RESEARCH ARTICLE

Speaking truth to funders: Alternative accountabilities in the voluntary and community sector during the COVID-19 pandemic

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Abstract

This paper studies grassroots organizations that provide various forms of support to vulnerable local communities in the United Kingdom in a context of increasing austerity, public sector drawbacks, a lack of funding and extensive monitoring, and evaluative requirements. We focus on the COVID-19 pandemic, which challenged traditional funding relationships. We analyze lived experiences of trust, emotion, and suffering to understand the politics of accountability across the diverse economy. We draw on Gibson-Graham's post-capitalist framework, which insists on the politics of language, the subject, and collective action. In the setting we study, the language of crisis reshaped funding, vulnerable subjectivities emerged to support vulnerable communities, and fragmenting accountabilities were met with attempts to promote collective action and solidarity. We, therefore, contribute to literature in critical accounting and literature focused on the voluntary and community sector by studying a landscape of diverse accountability practices to explore the possibilities that they offer in terms of accounting for non-capitalist organizing.

1 | INTRODUCTION

Critical accounting research has challenged neoliberal ideas, practices, and identities (Chiapello, 2017; Morales et al., 2014). However, critical accounting's ability to offer an alternative has been questioned. To address this debate, scholars have been exploring alternative accounting methods, including emancipatory accounting and counter accounts, in different contexts and types of organizations (Gallhofer & Haslam, 2019; George et al., 2021; Spence, 2009; Tweedie, 2022). Others address the debate by focusing on the study of cooperatives (Bryer, 2014, 2020) and nonprofit organizations (Agyemang et al., 2019; Cordery et al., 2019; O'Leary & Smith, 2020). Cooperatives are interesting because they offer lessons in developing alternative practices that foster cooperation, belonging, and inclusion, highlighting tensions between social aims and organizational survival (Bryer, 2020). Similarly, "nonprofit" organizations have developed various uses of accounting that are different from mainstream views as they do not aim to make a profit (Connolly et al., 2021; O'Leary, 2017; Yates et al., 2021). However, by offering alternatives to state action, they may very well participate in, rather than challenge, a neoliberal agenda (Hughes, 2019).

To contribute to these debates, we study community-based organizations that provide support to vulnerable and marginalized communities. They differ from for-profit corporations in that they do not aim to generate a financial surplus, and from public sector organizations in that they are not emanations of the state—belonging to what is called the "third sector." They correspond to what Gibson-Graham (1996) called "non-capitalist initiatives" in a "landscape of economic differences." We therefore study the diversity of accountability practices in local community-based organizations that emerged during the COVID-19 pandemic to explore the challenges and the possibilities of accounting for non-capitalist organizations.

The non-profit organizational setup creates a complex and precarious funding environment that, despite formal independence from market and state, makes community-based organizations highly dependent on both public trust and state priorities for their financial stability, creating complex but crucial accountability practices (Hyndman & McConville, 2018). Such accountability is influenced by funders' demands, and previous studies have argued that these can lead to an overwhelming burden (Everett & Friesen, 2010; Hall & O'Dwyer, 2017; Martinez & Cooper, 2017; O'Dwyer & Unerman, 2007). In this paper, we study how a set of grassroots, community-based organizations operating in the same local area are impacted by and navigate the expectations and accountability languages of funders. We analyze the lived experiences of community-based organizations in relation to their funding obligations and the impact that the COVID-19 pandemic had on funding through the analysis of 45 oral histories from local, grassroots organizations in the voluntary and community sector (VCS) in England.

Local community-based organizations often want to communicate about the lived experiences of the community, which they find poorly represented in accountability discourses focusing on quantified output. During the COVID-19 pandemic these discourses shifted, revealing another way for these organizations to engage with funders. We unpack this shift in engagement and the implications of funding practices on the third sector. This gives us access to what has been termed "the diverse economy" (Gibson-Graham, 1996), which emerges from a plurality of small communities with strong local roots. Our aim is to understand the politics of accountability across the diverse economy.

Our contribution is twofold. First, we contribute to the not-for-profit literature by exploring the way that funding practices shifted during the COVID-19 pandemic, to show the potential diversity of accountability practices and the possibilities to perform alternative accountings in the third sector. This alternative form of accountability would better support these organizations' work in communities, challenging the persistent dependency and precariousness in the field with regards to funding. Second, we contribute to the accounting literature by building on Gibson-Graham's framework of post-capitalist politics to unpack the politics of language, the subject, and collective action at play in the

politics of accountability. We therefore contribute to the literature by studying a landscape of diverse accountability practices to explore the possibilities that they offer in terms of accounting for non-capitalist organizing.

The paper is structured as follows: first, we explore accountability practices in alternative community spaces through Gibson-Graham's post-capitalist framework. Second, we outline our methodology; third, we turn to our empirics that focus on the three politics in turn: the politics of language, the politics of the subject, and the politics of collective action. Finally, we move on to the discussion and conclusion.

2 | THE POLITICS OF LANGUAGE, THE SUBJECT, AND COLLECTIVE ACTION IN ACCOUNTABILITY PRACTICES

According to Gibson-Graham (1996), familiar understandings of capitalism as a naturally dominant form of economy and society are blocking the potential of alternative organizations. One of the greatest strengths of capitalism (including neoliberal versions of capitalism), they argue, is to portray any non-capitalist initiative as "consigned to the interstices" and condemned to remain marginal. Following their project, this paper aims to "reveal landscapes of economic difference" where non-capitalist spaces emerge. These remain inside a capitalist society yet offer the possibility to perform alternative economies without having to wait for any macrosociological revolution to take place. The hope is that the recognition of the diversity of economic activity will help build a discourse of non-capitalist organizing and accounting that can "enlarge the economic imaginary, rendering visible and intelligible the diverse and proliferating practices that the preoccupation with capitalism has obscured" (Gibson-Graham, 1996, p. 11).

By studying the accountability practices in local community-based organizations, we wish to explore the challenges that they face and the possibilities that they offer to create new imaginaries through different forms of language, subjectification, and resistance that may be enacted. We, therefore, build on Gibson-Graham to explore the politics of accountability in alternative community spaces. These exist inside a capitalist society, and neoliberal capitalism does infiltrate alternatives in many ways. However, despite these limitations, we are interested in the diversity of alternatives emerging at the local level and refrain from subsuming everything as dominated by the hegemonic practices of capitalism. Instead, we study a range of alternative organizations and accountabilities to assess the possibility suggested by Gibson-Graham that the proliferation of the "other" may "dislocate" capitalism locally.

There are three key areas that Gibson-Graham (1996, p. X) point to when calling for a post-capitalist politics: "a politics of language—developing new, richer local languages of economy and of economic possibility; a politics of the subject—cultivating ourselves and others as subjects of non-capitalist development; and a politics of collective action—working collaboratively to produce alternative economic organisations and spaces in place." However, they tend to overlook the role of accounting and accountability in the emergence of post-capitalist politics. We therefore build on Gibson-Graham to offer a framework to study the "landscape" of accounting differences.

Gibson-Graham insisted on a politics of language because, in their view, capitalism produces a strong imaginary according to which its dominance is natural and beneficial and can only be challenged locally and temporally before it finds new ways to reappropriate its own critique and offer innovative solutions to its own limitations and contradictions. Any alternative, then, is typically seen as limited and vulnerable to capture. The main component of a politics of language is the building of "floating signifiers": words that have multiple meanings and may be drawn on in different ways to render the imaginary flexible enough to seem adjusted to a large variety of situations despite potential contradictions (Laclau & Mouffe, 2001). The most convincing effort at offering an alternative politics of language comes from dialogic accounting and counter-accounts (Brown, 2009; Godowski et al., 2020; Kingston et al., 2020). This stream suggested that "counter-accounts" can "surface the political" and destabilize the discursive domination of (neoliberal) capitalism by illustrating the proliferation of alternatives to "monologic" accountings (George et al., 2021; Tanima et al., 2020). This is what Laclau and Mouffe (2001) term "dislocation": a discursive shift, enabling a recognition that alternative configurations are possible.

The second component of Gibson-Graham's framework is the politics of the subject. Discourses and accountability do not only produce enticing stories but also influence identities and subjectivities (Roberts, 1991, 2009). Neoliberal

subjects are typically seen as individual entrepreneurs in competition with each other and encouraged to respond strategically and efficiently to market forces (Morales et al., 2014; Van den Bussche & Morales, 2019). Accounting literature widely describes how financial and hierarchical forms of accountability produce exposed, vulnerable subjects and a sense of permanent insecurity (Messner, 2009; Roberts, 2009). However, we still know little about how alternative accountings can produce new forms of living and more progressive politics of the subject.

The third dimension of Gibson-Graham's framework is the politics of collective action that encourages individuals to engage in broader causes and, more importantly, to acknowledge that post-capitalist initiatives may emerge locally but can be integrated into a broad possibility for connection and development. For instance, Bryer (2014) described how cooperatives use accounting to build connections with broader social movements. However, literature acknowledges the difficulties of building collective action when accounting encourages a focus on separate "entities," fosters competition, and invisibilizes connections and relations (Cooper et al., 2016). Nevertheless, the increasing influence of neoliberalism should not lead to the conclusion that it has become so hegemonic that any alternative necessarily remains marginal and inconsequential (Gibson-Graham, 1996). Instead, the emergence of a counter-hegemony materializes in the proliferation of local alternatives that together could potentially destabilize neoliberalism. Non-profit organizations play an ambiguous role in such a project. On the one hand, they often step in to replace or complement public services, thereby supporting a decreasing role of the state and offering "fixes" and alternatives to the public delivery of universal services. On the other hand, they do not aim to make a profit and therefore offer noncapitalist alternatives. To build on Gibson-Graham's (1996) framework, we detail below the influence of accountability mechanisms on third sector organizations.

2.1 | Alternative accountabilities

Accounting research has had a long-lasting interest in how accountability mechanisms influence NGOs (Cazenave & Morales, 2021; O'Dwyer & Unerman, 2008; O'Leary, 2017) and charities (Chen et al., 2021). Most of the time, pressure from funders encourages these organizations to devote ample resources to financial, upward accountability (Cordery et al., 2019; O'Dwyer & Unerman, 2007, 2008). An exception comes from O'Leary (2017), who studied how rightsbased organizations can build accountability mechanisms connected to their "promise" to build capacity and support progressive, transformative practices. Pianezzi (2021) further studied the way that accountability mechanisms have an impact on the formation of organizational identity, and the sense of shared mission that the organizational members hold.

Literature suggests several conditions for accountability to become transformative. Having grassroots linkages and close proximity to beneficiaries is fundamental to ensuring that there is a bottom-up approach, that the work is going to be effective and relevant to the local context, and to avoid political capture and co-optation (Banks et al., 2015). Despite the importance of these connections, there is a constant tension between grassroots connections and the imperatives of organizational survival and growth, efficiency, and financial accountability, which often lead to setting aside engagement with beneficiaries (Banks et al., 2015; Chenhall et al., 2013; O'Dwyer & Boomsma, 2015; Yates & Difrancesco, 2021). This disconnects the accountability requirements from the work of the organization or creates "mission drift" (Cazenave & Morales, 2021). Roberts (2009) suggested "an ethic of humility and generosity." The possibilities of such a form of ethics are threatened by what Le Theule et al. (2020) called the "naturalisation of scarcity." Indeed, the use of accounting in neoliberal reforms creates a sense of inexorable precarity and encourages individualizing forms of accountability.

The COVID-19 pandemic has raised questions around the accountability of the VCS, the public sector, and the state (Antonelli et al., 2022; Andrew et al., 2021; Sian & Smyth, 2022). Here, we focus on how the shift in accountability and funding mechanisms that could be observed during the pandemic problematizes the traditional, hegemonic approaches. We unpack the way that the politics of accountability overlays the politics of language, the subject, and collective action in the VCS, impacting the politics of possibility in these spaces and the way that they play into the politics of accountability.

Although Gibson-Graham has drawn on Laclau and Mouffe (2001) in their theorization of post-capitalist politics, the use of Laclau and Mouffe in accounting has been much more focused on dialogics, agonistic engagement, and a call for dialogic accounting (Brown, 2009; Dillard & Vinnari, 2019). We align with their call for more dialogic and agonistic forms of accounting and their identification that we need to recognize power dynamics and forces in play in social spaces so that we can challenge them (Brown & Dillard, 2013; Dillard & Brown, 2012). However, we do not study counter accounts nor a dialogic or agonistic form of accounting; instead, we analyze the diverse economy through lived experiences. Gibson-Graham's framework of post-capitalist politics enables us to not only characterize practices as hegemonic but also see the possibilities that emerge as well as the potential spaces for alternatives (Lukka & Becker, 2022). We therefore contribute to this stream of research by studying the diversity of accountability practices and exploring the possibilities that they offer in terms of accounting for non-capitalist organizing.

3 | METHODOLOGY

Our study focuses on primary data that captured the VCS's response to the COVID-19 pandemic. This commissioned research focused on developing an impact report and creating a community archive of oral history testimonies that these communities could use and reflect on as an important part of local community history. These research outputs have had a far-reaching impact on the organizations involved, revealing the experiences of a diverse economy of organizations. The organizations offer different services to their community but are all connected to a local infrastructure (or anchor) charity, either in partnership with that charity or as a key asset to the local community. They are local charities, local branches of national charities, peer support groups, community hubs, or community engagement services. Despite the different services they offer, they all work closely with communities and have been confronted by the suffering and challenges that their communities are facing. Table 1 gives further details on the organizations involved:

We collected 45 oral history interviews with interviewees who each play a different role in their local community. Oral history is a "method of gathering, preserving and interpreting the voices and memories of people, communities, and participants in past events" (Oral History Association, 2022). It is often used to fill gaps in history, so that more inclusive and diverse histories are captured, letting the interviewee lead the narrative to encourage agency and empowerment. When oral history testimonies are captured in an organisation setting, they focus not only on the biography of the individual, context and timelines but also the interaction between person and the organisation (Perks, 2010). This means that the interviews were wide ranging in their topics, yet specifically discussed personal experiences of the impact of funding and accountability on their work.

The oral history interviews took place across the COVID-19 pandemic, and some interviewees participated in repeated interviews. The aim was to capture testimony of the persons' lived experience of their role in the community and their personal work experience of the pandemic. The interviews took place in a complex landscape as the participants and their organizations' service users were facing fear, isolation, and exacerbated intersectional inequalities (Ho & Maddrell, 2021). As such, our research project follows Rinaldi et al.'s (2023) call for further research into account giving, accountability, and the connections between the pandemic and inequalities. Extending this call, we highlight a lack of focus on the VCS in research thus far. In total, we conducted 45 interviews with 39 community leaders (6 of those involved took part in 2 interviews), which generated around 70 hours of interviews mostly conducted via Zoom, except for 4 interviews taking place face-to-face after lockdown. Throughout the course of the project, we have held weekly meetings with the anchor organization, conducted workshops to discuss the findings, held feedback sessions with interviewees, and held a week-long engagement event to share our research with the public and gain their feedback and reflections. The impact report and these periods of feedback and reflection have led to multiple rounds of data analysis, as outlined in the next section.

TABLE 1 List of interviewees and details.

Refugee and asylum seekers support charity	Interviewee 1
Charity partner of a football club	Interviewee 2
Charity supporting those experiencing homelessness	Interviewee 3
National charity based locally supporting those affected by multiple sclerosis	Interviewee 4
Charity supporting caregiver who have unpaid caring responsibilities for others	Interviewee 5
Charity working with those experiencing domestic violence	Interviewee 6
Village community group	Interviewee 7
Mental health charity	Interviewee 8
Charity supporting older people to reduce social isolation	Interviewee 9
Charity supporting LGBTQ+ people	Interviewee 10
Hospice	Interviewee 11
Charity supporting families of African and other ethnic minority origins, resident in the United Kingdom	Interviewee 12
Youth charity	Interviewee 13
Local part of a national charity that offers advice on legal rights and debt	Interviewee 14
Intergenerational community arts group	Interviewee 15
Foodbank	Interviewee 16
Councillor who ran village support systems during COVID-19	Interviewee 17
Charity supporting and treating people with a personality disorder or complex trauma diagnosis	Interviewee 18
Online community group supporting vulnerable people	Interviewee 19
Community outreach arm of a church with a community fridge	Interviewee 20
Charity supporting those experiencing homelessness, second interview	Interviewee 21
Mental health peer support group	Interviewee 22
Local support group for people with lung conditions (under the guidance of a national governing charity)	Interviewee 23
Charitable infrastructure organization	Interviewee 24
Borough council	Interviewee 25
Charitable infrastructure organization	Interviewee 26
Community hub supporting other community centers	Interviewee 27
Arts center	Interviewee 28
Youth charity	Interviewee 29
Arts and culture organization	Interviewee 30
Theatre	Interviewee 31
Charitable infrastructure organization	Interviewee 32
Charitable infrastructure organization	Interviewee 33
NHS	Interviewee 34
NHS	Interviewee 35
Charitable infrastructure organization	Interviewee 36
Youth charity	Interviewee 37
Local branch of national charity that supports older people to live independently	Interviewee 38
Charitable infrastructure organization	Interviewee 39

(Continues)

TABLE 1 (Continued)

Charitable infrastructure organization	Interviewee 40
Music charity	Interviewee 41
Youth charity second interview	Interviewee 42
Refugee and asylum seeker support charity, second interview	Interviewee 43
Local support group for people with lung conditions (under the guidance of a national governing charity), second interview	Interviewee 44
Charity supporting families of African and other ethnic minority origin, resident in the United Kingdom, second interview	Interviewee 45

3.1 | Analysis

During the data collection, we immersed ourselves in the data by listening to the interviews, reading and re-reading the transcripts, creating oral history summaries, and developing a thematic analysis. To develop this paper, we focused on the parts of the testimonies that shared the lived experience of funding and accountability and identified the key experiences that the community-based organizations faced in this area. Through this analysis, we identified a narrative of their experiences during the COVID-19 pandemic that saw a shift in their funding and accountability requirements.

Following Gibson-Graham, our aim is to explore local alternative practices and the possibilities they offer, as well as concrete grievances that emerge "on the ground." We therefore refrain from disputing and criticizing our interviewees' views and avoid assuming from the start that all initiatives are necessarily subsumed into neoliberal capitalist practices. Although we are aware that there are contradictions and difficulties in balancing ideals and values against the practicality of delivering services and the day-to-day running of organizations, we believe it is important to not only focus on the failures, compromises, and co-options but also to see the space in between where positive compromises may be made to ensure that human needs are met and where transformative practices may emerge.

Gibson-Graham (2006) advocated for weak theory to ensure that the theory remains close to the studied phenomenon, making sure that theorizing does not violate the richness and complexity of the field or case under investigation (Lukka & Becker, 2022). Instead of trying to identify alternative organizations or alternative experiences and measure them according to some ideal criteria, the focus of weak theory is to identify different potentialities that have not yet been explored in the diverse economy (Gibson-Graham, 2006; Lukka & Becker, 2022; Zanoni et al., 2017). We are by no means attempting to characterize the organizations that we work with as ideal forms of alternative organizations or the funding practices during the pandemic as ideal, but instead trying to shed light on the potentialities that were revealed during the dislocatory moment of the pandemic through the politics of the subject, the politics of language, and the politics of collective action.

We employed weak theory in the study to reach these themes by remaining true to the lived experience of those interviewed, meaning that there is complexity and nuance throughout the empirical analysis, with different perspectives being shown, and without drawing hard conclusions about their normative nature.

When reading through the interviewee quotes that focused on funding and accountability, we noted three emergent themes: crisis response funding, building vulnerability into organizations, and attempts to create solidarity despite consistent fragmentation from funding practices. Within these themes, we then explored their nuance and the lived experience of each of the organizations and people involved, noting that each of the themes had contradictions within it and that there was no simple solution, but that we were able to open up the dynamics for change and difference. For example, organizations appreciated short-term crisis response funding that was easier and quicker to access, but these created even more short-termism in the funding environments, which created many vulnerabilities for the organization's staff and service users. These contradictions allowed us to trace the multiple dynamics at play

while resisting the influence of "strong theory," which Gibson-Graham (2014, 147) define as the "powerful discourses that organize events into understandable and seemingly predictable trajectories."

Through this lens, we were able to explore different options for economic change in the VCS funding landscape, as we are not assuming that there is one direction for change and looking instead at heterogenous practices (Gibson-Graham, 2014, 151). This practice involves looking for "faint glimmers of hope [that could turn] into prefigurative elements of a becoming economy" (Gibson-Graham, 2014, 151).

4 | EMPIRICAL FINDINGS

4.1 | Dislocating politics of language: crisis response funding

The organizations focused on in this paper gain funding through several sources: fundraising, private donations, philanthropy, public sector funding, and funding organizations. During COVID-19, usual funding practices shifted to focus on crisis response funding. In the relationships between third sector organizations and funders, the politics of language are structured by the format expected for funding bids. Funders put forward several "floating signifiers," including "impact" and "efficiency." These words are not purely "technical" but reflect and give shape to political programs. During the pandemic, the usual formats to participate in funding bids were partially altered to allow faster access to funding. The politics of language put forward a set of new floating signifiers, including "crisis," "emergency," and "flexibility." This had material impacts as the community-based organizations had to adapt their service provision and their funding plans to changing political priorities. For example, interviewee 1 spoke in detail about funding:

> We were through the very last stage of a three year bid, with the National Lottery… and they stopped all their three year funding and just put in 6 month emergency funding, so we had to rewrite our whole bid in terms of what was happening with COVID, which took us another two months to get it in the form that they wanted, and then we got that granted. In the interim we have been doing a lot of work with the CCG, the Clinical Commissioning Group… and they approached and said 'what happened with your bid?' And we said "well we're not, we haven't got anything at the moment, and we're all still working for free, and we're really pushing ourselves" and they said, "we'll fund your two case workers for 3 months," which they have done twice now…

As this interviewee explains, the charity is dependent on changing political priorities for its funding. Although the reframing created more work, the organizations were also able to gain access to funding from their network, which were much more flexible. Funders expected short-term actions and stopped funding longer term projects. Within the sector, longer term projects often have guaranteed funding available for between 1 and 3 years, whereas funding throughout the pandemic often covered 3 months. This disrupts the organization's activities and threatens its ability to recruit staff:

> We got the 6 months from the Lottery and it's been very difficult because the Lottery have gone back and forth to "we're reopening the three year," "we're not', 'we're reopening," "we're not," and we have just now had to submit this week another 6 month, which is really difficult because we need another case worker and we can't really project ahead and we can't ask somebody to be employed and take a lot of training and put that much investment into a person who might at the end of 6 months have to leave again because we don't have the funding to keep them (Interview 1).

Short-term funding not only creates precarity and uncertainty but also disrupts operations. The organization's activities require recruitment and training, which in turn require visibility. This visibility is made impossible by the language

of crisis and short-termism. The adoption of a crisis response to funding approaches forces the organizations to be "flexible." Despite having a full bid written, they must immediately change their approach to fit what the funder wants to see. On the positive side, the language of crisis encouraged the funders to become more flexible in terms of their requirements and timing:

> At the moment, because we are in lockdown, there are some projects that we cannot run, that we are funded to run, we are still waiting to hear from some funders how that will impact us. If we will have an underspend, some funders are letting us reallocate that funding, so whether that be for an extra year, for example, after our initial term's finished, or some funders have let us put some of that towards work we are doing with the community (Interviewee 2).

> There is also certainly a question about how much more flexible we could be around funding because the thing with the pandemic was that actually a lot of the eligibility criteria changed, and it became much more, "have a conversation with us and we will see what we can do" and [charities and community] groups could be a bit more self-determinant about that… and that was hugely powerful for some groups, they really felt the respect that came with that, they felt supported and many national funders and local funders were very open to being flexible because they could see the need for that (Interviewee 32).

The new politics of language—eligibility criteria, "conversations," and more direct access to the funders—made these groups feel more autonomous. When the usual funding processes happen in written form and at a distance, suddenly some funders contacted the organizations to see if they needed to reallocate funds for projects more suited to the changing conditions. This not only allowed organizations to focus on delivering important services, but it also enabled a different dialogue with funders. Several mentioned that forms that are usually constructed as complicated became simpler to complete. Funding decisions were quicker, and the organizations felt more "respected" and "supported." The usual rigid timeframes to report were loosened as the funders would wait to hear how things were going. Overall, some organizations felt they were able to hold more agency, being funded for what they do instead of doing to target funding. The following interviewee details the contrast with traditional practices:

> They've distributed lots of emergency funds… to support people directly on the ground… pre-Covid, to be able to do that, would have taken consultation, it would have taken governance, it would have taken red tape, and they'd have wanted to have measured outcomes to within the inch of their life, in terms of data collection, and to know every single thing. And I'd be sending off spreadsheets and case studies, and going to partnership meetings, and some contract manager would want to meet with us… We haven't had that, and actually, when those things aren't there, and of course I'm not saying there shouldn't be governance… of course there should, but when those things aren't there what we could see is that, when you trust organisations at all levels, all parts of the system, to get on with things, actually they can work with great speed and have great impact… there's a big thing in our world, in the charity sector and other provider sectors, about you know what you measure and how you measure… people can get quite obsessed with the numbers rather than the outcomes and the stories… And that, all that was taken away, no one's worried about that during the [pandemic]… And the challenge will be, going forwards, is that people will want to start to build those type of things in again, and it becomes very bureaucratic (Interviewee 33).

This quote highlights the amount of accountability that is required by the funders for these organizations, making connections to bureaucracy, quantification, governance, and accounting. Several interviewees described this accounting and governance as a practice based on one-sided distrust.

In practice, the monitoring and evaluation requirements mean that the organizations have to provide detailed and extensive reports through many different forms that capture information about impact and reporting to funders. This acts to marginalize the outcomes and stories that are shared, as there is a focus on the numerical output and monetarized impact. During the pandemic, this numbers game did not disappear, but the engagement with numbers, monitoring, and evaluation felt less rigid, more constructive, and more relevant. Recognizing a value in "governance," its relaxing is also seen as a demonstration of trust. Instead of having to meet the language of the funders, the organizations were able to create their own language—discussing "the outcomes and the stories" rather than being "obsessed with the numbers." Overall, a shift in the power dynamics around the politics of language was observed.

The alternative approach did not mean any revolution, however, as this interviewee still draws on the language of funders to claim that "they [organisation] can work with great speed and have great impact." Indeed, the interviewees also mention various problems in the funders' politics of language. Some noted that the requirement to follow the language of emergency, crisis response, and political priorities reinforced inherent short-termism, disrupting their daily services and operations. Many organizations have been unable to cover base costs or secure long-term funding for their projects, with a constant requirement of developing something new and innovative.

This section demonstrates that crisis response funding dislocated the politics of language by shifting the key signifiers of engagement with funding through the three key concepts of crisis, emergency, and flexibility, moving away from the traditional governance and quantified outcomes. Funders were more open to conversation and were not only expecting flexibility from the organizations but also offering flexibility themselves. However, this was a nuanced shift as it led to an even greater precarity for the organizations through an increase in short-term bids, while also enabling them the flexibility to express, in their own language, what they wanted to deliver and why they should be funded.

4.2 | The politics of the subject: building vulnerable organizations to support vulnerable communities

Changing accountabilities during the pandemic were not limited to new politics of language but also altered subjectivities in the third sector. Interestingly, some viewed the pandemic as an opportunity for the emergence of new, more positive subject positions:

> …me and the operations manager have worked here for years without an income… but it's fantastic that we've had recognition, particularly from the CCG, I'm really proud that they, through the work that we've been doing with them, approached us. You know we didn't even have to put our hand out, they said we'd really like to support you, we've recognised already what you've done, here's 3 months funding which is almost unheard of… I feel really proud that we have got to the point where we do have that level of recognition, it's been a long time coming, and in one way COVID has done that for us because people suddenly realised just how many people, so we have clients from 52 countries here… It's a very hidden community… and hugely vulnerable at this time (Interviewee 1).

As this quote shows, the pandemic modified how this organization conceives its outside image by its funders. Increasing recognition came in the form of funding given without having to ask for it. This made the organization "proud" and feel that it was recognized in an unheard-of way. The crisis allowed the organization to create their own space, becoming more self-determinant about their role. They were being recognized and respected for the work that they do and given funding according to their impact.

However, despite this, the main consequence of the crisis was to maintain or reinforce vulnerability and the community organizations as precarious subjects. The crisis had diverging consequences for organizations depend-

ing on their previous capital and labor structures. Several interviewees reflected on these unequal distributions and vulnerabilities:

> There have been funding challenges and there remains funding questions, certainly at the end of the first year there was a particular question about that shift between covid emergency funds and business as usual funding. There is always a concern within the sector about levels of funding, I'm talking more about grants and contracts. Those who have relied more on individual donations and trading have been more severely affected and we see that coming out in the way in which, particularly larger national charities who have connections into the region are restructuring their teams or the way in which they deliver services… because their budgets are different… because they haven't had their public facing fund raising activities… some groups will have a risk of closure… (Interviewee 32).

The funding allocation was unequal, in that it went to some subjects and not others and kept shifting between crisis funding and business as usual, meaning that some were put in more vulnerable positions than others. Organizations could not run fundraising events anymore, and those that relied on individual donations were impacted unequally. One that offered support to those experiencing multiple sclerosis had to shut down their face-to-face support permanently. Others, such as food banks, were attracting a lot of attention in the media and receiving increasing donations. This created unequal distributions of capital—some subjects were supported and some services valued more than others, placing many people in even more vulnerable and precarious positions. The intricacies of the politics of the subject during COVID are revealed in a series of quotes from interview 10:

> We were very lucky… we had some really good funding pots… However, all of the funding at the moment is all short-term. You can have 6 months, which means that everybody that works here are all on 6-monthly contracts, which doesn't give us any sustainability… So for us, well for me, it's been quite a worrying time because we definitely need to make sure that we have got some sustainable funding… I always feel slightly nervous about the future, because it always worries me that we are never going to get the funding in to keep us the way that we are and how I would deal with that and having to say to staff I am sorry we haven't got the funding for you, and I can't keep you on. That's my biggest fear.

As this quote illustrates, emergency funding gave organizations recognition without sustainability. There is a constant fear in the sector of offering a service and then canceling it if funding is not renewed. This is exacerbated when all fundings are limited to the short-term. Although the funding addressed an immediate need, it deferred rather than resolved concerns about financial sustainability. The precariousness is not just a concern about the organization—these concerns have a human impact, creating worry about the staff that they employ and their service users:

> [We need] to ensure that people start to believe we are long-term… and that we will always offer consistent services. Because that's what's happened, they've had four, five years of services, haven't got the funding, then it's all shut down again, and then it starts up again and then it's all shut down again. And we can't work like that, it's got to be a consistency, and that's what we're aiming for (Interview 10).

Users need stability through regular and consistent support. This is not possible if the organization is funded on short-term contracts and/or the project being delivered is only short term, before being shut down. This is even more difficult for local, community-based organizations:

> We're quite localised and I think [for big pots of funding] they're looking at work that cuts across the whole of a certain area rather than being localised (Interview 10).

The unequal distribution of funding marginalizes the local work of community-based organizations. Sustainable funds are allocated to national projects. Local organizations are often ineligible or struggle to measure and demonstrate their value. This fragments the deep understanding of local communities required to provide suitable support. These community leaders play multiple roles and have multiple skills, and writing funding bids forces them to adapt and speak the language of the different funders, which is time-consuming. The situation is even more complicated when the future of operations is uncertain and precarious and has to be a constant focus:

> …so I am finding it a difficult thing… Funding is a difficult thing and I think I am probably writing at least 2 funding bids a week… it's not my best, my favourite task …because you have to write it, you can't put the same sort of passion into it, so it's quite difficult… It's a tougher sequence, people [funders] want more out of you than you probably can give. However, you feel that you have to do it because you need the funding for just being able to work on a day-to-day basis… They're not giving you enough time either, to be able to apply for it and to get things sorted and in place… You know the questions that they are asking you for a £10,000 bid, you just think to yourself "is it worth it?." Because you're literally laying your life down on the line and maybe you'll get it and maybe you won't, and you spend two, three days writing that funding bid. And you just feel sometimes that, I don't think people [general public and funders] appreciate just what you're doing on a regular basis to enable you to keep the practice going… (Interviewee 10).

First, the construction of community organizations as vulnerable, precarious subjects has important impacts on how their workers understand themselves. They feel exposed—"you're literally laying your life down on the line"—and pressured—"people want more out of you than you probably can give"—but not always suitably supported—"I don't think people appreciate just what you're doing on a regular basis." Another interviewee even claimed that "if I had unlimited resources, I would have applied for more short-term funding" (Interviewee 14). The reasons given relate to the suspension of previous rules, "long application forms," and paperwork, allowing them to deliver more work. In essence, more resources are seen as a way to apply for even more resources, all to be able to deliver their service. Moreover, there was a strong sense of fear about when increased emergency funds would come to an end:

> I mean it feels nervous, you know sort of nerve-wracking because we do feel very fortunate to have had that additional funding from our local commissioners, but we know that that's going to stop at a point … (Interviewee 11).

Short-termism is always a concern, but here it is exacerbated because all the funding was redirected toward mechanisms created specifically for the COVID-19 pandemic and therefore meant to disappear. At the same time, there was an awareness that the need was increasing and would remain high while funders reintroduced the previous approach to funding. The interviews that were conducted later in the pandemic confirmed this worry and highlighted the dangers of the fashionable nature of funding:

> When Covid first came along, grant-making bodies were very aware of it, and it was big news. I think people have got bored with Covid[-19] now, frankly… Funding is fashionable. There will be some people who are absolutely committed to a cause… but there are other funds of money that, I think [are dictated by] what's high on the political agenda… I think that's the score with Covid, a lot of people indeed diverted funding from other things for Covid, quite rightly, I think, but your question was, what's happened to Covid funding, and I think the answer is, it's evaporated (Interviewee 21)

Although interviewees viewed new funding positively, they were also made more vulnerable by becoming dependent on emergency funding that was not meant to be sustainable. More generally, seeing funding as following "fashions" reinforces the instability of funding and the difficulty that these community organizations face in having consistent impact on the communities that they support. As the political agendas shift, they constantly must adapt and innovate, as pandemic funding had no continuation:

> …there's been lots of resources that have come in very quickly, particularly in the last 12 months, and it's been very much needed, but the biggest challenge… is around the longevity of it, you know. So last year… we were supported with a substantial… piece of funding… but there's no continuation of that because that was one-off commissioning. And we knew that, but we're talking a substantial amount of money so you have to then, as we go into this year, have to think, how… to mitigate that. And I think there's probably a feeling, within the sector, about everyone knows that can't continue, like there's no sustainability there, in terms of the commissioning (Interviewee 33).

Funding instability turns community organizations into precarious subjects. The next interviewee relates this notion to neoliberal values:

> I think it's actually the innovation, seeing how individuals and groups have sought to try something different and not be afraid of it… I think accepting, acceptance of innovation I think has been, has been something for us all to be proud of but, in saying that, not denying that there are some things that you need to always have in place, and that there are some kind of foundations that need to be consistently supported, so not innovation for innovation's sake. I think innovating to make, to add value to what we were already doing, rather than innovating because you're not quite sure what to do <laughs> , which is the risk.

As these quotes reveal, funding instability directly relates to a notion that community organizations should become entrepreneurs thriving to "innovate." In this quote, the floating signifier "innovation" seems to constitute an answer to the increasing vulnerability to short-term funding as well as to the challenges of providing community support during lockdowns. New practices emerged, such as new ways to reach and support communities online, but they remained ephemeral as adjustments to difficult conditions under lockdowns were not necessarily relevant afterward. In any case, the ability to "innovate" may have improved some interviewees' sense of their role and subjectivity but was not enough to assuage strong anxieties about their increased vulnerability to short-term funding. The adaptability of entrepreneurs responding to ever-changing market forces is hard to reconcile with long-term sustainable foundations necessary to meet the community's needs.

This section followed the emergence of new subject positions for community-based organizations during the pandemic through the politics of the subject (Gibson-Graham, 1996). In particular, despite increased funding, the sector remained extremely precarious and vulnerable. Precarity and vulnerability were unequally distributed. Some received new recognition, felt able to create their own space, and were becoming more self-determinant about their role. Others reflected on the exceptional nature of funding and difficulties to build strong communities with short term funding. Overall, they are continuously encouraged to "innovate." A subject position is difficult to reconcile with their daily work with vulnerable communities.

4.3 | A politics of collective action: building solidarity in a fragmented world

If the politics of language helped trace the changes in accountability relationships during the pandemic and the politics of the subject to understand the precarity and vulnerability of the community-based organizations, the politics of

collective action helped place the sector in a broader political context. Indeed, the "emergency" funding and related precarity did not emerge out of a vacuum but responded to a longer history of relationships between the state and community organizations. The politics of collective action then need to go against precarity and support the (re)constitution of strong communities, but also build linkages between a variety of local initiatives to avoid "fragmentation." The pandemic emerged after neoliberal and austerity policies had resulted in a steady decline of the sector's funding. During the COVID-19 pandemic, the third sector was praised for its ability to provide an "emergency response" to an unprecedented crisis. This reflects a transactional, economic understanding of the services offered by community-based organizations.

The relationship between the state and community-based organizations itself takes the shape of contracting and economic transactions. Instead, community-based organizations aim to build relationships and partnerships within the community:

> So I think, as an organisation, we're fairly well connected within the community… that's part of my role, to make sure that we're out there and we're working in collaboration with people, so we had some fairly good contacts in the first place. We had some really good contacts with the [local] Council… and they helped us. But it was, it was mainly through the partnerships we'd had previously, so [local charity], [local] Foodbank, and some of the smaller charities we've worked with before; we were just able to kind of revisit our contacts and those relationships we had and… go from there really (Interviewee 2).

As this quote illustrates, community-based organizations have to help themselves via the support of other local charities to be visible and to be in a stronger bargaining position. These partnerships also function as a funding network, as local contacts can lead to new communication channels with power holders and funders, such as local Councils:

> …we've then been able to approach the Council because, since then, we've had local Councillors refer to us, social workers refer to us, so we are now known more than before, and so we've had funding from [other public funds] (Interview 20).

As this quote reveals, relationships and partnerships can be leveraged to ask for or apply for funding. However, building partnerships and communication channels with the funders can bring challenges: establishing new relationships and partnerships means that these organizations will be referred to by various actors, which can be time-consuming, require high flexibility, and not necessarily lead to any benefits. Additionally, partnerships with local Councils and governmental bodies often lead to a transfer of responsibilities from the state to the third sector. When the state decreases its own scope, the third sector is expected to "fill the gaps":

> I think it's almost just become our job to fill the gaps… There was a time when we saw the gaps and we setup to fill the gaps, and now I feel like the more we fill the gaps the more it becomes our job to fill those gaps. And fine, if we're going to get paid to do that, that's absolutely fine… but what is still happening is every time we fill one gap, we're exposing another (Interviewee 43)

Without proper accountability and funding allocation:

> …and I think we're getting more and more referrals in from other organisations who would normally take these on and as far as I'm concerned we'll be asked to do their work for them without funding so it is hugely complex (Interview 43).

As this interviewee explains, neoliberal and austerity policies reduced the involvement of the state from various activities it previously undertook. Without questioning the value of cooperation, this quote raises concerns about its

consequences in terms of funding and accountability. In a field constructed around the notion of individual responsibility, cooperation raises the question of who is responsible for the people that they are supporting and how funding can be properly allocated when they are taking on other people's work. The pressure of filling the gaps has led community organizations to explore creative partnerships and collaborations that focus on cooperation:

> …we're forging new partnerships and just working with different people all the time, and they're all ongoing, you know some dip in and out, but you know that is the beauty of what we've created, a place where all these… it has linked up all these people, so that if someone comes to me from one area and says, oh we really need this, have you got any ideas, I can instantly link them up with someone who they might never have met or spoken to before and get them access (Interviewee 19).

> So I think, for me, the pride has been in seeing the openness to that and in wanting to maintain key relationships… having that open communication and connection between people who maybe… have to work in very different ways, because some may have a statutory obligation and others may not, and may be just committing to something because they care… They're not dissimilar in their ethics and their approach, but they are different in the way in which they can operate. And that's nice to see, that's kind of <laughs> that's what you want—you don't want to be in it on your own (Interviewee 32).

During the pandemic, these interviewees explain, there was an openness of communication and an ability to work together and share issues across different approaches, working together toward collective action. Networks and collective action also proved useful to react quickly to changing priorities:

> …there was a gap, where the funding had run out… And then the numbers went up and it was a panic, and so we reached out to [community foundation] at that point we were panic level, and they came through really quickly, they supported us (Interviewee 20).

As this quote illustrates, being part of a network during the crisis made a big difference to survival as organizations could be supported quickly. The usual approach to funding does not enable these types of engagement and relationship building. Instead, neoliberal funding practices have encouraged the emergence of "entrepreneurial" subjects, leading to a fragmentation of the field where organizations are constantly separated and competition is created between them. The response to such fragmentation is cooperation and coordination between entities.

The politics of collective action from Gibson-Graham's (1996) framework highlights here the way that solidarity can (re)constitute strong communities and reduce the threats of fragmentation in a context often described as a "hostile environment." Collective action helps expand the reach of each organization but also allows it to respond more flexibly to rapidly changing conditions, and the interviewees suggest that the recognition they receive from other community-based organizations can be as important as that received from funders. On the other hand, community-based organizations are treated as entrepreneurs in competition, having to specialize to "fill the gaps" formed by the disengagement of the state. In other words, cooperation is the solution, but this also comes with the risk of increased privatization. This raises further challenges in terms of accountability. When accounting focuses on individual responsibility and clear boundaries between "entities," cooperation raises challenges in terms of collective accountability and complex distributions between various organizations operating at different scales to answer community-based challenges going beyond "gaps" and service delivery. The main challenge, but also possibility, opened up by cooperation is therefore to try to redefine accountability and change accountability practices.

5 | DISCUSSION AND CONCLUSION

This paper has focused on the oral history testimony of local grassroots community-based organizations that draw out their lived experience with respect to the politics of accountability during the COVID-19 pandemic. We illustrated the way that the pandemic dislocated their usual funding practices. Critical accounting research has had a long-standing interest in alternative organizations, including cooperatives (Bryer, 2014; 2020), NGOs (Cazenave & Morales, 2021; Martinez & Cooper, 2017; O'Leary, 2017; O'Leary & Smith, 2020), and charities (Cordery et al., 2019). Community-based organizations do not aim to make a profit and therefore offer new insights on the varieties of accounting. However, even when they follow alternative politics, these organisations operate inside a neoliberal capitalist society. Precisely, we followed how various community-based organisations operating in one specific geographical area responded to the COVID-19 crisis and the transformative potential in the different ways that funders were engaged with during this period. To analyze the transformative potential of the different funding practices that were drawn on during the COVID-19 pandemic, we study our narratives through the framework developed by Gibson-Graham (1996). The first dimension of this framework is a politics of language. Hegemony emerges when a discourse becomes so dominant that any alternative can only be seen as geographically and temporally limited and vulnerable to reappropriation or capture. A politics of language therefore aims to "dislocate" such hegemony by recognizing that alternatives are possible. Critical accounting research has studied various dialogic accountings (Brown, 2009) and counter-accounts that "surface the political," which are recognized for destabilizing, questioning, and contesting the "monologic" accounting hegemony (George et al., 2021; Tanima et al., 2020). In our case, the language of emergency and crisis response offered the potential to dislocate hegemonic accountability practices. In a field where participants often regret that accountability remains purely financial, focused on quantified outcomes, and driven by funders, the ability to narrate meaningful "stories" about the organizations' activities came as a positive change. However, the language of emergency and crisis response also came with a notion of "flexibility" and short-termism, meaning that community-based organizations had to adjust to rapidly changing expectations and focus on short-term activities, reducing their ability to have meaningful impact.

The second dimension of Gibson-Graham's (1996) framework is a politics of the subject. Critical accounting research argues that financial and hierarchical accountabilities influence subjectivities and tend to produce exposed, vulnerable subjects and a sense of permanent insecurity (Messner, 2009; Roberts, 1991, 2009). Neoliberalism further encourages subjects to understand themselves as individuals in competition and their lives as investments to become better competitors (Morales et al., 2014; Van den Bussche & Morales, 2019). Our findings also show that funders' accountability practices encourage community-based organizations to understand themselves as "entrepreneurs" in competition with each other and thrive to "innovate" and adapt to market forces. The crisis revealed new subject positions, not all negative. The positive activity of community-based organizations became highly visible, and some interviewees felt proud of the recognition they received during the pandemic. However, the crisis had diverging consequences, and recognition remained unequally distributed. The need to remain flexible, but also the acute awareness that funding would disappear rapidly, created a sense of vulnerability and heightened precarity. Several interviewees felt exposed, pressured, misrecognized, and under-appreciated. The feeling that funding only follows fashion and short-term political priorities locked several community-based organizations into positions of precarious subjects. Arguably, as long as community-based organizations are embedded in local communities but funded by powers outside the community, there will be tensions, precarity, and vulnerability between what they do and the mechanisms through which they give account (O'Leary, 2017).

The third dimension of Gibson-Graham's (1996) framework is a politics of collective action. If alternatives emerge locally, they can also connect to other alternatives to form a broader movement. Bryer (2014) showed that cooperatives use accounting to build connections to social movements. This is important because capitalism and market forces tend to encourage competition when cooperation is needed to build emancipatory practices. In our case, community-based organizations are trying to offer an alternative, yet they risk replacing the state and therefore reinforcing the

problems they are trying to solve. Some interviewees spoke about "gaps" in service provision and noted that they were "filling the gaps" only to identify new "gaps." Instead, they try to create networks and partnerships to build a more complete understanding of their communities and how to cooperate with each other. These networks proved crucial during the crisis, as some organizations could help others when funding became too unequally distributed. However, the networks also created difficulties in terms of accountability, with some organizations receiving "referrals" from others with uncertainties in terms of responsibilities and funding. When accountability is conceived as the individual responsibility of the subject, cooperation creates complexities, and the proposition of an alternative is not obvious. Yet it is important to overcome the fragmentation of the field that prevents the constitution of long-lasting knowledge of the communities. Interestingly, new forms of lateral accountabilities emerge, where the (mis)recognition of funders becomes less important than the support of other community-based organizations that can see the value of the organization's activities.

Literature noted that pressure from funders encourages alternative organizations to devote ample resources to financial, upward accountability (Cordery et al., 2019; O'Dwyer & Unerman, 2007, 2008), with little use for the organizations themselves. Often, it is argued that financial accountability can create a form of capture, mission drift, and tensions between grassroots connections and "service delivery" (Banks et al., 2015; Chenhall et al., 2010; O'Dwyer & Unerman, 2008). Our findings confirmed that the funding and accountability environment for the local VCS is complex, and community-based organizations are often in highly precarious positions in terms of delivering their daily work and creating a sustainable service for vulnerable communities. Indeed, these organizations are marginalized in terms of funding but hold strong relationships with communities. Future research is required to link these findings and the use of Gibson-Graham to dialogic accounting, counter accounting, and downward accounting to a greater extent.

We focus on the politics of accountability in this space and how—in their lived experience—these community-based organizations grapple with this politics, are impacted by it, and impact upon it. Adapting to some of the capitalist practices and creating their own spaces for alternative communities. The accountability to which they adhere can have a narrowing impact on their practices, reducing the space for pluralization and diversity in their practices. Through the unfolding of the pandemic, these practices shifted to consider more of the human aspects of their work. We argue that if we want to support the diverse economy, we need to have diverse forms of accountability that consider the human, lived experience and acknowledge the limits of accountability (Messner, 2009; Roberts, 1991, 2009). Current accountability practices in funding are not only extremely difficult or impossible but can also take the subject away from their communities. Instead of simply responding to the demands of funders, there should be a dialog as there was during the pandemic, creating spaces that are open for reflection, discussion, and mutual accountability.

CONFLICT OF INTEREST STATEMENT

There are no conflicts of interest, and we have full ethical approval from the University of Essex for this project.

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