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Revenue Intensity and Organisational Sustainability at WWF Kenya

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Abstract: This paper examined the relationship between revenue intensity and organisational sustainability at the World Wide Fund for Nature Kenya (WWF Kenya). Revenue intensity was considered in terms of reliance on a small number of major donors, restricted funding, foreign funding, limited domestic sources, and exposure to the loss of a major donor. The study was anchored in Resource Dependence Theory and used a descriptive and explanatory case-study design. The target population comprised 60 WWF Kenya staff members involved in management, programme delivery, finance, monitoring and evaluation, and project coordination. A census approach was adopted, and 52 completed questionnaires were returned, giving an 87% response rate. Data were analysed in SPSS using descriptive statistics, Pearson correlation, and regression analysis. Respondents reported a high level of revenue intensity (aggregate mean = 4.45 on a five-point scale). Revenue intensity had a positive, statistically significant bivariate relationship with sustainability ($r = .487$, $p < .001$). In a single-predictor regression model, it explained 23.7% of the variation in sustainability ($R^2 = .237$), with a statistically significant coefficient ($B = .567$, $\beta = .487$, $p < .001$). However, when revenue intensity was entered alongside funding conditionality, funding volatility, and reporting requirements, its unique coefficient was not statistically significant ($\beta = .163$, $p = .287$). The results therefore indicate that revenue intensity was associated with sustainability in isolation, but its independent contribution was not established after accounting for the other dimensions of donor dependence. The paper recommends that WWF Kenya monitor donor concentration and strengthen revenue diversification while maintaining funding relationships that support continuity of conservation programmes.

Keywords: *Donor Dependence, Financial Resilience, Non-Governmental Organisations, Revenue Intensity, Sustainability.*

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I. INTRODUCTION

Non-governmental organisations (NGOs) depend on financial resources to maintain staff, deliver programmes, meet accountability obligations, and preserve the organisational capacity required to pursue their missions. For conservation NGOs, continuity matters because ecological restoration, biodiversity protection, and community partnerships often extend beyond the duration of an individual grant. External funding can provide the resources needed for this work, but the structure of that funding may also expose an organisation to changes in donor priorities and funding decisions.

Revenue intensity refers in this paper to the extent to which an organisation relies on a small number of major funders or on a narrow set of funding sources. Concentrated income may reduce the transaction costs associated with managing many funding relationships and can provide a dependable financial base where major donors make sustained commitments. Conversely, reliance on a small number of donors can expose an organisation to significant disruption if a major grant is reduced, delayed, or withdrawn. The relationship between revenue concentration and organisational outcomes is therefore not necessarily linear or uniformly negative.

Research on nonprofit finance has produced mixed findings. Green et al. (2021), using financial data on UK charities, cautioned that the apparent association between income concentration and financial vulnerability can depend on the types of income being considered and on model specification. Berrett and Hung (2024) found a U-shaped relationship between revenue concentration and organisational efficiency in Habitat for Humanity, suggesting that organisations may perform comparatively well at either end of the concentration–diversification continuum rather than at an intermediate point. These findings challenge the assumption that greater diversification always produces better organisational outcomes.

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In African NGO settings, organisational sustainability also depends on the ability to maintain relationships with funders and other stakeholders. Kumi et al. (2025), in a study of 118 local NGOs in Ghana, found that external relationship capacity was more significant in explaining sustainability than several other organisational capacity dimensions. Harb et al. (2026) similarly found that strategic planning and managerial capabilities were associated with NGO sustainability, while financial management did not show a direct effect in their model. Although these studies were not focused on Kenyan conservation NGOs, they demonstrate that sustainability is shaped by more than the volume or concentration of funding alone.

Resource Dependence Theory (RDT) provides the theoretical basis for examining revenue intensity. Pfeffer and Salancik (1978) argue that organisations rely on external actors for critical resources and that this dependence shapes organisational choices and relationships. Hillman et al. (2009) explain that organisations can respond to dependence through strategies such as managing external relationships, forming alliances, and diversifying resource sources. Applied to conservation, this perspective suggests that revenue concentration can simultaneously support programme delivery through access to funds and create vulnerability by increasing exposure to decisions made by a small number of funders.

➢ *Statement of the Problem*

Conservation non-governmental organizations (NGOs) play a central role in protecting biodiversity, restoring ecosystems, and supporting climate resilience in Kenya. However, their long-term sustainability is constrained by dependence on external donor funding. For conservation organizations such as WWF Kenya, revenue intensity, reflected in the extent to which organizational income depends on major donors and external funding sources, may expose operations to changes in donor priorities and funding availability. High revenue concentration can limit financial flexibility and threaten programme continuity when major funding sources decline.

Although donor funding supports conservation activities, the extent to which revenue intensity affects organizational sustainability requires empirical examination. Previous studies have considered financial resilience and income concentration in nonprofit organizations, but limited evidence is available on the relationship between revenue intensity and the sustainability of conservation NGOs in Kenya. In particular, the extent to which dependence on major donors, restricted donor funds, foreign funding, and limited domestic funding relates to the long-term sustainability of WWF Kenya remains insufficiently established.

This study therefore sought to address this empirical and contextual gap by examining the effect of revenue intensity on the organizational sustainability of WWF Kenya. The findings are expected to provide evidence on how reliance on concentrated donor revenue relates to the organization's ability to sustain its financial resources, organizational capacity, conservation programmes, and community-based initiatives over time

The study was conducted at WWF Kenya, a conservation organisation whose work requires financial and institutional continuity. The source study identified concerns relating to dependence on major donors, restricted funds, reliance on foreign funding, limited domestic funding sources, and the potential consequences of losing a major donor. These conditions provided the basis for assessing revenue intensity as one dimension of donor dependence and examining its relationship with organisational sustainability.

The specific objective addressed in this paper was to assess the effect of revenue intensity on the sustainability of WWF Kenya. The corresponding research question was: What is the relationship between revenue intensity and the sustainability of WWF Kenya? The null hypothesis was that revenue intensity has no statistically significant relationship with organisational sustainability at WWF Kenya. The paper is justified by the need to distinguish the resources that concentrated donor income provides from the risks created by dependence on a limited number of funding sources. The findings may inform donor management, financial risk monitoring, and the design of more resilient conservation funding strategies.

II. LITERATURE REVIEW

➢ *Theoretical Literature Review*

- *Resource Dependence Theory*

Resource Dependence Theory, articulated by Pfeffer and Salancik (1978), explains how organisations depend on external actors for resources that are essential to their survival and operation. Because these resources are not always distributed evenly, the actors who control them may influence organisational decisions, priorities, and behaviour. Organisations can respond by managing relationships with resource providers, developing alternative sources of support, and reducing their exposure to any single external actor.

Revenue intensity is relevant to RDT because it captures the extent to which an organisation depends on a narrow funding base. Where a small number of donors provide a large share of revenue, the organisation may have fewer practical alternatives if one donor changes its priorities. At the same time, a major donor may provide predictable funding, technical support, or a long-term partnership that sustains programmes. RDT therefore does not imply that concentrated funding is always harmful; it directs attention to the organisation's dependence, the availability of alternatives, and its capacity to manage external relationships.

Hillman et al. (2009) reviewed resource dependence research and identified strategies organisations use to manage external constraints, including inter-organisational relationships and changes in organisational structure. In this paper, RDT is the anchor theory because it explains why the concentration of income among a few donors may matter for sustainability and why organisations may seek a broader

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funding base without abandoning valuable long-term donor relationships. A limitation of RDT is that an emphasis on external power can understate internal capabilities and the possibility that managers may use concentrated funding strategically. The theory is therefore applied alongside empirical evidence rather than as proof that revenue intensity necessarily weakens sustainability.

➢ *Empirical Review: Revenue Intensity and Sustainability*

Green et al. (2021) examined income dependence and organisational survival among UK charities using public financial data. Their analysis considered the composition of income sources, short-term revenue volatility, and longer-term survival. The authors reported that the relationship between income concentration and financial vulnerability depended on the income sources and the specification used. This finding is relevant because it cautions against treating concentration alone as a sufficient measure of financial risk. However, the study concerned UK charities rather than conservation NGOs in Kenya, leaving a contextual gap.

Berrett and Hung (2024) investigated revenue concentration and organisational efficiency using data from Habitat for Humanity. They found a U-shaped relationship, with higher efficiency associated with either highly diversified or highly concentrated revenue portfolios. The study suggests that concentration may operate differently across organisations and that its implications depend on organisational and funding conditions. Its focus on efficiency, however, differs from the broader sustainability measure used in the WWF Kenya study, which includes the continuity of conservation benefits, organisational capacity, and community support.

Kumi et al. (2025) studied 118 local NGOs in Ghana and used probit regression to examine organisational capacity, scope, and sustainability. Their findings indicated that external relationship capacity was more significant in explaining sustainability than financial, human-resource, infrastructure, or planning capacity in their model. This supports examining revenue intensity in the context of an organisation's wider relationships and capabilities. Nonetheless, the study did not isolate donor revenue concentration as the main predictor and did not focus on conservation organisations.

Harb et al. (2026) surveyed 75 NGOs to examine strategic planning, managerial capabilities, financial management, and sustainability. Their findings associated strategic planning and managerial capabilities with sustainability, while financial management did not show a direct effect in their model. Although the study did not test revenue concentration specifically, it provides a useful counterpoint to financial explanations of sustainability: funding structures may matter, but organisational planning and management can also shape whether resources translate into continuity.

Taken together, the literature does not support a universal claim that concentrated income necessarily undermines sustainability. Instead, it suggests that the relationship may depend on income composition, the stability and duration of funding, organisational capabilities, and relationships with external stakeholders. The present paper contributes case-based evidence from a Kenyan conservation NGO by examining revenue intensity against a multidimensional sustainability measure.

➢ *Research Gap*

The reviewed studies provide evidence on income concentration, financial vulnerability, organisational efficiency, and NGO sustainability, but their contexts and outcome measures differ. Green et al. (2021) focused on UK charities and survival, Berrett and Hung (2024) examined efficiency in Habitat for Humanity, and Kumi et al. (2025) examined the capacity of local NGOs in Ghana. The evidence therefore does not directly establish how revenue intensity relates to sustainability in a Kenyan conservation organisation. This paper addresses that contextual gap using questionnaire data from WWF Kenya. Its contribution is bounded: it assesses staff-reported revenue intensity and sustainability rather than independently auditing the organisation's donor portfolio or long-term ecological outcomes.

➢ *Conceptual Framework*

The framework treats revenue intensity as the independent variable and organisational sustainability as the dependent variable. Revenue intensity is measured through perceived concentration of income among major donors, restricted donor funding, reliance on foreign funding, limited domestic funding sources, potential programme disruption following the loss of a major donor, and perceived constraints on financial flexibility. Sustainability is measured in the source study through financial resources, organisational capacity, continuity of conservation benefits, environmental improvements, and community participation.

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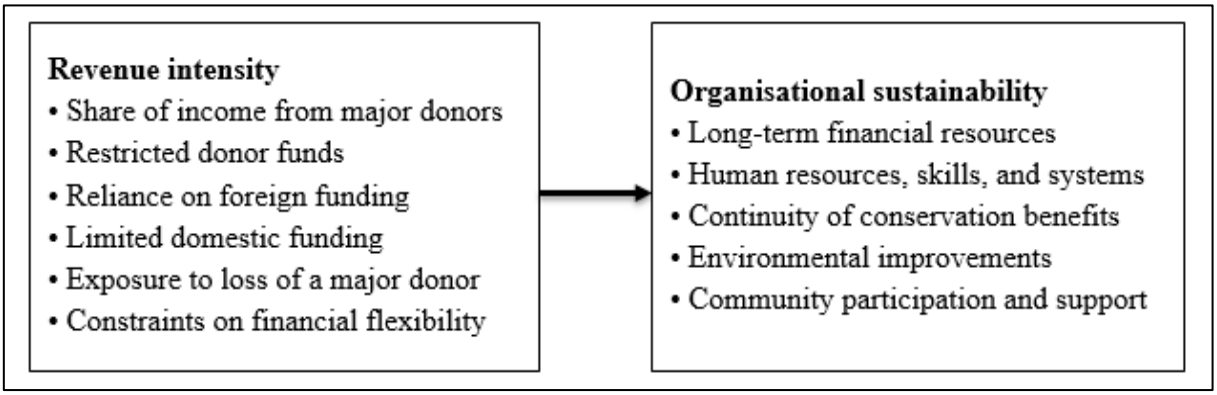

Fig 1 Conceptual Framework for the Relationship Between Revenue Intensity and Organisational Sustainability.

III. METHODOLOGY

The paper drew on the completed study of donor dependence and sustainability at WWF Kenya and focused on its first specific objective: assessing the relationship between revenue intensity and organisational sustainability. A descriptive and explanatory case-study design was used to describe respondents' views and examine statistical relationships within the organisation. The study was limited to WWF Kenya and was not designed to estimate effects across all conservation NGOs in Kenya.

The target population comprised 60 staff members in senior leadership, programme management, finance, monitoring and evaluation, and project coordination. A census approach was adopted because the population was manageable and the eligible staff were directly involved in decisions or activities relevant to donor funding and programme delivery. Of the 60 questionnaires administered, 52 were completed and returned, giving a response rate of 87%.

Data were collected through a structured questionnaire containing five-point Likert-scale items, where 5 represented strongly agree and 1 represented strongly disagree. The questionnaire measured revenue intensity through six statements and organisational sustainability through items relating to financial resources, organisational capacity, conservation continuity, environmental improvements, and community participation. The instrument was piloted with six respondents at the Kenya Wildlife Conservancies Association, an organisation outside the main study, and revised where needed. Content and face validity were reviewed with the supervisor and relevant experts. Cronbach's alpha for the revenue-intensity scale was .841, while the sustainability scale recorded .835, both above the commonly used .70 threshold for acceptable internal consistency.

Data were analysed using SPSS version 28. Descriptive statistics, including response percentages and mean scores, summarised the revenue-intensity items. Pearson correlation assessed the direction and strength of the bivariate relationship between revenue intensity and sustainability. Simple linear regression was used to examine the relationship when revenue intensity was the sole predictor. The source study also estimated a multiple regression model including funding conditionality, funding volatility, and reporting requirements; this additional model was considered to determine whether revenue intensity retained a statistically significant unique association after the other donor-dependence dimensions were controlled. Statistical significance was assessed at the .05 level using two-tailed tests.

The study obtained the relevant institutional permissions and research authorisation as reported in the source project. Participation was voluntary, informed consent was sought, and results were reported in aggregate form to protect respondents' identities.

IV. FINDINGS

➢ *Revenue Intensity*

The descriptive results showed that respondents generally agreed that WWF Kenya relied on a concentrated funding base. The aggregate mean for the six revenue-intensity statements was 4.45 out of 5. The strongest agreement concerned reliance on foreign funding and the concentration of revenue among major donors. Respondents also expressed concern about limited domestic funding and the likely consequences of losing a major donor.

Table 1 summarises the responses reported in the source study. The means for the fifth and sixth items have been recalculated from the displayed response percentages because the two values in the original table appear to have been interchanged. The standard deviations are retained from the source table and should be confirmed against the original SPSS output.

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Table 1 Respondents' Views on Revenue Intensity at WWF Kenya

Statement	SA %	A %	N %	D %	SD %	Mean	SD
A significant share of WWF Kenya's total revenue comes from a few major donors.	46	51	3	0	0	4.43	.694
A large proportion of organisational funds is restricted to donor-specified activities.	54	40	6	0	0	4.48	.852
The organisation relies heavily on foreign funding sources.	55	40	3	2	0	4.48	.678
The organisation has limited domestic funding sources.	43	55	2	0	0	4.41	.678
Loss of a major donor would significantly affect programme continuity.	46	51	3	0	0	4.43	.872
High revenue concentration limits financial flexibility.	54	40	6	0	0	4.48	.852
Aggregate	—	—	—	—	—	4.45	.722

The high aggregate mean indicates that respondents perceived revenue concentration as a prominent feature of WWF Kenya's funding environment. The responses also indicate that the concern was not only the presence of large donors but the possible implications of restricted funding, limited domestic alternatives, and the loss of a major donor for programme continuity. These findings are consistent with the resource-dependence perspective: an organisation's reliance on a small number of resource providers can increase its exposure to decisions outside its direct control (Pfeffer & Salancik, 1978). They do not, however, establish that revenue concentration has already caused programme disruption or that the organisation's actual donor portfolio is concentrated to a specific financial degree, because the measures are based on staff perceptions rather than audited revenue shares.

➢ *Correlation Between Revenue Intensity and Sustainability*

Pearson correlation analysis found a positive, statistically significant relationship between revenue intensity and organisational sustainability ($r = .487$, $p < .001$, $N = 52$). The relationship was moderate in magnitude. Higher scores on the revenue-intensity scale were associated with higher reported sustainability scores. The positive direction should not be interpreted as evidence that reliance on a small number of donors improves sustainability. Donor funding may provide the resources needed to maintain conservation activities in the short term, while concentration may simultaneously create exposure to the withdrawal or reprioritisation of a major donor.

The result is broadly comparable with the mixed evidence reported in prior research. Berrett and Hung (2024) found that revenue concentration and organisational efficiency had a U-shaped relationship, while Green et al. (2021) cautioned that the relationship between income concentration and financial vulnerability depends on income composition and model specification. The positive correlation at WWF Kenya is therefore best understood as a sample-specific association rather than a general rule about concentrated funding.

➢ *Regression Analysis*

In the single-predictor regression model, revenue intensity was statistically significant, $F(1, 50) = 15.544$, $p < .001$. The model reported $R = .487$ and $R^2 = .237$, indicating that revenue intensity accounted for 23.7% of the observed variation in sustainability scores in this bivariate model. The coefficient was positive ($B = .567$, $SE = .144$, $\beta = .487$, $t = 3.943$, $p < .001$). Thus, a one-unit increase in the revenue-intensity score was associated with an estimated .567-unit increase in the sustainability score in the single-predictor model.

Table 2 Simple Regression of Revenue Intensity on Organisational Sustainability

Predictor	B	SE	β	t	p
Constant	1.696	.657	—	2.580	.013
Revenue intensity	.567	.144	.487	3.943	< .001

- *Note. Dependent variable = organisational sustainability. Model summary: $R = .487$, $R^2 = .237$, adjusted $R^2 = .222$; $F(1, 50) = 15.544$, $p < .001$.*

An important qualification emerges when the result is compared with the source study's multiple regression model. After funding conditionality, funding volatility, and reporting requirements were entered alongside revenue intensity, the revenue-intensity coefficient was positive but not statistically significant ($B = .190$, $\beta = .163$, $t = 1.078$, $p = .287$). The full model explained 41.8% of the variation in sustainability and was statistically significant overall, $F(4, 47) = 8.439$, $p < .001$, but none of the four individual predictors was statistically significant at the .05 level. The two results answer different questions: the single-predictor model identifies a significant bivariate association, while the full model does not establish revenue intensity as a unique predictor after shared variance with the other donor-dependence dimensions is considered.

Accordingly, the null hypothesis of no bivariate association was rejected on the basis of the correlation and simple regression results. However, the hypothesis that revenue intensity has a statistically significant independent contribution when the other three donor-dependence dimensions are controlled was not supported by the full model. This distinction matters because revenue intensity overlaps conceptually and empirically with donor conditionality and funding volatility. The results support continued attention to donor concentration, but they do not

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justify the claim that concentration alone determines sustainability.

V. DISCUSSION

The descriptive results indicate that respondents perceived WWF Kenya's revenue as concentrated among major and foreign donors, with limited domestic funding alternatives. This pattern is relevant to resource dependence because organisations that rely on a narrow set of funders may be exposed to decisions made by those funders. At the same time, concentrated revenue can provide substantial and dependable resources when donor relationships are stable and aligned with the organisation's mission. The present study did not assess audited donor shares or compare actual financial outcomes before and after donor changes, so the risks identified by respondents should be treated as perceived organisational vulnerabilities.

The positive bivariate relationship between revenue intensity and sustainability may reflect the fact that substantial donor funding enables the organisation to maintain staff, systems, and conservation programmes. It does not show that concentration itself is beneficial. This interpretation is consistent with Green et al. (2021), who demonstrated that the link between income concentration and financial vulnerability can be sensitive to the composition of income streams. It also aligns with Berrett and Hung's (2024) finding that the relationship between concentration and efficiency may be non-linear rather than uniformly negative.

The non-significant coefficient in the full model further suggests that revenue intensity should not be considered in isolation. Revenue concentration may co-occur with restricted funding, uncertainty over renewals, and reporting obligations. Once these dimensions were considered together, the analysis did not identify revenue intensity as a statistically significant independent predictor. This is consistent with the broader implication of Kumi et al. (2025) and Harb et al. (2026) that organisational sustainability reflects multiple capacities and relationships rather than a single financial characteristic.

From a management perspective, the evidence supports monitoring revenue concentration while protecting the advantages of established donor relationships. The appropriate response is not necessarily to reduce support from every major donor, but to understand the organisation's exposure if a major funding source changes, assess whether essential operating costs can be met across funding cycles, and build credible alternatives where feasible.

VI. CONCLUSION AND RECOMMENDATIONS

The study found that revenue intensity was a prominent feature of WWF Kenya's funding environment, with a mean score of 4.45. Revenue intensity had a positive and statistically significant bivariate relationship with organisational sustainability ($r = .487$, $p < .001$) and explained 23.7% of the variation in sustainability in a single-predictor regression model. However, its coefficient was not statistically significant after the other three donor-dependence dimensions were controlled ($\beta = .163$, $p = .287$). The evidence therefore supports an association between revenue intensity and sustainability but does not establish a unique independent contribution in the full model, nor does it demonstrate causation.

WWF Kenya should routinely monitor the proportion of revenue received from its largest donors, the availability of unrestricted funds, and the timing and renewal conditions of major grants. Scenario planning can help management assess the consequences of a reduction or withdrawal by a major donor and identify which conservation activities and organisational functions require continuity arrangements. The organisation should also explore feasible domestic and private-sector funding partnerships while preserving donor relationships that provide stable, mission-aligned resources.

For theory, the findings support using Resource Dependence Theory to examine the relationship between access to external resources and organisational sustainability, while showing the need to consider multiple dimensions of dependence together. For practice, the results suggest that donor concentration should be monitored alongside funding restrictions and uncertainty rather than treated as a stand-alone measure of vulnerability. For policy and donor practice, multi-year commitments and appropriate flexibility in funding may help conservation organisations plan beyond individual project cycles.

Future studies should compare audited revenue concentration measures with programme-continuity and financial-resilience indicators across several conservation NGOs in Kenya. Longitudinal research could establish whether changes in donor concentration precede changes in sustainability. Qualitative interviews could also explain how WWF Kenya managers balance dependable major-donor relationships with the need to reduce exposure to funding shocks.

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