

## Epistolizing accountability

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**Epistolizing accountability: a critical exploration of INGO  
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# Epistolizing accountability: a critical exploration of INGO Annual Report leaders' letters

## Abstract

**Purpose:** This paper explores how INGOs communicate their activities and achievements. In doing so, the study seeks to increase our understanding of INGOs' accountability practices.

**Design/methodology/approach:** This paper uses thematic analysis to analyse 90 'leaders' letters' (the letters that many charities include at the beginning of their Annual Reports and Accounts), published by 39 INGOs between 2015-18.

**Findings:** This paper argues that within the Annual Report letters under consideration, INGOs' accountability practices focus on quantitative, process-driven, output reporting. In doing so, it is the actions and agency of INGOs that are primarily emphasised. INGO constituents are largely excluded from representation. Donors are presented only as contributors of financial capital. Drawing on field theory, the paper argues that this representational practice means INGO constituents are almost irrelevant to INGOs' representational and accountability communication practices.

**Originality/value:** This paper is indebted to previous important work and, building on such scholarship, seeks to contribute to the ongoing conversation about INGO accountability. While reinforcing some prior knowledge, the findings here also differ in the understanding of how donors are portrayed. The paper extends previous analyses by using field theory to show that the INGO field as considered here is a space in which representations of accountability are based on organisational and transactional factors, and does not value the humanity of INGOs' constituents. This connects to operations of power, between donors, INGOs, and constituents, and reinforces inequitable power within the development system.

**Keywords:** Accountability; Annual Reports; Charity; International Non-government Organisations; Thematic Analysis

**Article classification:** Research paper

## Introduction

International non-governmental organisations (INGOs – also known as international development charities) are prominent global actors. In Europe and North America, INGOs employ thousands of people and raise many billions of pounds in donations, grants, and through commercial activities. These INGOs also reach across and around the world, seeking to affect the lives of millions of people in Africa, Asia, Latin America, and Oceania. The ultimate recipients of INGO interventions often have little choice but to engage with the work of these organisations, as nonprofit service providers often have a near-monopoly over such activity within their areas of operation (Flanigan, 2021).

Moreover, INGOs are “carriers of material and cultural knowledge about poverty across the globe” and are often seen as the “proxy voices” of people living in Africa, Asia, Latin America, and Oceania for audiences in Europe and North America (Dogra, 2014, p.2). INGO “representations...influence our understandings of the world” (ibid).

As Stroup and Wong (2017) have highlighted, the largest and best-known INGOs have been the subject of substantial academic debate. However, the great majority of INGOs are less recognised, and far less understood. Brass et al. (2018) and Banks et al. (2020) both demonstrate that important questions relating to the INGO sector have not yet been considered, let alone answered. The nature of INGOs, in which the organisation and their donors are usually headquartered in Europe and North America, while their constituents are based in Africa, Asia, Latin America and Oceania, means questions around INGO accountability are particularly complex (Chenhall et al, 2010; Hopper et al, 2017; Cordery et al, 2019). As such, this has been a focus of the academic literature (Cavill and Sohail, 2007), with (I)NGO accountability considered from a number of different perspectives – including downward accountability (to constituents), upward (to donors), holistic, and internal (Angyeman et al, 2019; O’Dwyer and Unerman, 2012). Work on INGO accountability has also been at the forefront of the broader third sector thinking on charity accountability: Ebrahim’s (2003) work on INGO accountability is the second most cited reference on organizational accountability across all “nonprofit studies” according to Ma and Konrath (2018, p.1152). Ebrahim’s (2003) work draws on the work of Edwards and Hulme (1995) as well as Hulme and Edwards (1997), and the academic literature on INGO accountability is substantial, including, for example, being considered in Atack (1999), Wallace et al. (2007), Davis et al. (2012), Crack (2013a, 2019), Rubenstein (2015), Walton et al. (2016), and Gibson (2019).

While there has therefore been a substantial corpus of work on INGO accountability, such work has not led to substantial changes in INGO practice. As Dromi (2020, p.137) notes, (I)NGOs are still “not usually accountable” to their constituents, and while “some INGOs...have made impressive efforts to include beneficiaries in their decision-making processes...they remain a minority”. The sector “appears to have an extraordinary capacity to absorb criticism, not reform itself, and yet emerge strengthened”, as de Waal (1997, p.xvi) has argued, and Barnett and Weiss (2008) reiterate. Hence, issues of INGO accountability remain important topics of interest.

This study provides the first analysis of a key communications method increasingly used by English and Welsh INGOs: the leaders’ letters included by some INGOs within their regulatorily-required and publicly-shared Trustees’ Annual Report and Accounts, as submitted to the Charity Commission of England and Wales (CCEW). These letters are of particular interest as they are located within a grey area between formal and informal reporting: while the Trustee’s Annual Reports and Accounts respond to formal and regulatorily-required constructs and formats, inclusion of such a letter is not required. These letters are a voluntary mechanism through which INGO’s can provide an abridged portrait, and therefore act as an important means through which INGOs “reveal their leader’s

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3 espoused perspective”, as Craig and Amernic (2018) claimed in respect of CEO shareholder letters in  
4 the private sector. Discretionary narrative disclosures, such as CEO letters, have been framed as a  
5 proxy for corporate reputation (Craig and Brennan, 2012), with the disclosures made in these letters  
6 “directly influenced by the image management wants to convey” (Geppert and Lawrence, 2008,  
7 p.286). In their study of the letters published by wealthy individuals who sign the Giving Pledge,  
8 Schmitz et al. (2021, p.513) argue that “we consider the [Giving Pledge] letters not just as vessels of  
9 data to derive individual motives, but as social products of, and contributions to, elite philanthropic  
10 discourse”. Similarly, these INGO leaders’ letters contribute to constructing INGO discourse. As  
11 Dhanani and Kennedy (2022, p.2) argue, “the formality of the [annual] report that offers audiences a  
12 sense of authenticity and reliability belies the more symbolic forms of legitimation that may be used  
13 to influence audience perceptions.” As a voluntary communication method, contained within a  
14 formal, widely available, regulatory document, these leaders’ letters provide an opportunity for  
15 INGOs to create a summary narrative of the actions and values of their organisation.  
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18 The purpose of this paper is to draw on these letters to widen analysis of INGO accountability  
19 beyond the largest and most-recognised INGOs, using a field theoretical framework that seeks to  
20 understand both how INGOs represent their activities and accountabilities, and why such  
21 representations are seemingly so resistant to change. In considering INGOs’ accountability  
22 representations as reflective of a tripartite relationship – between the people INGOs state they seek  
23 to support (an INGO’s constituents<sup>1</sup>), INGOs themselves, and their donors – this paper is guided by  
24 the research question: how do INGOs present these three actors in their communications, and who  
25 or what is accorded value?  
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28 In answering this question, this paper demonstrates that it is the actions and agency of INGOs that  
29 are primarily emphasised within these INGO communications. Donors are presented as reactive  
30 contributors of financial capital. INGOs’ constituents are largely excluded from representation;  
31 where they are described, these constituents lack voice or agency, and are represented as  
32 marginalised, passive, and needy.  
33

34 Drawing on field theory, the paper argues that this representational practice means INGO  
35 constituents are almost irrelevant to INGOs’ representational and accountability communication  
36 practices. What is important is the INGO’s reach, scale, efficiency, and outputs. The INGO field as  
37 considered here has become a space in which representations of accountability are based on  
38 organisational and transactional factors, rather than valuing the humanity of INGOs’ constituents.  
39 Such conceptualisation are now part of the habitus of the INGO field, “embedded” in how INGOs  
40 “think and act” (Österlind, 2008, p.71), and therefore resistant to change.  
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43 The contributions of this paper are twofold: the paper contributes to the empirical literature on  
44 INGO accountability by providing detailed consideration and analysis of the representation of the  
45 different actors involved in the charitable giving triad (Chapman et al, 2022). Theoretically, the paper  
46 extends our understanding of field theory and its potential application, by demonstrating how  
47 Bourdieusian field theory’s understanding of capital and habitus can add value and insight to critical  
48 analyses. Understanding INGO representation and discourse as being about the pursuit of capital,  
49 and considering how this both contributes to and is shaped by INGO habitus, adds theoretical value  
50 to our understanding of INGO accountability communications.  
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53 The paper is organised as follows: first, consideration is given to this paper’s focus on English and  
54 Welsh INGOs, and then relevant background information is presented. Next, the paper’s theoretical  
55 framework, methods, and some limitations, are outlined. A findings and discussion section is then  
56 followed by the paper’s conclusions.  
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### Focusing on English and Welsh INGOs

This paper is focused on English and Welsh INGOs. Together with Scottish charities, these organisations form a British INGO sector that has its roots in Britain's past as a major imperial and colonial power.

A growing body of work has demonstrated that in the colonial period, some British INGOs that still operate today were guilty of collusion with the British imperial government, and thereby helped to prop up colonial regimes (Pringle, 2017; Baughan, 2020). Between 1960 and 1979, when INGOs first began to be recognised as a distinct form of organisation (Kellow and Murphy-Gregory, 2018), INGO activities were shaped more by this colonial legacy than by ideas of development as a human right (Riley, 2016) or as expansions in freedoms (Sen, 1999).

Since 1979, the English and Welsh INGO sector has continued to grow into a large and complex sector that — particularly as a function of how the international system pursued development policies during the “aid era” of the 1980s-1990s (Moore et al., 2018) — has become an essential part of the international development ecosystem. Successive UK governments' “fondness” for providing services through voluntary sector organisations in the domestic context (Bradley, 2009, p.1) was replicated in the way they approached the implementation of international development policies in the same period (Hulme and Edwards, 1997; Jones, 2017). Regional interests and the legacies of colonialism also continue to impact the international development space (Cottle and Nolan, 2007, p.870).

This history means that many of the world's most influential INGOs are based in or originated in the UK (Sheffield Institute for International Development, 2016). In 2015, the financial contributions of British INGOs “exceed[ed] the aid budget of several wealthy countries” (Banks and Brockington, 2020, p.760). In 2018/19, nearly 11% (£5.8 billion) of the UK voluntary sector's total expenditure of £54.3 billion was spent directly on international causes (National Council for Voluntary Organisations (NCVO), 2021).

English and Welsh INGOs are also, however, subject to fierce critique. Their “politics, power [and] ethics” have been repeatedly questioned (Barnett and Weiss, 2008), and a 2014 report suggested that the relationship between the UK public and INGOs was “in crisis” (Seu et al., 2015). While Banks et al. (2020) caution against taking too seriously the import of public narratives around INGOs that suggest this crisis, nevertheless the ‘safeguarding scandal’ of 2018 (the revelations of sexual abuse by aid and development workers) vividly highlighted broader concerns about how English and Welsh INGOs operate.

The English and Welsh INGO sector is, therefore, both important and complex, and the legacies of British colonial history continue to influence the sector and its discourses into the 21<sup>st</sup> century. The sector's size, influence, and history reinforce the importance of pursuing further understanding of these organisations.

Building on this contextual understanding, the next section introduces this paper's theoretical frameworks. The discussion seeks to demonstrate that field theory provides both a “comprehensive theoretical basis” (Willig et al., 2015, p. 2) for this research, and a useful analytical tool to understand the empirical data collected within this study.

### Theory: field, capital, and habitus



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3 This paper is framed by field theory, and rooted within a critical postcolonial analysis. Field theory  
4 has inspired “decades of research” (Krause, 2018, p.3), and the value and scope of field theory go far  
5 beyond that explored in this research. Therefore, this section cannot provide a comprehensive  
6 examination of all the many features of field theory. Rather, this brief discussion focuses on the key  
7 elements of Bourdieusian field theory of relevance to this paper, including considerations of the  
8 concepts of *capital* and *habitus*, as well as the notion of *doxa*.  
9

10 The concept of the field is one of the pivotal theoretical developments made by Bourdieu (1990,  
11 1991, 1993, 1998; Bourdieu and Wacquant, 1992; Martin 2003). Within field theory, fields are  
12 “arenas within which actors convene to secure or advance their interests and purposes” (Macmillan  
13 et al., 2013, p.4). As Barman (2016, p. 446) demonstrates, at its root, field theory is “relational”, and  
14 this relational understanding contains within it a concept of hierarchy: actors within a field are  
15 “‘positioned’ in relation to each other...where some are in a better ‘position’ than others”  
16 (Macmillan, 2013, p.40, drawing on Emirbayer and Williams, 2005; Emirbayer and Johnson, 2008).  
17 For Bourdieu, a field is “a network, or a configuration, of objective relations between positions”  
18 (Bourdieu and Wacquant, 1992: p.97). These positions are defined by actors’ relative possession of  
19 the specific capitals at stake in the field, and their relationship to other positions. For Bourdieu,  
20 therefore, a field consists of a structured space of positions and position-taking, in which the  
21 properties of field positions are relationally determined (Bourdieu, 1993; Ferrera and Apple, 2015,  
22 p.46), and each position is characterised by varying possession of capital (Barman, 2016, p.447).  
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26 Bourdieusian field theory, therefore, cannot be separated from the concept of capital. For Bourdieu,  
27 capital takes four forms: economic capital, social capital (connections and networks), cultural capital  
28 (education, social skills, and taste) and symbolic capital (which involves status, legitimacy, and  
29 authority) (Bourdieu and Wacquant, 1992; Macmillan et al., 2013, p.41). A field is a “[d]omain of  
30 struggle over capitals” (Barman, 2016, p.444,448; Go, 2008, p.206; Yang, 2014, p.1526): “by field,  
31 Bourdieu means a group organized around a common stake...whose behaviour is organized around  
32 that competition” (Dobbin, 2008, p.55) over capital. Actors in a field have the agentic capacity (Kluttz  
33 and Fligstein, 2016, p.187) to seek to accumulate the capital valued within that field (Bourdieu,  
34 1986; Benson and Neveu, 2005; Go and Krause, 2016, p.9), and members of a field are guided in  
35 their action by an understanding of the ‘rules of the game’ and the particular types of capital that  
36 are valued within that field (Bourdieu and Wacquant, 1992, p.97; Martin, 2003, p.21-28; Go, 2008,  
37 p.207).  
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40 The dominant members of a field are those that hold the most valued forms of capital (Dobbin,  
41 2008, p.56). However, while “access to ...valued forms of capital can improve one’s position and  
42 status in the field, it is one’s (privileged) position and status in the field that determines access to  
43 capital” (Nolan, 2012, p.204). In Bourdieusian fields, while actors have a shared understanding of the  
44 rules of the game and the forms of capital valued within that field, the form that this shared culture  
45 takes is determined by those who dominate the field. As Abreu-Pederzini and Suárez-Barraza (2019,  
46 p.41-2) argue, the group that dominates any given field “becomes...the highest stratum of the field,  
47 and the underpinning beliefs of its habitus usually turn into doxa” – the set of “core values and  
48 discourses” of a field (Nolan, 2012, p.205).  
49

50 An understanding of habitus - alongside capital – is therefore also integral to understandings of the  
51 field (Emirbayer and Johnson, 2008). Habitus is how an actor’s previous, socially ingrained,  
52 knowledge, habits, skills, experiences, judgements and tastes influence responses to present  
53 situations (Dean, 2016, p.97S; Emirbayer and Johnson, 2008, p.4; Kluttz and Fligstein, 2016, p.188).  
54 Habitus is “formed and produced through long processes of inculcation...that predispose agents to  
55 act and react in certain ways in particular situations according to the amount of capital they possess”  
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(Malsh et al., 2011, p.198). Habitus mediates the interplay between the structure (or 'rules of the game') of a field and an actor's agency (Spence and Carter, 2014), as a system of "lasting and transposable dispositions which, integrating past experiences, functions at every moment as a matrix of perceptions, appreciations and actions" (Bourdieu and Wacquant, 1992, p.18). Bourdieu's conception of the habitus as the internalisation of external structures (Bourdieu, 1979), as well as the understanding that habitus contributes to field persistence as actors continue to rely on previous interpretive schemes (Malsh et al., 2011) has been criticised as deterministic, leading to a sense that the habitus (and therefore fields) are static and unchanging. However, Spence and Carter (2014) argue that such is not the case: actors can reflexively gain a distance from their dispositions – and therefore habitus. As Everett (2002) has argued, habitus is always changing, because the experiences of actors themselves are also always changing.

A field's habitus gives rise to its doxa – also defined as the "taken for granted communicational conventions and demands...that regulate what it takes to be(come) a member of the field" (Jansson 2015, p.14). This doxa is contested, de-contested, and reproduced through field members' foreground communications (Kornprobst and Senn, 2016, p. 301). Communication practices play a "critical role in the (re)creation of order" within fields, with an actor's foreground communications reproducing the meanings that structure social fields in everyday practice (Kornprobst and Senn, 2016, citing Bourdieu (2013) and Fligstein and McAdam (2012)). As Mumby and Kuhn (2019, p.51) have highlighted, it is increasingly accepted that organisations exist "as a result of the collective and coordinated communication processes of its members". It is an organisation's communication or discourse that shapes its practice (Maier and Meyer, 2011).

Postcolonial theory draws attention to how such communications – the foreground messaging that both reveals and reinforces a field's doxa – can perpetuate unequal power relations. This analysis is "concerned principally with how, in the postcolonial period, discourses about 'us' and 'them' connect deeply to the operations of power, that, ultimately, help to perpetuate the domination of the colonisers over the colonised" (Dhanani, 2019, p.5; Escobar, 1995; Banerjee, 2003; Westwood, 2006), and demonstrates how "the West's domination of both the physical and the representational terrain of the colonies has impacted the ways in which we have come to view and represent people of different cultures more broadly" (Marini et al, 2018, p.1907, citing Young, 2003). Problematising voice and agency are "central concerns of postcolonial scholarship. Who can speak? Who can represent? Do we position the colonized as incapable of speech" and agency? (Shome and Hegde, 2002, p.266). In considering these findings through a postcolonial lens, this paper understands that the effect of western imperialism "was to fuse many societies with different historical traditions into a history which...obliged them to follow the same general economic path. The entire world now operates within the economic system primarily developed and controlled by the west" (Young 2001, p.5). Postcolonial studies "geopoliticiz[e] the nation, "locating it in larger (and unequal) histories and geographies of global power and culture" (Shome and Hegde, 2002, p.253). As such, a postcolonial relation exists not only between those nations that have the direct relationship of coloniser and formerly-colonised, but exist between and across these geographies.

Therefore, a Bourdieusian field is an arena of struggle in which an actor's position is determined by their relative possession of the capital valued by that field. All actors within a field have a shared understanding – determined by habitus - of the capital valued by the field, but the nature of this valued capital is determined by those who dominate the field. The field itself comprises of actors who are "cognizant that they are co-members of a recognised arena of social life" (Barman, 2016, p.446; Kluttz and Fligstein, 2016; Emirbayer and Johnson, 2008). This indicates that actors constitute a field if they take each other into account. In Bourdieusian field theory, this taking into account is a



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3 part of these organisations' orientation towards the shared stakes of the field (Krause, 2018, p.5). In  
4 Krause's resonant language, therefore, understanding whether a field exists as a unit of analysis  
5 involves understanding whether a set of actors "honor each other" (Krause, 2018, p.6) as members  
6 of the same field. INGOs' communication processes – including their representational  
7 communications –help to reproduce the meanings of the fields of which they are a part.  
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9  
10 This paper applies this lens of field theory to understand which 'stakes' - or capitals - INGOs orient  
11 themselves towards, and to consider who INGOs "honor" (in Krause's resonant language) as  
12 members of their field. This theoretical framework allows us to answer the paper's broader research  
13 questions - how do INGOs present these three actors in their communications, and who or what is  
14 accorded value? - by responding to a number of supplementary questions: Are INGOs' constituents  
15 or donors taken account of as members of these fields? Is constituent, donor, or INGO voice and  
16 agency represented as a capital of value in these fields? And how does this analysis add to our  
17 understanding of INGO accountability communications?  
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### 19 **Literature review**

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21 This section briefly reviews extant research on INGO accountability more broadly, before more  
22 closely discussing prior work that has specifically analysed aspects of INGO annual reports.  
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#### 24 *Accountability challenges of INGOs*

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26 This study draws on literature from the accounting, development studies, and third sector disciplines  
27 – with the latter particular contributing to the paper's theoretical framing. As Agyemang et al (2019)  
28 note, prior to 2004 there was relatively little research within the accounting literature that  
29 specifically considered INGO accountability. Since this time, however, there has been a substantial  
30 development of this literature which, Agyemang et al (2019) further argue, has focused on four  
31 central features: downward accountability; hierarchical accountability; internal accountability and  
32 the evolution of management control systems; and theorising accountability. O'Dwyer and Unerman  
33 (2012) similarly outline four forms of NGO accountability: identity, upward, downward, and holistic.  
34 Alternatively, Cordery et al (2019) consider INGO accounting and accountability practices under the  
35 framework of "how defined, what for and to whom", suggesting that the demands associating with  
36 NGO accountability include external regulatory compliance, organisational governance and  
37 management, stakeholder engagement, and demonstrable delivery of purpose. This paper does not  
38 fit neatly into any one of these conceptual accountability 'boxes', but draws on learning from across  
39 the discipline to theorise accountability representations by INGOs, touching on concerns in the  
40 literature on downward, upward (hierarchical) and internal accountability, and considering issues  
41 across the four demands identified by Cordery et al (2019).  
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44  
45 Much of the literature considered here is predicated on the inherent accountability challenges faced  
46 by INGOs (Hopper et al, 2017, p.139; Pianezzi, 2021), as mentioned in the introduction, and which  
47 are defined by Chenhall et al (2010, p.738) as an "inherent tension facing NGOs as they struggle to  
48 balance the desire to maintain their core values and work processes based on humanitarian ideals ...  
49 with the need to attract sufficient economic capital." Reflective of these tensions, in their case study  
50 of Amnesty Ireland, O'Dwyer and Unerman (2008) find that, while middle managers within Amnesty  
51 favoured being accountable to a wide range of stakeholders, external accountability discourse  
52 focused on hierarchical accountability towards a smaller group of potentially powerful stakeholders,  
53 particularly donors.  
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3 Hopper et al (2017, p.139) then argue that such upward accountability can “overemphasise short-  
4 term quantitative targets” that neglects less tangible social justice aims, with Duval et al (2015)  
5 finding that the Canadian International Development Agency (CIDA) privileges narrow performance  
6 focused on hierarchical accountability over social obligations. Such approaches reinforce a needs-  
7 based approach to downward accountability (O’Leary, 2017) that focus on fulfilling service delivery  
8 goals, but fail to address structural conditions and move towards rights-based or social justice goals.  
9 Cazenave and Morales (2021) demonstrate how such donor-required accountabilities have been  
10 internalised by a case study NGO, such that “despite several decades of calls for broader conceptions  
11 of NGO accountability, the case NGO prefers to promote a very narrow view of its performance,  
12 based solely on accounting compliance” (Cazenave and Morales, 2021, p.731). Dhanani and Connolly  
13 (2012, p1160) similarly find that such accountability practices “sought to respond to market  
14 expectations ... rather than account proactively and disclosures were also cultivated to present a  
15 positive image”.

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18 Within the literature on INGOs beyond the accounting space, a substantial body of work critiques  
19 INGOs as post- or neo-colonial actors. This work has been shaped by the formative work of Rodney  
20 ([1972]2018) and Cockroft et al. (1972), who themselves drew on Marxist ideals and traditions, such  
21 as encapsulated by Fanon ([1961]2001). Rodney ([1972]2018) argues that the capitalist system of  
22 Europe, of which foreign aid is a part, is a mechanism through which the countries of Europe  
23 continue to control and exploit Africa. Africa is “underdeveloped” due to European exploitative and  
24 extractive practices (Rodney, 2018). Cockroft et al. (1972) make a similar argument, contending that  
25 international aid is a capitalist tool used by wealthier countries in Europe and America to create  
26 dependency, and continue the underdevelopment of Latin America. Skjelsbaek (1971) argues that  
27 INGOs may have benevolent intentions, but that – nevertheless - their interventions lead to  
28 widespread harmful (if unintended) consequences. According to Skjelsbaek, INGOs “[do] not  
29 contribute much to the reduction of unequal opportunities in the global system” (1971, p. 441).  
30 Instead, like Rodney, he finds that they continue systems of exploitation and neo-colonialism.

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33 Bebbington et al. (2008) continue this argument, contending that INGOs hinder efforts to make  
34 profound political, economic and societal change. Instead, Bebbington et al. (2008) argue, INGOs  
35 foster a discussion around different ways of intervening for ‘development’ purposes – but not  
36 different ideas of ‘development’. According to this argument, international aid serves to maintain  
37 the dynamic of exploiter and exploited. As Gerei (2022) notes, such arguments contend “that the  
38 dominant managerialisation of their work practices and accountabilities, with its focus on value for  
39 money, performance measurement and upward procedural accountability, has progressively  
40 oriented [NGOs] towards service delivery and depoliticised democracy promotion”.

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43 Shivji (2007) also demonstrates how INGO involvement in policy-making has “wrenched” sovereignty  
44 away from the African state (Shivji, 2007, p.23). Shivji further argues that INGOs cannot be seen as  
45 separate from the state, but are “inextricably” a part of the “neoliberal offensive” and are the  
46 “ideological and organisational foot soldiers” of imperialism (Shivji, 2007, p.29). Again, the INGO  
47 sector is credited with perpetuating the exploitative capitalist system, co-opting any progressive  
48 agenda of people-driven development. More recently, Krause (2014) argues that the focus of INGO  
49 managers is not to provide aid, or ‘help people’, but to “produce projects and strive to make good  
50 projects” (Krause, 2014, p.4). This, Krause argues, means that the work of INGOs becomes separate  
51 to the needs both of the communities within which INGOs seek to work, as well the interests of  
52 “donor governments” (Krause, 2014, p.168). The pursuit of the “good project”, Krause (2014) argues,  
53 has led to a focus on short-term projects and results, and the use of management tools (such as  
54 logframes) that focus on specific, achievable targets.

### *Previous research using INGO Annual Reports*

The primary source of data to answer this paper's research questions are the letters, statements, and messages from INGO leaders (Chair, CEO, or equivalent) that are included within some INGO Annual Reports and Accounts (referred to for ease as leaders' letters) as submitted to the CCEW.

Trustee Annual Reports are "seen as [charities'] most important publicly available communication" by "a range of stakeholders" (Hyndman and McConville, 2018, p.138; Connolly and Hyndman, 2013). Charity Trustees are responsible for preparing the Annual Report and Accounts, and the purpose of a Trustee's Annual Report is to "help... people understand what [a] charity does, particularly potential funders and beneficiaries" (CCEW, 2013). Charity annual reports "attract a degree of authenticity not associated with other reporting formats and are often the principal means through which management fulfil its reporting responsibilities" (Connolly and Hyndman, 2013, p.951). Annual Reports provide accounting and accountability information, but are also an important medium through which organisations seek to manage their identity (Dhanani, 2019).

Given the importance of INGO Annual Reports as a communications tool, it is surprising that there has been limited exploration of the narratives of these reports (Davison, 2007; Samkin and Schneider, 2010; Dhanani and Connolly, 2012). As yet, there are no available previous studies that have specifically focused on analysing and understanding the leaders' letters that are the focus of this study. This paper is, however, inspired by the work of Dhanani (2019), as well as Dhanani and Kennedy (2022), Davison (2007), and Dhanani and Connolly (2015), each of which have sought to develop an understanding of the communication practices of English and Welsh INGO Annual Reports.

Dhanani (2019) analyses the visual imagery used by large, "prestigious" English and Welsh INGOs in their Annual Reports, to understand how these INGOs construct identities about themselves and those with whom they seek to work. Through this analysis, Dhanani finds that these selected INGOs represented their constituents in ways that cultivated their identities as inferior to these INGOs' "Northern" donors; segregated Africa from the rest of the world; often assumed a paternalistic role; and encroached on the roles and responsibilities of governments in the way they portrayed provision of public services (Dhanani, 2019, p.28). The INGOs themselves and the "Northern public" were, in opposition, presented as respectively "agents of change" and "altruistic, generous, active and energetic do-gooders, willing to help the unfortunate and backward Southerners" (ibid).

The visual imagery of NGO annual reports is again the focus of Dhanani and Kennedy's (2022) study of the photographs used in the annual reports of eight of the largest US-based humanitarian organisations. This study focuses on INGO legitimacy and legitimation practices, arguing that an NGO's "organizational imperative to demonstrate results" can undermine the "agency, and hence humanity of beneficiary communities" (Dhanani and Kennedy, 2022, p.4). The authors find that the studied NGO's legitimacy practices emphasise the efficacy of the organisation itself, as well as its "Northern counterparts" (Dhanani and Kennedy, 2022, p.22) and argue that (for seven of the eight organisations considered) legitimacy claims draw on "selective empowerment, whereby the non-profit, its employees and its Northern partners are depicted as active agents of change, while the capacities of local actors are either dependent on, or shaped by, conditions out of their control."

Davison (2007) focuses on the imagery used by one INGO – Oxfam – on the cover of their 2003/4 Annual Report, to discuss theoretical work on photography. Davison (2007) argues that the images used by Oxfam reveal coded messages about Oxfam's "crossroads of activity" between the "developed and developing worlds" (Davison, 2007, p.153). While Davison's work is very specific,

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3 and focused on developing a methodology for theoretical analysis rather than reaching conclusions  
4 about INGOs, nevertheless this paper highlights how Annual Reports are not just accountability  
5 tools, but also a “statement of the multiple nature of [INGOs’] operations and advocacy” (Davison,  
6 2007, 154).  
7

8 While the above papers focus on the photographs INGOs use in their Annual Reports, Dhanani and  
9 Connolly (2015) assess whether and how English and Welsh INGOs design their Annual Report in a  
10 way that reflects the ethics and principles these INGOs claim to have. Dhanani and Connolly’s (2015)  
11 research focused on a sample of 12 large English and Welsh INGOs, with incomes of £40 million or  
12 more, and which were “household names” (2015, p. 621). The authors (2015, p.631) found that the  
13 INGO interviewees saw these Annual Reports as a key part of their accountability mechanisms, and  
14 that there was a general truthfulness in these INGOs’ disclosures. However, this research also found  
15 that these INGOs tended to emphasise statutory reporting requirements and the “expectations of  
16 powerful funders”, meaning their reporting was not complete, and that some organisations engaged  
17 in (albeit sometimes unwitting) misleading practice (ibid). This, Dhanani and Connolly conclude  
18 (2015, p.632), means that “much more needs to be done” before the INGO sector achieves true  
19 accountability and lives up to its ethical principles.  
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22 The current paper reinforces this prior work, finding – as, for example, Dhanani (2019) and Dhanani  
23 and Kennedy (2022) argue – that INGO representational practices present INGOs’ constituents as  
24 lacking voice and agency, and therefore humanity. However, in contrast to prior work, this study  
25 finds that INGO donors are also presented as somewhat passive. It is only the INGO itself that is  
26 accorded agency. The study also extends these prior analyses by drawing on field theory, to argue  
27 that this representational practice means INGO constituents are almost irrelevant to INGOs’  
28 representational and accountability communication practices. What is important is the INGO’s  
29 reach, scale, efficiency, expertise, and outputs. Such representations are not, now, (solely) a result of  
30 donor demands but have been internalised by INGOs such that they have become part of the field’s  
31 habitus. Changing such representations therefore requires a fundamental re-shaping of the INGO  
32 space.  
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## 35 **Methods**

### 36 *Determining the Study Population*

37 Many of the topics considered within this paper are beset by challenges of definition. Within  
38 understandings of development, differences arise between, for example, activists and academics  
39 who champion “development as a human right” (Office of the High Commissioner for Human Rights  
40 (OHCHR), 1986), and post-development theorists who argue that “development has less to do with  
41 human improvement and more to do with human control and domination [by the Global North]”  
42 (Olatunji and Bature, 2019, p.229).  
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46 The term INGO itself has multiple meanings, and there is no single definition to draw on to  
47 determine the population of this study. Building on definitions of development such as outlined by  
48 Sen (1999), alongside the working definition of INGOs given by Brass et al. (2018), this research  
49 defines an English and Welsh INGO as: a registered fundraising charity that is operational in low- and  
50 lower-middle-income countries in Africa, Asia, Oceania and Latin America, and whose primary stated  
51 aim is to alleviate poverty, inequality and injustice in low- and lower-middle-income countries in  
52 Africa, Asia, Oceania and Latin America. As this research focuses particularly on English and Welsh  
53 INGOs, in the focus is charities registered with the CCEW.  
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3 This study took a purposive sample of 39 INGOs that meet the definition above, and published one  
4 or more leaders' letters within their Annual Reports and Accounts published between the years  
5 2015-2018. In total, 90 leader's Letters were analysed.  
6

7 *The choice of time period: 2015-18*  
8

9 In the 2010s, the English and Welsh INGO sector was working in an environment of national and  
10 global political, financial, and social change. Global financial crisis, increasing populist discourse, and  
11 the rise and importance of social movements are all likely to influence how INGOs work. The  
12 challenges INGOs sought to address in the 2010s are also different to those of preceding periods.  
13 Environmental changes brought about by the climate crisis are more pressing, and technological  
14 developments have affected almost every aspect of INGOs' work. Additionally, the nature of poverty  
15 has changed. Today, most of the world lives not in countries of extreme poverty or extreme wealth,  
16 but somewhere in the middle, with the same range of living standards as people had in Western  
17 Europe and North America in the 1950s (Rosling, 2018). The role of INGOs thus has – or should have  
18 – changed since the 'aid era' of the 1980s, and needs contemporary consideration.  
19

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21 By 2015, the accountability challenges of INGOs had also become widely accepted, at least within  
22 the academic literature, and INGOs faced increasing critical examination (Ebrahim, 2009; Murtaza,  
23 2012; O'Dwyer and Boomsma, 2015; Pianezzi, 2021). The 2015-2018 period is therefore one in  
24 which the environment for INGOs has changed compared to previous eras, and INGOs have also had  
25 the capacity - whether or not such capacity has been acted upon – to react to prior criticisms of  
26 their accountability mechanisms. Given the time lag in the publication of Annual Report and  
27 Accounts, these were also the most recently available documents at the time of data collection,  
28 providing the most contemporary opportunity for analysis. This means this analysis is not able to  
29 take account of changes in the English and Welsh INGO landscape as a result of the 2018  
30 safeguarding scandals and the covid-19 pandemic. Nevertheless, the paper argues that an  
31 understanding of INGOs' representational activities of this period continues to have relevance,  
32 particularly as a result of the consideration of the field's habitus.  
33

34  
35 *Data sources*  
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37 In seeking to understand INGOs' representational actions, this paper focuses on INGOs' leaders'  
38 letters. In drawing on these documents, this paper recognises these documents as a constructed  
39 account (Coffey, 2014, p.377), developed as documents of persuasion. As Yasmin and Haniffa (2017,  
40 p.82) have argued, how organisations report or represent themselves reflects internal organisational  
41 practice and decision-making.  
42

43 While no available peer-reviewed academic studies consider these leaders' letters, research within  
44 the grey, practitioner-focused literature provides useful background information. Deloitte produces  
45 a two-yearly report that seeks to understand whether 50 of the top 1,000 UK charities (by income  
46 size) publish Annual Reports that are both compliant and communicate effectively. In 2017, this  
47 report found that 36% of charities included a "chair's introduction" (Deloitte, 2017), seemingly  
48 equivalent to the leaders' letters included here. Other practitioner guidance argues that these  
49 leaders' letters are written "to be a friendly bridge between your charity and your supporters"  
50 (Chittock, 2019). NCVO (2020) advises that charities' Annual Reports "should start with an  
51 introduction to the report by the Chair of Trustees and Chief Executive. This should be their own  
52 personal reflections on the year's activities, pulling out particular successes and highlighting some of  
53 the plans for the following year". NCVO (2020) advises charities: "don't be distracted by the fact [the  
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Report] has to contain certain statutory information. This is best kept at the back of your report”, with the primary purpose of the report being “an opportunity to position your organisation”.

#### *Data collection: thematic analysis*

This paper draws on Braun and Clarke’s (2013) reflexive Thematic Analysis approach, which seeks to generate themes and patterns of meaning across a dataset (Braun and Clarke, 2013, p.175).

Thematic analysis is a flexible method of data analysis that can be used to analyse a variety of data types, facilitating an iterative and recursive approach to data analysis (Terry et al., 2017). Braun and Clarke’s (2006; 2013) work has set the standard in thematic analysis, and has been used in several studies that use a field-theoretical lens across various disciplines.

This section describes how this research uses Braun and Clarke’s (2006; 2013) six-phase Thematic Analysis approach.

Phase 1: Data familiarisation. Once the leaders’ letters had been identified, these letters were extracted and pre-processed to enable coding using computer-aided software (Nvivo). Each letter was also printed, and these printed letters were used for the data familiarisation phase. This involved “repeated reading” and “active reading” of these letters (Braun and Clarke, 2006, p.87) multiple times.

Phase 2: Generating initial codes. Initial codes were generated from the data in response to the research questions and the field-theoretical lens. During this process, individual data extracts were coded into as many themes as they could fit. This coding process was conducted initially by hand, and continued in Nvivo. During the coding process, attention was also paid to the “silences” (Ho et al., 2021), leading to one of this paper’s key findings.

Phase 3: Searching for themes. Once all the leaders’ letters had been initially coded, the long list of codes was analysed and reviewed, and codes were combined to form the overarching themes.

Phase 4: Reviewing and Refining themes. As Braun and Clarke (2006, p.91) indicate, this involves a two-step process. First, all the collated extracts for each theme were read to ensure internal consistency and confirm that these themes appeared to form a coherent pattern. Secondly, the robustness of the themes were considered in relation to the entire data set. This process led to some of the initial themes being broken down into separate themes to ensure consistency.

Phase 5: Defining and naming themes. This involves identifying the ‘essence’ of each theme, determining what aspect of the data each theme captures, and conducting and writing a detailed analysis of each theme.

Phase 6: Writing-up. As Braun and Clarke (2013, p.297) suggest, the writing up stage was an iterative process that enabled the themes and ideas included in this paper to be crystalised and refined, while also enabling ideas and links to theory and literature to be generated and considered.

#### **Limitations**

This research chose to use secondary sources in the form of the leaders’ letters for three reasons: 1) as a way of considering “natural” rather than “manufactured” data (Silverman, 2007; Ho et al., 2021); 2) to enable the collection of data from a wider pool of organisations; and 3) for ethical and practical reasons related to the availability of data. By using such secondary data, this research has been able to make an original contribution to the literature. However, use of the leaders’ letters also has limitations. As Ho et al. (2021) note, a key weakness of documentary analysis may be that



documents often reflect the perspectives of “elites” rather than others. Nevertheless, by paying attention to the “silences” (Ho et al.,2021), this study considers how the voice of people in Africa, Asia, Latin America and Oceania are made absent by these letters.

The focus on letters limits the questions that can be asked of this data. The paper is not able to empirically explore the motivations or directly consider the thoughts, opinions, approaches or behaviours of INGO staff or volunteers, instead considering questions through the theoretical constructs of field theory and habitus. This necessarily raises a number of further questions that future primary research may help to answer.

This paper also recognises that representation of constituents’ voice and agency may not be best achieved through such documentation as the leaders’ letters studied within this research. INGOs themselves have adopted other strategies to reflect constituent voice, such as through co-producing news stories (Wright, 2014) or through feedback and participation strategies (Merceland et al, 2016). As Kingston et al (2020, p.452) note, the literature on giving voice is intricately connected with discussions of the realisation of rights. Constituents need to not only have voice, but also “‘be heard’” (Crack, 2013b) by (I)NGO leaders (Schmitz et al, 2012). Nevertheless, by examining how constituent voice and agency are reflected within leaders' own descriptions of their organisations, this research demonstrates that INGO role representations are based on organisational and transactional factors, and do not value the humanity of INGOs’ constituents.

Finally, as outlined below, this paper finds that the primary audience of these leaders’ letters are the INGOs’ donors, and that these letters focus on conveying the need for organisational growth as a fundraising mechanism. Given that only a proportion of INGOs publish leaders’ letters, it may only be those INGOs that are more donor-focused in their operations and approach that include leaders’ letters within their Annual Reports. As such, the findings of this research may not be generalisable beyond this specific population. However, the aim of this paper is to achieve transferability, rather than generalisability, with the empirical and theoretical findings potentially providing valuable insight to other studies.

## Findings

### Key finding 1: An emphasis on organisational growth

This section initially summarises key characteristics of these letters, before exploring their nature and purpose.

#### *Letter characteristics: Stated author of the letter*

All of the letters included in this analysis were written by senior individuals within INGOs: either Chief Executive (or equivalent), the Chair of Trustees, or other Trustees. In two of the letters, the writer identified himself as the organisation’s founder, as well as director (equivalent to chief executive). In a number of cases, the letters were co-written by both Chair and Chief Executive (or equivalent). As shown in Table 1 below, the largest number of letters were presented as being written by organisational Chairs, who were presented as the (co-)writers of these letters 66 times.

*Table 1 about here*

#### *Letter characteristics: length*

The leaders' letters included in this analysis are short. Almost all are one-page documents, and less than 1,000 words (with four exceptions), with a median letter length of 483.5 words. As shown in Table 2 below, the modal group is between 201 and 300 words.

*Table 2 about here*

*The nature and purpose of these Leaders' letters: addressing donors; and focusing on growth*

Analyses of these letters demonstrates that the primary intended audience of these letters are the INGOs' donors – which include individuals, charitable foundations, other charities, companies, and government sources. Many of the letters state explicitly that the letter is written 'to' donors, with the letters addressed to supporters, or friends, and this donor audience being frequently and addressed directly through the use of 'you'. The Chairman of the Al-Mustafa Welfare Trust (AMWT), for example, states "Your generous donations last year, enabled us to reach thousands of people... We are pleased to bring you...good news". The Executive Director of the International Rescue Committee (IRC) addresses his letter "Dear Friends" and finishes "[Our] work is only possible thanks to your generosity and support. On behalf of the Board of IRC-UK and our colleagues in the field and in Europe, we would like to thank you". In so doing, these letters are (partly) framed as a form of upward accountability for funds given. The Chair of Practical Tools Initiative, for example, states that "My primary purpose in this [letter] is to ensure that the charity is publicly accountable to its supporters for the stewardship of the funds it holds on trust for projects".

Yet this upward accountability for funds given is also enmeshed within a (sometimes implicit) fundraising request. For example, the Chairman of AMWT, after thanking donors, continues by stating:

As always, I would like to request your generous and continued support, because your donations are vital in enabling us to take hope to the less fortunate around the world. I look forward to your participation, in helping us to achieve our targets (2015, p.4).

The Trustees of Crisis Aid similarly write:

We would like to thank everyone that has been part of the Crisis Aid team in any capacity, and would like to extend our gratitude to our generous donors. We hope that you continue to support our team (2017, p.4).

With very few exceptions, this fundraising request is then directly linked to a stated need for organisational growth: almost all letters describe their organisation as currently growing, or planning in future to grow: Being Humanitarian's CEO writes that "we aim to help even more people" in the next year; Muntada Aid's Chairman and CEO portray the organisations as having moved "to the next level", aiming to "progress, strength to strength over the coming years"; Embrace the Middle East's Chair wants to "grow...the support we offer our partners"; Afghanaid discusses "expanding its new office Nangarhar, and open[ing] new offices in Herat and Logar"; The Halo Trust's Chairman in 2018 describes its "significant increase in scale and reach...[and] growth in the breadth of our activities"; International Development Enterprises (iDE) is "reaching boldly, to scale up and speed up with a goal of reading an additional 20 million people by 2020"; Care International UK's Chair explains that "CARE has set itself ambitious targets up to 2020"; VSO's Chair and Chief Executive have "big ambitions around global leadership and programmes"; African Initiatives' Chief Executive and Chair describe their organisation as having "worked hard to develop a number of new projects" –

“expanding our work in Tanzania” – although this organisation also mentions “phasing out our work in Ghana.

### **Key finding 2: Accountability focuses on quantitative, process-driven output reporting**

In these letters INGOs’ constituents are rarely given voice or credited with capacity for action. INGOs’ constituents are notable for their absence. Instead, and reflecting the focus of growth as measured by number – whether that be number of people reached, projects developed, or even offices opened, as shown above - accountability focuses on quantitative, process-driven output reporting.

#### *The absence of constituent voice or agency*

This study analysed 90 letters written by leaders of 39 INGOs. As shown above, these letters have a median length of 483.5 words. However, analysis of the letters reveals that across all 90 letters, INGOs’ constituents were credited with the capacity for action in just seven separate and specific instances. Even when INGOs’ constituents are given agency, this is reflected only to the extent to which they are presented as participating in the INGO’s work.

For example, the Chair of Brac UK speaks of those they work with as “the 138 million people engaged in a multitude of socio-economic activities and programmes to empower themselves towards a sustained and better life” while the Chair of Care writes of “supporting people” to “lift themselves out of poverty”. Among other INGOs, such representations include:

From young Syrian refugees coming together to advocate for change, to communities in Mali sitting down with the security forces they once so distrusted....All these efforts rely on dedicated partners (International Alert CEO, 2017, p.1)

84% of girls who listen have said that [Girl Effect’s radio shows have] helped them become more confident and believe that they can achieve their dreams (Girl Effect Chair, 2015, p.2).

In addition to this handful of mentions of constituents’ agency, on four further occasions across these letters, constituents are mentioned by name. Again, however, this naming is not a way of sharing these individuals’ voices, but is part of INGO leaders’ storytelling that centralises the organisation’s work, or the experiences of the letter-writer. The quote below from the Chair of Sightsavers demonstrates how it is this leader’s own perspective and response to the challenges faced by a constituent that is central to the story:

When I look at people like Rose Paolo in Malawi...blind from birth, who at 14 saw herself for the first time, I know how important our work is (Sightsavers Chair, 2015, p.9).

Across the letters, INGOs constituents are strikingly absent as people with agency. Instead, the focus is only on the INGO - or its leaders or staff - as active participant.

#### *Focus on outputs*

Furthermore, INGOs’ descriptions of their activities and achievements overwhelmingly focuses on tangible outputs. This further minimises constituents’ representation as actors in the development process.

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3 For example, the Chairman of Charity Right describes being “proud to have served over 8,000,000  
4 meals”, while the Executive Director of IRC talks of providing “resources and tools to keep delivering  
5 education and hope”. The CEO of Being Humanitarian describes “providing food support, medical  
6 assistance, shelter, clean water, education and livelihood”. Two of the letters written by the Chair of  
7 Sightsavers focus on the number of operations the organisation delivered and the organisation’s  
8 success in hitting their “Million Miracles cataract eye operation target”. The Chairman of The Halo  
9 Trust provides an interesting example of how the voice and agency of people in Africa and Asia are  
10 excluded from the narrative of these letters, with the focus being on broad impact goals linked to  
11 the number of actions undertaken:  
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14 At the time of writing HALO employs 7,928 people...This employment supports  
15 thousands of families...By providing large scale employment, HALO reduces  
16 poverty and enhances stability in communities affected by the legacy of war. But  
17 it would be wrong to link HALO’s strength just to the size of its workforce. HALO  
18 has cleared 396,590 pieces of ordnance in the last year and released 5,629  
19 hectares of land for peaceful economic use (2017, p.2).  
20

21 These illustrations further exemplify how INGOs’ constituents are largely absent from these leaders’  
22 letters, with focus instead being on organisational activity and output.  
23

24 Other than this specific, output-related focus, in these letters these leaders also frequently describe  
25 their INGO’s work solely in terms of geography. A letter from the Chair and CEO of MAG discusses  
26 their activities clearing ordnance from “the town of Kobane and surrounding villages in northern  
27 Syria”. The Chairman of Charity Right describes “Somalia – a country torn apart by war”, while the  
28 Chairman of Kids for Kids describes life in Darfur as an “endless toil” - “Lives are so tough in Darfur –  
29 even the simplest job becomes endless”, while the Chair of Embrace the Middle East states that the  
30 organisation works in “the humanitarian crisis that is Gaza”. Again, the people that live in these  
31 countries or communities are often absent: according to its Chief Executive, Brac UK works “in  
32 contexts ranging from urban settings in Bangladesh to villages in Northern Uganda”; Sightsavers’  
33 Chair states that the organisation worked where “Ebola continued to challenge everyone in West  
34 Africa”; while African Initiatives aimed to “improve the quality of education in remote rural schools  
35 in Loliondo Division, Ngorongoro Region, Tanzania” according to the joint letter written by the  
36 organisation’s Chief Executive and Chair. Kids for Kids’ Chairman takes this geographical identifying a  
37 step further, by adopting whole villages that then become “our villages”. Care’s Chair distinguishes  
38 the countries they work in between those “affected by war, climate change and natural disasters,  
39 [where] we respond where the need is greatest, saving lives and helping people to recover and  
40 rebuild”, and those “stable countries where economies are growing” and Care works “to ensure that  
41 the poorest people also benefit from economic growth”.  
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45 A final ‘performance measurement’ aspect of these letters is the way in which activities are  
46 described solely in terms of financial outlay. Afghanistan’s Managing Director describes their ambition  
47 in terms of “project spending targets”, while Safe Child Thailand’s Chairman describes their work as  
48 a “spending programme”, split into “five main categories: Health and Nutrition, Education for All,  
49 Child Protection, Anti Trafficking and Safe Migration, and Family and Community Empowerment”;  
50 iDE’s Chair reports their achievements as “an incredible return on investment”; while Reall’s Chair  
51 reports making “10 new investments”. The Chair of Practical Tools Initiative, as an example,  
52 highlights that: “The total value of the items we shipped in four 40ft containers to Sierra Leone for  
53 the projects for the year amounted to £185,000.00”, while the Director and Founder of Dig Deep  
54 state “We spent £346,161 on our work in Kenya, which is a 73% increase on last year”. The Chair of  
55 Frontline Aids emphasises their “significant achievement” of “achieving [high] levels of expenditure  
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[in MICs]" while a number of leaders also emphasise their organisations 'value for money', including BBC Media Action, Charity Right MAG, VSO, and IRC: "The IRC believes in making the best use of the resources we have in delivering aid" (IRC Executive Director).

As outlined above, these service delivery activities are not included simply to demonstrate what these INGOs do, but also to claim a breadth, depth and magnitude for their activities. In addition to the examples given above, for example, the leaders' letters mention that their INGO has "provided over 800,000 defined packages of HIV prevention services" (Frontline Aids Chair), "cleared 13,000 [unexploded ordinance] devices" (MAG Chair and Chief Executive), "provided 7,182 basic sanitation units, created 4,329 direct jobs" (Reall Chair), "operated on 50,000 people" (AMWT Chairman), "built taps and toilets and delivered training events...contributing to improved health and hygiene for over 219,000 people" (Dig Deep Chair), sent "938,330 brand new books...to public, school and community libraries" (Book Aid International Chief Executive) and shipped "one thousand footballs to support over 200 football teams" (Practical Tools Initiative Chair). The focus on service delivery highlighted above therefore is not just about shared norms and practices, but also the symbolic capital – seen across almost all INGOs – of demonstrating that their INGO is achieving impressively sizeable outputs.

### Key finding 3: Constituents as marginalised and vulnerable

As shown above, in these letters', INGOs' constituents are made absent as active participants in the processes that affect their lives. Where constituents are portrayed, they are shown to lack capacity for action. Further analysis of the language used demonstrates that constituents are represented as passive, marginalised, vulnerable, and needy: "we need to work harder for the support and ultimately survival of the disadvantaged, **who are waiting for our generosity to reach them**" (Chairman of AMWT); and "[our organisation has a] mission to bring much-needed eye care services to **those who are silently waiting**" (CEO of The Peek Vision Foundation) (emphasis added).

In these letters, the depiction of INGOs' constituents as marginalised, vulnerable, and needy is explicit, and constant. The letter from the Managing Director of Afghanaid describes their constituents as "the poorest people in some of the most remote parts of Afghanistan", or simply "the poorest people". Being Humanitarian's CEO sees their constituents as "less fortunate" while Book Aid International works with "the remotest and most disadvantaged communities" according to its Chief Executive. Brac UK's Chair describes how the organisation supports the "very poorest and most vulnerable", and "young marginalised people". Even those who are not described as marginalised are "still living close to destitution" according to Brac's CEO. Human Aid works with "deprived communities"; iDE works with "the rural poor"; Kids for Kids helps "the poorest of the poor"; AMWT's Chairman talks of "the needy"; Human Aid supports "people in need"; while Muslim Charity's Vice Chairman describes the organisation as reaching "millions of needy beneficiaries". Examples of such language abound in these letters.

### Key Finding 4: Donors as providers; INGOs as actors

This presentation of INGOs' constituents as lacking the capacity for action is particularly noticeable when compared to how INGOs' donors and the INGOs themselves are represented. Donors are portrayed as reactive providers of financial resource. Throughout these letters, it is the INGOs' role and agency that is given primacy.

In these letters, donors are depicted as enablers of INGOs' work. "We thank you [supporters] for the unwavering confidence you have in AMWT, without which most if not all we do wouldn't have been



possible" and "Our most valuable asset is the trust and confidence of our supporters" (AMWT Chair); "None of this would have been possible without the generous support of our funders - small and large alike - and I thank you all on behalf of the people we serve" (Being Humanitarian Trustees); "At your hands we have been able to provide food to some of the most vulnerable people on God's earth" and "we are proud to serve you our donors" (Charity Right Chair); IRC's "work is only possible thanks to your generosity and support. On behalf of the Board of IRC-UK and our colleagues in the field and in Europe, we would like to thank you for believing that life-saving aid can never stop in a conflict ridden world" (IRC Executive Director); and "Our achievements would be impossible without the generous support of our institutional, corporate and individual donors" (MAG Chair and Chief Executive); "None of this would be possible of course without...the support we receive from a wide range of funders and partners. The board and I are grateful to them all" (Frontline Aids Chair); "So to all of you who support us I say: thank you very much and do please keep supporting us as we continue our much-needed work" (Book Aid international Chief Executive). These organisations' donors – of all types – are credited with enabling the work of the INGO to happen.

While INGOs' donors are therefore accorded the responsibility of enabling INGOs' work to happen, this is primarily in relation only to the act of giving money. There is none of the activeness or energy that Dhanani (2019) finds in analysis of INGO annual report images. Rather, in the texts studied here, it is only INGOs themselves (and their staff and leaders) that are credited with that energy.

Throughout these letters, it is the INGOs that are achieving change: "Afghanaid continued to support thousands of families to improve their livelihoods" (Afghanaid Chair); "we are facilitating change by supporting networks of Farm Business Advisers" (iDE Chair); "During this period we worked directly with 21,705 people to improve their access to water and sanitation" (Dig Deep Director); "we will continue to find and care for children with cleft conditions the globe" (Operation Smile Chair); "During this last year we responded rapidly to a number of humanitarian disasters, delivered medical products to long-term healthcare development projects and equipped doctors with supplies for short-term medical missions" (IHP Chair); and "we were proud to be able to support urgent relief efforts following the devastating earthquake in Nepal, working to deliver emergency water provision" (The One Foundation Founder). Within these letters, therefore, INGOs are the primary actors, with donors as providers. Constituents are almost excluded from this narrative.

Throughout these letters, INGOs also emphasise their own internal organisational competence. This focus includes references to the strengths and professionalism of their INGO's staff, as well as their INGO's internal operational and governance mechanisms, including emphasising improvements to such systems. The Executive Director of Stand By Me describes the "loyalty...perseverance, patience, professionalism" of the INGOs' staff, while the Chair of Reaching the Unreached highlights their "excellent staff who have committed themselves to serving the rural poor". Dig Deep's Chair talks of the organisation's "highly committed team". Reall's Chair highlights the "excellent work" and the "resilience and quality work" of the INGO's Board and staff, while the CEO and Co-Founder of Peek Vision highlights the organisation's achievements as being "a testament to our team's incredible work".

With reference to their internal operational and governance mechanisms, Human Aid UK's Chair describes how the organisation has "developed our operation and [we] are building a platform for increased...capacity" while "looking at further enhancing our governance structure and always focussing on risk mitigation". The Chairman and CEO of Muntada Aid describe how the INGO's "key focus" was "to improve the way we govern Muntada Aid and we worked hard to improve accountability and compliance management, people management and donor satisfaction." Charity Right's Chairman states that "We are proud to invest in our delivery teams and the customer service



methodology" while the Trustees of Crisis Aid talk of their commitment to "continually reviewing a formal risk management framework that drives risk management at ground level." The Chair of Aghanaid describes how the INGO has "found efficiencies in organisational and office structures" while Halo Trust's Chair, for example, describes the organisation's "financial resilience".

This emphasis on organisational competence, including staff professionalism, suggests that these leaders may be seeking to address a discourse that portrays charities as ineffective and inefficient, and to respond to critiques of charities that questioned how charities conducted their work. These criticisms of charities were particularly loud in the years covered by this research, receiving widespread attention in the media. In September 2015, for example, the Financial Times "joined the list of newspapers to attack the [charity] sector, [and] call[ed] on the government to force charities to merge" because of the "highly inefficient" nature of the charity sector (Ainsworth, 2015). Efficient use of donated funds by charities is also attractive to donors (Breeze, 2010). By emphasising that their organisations are investing in staff to make their work "more effective" (Charity Right Chairman) and "building the capacity of the organisation" leading to "teamwork that has produced encouraging results in serving humanity" (Muntada Aid Chairman and CEO), these leaders' may be seeking to demonstrate that their work is conducted efficiently and proficiently.

It is noteworthy that these claims to efficiency and competence are focused on these INGOs' internal operational and governance systems, rather than any external programmatic and accountability processes. INGO's competence, in these letters, is demonstrated - not by arguing that their work is particularly valued by those they seek to support - but through stressing their organisational efficiency, strategic focus, and achievement of internally-set management and governance targets.

### Discussion

As shown above, analysis of these leaders' letters generates four key empirical findings: 1) the letters emphasise INGO growth; 2) the focus is on quantitative, process-driven output reporting, which incorporates an exclusion of constituent voice; 3) constituents are presented as marginalised, vulnerable, in need and 'hard-to-reach'; and 4) donors are represented as providers of income, while it is INGOs that are seen as actors with agency. Among all three groups, it is the INGOs that have an active and interventionist role.

Throughout these letters, individuals in Africa, Asia, Latin America and Oceania lack voice and agency, and are portrayed as passive and needy figures. In answer to Shome and Hegde's (2002, p.266) questions – "Who can speak? Who can represent? Do we position the colonized as incapable of speech" and agency? – we find that INGO constituents are not allowed to speak. Such agency is only accorded to the INGO, and its staff and leaders. As postcolonial analysis shows us, such representations perpetuate unequal power relations. The phrases of helplessness and dependence used within these letters reinforce ideas of countries in Africa, Asia, Latin America and Oceania as a "spectacle of tragedy" (Cohen, 2001, p.178), and dehumanise suffering by reducing individual agency (Chouliaraki, 2006, p.97; Dogra, 2014, p.8).

Furthermore, this representation decontextualises the challenges these individuals may face. Analysis of these letters, for example, reveals how structural issues of inequity that lead to certain groups or geographies being excluded from the international development system, are instead framed as challenges on the part of those communities. This is particularly apparent when people or communities are depicted as 'hard-to-reach'. IHP's Chairman, for example describes the organisation's vision as being to "help people in hard-to-reach, vulnerable, and disaster-hit communities"; VSO's Chair and Chief Executive refer to 'hard-to-reach' communities including "deaf

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3 youth”; Embrace the Middle East’s Chair refers to people they support as “living in the hardest to  
4 reach parts of the community” and who would “otherwise have been out of reach”; Digital Pipeline’s  
5 Chair refers to “under-served communities”. This description of individuals and communities as  
6 ‘hard-to-reach’ again serves to undermine the agency of the individuals themselves, without  
7 reflecting on the structures or language of the international development system that makes such  
8 communities ‘hard-to-reach’. These communities are only hard-to-reach because of the exclusionary  
9 nature of current development structures.  
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11 Such framings suggest that INGOs continue to pursue “little real transfer of roles or capacity”  
12 (Edwards, 2008), instead positioning themselves as the leaders, and the holders of expert  
13 knowledge. Little seems to have changed in INGO accountability practice since Skjelsbaek argued in  
14 1971 (p.441) that INGOs do not “contribute much to the reduction of unequal opportunities in the  
15 global system”.  
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### 17 *The contribution of field theory*

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19 As shown above, field theory posits fields as “arenas within which actors convene to secure or  
20 advance their interests and purposes” (Macmillan et al., 2013, p.4). Within a field, actors jostle for  
21 position, seeking to demonstrate their maximal possess of the capitals (both material and symbolic)  
22 that are valued within that field. The dominant actors within a field generate that field’s doxa (the  
23 “core values and discourses” of a field (Nolan, 2012, p.205)), which itself is reproduced through field  
24 members’ foreground communications (Kornprobst and Senn, 2016, p. 301).  
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27 Applying this lens of field theory to the findings of this paper demonstrates that INGOs’ constituents  
28 are neither considered as members of INGO fields, nor is their voice or representation valued as a  
29 capital within these fields. Indeed, the impact of the INGO’s work on people themselves is not  
30 valued within the field of INGOs as represented through these communications. Rather, these  
31 constituents are made external to the shared space of INGO’s network of fields. The INGO leaders’  
32 letters studied here instead focus on their INGOs own, professionalised, staff, volunteers, colleagues  
33 and competitors as individuals that are relevant in contributing to the organisational positionality of  
34 their INGO within the relevant field.  
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37 This analysis therefore demonstrates that constituents lack value within the field of INGOs as  
38 represented by the communications studied here. The focus instead is on quantitative outputs -  
39 meals served or treatments given – and on the active nature of the INGO itself. The aim is growth for  
40 the INGO – and the impact this has on people within the communities within which these INGOs  
41 work is seemingly irrelevant to the growth and positionality of these INGOs. What is valued instead  
42 is the INGOs own expertise, and the achievement of tangible outputs.  
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### 44 *The value of a critical application of field theory*

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46 This research further argues that INGOs’ expertise is not valued as an end in itself, but because this  
47 capital is translatable into economic capital. Having established that these leaders’ letters serve a  
48 function as both upward accountability and fundraising communications, it can safely be argued that  
49 in these communications INGOs will be seeking to emphasise their donor appeal. This is particularly  
50 the case given INGOs’ resource scarcity and associated “intense competition” for income (Guo and  
51 Saxton, 2020, p.8).  
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54 A field-based analysis adds a theoretical lens to this understanding: leaders of these INGOs are  
55 drawing on symbolic capitals as “weapons” (Emirbayer and Johnson, 2008) in their struggles to gain  
56 ascendancy in their fields, and to demonstrate that their organisation is the ‘best’ in terms of its  
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3 possession of these capitals, with the aim of attracting donors (and, thereby, economic capital). In  
4 their letters, these INGO leaders are therefore engaged in a narrative process by which they are  
5 seeking to demonstrate that they possess the greatest amounts of the symbolic capital that is valued  
6 by their field. This is sometimes explicit: the Chair of the Halo Trust, for example, highlighting that  
7 the organisation's sizeable service delivery outputs have enabled the organisation to achieve  
8 "more...than any other organisation in the [debris of war clearance] sector by a considerable  
9 margin", while the Chair of one of Halo Trust's 'competitor' organisations, MAG, themselves argues  
10 they are "a market leader" in mine clearance, conducting "sector leading work in Arms Management  
11 and Destruction" and "the UK's only aid and development charity to have shared the Nobel Peace  
12 Prize". INGO leaders are at pains to signal (or sign (Baudrillard, [1981]1994)) that their INGO has  
13 active agency because of its perceived value for donors.  
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16 By drawing on field theory for this analysis, this paper thus expands our understanding of field  
17 theory and its potential applications. The paper demonstrates how Bourdieusian field theory's  
18 understanding of capital, power and competition can add theoretical value and insight to critical (in  
19 this case postcolonial) analyses. The use of this critical field theoretical approach elevates the  
20 empirical findings by demonstrating that, not only are INGOs' constituents' voice absented from  
21 these letters, but that this is because it is not external impact, but rather INGO agency and expertise,  
22 that is seen to translate into symbolic and economic capital. This paper, therefore, presents an  
23 approach to field theory which provides novel insight into the INGO sector, and that could be  
24 similarly be used to inform discussions of other charity sectors.  
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### 27 *The importance of habitus*

28 To summarise, this paper argues that INGO constituents are almost irrelevant to the representation  
29 of INGOs work; instead INGOs perceive that they need to represent their own efficiency, and  
30 outputs, to raise funding from their (prospective) donors. To understand why such representations  
31 persist, however, we also need to pay attention to Bourdieu's conception of habitus. As shown  
32 above, habitus refers to how one's previous, socially ingrained, knowledge, habits, skills,  
33 experiences, judgements and tastes influence responses to present situations (Dean, 2016, p.97S;  
34 Emirbayer and Johnson, 2008, p.4; Kluttz and Fligstein, 2016, p.188). The habitus of (dominant)  
35 members of a field help to generate that field's doxa, which determines the core values of that field.  
36 Furthermore, and as Kullenberg (2020) argues with the reference to the peacekeeping field, the  
37 "structural conditions of the field...over time and through repeated practices, become embodied in  
38 an organisation's culture and the habitus of its staff...This explains why competition and other  
39 counterproductive behaviours unwittingly persist".  
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43 This paper contends that the representational accountability practices demonstrated here suggest  
44 that the habitus of the INGO field now accords value primarily to the growth of the INGO itself, and  
45 excludes the voice, agency, and humanity, of their constituents. Donors are valued only inasmuch as  
46 they can contribute additional income.  
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48 The academic literature on peacekeeping (Goetze, 2017; Autesserre, 2014, 2021; Kullenberg, 2020)  
49 has developed a substantial thread of knowledge that draws on the concept of habitus. This links to  
50 the work of Mosse (2013) and Apthorpe's (2013) conception of Aidland: a space that "has its own  
51 mental topographies, languages of discourse, lore and custom, and approaches to organizational  
52 knowledge and learning" (Apthorpe, 2013, p.199). Thus far in the extant literature, there has been  
53 more limited application of habitus to the study of INGOs. Such research might help to further  
54 answer questions as to why those working for INGOs have struggled to change INGO role  
55 representations, even in the face of critique and challenge to their work.  
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## Conclusion

This paper's findings build on and reinforce prior knowledge, such as found by Dhanani (2019), Dhanani and Kennedy (2022), and Gerei (2022). Dhanani and Kennedy (2022, p.22) draw attention to the "selective empowerment" of INGOs, in which "the capacities of local actors are either dependent on, or shaped by, conditions out of their control." Gerei (2022) finds that INGOs' focus on performance management and upward procedural accountability has oriented these INGOs towards service-delivery activities. INGO focus on output and process-driven achievement - rather than people - links to extant critiques of the accountability of INGOs, in which INGOs are seen to prioritise neoliberal approaches to accountability focused on organisational effectiveness and service delivery. This contrasts with a more participatory and qualitative approach that engages in dialogue with – and prioritises the views of – those with whom INGOs seek to work.

This paper expands such work by considering the communications of a wider range of INGOs, beyond the largest. Further, by drawing on field theory, the paper argues that the INGO field has become a space in which the habitus values organisational and transactional factors, rather than the humanity of INGO's constituents. This connects to operations of power, between donors, INGOs, and constituents, and reinforces the inequitable relations between the former colonisers and the colonised. The findings here also differ from previous work - such as Dhanani (2019) - in its understanding of how donors are portrayed. Within this analysis, donors are not credited with agency and energy by INGOs. However, in that these are fundraising communications in which INGOs are seeking support from donors, such a finding does not imply that donors lack power within the relationship. Rather, it is that such power is perceived as being only economic.

In drawing on the concept of habitus, the paper argues that this representation is not an anomaly but rather is part of the "codes, references, discourses, norms, and rules" (Goetze, 2017, p.218) of the INGO field. This may help to explain why – despite the decades of research critiquing INGO accountability – this has not led to a change in practice (see Dromi, 2020). While the literature has argued that concepts such as felt personal (Hall et al, 2017) accountability may help to reduce INGO accountability and legitimacy challenges, this paper argues instead that a more fundamental change to the habitus of INGOs is needed. Adjustments to the operations of accountability will not lead to change if the habitus continues to reproduce current modalities that are resistant to change.

As Everett (2002) and Spence and Carter (2014) argue, changing a field's habitus is hard, but not impossible. As holders of economic power, donors can influence NGOs to "facilitate greater beneficiary accountability", as Uddin and Belal (2019) have found – although pursuing this solution at scale perhaps requires an even greater shift among many donors. McDonough and Polzer (2012) suggest that habitus has "critical moments when it misfires or is out of phase" (citing Bourdieu 2000, p.162), particularly when a field undergoes a major transformation. The limitations on INGO activity created by responses to the covid-19 pandemic (2020-2022) could have been such a transformational change; yet indications are that accountability problems continue: an evaluation of the 2022 humanitarian response to Russia's invasion of Ukraine suggests that INGO "publicity materials tend to overstate international aid presence inside Ukraine", that "[e]ven aspirational objectives and benchmarks for 'localisation' have been absent from international response plans" and that "familiar issues have emerged of supply-driven aid coming at the expense of supporting existing capacities" (Humanitarian Outcomes, 2022).

Changing the habitus of the INGO field requires concerted effort, and an ability to be humble, reflexive and to step away from dispositions, by both INGOs and their donors. Ultimately, it requires a fundamental shift in the operations and power relationships of the INGO field. A first step would

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3 be for INGOs to reflect on and change the problematic accounting of their work as shown here. It is  
4 only by doing so that INGOs can start to live up to their declared principles of ethics and social  
5 justice.  
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7 A future research agenda could support such change, by engaging in further application of habitus to  
8 the study of INGOs, perhaps particularly through fieldwork-based methodological approaches. Such  
9 research might help to further answer questions as to why those working for INGOs have struggled  
10 to change INGO their practice, even in the face of critique and challenge to their work. Further  
11 research could also develop tools and techniques to shape a changed habitus for such organisations,  
12 that recognises the challenges of an ever-present focus on growth, and shifts the focus away from  
13 the INGO itself to value the humanity of INGO constituents.  
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Appendix 1: List of included INGOs (*N*=39)

Charity number	Organisation
1045348	AfghanAid
1064413	African Initiatives Ltd
1118492	Al Mustafa Wefare Trust International Ltd
1076235	BBC Media Action
1157582	Being Humanitarian
313869	Book Aid International
1115482	Brac Uk
292506	Care International UK
1163944	Charity Right
1157507	Crisis Aid
1148745	Dig Deep (Africa)
1118674	Digital Pipeline
1076329	Embrace The Middle East
1141155	Girl Effect
1138111	Human Aid Uk
327553	International Alert
1087417	International Development Enterprises (UK) (iDE)
1105455	International Health Partners (UK) Limited (IHP)
1038860	International HIV/AIDS Alliance
1065972	International Rescue Committee (IRC)
1100045	Kids For Kids
272761	Lattitude Global Volunteering
1083008	Mines Advisory Group (MAG)
1157117	Muntada Aid
1078488	Muslim Charity Helping The Needy
1091316	Operation Smile United Kingdom
1165725	Pact Global (UK) cio
297391	Partners For Change Ethiopia
1152292	Practical Tools Initiative Limited
1091295	Reaching The Unreached
1017255	Reall Limited
1112404	Right To Play UK Limited
1085407	Safe Child Thailand
207544	Sightsavers
1045430	Stand By Me
1001813	The Halo Trust

1118810	The One Foundation
1165960	The Peek Vision Foundation
313757	Voluntary Service Overseas (VSO)

<sup>i</sup> The challenge of using the term ‘beneficiaries’ in the international development debate is well-recognised. The idea of being a ‘beneficiary’ in the international development context suggests an unequal and paternalistic relationship (Dhanani, 2019, p.5) while also assuming that those people reached by INGOs always benefit from such interactions. The use of the term is now avoided by many INGOs and academics working in development discourses. This paper primarily uses region-specific language when discussing the people that INGOs seek to support. Where a summative term is needed, this research follows Dhanani (2019) and others and uses the term ‘constituents’. While the term ‘constituent’ can be confusing — given its association with constituents in a political sense — it is increasingly used within development discussions, providing a more focused definition than stakeholders, but avoiding the “passivity” of the term beneficiary (Kiryttopoulou, 2008, p.8).



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Table I: Job role of those writing Leaders' letters

Organisational position	Number of times presented as letter writer
Chair	66
Trustee	7
Chief Executive	31
Founder	2

Table II: Length of Leaders' letters

Length in words	Number of letters	Percentage
Under 100	2	2.2%
101-200	4	4.4%
201-300 * mode	16	17.8%
301-400	12	13.3%
401-500 * median	15	16.7%
501-600	13	14.4%
601-700	13	14.4%
701-800	6	6.7%
801-900	5	5.6%
901-1000	0	0.0%
1,000-1,100	2	2.2%
1,100-1,200	2	2.2%
<b>Total</b>	<b>90</b>	<b>100.0%</b>