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Stewardship Concept Utilization on the Websites of Polish Public Benefit Organizations

Abstract

This paper aims to identify the significance of using the stewardship concept in a specific type of Polish nonprofit organization, i.e. the Public Benefit Organization (PBO). The subject of the research were the websites of the Polish Public Benefit Organizations, and the purpose was to determine the level of implementation of stewardship strategies.

Having PBO status involves the possibility of using certain privileges such as the right to receive 1% of personal income tax. However, this requires from the organization the ability to acquire and maintain relations with stakeholders (including donors). The current study applies content analysis to scrutinize the relationship between implementation of the stewardship concept on their websites and certain features that characterize organizations (e.g., their size, type of business, total revenue, etc.).

The stewardship concept seems to be a particularly valuable construct in the public relations process, by explicitly emphasizing the need for the cultivation of an everlasting relationship with stakeholders. Therefore, this article explores the degree of application of the stewardship concept in Polish public benefit organizations, as well as the dependence between specific features of these organizations and the intensity of the stewardship concept application.

The results have revealed a statistical relationship between the size of a PBO and the implementation of the stewardship concept (the size was identified by the level of total annual revenue, receiving 1% of personal income tax and the number of employees). However, the research suggests that the type of PBO activity does not affect the implementation of the stewardship concept.

Keywords: public benefit organization, stewardship concept, relationship

Introduction

With the advent of the Internet and its dynamic development in the last decade of the twentieth century, the access of nonprofit organizations to the most important stakeholders of the organization has become significantly easier, giving organizations of this type more development opportunities. The website and social media allow even small organizations to

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reach a definitely larger group without needing to involve large amounts of money, in contrary to using traditional communication channels. According to Kang and Norton (2004), online communication tools have made the playing field for both large and small organizations more level. Simultaneously in the last 20 years, the growing role of relationship management, both among practitioners and people involved in public relations (PR), is more and more popular. The significance of building and cultivating relationships with the public has become a pervasive topic of research; therefore, according to the opinion of such researchers such as Ledingham (2003), relationship management should be treated as a general theory of public relations. The most frequently cited definition of public relations also underlines the importance of the management of relationships between an organization and its public (Cutlip, Center & Broom, 2006). The PR literature in the field of strategies for cultivating relationships with stakeholders offers a number of possibilities. One of the most effective strategies used to cultivate relationships with the public remained on the sidelines of mainstream research. This is a stewardship concept developed by Kelly at the end of the twentieth century (1998). The few studies investigating this concept have focused primarily on its use in fundraising activities and the analysis of the interaction between the organization and the donor or potential donor (e.g., Waters, 2008, 2009a, 2009b). The online context has rarely appeared in these studies (e.g. Pressgrove, McKeever & Collins, 2015; Patel & McKeever, 2014). It may be surprising, because one of the possibilities where public relations practitioners in nonprofit organizations can effectively show adequate stewardship is through the use of organizational websites. Using this concept when designing a website enables the creation of transparency based on the sharing of organizational information. This shows that its resources are effectively used and provides opportunities for building a dialogue between the organization and its audience. Online research conducted so far has mainly focused on large organizations, and the research area has primarily centered upon American nonprofit organizations. There are only a handful of studies concerning smaller entities. Also, the scholarly literature with respect to the developing countries of Central and Eastern Europe is even more modest, leaving them out of the scientific mainstream. This article is designed to partially fill this gap. The purpose of this study is to examine how well nonprofit organizations incorporate the four stewardship strategies into their websites.

Literature Review

Public Benefit Organizations

Public benefit organizations (PBOs) are a specific group of nonprofit entities that conduct socially useful activities in the 33 spheres mentioned in the Polish Act of 24 April, 2003 on public benefit and voluntary work. The first PBO organizations appeared in 2004, and their number has been gradually growing since then. According to the data contained in the National Court Register (NCR), at the end of 2018, there were over 8,000 registered entities with a PBO status as compared to 2,200 registered at the end of the first year of their operation.

Having PBO status involves the possibility of using certain privileges, such as the right to receive 1% of personal income tax, which is one of the most important privilege. With the introduction of the PBO organization into the Polish tax system, the income taxpayer obtained the right to transfer 1% of his/her income tax to a specific public benefit organization

indicated by him/her. A specific market was created in this way, which can be described as the “one percent market”. In the market, entities entitled to receive the 1% tax compete with each other, and the subject of exchange is money. A new market form was created, the uniqueness of which is emphasized by four elements (Czetwertyński, 2016). First, it is the result of a legislative decision. As a result, the supply side consists of taxpayers who have the right to dispose of 1% of their tax, and the demand side is created by entities with PBO status. Secondly, within it, organizations compete for taxpayers’ favor so that they give them 1% of their tax. Thirdly, only entities that have the status of PBO can operate in this market. The last element is related to the object of exchange, which are financial resources in the form of tax. The taxpayer transfers it to the Treasury, but as a result of the individual and autonomous decision of the taxpayer, it is specifically addressed, and the competent tax office is obliged to hand it over to the selected organization. It should be clearly stressed that the taxpayer cannot keep this part of the tax but can choose a target for it. Therefore, the market of one percent constitutes an excellent research area, especially in the area of public relations (according to the Polish Ministry of Finance, only in 2019 the total amount of over EUR 200 million was transferred from taxpayers to PBOs – [www. \[https://www.pit.pl/1procent\]\(http://www.pit.pl/1procent\)](http://www.pit.pl/1procent)). An essential element of the functioning of this type of organization is the necessity of constant communication with various groups of stakeholders, which in the final analysis gives the opportunity to acquire financial resources necessary to carry out the mission of the organization. Such a philosophy of the public benefit organization is deeply rooted in the systemic theory of management and the related theories of resource dependency and contingency theory. According to resource dependence theory, the key to organizational development is the skill to garner resources. It acknowledges the vital role that the environment has for the prosperity of an organization. Resource dependency theory sees organizations as dependent upon their environment for scarce resources that ultimately help the organizations to survive and thrive. A resource is anything with value for the organization such as capital, information, or other materials (Pfeffer & Salancik, 2003; O’Connor & Netting, 2009).

Within the contingency perspective, organizational effectiveness stems from fitting attributes to contingencies that express the situation of the organization. Contingencies include, for instance, the size of the organization, strategy, structure, technology and the environment. The organizational success depends upon achieving a balance between these contingencies. The online communication channels demonstrate new challenges and unpredictability that nonprofit organizations need to cope with when considering its implementation. For some organizations, it gives the possibility to become more open, transparent, decentralized, and interactive with their community (Kanter & Fine, 2010; Waters et al., 2009; Saxton, Guo & Brown, 2007).

The concept of stewardship

Kelly (2001a) considers stewardship to be one of the most important concepts in the relationship management process. Stewardship in general is defined as gestures of a supported organization that reciprocate the deeds of individuals carrying a selfless good to others (Lavelle, 2007). In the nineties, the subject literature in the description of processes related to public relations used various acronyms, such as: RACE (Marston 1979), RPIE (Cutlip et al., 2006), ROPE or RAISE (Kendall, 1999). Despite the differences in naming, their sense basically remained the same – PR activities are focused on the analysis of the environment, identification

of the most important stakeholders, implemented programs and their evaluation in the context of impact on the final recipient. Kelly (2001b) added the letter “S” to the ROPE model, understood as a stewardship, clearly emphasizing the importance of building and maintaining relationships with the stakeholders of the organization. Stewardship creates an “essential feedback loop” from the organization to the public that reinforces positive behavior and “ensures that the public relations process is continuous” (Kelly, 2001a). Initially, Kelly’s research was related to the concept of fundraising, which she understood as “managing the relationship between a nonprofit organization and a potential donor, as well as a person who is already the donor of the organization”. Contrary to etymology, fundraising should not be understood only as organizational measures aimed at transferring donations to the organization. It should focus primarily on building and maintaining positive relations with potential and current donors. From an organizational point of view, the current donors play an especially important role, because asking donors to give again is more successful and cost-effective for organizations than acquiring new donors (Kelly, 1998, 2001a). Nevertheless, it should be remembered that there’s a difference between donor relations and stewardship concept. According to the *Journal of Donor Relations & Stewardship Glossary*, stewardship is the outcome of comprehensive, gift-based activities related to ensuring compliance with donor intent and designed to build trust between philanthropists and the nonprofit organizations they choose to support. While fundraising applies only the raising of assets and resources from various sources for the support of an organization or a specific project (*Journal of Donor Relations & Stewardship Glossary* – <http://www.journaldrs.com/glossary-1>). The use of the stewardship concept can be particularly useful in the online environment of a nonprofit organization.

The concept of stewardship (Kelly, 2001a) consists of four main dimensions: recognition/reciprocity, responsibility, reporting and relationship nurturing. The first of these is recognition/reciprocity, and it includes those elements that appreciate the involvement of the organization’s stakeholders in achieving its statutory goals. The easiest way of displaying gratitude is to just say thank you. The recognition of stakeholders can also take other, more advanced forms like a list of partners on the organization’s website, the stories of proteges, and the appreciation of volunteer efforts. Kelly (2001a) suggests that a very effective method can also be a highly personalized message sent not only to the most active stakeholders of the organization, but also to those who have just started to be interested in it. The organization’s activity in this area allows others to see the organization’s appreciation and represents good stewardship.

Responsibility, as the second dimension in the concept of stewardship, is connected to fulfilling organizational obligations towards the organization’s stakeholders. Responsibility elements are meant to show that the organization acts in a responsible manner, respecting each group of the organization’s stakeholders. It is a kind of keeping promises to the individual involved in the organization’s mission. Ignoring this or failing to comply with its stated rules, may have serious negative consequences for public relations practitioners. On the one hand, it means less interest in a specific organization (e.g. a potential donor or a volunteer), and on the other hand, it can lead to serious crises when the organization does not follow the rules it sets itself. The damage to the organization’s image may be so serious that the further functioning of the organization may be seriously endangered. Universal access to online communication channels can also magnify the resulting negative image of the organization. The responsibility cluster is also associated with the third dimension that makes up the concept of stewardship, i.e. reporting. According to the concept of stewardship, the activities of the

organization should be transparent, especially in the area of expended funds. Stakeholders should have easy access to relevant data, and it should not be limited to the last reporting year. Through such activities, the organization emphasizes their accountability in achieving statutory goals.

Relationship nurturing, being the fourth dimension of the stewardship concept, seems to be the most important, because it makes implementing this concept continuous. The other three dimensions are static, while in the case of relationship nurturing its dynamic nature means that it is particularly important that public relations practitioners in daily activities emphasize the importance of the stakeholders for the organization. According to Kelly (2001a), relationship nurturing accepts the importance of supportive publics and keeps them at the forefront of the organization's conscience.

Recent research supports the significance of the stewardship concept in relationship management by providing evidence of the utilization of all four stewardship strategies, especially in organizational fundraising activities and in the interaction between donor and organization (e.g. Worley & Little, 2002). The subject of the research was both the profit and nonprofit organization, especially the largest ones. For example, research conducted by Waters (2009a) was related to the attempt to create a scale to measure the impact of the stewardship concept in the analysis of the relationship between the donor and the organization. The results of the research indicated that the use of all four stewardship strategies had a notable impact on how donors assessed the nonprofit organization–donor relationship. The recognition/reciprocity dimension played the most important part in the stewardship concept (especially in relationship cultivation with major donors of a nonprofit organization). Two years later, based on the opinion of scholars and PR practitioners, Waters (2011a) developed a scale to measure the impact of the stewardship concept on donor relationships with nonprofit organizations. The donors were divided into two groups, i.e. major donors and annual donors. The results indicated that the stewardship strategies were evaluated positively, yet differently, by both donor groups. Research on the scale to measure perceptions of the relationship cultivation strategies of stewardship was also carried out in a later period (Pressgrove & McKeever, 2016; Pressgrove, 2017). These outcomes also support Kelly's (2001a) statement about the significance of the stewardship concept in public relations research and reaffirms research by Waters (2011a) that found stewardship to be relevant in predicting relationship assessment within the OPR (organization-public relations) framework. In addition, the research results suggest the need to separate the reciprocity dimension of the stewardship concept into two categories, i.e. regard should be understood as a private display of acknowledgement and recognition should be understood as a public display of appreciation.

The research conducted so far in the use of the stewardship concept has mainly concerned external stakeholders of the organization. The exception is research conducted by Waters, Denise and Tindall (2013), whose team analyzed how well Kelly's (2001a) concept of stewardship can influence internal stakeholders (employees). Research results have indicated that all four major stewardship dimensions notably influence feelings of trust, commitment, satisfaction, and balanced power between the employer and the employee. In addition, the greater involvement of organizations in the application of the stewardship concept is associated with greater involvement by employees.

Research on the organizational application of the stewardship concept was also conducted in the online environment. The subject of the research was the website of the organization, and the purpose was to determine the level of implementation of stewardship strategies.

For example, Pressgrove et al. (2015) used content analysis, and identified the scope of application of stewardship strategies among the largest US non-profit organizations. The results showed that relationship nurturing, and responsibility strategies of stewardship were most often used when designing a website. Noteworthy is the fact that the other two large dimensions that make up the stewardship concept, i.e. reciprocity/recognition and reporting, and the elements that are used to make them, were decidedly less frequent (especially the first dimension). Although the subject literature emphasizes the importance of transparency in the activities of the organization and the significance of recognizing and thanking the public, the largest American non-profits fail to consistently implement these strategies in their web-based communications. In turn, Waters (2011b) similarly analyzed the largest US companies from the Fortune 100 list. The results were slightly different than in the case of research conducted among the largest non-profit organizations.

All four stewardship dimensions were well represented on the websites of the Fortune 100 organizations, of which relational strategies were used the least often (61.8% of identified elements), and reporting strategies most often (77.1%). Large enterprises clearly attach greater importance to emphasizing their accountability compared to the largest nonprofit organizations. Furthermore, Waters et al. (2011) conducted comparative research on the degree of implementation of the concept of stewardship among National Football League (NFL) teams on the club's website (Web 1.0) and on its Facebook profile (Web 2.0). The research results indicated that the use of the stewardship concept among American NFL teams was common, albeit clearly more often stewardship strategies were implemented on the Clubs websites than on their Facebook profiles.

Summing up, the analysis of the literature in the use of the stewardship concept in the online environment indicates that non-profit organizations lag behind in implementing it in comparison to commercial organizations. The research conducted so far focused mainly on large organizations in the most economically developed countries. There are no studies on smaller organizations and in countries with a lower level of development. To address these gaps and build on current research, the following questions were asked:

- What is the level of using the dimensions of the stewardship concept on PBOs websites?
- How does the size of an organization affect the incorporation of the stewardship concept in Polish public benefit organizations?
- How does the type of business affect the Polish public benefit organization?

Four research hypotheses were tested. The public relations scholarly literature has indicated that online communication tools are a kind of “equalizer” for nonprofit organizations due to the low cost of internet activity (see Kang & Norton, 2004). However, despite the fact that the mere presence on the internet is very cheap, active online activity requires certain resources, which are more available to larger organizations. Thus, the first hypothesis posits that:

H1: Public benefit organizations with greater total revenue have a higher rate of incorporating the stewardship concept on their websites than organizations with a lower dependency on that source of revenue.

As mentioned earlier, Polish PBOs have a special status entitling them to receive 1% of personal income tax. This is a profitable solution for PBOs, but it requires special skills from them to acquire and maintain relationships with stakeholders in a competitive market.

In the scholarly literature (Huang et al., 2016; Guo & Saxton, 2014; Ingenhoff & Koeling 2009; Kent, Taylor, & White, 2003), a significant relationship between Internet use in public relations activities and an organizational dependence on stakeholders is mentioned. Therefore, one may assume that the level of organizational dependence on individual donations (in this case, millions of taxpayers who can transfer 1% of income tax) has a connection with the construction of websites (higher rates of stewardship concept employment). Thus, the second hypothesis posits that:

H2: Public benefit organizations with greater revenue from the 1% of personal income tax have a higher rate of incorporating the stewardship concept on their websites than organizations with a lower dependency on that source of revenue.

The size of the organization is measured not only by revenues, but also by the level of employment. In addition, a bigger number of employees increases the likelihood that the organization has competent people who care about the online environment. In organizations with higher employment, special positions are created for people dealing with communication and maintaining relations with stakeholders (including donors). These people should be accounted for the effects of their own work. Thus, the third hypothesis posits that:

H3: Public benefit organizations with a higher level of employment have a higher rate of incorporating the stewardship concept on their websites than organizations with a lower number of employees.

Many scientific articles emphasize the specificity and differences in the application of the stewardship concept depending on the industry and the type of activity of the organization (see, for example, Mathevet, Bousquet & Raymond, 2018 – in the area of environmental science, ecology, biodiversity and conservation or Saltman & Ferroussier-Davis, 2000; Nasiri, Takian & Yazdani, 2019 – in the area of health policy). Thus, the fourth hypothesis posits that:

H4: The employment rate of the stewardship concept differs across various types of public benefit organization activities.

Method

Procedure

Non-profit organizations were selected for research, which, according to the status as of 1 January 2017, had the status of a public benefit organization (PBO). Having a PBO status, in addition to the privilege associated with the possibility of receiving 1% of tax from individuals, means that accurate and open reporting is required. It gives open access to valuable documents like revenues or employment size. As of January 1, 2017, in the list of PBOs there were 8,531 organizations. In the case of almost three hundred organizations, it was not possible to obtain the data necessary for further analysis. Therefore, the research covered a total of 8,245 organizations. The analysis of the financial reports lasted 3 months and was completed at the end of 2017.

The next stage of the research process focused on identifying organizations that had their own website and collected donations from it. The selection of only these particular organizations to be included in the research was a deliberate choice. First, the application of the stewardship concept in the online environment was investigated, so the organization had to use

the website as a research site. Second, the organization's website had to allow an online donation. Organizations that provide this option should especially take into account the concept of stewardship when designing a website. Allowing cash to be deposited into statutory goals that are implemented by the organization means that the use of the stewardship concept should be particularly important to them in the relationship management process. Its comprehensive use in the design of a website could be important for donors making decisions to transfer funds to a specific organization.

To determine whether a particular public benefit organization had its own website, the information contained in the technical report or from the google.pl search engine was used. Then, an analysis was made as to whether the website of a particular organization allowed a donation to be made online. So, only 543 websites of public benefit organizations meeting both of these conditions were identified. These organizations were divided into smaller groups according to their size measured by total annual revenue (in order to ensure the appropriate number during the draw for each separated group).

Sample

Selected PBOs were divided into four groups depending on their total annual revenue:

- Group I (large) – more than 2,5 million USD (50 organizations),
- Group II (medium) – 1 to less than 2,5 million USD (55 organizations),
- Group III (small) – from 500,000 to less than 1 million USD (65 organizations),
- Group IV (micro) – below 500,000 USD (373 organizations).

The size of the minimum sample for the finite population (at a confidence level of 0.95 and a maximum error of 0.05) in such layers was 337 entities (44 from the first group, 48 from the second, 56 from the third and 189 from the fourth). The PBO selection from all layers was made using the Research Randomizer algorithm (Urbaniak & Plous, 2013). It is a tool designed for generating sets of random numbers.

Scale measurement

A coding frame based on Pressgrove et al. (2015) consisting of 34 items was used, where responses were coded as follows: the presence of a particular element was coded as 1 and its absence as a 0. The number of features for the analyzed four stewardship dimensions was varied and ranged from 4 for reporting and recognition/reciprocity to 12 for responsibility and 14 for relationship nurturing:

- responsibility (Information for press, Frequently asked questions – FAQ, Educational publications, About us, PBO status clearly visible, Mission statement, Third-party credibility, Values, Authorities list, Newspaper clippings, Short CV of executives, Latest news – updated at least once per month);
- reporting (Audited financial info, National Court Register number on homepage, Latest technical report, Detailed information about 1% expenditures);
- recognition/reciprocity (List of partners, Redirection on the partner website, Volunteer/Advocate recognition, Stories of proteges);
- relationship nurturing (Newsletter, Opportunity for user response – latest news content, Become member, Organization contact info, Join us – volunteer/employee, Facebook button,

Other social media sites, Store, Calendar of events, Donation button, Forum/blog, Request information form, Encouraging bookmarking, Video.

Kappa Cohen factor was used to check the reliability of the coders. It ranged from 0.7 to 1.00 (mean = 0.89) for all 34 elements used in the coding frame (10% of the same nonprofit organizational websites were tested). Data was compiled with the use of the statistical program SPSS. It was used to analyze descriptive statistics, χ^2 tests, exact tests of Fisher and Kruskal-Wallis tests. The classical level of $p < 0.05$ was assumed as the level of significance.

Results

The research results have indicated that the concept of stewardship in the environment of the Polish public benefit organization website was at most moderate. This applies to all four dimensions of the stewardship concept. In the case of responsibility, 54.9% of the elements building this dimension were absent in Polish PBO websites. The worst in this respect were such elements as Information for the press and Frequently asked questions. On the other hand, the elements used in more than three-quarters of cases in the dimension of responsibility were: About us, PBO status clearly visible and Mission statement.

In the case of reporting, the average absence of all the elements was 52.5%. Detailed information about 1% expenditures was the most seldom used element in this dimension (absent in 88.7% of cases). There was no element in this dimension that was used in three-quarters of cases or more (the closest element to this result was the National Court Register number on the homepage, which appeared on 71.5% of websites).

The next was the recognition/reciprocity dimension. In this case, the average absence of elements was 51.2% (Stories of proteges was the worst element and was absent in 70.6% of cases). As in the previous recognition/reciprocity dimension, there was no element at all used in three-quarters of cases (the most frequently used element was the List of partners, which was present in 73.0% of cases).

The last analyzed dimension (i.e. relationship nurturing) was characterized by an average lack of 59.8% of the elements. The most seldom used elements were: Calendar of events (absent in 94.7% of cases), Opportunity for user response – latest news content (90.5%). The most frequently used elements were: Organization contact info (present on 98.8% of websites) and Facebook button (present on 81.6% of websites). In this dimension there was also a 100% presence of the Donation button, but this was due to the specifics of selecting the test sample (this was explained this in the method section).

In summary, the total average (for all dimensions) reached a level of 56.2% of the lack of components identifying the use of the stewardship concept. Therefore, according to the fact that most (i.e. more than 50%) elements of the stewardship concept were not used in the Polish PBO online environment, it can be stated that these organizations use the stewardship concept at a low level on their websites.

The results have shown that PBOs with higher annual amounts of revenue have websites with a higher number of stewardship concept features than organizations with lower revenues (Table 1). So, the first hypothesis has been supported. It applied to all dimensions of the stewardship concept (Cramer's V value for all stewardship dimensions reached .357). Similar results were obtained with respect to revenue from 1% of personal income tax and it also applied to all dimensions of the stewardship concept. So, the second hypothesis has been supported.

Regarding the third hypothesis (number of employees), it can also be supported (p-value <.001; Cramer's V .260 for all four stewardship dimensions). Nevertheless, in the case of the fourth dimension (relationship nurturing), it is not possible to state the assumed relationships.

Table 1. Values of chi-square statistics* of the independence test of revenues, income tax and number of employees with designated contingency coefficients C

Stewardship dimensions		Responsibility	Reporting	Recognition (Reciprocity)	Relationship nurturing	All four stewardship dimensions
Annual amount of revenue	χ^2	FET	55.794	19.752	FET	FET
	<i>df</i>	-	6	6	-	-
	<i>p-value</i>	< .001	< .001	0.003	< .001	< .001
	<i>C</i> (Cramer's V)	.274	.288	.171	.301	.357
Annual amount of 1% of personal income tax	χ^2	37.364	60.503	53.160	FET	FET
	<i>df</i>	6	6	6	-	-
	<i>p-value</i>	< .001	< .001	< .001	< .001	< .001
	<i>C</i> (Cramer's V)	.235	.300	.281	.226	.298
Number of employees	χ^2	28.053	45.709	FET	9.780	FET
	<i>df</i>	6	6	-	6	-
	<i>p-value</i>	< .001	< .001	< .001	.134	< .001
	<i>C</i> (Cramer's V)	.204	.260	.251	-	.260

* A series of analyses was carried out using the χ^2 test or if this test did not meet the assumptions, Fisher's exact tests were performed (FET); the observed p-values is compared with the conventional nominal levels (probability of I-type error) of 0.05 and 0.01

According to the Polish legal act of April 24th 2003 on Public Benefit and Volunteer Work, the whole of non-profit organizational activity has been divided into 33 separated areas of public tasks (Table 2). As previously mentioned, (Method section), a maximum of 34 elements that make up the stewardship concept could be identified.

Table 2. Frequency of using stewardship elements according to the types of public benefit organization activities

The area of public tasks	No. of organization	Stewardship elements	
		Mean	%
Social assistance, including aid offered to disadvantaged families and individuals, and ensuring equal opportunities to such families and individuals (1)	53	14.92	43.9
Professional and social integration and reintegration of persons threatened with social exclusion (2)	7	15.71	46.2
Charity work (3)	31	14.58	42.9
Preserving national traditions; sustaining Polish identity and developing national, civic, and cultural awareness (4)	3	11.67	34.3
Work to support national and ethnic minorities and regional languages (5)	2	20.00	58.8
Protection and promotion of health (6)	54	15.89	46.7
Work to support the disabled (7)	73	14.49	42.6
Promoting employment and professional activation of the unemployed and individuals threatened with job loss (8)	0	-	-
Promoting equal rights of women and men (9)	0	-	-
Work to support the elderly (10)	0	-	-
Promotion of economic growth and entrepreneurship (11)	1	13.00	38.2
Promotion of development of new technologies, inventions and innovation, transfer and implementation of new technologies for companies (12)	0	-	-
Work to support the development of local communities (13)	1	13.00	38.2
Science, education, coaching, and upbringing (14)	21	16.05	47.2
recreation of children and youth (15)	6	11.5	33.8
Culture, art, protection of culture and national heritage (16)	8	14.75	43.4
promoting physical culture and sports (17)	3	8.00	23.5
Ecology, animal protection, protection of natural heritage (18)	36	14.33	42.1
Tourism and knowledge touring (19)	1	23.00	67.6
Public order and security (20)	0	-	-
National defence and the activity of the Armed Forces of the Republic of Poland (21)	0	-	-
Promoting and protection of human and civil rights and freedoms, work to support the development of democracy (22)	6	20.17	59.3
Rescue systems and protection of residents (23)	1	11.00	32.4
Aid to victims of calamities, natural disasters, armed conflicts and warfare – in Poland and abroad (24)	4	15.75	46.3
Promoting and protecting consumer rights (25)	0	-	-
Work to support European integration, and the development of contacts and co-operation between societies (26)	0	-	-
Promoting and organising volunteership (27)	7	12.29	36.1
Aid extended to Poles and Polish community abroad (28)	1	6.00	17.6
Work to support the veterans and persons who have undergone State repression (29)	0	-	-
Promotion of the Republic of Poland abroad (30)	1	17.00	50.0
Work to support families, promote motherhood and parenthood; Promote and protect the rights of children (31)	10	12.89	37.9
Prevention of addictions and social pathology (32)	3	16.67	49.0
Work to support non-governmental organisations (33)	4	18.00	52.9

Despite the existence of some differences in the average for the application of the concept of stewardship, one cannot confirm the hypothesis that the employment rate of the stewardship concept differs across various types of public benefit organization activities. The differences between the 33 types of activities were not large from a statistical point of view (Kruska-Walis's tests indicated that the average number of components implemented did not differ ($\chi^2(23) = 33.262$, $p = 0.077$). Thus, no relationship can be demonstrated between the type of activity and the employment rate of the stewardship concept (hypothesis 4 should be rejected).

Discussion

Many studies concerning nonprofit organizations have pointed out that their websites fulfill primarily the role of information channels, without using the unique possibilities of the internet related primarily to its interactive nature (for example, Uzunoglu & Kip, 2014; Ingenhoff & Koeling 2009; Kenix, 2007; Kang & Norton, 2004; Naudé, Froneman & Atwood, 2004). The research results have also indicated that the level of using the stewardship concept in the online environment of Polish PBOs is rather low. On average, these organizations do not even use half of the elements that make up the stewardship concept. The low level of application of the stewardship concept is also demonstrated by comparing Polish organizations to organizations from the most developed countries (see Pressgrove et al., 2015; Waters et al., 2011; Waters, 2011b).

Taking into account the specificity of Polish PBOs on the one hand (e.g. a large dependence on donors and the related necessity to maintain proper relations with them), and on the other hand considering the huge opportunities offered by the internet to acquire and maintain these relationships, the inability of those responsible for managing websites to recruit and maintain donors seems to be a wasted opportunity. Treating a website only as a type of digitized informational brochure seems to be a missed occasion. Of course, today social media can play a huge role in maintaining relationships with stakeholders, but the importance of the website should not be undervalued. It is the business card of an organization and the source of reliable information for a potential donor who uses online search engines. In addition, numerous studies have indicated that websites are more trusted and reliable than other communication channels including social media (Phua, 2010).

The research has shown positive relationships between the parameters measuring the size of PBOs and the intensity of using the stewardship concept. This applied to all three parameters diagnosing the scale of Polish PBOs, i.e. total revenues, revenues from 1% of personal income tax and employment. So, the results deny the idea of the Internet as a potential "equalizer" for small and large organizations; for example, the notion of Kang and Norton that the Internet may be used as a potential equalizer for public relations activities among organizations with differentiated revenues (2004). Thus, building and maintaining relationships through other channels than the Internet (e.g. traditional mass media, events, door-to-door) is much more expensive, but the creation of an appropriate online environment also requires inputs. Higher revenues, and thus more funds available to the organization, mean better access to advanced internet experts and employees. Regarding the number of employees and the rate of incorporating the stewardship concept, you can also confirm a positive relationship between these variables at the general level. Nevertheless, this relationship was not confirmed with regards to relationship nurturing. This dimension of the stewardship concept mainly contains

elements that require two-way communication (e.g. Opportunity for user response, Become member, Forum/blog, Request information form, Encouraging bookmarking). This shows that even having a greater number of employees does not increase the probability for two-way communication. It can be concluded that larger organizations better prepare their websites as informational brochures than their smaller counterparts. Nevertheless, the “better information brochure” is still just an informational brochure.

Although, the stewardship concept is analyzed by scientists from the point of view of different types of activity, the differences in the intensity of using it has not been differentiated depending on the type of public task in which the studied PBOs operate. The largest percentages of stewardship concept elements used by PBOs on their websites have been in the area of work to support national and ethnic minorities and regional languages (the 5th area of public tasks according to the Polish legal act of April 24th 2003 on Public Benefit and Volunteer Work), in tourism and knowledge touring (the 19th area mentioned in the law) and in the promoting and protection of human and civil rights and freedoms, work to support the development of democracy (the 22nd area). The above-mentioned areas of public tasks have been characterized by having more than a 20% share of all possible elements identified in the stewardship concept. At the other extreme, aid extended to Poles and the Polish community abroad had only a 6% share (27th task), so the difference is large, but the numbers in the indicated units are low (for example there was only one organization in the previously mentioned group). On the other hand, in the vast majority of the organizations surveyed, the discussed percentage fluctuated around 14% -15%, which contradicted the claim that the intensity of using the stewardship concept is diverse in various industries. In the scholarly literature, the concept of stewardship can be considered from the point of view of various industries and types of activity. The specificity of using this concept in various types of activity can also be emphasized, but this does not mean that this specificity causes variation in the intensity of the application of the stewardship concept.

While we believe our findings and recommendations are important not only for the Polish PBO sector, we acknowledge the study's limitations. Above all, the study of the relationship between the application of the stewardship concept and the type of activity was accompanied by small numbers. However, the total random sample was over 60% of the total population (all PBOs having their own website with the possibility to donate online), but the sampling was stratified according to the size of the organization, not the type of activity. Therefore, in the case of a very small number of some activities in the entire population, no organization or a very small number of organizations entered the sample. In addition, the research was limited only to the websites, without social networking services (Web 2.0). That is another important direction of research. Nevertheless, the website still remains the most popular landing page for the users of most common search engines. They are therefore a tool for the first contact of a potential donor with the organization and are responsible for creating the first impression.

Conclusions

The findings from this study have several important theoretical and practical implications. One of the contributions to the existing literature is to embrace this new area of research. Previous literature dealing with the use of the concept of stewardship by non-profit organizations

related primarily to developed economies (mainly the United States of America) and included only the study of large units without particular attention to the online context. Positive correlations between the size of the organization (i.e. revenues and employment) have suggested that the view that the internet is an “equalizer of opportunities” for smaller organizations is not true.

The next step of the research should be an attempt to confront how the concept is implemented in two different types of nonprofit organization. The first group would be organizations that have the right to receive 1% of personal income tax and the second group would be those organizations that do not have this right (nonprofit organizations without PBO status). Another issue worthy of comparison is nonprofit organizations having a donation button on the website and organizations that do not have it. Placing the donation button and the related ability to receive cash transfers from the website should result in greater care for the stewardship concept. Maintaining a consistent donor is just as important as maintaining a loyal customer in a commercial economy and very often it is more effective than acquiring a “one-time client”.

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