



Deposited via The University of Sheffield.

White Rose Research Online URL for this paper:

<https://eprints.whiterose.ac.uk/id/eprint/168729/>

Version: Accepted Version

Article:

Yates, D., Belal, A., Gebreiter, F. et al. (2021) Trust, accountability and 'the Other' within the charitable context: U.K. service clubs and grant-making activity. *Financial Accountability and Management*, 37 (4). pp. 419-439. ISSN: 0267-4424

<https://doi.org/10.1111/faam.12281>

This is the peer reviewed version of the following article: Yates, D, Belal, AR, Gebreiter, F, Lowe, A. Trust, accountability and 'the Other' within the charitable context: UK service clubs and grant-making activity. *Financial Acc & Man.* 2021, which has been published in final form at <https://doi.org/10.1111/faam.12281>. This article may be used for non-commercial purposes in accordance with Wiley Terms and Conditions for Use of Self-Archived Versions.

Reuse

Items deposited in White Rose Research Online are protected by copyright, with all rights reserved unless indicated otherwise. They may be downloaded and/or printed for private study, or other acts as permitted by national copyright laws. The publisher or other rights holders may allow further reproduction and re-use of the full text version. This is indicated by the licence information on the White Rose Research Online record for the item.

Takedown

If you consider content in White Rose Research Online to be in breach of UK law, please notify us by emailing eprints@whiterose.ac.uk including the URL of the record and the reason for the withdrawal request.

Suggested citation:

Yates, D, Belal, A., Gebreiter, F. and Lowe, A. (2021). Trust, Accountability and the Other within the Charitable Context: UK Service Clubs and Grant-Making Activity. ***Financial Accountability and Management***. Forthcoming.

Trust, Accountability and the Other within the Charitable Context: UK Service Clubs and Grant-Making Activity

David Yates (corresponding author), Lecturer in Accounting, Aston Business School, Birmingham, United Kingdom

Ataur Belal, Professor in Accounting, Sheffield University Management School, Sheffield, United Kingdom

Florian Gebreiter, Senior Lecturer in Accounting, Birmingham Business School, Birmingham, United Kingdom

Alan Lowe, Deputy Director, RMIT Business and Human Rights Centre, RMIT University, Melbourne, Australia

Abstract

The third sector encompasses many types of not-for-profit organisations (NPOs). This results in a diverse sector, where accountabilities vary and are complex. In this paper we explore notions of accountability at the micro-level of social analysis, between individuals, and enacted through social interaction. We aim to provide detail on how accountability is enacted at this level of analysis and the role of trust (if any) in this form of accountability. We employ a theoretical framework incorporating the theoretical constructs of accountability, trust and 'the Other', with additional support derived from literature that specifically discusses the relationship(s) between accountability, the Other and wider ethics.

We employ a qualitative methodological framework, with two sources of data. The primary source of data included forty-two semi-structured interviews conducted with service club members, along with representatives of donor organisations, beneficiary organisations and local government. In addition, documentary evidence was utilised in support of the primary data gathered.

Following the application of qualitative data analysis techniques, we conclude that, at the micro-level of social analysis, trust and accountability are intertwined concepts. We observed that the main mechanism for the discharge of accountability was via the formation and maintenance of personal relationships between members of the service club and key external stakeholders. We also conclude that charity offers individuals a means by which to particularise aspects of the Other, through the undertaking of charitable action. Within this particularisation process, facilitated by connecting with other individuals, accountability not only takes a different form than more hierarchical forms of accountability, but also serves to build interconnectedness between individuals, and provide satisfaction of the desire for the Other in volunteers and stakeholders alike.

Keywords

Accountability, Trust, the Other, Service Clubs, United Kingdom

1. Introduction

The third sector encompasses many types of not-for-profit organisations (NPOs), including inter alia: registered charities, membership organisations, community groups and networking vehicles (Morgan, 2013). This diversity allows for a multitude of societal benefits to be drawn in terms of participation and impact at different levels of social aggregation. However, such a diverse sector can create difficulties when attempting to analyse accountabilities related to such organisations, with multiple 'layers' and notions of accountability in play.

We explore accountability at the micro-level of social analysis (Jack, 2016; Layder, 1998), namely that which comes into existence at the level of the individual, through social interaction (as opposed to greater levels of social aggregation). This allows for a greater understanding of notions of accountability within grassroots charitable organisations to be witnessed, while fitting with the empirical context of service clubs (i.e. small NPOs.). We explore this issue with reference to the empirical context of UK service clubs and their stakeholders (see: Charles, 1993). We also focus on one of a multitude of altruistic, charitable functions of the service club, that of 'grant-making' (see: Hyndman & McDonnell, 2009), and related notions of accountability and trust within this practice. It is with this scope that we pose the following research questions:

- How is accountability enacted between service clubs and their external stakeholders (such as donors, beneficiaries and local government) when analysed at the micro-level of social analysis?
- What role(s) does trust play in such external accountability relationships, and what influence does trust have on the overall nature of external accountability for UK service clubs?

In order to pursue answers to these research questions, we undertook a qualitative study, drawing on forty-two semi-structured interviews, and documentary evidence collected over a fifteen-month period (from January 2017 to March 2018). Following data reduction and analysis techniques, we drew findings related to the nature of external accountability and the role(s) of trust within external accountability relationships.

Fitting with our ontological framing regarding the micro-level of social aggregation, we utilised a theoretical framework based on accountability of the self and the Other, drawing on previous work in this stream of accountability literature (Roberts, 1991, 1996, 2001, 2012; Shearer, 2002), and paying particular attention to the roles of trust and interaction in the accountability process.

We conclude that at this level of social aggregation, trust and accountability are intertwined concepts, in terms of how they are realised, enacted and maintained. Accountability is mainly discharged outside of hierarchical mechanisms, through the formation and maintenance of personal relationships between members of the service club and external stakeholders. Such relationships, combined with acting within a charitable context, allow the individuals involved to fulfil psychoanalytic desires to know and connect with what Lacan (1977, 2017) refers to as 'the Other'¹. The personal relationships

¹ For the purposes of this paper, the capitalised 'Other' refers to the generalised other, also referred to as the 'big Other' in psychoanalytic terms (Lacan, 1977, 2017; Žižek, 1989), or in Christian terminology; the 'Wholly Other' (McKernan, 2012). The lower case 'other' signifies particularised notions of an 'other', for example, a particular individual or object. The term 'otherness' is used exclusively in lower case for consistency and simplicity, and for the purposes of this paper, can be taken to signify that which is not signified by the 'I', being the sense of self and individualism held by a particular subject, with respect to the 'misrecognised' appropriation of the physical to the self.

involved in the discharge of accountability allow for interpersonal trust (see: Giddens, 1990) to facilitate accountability between the service club and external stakeholders.

The remainder of the paper is structured as follows. In section two, we provide a review of extant literature on the accountability of NPOs. Section three describes the organisational context of this paper, in terms of UK service clubs and their operation. Section four outlines the theoretical framework utilised in order to make sense of the relationship between accountability and trust in relationships between service clubs and external stakeholders. Section five outlines the qualitative methodological framework employed in this study, along with the research methods and analysis utilised. Findings are detailed in section six, with a discussion of these findings in section seven. A conclusion regarding the significance of these findings and opportunities for future research in this area is provided in section eight.

2. Accountability in the Not-for-Profit Organisational Context

Accountability can be defined as “the giving and demanding of reasons for conduct” (Roberts & Scapens, 1985, p. 447). It involves the exchange of accounts (Scott & Lyman, 1968) between parties, constituting justifications, explanations and excuses for actions. Accountability however is not always discharged after an action has taken place (ex-post), but can also be discharged (to a degree) ex-ante (Pollmann, Potters, & Trautmann, 2014; Uddin & Belal, 2019), with reference to future action. Mechanisms for the discharge of accountability have often focussed on reporting-based approaches, however other mechanisms, including accountability through and in action (see: Gray, Bebbington, & Collison, 2006; Parker, 2014), are also considered valid mechanisms for the discharge of accountability.

Not-for-profit accountability literature encompasses the accountabilities of Non-Governmental Organisations (NGOs), registered charities and other NPOs. The difficulty in distinguishing between these streams of accounting literature can be attributed at least in part to the ambiguities in definition of such organisations (Vakil, 1997). Difference of opinion exists regarding approaches to definition, with de facto (non-government, non-profit) and de jure (legalistic) bases for definition forming the justification and criteria for classification (Cordery & Sim, 2018; Unerman & O'Dwyer, 2006). Therefore, attempting to define accountability for such a wide range of organisations and stakeholders remains a complicated exercise. For the purposes of our article, we consider accountability literature for both NGOs and other not-for-profit organisations as applicable to the context of service clubs, and therefore draw from these in our literature review.

Previous conceptualisations of NGO accountability have tended to focus on the forms which accountability takes, and the mechanisms for discharge for accountability within each of those forms (Ebrahim, 2003). Boomsma and O'Dwyer (2014) provide a summary of forms of accountability in NGOs, while paying specific attention to the stakeholder who is being accounted to (the accountee), the prompt for such accountability (inducement) and the mechanisms for discharge (tools and processes):

Table 1 – NGO Accountability: Forms, stakeholders, inducements and mechanisms

Accountability Form	Accountability to Whom	Accountability Inducement	Accountability Mechanisms
Upward Accountability	<ul style="list-style-type: none"> • Donors • Funders • Oversight Agencies • Tax Authority 	<ul style="list-style-type: none"> • Legal Requirement • Tax Obligation • Funding Requirement • Learning • Public Confidence/Support 	<ul style="list-style-type: none"> • Annual report (tool) • Interim Report • Performance Assessment, Evaluation and Monitoring (tools) • Audits (tool) • Funding Proposal • Project Planning (tool)
Internal Accountability	<ul style="list-style-type: none"> • Staff and Board • Mission • Volunteers • Community Partners 	<ul style="list-style-type: none"> • Organisational Values • Funding Requirements • Staff Confidence/Support • Learning 	<ul style="list-style-type: none"> • Staff Meeting (process) • Self Regulation (process) • Participatory Review Reports (tool) • Informal Reporting and Communication (tool) • Training (process) • Social Auditing (tool and process) • Newsletter (tool)
Downward Accountability	<ul style="list-style-type: none"> • Clients (Local Charities) • Beneficiaries 	<ul style="list-style-type: none"> • Organisational Values • Funding Requirement • Public Confidence/Support • Community Confidence/Support • Learning 	<ul style="list-style-type: none"> • Community Consultation and Dialogues (process) • Participatory Review Report (tool) • Informal Reporting and Communication (tool) • Training of Clients and Beneficiaries (process) • Social Auditing (tool and process) • Reports and Documents in Native Languages (tool)

			<ul style="list-style-type: none"> • Focus Groups (process) • Transparency with News Media (tool) • Participation of Clients and Beneficiaries in Decision Making Process (process)
--	--	--	--

(adapted from Boomsma and O'Dwyer (2014), p. 165)

This framework draws on the work of previous studies in the field, and has also been developed by various authors, with other forms of accountability being suggested. These include inter alia: identity accountability (Unerman & O'Dwyer, 2010, 2012), felt accountability (Fry, 1995; O'Dwyer & Boomsma, 2015) and holistic accountability (O'Dwyer & Unerman, 2008). Notions of NGO (and NPO) accountability can be said to be extensively conceptualised, (Yates, Gebreiter, & Lowe, 2019), with some of these conceptualisations closely linked to previous wider accountability theory (e.g. O'Dwyer & Unerman, 2008; Yates et al., 2019).

One of the most pertinent issues within this stream of literature is that of the 'donor-beneficiary' paradox (Connolly & Hyndman, 2017) of accountabilities. Accountability demands of donors often are prioritised over that of beneficiaries, with each stakeholder's respective power and interest in the organisation as the driving factor. Many studies have therefore adopted stakeholder salience models (Mitchell, Agle, & Wood, 1997), with these often being proposed as an explanatory tool for manifestations of accountability.

Despite extensive research into NPO accountability, many studies focus on the aggregation level of the organisation. In this paper, we seek to make a contribution with regards to the roles of trust and accountability at the micro-level of social aggregation, in part due to the research context that we have chosen to investigate, and as a matter of ontological, methodological and theoretical consistency (de Loo & Lowe, 2011).

3. Context – Service Clubs in UK Society

Service clubs are a unique kind of not-for-profit vehicle. Originally 'businessman's fraternities' (Charles, 1993), service organisations (to which service clubs are affiliated) have grown into large, international non-profit organisations, possessing global reach and influence. Similarities with other fraternal organisations (e.g. Freemasonry) can be drawn, however distinct differences in operation and transparency exist (Putney, 1993). Appendix A provides a description of the service organisations involved in this study.

Service clubs represented in the study were generally not registered as charities, as their primary social function (a membership club) prohibits this². However, most of the service clubs in the study operated a separate charitable trust fund, registered with the charity commission. Lions clubs (clubs affiliated to Lions Club International) in the UK have adopted a different approach, with the charitable

² In the UK, registered charities must be 'for public benefit' and not simply to benefit their members. Therefore, a separation between the (social) club aspect and a charitable trust is often the solution for service clubs.

incorporated organisation (CIO) (see: Cordery, Fowler, & Morgan, 2016) being a (internally enforced) mandatory requirement. Lions clubs involved in the study were transitioning to this different vehicle at the time interviews took place (2017/18). This paper specifically focusses on the grant-making aspect of service clubs, and notions of accountability associated with this activity.

Previous literature on service clubs has tended to focus on their historical origins and growth. Charles (1993) provides an account of service clubs since their inception in the early twentieth century. Other studies have focussed on: membership demographics (Parsons & Mills, 2012); geographical spread (Wikle, 2009); and social capital implications (Farkas, 2012). Tadajewski (2017) observes the contribution of Rotary International toward business ethics, and highlights the intertwined nature of business and moral decision making, in turn rejecting the separation thesis in the context of these initially seemingly competing themes of the pursuance of profit, and wider social responsibility.

In terms of more in-depth studies into service club accountability, Yates et al. (2019) address the internal governance and management of service clubs, emphasising that within the club, members tend to form their own accountability systems based on accepted norms and values. Socialising forms of accountability (Roberts, 1991, 1996) dominate due to physical distance being inadequately bridged by hierarchical accountability mechanisms.

The following section considers a theoretical framework encompassing constructs of accountability, trust and otherness, which will be applied in order to assist in the understanding of accountability of service clubs at the micro-level, through their grant making function.

4. Theoretical Framework – Trust, Otherness and Accountability

For the purposes of this study, we base our theoretical framework around theoretical constructs of transparency, trust and local knowledge, alongside the notion of ethical accountability, and the relationship between the individual and the Other. These theorisations of accountability play off the roles of more formalised forms and mechanisms for accountability discharge (e.g. reporting) with mechanisms that are more informal. The ethical implications associated with the desire for the Other, and encounters with particularised others form the basis of our theoretical framework in this study. We aim to examine the more micro-level aspects of accountability within relationships between the service clubs and their stakeholders, and how accountability is enacted.

4.1 Trust

As with many concepts in the social sciences, there is no universally accepted definition of trust (Rousseau, Sitkin, Burt, & Camerer, 1998). There are however some attributes that are considered defining features, arguably the most pervasive being that of voluntary subjection of oneself to vulnerability at the hands of another's decision making/action (Li, Pienkowski, van Moorsel, & Smith, 2012). The reliance on an 'other' to act in a particular way enshrines this vulnerability, but also the responsibility for the welfare of others through trust. Ward (2019) considers trust as an emotion, and considers the 'need for trust' expressed by humans in everyday life. Trust can also relate to a belief in an 'other' (Lingis, 2012), and that the other will meet obligation(s) imposed by the individual, not through coercive or explicitly incentivised means. Trust plays a fundamental role within democracy and civil society (Cohen, 1999), fostering social capital between individuals and groups (Fukayama, 1995; Putnam, 1993, 1995). In addition, fostering trust is important for organisations and for the overall function of civil society in that it encourages collaboration between parties, allowing individuals to rely on one another's actions (interpersonal trust). This in turn formulates a system of accountability between the parties involved, based on a moral, symbolic ethic (O'Neill, 2006) to maintain trust (and the relationship).

Whether trust in organisations or, more specifically, between people and organisations, can ever be achieved is questionable. Even within organisations which, in theory, should inspire public trust through their actions such as NPOs (Agyemang, Unerman, & O'Dwyer, 2019), trust in the sector has been damaged via a number of high profile public scandals, leading to calls for greater accountability. These scandals, such as the relatively recent President's Club investigation (Neate, 2018; The Charity Commission, 2018), and the Oxfam sexual abuse case (Hirsch, 2018) demonstrate how the actions of individuals can carry grave consequences regarding the overall impression and accountability of NPOs. The theoretical framework utilised in this study therefore considers trust alongside accountability, and within the context of NPOs. The next two subsections consider the interplay between trust and accountability.

4.2 Trust and Accountability as Substitutes

The traditional principal-agent model is based on the notion that agents are self-interested and self-serving, and cannot be trusted to act on behalf of the principal (see: Prat, 2006). Accountability derived from systems of audit, for example, aims to address this problem (Power, 1997) by gathering information regarding the conduct of the agent, and providing the basis by which to hold the agent to account for their actions, imposing what is effectively a form of hierarchical accountability (Roberts, 1991, 1996).

Key to the application of trust and accountability theory to our context is the process by which the individual is realised and formed. Lacan's (1977) theorisation of the formation of the subject through the mirror stage, allows the individual to realise their physical separation from the rest of the world as viewed, based on witnessing the appearance of their own physical body. Lacan refers to this as the *méconnaissance*, or the misrecognised notion of selfhood derived from the physical. Accountability mechanisms can reinforce this feeling of individuation, which Roberts (1991, 1996) conceptualises as the 'individualising' form of accountability. This form of accountability is often linked to the administration of hierarchical organisational structures and governance, and is sometimes referred to as hierarchical accountability (see: Yates et al., 2019).

With regard to NPOs, hierarchical accountability has become synonymous with the term 'upward(s) accountability', most often to donors (see: Dhanani, 2009; Ebrahim, 2003), and often discharged via a means of formalised reporting. Such reports will often contain financial data regarding where donations have been distributed, along with reports detailing impact. Often reporting of this nature is considered an attempt to render activity transparent on the part of the organisation (see: Roberts, 2009), and is referred to as such by the users of such information. The (implied) clear distinctions of where funds have been raised from and spent allow a notion of financial and operational transparency to be recognised by the viewing subject.

4.3 Trust and Accountability in Human Interaction

Accountability and trust can also be seen as complements, contra to the traditional idea of accountability as a control measure when trust is not strong enough to overcome the agency problem (O'Neill, 2002; Roberts, 2009). The notion that trust is built from repeated, successful compliance with accountability requirements is one that reinforces the role of accounting, reporting and transparency within the building of trust between accountor and accountee(s) respectively (Cordery & Baskerville, 2011).

O'Neill (2003) considers trust and accountability inseparable, stating that:

“The thought that trust is dispensable seems to me wrong on many counts. We cannot have any accountability without some forms of trust” (p.1).

The act of rendering an account (Scott & Lyman, 1968) to an ‘other’ could be considered representative of a discharge of accountability on the part of the individual (Schweiker, 1993). In communication with a particularised other, the subject renders an account of themselves. If the accountor has a high level of trust for the accountee, then this could imply that they are likely to be more truthful, giving an impression of greater exposure of the self to the accountee (Schweiker, 1993). However, this notion should be rightly contested in the context of the human subject and the limits of expression via language. Messner (2009) describes accountability as a limited concept, that is destined to remain elusive (Sinclair, 1995), and thus part of a notion of the Other which cannot be realised, especially through communication and language, but instead only symbolically represented (Lacan, 1977). This raises issues as to how accountability is discharged, and whether such manifestations of accountability (and the accounts given) can ever be considered faithful and/or representative. This view contrasts with that of Schweiker (1993), who considers the giving of an account as an ethical act in itself. The inescapable opaqueness of the self (Messner, 2009) as restricted by symbolic expression inherent with various forms of language (Lacan, 1977; Roberts, 2001, 2012) presents the issue of how separate physical individuals interact within this limited communicative framework. Even if entered into in good faith (i.e. no deliberate attempts to deceive or manipulate for example, the limits of language and expression also limit by which an individual can discharge accountability, and therefore potentially affect trust and trustworthiness. In consideration of such limits, both Roberts (2001, 2012) and Shearer (2002) draw from an alternative conceptualisation of otherness, as proposed by Levinas (1969, 1991).

Levinas’ conception of the Other is taken from the idea that one derives a deeper understanding and recognition of self from the interrelatedness of the individual to others (Roberts, 2012). Both Lacan (1977) and Levinas (1969, 1991) consider the notion of an individual who desires ‘the Other’, as an invisible, unattainable notion. In such desire, individuals may attempt to particularise this notion of otherness in various ways, one such being the connection with particularised others. Levinas (1969) considers the encountering of such others an arena where humans, as sentient beings, recognise their selfhood through responsibility for the other which confronts them in such an encounter. Therefore a notion of accountability and realisation of a sense of self, is recognised from this interrelatedness and responsibility for the other, referred to as ‘ethics as first philosophy’. This version of ethics and responsibility is summarised by Shearer (2002):

“In the encounter with the Other, the self is confronted with an obligation that antecedes the Being of the self, a responsibility that subordinates the freedom of the self to the edict that issues from the face of the Other: you shall not kill.” (p. 559)

The subject is realised (in this view of the self), not through individual recognition and definition (as previously considered in this section), but through their interrelated responsibility for others and connection realised through such related acts³. Relating this to the concept of trust, this notion of accountability differs from more established interlinkages between formalised accountability mechanisms (e.g. reporting) and fostering trust in charitable organisations (e.g. Cordery & Baskerville, 2011; Hyndman & McConville, 2018). Instead, in this instance, trust becomes a component of the interaction between individuals and the encounter with others, and is given the potential through this medium to form a particularised realisation of the Other for the individual(s) involved. Within the

³ Butler’s (2004) notion of the loss of a sense self when another (or particular other) dies frames this point within a practical example for understanding.

context of charitable action (and wider volunteerism), this realisation of responsibility for others, through the particularisation of the (big) Other (realised via encounters, as per Levinas), ties in with the concept of altruism, and the desire on the part of the subject to engage with and explore their own notions of what is ethical and how beliefs in this regard are constituted.

It is with these two conceptions of the Other (both the Lacanian view and the Levinasian view) that we consider the external accountability relationships of UK service clubs, and the role of trust in how accountability is enacted and maintained.

5. Methods

We utilised a qualitative methodology, drawing from two sources of data: semi-structured interviews and documentary evidence, as part of a cross-sectional approach, covering the four main service organisations as detailed in Appendix A.

Forty-two semi-structured interviews were undertaken as part of a larger research project into service club accountability and charitable operations (see: Appendices B and C). A pilot interview was conducted with a member of a service club in order to assess the initial suitability of the interview design. Questions and topics covered in the subsequent interviews were modified as appropriate, following the pilot. Interview questions differed depending on whether the interviewee was a member of a service club (27) or classified as an external stakeholder (15). Questions posed to service club members covered topics such as:

- Their motivation to join and be a member of a service club
- Fundraising, distribution and financial stewardship
- Ethics and behavioural aspects of membership
- Interaction with external stakeholders such as donors, beneficiaries and local government representatives

Interview topics covered with external stakeholders to service clubs included:

- How they interacted with service clubs in their community
- Their impression of service clubs within their local community
- What they saw their local service club do within their community i.e. evidence of action
- Attempts to measure beneficiary impact

All interviews were audio recorded at the discretion of participants, and forty of the interviews took place 'face-to-face', and two via telephone. Participants were selected on a snowball sampling basis, and the interviews took place between January 2017 and March 2018. Twenty-seven of the interviews took place with service club members (see: Appendix B), with the remaining fifteen being conducted with external stakeholders to service clubs, including: representatives of beneficiary organisations, donors, and local government (see: Appendix C). This was an attempt to gain a more comprehensive overview of accountability to (and from) external stakeholders of the service clubs in question. Interviewees were anonymised and categorised via their role. The pseudonyms applied to interviewees in order to maintain confidentiality are detailed in Appendices B and C, along with the length of the interview.

Interview transcripts were subjected to data reduction techniques (Miles & Huberman, 1994) via the application of a four stage thematic coding process (Boyatzis, 1998; Lee & Lings, 2008). Data was initially categorised via the utilisation of organisational codes (Lee & Lings, 2008), classifying the interview transcripts according to the organisational affiliation (see appendix A) along with the

position within the organisation of the interviewee. This stage assisted in establishing potential hierarchical influences on accountabilities, such as determining donors and more senior service club members. Following this initial stage, three levels of sub coding were applied as per Miles and Huberman (1994). These three stages included the application of descriptive, interpretive and pattern code levels. At the interpretive level, themes of accountability were identified, and combined with insight gained from the descriptive level (concerning the actions and stakeholders involved) accountability implications contained within the interviews emerged. Trust, relatedness, and other sub-themes formed part of the coding system at the interpretive level, in addition to theoretical interpretations of the data based on the theoretical framework outlined in section four. Following this, we drew findings from the data related to accountability within the context of the research questions. Evidence of data saturation being achieved was based on an assessment of interview responses, where similar themes and issues were repeated across different participants.

In the following section, we outline the data with respect to accountability and trust associated with grant-making activity of UK service clubs and accountabilities.

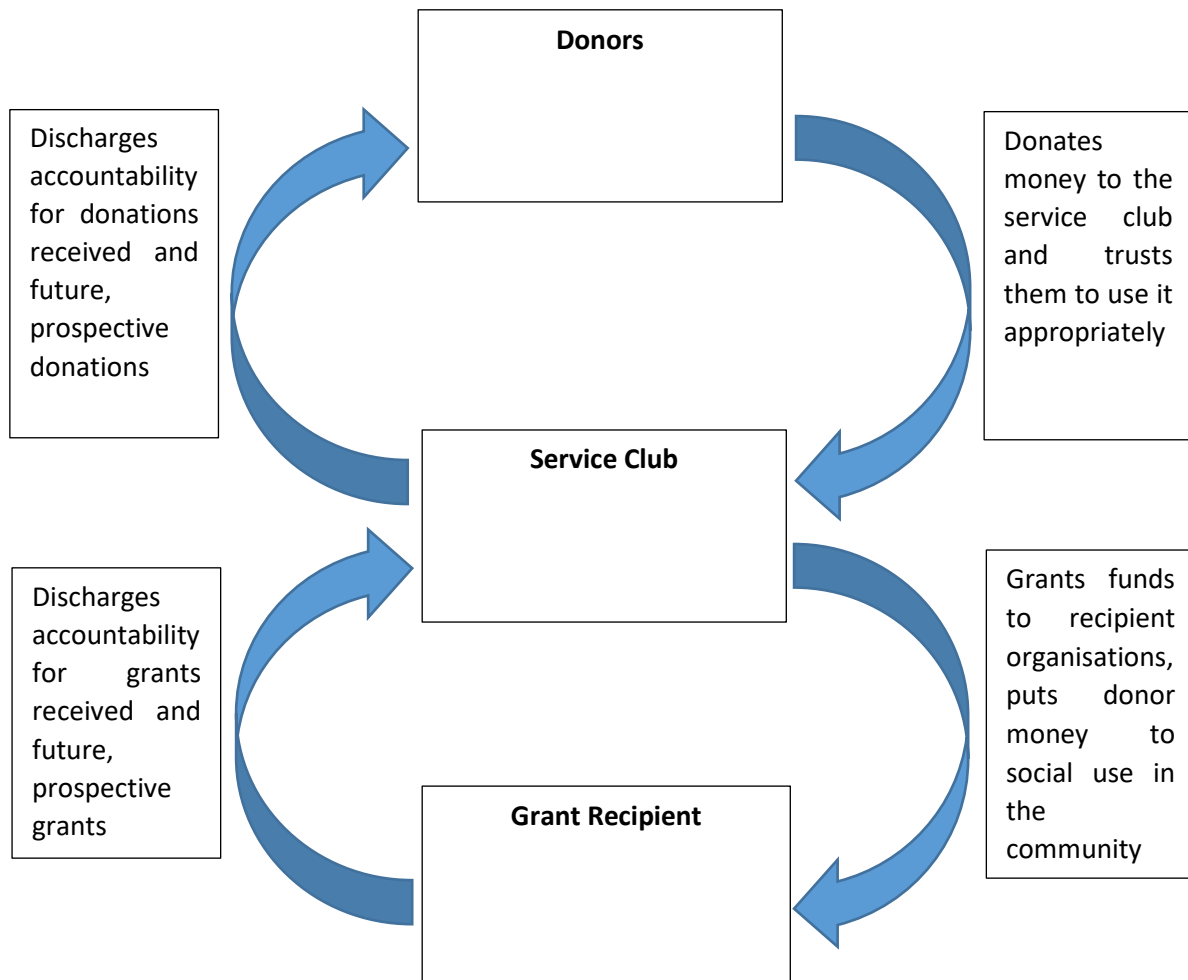
6. Findings

From the data, a number of themes were observed relating to the forms of accountability at the micro-level for UK service clubs.

6.1 Grant Making and Accountability in UK Service Clubs

One of the primary activities that service clubs undertake is grant-making. This involves undertaking fundraising activity, and then deciding internally (within the club) where to distribute these funds. A visual representation of the associated accountabilities is detailed in figure one below.

Figure 1 – Service Club Grant Making Accountability



The respective accountabilities as conceptualised above emphasise the continuing relationship between accountor and accountee, in this case the service club and the grant recipient, and reciprocal accountabilities stemming to and from the service club. We adopted these perspectives when discussing the data in the following subsections, with respect to the theoretical framework outlined in section four.

6.2 Accountability to Donors (Fundraising)

Accountability to donors took a notably different form in most cases to the hierarchical, reporting-dominated form commonly observed with larger, more distant donors. In some instances, however, interviewees gave details of some formal reporting involved in discharging accountability. This was particularly common with government funding, both with local government and from larger governmental bodies:

“certainly we have to provide them (local government) with information . . . what acts we are doing and how much it’s costing, so yeah, obviously from (their perspective) they’ve got to be able to show that it is bona fide and we have spent this particular amount of money.”

(SC20)

Such information demands were attributed to standard approaches toward audit and accountability within local government. This (more formal) notion of accountability is therefore to be expected, especially within a time of continuing austerity and public sector budget cuts. The use of the term ‘bona fide’ here could be seen to refer to the authenticity of the action, and to some extent, the subject undertaking the action – similar to the connection between providing an account and ethics proposed by Schweiker (1993).

A contrasting response was given by a member of a different service club regarding receiving money from their local council:

“We don’t have to be totally accountable again, so let’s say (event A). We know that money’s what they charge to rent it to us so that’s covered. (event B), we have to give them an itemised invoice so that’s accountable for the three and half grand⁴, fine. (event C), well we don’t actually ask for anything in detail. I think that’s more of they know it costs us a lot of money to put it on, it’s just a little donation towards it.”

(SC14)

By having a longstanding relationship between a member of the club and the donor, trust in the organisation is reflected by trust between the individual member and the individual donor (interpersonal trust). This relates to the notion of “generalised reciprocity” (Putnam, 2000, pp. 134-135) between individuals, where the relationship is maintained by holding one another to account over time (via conformance with the accepted social norms on which the relationship depends). Often donors would donate because they already knew someone in the service club, or in the case of the below response, to maintain their personal contact with members of the club:

“one of my customers . . . still is a very active member of (service organisation) . . . we raised nearly £5,000 which we donated . . . having had contact with (service organisation) and knowing that (service organisation)”

(D5)

The theme of trust and its importance in the donor/service club relationship was also prevalent in other donor responses. The relationship between trust and transparency (Roberts, 2009, 2018) was highlighted when one particular donor was asked if they ever requested to see where their money had been spent, once it had been donated:

“no we’re happy with that . . . we know all the money that (service club) uses goes to good causes one way or the other anyway.”

(D5)

Trust, in these circumstances, functioned as an alternative to arguably more hierarchical accountability measures. A more explicit recognition of the trust placed on the service club by donors and the function of trust in the overall accountability dynamic was expressed by the following interviewee:

“They (donors) trust you to spend that wisely. So part of the ethics of it is to try and work out; are you acting responsibly towards . . . the people who’ve given you that money?”

(SC19)

⁴ Grand –Western slang for a thousand pounds (£1,000).

The specific recognition of ethics and responsibility demonstrated in the above quote implies that trust assists not only in executing the charitable act, but is also a key component in 'how the act is executed', i.e. in a manner which relies on trust and a notion of ethical responsibility.

There was also little evidence of the donor attempting to influence where grants should be utilised, and consequently, limited control exercised by the donor over the service club and its fund distribution. The below response was typical when questioned regarding donor influence:

"No we have no influence over it (where donor is spent) at all and we don't seek to . . . we don't seek to influence them (service clubs). We just say what do you need help with and as long as we're happy with the thing and we always are we just say okay let's do it."

(D4)

Despite this lack of formal accountability, awareness of the need to be accountable to donors was evident in responses from interviewees. Often this would take the form of a notion of 'felt accountability' (O'Dwyer & Boomsma, 2015) toward honouring what they believed to be the donor's wishes in terms of where the money should be distributed. Feelings of a duty to benefit the local area where donations were made was a key theme when considering this aspect of grant making activity:

"the money that is raised is given locally, on the tacit understanding that it's being spent locally. So if we had money come in from the middle of (hometown) and we spent it in say (far away costal town) because someone wrote us a letter . . . we would review it, but it would be almost impossible for that to get through, because people would say there's no local connection, I'm sorry, it may be a worthy cause, but we want money to stay locally."

(SC23)

Responses similar to the one above were common, and highlight the role of trust in the donor/service club relationship. With notions of accountability that are based on such tacit understandings of where donations will be distributed, the donor in question is effectively rendering themselves vulnerable, at the hands of the charity actors that they have donated to. The ethical responsibility is then deferred to the charitable actors, in deciding how to utilise donations, and therefore enact charity through their actions (cf: Parker, 2014). With little formalised accountability to the donor, the donor is absorbed into the Other, and accountability becomes to this Other, as constructed by the charitable actor (service club member).

As a final, but pertinent point in this subsection⁵, the problem of operating with a trust-based model for donor accountability within a grant making function was also highlighted by one interviewee, where they felt donor money had been used poorly:

"this kid was a roller-skating enthusiast, in fact he was very, very good at it. He was competing nationally . . . They'd (his family) got a nice house, it was obviously a private dwelling, nice car in the drive you know? . . . (treasurer) says 'I think we ought to support them, the kid's got a future in front of him he just needs a bit of a push, once he gets into it, the national bodies will step in and take over you know, he needs this help now', and I disagreed, well I've seen there they've got a better garden than I have for start you know, and we're in this to support charity, we not here to support sponsorship, and that's what I felt it was . . . It did go through, my argument didn't. I remember one of them (club members) 'well what you've got to think about is the PR side of it'. Because . . . we should

⁵ This reflection could also be considered pertinent to the 'accountability as donors' theme, covered in the next subsection, as it involves a grant being made. However, the notion of utilising donor money in the most effective manner can also be said to represent a felt obligation to the donor, and a resultant felt notion of accountability.

be promoting the (service organisation) as wanting to help people. Anyway I lost the argument and we did pay them a few hundred quid.”

(SC26)

The vulnerability of the donor following their donation is evident in the above quote. As with trust-based decision making models, risk exists that the agent in this case (the service club) will not utilise the donation in a way that is consistent with the wishes of the donor. Although it cannot be determined whether or not the above anecdote constitutes a use of donor money that is acceptable (without consulting donors), it could be seen as a misuse of charity money for the purposes of gaining public awareness – an attempt to satisfy accountability to the Other in the narcissistic form (Roberts, 2001). The deference of oversight from the donor to the service club member emphasises the personal ethics of the service club members who determine whether the use of donor money is appropriate. The next subsection explores this theme in greater detail.

6.3 Accountability as Donors (Grant Making)

Service clubs are not only accountable to their donors, but also as donors themselves, have a right to demand accountability from organisations and individuals who donations are made to (i.e. beneficiaries, see: Figure 1). Relating this to the previous subsection, the notion of effectively using donated funds constitutes a moral obligation to the original donor, and forms part of the act of charity for the service club members involved.

In attempting to discharge accountability for donations, some limited reporting was evident in media produced by service clubs. One club in particular went into detail as to where money had been granted, following a large charity event the previous year. An extract from a flyer, distributed at the event is shown below:

“In 2016, the event was probably our most successful ever, with . . . more than £32,000 raised across all the major charities represented. Some (service organisation) donations made since last year’s event include:

(local charity organisation) £11,000

3 x School Defibrillators £3,000

(local) Hospice £1,100

Mercy Ships £500

Other Local Community £2,000

6 x Shelter Boxes for worldwide humanitarian emergencies £3,600”.

(Service Organisation Charity Flyer)

The utilisation of (albeit relatively informal) reporting such as this to discharge accountability was rare, and as seen from the above excerpt, somewhat vague in detail (not all funds raised disclosed as granted, etc.). The nature of the communication also came from within the club, and was not explicitly demanded by donors. This, again, represents a felt accountability (O’Dwyer & Boomsma, 2015) on the part of the service club, as opposed to imposed external accountability demands by hierarchically powerful stakeholders. Instead, accountability was situated more within the relationship between the service club member and the external party. The below quote from an interview with a representative of a grant recipient organisation supports this:

“my experience with them (service club members) is that they are just so, they’ve got such a heart for local people, it’s a real privilege. I don’t have to beat the drum with these guys, we’ve already (got) the same heartbeat. I just have to share the story, share the testimony, share the vision and they’re right on board. That is so helpful.”

(GMB3)

The feeling that the club representative and the grant recipient had connected on a level deeper than the separation present within the principal-agent model is evident in the above quotation. In particular, the shared vision suggests a recognition of the perspective of the (particularised) other and acceptance into that of the self, promoting relationality and trust on these grounds.

Accountability to the service club was often discharged on an ex-ante basis. A relationship would be established, and trust built based on the current activity of the beneficiary organisation. This represents accountability for previous action by the potential grant recipient but can be considered a discharge of accountability ex-ante for the prospective future relationship. When asked to comment on how the funding relationship was established, limited amounts of financial information relating to how the donations would be spent was disclosed. The following representative of a charity outlined what was contained in their presentation to service clubs when seeking funding:

“What I say as part of the presentation is, I say how much a bag costs⁶, which is £25. I tell them what we've done so far in terms of bags packed, and amounts of monies that we've raised and then what our target is for 2020. So, they can then see what the scale of our ambition is.”

(GMB1)

This was the level of depth that this particular interviewee (and others) would go to with regards to discharging financial accountability to the service club as their donor. Very little in terms of formal accounting, financial reporting, or previous (measured) impact was disclosed when seeking a grant, instead such presentations or talks tended to be more based around the strength of the cause, or the perceived level of need for assistance.

The progression from initial interaction to an ongoing relationship between accountor and accountee was also evident in interviewee responses. One interviewee gave details of how their relationship with a representative of a service club had been built and maintained over a period of time:

“There's a guy called (name) who I know best. I've known him since, he's been involved . . . (he is) the one that tends to come and see us and tap us up and, “Is there anything we can do for you?” So he has been my contact over the years and he's still around.”

(D2)

This longstanding relationship serves a number of functions, and reciprocally, is a product of values and notions of the 'right way to do business', historically encouraged from their overarching service organisations (Tadajewski, 2017). Another donor went to further lengths in describing their relationship with their service club representative:

“We're comfortable with it. We're comfortable with each other and I have to say that as a professional liaison over the last six years a very strong personal friendship has grown up between (service club president), (service club member) and myself. And as I say we're very comfortable with each other.”

(D1)

⁶ The grant recipient organisation provided bags to children in urgent need, which would contain a kind of 'care package' of goods for basic hygiene and entertainment (pens, paper etc.)

This quote represents a deeper connection between the two individuals involved, greater than simply that of doing business with one another. The expressed notion of ‘being comfortable with one another’ suggests a bond between the two individuals that has built up over time, and an associated trust attached to such ‘comfort’, counteracting the aforementioned vulnerability that relations based upon trust are subject to.

Interviewees further remarked that their sources of trust and trustworthiness resided outside of the financial aspects of accountability. One interviewee (grant recipient) demonstrated their awareness of the need to be both transparent and accountable, but emphasised that they were accountable in different ways that were commonly associated with these terms:

“Which actually I have to say, is really helpful for an organisation if you don’t have to be doing constant reports and updates and things. It’s a pressure. Yes, you have to be transparent and accountable and you have to be honest in your dealings with this money’s for this and that’s what it’s used for. But the fact that you don’t have to write constant reports on things is hugely appreciated”

(GMB3)

The interviewee expressed that a recognition of accountability is necessary from the recipient of the grant to the service club (referring to transparency and accountability), but that it is rendered not through reporting but through other means. The recognition of (the Lacanian conception of) the Other (reference to pressure) emerges in the recognition of a need for transparency and accountability (see: Roberts, 2009). This also contrasts this with the form of accountability within their relationship, and the potential alternative to reporting that it offers. In the remaining two sections, we summarise findings from the data outlined in this chapter and derive conclusions regarding the nature of external accountability exhibited by UK service clubs at the micro-level.

7. Discussion

In this study, we have explored notions of accountability at a micro-level of aggregation within the context of UK service clubs. Explanations and implications exist as to why accountability takes the more informal trust-based form that it does in this localised, charitable context.

7.1 Lack of Physical Distance – Is it that simple?

Because service clubs operate on a local basis within their community, the lack of physical distance (see: Roberts, 1991) means that club members can easily liaise with representatives of local stakeholders, such as beneficiaries or donors for example. In the context of our study into service clubs, we find few examples of where formal reporting was deployed for accountability purposes between the club and various stakeholders. A first conclusion therefore may be that the demand for formal reporting mechanisms is reduced, due to this physical closeness and accessibility.

However, this aspect to accountability assumes a notion of transparency due to the lack of physical distance. It does not explain why the alternative mechanisms for discharging accountability exist in the forms which they do. It also does not consider the more micro-level aspects of the relationships that exist between accountant and the accountee. A different notion of physical distance remains between subject and subject, individuals who (despite being ‘physically close’ to one another, such as in the same room or living within the same locality) possess separate physical bodies from one another, realised through Lacan’s (1977) ‘Mirror Stage’ and the *méconnaissance* (misrecognition) of physical identity with the self. Further questions therefore remain, such as how this physical distance is bridged, and the role of other aspects of accountability (such as trust) in this process. Therefore the

symbolic representation that the accountability relationship offers to the accountant and accountee respectively, according to our data, is based upon trust, face-to-face interaction and a shared notion of accountability.

In this instance, we suggest that the symbolic representation offered by the accountability relationship is greater than that provided by traditional forms of accounting reporting and the language contained therein. This finding highlights the limited capacity of formalised reporting to convey the notions of trust and accountability that are inherent to the face-to-face forms demonstrated in our study. We therefore argue deeper theoretical interpretation is required to explain the notion of accountability in this instance, as opposed to opinion that this form of accountability is driven purely by locality and lack of physical distance. Questions as to how the physical space that exists between physical human bodies is bridged informally, through trust and interaction, raise the possibility of alternative informal accountability mechanisms such as those exhibited in this case. Consequently we propose alternative explanations (informed by our theoretical framing) of why accountability (specific to this context) takes this form.

7.2 A Deeper Accountability? Connection with the Other

Despite the initial impression that can be drawn from accountability at the micro-level being discharged via more informal means due to the lack of physical distance between accountant and accountee, this study has explored a deeper understanding of why accountability at the micro-level (and within the charitable context) takes this form.

We observe a deeper, philosophical connection to accountability, rendered through face-to-face interaction and the trust contained therein. An essentialist view on charity would suggest that there is a core motivation for the existence of the charitable organisation: a 'raison d'être' that contributes to the particularisation of the Other within interactions between subjects in the charitable context. The role of face-to-face interaction therefore provides a particularisation of the Other, through connection with particular human actors who are stakeholders, accountors and accountees to the charitable organisation, ethos, and ethics that it claims to sustain through its activities. Accountability discharged via the means of face-to-face interaction allows for a connection to, and realisation of, otherness on different levels. This satisfaction is gained from (pursued) desire for the Other (Levinas, 1969, 1991), through the encountering of others, and in turn, being called to account in an ethical form when confronted with the face of the Other (Levinas, 1969, 1991).

The first, and perhaps more basic, is that of the particularisation of the Other through the personal relationship with another human being. This relationship, between accountant and accountee, based not on hierarchy (see: Roberts, 1991, 1996), but more on the basis of relationality, and a shared symbolic ethic, as emphasised in the data. This relationality, and recognition of commonality, between accountant and accountee offers a basis for trust to be realised for the individuals involved, via this interaction. The opportunity to (albeit only on a limited level) particularise the Other, is facilitated via charitable action at the local level. Without trust between the two parties, such a relationship and connectedness is limited as to how it can develop. The interconnectedness of individuals is realised in part (due to relationality) through such charitable action, connecting accountability and trust with the emotional approach (and desire for trusting relationships) as outlined by Ward (2019) and briefly discussed earlier in this paper.

The second, potentially deeper, notion of otherness realised through the accountabilities involved in undertaking charitable activity resides in how otherness is constructed by the individual actor, and resembles the accountability to the Other on a deeper level than that detailed in the above paragraph.

This takes place within the individual actor's social construction of 'self' and depends on what symbolic representation of charity, altruism etc. the individual has constructed and adopted into their belief system. This notion of charity essentially forms part of the Other, which the subject feels the desire to satisfy (Lacan, 2017) through their action: driving accountability through this medium. As opposed to the notion of otherness described above, this otherness can never be fully realised, or particularised through experience or encountering an (particular) other. It is the desire on the part of the subject to satisfy the (big) Other that drives their altruistic behaviour, but also, simultaneously, rewards the subject with a sense of realisation of the Other, once they conduct themselves in a manner that they perceive to be compliant with their 'ideal image' (Lacan, 2017). The individual service club member thus acts in a trusting way, but also reciprocally desires to have trust placed on them by stakeholders such as donors. These two realisations of the Other contribute towards the construction of the self, identity and accountability of charitable actors and small groups, and the role of trust within the concept of self and Other are observed.

8. Conclusion

As the wider charitable sector faces an alleged crisis in terms of trust and trustworthiness (Keating & Thrandardottir, 2017), the importance of building and maintaining trust at a micro-level, both for large charitable organisations and small, should not be underestimated. The nature of charity at the micro-level, with accountability discharged via relationships as opposed to more formal mechanisms, allows for a 'more personal' form of charity to be realised. Lehman's (2007) emphasis on empathy and authenticity in the action of NPOs is relevant to this particular enactment of accountability.

Within this study, charitable activity undertaken by members of service clubs with external stakeholders, and the ensuing accountability relationship, was found to rely heavily on trust and informality between the two parties. In addition, accountability was seen to take this form as part of the execution of how service clubs operate, and as part of their fundamental ethos of trust, focus on the local, and as builders of social capital within communities. For the members, the recognition of self through charitable activity, and particularisation of a notion of otherness was also a component of the method of discharge of accountability and the inherent informality of the relationship. Therefore the role of trust, not only as an alternative to more rigid, hierarchical accountability mechanisms, contributes towards the sense of self realised by the subjects involved within the accountability relationship as discussed in subsection 7.2.

The diversity and scope of the sector means that a 'one size fits all' approach to accountability and trust building is unlikely to be successful. While we accept that there is a need for more formal forms of accountability within larger organisations of a charitable nature, the differences in fundraising methods and mechanisms of discharge of accountability make for an increasingly complex sector when considered in aggregate. Judgements on the charitable sector and 'charity' are likely to continue to be made on shared notions of trust and trustworthiness, applied across different organisations, in some cases regardless of their individual trustworthiness in the eyes of stakeholders.

The focus we have taken on a niche organisational context within the wider third sector, limits the generalisability of our findings. This is in addition to the limitations of the qualitative methodological framework that was employed, along with the interpretive stance we have taken concerning theorising the findings of the study. However, this should not distract from the positives around the depth of understanding gained from such a methodological choice. Opportunities for further research exist with regards to the investigation of otherness and 'Othering', i.e. the process by which others are formed and maintained (Spivak, 1985) within charitable organisations. How the act of charity contributes toward the realisation of the Other for individual agents and collective entities is a subject

that also warrants further exploration, particularly within an increasingly individualised and segregated Western context. Further investigation into the grant-making function of organisations and philanthropic giving could also be considered as a line of inquiry, that may reside outside the scope of this study, but is both topical and current within the sector as a whole (see: Barkan, 2013).

END

Acknowledgements

We would like to thank the two anonymous reviewers for their comments and recommendations. In addition, we extend thanks to the British Accounting and Finance Association Public Services and Charities Special Interest Group and the Chartered Institute of Public Finance and Accountancy (CIPFA) for the funding that assisted with interview transcription and travel. We would also like to thank participants at the CSEAR Annual Conference in 2017, the CSEAR Ireland Conference in 2018, the Aston Charities and Social Enterprises workshop in 2018, the Queen's University CNFP&PS Conference in 2019 and the Alternative Accounts Europe Conference in 2020. Finally, we thank Professor Carolyn Cordery and Professor Ivo de Loo for their comments on earlier drafts of this paper, and Professor Jeffrey Unerman for his comment at the CSEAR Ireland Conference that inspired the findings and conclusion of this paper.

References

- Agyemang, G., Unerman, J., & O'Dwyer, B. (2019). NGO accountability: retrospective and prospective academic contributions. *Accounting, Auditing & Accountability Journal*, 32(8), 2353-2366.
- Barkan, J. (2013). Plutocrats at work: How big philanthropy undermines democracy. *Social research*, 80(2), 635-652.
- Boomsma, R., & O'Dwyer, B. (2014). The Nature of NGO Accountability: Conceptions, motives, forms and mechanisms. In J. Bebbington, J. Unerman, & B. O'Dwyer (Eds.), *Sustainability Accounting and Accountability* (pp. 157-175). New York: Routledge.
- Boyatzis, R. E. (1998). *Transforming Qualitative Information: Thematic Analysis and Code Development*. London: Sage.
- Butler, J. (2004). *Precarious Life: The Power of Mourning and Violence*. London: Verso.
- Charles, J. A. (1993). *Service Clubs in American Society*. Chicago: University of Illinois Press.
- Cohen, J. (1999). Trust, Voluntary Association and Workable Democracy: The contemporary American discourse of civil society. In M. E. Warren (Ed.), *Democracy and Trust* (pp. 208-248). Cambridge: Cambridge University Press.
- Connolly, C., & Hyndman, N. (2017). The donor–beneficiary charity accountability paradox: a tale of two stakeholders. *Public Money & Management*, 37(3), 157-164.
- Cordery, C. J., & Baskerville, R. F. (2011). Charity Transgressions, Trust and Accountability. *Voluntas*, 22, 197-213.
- Cordery, C. J., Fowler, C. J., & Morgan, G. G. (2016). The Development of Incorporated Structures for Charities: A 100-year comparison of England and New Zealand. *Accounting History*, 21(2-3), 281-303.
- Cordery, C. J., & Sim, D. (2018). Dominant stakeholders, activity and accountability discharge in the CSO sector. *Financial Accountability & Management*, 34, 77-96.
- de Loo, I., & Lowe, A. (2011). Mixed methods research: don't – “just do it” . *Qualitative Research in Accounting & Management*, 8(1), 22-38.
- Dean, J. (2016). Class Diversity and Youth Volunteering in the United Kingdom: Applying Bourdieu's Habitus and Cultural Capital. *Nonprofit and Voluntary Sector Quarterly*, 45(15), 955-1135.
- Dhanani, A. (2009). Accountability of UK Charities. *Public Money and Management*, 29(3), 183-190.

- Ebrahim, A. (2003). Accountability In Practice, Mechanisms for NGOs. *World Development*, 31(5), 813-829.
- Farkas, G. (2012). Service Club Membership and forms of Social Capital among Swedish Community Elites. *Journal of Civil Society*, 8(1), 63-90.
- Fry, R. E. (1995). Accountability in organizational life: problem or opportunity for nonprofits? *Nonprofit and Management Leadership*, 6(2), 181-195.
- Fukayama, F. (1995). *Trust: The Social Virtues and the Creation of Prosperity*. New York: Free Press.
- Giddens, A. (1990). *The Consequences of Modernity*. Cambridge: Polity Press.
- Gray, R., Bebbington, J., & Collison, D. (2006). NGOs, Civil Society and Accountability: Making the people accountable to capital. *Accounting, Auditing and Accountability Journal*, 19(3), 319-348.
- Hirsch, A. (2018). Oxfam abuse scandal is built on the aid industry's white saviour mentality. *The Guardian*. Retrieved from <https://www.theguardian.com/commentisfree/2018/feb/20/oxfam-abuse-scandal-haiti-colonialism>
- Hyndman, N., & McConville, D. (2018). Trust and accountability in UK charities: Exploring the virtuous circle. *The British Accounting Review*, 50(2), 227-237.
- Hyndman, N., & McDonnell, P. (2009). Governance and Charities: An Exploration of Key Themes and the Development of a Research Agenda. *Financial Accountability & Management*, 25(1), 5-31.
- Jack, L. (2016). *Accounting and Social Theory: An introduction*. London: Routledge.
- Keating, V. C., & Thrandardottir, E. (2017). NGOs, trust, and the accountability agenda. *The British Journal of Politics and International Relations*, 19(1), 134-151.
- Kiwanis International. (2015). Just the Facts. Retrieved from <http://www.kiwanis.org/docs/default-source/about-kiwanis/kiwanis-facts/fact-sheet-kiwanis-pdf.pdf?sfvrsn=6>
- Lacan, J. (1977). *Ecrits* (A. Sheridan, Trans.). London: Tavistock.
- Lacan, J. (2017). *Formations of the Unconscious: The Seminar of Jacques Lacan: Book V* (R. Grigg, Trans. J.-A. Miller Ed.). Cambridge: Polity.
- Layder, D. (1998). *Sociological Practice: Linking theory and social research*. London: Sage.
- Lee, N., & Lings, I. (2008). *Doing Business Research: A Guide to Theory and Practice*. London: Sage.
- Lehman, G. (2007). A common pitch and the management of corporate relations: Interpretation, ethics and managerialism. *Journal of Business Ethics*, 71(2), 161-178.
- Levinas, E. (1969). *Totality and Infinity* (A. Lingis, Trans.). Pittsburg: Duquesne University Press.
- Levinas, E. (1991). *Otherwise Than Being or Beyond Essence* (A. Lingis, Trans.). Dordrecht: Kluwer Academic Publishers.
- Li, F., Pienkowski, D., van Moorsel, A., & Smith, C. (2012). A Holistic Framework for Trust in Online Transactions. *International Journal of Management REviews*, 15, 85-103.
- Lingis, A. (2012). Belief. In P. Case, H. Höpfl, & H. Letiche (Eds.), *Belief and Organization* (pp. 14-30). Basingstoke: Palgrave Macmillan.
- Lions Club International. (2016). Lions Club International. Retrieved from <http://www.lionsclubs.org/EN/index.php>
- McKernan, J. (2012). Accountability as Aporia, Testimony and Gift. *Critical Perspectives on Accounting*, 23, 258-278.
- Messner, M. (2009). The Limits of Accountability. *Accounting Organizations and Society*, 34, 918-938.
- Miles, M., & Huberman, A. (1994). *Qualitative Data Analysis: An Expanded Sourcebook*. Thousand Oaks: Sage.
- Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of Who and What Really Counts. *The Academy of Management Review*, 22(4), 853-886.
- Morgan, G. G. (2013). *Charitable Incorporated Organisations*. London: Directory of Social Change.

- Neate, R. (2018). Presidents Club scandal: hostess agent promises 'never again'. Retrieved from <https://www.theguardian.com/uk-news/2018/jul/31/agent-for-hostesses-at-notorious-presidents-club-event-makes-ehrc-pledge>
- O'Dwyer, B., & Boomsma, R. (2015). The Co-construction of NGO Accountability: Aligning imposed and felt accountability in NGO-funder accountability relationships. *Accounting, Auditing & Accountability Journal*, 28(1), 36-68.
- O'Dwyer, B., & Unerman, J. (2008). The Paradox of Greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7-8), 801-824.
- O'Neill, O. (2002). *A Question of Trust: The BBC Reith Lectures 2002*. Cambridge: Cambridge University Press.
- O'Neill, O. (2003). Trust with accountability? *Journal of Health Services Research & Policy*, 8(1), 3-4.
- O'Neill, O. (2006). Transparency and the Ethics of Communication. In C. Hood & D. Heald (Eds.), *Transparency: The Key to Better Governance?* (pp. 77-90). Oxford: Oxford University Press.
- Parker, L. D. (2014). Corporate Social Accountability Through Action: Contemporary insights from British industrial pioneers. *Accounting, Organizations and Society*, 39(8), 632-659.
- Parsons, D. B., & Mills, A. J. (2012). I've got a Gal in Kalamazoo: Rotary International, change and the outsourcing of gender. *Scandinavian Journal of Management*, 28, 311-320.
- Pollmann, M. M. H., Potters, J., & Trautmann, S. T. (2014). Risk taking by agents: The role of ex-ante and ex-post accountability. *Economics Letters*, 123(3), 387-390.
- Power, M. (1997). *The Audit Society: Rituals of Verification*. New York: Oxford University Press.
- Prat, A. (2006). The More Closely We Are Watched, the Better We Behave? In C. Hood & D. Heald (Eds.), *Transparency: The Key to Better Governance?* (pp. 91-103). Oxford: Oxford University Press.
- Putnam, R. D. (1993). *Making Democracy Work: Civic traditions in modern Italy*. New Jersey: Princeton University Press.
- Putnam, R. D. (1995). Bowling Alone: America's declining social capital. *Journal of democracy*, 6(1), 65-78.
- Putnam, R. D. (2000). *Bowling Alone: The collapse and revival of American community*. New York: Touchstone.
- Putney, C. (1993). Service Over Secrecy: How Lodge-Style Fraternalism Yielded Popularity to men's Service Clubs. *Journal of Popular Culture*(1), 179-190.
- Roberts, J. (1991). The Possibilities of Accountability. *Accounting, Organizations and Society*, 16(4), 355-368.
- Roberts, J. (1996). From Discipline to Dialogue: Individualizing and Socializing forms of Accountability. In R. Munro & J. Mouritsen (Eds.), *Accountability: Power, ethos and the technologies of managing*. London: Thompson.
- Roberts, J. (2001). Corporate Governance and the Ethics of Narcissus. *Business Ethics Quarterly*, 11(1), 109-127.
- Roberts, J. (2009). No One is Perfect; The Limits of Transparency and an Ethic for 'Intelligent' Accountability *Accounting, Organizations and Society*, 34, 957-970.
- Roberts, J. (2012). Agency without Agents: Exploring the Relationship between Identity and Ethics. In P. Case, H. Höpfl, & H. Letiche (Eds.), *Belief and Organization* (pp. 144-162). Basingstoke: Palgrave Macmillan.
- Roberts, J. (2018). Managing only with Transparency: The strategic functions of ignorance. *Critical Perspectives on Accounting*, 55, 53-60.
- Roberts, J., & Scapens, R. W. (1985). Accounting Systems and Systems of Accountability - Understanding Accounting Practices in their Organisational Contexts. *Accounting, Organizations and Society*, 10(4), 443-456.
- Rotary International. (2016). Rotary at a Glance. Retrieved from <http://rotary-ribi.org/districts/page.php?PgID=71135&DistrictNo=1240>

- Round Table International. (2017). Round Table International. Retrieved from <http://www.rtinternational.org>
- Rousseau, D. M., Sitkin, S. B., Burt, R. S., & Camerer, C. (1998). Not So Different After All: A cross-discipline view of trust. *Academy of Management Review*, 23(3), 393-404.
- Schweiker, W. (1993). Accounting for Ourselves: Accounting practice and the discourse of ethics. *Accounting Organizations and Society*, 18(2/3), 231-252.
- Scott, M. B., & Lyman, S. M. (1968). Accounts. *American Sociological Review*(33), 46-62.
- Shearer, T. (2002). Ethics and Accountability: From the for-itself to the for-the-other. *Accounting Organizations and Society*, 27, 541-573.
- Sinclair, A. (1995). The Chameleon of Accountability: Forms and Discourses. *Accounting, Organizations and Society*, 20(2/3), 219-237.
- Spivak, G. C. (1985). The Rani of Sirmur: an Essay in Reading the Archives. *History and Theory*, 24(3), 247-272.
- Tadajewski, M. (2017). The Rotary Club and the Promotion of the Social Responsibilities of Business in the early 20th Century. *Business and Society*, 56(7), 975-1003.
- The Charity Commission. (2018). *Presidents Club Charitable Trust: case report*. Retrieved from <https://www.gov.uk/government/publications/charity-case-report-presidents-club-charitable-trust/presidents-club-charitable-trust-case-report>
- Uddin, M. M., & Belal, A. R. (2019). Donors' Influence Strategies and Beneficiary Accountability: An NGO case study. *Accounting Forum*, 43(1), 113-134.
- Unerman, J., & O'Dwyer, B. (2006). On James Bond and the Importance of NGO Accountability. *Accounting, Auditing and Accountability Journal*, 19(3), 305-318.
- Unerman, J., & O'Dwyer, B. (2010). NGO Accountability and Sustainability Issues in the Changing Global Environment. *Public Management Review*, 12(4), 475-486.
- Unerman, J., & O'Dwyer, B. (2012). Accounting and Accountability for NGOs. In T. Hopper, M. Tsamenyi, S. Uddin, & D. Wickramasinghe (Eds.), *Handbook of Accounting and Development*. Cheltenham: Edward Elgar Publishing.
- Vakil, A. C. (1997). Confronting the Classification Problem: Toward a Taxonomy of NGOs. *World Development*, 25(12), 2057-2070.
- Ward, P. R. (2019). Trust: What is it and why do we need it? In M. H. Jacobsen (Ed.), *Emotions, Everyday Life and Sociology* (pp. 11-26). Milton Park: Routledge.
- Wikle, T. A. (2009). Those Benevolent Boosters: Spatial patterns of Kiwanis membership in the United States. *Journal of Cultural Geography*, 17(1), 1-19.
- Yates, D., Gebreiter, F., & Lowe, A. (2019). The Internal Accountability Dynamic of UK Service Clubs: Towards (more) intelligent accountability? *Accounting Forum*, 43(1), 161-192.
- Žižek, S. (1989). *The Sublime Object of Ideology*. London: Verso.

Appendix A – Global Service Organisations and Membership

Organisation	Motto	Formed	Membership
Rotary International	“Service Above Self”	1905	Circa 1.2m
Lions Club International	“We Serve”	1917	Circa 1.4m
Kiwanis International	“Serving the Children of the World”	1915	669,783
Round Table International	“Adopt, Adapt, Improve”	1927	Circa 34,000

(Kiwanis International, 2015; Lions Club International, 2016; Rotary International, 2016; Round Table International, 2017)

Appendix B – Service Club Member Interviewees, Pseudonyms and Interview Length

Interviewee Position	Pseudonym	Interview Length/Nearest Minute
Service Club Member 1	SC1	63
Service Club Member 2	SC2	57
Service Club Member 3	SC3	47
Service Club Member 4	SC4	77
Service Club Member 5	SC5	35
Service Club Member 6	SC6	49
Service Club Member 7	SC7	62
Service Club Member 8	SC8	60
Service Club Member 9	SC9	85
Service Club Member 10	SC10	47
Service Club Member 11	SC11	70
Service Club Member 12	SC12	52
Service Club Member 13	SC13	52
Service Club Member 14	SC14	60
Service Club Member 15	SC15	68
Service Club Member 16	SC16	46
Service Club Member 17	SC17	62
Service Club Member 18	SC18	48
Service Club Member 19	SC19	42
Service Club Member 20	SC20	51
Service Club Member 21	SC21	46
Service Club Member 22	SC22	59
Service Club Member 23	SC23	64
Service Club Member 24	SC24	46
Service Club Member 25	SC25	61
Service Club Member 26	SC26	56
Service Club Member 27	SC27	41
AVERAGE		56

Appendix C – External Stakeholder Interviewees, Pseudonyms and Interview Length

Interviewee Position	Pseudonym	Interview Length/Nearest Minute
Grant Making Beneficiary 1	GMB1	35
Grant Making Beneficiary 2	GMB2	30
Grant Making Beneficiary 3	GMB3	37
Grant Making Beneficiary 4	GMB4	37
Grant Making Beneficiary 5	GMB5	35
Direct Beneficiary 1	DB1	43
Direct Beneficiary 2	DB2	23
Donor 1	D1	30
Donor 2	D2	26
Donor 3	D3	23
Donor 4	D4	27
Donor 5	D5	31
Local Government Representative 1	LGR1	33
Local Government Representative 2	LGR2	25
Local Government Representative 3	LGR3	31
AVERAGE		29