it should be cited and read accordingly: it is best understood as a widely circulated articulation of a sentiment and an associated movement (the School for Moral Ambition, a talent-placement initiative Bregman co-founded in 2024; The School for Moral Ambition, n.d.) rather than as empirical or theoretical scholarship of the kind this paper otherwise draws on. Its argumentative method is anecdote, historical narrative, and moral exhortation rather than systematic evidence review, and its intended audience is the ambitious individual reader rather than the scholarly community. Treating it as though it carried the same evidentiary weight as the governance and organisational-design literature cited above would be a category error. What it offers instead is diagnostic value at a different level of analysis: it names, with considerable cultural reach, a phenomenon this paper treats formally and organisationally. That relationship — not a shared evidentiary basis — is the reason for engaging with it here.

**Bregman's thesis, briefly stated.** *Moral Ambition* argues that a large fraction of the most capable people in wealthy societies are spending their careers on work with negligible social value — Bregman singles out finance, management consulting, and corporate law as a talent-absorbing "Bermuda Triangle" relative to their contribution to human welfare — while the world's most consequential problems remain understaffed by comparably talented people. Bregman's proposed remedy is a redefinition of ambition itself: "moral ambition" is "the will to be among the best, but with different measures of success" (Bregman, 2025), directed at the most pressing problems rather than at salary, title, or prestige. To make this case persuasive rather than merely admonitory, Bregman turns to historical "moral entrepreneurs" — most notably the British abolitionists, a majority of whom were, by his account, businessmen who treated the end of the slave trade as a strategic campaign with a single, well-chosen point of leverage rather than a diffuse expression of sentiment. The suffrage and civil-rights movements are read the same way: idealism disciplined by entrepreneurial focus. The book is explicitly positioned as an alternative to conventional careerism on one side and the "earn-to-give" logic associated with effective altruism on the other, from which

Bregman has publicly distanced both himself and the School for Moral Ambition. The unit of analysis throughout is the individual: their talent, their motivation, their career choice, their willingness to redirect ambition toward impact.

**The level-shift this paper makes.** It is precisely this individual-level unit of analysis that marks the boundary of Bregman's argument and the starting point of this paper's own. Bregman's diagnosis presupposes that if enough individually capable, morally serious people redirect their ambition toward the world's biggest problems, impact will follow — that the scarce resource is *will*, correctly aimed. The Five-Layer Operating Model takes as its premise a claim one level up: that will, however correctly aimed, is not by itself a sufficient condition for organisational impact. An individual of Bregman's imagined type — talented, morally ambitious, oriented toward the highest-leverage problem she can find — who joins or leads a mission-driven organisation does not thereby solve that organisation's evidence-to-decision problem, or its underlying strategic-tools mismatch. She inherits both. If the organisation she joins has no governance architecture that routes evidence to a body with the authority to act on it, no role clearly owned for turning findings into recommendations, no operating rhythm that puts evidence on an agenda before a decision is due rather than after, no decision rights specifying who can actually reallocate a budget or kill a programme, and no infrastructure that makes data usable rather than merely collectable — and if the strategic tools she is handed on arrival were built for a single-bottom-line firm rather than her dual-mandate reality — then her moral ambition is, from the standpoint of organisational output, largely inert. She will commission the evaluation, read the report, feel the appropriate sense of urgency, and watch the report join the pile of well-intentioned documents that changed nothing — the same reports-not-decisions failure mode this paper documents in Section 5, in an organisation staffed by people whose motivation was never in question. Moral ambition, in other words, is a necessary but not remotely sufficient condition for the outcome Bregman himself wants. It supplies the will. It does not supply the organisational capacity, or the fit-for-purpose strategic tools, to act on it.

This reframing lets the paper state its relationship to the broader "moral ambition" moment precisely, rather than merely gesturing at cultural relevance. Bregman is right that there is a large reservoir of underused talent and motivation directed at the wrong targets; the diagnosis of misdirected ambition is plausible and, if the movement's uptake is any indication, resonant. But even correctly redirected ambition, once it lands inside an organisation, is subject to a second-order constraint Bregman's framework does not model: organisational design, and the strategic tools that design is built from. Two organisations can be staffed by equally moral, equally ambitious, equally talented people and produce entirely different amounts of realised impact, because one has governance, roles, rhythms, decision rights, and infrastructure designed as an integrated system, running on strategy tools adapted to its dual mandate, and the other does not. The Five-Layer Model is, in this sense, the organisational-infrastructure analogue to Bregman's individual-level argument:

where he asks readers to examine their own career choices, this paper asks organisations to examine their own operating architecture and the tools it is built from, on the grounds that the former without the latter reliably produces what might be called Impact Theatre — visible, well-resourced activity that substitutes for, rather than enables, the redirection of decisions and resources evidence would otherwise justify.

**An honest limit.** Intellectual honesty requires noting that a structurally similar objection has been raised against Bregman's own project, and it is worth asking whether it also touches this one. A notable critique of *Moral Ambition*, published in *Jacobin*, argues that the book functions as "a shallow exercise in self-help" precisely because it is "suspicious of systemic change": by asking talented individuals to redirect their careers within existing structures, the argument runs, Bregman individualises a problem — the misallocation of societal talent and resources — that may be better explained by structural features of labour markets, capital, and political economy than by the aggregated career choices of morally serious individuals (Stoel, 2025). This critique does not simply bounce off the present paper by virtue of operating "one level up." The Five-Layer Model likewise brackets a set of harder structural questions — about funder behaviour that rewards visible activity over demonstrated impact, about the political economy of the mission-driven sector, about whether the organisations this paper studies have genuine discretion over resource allocation or are themselves downstream of funder and policy constraints they do not control. An organisation can have exemplary governance architecture, clear role ownership, disciplined rhythms, well-specified decision rights, functioning infrastructure, and even properly adapted strategic tools, and still be unable to act on what its evidence tells it, if the actor holding the purse strings rewards a different set of behaviours entirely. The paper's claim is narrower than it might sound: organisational design, and the tools it runs on, is a necessary condition that mission-driven organisations can control directly and that is currently, empirically, underbuilt relative to the sector's stated ambitions — not a claim that design is sufficient, nor that structural and political-economy explanations are wrong. A complete account of why mission-driven organisations struggle to act on evidence would need to address all three levels — individual motivation, organisational design, and external incentive structures — rather than treating any one as the whole explanation.

Read this way, the relationship between the two arguments is additive rather than competitive. Bregman's popular articulation of moral ambition establishes, at the level of public discourse, that there is no shortage of individuals willing to redirect real talent toward real problems. The Five-Layer Operating Model takes that willingness as given and asks the organisational-design question Bregman's genre does not: what has to be built, structurally, so that willingness reliably becomes action. Moral ambition, on this account, is the fuel; governance architecture, role ownership, operating rhythms, decision rights, and infrastructure — running on strategic tools built for the job — are the engine. Neither is sufficient alone.

## 7. Discussion

This paper's contribution operates at three levels, each addressed to a distinct gap. First, and most fundamentally, it argues that a widely taught and applied strategic management canon — the Business Model Canvas, the Balanced Scorecard, VRIO, portfolio matrices, annual budgeting — was built for single-bottom-line, competitive, for-profit firms, and, drawing on a body of scholarship that in places includes the tools' own creators, that this canon does not natively fit the dual-mandate reality of mission-driven organisations; where the literature has tested individual tools directly, a bespoke structural adaptation, not a superficial relabelling, has proven necessary, and where it has not yet tested them (SWOT, Ansoff), this paper flags the silence as an open question rather than a reassurance. Second, it names the organisational mechanism by which this tool mismatch translates into lived ambiguity: mission and impact artefacts get built in parallel to, rather than through, an organisation's real operating tools, leaving leadership and management with two competing logics and no structural arbiter between them. The Five-Layer Model — governance architecture, role ownership, operating rhythms, decision rights, and enabling infrastructure — is proposed as a structural mechanism capable of closing this gap, grounded in organisational-configuration and institutional theory (Miller, 1996; Milgrom & Roberts, 1995; Meyer & Rowan, 1977; Feldman & Pentland, 2003) rather than validated as having done so in practice, as Section 3.9 makes explicit; it is complemented by a dual-client extension of Klein's (2015) process-mediation logic that gives mission-driven organisations a financial argument for investing in that structure, and, as Section 6 argues, a structural complement to the individual-level "moral ambition" framing currently shaping how a generation of talented professionals thinks about redirecting their careers toward impact. Third, it proposes impact forecasting as a genuinely underdeveloped practice: mission-driven organisations should not make decisions on performance and financial trend data alone, but on performance, financial, and impact data together, with all three projected forward, not only reported backward — a discipline current strategic tools, even when adapted, do not yet contain.

For mission-driven leadership, the practical implication threads through all three levels: impact systems should be evaluated not only on measurement quality but on whether the strategic tools underneath them were actually built for a dual-mandate organisation, and on whether governance, ownership, rhythm, authority, and infrastructure are designed as one system connecting mission data to the same decisions financial and performance data already inform. Leadership teams that treat impact systems as a cost centre, or as a parallel communications exercise, rather than as value infrastructure sitting inside the same operating tools that run the rest of the organisation, are, on this account, asking the wrong question — not whether impact thinking generates value, but whether the organisation, and the tools it uses to run itself, are structured to capture it.

## 8. Limitations and Future Research

Five limitations bound the claims made here. First, this is practitioner action research conducted by a researcher holding a senior leadership role inside the primary case organisation, raising standard action-research questions of positionality and generalisability (Coghlan & Brannick, 2014); interpretive claims should be read as practitioner-theorist synthesis pending independent replication. A related risk specific to insider action research is that a researcher who already holds a conclusion may design the inquiry in ways that protect rather than test it. The honest answer here is not that the evidence gathered ever directly contradicted the paper's central argument, but that it surfaced a related and equally telling pattern: verbal enthusiasm for becoming "impact-focused" cooled visibly once the resourcing implications were made concrete, and a degree of resistance to objective performance data was detectable among some senior stakeholders, plausibly reflecting a concern that rigorous impact measurement would expose underperformance in their own areas. This is itself weak evidence for, rather than against, the paper's thesis — organisational resistance to the very evidence-to-decision pathway this paper argues is missing — but it is reported here as an observation the researcher's dual role makes difficult to separate cleanly from confirmation bias, and independent replication should treat it accordingly. Second, the tools-mismatch argument in Section 3.2 draws on strong existing citations for some tools (the Balanced Scorecard, the Business Model Canvas, BCG-style portfolio matrices) but on an absence of citations, rather than a confirmed absence of misfit, for others (SWOT, the Ansoff Matrix); this asymmetry should be treated as a direction for further literature search, not as evidence those tools fit mission-driven organisations well. Third, impact forecasting is proposed here as a conceptual contribution without an implemented example in either field case; the claim that it constitutes a genuine gap rests on a targeted rather than systematic literature search, and a full systematic review is the appropriate next step before the novelty claim is treated as settled. Fourth, the Five-Layer Model itself remains, at the primary case organisation, a designed rather than implemented specification — the quantified ROI case is a conservative model, not a measured outcome, and should not be cited as validated financial performance — and the comparative case is illustrative and asymmetric in evidentiary depth rather than a matched, controlled comparative case study; a systematic multi-organisation comparative study, ideally including organisations at varying stages of five-layer implementation and of strategic-tool adaptation, is the logical next empirical step. Fifth, as Section 6 makes explicit, this paper brackets political-economy and funder-incentive explanations for why mission-driven organisations fail to act on evidence; organisational design and tool adaptation are offered as necessary, controllable conditions, not sufficient ones, and future work should examine how the Five-Layer Model and impact forecasting interact with external funding and policy constraints the organisation does not control.

## 9. Conclusion

This paper has argued that the persistent gap between impact measurement and organisational decision-making in mission-driven organisations has a theoretical root the impact-measurement literature has not, on its own, been positioned to diagnose: the strategic management canon these organisations are trained on and required to use was built for a different kind of organisation, and the parallel-track mission architecture this produces is a predictable, structural consequence, not a failure of will or measurement rigour. The literatures reviewed here already show the field moving from impact as a downstream reporting category towards impact as organisational logic — a movement organisation design theory can name and structure but has not yet been asked to apply to this specific problem, and a movement current strategic tools, largely unmodified from their for-profit origins, are not built to support. What remains underspecified is how governance, roles, rhythms, decision rights, and infrastructure must be designed together, on top of appropriately adapted strategic tools, for that shift to hold in practice; how a forward-looking impact forecast can take its place alongside financial and performance forecasting in routine decision-making; and how organisational capacity relates to the individual-level ambition currently being popularised well beyond academic or practitioner circles. The Five-Layer Operating Model, developed through parallel practitioner action research in a large multi-entity mission-driven organisation and a live, funding-linked international programme, is offered as a candidate answer to these questions — deliberately presented here as a conceptual contribution requiring further empirical testing, not a closed case.

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