The Role of English and Welsh INGOs:
A Field Theory-Based Exploration of the Sector

By

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List of Acronyms

AIC	Akaike's Information Criteria
AMWT	Al-Mustafa Welfare Trust
BIC	Bayesian Information Criteria
CCEW	Charity Commission of England and Wales
CEO	Chief Executive Officer
CIO	Charitable Incorporated Organisation
CLH	Community-Led Housing organisations
DAC	Development Assistance Committee of the Organisation for Economic Co-operation and Development
DEC	Disasters Emergency Committee
DFID	Department for International Development
FCO	Foreign and Commonwealth Office
FCDO	Foreign, Commonwealth and Development Office
GBP	Great British Pound
GDP	Gross Domestic Product
ICNPO	International Classification of Nonprofit Organisations
ICRC	International Committee of the Red Cross and Red Crescent
iDE	International Development Enterprises
IHP	International Health Partners
IMF	International Monetary Fund
INGO	International Non-governmental Organisation
IRC	International Rescue Committee
LGV	Lattitude Global Volunteering
MAG	Mines Advisory Group

MEAL	Monitoring, Evaluation, Accountability and Learning
NCVO	National Council for Voluntary Organisations
NGO	Non-governmental Organisation
ODA	Official Development Assistance
ODI	Overseas Development Institute
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the High Commissioner for Human Rights
PARinAC	Partnership in Action
PPA	Partnership Programme Agreements
SAF	Strategic Action Field
SDG	Sustainable Development Goal
SORP	Statement of Recommended Practice
USAID	United States Agency for International Development
VSO	Voluntary Service Overseas
WHS	World Humanitarian Summit

Thesis Abstract

This thesis takes a field theory-based approach to exploring the role of English and Welsh international non-governmental organisations (INGOs), using the lens of income source form.

First, the thesis presents new income source data drawn from 933 Annual Accounts published by 316 INGOs over three years (2015-2018). The research then draws on qualitative data from 90 Leaders' letters include within the Annual Reports published by 39 INGOS, as well as supplementary quantitative and qualitative data, to explore the ways in which INGOs represent their role.

Analysis of this income source data demonstrates that government funding is less important to most INGOs than has previously been assumed, while income from individuals is more important than has been recognised in the extant development studies literature. Funding from other organisations within the voluntary sector is the third most important source of income for these INGOs, while income from fees and trading is substantially less important than the other income source forms.

Using this income source data in concert with other quantitative data on INGO characteristics as well as qualitative data drawn from the Leaders' letters, I then show that the English and Welsh INGO sector is a heterogenous space, divided into multiple fields. The set of fields identified by this thesis is arranged primarily around income source form, which is also associated with size, religious affiliation, and activities of focus and ways of working. As Bourdieusian field theory suggests, within these fields individual INGOs are engaged in an ongoing struggle for position: competing to demonstrate their maximal possession of the symbolic capitals they perceive to be valued by (potential) donors to that field.

Further analysis of these Leaders' letters, alongside additional Annual Reports and Accounts data, also reveals a dissonance in the way in which INGOs describe their relationship with local partners in these different communication types. While these Leaders' letters and narrative reports tell stories of collaborative associations with locally-based partners, this obscures the nature of these relationships as competitive and hierarchical.

The thesis draws on the above findings to reflect on the role of INGOs as suggested in the extant literature. This discussion highlights how the various potential INGO fields identified are associated with differing theoretical roles for INGOs. Finally, the thesis considers how INGO role representations continue to contribute to unequal power relations between INGOs and their partners.

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Chapter 1: Introduction

This thesis explores the function, activities, character, and identities — the role — of English and Welsh international development charities (known as international non-governmental organisations – (INGOs)), focusing specifically on the period 2015-18. Using the theoretical framework and analytical tools of field theory, the thesis explores whether, and how, this role might differ according to an INGO's income source form.

This short introductory chapter aims to answer four key questions about the thesis: Why study the role of INGOs? Why focus on the English and Welsh region? Why the 2015-18 period? And what does this thesis seek to contribute? By styling the introduction in this way, this doctoral study's rationale, purpose, aims, and ambitions are presented, along with an outline of the thesis structure. The introduction concludes by briefly discussing the language and definitions used in this study.

1.1 Why Study the Role of INGOs?

INGOs are prominent global actors. In Europe and North America, INGOs employ thousands of people, impact children in schools through awareness-raising and educational tools, and raise many billions of pounds in donations, grants, and through commercial activities. These INGOs also reach across and around the world. They are present in community health centres in Malawi, are part of policy discussions in Thailand, seek to address environmental issues facing communities living in the Amazon rainforest, and create early-years curricula for states across India. The ultimate recipients of such interventions often have little choice but to engage with the work of these organisations. As Flanigan (2021) notes, in contexts where the state cannot or will not provide services, charity (including INGO) providers of these services often have a near-monopoly over such activity within their areas of operation.

Moreover, the INGO sector's influence stretches beyond these measures of activity and resource transfer. 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, Oceania and Latin America 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) demonstrate that important questions relating to the INGO sector have not yet been considered, let alone answered. Academic work on INGOs has focused on individual organisations, small sub-groups of INGOs, or just the largest organisations (Banks et al., 2020) without unpacking and seeking to understand the internal dynamics of the sector.

In order to fully understand the INGO arena, however, INGOs need to be studied as “purposive actors with their own identities” (Stroup, 2012), in which an understanding of INGO role is crucial (Hoffmann and Weiss, 2008, p.281). ‘Role’ refers to the functions and activities of these organisations, as well as their characteristics and broader identities: it is about what these organisations do, as well as the “identity projected by [their] actions” (Hoffman and Weiss, 2008, p.281).

The extant research into INGOs and charities, while lacking analysis of the intra-sectoral nature of the English and Welsh INGO arena, nevertheless provides substantial theoretical learning relevant to considering the role of INGOs in the 21st century. The extent of previous theorising provides an expansive grounding base for research on INGOs, and enables consideration of new empirical data within sophisticated theoretical debates. This thesis seeks to build on this strong theoretical base to enable further understanding of the English and Welsh INGO sector.

1.2 Why the English and Welsh Region?

The English and Welsh INGO sector is of particular interest for this research for three reasons: i) Due to the availability of substantial secondary data; ii) Due to its influence and history; iii) As a result of my researcher positioning within the British INGO space.

1.2.1 The availability of substantial data on the sector

The English and Welsh charity sector has a long history of public charitable regulation (Irvine and Ryan, 2013), particularly compared to other jurisdictions. Scotland and New Zealand, for example, introduced a charity regulator only in 2005, while the Australian regulator was established in 2013, and China introduced its first Charity Law in 2016 (Breen, 2018). The USA and Canada currently regulate charities only through their relevant tax offices (Irvine and Ryan, 2013), while charity self-regulation is the predominant approach in Germany, Switzerland, the Netherlands and Austria (Bies, 2010).

In England and Wales, however, charities have been regulated in some way since the 1601 Statute of Charitable Uses, and Charitable Commissions were established in 1853 (Cordery and Baskerville, 2007, p.11). Since 1960, with the Charities (Statement of Account) Regulations, charities have been required to keep some form of accounting records. While these regulations were implemented inconsistently, this set the framework for a data-heavy approach to charity regulation in England and Wales. In the 2000s, a comprehensive package of “legal, policy, regulatory and funding reforms”

(Philips and Smith, 2011, p.3) were made by the UK government to “modernize the regulatory environment, protect donors and ensure adequate accountability” (Breeze et al., 2015, p.292) in charities. The English and Welsh context has, therefore, “‘set the standard’…in charity regulation” (Hogg, 2018, p.73).

This history and currency of charity regulation mean that there is a wealth of public data available on the practice of English and Welsh INGOs, in the form of Annual Reports and Accounts. While Morgan (2011) has raised questions about the validity of the information presented in these Reports and Accounts, nevertheless the Annual Reports and Accounts submitted by English and Welsh charities are “clearly a very important dataset for research on the charity sector” (Morgan, 2011, p.224). For this research, the existence of a large pool of available secondary data provides a rich source of both quantitative and qualitative data, not available for other jurisdictions.

1.2.2 The history of the sector

This research therefore specifically focuses on INGOs registered within the legal jurisdiction of England and Wales, and the definition of INGOs used in this study includes that such organisations are registered as charities with the Charity Commission of England and Wales (CCEW). Together with Scottish charities, these INGOs form a British INGO sector that has its roots in Britain’s past as a major imperial and colonial power. The scale and influence of the British INGO sector in the 21st century is a function of Britain’s history as the largest, oldest and most heterogeneous of the European colonial empires.

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 the way in which 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), and in 2017/18, a little over 11% (£5.7 billion) of the UK voluntary sector's total expenditure of £51.3 billion was spent directly on international causes (National Council for Voluntary Organisations (NCVO), 2020a). In 2017/18, over 6,800 UK charities worked internationally (ibid). The size of the UK INGO sector is also reflected in the popularity of international development causes among donors in the UK. In 2018, "overseas aid and disaster relief" was the second most popular cause among individuals that donated to charity, receiving 11% of the total donation amount (religious organisations were the most popular cause, with 19% of donations) (Charities Aid Foundation, 2019).

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 the way in which 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 21st century, as outlined in the Literature Review in Chapter 2. The sector's size, influence, and history reinforce the importance of pursuing further understanding of these INGOs.

1.2.3 Researcher positioning

Reflections on being a research 'insider' are considered in the methodology chapter (Chapter 4, Section 4.1.2). However, my researcher position is crucial in answering the question 'Why the English and Welsh INGO sector?'. Having worked for British INGOs, and lived with and within the British INGO sector for many years, my interest and knowledge is in and of this sector. As discussed in Section 4.1.2, this background enabled me to ask the questions this thesis seeks to answer.

1.3 Why the 2015-18 Period?

In the 2010s, the English and Welsh INGO sector was working in an environment of national and global political, financial, and social change, as explored in Chapter 2. The financial crisis, increasing populist discourse, and the rise and importance of social movements are all likely to influence the way in which INGOs position their role. The challenges INGOs sought to address in the 2010s are also different to those of the 1950s or 1960s. Environmental changes brought about by the climate crisis are more pressing, and technological developments have affected almost every aspect of INGOs' work. Additionally, the nature of poverty has changed. Today, most of the world lives not in countries of extreme poverty or extreme wealth, but somewhere in the middle, with the same range of living standards as people had in Western Europe and North America in the 1950s (Rosling, 2018). While many millions of people still live in extreme poverty, this accounts for only 9% of the world's population (ibid). The role of INGOs thus has – or should have – changed since the 'aid era' of the 1980s, and needs contemporary consideration.

The context and environment for INGOs in the period 2015-18 is therefore different to previous periods. At the same time, as discussed above, extant academic research and debate on the role of INGOs has generated substantial theoretical insight that can now be drawn on to enable discussion of the empirical data generated by this thesis. Key methodologies of value to this thesis were developed in the 2010s – such as the work of Kane et al. (2013) and Clifford and Mohan (2016) to investigate the income source patterns of charities, and the work of Macmillan (2013) and others on field theory — providing models and direction for the methods used in this thesis.

Therefore, there is substantial contextual and academic basis for considering the role of INGOs in the period 2015-18. There are also more personal reasons for pursuing this study at this time.

In 2004, I was an intern for an INGO based in London. While there, junior colleagues made serious allegations about the behaviour of the organisation's staff in Liberia. While the organisation tried to keep the nature of the concerns secret, it quickly became well-known — at least internally — that it involved sexual abuse. The individual at the centre of the allegations had his contract with the organisation terminated. Concerns among colleagues about the institutionalisation of such behaviours were not addressed.

Fourteen years later, in 2018 (while preparing this thesis' research proposal), this same individual was at the centre of the "[w]ell-publicised safeguarding scandals" (Banks et al., 2020) concerning sexual abuse in Oxfam's programmes in Haiti in 2011 mentioned above. The revelation of this behaviour, and allegations of a cover-up, created upheaval within the sector, and gave further weight to concerns about the role of INGOs. The failure of some INGOs to adequately address such safeguarding concerns prior to 2018 raises personal and moral questions about the ongoing role of INGOs. This thesis seeks to provide empirical and theoretical insights that might help to answer such questions.

1.4 What is the Thesis' Main Aim and Contribution?

As described above, this thesis's primary purpose is to further understanding of the role of English and Welsh INGOs in the period 2015-2018. The thesis uses field theory to explore this question.

1.4.1 The main argument of this thesis

This thesis draws on quantitative and qualitative data to argue that the English and Welsh INGO sector is a more heterogeneous space than has previously been suggested. The thesis finds that the sector can be divided into multiple fields, one set of which is poled around income source form. As this thesis demonstrates, income source form is associated with INGO size, religious affiliation, activities of focus, and ways of working.

Drawing on Bourdieusian field theory, this thesis also argues that within these fields, INGOs are engaged in an ongoing struggle for position. These INGOs compete to demonstrate their maximal possession of the symbolic capitals they perceive to be valued by (potential) donors to that field. Further analysis demonstrates that, in the period under consideration, INGOs' local partners based in Africa, Asia, Latin America and Oceania are additionally seen as competitors within the fields to which these INGOs' belong. Thesis findings also suggest that many INGOs engage with these local partners more as grant-makers than equal partners: while such INGOs tell stories of cooperative associations with locally-based partners, this obscures the nature of these competitive, hierarchical, and compliance-based relationships.

In the Discussion, Chapter 9, the thesis draws on the above findings to reflect on the role of INGOs as suggested in the extant literature. In the Discussion, the thesis highlights how the various INGO fields identified can be associated with differing theoretical roles for INGOs. Finally, this thesis argues that many of the critiques of INGOs as perpetuating unequal power relations, which have been assumed to be associated with their reliance on government funding — a contention not supported by the evidence presented in this thesis — are nevertheless still applicable to INGOs.

1.4.2 The thesis' intended broader contribution to the literature

By presenting original data and using a novel methodology to explore this data, this thesis hopes, primarily, to expand our knowledge and understanding of the role of English and Welsh INGOs. This thesis also seeks to make three broader contributions to the literature, which are:

i) As indicated above, I hope that the findings of this study can help contribute to a better understanding of the challenges facing the INGO sector, including questions about INGO accountability and legitimacy (see Section 2.2).

ii) This thesis draws on secondary data to test a field theoretical approach to exploring the English and Welsh INGO sector. This may expand our understanding of field theory and its potential uses in third sector research.

iii) This thesis seeks to contribute to wider discussions on the relationship between charities, their donors, and those they seek to serve. The thesis demonstrates how INGOs perception of their donors' interests impacts these organisations' role representations. Such insights are potentially relevant for charities across other sub-sectors.

These potential contributions are returned to in Section 9.3, exploring future research directions.

1.5 Thesis Structure

After this introduction, the thesis is structured into eight further chapters. Chapter 2 provides a brief overview of the context and history of English and Welsh INGOs. This context is essential for understanding the position and role of INGOs in the 2010s. While brief, this context-setting is also a vital part of any field theoretical analysis (Emirbayer and Johnson, 2008). With this history in mind, Chapter 2 then provides an overview of two streams of literature relevant to this thesis. These two streams are: i) scholarship in the international development studies literature that has particularly focused on the role of INGOs; and ii) scholarship in the third sector literature that seeks to explore and explain the role of charities more broadly. Review of these two scholarly histories reveals five themes of relevance to discussions of the role of INGOs. This previous scholarship variously contends that: i) charities exist to achieve ideological objectives; ii) charities act as illegitimate actors that perpetuate inequality; iii) charities exist as a result of government or market failure; iv) charities provide a positive alternative to government or market solutions; and v) the charity arena is diverse, including as a result of income source, meaning no single explanation of the role of charities is universally applicable. These themes are returned to in Chapter 9 to enable theorising on the findings presented in the intervening chapters.

Chapter 3 then builds on the context and Literature Review to outline the Theoretical Framework on which this thesis is based: field theory. The chapter provides an overview of field theory and its different branches, before reviewing the field theoretical literature on charities and INGOs specifically. The chapter then outlines how the analytical approach of field theory will be used in this thesis. The chapter concludes by drawing on the Literature Review and Theoretical Framework to outline this thesis' research questions.

Chapter 4 describes the methods used in this thesis, as well as associated methodological considerations. The chapter first considers the research approach, before providing detail on how the population of INGOs was defined and selected, discussing the data sources, and outlining the quantitative and qualitative data collection and analysis processes. This chapter frames the data collection and analyses processes by discussing previous relevant methodological and empirical literature.

Chapter 5 is the first of four findings and analysis chapters. This chapter builds on previous scholarship, particularly the methodology of Clifford and Mohan (2016), to present new empirical data on the income source distribution patterns of English and Welsh INGOs. By analysing novel data collected from 933 sets of Annual Reports and Accounts for 316 INGOs in the period 2015-2018, this chapter demonstrates that government funding is less important to these INGOs than has previously been assumed. Donations from individuals are more important for these organisations than has been generally recognised in the extant literature. Funding from other organisations within the voluntary sector is the third most important source of income for these INGOs, while income from fees, trading, and organisations within the private sector is substantially less important than the other income source forms. This data is used to inform the understanding and analysis provided in the subsequent chapters. This data is also used to identify those INGOs reliant on (receiving 75% or more of their income from) one income source form.

Chapter 6 then provides descriptive statistics on the organisational characteristics of the 145 INGOs found in Chapter 5 to be reliant on one income source form. The chapter also provides further detail on the Leaders' letters used as the primary source of the qualitative data analysis presented in Chapters 7 and 8.

In Chapter 7, this thesis draws on both the quantitative data provided in Chapters 5 and 6 and qualitative data presented in this chapter to explore the architecture and orientations of the studied INGOs. The chapter provides evidence and analysis to demonstrate that the English and Welsh INGO sector can be divided into multiple fields, within an overarching field. At one level, these fields can be arranged around INGOs' architectural profiles (primarily income source form, which is also associated with size, religious affiliation, activities of focus and ways of working). Drawing on Bourdieusian field theory, this chapter further demonstrates how INGOs are engaged in a competitive struggling for position within these fields, seeking to demonstrate their maximal possession of the symbolic capitals they perceive to be valued by (potential) donors that field.

Chapter 8 further builds on this field theoretical approach to explore how INGOs communicate their relationship with the people they seek to serve, and the local partner organisations that many INGOs work with and through in Africa, Asia, Oceania and Latin America. Building again on the analytical tools of field theory, this chapter finds that: i) INGO constituents in Africa, Asia, Oceania and Latin are rarely mentioned, described, or represented. Where descriptions of constituents are included, they are — with very few exceptions — represented as marginalised, in need, vulnerable, and lacking in agency; ii) within the different fields identified in Chapter 7, INGOs' local partners are portrayed as subordinate and lacking in capacity, while also being perceived as competitors for funding; and iii) for INGOs within all identified fields, in their operational reporting, the relationship portrayed between INGOs and their local partners is akin to these INGOs acting as quasi-grantmakers, rather than implementing partners.

Drawing on the findings and analysis presented in Chapters 5-8, Chapter 9 considers the evidence and arguments presented with reference to the literature discussed in Chapter 2. The chapter returns to the five themes of the literature described in chapter 2 and explores their linkages to the INGO arena as a whole, and the different fields identified in Chapter 7. Drawing on the literature that recognises the diversity of the charitable sector, this discussion considers how different theoretical approaches to the role of charities apply to the different fields identified within this thesis. Finally, the thesis concludes that many of the critiques of INGOs as perpetuating unequal power relations, which have been assumed to be associated with their reliance on government funding – an assumption not supported by the evidence presented in Chapter 5 – are nevertheless still applicable across the INGO field. The thesis ends by outlining some potential future research directions and reflecting on the approach taken to this research.

1.6 Definitions and Language

Research into charities and INGOs, and that touches on issues of international development, is beset by challenges of definition. The worth of the very concept of 'development' is itself the subject of much debate. This research does not consider the nature of international development as a concept but focuses specifically on the role of INGOs. Nevertheless, attention needs to be paid to the language used, both to enable precision in terms of research focus and to seek to avoid language that perpetuates postcolonial discourse. This section considers some of the key terms used in this research, providing definitions where relevant, and explaining the use of certain forms of language.

1.6.1 Defining an INGO

The term NGO first emerged in common usage with the founding of the United Nations in 1945 as "organisations that were neither governments, nor member states, nor founded by an international treaty" (Kellow and Murphy-Gregory, 2018, p.1). Since 1945, understanding of the types of organisations that count as an (I)NGO has evolved. While INGOs have been described as "global civil society" (Stroup and Wong, 2017), INGOs are distinct from the broader social movements or smaller local associations that are also part of global civil society. Bond (the UK network of INGOs) defines its members as "civil society organisations [that] help eradicate global poverty, inequality and injustice" (Bond, 2021a). According to the International Encyclopedia of Civil Society, the term INGO refers to "nonprofit organizations that provide various types of services in low and lower-middle income countries", with the term INGO most frequently used to refer to organisations working in the sectors of "economic development and humanitarian emergencies" (Commins, 2010).

Therefore, the definition of what counts as an INGO is directly connected to what counts as 'development', again a contested term. This research draws on Sen's understanding of development as "expansions in freedoms": not only political freedoms, but also social opportunities and protective securities, as well as economic opportunities (Sen, 1999). The outcomes associated with these freedoms include improvements in health, education, sanitation, and governance, among others (Brass et al., 2018). Drawing on this definition of development, alongside the working definition of INGOs given by Bond and Brass et al., this research defines an English and Welsh INGO as: a registered fundraising charity that is operational in low- and lower-middle-income countries in Africa, Asia, Oceania and Latin America, and whose primary stated aim is to alleviate poverty, inequality and injustice in low- and lower-middle-income countries in Africa, Asia, Oceania and Latin America. As this research focuses particularly on English and Welsh INGOs, this research is interested in charities registered with the CCEW.

1.6.2 The use of region-specific language

There is little agreement within the literature or among practitioners about how to define the global regions when referencing the experiences of the continents of Africa, Asia (in such discourses, often excluding the gulf region), Oceania (excluding Australia and New Zealand) and Latin America, as compared to Europe and North America (a designation often taken to include Japan, Australia and New Zealand).

In the 1980s and 1990s, the literature often referred to these areas, respectively, as the South and the West. However, this suggests a homogeneity of experience that is not historically appropriate, particularly regarding the areas universally declared as the 'South'. Chouliaraki (2013, p.2-3) nevertheless argues that using such terms is important not to depoliticise the discourse. Use of these terms, she argues, "preserves…a historical and political distinction that is crucial …: the global division of power that, in unequally distributing resources along the West-South axis, reproduces the prosperity of the former whilst perpetuating the poverty of the latter". Dogra (2014, p.4) similarly cautions against using language that "erases" the shared colonial history of the regions Dogra refers to as the Developing world and Majority World.

Perhaps the most widespread terms used currently are the configurations of Global North and Global South. However, such a formulation both erases the political conception of the 'West' while also reinforcing the idea of a homogenous 'South'. In this thesis, therefore, I have chosen to use region-specific language, specifically identifying the regions of Africa, Asia, Oceania, Latin America, Europe and North America as relevant. Alternative terms, such as Global North and Global South, are only used when directly quoting from others.

1.6.3 Constituents rather than beneficiaries

The challenge of using the term 'beneficiaries' in the international development debate is well-recognised. Davies (2021) casts the term as "widely-loathed", "tied up in a tangled web of implications about … who has the power to decide solutions to poverty and other social problems." 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. An alternative used by some authors is 'stakeholder'. However, this term has a broader meaning that also includes a range of other groups with whom INGOs interact.

This thesis again 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).

1.7 Next Steps

This introductory chapter has briefly considered the context of English and Welsh INGOs in the period 2015-18, and sought to provide the rationale for the research, evidence and arguments presented in this thesis. The next chapter continues this scene-setting by outlining the historical context relevant to English and Welsh INGOs, and reviewing the key literature relevant to this thesis.

Chapter 2: The Context

This chapter describes the history and key literature relevant to this thesis' main research interest: the role of English and Welsh INGOs.

This chapter is structured in five parts. First, Section 2.1 reviews the history of and for English and Welsh INGOs, briefly exploring the, primarily domestic, financial, political, and social changes that have impacted the INGO arena, focusing on the period between the 1960s and 2010s.

Section 2.2. then briefly discusses the chapter's approach to the literature reviewed within the following sections. Section 2.3 considers the development studies literature that has sought to explore the role of INGOs, and section 2.4 summarises and reviews the literature on charities more broadly. For ease, this literature is referred to as the third sector literature.

Sections 2.3 and 2.4 take a broadly chronological approach. I have condensed the wide-ranging trajectories of academic discussion into specific time periods to help provide a clearer summary of the literature. However, these chronological breaks are, of course, somewhat artificial. Themes emerge and re-emerge throughout the different periods in both bodies of literature. Section 2.5 identifies and discusses five clear themes I generated from the consideration of these two substantial bodies of work. These five themes are: i) charities exist to achieve ideological objectives; ii) charities act as illegitimate actors that perpetuate inequality; iii) charities exist as a result of government or market failure; iv) charities provide a positive alternative to government or market solutions; and v) the charity arena is diverse, including as a result of income source, meaning no single explanation of the role of charities is universally applicable.

2.1 A Brief History of INGOs

2.1.1 Pre-1945: imperial humanitarianism

As noted in the introduction, the English and Welsh INGO sector has its roots in Britain's past as an imperial and colonial power. While the oldest transnational associations have been traced back even further (Boli and Brewington, 2007), Davies (2014) demonstrates the significant transformation in the nature, scope and size of such organisations that took place in the 1800s. Barnett (2013) designates this period a time of "imperial humanitarianism". In particular, this period saw the growth of three types of transnational organisations within Britain: missionary societies; specialised humanitarian organisations; and professional, labour and political solidarity groups (Chabbott, 1999; Stubbs, 2003) such as the International Working Men's Association (Boli and Thomas, 1999; Davies et al., 2016). The creation and spread of such organisations laid the groundwork for the later INGO.

Stubbs (2003) also emphasises the importance of the growth of reformist organisations such as the British and Foreign Anti-Slavery Society, founded in 1839, and often credited with establishing the basis of the human rights movement (Barnett, 2013, p.57). Concurrently, the "global reach of the British Empire extended the British public's charitable world vision considerably" (Roddy et al., 2020, p.100-101). For example, international fundraising for the 1877 Indian Famine Fund generated by the London Lord Mayoralty – a significant fundraising actor in this period and since – eventually totalled "in the region of a quarter of a million pounds" (ibid).

In Europe, this period also witnessed the establishment of the International Committee of the Red Cross (ICRC) in 1863. The ICRC was originally established as the International Committee for Relief to the Wounded, and initially focused on caring for those wounded in war. The ICRC was not the first to provide such relief (Florence Nightingale is well-known for doing such work a decade previously), but it was, according to Krause (2014, p.101-2), the first to seek public recognition for its role, claiming a right for non-state actors to treat wounded soldiers. While the overall nature and influence of humanitarianism and the growth of transnational organisations in the period between 1863 and 1945 is somewhat contested, nevertheless, the creation of the ICRC is credited as being a "decisive moment", as well as a "moral breakthrough" (Barnett, 2013, p.80).

In Britain, the British National Society for Aid to the Sick and Wounded was founded in 1870 and subsumed into the newly created British Red Cross in 1905 (Roddy et al., 2020). Between this time and the Second World War, there was, according to Krause (2014, p.103), no other organisation "able to challenge the [ICRC's] authority on its own terms". However, other organisations – such as Save the Children, founded in 1919 as an offshoot of the Fight the Famine Fund, set up to deal with the consequences of the First World War – were established during this period, and began to "take advantage of a global platform to expand humanitarian action" (Barnett, 2013, p.93). This included work on child labour in Iran and China, child marriage in India, and education in Africa (ibid). Save the Children was, according to Baughan (2013), Britain's "most successful charity during the interwar years", "involved in a process of reimagining the British empire as a peaceable, moral force". Concurrently, missionary work also engaged in 'compassionate work' in the colonies, and missionary organisations — such as the Leprosy Mission, founded in 1874 – continued to grow and expand.

After this period of establishment and growth of transnational organisations, the 1930s was a transitional period, between the age of 'imperial humanity' and the changes that happened after the Second World War, as detailed below. The rise of isolationism among Western states, alongside economic crisis, also reduced funds for transnational relief during this decade (Krause, 2014, p.103).

2.1.2 1945-1950s: post-war expansion

The Second World War led to a dramatic increase in the size of the humanitarian sector, its increasing formalisation, and a closer relationship between transnational agencies and states (Barnett, 2013). In the immediate post-1945 period, patterns of aid from Europe (including the UK) to other parts of the world were affected by a combination of factors: memories of the Second World War and the success of post-war reconstruction in Europe; struggles for independence and decolonisation by people in colonised regions; and by geopolitical changes (Robb, 2004).

The Second World War experience of agencies such as Oxfam (founded in 1942 to send food supplies to occupied Greece during the war, and then after the war sending materials and financial aid across Europe) encouraged a focus on such methods of reconstructive aid in countries in Africa and Asia after 1950, once the needs in Europe were seen to be less pressing. Barnett (2013, p.118) argues that in the period after 1948 (when Europe's post-war recovery and reconstruction was well underway, funded primarily by the US Marshall Plan), some aid agencies "armed with a discourse of humanity and needs, looked outside of Europe and discovered colonized peoples encountering even greater challenges". While the Second World War led to the British public turning "vocally against colonialism, insisting all resources had to be directed to [the] home front" (Barnett, 2013, p.98), Bocking-Welch (2018, p.5) argues that "principles of international goodwill offered a sense of stabilising community" among the British public, often through the work of civil society associations. This contributed to the growth of transnational organisations.

This period also saw an upsurge in anti-colonial movements across the colonised regions. The growth of independent nation-states in formerly colonised regions allowed transnational organisations to act, while also fundamentally re-shaping the geopolitical climate. The creation of the United Nations in 1945 — along with the World Bank and International Monetary Fund (IMF) (Gibson, 2019) developed at the Bretton Woods conference in 1944 (Davies, 2018) — was also key to the 'new humanitarianism' (Black, 1996) associated with the emergence of the modern INGO sector.

2.1.3 1960s: the 'breakout decade'

The 1960s was the "breakout decade" for INGOs (Suri, 2005, p.329; Davies, 2018, p.24). This period saw the birth of the modern INGO. For English and Welsh INGOs, this is associated with changes in British public sentiment, as well as alterations in government policy and practice.

In the 1960s, "the world shrank for the British public", both as a result of decolonisation, as well as due to technological advancements which "made faraway places, [and] the people that lived in them…*feel* as if they were closer than ever before” (Bocking-Welch, p.1). British sensibilities towards charity overseas shifted dramatically during this time. Previously, calls to action would have been explicitly constructed around the ‘white man’s burden’, and the ideals of empire, whereas from the 1960s, decolonisation stimulated “new thinking about aid and development” (Stubbs, 2003, p.328) with a greater focus on social change, although still with a “white saviour” (Riley, 2020) approach. This “new thinking” about development included an emphasis on building and strengthening local and national institutions - using concepts such as ‘institutional strengthening’ and ‘human resource development’ - alongside the provision of material aid (Kühl, 2009; Khan et al, 2016). Stimulated by the UN’s declaration of a Decade of Development in 1960, many humanitarian INGOs took up the cause of long-term development and re-positioned themselves as development agencies (Jones, 2015).

The creation of the Disasters Emergency Committee (DEC) in 1963 exemplifies a change in the role of humanitarian and development organisations in Britain, according to Jones (2015, p.578). The forming of the DEC was a coming together of the five then-largest humanitarian organisations in Britain to focus on the needs of people outside Europe, highlighting how aid to Africa and Asia, in particular, was now the priority of such organisations (O’Sullivan, 2014). The creation of the DEC accentuated competition between NGOs for donations and publicity (Jones, 2015, p.578). In addition, collaboration between the UK Foreign and Commonwealth Office (FCO) and INGOs increased after the creation of the DEC, with the Foreign Office channelling funding through the DEC for several disasters in the 1960s and 1970s (Jones, 2015).

In 1960, the Organisation for Economic Co-operation and Development (OECD) formed its Development Assistance Committee (DAC). In the early 1960s, this was emulated by many wealthy nations, which created Ministries for Development Co-operation. In the UK, the Ministry of Overseas Development was established in 1964, although it was subsequently reincorporated into the FCO in 1970. All such newly-created government agencies began to devote funds to non-state actors and “provide legitimacy for ‘development’ as a public discourse in the developed world” (Stubbs, 2003, p.328). Government funding of INGOs dramatically increased during this period, as INGOs took on some of the tasks previously undertaken by colonial institutions (Barnett, 2018; Hilton, 2018). This interest in supporting charity actors in the international context reflected elements of domestic policy. As Mold (2012) argues – and as reflected in the third sector literature, reviewed in Section 2.4 — in the 1960s, challenges in the provision of welfare by statutory services led to increasing use of voluntary organisations in the provision of some social services. By the 1970s, statutory funding of such voluntary service provision became increasingly common (Brenton, 1985; Mold, 2012). By the end of the 1960s, INGOs were therefore well-established, both in the public consciousness and in the actioning of international intervention by the British state.

2.1.4 1970s-1980s: the 'golden age' of INGOs

The 1970s and 1980s was a 'golden age' for European non-state actors (Stubbs, 2003), including English and Welsh INGOs. This came about partly as a result of: a substantial increase in funding to and through INGOs, driven by the neo-liberal policy agenda, and a greater domestic profile for INGOs due to communication changes (Stubbs, 2003). Together, these changes created greater space for INGOs (ibid). This period also saw increased competition among INGOs, as well as disagreements between organisations over their role. This was perhaps exemplified by War on Want leaving the DEC in 1979, stated to be due to its leaders' wish to focus on development rather than humanitarian relief (Jones, 2015).

In the 1970s and 1980s, the combined income of INGOs dramatically increased. While partly the result of increased private aid flows, this growth was mostly the result of the greater use of INGOs as channels of relief assistance from donor government agencies (Borton, 1993, p.191). In the UK, this trend is particularly clear. Between 1977/78 and 1980/81, less than 0.5% of total aid allocated by the Disaster and Refugee Units with the government were channelled through NGOs. This increased to 28% between 1988/89 to 1991/2, and with a much larger budget (Borton, 1993, p.191). By the early 1990s, about two-thirds of the UK's £90 million emergency Official Development Assistance (ODA) spending was disbursed through the UN and NGOs (Duffield, 2007).

This increase in funding through INGOs reflected the political philosophy of 'Thatcherism' and the neo-liberal policy agenda, which views markets and private initiative as the most efficient mechanisms for achieving growth (Hulme and Edwards, 1997, p.5), and emphasises privatisation and a reduction in public sector expenditure (Jones, 2017). Such policies provided an opportunity for INGOs, who were attractive to government donors because of their perceived flexibility and speed of response and their greater accountability to donors than the (perceived to be) weak state agencies of governments across the areas of intervention (Borton, 1993). While the Thatcher government (1979-1990) downgraded the importance of long-term development, and budgets for such activity fell (Jones, 2017), there was an increase in the provision of emergency relief from the government through (I)NGOs (Jones, 2015), as reflected in the figures given in the previous paragraph.

Such policies were not limited to the Thatcherite government in the UK, but were part of a 'Washington Consensus' of economic policy prescriptions advanced by the World Bank, IMF and other donor-government-led structural adjustment policies that began in this period. Such policies aimed to transform heavily controlled economies into market economies, and again included a focus on reducing public expenditure on services including health, education, and other social services (Collier and Gunning, 1999), as well as maintaining and renewing the focus on institutional strengthening (Kühl, 2009) and launching new efforts to build civil service capacity (Cohen, 1992). Within this context, INGOs were perceived to have an advantage over national governments and private firms when seeking to address the needs of, for example, the rural poor (Bratton, 1989).

In the UK, the greater domestic profile for INGOs is signified by Band Aid, and the response to the 1983-5 Ethiopian famine (Müller, 2013), which de Waal (1997, p.106) has referred to as an "earthquake in the humanitarian world". As Jones (2017) argues, the way in which Band Aid and other INGOs portrayed the famine depoliticised the issue, with a focus on images of the starving African child and celebrity humanitarianism. Such actions led to disquiet among some INGOs, again highlighting differences in approach and philosophy among different organisations. At the same time, Band Aid "reflected and reinforced an ongoing shift in the legitimacy of charity and welfare, away from state-led welfare solutions towards more individualised and market-driven forms of action articulated through the realms of consumption and mass culture" (Jones, 2017, p.189). The direct impact of Band Aid was a sudden influx of income for some INGOs, and an associated period of rapid and sustained growth for INGOs in receipt of this income (ibid). Together, these shifts led to a "mushrooming of individual relief NGOs …from the late 1980s" (Jones, 2015, p.597).

2.1.5 1990s: INGOs moving to centre-stage

The early 1990s was "among the most lively periods in NGO history", according to Davies (2018, p.26), with "significant optimism" about the role of civil society in addressing social challenges (Davies, 2018, p.27). Davies (ibid) cites as an example of this the 1992 Rio Earth Summit, in which INGOs achieved policy and influencing success, including making concrete their own role in implementing commitments made at the summit. In this period, INGOs consolidated their role as "major" players in development (Chabbott, 1999; Chimiak, 2014). Concurrently, however, there were increasing critiques of INGOs regarding their "infighting, costs and lack of accountability" (Davies, 2018, p.27; Shaw-Bond, 2000).

The end of the Cold War was perhaps a driving force in enabling INGOs to move "from backstage to center stage in world politics" (McGann and Johnstone, 2005) in the 1990s. Fowler (1998, p.137) argues that the collapse of the Soviet Union and the lack of an alternative worldview allowed the socioeconomic system of the West to "redefine goals and policy agendas for development co-operation". Rather than aid being a tool of foreign policy according to Cold War agendas, in this period, aid focused on the 'New Policy Agenda', with a focus on good governance, conditionality and contract-based relationships and a move from a focus on 'institutional strengthening' to ideas of capacity building and capacity development (Kühl, 2009), in addition to the structural adjustment policies developed in the 1980s (Fowler, 1998; Lewis, 1998). Such an approach further cemented the idea of (I)NGOs as efficient and reliable alternatives to the state (Lewis, 1998, p.502). In their promotion of the free market politics of the Washington Consensus, the World Bank and IMF – on which many newly independent states relied – imposed conditions which "shifted the ground rules for INGOs, as the exit of the state from social concern nationally and internationally led to them attempting to fill the vacuum" (Gibson, 2019, p.16). Such a context led to a further explosion in the number of INGOs (ibid).

Therefore, by the end of the twentieth century, INGOs were positioned with a central role in the development system. In the UK, the creation of the Department for International Development (DFID) in 1997 by the Labour government, alongside a commitment to raise ODA to 0.7% of Gross Domestic Product (GDP), seemed to indicate a renewed commitment to development (Honeyman, 2019). Within a few years, DFID had "established a reputation for itself, as well as for the UK, as a leader in development thinking and practice" (Barder, 2005, p.3). While the relationship between DFID and INGOs was initially "testy", the introduction by DFID of Partnership Programme Agreements (PPAs) – unrestricted funding commitments given to a selection of UK-based INGOs – indicated a strengthening bond (Barder, 2005, p.27). This closer relationship between INGOs and the state again reflected a broader closening of the relationship between government and the third sector in domestic welfare policy and, at the cusp of the 21st century, English and Welsh INGOs had reason to be confident in the central role they were playing in the international development system.

2.1.6 2000-2018: 'taming' of INGOs

The period between 2000 and 2018 was one in which INGOs faced a more fragile, fragmented environment. After 9/11, the "spectre of terrorists using NGOs as a front for their operations" (McGann and Johnstone, 2005, p.159) was a facet of increased scepticism about the role of INGOs. Between 2000 and 2010, the expansion in the number of new INGOs slowed (Davies, 2018, p.27) and, following the financial crisis of 2008, funding for INGOs fell (ibid). Politically, the environment for INGOs narrowed. In the period 1994-2015, over 60 countries passed laws restricting the activities of NGOs (Bromley et al., 2020).

Increasingly, pressing questions were also being raised about the effectiveness of INGOs. The absence of INGO involvement in key moments of social change, such as the Arab Spring (Steinberg, 2012), was seen by many to indicate the declining importance of INGOs on the international stage.

Organisations and social movements in Africa, Asia, Oceania and Latin America questioned the dominance of INGOs in global civil society and, in response, several international conferences and Charters — beginning with the Partnership in Action (PARinAC) process of 1994, followed by the Paris Declaration on Aid Effectiveness (2005), the Accra Agenda for Action (2008), the Charter for Change (2015) and the World Humanitarian Summit (2016) – sought to increase the 'localisation' of aid and development.

In the UK, the period of the Labour governments of 1997-2010 were characterised by increasing investment in charity provision of services in the domestic context, reflective of a "policy consensus on the expanded role of the third sector in public service delivery" (Brewis et al, 2021, p.19). The emphasis on the third sector's role and contribution was, however, accompanied by a concern about the sectors capabilities, and a concomitant investment in "a range of capacity building programmes and initiatives" (Macmillan, 2016, p.108). These discussions of capacity building in the UK context reflected the international development discourse, where – as noted above – concepts of 'institutional strengthening' were replaced by the idea of capacity building, across the public, private and local third sectors. Such capacity-building of local partners continued to become an "increasingly central feature" of INGOs' work (Brown and Moore, 2001, p.181; Krause, 2014, p.55; Gibson, 2019, p.114).

After 2010, the context for aid and international development turned to one in which, according to Conservative government policy, the focus of aid was to serve the 'national interest' (Mawdsley, 2017). This is consistent with historical Conservative attitudes, but in the 2010s was amplified by a "wider anti-aid political agenda", including in the media (Riley, 2020). As noted above, in the period 2015-18 INGOs have been seen to be "in crisis" (Seu et al.,2015).

After many decades that had seen the growth and expansion of INGOs, in the 21st century, the role of INGOs is thus uncertain. However, INGOs still occupy a central place in the discourse and practice of international development, as outlined in the Introduction.

2.2 The Literature Review

This section briefly outlines this thesis' approach to the Literature Review. In this section I discuss the choice of disciplines for this Literature Review, the distinction between humanitarianism and development, and the literature on INGO accountability.

2.2.1 The interdisciplinary literature: development studies and third sector research

This review focuses on two streams of research: development studies and third sector research. These bodies of research are both spaces in which scholars draw on approaches from different academic disciplines – including anthropology, economics, history, media and communication studies, political science, and sociology, among others – to consider relevant problems. While the term 'Third Sector' is itself a contested term (Kendall, 2009a), the notion of 'Third Sector Research' is used in this thesis simply to designate the body of work that focuses on charities.

While both disciplines include substantial bodies of work considering similar topics (the role of INGOs and the role of charities), the development studies and third sector literature have somewhat limited crossover. The literatures also take quite different approaches, perhaps due to these two bodies of work studying 'charity' within different political economies. The primary focus of the development studies literature is to consider normative questions as to whether INGOs are a positive force for development in the diverse regions of Africa, Asia, Latin America, and Oceania. The Third Sector literature has been more focused on explanations of why charities exist, and (often) their position and function within capitalist democracies.

These different starting points may also indicate why the two different literatures generally draw on different research approaches. The development studies literature has historically drawn more on authors' experience, and up until the 2000s, published academic work on NGOs often relied on anecdote or argument rather than empirical data (Brass et al., 2018, p.140). Since 2010, there has been substantially greater use of data. However, as Brass et al. (2018, p.140) again find, the data used is often case-study work, with authors frequently giving no clear rationale as to why the specific cases they are studying were chosen. As a result, the development studies literature on INGOs provides substantial theoretical insight, but a more limited empirical justification of the arguments and theories proposed.

The third sector literature, on the other hand, began by drawing on theoretical and statistical modelling techniques in economics, and then during the 1980s and 1990s employed a more extensive empirical basis, using both quantitative and qualitative research techniques. Again, this literature has developed insightful theory, but there remains substantial opportunity for further empirical testing. By drawing extensively on both literatures, this thesis can elucidate further consideration about the role of INGOs in 2015-18.

2.2.2 Humanitarianism and international development

As noted in the historical context section above, in the 1800s, three types of transnational organisations emerged within Britain: missionary societies; specialised humanitarian organisations; and professional, labour and political solidarity groups (Chabbott, 1999; Stubbs, 2003). INGOs such as the Leprosy Mission of England and Wales trace their roots to the missionary societies, while

INGOs such as Oxfam were originally conceived as emergency relief organisations. However, in the 1960s-80s, many humanitarian organisations re-positioned themselves to focus on longer-term development issues (Jones, 2017).

Despite the intertwining of humanitarianism and international development, the two historiographies have remained “surprisingly separate” (Sobocinska, 2020). Only since the 2010s “have historians begun to explore the ways in which humanitarianism and international development met at the intersection of the Cold War and decolonisation” (ibid). As shown in Section 2.1, however, humanitarianism and development have merged in INGO practice since at least the 1960s. By the 2010s, there was “significant blurring and overlap between the categories of relief and development” (Smirl, 2015, p.14). Following this, Kullenberg (2018) argues that it is “doubtful whether the pure humanitarian field still exists in practice…Humanitarianism, Development, Human Rights and Peacekeeping have increasingly blurred together”.

As discussed below, boundary-making (defining what does or does not count as an INGO) is a key way by which academics and practitioners have sought to create an INGO ‘sector’. This research has similarly had to undertake some boundary-creating work by defining an INGO. In doing so, this thesis recognises the blurring of boundaries between humanitarianism and development, and – following Smirl and others – includes INGOs working across emergency relief (humanitarianism) and development. This chapter, therefore, discusses literature that positions itself within both the humanitarian and development discourses.

2.2.3 The substantial body of work on INGO accountability

Consideration of the role of INGOs is closely linked to questions as to the accountability of such organisations. 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. As such, this has been a particular focus of the academic literature (Cavill and Sohail, 2007).

Work on INGO accountability has 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 (2013, 2019), Rubenstein (2015), Walton et al. (2016), and Gibson (2019).

While there has been such 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”. Hence, issues of INGO accountability remain important topics of interest.

This thesis takes as a starting point a recognition of these accountability challenges, and accepts that issues of INGO accountability are unresolved. The thesis also acknowledges that critical analyses of INGO accountability have not yet led to change. 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. Therefore, this thesis does not seek to add to the literature on accountability directly, but approaches similar issues from a different standpoint: seeking to understand the role of INGOs. This approach means that this Literature Review focuses primarily on literature related to the role of INGOs, and does not provide a full review of the accountability literature. As outlined in the Introduction, however, by adopting this different perspective, the findings of this thesis may contribute to the broader discussion of INGO accountability.

2.3 The Development Studies Literature

While recognising that INGOs (under one name or another) have a long history, as described at the beginning of Section 2.1, this review of the development studies literature focuses on scholarship on the role of the modern INGO, which emerged during the 1960s.

The nature of the academic discourse on INGOs since the 1960s can be broken down into four broad chronological periods: 1) Limited — but potentially transformative — research that focuses on wider moral and political questions in the 1960s-1970s; 2) Greater academic focus on the challenges and opportunities of INGOs in the 1980s-2000s; 3) An increasing volume of critique that arose during the 2000s; and 4) The period since the 2010s, which continues the trajectory of increasing criticisms, while also introducing new scholarship that seeks to understand how INGOs function. These changing critiques reflect changes in the context as outlined above.

2.3.1 1960s-1970s: the philosophical argument

During the 1960s and 1970s, there was limited academic analysis of INGOs’ emerging roles. Discussion of the nature of INGOs was instead mostly undertaken by INGOs themselves, and tended towards a focus on the articulation of need, and associated justification for the work of INGOs. This discourse often reflected on the concept that would now be referred to as the ‘humanitarian imperative': the belief that the international community has an "obligation to provide humanitarian assistance wherever it is needed" (ICRC, n.d., p.3) — or as Moyo has stated, the "liberal sensibility" that there is "one belief cannot be compromised: the rich should help the poor" (Moyo, 2010, p.xix). As suggested in Section 2.1.3. above, these were, at the time, new and disruptive ideas.

A 1972 article by Singer is the first academic work in the post-war period that explicitly explores this humanitarian obligation with direct reference to funding overseas charity. In this work of moral philosophy, Singer argues that, if we can prevent harm from happening without causing alternative harm, then "we ought, morally, to do it" (Singer, 1972, p.231). Singer uses the specific example of the East Bengal Famine of 1971 and argues that the 'doing something' that is a moral imperative is to give money to the Bengal Relief Fund, "famine relief experts" able to administer aid effectively (ibid). Giving money to such an organisation is, for Singer, not an act of charity as commonly understood, but the duty of affluent members of society.

Singer (1972) acknowledges that some would question the application of his moral conclusion, including those who feel that overseas aid is the government's responsibility, rather than that of private organisations. However, his response is the opposite of the "crowding-out" argument (Andreoni and Payne, 2011), which contends that individual donors will reduce their contributions if government fund a charity (Andreoni, 2019). Singer rather argues that a lack of private charity would also lead to a reduction in government funding, because the government will "assume that none of its citizens are interested in famine relief" (Singer, 1972, p.239). Singer's article is, therefore, a call for those citizens of the wealthier countries of Europe and North America to fund overseas charity.

In this period, opposing views on the moral (or political) responsibility of the wealthier countries of Europe and North America to provide international aid can be found in the works of Rodney ([1972]2018) and Cockroft et al. (1972). These works draw on Marxist ideals and traditions, such as encapsulated by Fanon ([1961]2001), who studied the dehumanising effects of colonialism and called for the violent overthrow of colonial rule.

Rodney ([1972]2018) is a political treatise that focuses on the history of colonialism and imperialism in Africa. Rodney argues that the capitalist system of Europe, of which foreign aid is a part, is a mechanism through which the countries of Europe continue to control and exploit Africa. Africa is "underdeveloped" due to European exploitative and extractive practices (Rodney, 2018). Rodney advocates for a revolutionary dismantling of this capitalist system, which will otherwise continue as a relationship between exploiter and exploited. Cockroft et al. (1972) make a similar argument, contending that international aid is a capitalist tool used by wealthier countries in Europe and

America to create dependency, and continue the underdevelopment of Latin America. Within these works, INGOs are implicitly included as a tool of the capitalist, exploitative foreign aid structure.

A further critique of INGOs in this period was raised by Skjelsbaek's 1971 analysis of the growth of (I)NGOs. Skjelsbaek argues (unlike Rodney and Cockroft et al.) that INGOs may have benevolent intentions, but that nevertheless their interventions lead to widespread harmful (if unintended) consequences. According to Skjelsbaek, INGOs "[do] not contribute much to the reduction of unequal opportunities in the global system" (1971, p. 441). Instead, like Rodney, he finds that they continue systems of exploitation and neo-colonialism. Skjelsbaek's response is not to advocate for an overhaul of the international capitalist system, but rather to suggest that countries of Africa, Asia, and Latin America should develop their own NGOs to counter this inequality.

Skjelsbaek's conclusion is based on his analysis of the growth of the INGO system. Specifically, Skjelsbaek (1971) presents empirical data on NGOs' number, size, and 'national representations' (1951-66). By "national representations", Skjelsbaek means "the number of countries that have individual citizens, national organizations, and/or governmental agencies affiliated with an NGO" (1971, p.423). Using data collected from the *Yearbook of International Organizations* by the Union of International Associations, as well as other articles produced by that organisation, Skjelsbaek demonstrates that in 1968, 87.1% of International Organizations had their headquarters in the "Northwest" (North America, Western Europe, and Australia, Cyprus, Israel, Japan, New Zealand and South Africa) (Skjelsbaek, 1971, p.430-432). Skjelsbaek argues that this positioning means that NGO culture is therefore determined by the culture of the 'Northwest'. As "less developed countries" are "poorly represented in the central organisations of these organizations", INGOs themselves do not contribute to reducing inequalities in the global system (Skjelsbaek, 1971, p.441). While Skjelsbaek does not specifically analyse the culture of these NGOs, his position is justified by the data he presents, and concerns about the dominance of those in Europe and North America in leadership and management of NGOs are a recurring theme in the academic discourse on INGOs since the 1970s.

2.3.2 1980s-2000s: the growth of academic thinking

Beginning in the 1980s, as the number and strength of INGOs grew, so INGOs became a greater focus of research in the academic literature in the emerging field of development studies. This developing academic discourse continued to focus on whether INGOs are a benefit or a hindrance to improving the well-being of the people these INGOs seek to support.

Academics and practitioners that saw benefit in the growing role that INGOs were playing during this period focused on the role of INGOs as providing a ‘development alternative’. However, during this period, the role of INGOs was also increasingly challenged. While some scholars focused on the mechanisms of INGO operations and funding — arguing that there was growing tension between the role of INGOs as development alternatives and their increasing reliance on funding from official (government or multilateral) aid agencies — others continued the more widespread and fundamental critiques of the entire aid system within which INGOs functioned, as outlined above in the works of Rodney and Cockroft et al.

This section first discusses the work of those who articulated the ‘development alternatives’ approach, before discussing the work of scholars more critical of the role of INGOs.

INGOs as ‘Development Alternatives’

In 1987, the journal *World Development* published a supplement focused on the idea of INGOs as ‘Development Alternatives’. In a widely-cited introduction to this supplementary issue, Drabek introduces and articulates the idea of INGOs as “developmental alternatives”. This paper is again not an empirical study, but summarises the discussion in a *Symposium* hosted by the Overseas Development Institute (ODI) in 1987. In the paper, Drabek argues that the comparative advantage of INGOs is: their direct links with the grassroots, experience at the micro-level, and ability to do something that governments cannot or will not do. “This is their greatest strength” (Drabek, 1987, p.ix).

In the same supplement, Korten introduced his typology of INGOs' “three generations” (Korten, 1987). Korten (1987) argues that “traditional development practice” focusing on capital transfer “reinforces tendencies towards authoritarianism, and the concentration of wealth and political power” (Korten, 1987, p.145). Instead, a more “people-centered” alternative approach is needed, incorporating the need to strengthen both “institutional and social capacity” (Korten, 1987, p.145). Korten (1987, p.147) further argues that development should not be about “transferring financial resources” but rather should be focused on “developing human and institution will and capacity” to use resources equitably in the “service of people”. INGOs, Korten contends, are particularly suited to the kind of “third-generation” policy and influencing role that would support such an approach. However, Korten (1987, p.150) further argues that INGOs need to develop their technical and managerial capabilities to fulfil such a role successfully.

One of the factors hindering the development of this capacity, according to Korten, is the (government) donor funding system, which is focused on short-term funding cycles (Korten, 1987, p.154). Korten's analysis influenced much subsequent analysis, including many of the works cited later in this section. Korten, however, acknowledges that his work is not based on empirical analysis but on his experience of living and working in Asia (1987, p.145). This geographical bias is noted by Mitlin et al. (2007, p.1715), who nevertheless argue Korten's theory has "widespread relevance", although with "particular resonance to the Philippines", where Korten was working.

The concept of 'development alternatives' was also picked up in the works of Edwards and Hulme. Edwards and Hulme (1995) recognise that in the 1980s and 1990s, there had been a dramatic increase in the number of INGOs. Edwards and Hulme (1995) link this growth to the neoliberal justification behind the New Policy Agenda, with its support of market-let development. As Edwards and Hulme (1995, p.4) argue, under this agenda NGOs were seen as the preferred vehicle for development, "deliberately substituting" (Edwards and Hulme, 1995, p.4) for the state.

INGOs as illegitimate actors: reliance on donor-government funding

While INGOs were therefore seen as an 'alternative' to state systems, paradoxically they were equally being prioritised as channels for state support. Drabek, Korten, and Edwards and Hulme all express concern about the impact of this government funding. Drabek (1987, p.xiii) notes that it was "generally held" by attendees to the Symposium on which her paper was based that accepting government funds could "compromise" NGOs, by threatening their autonomy and ability to advocate on behalf of the communities with which these organisations sought to work. Edwards and Hulme (1995, p.8) also caution that, as INGOs became reliant on official funding, this might limit their comparative advantage by reducing their flexibility and ability to innovate.

This argument was then further developed in Edwards and Hulme (1996). This article grew from a presentation at an international workshop based in Manchester on NGOs and development, and again presents the authors' conclusion based on substantial experience. In the article, Edwards and Hulme argue that INGOs in the 1990s were facing an increasing challenge of legitimacy due to their greater reliance on government funding. The article contends that this form of funding reinforces power imbalances between government, INGOs, and the communities they claim to represent. Edwards and Hulme, therefore, assert (1996, p.969) that "[I]NGOs…should diversify their funding sources and pursue strategies to raise funds locally". Atack (1999) also addresses INGO's reliance on donors. Atack's paper is again a work in the tradition of political philosophy that argues that INGOs' reliance on donors, in this case including "the funding public, donor governments and multilateral agencies", "can compromise NGO representativeness" (Atack, 1999, p.859). For Atack, therefore, such concerns are not limited to donor governments, but are more broadly associated with INGOs' reliance on external funding sources.

INGOs as illegitimate actors: aid as an exploitative system

While Edwards and Hulme's arguments focus on the risks of INGO co-option by donors and a (potentially surmountable) criticism of INGO legitimacy, Maren (1997) exemplifies a more fundamental critique of INGOs, arguing (in the tradition of Rodney and others) that the aid system itself is exploitative and destructive. According to Maren, the aid "industry" of the 1990s was a continuum of colonial policies, investing local elites with the power to speak 'for' their communities, and enabling the exploitation of these communities to benefit the aid agencies of Europe and North America "in order that [the aid industry itself] might survive and grow" (Maren, 1997, p.11). In his review of Maren's book, Rieff (1997) critiques Maren's "rhetorically over-the-top" oversimplification of the aid "problem", which is based largely on Maren's personal experience, but further argues that "No doubt he [Maren] is right" (Rieff, 1997, p.133). Rieff's critique highlights failures in the international response to the Rwandan massacre in 1994 as examples of INGO ineffectiveness, or worse. Both Rieff and Maren also link these failures to the pressure to raise funding from government. In this, Rieff echoes Edwards and Hulme's argument above, that the reliance on government funding risks these aid agencies' independence. However, despite the strength of his critique, Rieff (1997, p.137) continues to see the "basic value of the humanitarian exercise". While Maren's approach opposes the very existence of the humanitarian system, Rieff (1997, p.138) argues that INGOs have a continuing role, albeit one which takes a much more cautious and "realistic" approach.

Finally of note during this period is the work of de Waal (1997), questioning why humanitarian relief operations have failed to address or prevent famine in Africa. Drawing on Sen's (1983) work, which emphasises the political nature of famines, de Waal (1997) argues that the only solution to famine is a political solution: a social and political contract between government and its population, dedicated to famine prevention. De Waal draws on a range of empirical and historical secondary data to justify his argument, exploring famines in Sudan, Northern Ethiopia, Somalia, the Democratic Republic of Congo (then known as Zaire) and South Asia, and drawing on both practitioner and academic data and analysis, including reporting by INGOs themselves as well as the UN, World Bank, and others. Based on this analysis, de Waal concludes that INGOs (as part of the 'humanitarian international') have prevented a political solution to famine from being realised and have provided a "political alibi" for Western governments (de Waal, 1997, p.217). INGOs, de Waal argues, have depoliticised development challenges, framing them rather as technical problems, and thereby preventing structural solutions to the perpetuation of global poverty from being proposed and realised.

These and similar critiques of the role of INGOs continue beyond this period and into the 2000s. The years 2000 to approximately 2010 saw the widespread rejection of the argument that INGOs were acting as a 'development alternative', and an increasing volume of criticism of INGOs.

2.3.3 2000-2010: consolidation and criticism

In the literature published between 2000 and 2010, it is difficult to find research that argues in support of the role of INGOs. The criticisms of INGOs continue two themes that emerged during the earlier periods: INGOs as 'donor agents'; and INGOs as representatives of a neo-colonial and exploitative system.

As mentioned above, much of the work on INGOs that had taken place up to this time was based on experiential, anecdotal, or case-study material, often taking a philosophical or polemical approach. However, this period also saw the publication of more scholarship that took an empirical approach to exploring the role of INGOs.

INGO co-option into the donor-led international development system

As noted above, previous work by Edwards and Hulme (1996) and Hulme and Edwards (1997) grew out of conferences convened in Manchester to discuss the role of INGOs. A further conference was held in 2005 to explore the challenge of INGOs as development alternatives, which led to an edited collection by Bebbington et al. (2008) based on these conference discussions. In their introduction to this collection, Bebbington et al. (2008) argue that INGOs cannot act as development alternatives for two reasons. Firstly, geopolitical changes and the constraints of the poverty impact agenda led to changes in how INGOs were funded by government, with increasing amounts of government funding being channelled through INGOs and an increasing focus on restricted government funding of projects. This meant that development alternatives had been "swallowed whole" within mainstream development approaches (Bebbington et al., 2008, p.4). However, Bebbington et al. (2008, p.8) also saw a solution to this, arguing that an INGO's "ability to sustain a broader funding base can be a tool that helps it to negotiate and rework some of these pressures".

Edwards (2008a) supports Bebbington et al.'s argument outlined above. Edwards (2008a) contends that the problems INGOs are facing in the 2000s are a result of a lack of sufficient innovation, both in finding ways to make sustainable changes to the global systems that perpetuate poverty, and the structure of INGOs themselves. Rather than supporting "authentic expressions of indigenous civil society", INGOs are "franchising global brands" (Edwards, 2008a) with centralised, bureaucratic structures. Through a "retrospective of the Manchester conferences" (Edwards, 2008a), Edwards seeks to demonstrate that INGOs have conducted "little real transfer of roles or capacity" from Europe and North America to Africa, Asia, Oceania and Latin America.

This argument is reflected in the work of several other authors, including Holmén and Jirström (2009). Building on their "own [non-specified] research and a literature review" (Holmén and Jirström, 2009, p.430), these authors criticise INGOs for being weak with regards to participation and empowerment, and therefore failing to represent civil society. Murayama (2009), drawing also on a literature review as well as "some interviews with activists and academics" (Murayama, 2009, p.185), further argues that in economies such as India, social movements are increasingly considering INGOs to be a part of the global power elite (Murayama, 2009, p.196).

In their introduction to their edited collection of work seeking to bring scholars and practitioners together to examine the "causes and consequences of a contested humanitarianism", Barnett and Weiss (2008) similarly argue that as "aid agencies allied themselves with states and donors, they made compromises that slowly corroded their core values and beliefs" (Barnett and Weiss, 2008, p.7). In considering such questions, Barnett and Weiss (2008, p.3) comment on the humanitarian community's "soul-searching about who they are, what they do, how they do it, and what impact their efforts have". This leads Barnett and Weiss to discuss the humanitarian 'identity' (akin to the notion of 'role' considered by this thesis). Barnett and Weiss (2008, p.5) argue that the humanitarian 'community' is focused on boundary-making, seeking to develop a unified humanitarian identity as a means of bringing the sector together, while also separating it from those outside the perceived humanitarian space. Barnet and Weiss (2008, p.6) further argue that seeking this unity is "nothing less than an attempt to fix a meaning to humanitarianism and repair breaches in its increasingly porous boundaries". This discussion reflects considerations occurring at the same time within UK third sector literature, as explored below.

INGOs as part of an exploitative international aid system

As described above, Bebbington et al. (2008) argue that INGOs cannot act as development alternatives due to changes in their funding base. However, a further element of Bebbington et al.'s 2008 argument is that INGOs had never truly offered a development alternative. According to this analysis, the discussion of INGOs as alternatives focuses on different ways of intervening, rather than efforts to make more profound political, economic and societal change. This discussion continues the thread of the argument first raised by Rodney in 1972: that international aid serves to maintain the dynamic of exploiter and exploited, and more revolutionary change to global politics is needed to address the challenges of global poverty and inequality.

Shivji (2007) is a key contributor to this narrative, and seeks to demonstrate the links between colonialism in Africa, and the INGO sector in the 2000s. Shivji argues that INGOs' involvement in policy-making "wrenched" sovereignty away from the African state (Shivji, 2007, p.23). Korten's (1987) "third-generation" INGO was therefore not a technical solution to the problem of effectiveness, but rather, as de Waal (1997) has argued, a way of depoliticising the development agenda. Shivji further argues that INGOs cannot be seen as separate from the state, but are "inextricably" a part of the "neoliberal offensive" and are the "ideological and organisational foot soldiers" of imperialism (Shivji, 2007, p.29). Again, the INGO sector is credited with perpetuating the exploitative capitalist system, co-opting the progressive agenda of people-driven development.

As noted above, Korten (1987) argues that the "third-generation" INGO that he envisages should focus on a people-centred approach to development, involving strengthening both individual and institutional capacity in service provision. According to Kaplan (2000, p.517), by the early 2000s, capacity building had become "one of the most frequently invoked of current development concepts". However, Eade (2007) argues that the practice of capacity building within most development projects at this time became about concentrating and retaining power within INGOs, rather than empowering local organisations. While the roots of capacity building could lie in rights-based work that seeks to deepen understandings of empowerment and social exclusion (Eade, 2007, p.632), Eade's reflective piece - which considers her own experience funding and managing development projects – argues instead that capacity building as practiced by INGOs during this period instead focuses on a narrow, project-focused agenda that has "precious little" (Eade, 2007, p.633) to do with social change. Instead, within development projects, capacity building involves activities targeted more directly on "increasing the knowledge, skills and ability of people at various levels to be more effective in their work" (Franks, 1999, p.51). As such, capacity building has been seen to have itself been co-opted into the neo-liberal policy agenda's focus on efficiency and performance measurement. Duffield (2001, 2007) also reflects on INGO co-option, arguing that INGOs have been co-opted not just by the neoliberal ideal, but also by the merging of development and security issues, which has led to "thickening networks that now link UN agencies, military establishments, NGOs and private security companies" (Duffield, 2001, p. 16). Duffield argues that, by 2007, there was a growing technocratic culture within INGOs, with those who work for INGOs, and those who work for government aid agencies (such as DFID), being "generally regarded as interchangeable" (Duffield, 2007, p.65). In 2000-2010, therefore, INGOs were increasingly positioned in the academic literature as failing to live up to the promise of being 'development alternatives'. Instead, INGOs were portrayed as becoming a part of a government-led international development system.

Analysis of INGO operations: the 'Aid Chain'

This period also saw the emergence of scholarship specifically analysing how INGOs work. Such work developed the concept of the 'aid chain': the complex chain of relationships between organisations – including donors, INGOs, local government and local civil society – that characterise international development operations (Eyben, 2006; Aveling, 2010). These chains are associated with power inequalities, and with a focus on compliance and accountability travelling from the 'bottom' (local partners) to the 'top' (donors), rather than vice versa.

Wallace et al.'s (2007) work is one of the first academic projects to empirically explore the processes of aid, seeking to understand how government donors' increasing demands for specific management procedures and practices and the increasingly restrictive nature of their funding have impacted INGOs. Wallace et al.'s (2007) research in Uganda, South Africa, and the UK included in-depth case studies with a limited number of INGOs to follow the links of the 'Aid Chain'. This involved interviews with representatives of 22 NGOs of various sizes, from those with expenditure under £2 million per year, to those who spent over £20 million, including Oxfam, Voluntary Service Overseas (VSO), and World Vision. Wallace et al. (2007) also interviewed several donors, including representatives of Comic Relief, DFID and the EU.

Wallace et al.'s (2007) research concludes that "aid too often follows routes and is accompanied by practices that mirror and reinforce the structural inequalities that it is there to challenge" (Wallace et al., 2007, p. 2). Wallace et al. (2007) highlight how aid processes – including management tools for planning and control, such as logframes – outweigh the "push for participation" and engagement of communities at the local level. The use of the logframe as one of the key tools of institutional donor aid management, according to Wallace et al. (2007), shifts accountability away from communities and towards donors. In addition, donors – and the INGOs they work with – often "assume that they understand the needs of partner organizations", and "impose solutions" often in the form of "capacity-building" of the local partner (Wallace et al., 2007, p.151). INGOs are focused on meeting government donor demands, and the "paradigm of controlled, measurable change seems to be the norm at every level, even though in reality life is far more complex" (Wallace et al., 2007, p.129).

While Wallace et al.'s (2007) work provided detailed examination of the impact of aid processes, the analysis in the book is restricted to a focus on government funding. These are (Wallace et al., 2007, p.3) the "[I]NGOs that are part of the aid chain". Wallace et al. recognise that the "motivation, values, behaviour, focus, accountability mechanisms and the roots of their legitimacy" (ibid) of INGOs that raise money through other mechanisms may be very different.

Aveling (2010) explores how the aid chain both promotes and undermines community-led responses to development challenges. Based on an ethnographic case study of an HIV/AIDS prevention programme with Cambodian military families, Aveling (2010) finds that, while the INGO uses its significant leverage to “improve the community’s relational context” by “ensuring the support of the military high command”, inequalities along the aid chain persist. This encourages a focus on donor demands, and the exclusion of grassroots groups from involvement and leadership in the programme. While arguing that aid relationships can have positive impacts, particularly related to community groups benefiting from INGOs’ greater material, social and symbolic capital, Aveling (2010, p.1595) also concludes that such relationships mean that INGO constituents are excluded from the leadership of development programmes. It is “by virtue of the inequalities between marginalised communities and donors” that the role of the INGO is needed, and the INGO “risks…perpetuating relations of dependence in playing this role”. In a similar fashion to Wallace et al. (2007), Aveling (2010) argues that INGOs (and donors) therefore need to find ways to improve the context of interventions, to enable communities to “become leaders, not recipients”.

2.3.4 The 2010*s*: the debate on the future of INGOs

The challenges and the future of INGOs

As outlined above, academic critique on the role of INGOs in 2000-2010 largely continued the criticisms developed in the earlier periods. In response to these critiques, in the 2010s, authors – including Rubenstein (2015) and Banks et al. (2015) - called for a fundamental re-shaping of how INGOs are constructed and behave. These authors argue that INGOs have an ongoing role in development, but need to reform to do this. INGOs need to move away from their current top-down, bureaucratised, government-donor-dependent state, towards becoming “interdependent, connected, international organisations with strong and capable local offices”, generating local resources (Crowley and Ryan, 2013, p.186-7).

The role INGOs play in the 2010s, Rubenstein argues, is as “second-best” actors: INGOs regularly serve governance functions that are similar to those provided by conventional domestic governments, for example being the sole or primary provider of basic goods and services (Cohen et al., 2008) such as health care or education. However, INGOs are “second-best” because, in any given situation, their interventions could probably be implemented more democratically, effectively, or justly, by a different type of actor – be that government, domestic NGO or civil society organisation, social movement, or UN organisation (Rubenstein, 2015, p.74). INGOs are not democratically accountable or elected; they have uncertain, donor-dependent funding structures; and their headquarters in Europe and North America often make decisions and take actions that “reflect a limited understanding of the social, political, religious, economic, and cultural dynamics of the places where they work" (Rubenstein, 2015, p.77). INGOs therefore need to reform, Rubenstein (2015) argues, to become more flexible, networked actors.

Rubenstein bases her analysis on interviews, archival analysis, and participant observation of, as she says, a "relatively small set" of "large-scale, mainstream INGOs" that have their head offices in Europe and North America (Rubenstein, 2015, p.21), including Oxfam, Save the Children, and World Vision. The precise number of organisations Rubenstein studies is not stated. Therefore, while Rubenstein's book draws interesting theoretical conclusions, it is based on only a very small subset of the larger INGO population.

Continuing their tradition of INGO scholarship, and bringing together a wide range of research conducted by others, in 2015 Banks, Hulme and Edwards revisited their earlier thesis – asking if INGOs, states and donors are "still too close for comfort?" Their answer is yes. While, Banks et al. (2015) argue, INGOs have excelled in their service delivery function, this is at the expense of their "civil society function": their claim to represent the grassroots. Banks et al. argue that the core challenge is the system of donor funding, which "risks de-linking civil society groups from the broader political and party system and transforming confrontational movements into consensus movements with weak roots in the community" (Banks et al., 2015, p.709; Jalali, 2013). This has contributed to the depoliticization of INGOs, encouraging them to professionalise and focus on technical solutions, rather than maintaining deep links with social movements.

Further analysis of INGO operations

Alongside the debate on the questionable future of INGOs, this period has also seen the development of scholarship that seeks to further and more concretely understand how INGOs work. Of note here is Krause's *The Good Project* (2014). Krause's work takes a field theoretical approach, further discussed within this thesis in the Theoretical Framework, Section 3.3. In terms of her operational understanding, Krause (2014) argues that humanitarian INGO operations are shaped by the pursuit of "the good project". The focus of INGO managers is not to provide aid, or 'help people', but to "produce projects and strive to make good projects" (Krause, 2014, p.4). The idea of the 'project' as the productive element of INGOs is not new. In 1987, Drabek (p.xi) had argued that project support led to a "piecemeal approach" to development. Wallace et al.'s (2007) work described above also outlines similar themes.

Krause furthers this idea, however, arguing that the production of a project is part of a "quasi market in which donors are consumers" (Krause, 2014, p.4). This, Krause argues, means that the work of INGOs becomes separate to the needs both of the communities within which INGOs seek to work, and the interests of “donor governments” (Krause, 2014, p.168). Krause’s work does not support the analysis that INGOs have been co-opted by and represent the interests of a particular donor government agenda. Rather, Krause argues, international aid has responded to such critiques already and, as a result, has become “fragmented”. The pursuit of the “good project” has led to a focus on short-term projects and results, competition between “beneficiaries”, and the use of management tools (such as logframes) that focus on specific, achievable targets. Within this framework, Krause (2014, p.55) suggests, capacity building of local partners is also “sold to donors as an added value of the project”, such that these partners become “an important element of the product of relief”. This, Krause argues, means there is not a dominant humanitarian, donor-led paradigm, of which INGOs are the implementing force. Rather, efforts to respond to this critique have meant donors and INGOs have “abdicat[ed] responsibility beyond very specific project aims” (Krause, 2014, p.12).

Krause’s work provides perhaps the most extensive analysis to date of how INGO managers operate and make decisions, and is based on substantial qualitative research, including archival sources, observation, and interviews with desk officers and directors of operations in some of the largest humanitarian INGOs, including Oxfam UK and Oxfam America, Save the Children USA, and World Vision. However, as with Rubenstein (above), her analysis focuses only on a small sub-section of large, humanitarian INGOs. In addition, her analysis is based on the assumption that the primary funders of such INGOs are institutional donors, an assertion that is not justified with reference to specific evidence (see Chapter 5).

While Krause (2014) primarily focuses on the relationship between NGOs and government, Cusumano (2021) seeks to understand why some NGOs cooperate, while others are kept at a distance. For his analysis of 11 NGOs conducting Search and Rescue missions for asylum seekers in the Mediterranean Sea in the period 2014, Cusumano conducts a content analysis of “all NGOs’ websites, mission statements and press releases, media articles as well as personal conversations and semi-structured anonymised interviews held in Rome, Malta and during a rescue mission off the coast of Libya in which I participated in August 2016” (Cusumano, 2021, p.2-3). Cusumano argues that the extent to which NGOs cooperate depends primarily on their “role conceptions”: “how each organisation understands its role”.

Among the INGOs studied, Cusumano finds that the way in which an INGO interprets its role is “primarily informed by their interpretation of humanitarian principles”. Cusumano (2021) argues that INGOs sharing a similar interpretation of humanitarian principles are more likely to cooperate, while those with “very different role conceptions” are “likely to engage in antagonistic relationships characterised by hostility, competition or mistrust”. Cusumano (2021, p.19) concludes that this understanding of cooperation as due to similarity in role conception provides a “more accurate and fine-grained account of interactions between NGOs” than competing explanations, including those based on “political economy”. Cusumano (2021, p.3) describes such political economy approaches as those that see NGOs as “inevitably develop[ing] competitive relations” because of their struggle to secure funding, as well as public attention.

Stroup (2012) undertakes an in-depth analysis of the work of prominent INGOs – Médecins Sans Frontières, Oxfam, and Care – and their work after the 2010 Haitian earthquake as a means of studying the differences between national charitable sectors in France, Britain and the USA. Stroup (2012) complements this with an analysis of three well-known human rights organisations representing the same countries, as well as a “dozen other smaller case studies” for comparison. In constructing these case studies, Stroup (2012) draws on interviews with 75 “staff and partners” and conducts a review of both the relevant literature and available internal and public available reports. Stroup’s (2012) core argument is that these organisations’ “central…practices are driven by resources, institutions, and norms within their home countries.” Stroup (2012), for example, argues that British INGOs “benefit from a generous public interested in international affairs” as well as a supportive state. In sum, Stroup (2012) argues that national origin plays a critical role in determining how INGOs act and behave, contributing to divergence within the broader INGO sector. Furthermore, Stroup (2012) emphasises the role of income in elevating the importance of INGOs national origin: identifying that “55%-75%” of Care, Oxfam and MSF’s income comes from their home countries, Stroup (2012) suggests that this resource dependence is a “primary causal mechanism through which national origin exerts its influences” (Mitchell, 2013).

This summary of the international development literature, therefore, reveals several recurrent themes related to the role of INGOs. These are further explored – alongside those themes that emerge from the third sector literature – in Section 2.5 below. Before reflecting on the literature above, the next section of this thesis looks at the development of the third sector literature, adopting a similarly chronological approach.

2.4 The Third Sector Research Literature

This section summarises and reviews the literature that explores the role of charities. This scholarship is found under the umbrella of third sector studies. The section is again broken down into broad chronological periods: 1) The early economic theories of the 1970s and 1980s, developed in the USA; 2) The period from the late 1980s to the early 2000s, which was a period of reflection and consolidation, as well as the growth of British scholarship; and 3) The period of the 2000s and 2010s, which saw continuing reflection on the earlier theories, as well as a significant increase in research on the impact of the sources of charity income.

2.4.1 1970s-1980s: the early economic theories

The mid-1970s-1980s in America was a period of sustained and significant theoretical innovation in third sector research. This, Hansmann (1987) argues, partly reflects the growth in the size and scope of the charity sector in the USA in the 1960s. Such growth is associated with new public policy approaches partly engendered by the Kennedy and Johnson administrations' Great Society and War on Poverty programmes, which sought to address racially-based discrimination and disadvantage (Collins, 2020). For example, changes in education and healthcare policy — including the introduction of the welfare programmes of Medicaid and Medicare — led to an expanded role for charities. At the same time, many charities faced increased financial and fiscal difficulties. This context means much of the growing academic research was undertaken by economists and is heavily influenced by that discipline's theories and statistical modelling techniques.

One of the first such theories was Weisbrod's (1975) 'government failure' (or public goods) theory. This model sought to explain and understand "which goods will be provided governmentally, which privately in for-profit markets, and which in voluntary markets" (Weisbrod, 1986, p.21). Economists had traditionally modelled government as the provider of public goods, but Weisbrod argues that charities will satisfy a demand for public goods when government fails to provide such goods. Such failure will happen, according to Weisbrod, because government provision of public goods seeks to meet the interests of the median voter. Government supply of such goods is therefore relatively homogenous, and government will fail to provide public goods for more minority interests. Charities will therefore be established to provide these goods.

Weisbrod applied his theory specifically to the provision of public goods that are paid for by charitable contributions: charities which "are financed by voluntary donations from people dissatisfied with low levels of government activity" (Rose-Ackerman, 1986, p.4). Government financing of charity activity is, in Weisbrod's theory, part of government provision, and "no distinction [is] made between government production…of some good and provision by purchase or contracting-out" (Weisbrod, 1986, p.23). Through this theory of government failure, therefore, Weisbrod also argues that income source category is associated with certain types of activity. Weisbrod argues that "there is a close relationship between an organization's *sources of revenue and the nature of its outputs"* (Weisbrod, 1988, emphasis in the original).

In response to Weisbrod, Hansmann (1980, 1986, 1987) developed his ‘market failure’ theory (also known as contract failure, or the trustworthiness argument). Hansmann’s is probably the most well-known of several theories which focused on information asymmetries. Hansmann (1987) argues that Weisbrod’s argument can explain the “important phenomenon” of charity provision of public goods, such as medical research, but does not explain charity provision of private goods (Hansmann, 1987, p.29). Hansmann (1980, 1986, 1987) argues that in certain sectors - including education, research, healthcare provision, the media and the arts - people turn to charity because of information asymmetries that would occur in market competition (Hansmann, 1980, p.835-6). In such sectors, Hansmann argues, people are unable to “accurately evaluat[e] the goods promised or delivered” and will turn to charity providers who “lack incentive” to raise prices or cut quality. This lack of incentive occurs due to the “nonprofit distribution constraint” (Hansmann, 1980, p.843-4): charities are legally prevented from distributing any profits made, and must instead re-invest these within the organisation (Hansmann, 1986, pp.58-59).

Hansmann (1980, 1987, 1996) discusses the INGO Care as a clear exemplar of this theory. Care was, as Hansmann describes, an organisation that at the time distributed supplies to “needy individuals overseas” (Hansmann, 1980, p.846). Hansmann argues that such a charity is a clear example of market failure theory, because “the individuals who receive the supplies distributed by CARE have no connection with the individuals who pay for them” (Hansmann, 1980, p.847). This separation means the “purchasers” of the supplies are in a poor position to determine whether the service they paid for was ever performed (ibid). In such a situation, Hansmann argues, a for-profit organisation would be incentivised to divert most of its revenues to its owners, while a charity is an organization that an individual “can trust” (ibid) because of the distribution constraint. For Hansmann, therefore, there is a clear argument for the role of charity in overseas development work: individuals can trust charities because charity owners have no profit incentive. Therefore these donors are more likely to fund charities to implement this work than for-profit organisations.

The theories outlined above all see the existence of charities as in some way a response to ‘failures’. They are “essentially demand-side models which emphasize the reasons why individuals may prefer to deal with non-profit organizations” (Rose-Ackerman, 1986, p.10). During the same period, a more limited amount of work looked at supply-side models of charity development.

For example, building on Weisbrod, James’ (1986, 1987, 1989) “heterogeneity” theory argued that the size of the charity sector varies with the degree of social, religious, and linguistic heterogeneity of societies (Anheier, 1995, p.19) and that the primary motivating factor for the existence of charities is individuals who establish charities in order to achieve an ideological objective. James’s work particularly focuses on the role of religion as a motivating factor for charity entrepreneurship in the education and health sectors (James, 1986, p. 155). At its core, James argues that the key condition that leads charities to emerge is the "presence of 'social entrepreneurs', people with an incentive to create charities" to meet demand (James, 1987; Salamon and Anheier, 1998, p. 221). James (1989) further argues that in seeking to understand charities, it should be recognised that the major founders of charities are organized religious or other ideological groups. Within the education and health sectors, "religious entrepreneurs" are likely to create charities because they seek not to maximise profit, but to maximise members of the faith (James, 1986). Young (1981) similarly explores entrepreneurs in American social services charities and argues that people will establish charities to achieve non-monetary goals (Steinberg and Gray, 1993, p.300).

Rose-Ackerman (1986, p.12) suggests the importance of "ideological product differentiation" in her theory that suggests a reason for the existence of multiple, competing charities. For Rose-Ackerman, the charity "market place" creates competition between different charities, which occurs as a result of ideology, and particularly the preferences of donors. Rose-Ackerman (1986, p.12) gives the example of a "conservative Christian who believes in 'creationism' [who] may eagerly support private schools that refuse to teach evolution". This model, therefore, saw the charity sector as a place of competition rather than collaboration, based on donor preferences.

As noted at the start of this section, the theories outlined above provided a paradigmatic shift in theorising and understanding the charity sector. These theories often grew out of economic modelling techniques with limited empirical testing. While these theories continue to be influential in shaping the debate on the role of charities, many of their assumptions have been rejected or substantially revised through both subsequent theoretical innovation and empirical testing, as outlined in Sections 2.4.2 and 2.4.3 below.

2.4.2 Late 1980s-1990s: reflection, consolidation and growth

Continuing debates in the USA

After the decade of "theoretical innovation" (Anheier, 1995, p.15) of 1975-1985 associated with the increase in size and scope of the charity sector in America, the 1990s was largely a period of consolidation, verification, and extension of these theories (Kingma, 1997). However, this did not mean the end of new theory development. In 1987, Salamon contested the theories of the previous years, arguing that existing theories failed to understand how charities and the state work together. Salamon argues that neither government failure nor market failure "provides much reason to expect government-nonprofit cooperation" (Salamon, 1987, p.35). This led Salamon to develop his 'voluntary sector failure' or "third-party government" (Salamon, 1987) theory.

In this theory, Salamon draws on international empirical data to argue that, rather than charities being the response to government failure, instead it is government action that responds to 'voluntary sector failure' (Salamon, 1987, p.39). Government is the "derivative institution" because governments only act in response to widespread need and as a result of complex processes, while all that is needed to establish a charity is "a handful of individuals" (ibid). Salamon further argues that the causes of voluntary failure are: philanthropic insufficiency — charities are unable to raise adequate resources to meet human need; philanthropic particularism – charities tend to focus on particular sections or subgroups of the population; philanthropic paternalism – the charitable approach "inevitably invests most of the influence over the definition of community needs in the hands of those in command of the greatest resources" (Salamon, 1987, p.41); and philanthropic amateurism. Salamon summarises his theory by arguing that while charities have several weaknesses, as described above, these correspond well with government's strengths (and vice versa). This, Salamon argues, provides a strong theoretical rationale for cooperation between government and charity.

In 1990, DiMaggio and Anheier also sought to counter the predominantly economic theorising on charities by providing a "distinctively sociological" (DiMaggio and Anheier, 1990, p.137) perspective on charities. Their article provides a review of the literature on charities from a variety of disciplines – again including economics, as well as history and ecology – to conclude that charities have developed as "adjuncts to states", and therefore the explanation for charity will vary for different countries, and between eras. As a consequence, DiMaggio and Anheier are sceptical about the plausibility of any generalised theory of charity: ""Nonprofitness" has no single trans-historical or transnational meaning; nonprofit-sector functions, origins, and behavior reflect specific legal definitions, cultural inheritances, and state policies in different national societies" (DiMaggio and Anheier, 1990, p.137).

Finally, during this period, Rondos (1996) sought to theoretically ask and answer the question: is the work of charities strongly influenced by a perception of what a donor would like to see happen as a result of their donations? In considering this question, Rondos focuses specifically on international charity. Rondos' answer to this question is two-fold: for Rondos, accepting government funding means charities inevitably assimilate their donor's ideologies, "adopt[ing] the language and philosophy of the donor institution" (Rondos, 1996, p.205). On the other hand, argues Rondos (ibid), funding from individuals is "the most pristine form of charity", but can be perverted by charities who take an "assembly line approach" which fails to adapt to different contexts.

As this section has shown, by the late 1990s in the USA, the previous economic theories had been reviewed and challenged. This included work in sociology (such as DiMaggio and Anheier) and the critical work of Rondos (an INGO practitioner), who questioned the practice of INGO activities in a manner reminiscent of the developing literature in the development studies discourse as outlined above.

Theoretical developments in the UK

In the UK, theorising on the role of charity saw a different trajectory to that outlined above, linked to the specific UK context as outlined in Section 2.1. According to Billis and Glennerster (1998, p.84), the emphasis of academic focus during the 1980s was on "the pioneering role of the [charity] sector", with the sector seen as a pathfinder and "experimenter with new services" (Billis and Glennerster, 1998, p.84).

Building on this tradition of thought, Billis and Glennerster (1998) developed their 'Theory of Comparative Advantage'. In this theory, Billis and Glennerster argue that charities can have a comparative advantage in "restricted but important areas of human service provision" compared to private and public sector organisations. This is a result of charities' "stakeholder ambiguity" (Billis and Glennerster, 1998). Stakeholder ambiguity refers to the blurring of boundaries and roles between different charity stakeholders. In charities, Billis and Glennerster (1988) argue – building on the work of Leach (1976) - there is no clear division between roles, such as that between owners, staff and consumers in the private sector. Charity Trustees can also be donors; recipients of the charities' services may also be staff or volunteers; and these same people may also be on the governing body. This blurring of roles can cause operational challenges and complexities. However, according to Billis and Glennerster (1998, p.92), it can also "produce incentives for more sensitive service". The importance of stakeholder ambiguity to this theory means that Billis and Glennerster also argue that non-profit organisations will lose their comparative advantage if they become so large that there is "increased differentiation and separation of stakeholder roles" (Billis and Glennerster, 1998, p.96).

Finally, in 1995 Kendall and Knapp considered the "messiness" of the UK voluntary sector. Kendall and Knapp (1995, p.67) note that the "boundaries around the sector are best thought of as blurred", and argue that, during the 1990s, these boundaries were becoming increasingly unclear as a result of government policy, particularly in the arenas of education and social services (Kendall and Knapp, 1995). This work is a precursor to the body of work on diversity and differentiation that occurred in the first two decades of the 21st century, as detailed below.

2.4.3 The 2000s and 2010s: diversity and fragmentation

The decades of the 2000s and 2010s saw continued engagement with and reflection on the economic theories discussed in Section 2.4.1, using further empirical data to test the original theories. This testifies to the enduring influence and importance of the classical works by Weisbrod, Hansmann and others as described above. In addition to this, in this period we see a number of works that rejected the premise behind these economic theories. One thread of these arguments argues that charities are so diverse that they cannot be considered to comprise a cohesive 'sector'. Finally, this period is marked by work that explicitly studies the links between income source form and organisational behaviour.

Reflection on the economic theories

The theories developed by Weisbrod, Hansmann, Salamon, and others outlined above continue to influence research into the civil society sector, particularly in North America and Europe, but also in a wider variety of other regions. In 2019, Chui et al. drew on Salamon's voluntary sector failure theory to examine NGO success and failure in facilitating support for mixed-race African-Chinese families in China. Drawing on field observation and 17 semi-structured interviews with both NGO workers and members of mixed-race families, Chui et al.'s research found evidence in support of voluntary failure in three areas: philanthropic paternalism – the NGOs studied struggled to provide culturally-relevant services; philanthropic amateurism – the NGOs studied had little experience in addressing the issues faced by the targeted mixed-race families; and philanthropic insufficiency. Chieu et al.'s findings provide some evidential support for the conclusions of Salamon's voluntary sector failure argument.

Sector diversity, differentiation and definition

Moving beyond revisiting these economic theories, during the 2000s and 2010s, a substantial body of work on the UK charity sector explored the concepts of fragmentation and "welfare hybridity" (Billis, 2010) that were being promoted as particular policy approaches towards the charity sector. Alcock and Kendall (2011) identify a "new phase" of research in this period, which seeks to attend to the "historical, cultural and politically contingent nature of the [English third sector's] boundaries", as suggested by Kendall and Knapp (1995).

Alcock (2010) argues that Billis and Glennerster's Theory of Comparative Advantage does not apply to the discourse around the charity sector in the late 2000s, because Billis and Glennerster's theory saw the charity sector as a “market alternative” to state or market provision, rather than the “partner it has since become”. In this review paper, Alcock (2010, p.19) contends that the notion of a unified third sector is “a product of strategic alliances between practitioner representatives, policy makers, political actors and academic researchers”. All these actors “have an interest in defending the unifying ideology of a third sector, from which political profile, policy support and financial backing for this broader sector can be extracted” (ibid). Therefore, Alcock (2010, p.21) concludes, the UK third sector has been constructed “as what it is not, by policy discourses that distinguish it from the state and market” as well as from within “by those who wish to appeal to the shared strength that a distinctive sector can bring and from this to defend an ideological space that permits them to speak to government on behalf of a broad and indispensable constituency.”

Alcock and Kendall (2011) similarly argue that under the Labour governments (1997-2010), the English third sector was ‘constituted’ as a “site for political engagement and policy support”. Practitioners also played a leading role in this, argue Alcock and Kendall, “promoting and supporting the notion of the sector as a meaningful sector”. This argument draws on the work of Kendall (2009a), who argues that during this period, the third sector was “mainstreamed” into British political and policy processes, although this became more contested in the latter half of the 2010s. Macmillan (2013) further develops these arguments in his field theoretical discussion of third sector distinctiveness. This work is explored in the next chapter, the Theoretical Framework.

Benefits Theory

Benefits theory (a form of resource dependence theory) predicts a relationship between the composition of an organisation’s revenue and the mix of services it provides (Young, 2007; Clifford and Mohan, 2016). Benefits theory originates from the original economic theories, including Weisbrod’s (1988) positing of a link between a charities’ source of income and its outputs. Benefits theory “accept[s] that nonprofits’ programs are essentially determined by their missions” and argues that “revenue sources are dependent on the kind of benefits…resulting from these services” (Wilsker and Young, 2010, p.197). Benefits theory, therefore, is less a stand-alone theory, but a way of organising and reflecting the previous body of theories to enhance our understanding that multiple different explanations of the role of charities may be equally valid, depending on the nature of the income source of both the charity sector and individual charities themselves.

Clifford and Mohan (2016) conducted an empirical study looking at the sources of income of English and Welsh charities. As Clifford and Mohan (2016) argue, if particular income sources are associated with particular roles for charities, then “describing patterns in the income composition of voluntary organisations provides insights into aggregate patterns in the nature of goods that charities provide”

(Clifford and Mohan, 2016, p.492; Young 2007; Weisbrod 1988). Income from individuals is associated with the provision of public goods; income from fees is associated with the provision of private goods; while income from government is associated with the provision of public services; and income from companies associated with “trade benefits” (Clifford and Mohan, 2016, pp.492-3). Therefore, to understand the role charities play, what is important is not the total amount of income that a charity receives from a particular source, but its “income profile” (Young, 2007; Clifford and Mohan, 2016). Clifford and Mohan’s study provides the empirical data for the first part of this enquiry — the income source of charities — leading them to draw theoretical conclusions about the role of these different charities.

Reinjecting agency

Binder’s (2007) case study of a transitional housing organization (‘Parents Community’) builds on the discussions outlined above, paying particular attention to reject previous resource dependence theorists (such as Lipsky and Smith, 1989; Smith and Lipsky, 1993). This study is an ethnographic field study conducted between 2003 and 2005. The ethnographic approach involved attending relevant trainings and events, “shadowing” residents and staff of the housing association, and 89 interviews with residents, staff and other organisational members (Binder, 2007, p.554). Binder also drew on secondary data from Parents Community’s data systems (ibid).

Binder argues that existing resource dependency theories fail to account for human agency and creativity in determining charities’ response to their funding environment. Binder argues that such theories reduce individuals to “cogs, trapped in the machinery of bureaucracy.” According to Binder, such rationalised models “simply cannot capture organisational members’ creative responses…to the technical requirements of their environment” (Binder, 2007, p.567). Binder instead argues that “different subunits of [the] organisation find heterodox ways of responding to the accountability demands of its environment” (ibid). Binder highlights the importance of understanding individuals’ creativity and agency in understanding how organisations work (Binder, 2007, p. 568), rather than simply accepting that individuals will play according to the rules of a game established by others, such as donors. Binder’s argument is crucial in reflecting on the civil society and development studies theories as reflected above, highlighting that such institutionalised theories fail to recognise that individuals will respond, react, and act with agency within and in response to the structures within which they are acting.

The role of charitable foundations

Finally, the period since 2000 has seen a greater focus on private Foundations as funders within the international development space. This is also linked to the growth of the philanthrocapitalism movement.

Philanthrocapitalism has a stated focus on making philanthropy more results- and impact-oriented through "the strategic application of market methods and motives" (Haydon et al., 2021), and has been "a trend sweeping philanthropic institutions" between 2005 and at least 2010 (McGoey, 2012, p.185). As originally conceived by Bishop (2006) and Bishop and Green (2008), philanthrocapitalism emphasises a growing role for private actors in addressing key social challenges. Philanthrocapitalists "see a world of big problems that they, and perhaps only they, can put right" (Bishop and Green, 2008, p.3). As Haydon et al. (2021) note, while proponents such as Bishop and Green (2008, 2015) argue that philanthrocapitalism is more effective than traditional philanthropy, critics argue that philanthrocapitalism – by, for example, failing to address the sources of wealth – entrenches and expands inequalities (Edwards, 2008b; McGoey, 2012, 2015).

Bishop and Green (2015), however, argue that in the 21st century it has become "expected, even accepted" that philanthropy, charity and business "rather than governments alone" will be engaged in seeking to address societal challenges. Bishop and Green (2015) argue that philanthropy does this in two ways: through "[i]nnovation in using market-based solutions" and by emphasising impact. According to Bishop and Green (2015), government partners with private actors "as a way to drive innovation in public policy and service delivery".

McGoey (2015) draws on "dozens of interviews" (p.249) with activists, academics, journalists and those working in the charity and Foundation sector in her work that raises substantial questions as to the role of Foundations that draw on philanthrocapitalist principles. Building on work on gift theory from Mauss, Douglas, Bourdieu, Gramsci, Offer and others, McGoey seeks to explore the rise of philanthrocapitalism as well as its implications, with particular focus on the Gates Foundation. McGoey draws critical conclusion about the role of Foundations – and philanthrocapitalism more broadly – emphasising the "economic usefulness of philanthropic gestures to the donors of gifts" (p.37). For relevance to this thesis, McGoey's analysis of the Gates Foundation work in global health (2015, pp.154-180) highlights that the focus of the Gates Foundation has been on 'vertical' rather than 'horizontal' healthcare, targeting specific diseases such as malaria or polio, rather than supporting the community health structures and systems that are often the priority of local organisations, and that funding from the Gates Foundation has been "pouring money into experimental medical trials" (p.153). This echoes McGoey's assessment of earlier Foundations, including the Rockefeller Foundation - seen as a “pioneer” in the field of global health, and thereby provoking both adulation and widespread criticism (McGoey, 2015, p.149).

The concept of the foundation sector as an innovator or pioneer has a long history in the USA. In 1955, Zurcher argued that Foundations in America operate as “society’s risk capital”, acting as a “potent discovery mechanism for experimentation and innovation in social policy over a long time horizon with uncertain results” (Reich, 2016, p.23). Reich (2018) draws on such arguments to suggest that — while individual (mass) giving is about pluralism — the role of private foundations should be to take “an experimentalist long time-horizon approach” that the state and market are “structurally unlikely” to take (Reich, 2018, p.197). In this work of political philosophy, Reich argues that philanthropy as currently practised in the USA does not conform to these ideals. Instead, philanthropy, as practised by foundations, is an unaccountable exercise of power that is failing the interests of both democracy and justice.

Large US philanthropic foundations represent only a part of the foundation (and voluntary sector funding) world. As Hayman (2015, p.161) argues, a fundamental challenge in the research into this space is the “sheer diversity of philanthropic foundations”, which makes generalisation “impossible”. There is a huge diversity in how foundations act and operate in international development (Edwards, 2008b). While the role of the philanthrocapitalists has perhaps attracted the most scholarly interest and debate, the role of foundations in international development is not limited to the impact of these large US foundations.

Drawing on research and work conducted by the NGO INTRAC (International NGO Training and Research Centre), Hayman (2015) explores the broader role of philanthropists and foundations within international development. This research focused initially on “opening up debate on what NGOs know, or think they know, about philanthropic foundations” (Hayman, 2015, p.157), but the research then further considers the role of foundations in supporting charities working in international development. Hayman (2015) reflects on the changing nature of the donor environment, in which the dominance of OECD donors and international donors between the 1980s and early 2000s has, she argues, been since challenged by the rise of new donors. This, Hayman contends, has brought new funding opportunities, but has also demonstrated the “limited mutual understanding” between these funds and INGOs: “traditional international development actors and private donors inhabit two separate worlds” (Hayman, 2015, p.161). Hayman (2015, p.164) argues that there is a perception among NGOs that foundations focus on finding technical solutions to problems. This echoes the words of McGoey (2015): INGOs believe that foundations are focused on making concrete changes and finding “vertical solutions” (Hayman, 2015, p.164), rather than addressing broader issues related to inequality and social change.

Sanghera and Bradley (2015) sought specifically to examine the nature of British social justice philanthropy by seeking to understand the “loose social movement of charitable and community foundations and grantmakers that seeks social change” (Sanghera and Bradley, 2015, p.175). Using findings from interviews with 34 senior foundation staff, the authors find that British-based foundations are limited in their pursuit of “progressive issues” (Sanghera and Bradley, 2015, p.187), rarely fund international work on social justice, and are reluctant to engage with the issues of the unequal distribution of wealth and power (Sanghera and Bradley, 2015, p.186-187). The authors conclude that overall foundations “lack the capacity to pursue social justice projects” (Sanghera and Bradley, 2015, p.187). Foundations are not pioneers or experimenters, but are more cautious in their pursuit of social justice aims.

Since the 1970s, therefore, the third sector literature has again explored a range of themes, with a focus often on why or how charities develop their roles. The key themes found in this literature and the international development studies literature are explored in the next section.

2.5 Reflections on the Linkages Between the Two Literatures

As mentioned above, this section seeks to draw out the key themes that emerge and re-emerge across the literature considered above. Before reflecting on these themes, Table 1, below, provides a stylised history of English and Welsh INGOs in context with key themes in the literature that are relevant to this thesis. This helps to summarise the substantial body of work outlined above.

Table 1: Summary of key contextual themes

<table>
<tr><th>Decade</th><th>INGOs in historical context</th><th>Themes of the development studies literature</th><th>Themes of the third sector literature</th></tr>
<tr><td>1960s</td><td>The breakout decade: The birth of the modern (I)NGO</td><td rowspan="2">Philosophical, moral and ideological discussions</td><td></td></tr>
<tr><td>1970s</td><td rowspan="2">The golden age of the INGO: INGOs playing an increasing role within the development system</td><td rowspan="2">Economic theorising seeking to explain the role of the charity sector</td></tr>
<tr><td>1980s</td><td rowspan="2">Growth of academic thinking: INGOs as ‘development alternatives’, or as illegitimate actors</td></tr>
<tr><td>1990s</td><td>INGOs moving to centre stage in the international development system</td><td>Reflection on the economic theories; the growth of British scholarship</td></tr>
<tr><td>2000s</td><td rowspan="2">The ‘taming’ of INGOs: INGOs facing a more challenging environment</td><td>Consolidation and critique: continued questions about INGOs role; research into INGO operations</td><td rowspan="2">Differentiation and diversity: the role of policy in sector differentiation; benefits theory; and work on charitable foundations.</td></tr>
<tr><td>2010s</td><td>The challenges and future of INGOs</td></tr>
</table>

This summarised history also helps to highlight the key themes that this thesis draws from these two substantial bodies of literature, which are:

1. Charities exist to achieve ideological objectives: The first article considered in this review (Singer, 1972) is one of the few texts in the international development studies literature that explicitly argues in favour of the moral good of INGOs. Singer argues that such charities exist as a means for individuals to exercise their moral duty to help those in need. INGOs themselves also claim this moral or ideological right through their missions and values. Within the third sector literature, 'ideological' argument focus on individuals' or groups' use of charities to achieve personal or community-based objectives, with James' (1986) analysis finding that the key condition that leads charities to emerge is the existence of "social entrepreneurs", particularly in the religious space. Rose-Ackerman (1986) similarly argues that charities may be established due to ideology, but considers this from a donors' perspective: for example, those with conservative religious convictions who support charities that act in line with this belief system.

2. Charities are illegitimate actors that perpetuate existing inequality: This is perhaps the strongest theme that recurs throughout the development studies literature. It has two main facets: i) INGOs are neo-colonialist actors that perpetuate exploitative and unequal systems; and ii) INGOs are agents of others (particularly the donor governments of Europe and North America) that have been co-opted into driving and perpetuating the interests of these donors, and lack independence of action and decision-making.

3. Charities exist as a result of government or market failure: Weisbrod's 'government failure' and Hansmann's 'market failure' theories were developed in the 1970s-1980s in a period of new and intense theorising on the role of civil society. As this review has shown, the impact of these theories continues to be felt in the academic literature even 40 years later. This concept is reflected in the development studies literature, particularly in Rubenstein's "second-best" theory (2015), in which she argues, in any given situation, INGO interventions could probably be implemented more democratically, effectively, or justly, by a different type of actor.

4. Charities provide a positive alternative to government or market solutions: This was a theme of the international development studies literature in the 1980s-1990s, that saw INGOs as a positive 'development alternative' to the international development system dominated by the governments of Europe and North America. Within the third sector literature, we can also point to Salamon's theory of 'voluntary failure', in which charity provision of services is the 'first-choice', and government only provides such goods if the third sector demonstrates an inability to provide such goods. Finally, Billis and Glennerster's (1998) Theory of Comparative Advantage argues that charities can provide more “sensitive” service in certain areas as a result of their local links and the ways in which the roles of different stakeholders in (small) charities overlap.

5. The charity sector is diverse and indistinct: This idea is reflected in the third sector literature by those theorists who argue that different income sources lead to different roles for charities. Both Weisbrod and Hansmann, for example, state that their theory applies to a specific sector of charities. Benefits theory also encapsulates this idea by predicting a relationship between an organisation’s income mix and its services. Thus, charities do not arise due to a grand theory or movement, but are dependent on contextual specificities. The challenges of distinction have been explored by Barnett and Weiss (2008) with reference to INGOs, and by Alcock (2010) and Macmillan (2013) in their considerations of the broader UK charity sector.

This Literature Review highlights the core overlapping themes present in both the development studies literature on INGOs, and the third sector literature more broadly. This literature, combined with the historical contextualisation given in Section 2.1, helps frame the discourse relevant to this thesis. The review also highlights the substantial and insightful body of learning on which this thesis can draw. The next chapter of this thesis builds on this context-setting to outline this thesis’ theoretical framework.

Chapter 3: Theoretical Framework: Field Theory

This chapter describes the theoretical framework - or “grounding base” (Grant and Osanloo, 2014, p.12) – for the research described in this thesis. The discussion in this chapter 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.

Field theory has inspired “decades of research” (Krause, 2018, p.3), and the value and scope of field theory go far beyond that explored in this research. Therefore, this chapter does not seek to provide a comprehensive examination of all the many features of field theory. Rather, this discussion focuses on the key elements of field theory of relevance to this research project. The chapter begins with an overview of field theory, summarising the three major branches of the field, before providing background on existing field theory approaches to studying the charity sector. The work of Macmillan et al. (2013) and Macmillan (2013) are of particular importance here. The chapter then outlines how the key theoretical insights of field theory are used in this research, before finishing by drawing on the Literature Review and Theoretical Framework to outline this thesis’ research questions.

3.1 Exploring and Explaining Field Theory

The concept of the field – alongside the concepts of capital (further discussed below) and habitus (how one’s previous, socially ingrained, knowledge, habits, skills, experiences, judgements and tastes influence responses to present situations (Dean, 2016, p.97S; Emirbayer and Johnson, 2008, p.4; Kluttz and Fligstein, 2016, p.188)) – is one of the pivotal theoretical developments made by Bourdieu (1990, 1991, 1993, 1998; Bourdieu and Wacquant, 1992; Martin 2003), although Lewin (1975) is “generally cited as the first to use the term” (Go and Krause, 2016, p.8).

Within field theory, fields are “arenas within which actors convene to secure or advance their interests and purposes” (Macmillan et al., 2013, p.4). A field is typically defined as being made up of all those actors who are aware that they are members together of a “recognized arena of social life” (Barman, 2016, p.446, drawing on Emirbayer and Johnson, 2008). As Barman (2016, p. 446) further demonstrates, at its root, field theory is “relational”, and this relational understanding contains within it a concept of hierarchy: actors within a field are “‘positioned’ in relation to each other…where some are in a better ‘position’ than others” (Macmillan, 2013, p.40, drawing on Emirbayer and Williams, 2005; Emirbayer and Johnson, 2008).

Fields exist at different levels (Macmillan et al., 2013; Emirbayer and Johnson, 2008; Fligstein and McAdam, 2011, 2012). A field can be “a single organisation comprising a group of departments or individuals [as well as] a group or network of organisations operating in the same locality, market or sub-sector" (Macmillan et al., 2013, p.6). Fields can also operate at the national, regional, and even global levels (Go, 2008). Importantly, fields "are not wholly closed entities but sit in closer or more distant relationship to one another and are nested in or overlapping with other fields" (Macmillan et al., 2013, p.6). Individual actors can be part of multiple fields, depending on context, circumstance, and the particular lens through which that actor is being studied.

Building on these core foundations, field theoretical approaches encompass variations of similar conceptual frameworks (Kluttz and Fligstein, 2016; Barman, 2016; Body and Kendall, 2020), which are largely broken down between Bourdieusian (Bourdieu 1990, 1991, 1993), New Institutionalist (DiMaggio and Powell, 1983) and Strategic Action Fields (SAFs) (Fligstein, 1996, 2001; Fligstein and McAdam, 2011, 2012). This section briefly analyses these three branches of field theory in turn.

Barman (2016, p.444) has succinctly tabulated the differences between the three branches of field theory, and this summary is adapted and reproduced below (please note, the original contains additional columns that are not relevant to this study). The discussion in the next section describes in more detail how each branch of field theory conceives of the field, how it defines actors within a field, and each branch of field theories' view of the culture of a field. Subsequently, this discussion focuses on how these theories approach research into the charity sector.

Table 2: Branches of field theory

Branch of field theory	**Conception of field**	**Actors in field**	**View of culture**	**Conception of non-profit sector**
Bourdieusian	Domain of struggle over capitals	Individuals and organizations engaged in competition over specific type of capital	Shared rules of the game but distinct habitus based on position and socialization	Philanthropy as a tactic of symbolic capital for elites
New Institutionalism	Arenas of production and distribution of good/service	Organizations involved in the production and distribution of good/service	Shared cognitive-level orientation based on institutions	Non-profits as subject to institutional pressures due to the production process
Strategic Action Fields	Space of mutual interaction (cooperation or conflict)	Individuals, organizations, and collective actors who self-identify as members	Shared rules of the game but distinct social skill	Non-profits as characterized by social principles of cooperation

Table adapted and reproduced from Barman (2016, p.444).

3.1.1 Bourdieusian field theory

As noted above, Bourdieu is generally acknowledged to be the founder of field theory. For Bourdieu, a field is "a network, or a configuration, of objective relations between positions" (Bourdieu and Wacquant, 1992: p.97). These positions are defined by their possession of the specific capitals at stake in the field and their relationship to other positions. For Bourdieu, therefore, a field consists of a structured space of positions and position-taking, in which the properties of field positions are relationally determined (Bourdieu, 1993; Ferrera and Apple, 2015, p.46), and each position is characterised by varying possession of capital (Barman, 2016, p.447). The essence of field theory is its relational element: positions exist as a function of relations with other positions, with positionality determined by possession of capital.

Bourdieusian field theory, therefore, cannot be separated from the concept of capital. A field is a "[d]omain of struggle over capitals" (Barman, 2016, p.444,448; Go, 2008, p.206; Yang, 2014, p.1526). "[B]y field, Bourdieu means a group organized around a common stake…whose behaviour is organized around that competition" (Dobbin, 2008, p.55) over capital. Actors in a field have the agentic capacity (Kluttz and Fligstein, 2016, p.187) to seek to accumulate the capital valued within that field (Bourdieu, 1986; Benson and Neveu, 2005; Go and Krause, 2016, p.9), and members of a field are guided in their action by an understanding of the 'rules of the game' and the particular types of capital that are valued within that field (Bourdieu and Wacquant, 1992, p.97; Martin, 2003, p.21-28; Go, 2008, p.207). Agency within a field involves the "expression and application of normative beliefs and commitments" (Body and Kendall, 2020, p.18).

The dominant members of a field are those that hold the most valued forms of capital (Dobbin, 2008, p.56). However, while "access to …valued forms of capital can improve one's position and status in the field, it is one's (privileged) position and status in the field that determines access to capital" (Nolan, 2012, p.204). In Bourdieusian fields, while actors have a shared understanding of the rules of the game and the forms of capital valued within that field, the form that this shared culture takes is determined by those who dominate the field. As Abreu-Pederzini and Suárez-Barraza (2019, p.41-2) argue, the group that dominates any given field "becomes…the highest stratum of the field, and the underpinning beliefs of its habitus usually turn into doxa" – the set of "core values and discourses" of a field (Nolan, 2012, p.205).

In summary, 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 of the capital valued by the field, but the nature of this valued capital is determined by those who dominate the field. Actors within a field compete over resources to gain positioning advantage.

3.1.2 New institutionalism

Building on Bourdieu's work (Barman, 2016, p.449), DiMaggio and Powell (1983) developed a second field theory model, known as New Institutionalism. While Bourdieu sought to understand the "symbolic differentiation between actors" (Krause, 2014, p.97), in their work, DiMaggio and Powell's primary focus was to explore conformity among organisations (Lang and Mullins, 2020, p.186). New Institutionalist field theory, therefore, seeks to explain what DiMaggio and Powell (1983, p.148) saw as a "startling homogeneity" in organisational forms and practices. This homogeneity is, they argue, particularly clear in established fields (ibid). Using Weber's notion of rationalisation as an "iron cage" which centralises a powerful and irreversible process of bureaucratisation (Weber, 1952), DiMaggio and Powell's core argument is that "highly structured organizational fields provide a context in which individual efforts to deal rationally with uncertainty and constraint often lead, in the aggregate, to homogeneity in structure, culture, and output" (DiMaggio and Powell, 1983, p.147).

While sharing much with the work of Bourdieu, New Institutionalism departs from Bourdieusian field theory in several ways, as outlined by Barman (2016, p.444, and noted in the table above). These differences include distinct conceptions of the domain of a field and of the actors that constitute a field, with DiMaggio and Powell (1983) conceiving of a field more broadly than Bourdieu. For DiMaggio and Powell (1983, p.148), a field comprises all those actors that form part of an arena of production or distribution of goods or services (Barman, 2016), including producers, suppliers, and consumers. "[B]y organizational field, we mean those organisations that…constitute a recognized area of institutional life: key suppliers, resource and product consumers, regulatory agencies, and other organizations that produce similar services or products" (DiMaggio and Powell, 1983, p.148).

Within New Institutionalist field theory, therefore, the behaviour of actors within a field is not shaped by the pursuit of capital. Instead, actors' behaviour is shaped by institutional expectations and the pursuit of legitimacy (DiMaggio and Powell, 1983; Barman, 2016, p.449). This leads to homogenisation - in a process known as "institutional isomorphism" (ibid) – as organisations come to look like each other in terms of their formal structures and policies (DiMaggio and Powell, 1983). New Institutionalism, therefore, posits the field as a place of shared norms, rather than competition (DiMaggio and Powell, 1983; Krause, 2018, p.6) in which all those actors involved in the production or distribution of a good or service develop a shared orientation, based on their pursuit of legitimacy.

3.1.3 Strategic Action Fields (SAFs)

The SAFs approach is the most recent of the three most widely accepted versions of field theory. The SAFs approach seeks to combine the organisational literature with social movement theory (Barman, 2016, p.451), and to respond to critiques of previous versions of field theory, such as those that argue that Bourdieusian field theory is deterministic (Yang, 2014; Barman, 2016; Fligstein and McAdam 2011, 2012). The primary aim of the SAF framework is to account for “collective and coordinated action – the ability for actors to join others together to pursue a shared goal” (Barman, 2016, p. 451). The key work on SAFs by Fligstein and McAdam argues that their aim is “to explicate an integrated theory that explains how stability and change are achieved by social actors in circumscribed social arenas” (Fligstein and McAdam, 2012, p.3) through processes of cooperation. Fligstein and McAdam also note that when fields are stable, understandings of what the field is about and how it is structured, and the rules of the game, are relatively clear and well known (Fligstein and McAdam 2011, p.14; Macmillan et al., 2013, p.8).

In terms of the actors that make up a field, SAFs take a narrower view of field membership than New Institutionalist field theory, seeing field membership as made up of actors who self-identify as members (Barman, 2016, p.444). As Fligstein and McAdam (2012, p. 167-168) argue, “for us, field membership consists of those groups who *routinely* take each other into account in their actions”. Defining a field more narrowly simplifies field analysis, and focuses attention on the players who are “jockeying for position for particular purposes” (Fligstein and McAdam, 2012, p.168).

While Bourdieusian field theory sees an actor’s position as being shaped by their access to capital, and New Institutionalism focuses on the pursuit of legitimacy, in SAFs, an actor’s position is shaped by their social skill. Social skill refers to the ability to induce cooperation from others and set the agenda of a conversation or action. Fligstein (1997, p.399-401) defines social skill as “the ability to motivate cooperation in other actors by providing those actors with common meaning and identities” to justify undertaking a certain action (see Body and Kendall, 2020, p.17; Barman, 2016, p.451). In SAFs, therefore, a field is a place of mutual interaction which can be cooperative or competitive, but in which actors pursue a shared goal. All actors have a shared orientation, but their level of social skill determines their positionality within a field.

3.1.4 Field theory approaches to the charity sector

As described in Table 2, above, research within each branch of field theory has taken a specific approach to studying the charity sector.

While Bourdieu did not explicitly study the charity sector as a field, his work offers a particular account of philanthropy, with Bourdieu arguing that philanthropy “constitutes one strategic tactic by which elites…can gain symbolic capital” (Barman, 2016, p.444, 488; Bourdieu 1990, 1998). This conceptualisation of field theory and philanthropy has been employed in several further studies to examine philanthropy, including Ostrower’s (1995) exploration of charitable giving by elites as a source of capital. Krause (2014) also adopt a Bourdieusian field theory approach in her analysis of the humanitarian aid field, as discussed in the next section.

According to Barman (2016, p. 450), the New Institutionalist perspective of field theory is the one that has “diffused most widely” in research and scholarship on the charity sector. The more recent version of field theory – SAFs – is also seeing a growing body of work applying its approach to the charity sector. Macmillan and Kendall (2019, p.8, referencing Macmillan, 2013 and Macmillan et al., 2013) argue that in the UK specifically, the influence of Bourdieu and Fligstein and McAdam are the “important reference points” for field theory-based analyses of the charity sector. As mentioned above, the key difference between SAFs and other iterations of field theory is that SAFs focus on fields as areas of cooperation, seeking to explore and understand agency and change through collective action. Given its basis in social movement theory, Barman argues that the SAF approach is particularly suited to the study of social movements, “including the study of initial, grassroots efforts at social change, rather than the work of the already powerful (as in the case of a Bourdieusian frame) or the characteristics of formal non-profits (as in the case of New Institutionalism)” (Barman, 2016, p.452).

As this section shows, field theory has led to a great diversity of research on the charity sector, using various lenses and approaches. Field theory has become a “common theoretical approach” in studying the sociology of the charity sector (Barman, 2016, p.442; Lang and Mullins, 2002, p.186). However, Macmillan and Kendall (2019, p.9) highlight that field theory provides an under-utilised and potentially powerful tool through which to analyse the charity sector at a more disaggregated level than is possible when taking a sector-wide approach. This thesis similarly argues that field theory provides a unique lens through which to analyse the heterogeneity of the INGO sector. This is explored in the next section.

3.2 Revealing the Complexity and Heterogeneity of the Charity Sector

The work of Macmillan and others (Macmillan, 2013; Macmillan et al., 2013; Macmillan et al., 2019; Body and Kendall, 2020; and Lang and Mullins, 2020) seeks to further a field-based approach to the theorisation of the charity sector in the UK, and provides useful direction when determining how to understand the INGO sector in a disaggregated way. This work is therefore explored in detail here.

Macmillan et al. (2013) use a SAF approach to study how charities experienced and navigated the shifting political and economic context they faced in the UK in 2010-2013. Macmillan et al. (2013) adopt this approach because – they argue – field theory provides relevant “conceptual tools for understanding the complexity of the sector” (Macmillan et al., 2013, p.4). Using field theory, this research uncovers and demonstrates the complexity and heterogeneity of fields that constitute the charity sector in the UK.

As Macmillan et al. (2013, p.6-7) demonstrate, at one level, all the charities they study “can be situated within the third sector field of organisations” who share the characteristics of being non-profit making, overseen by independent governing bodies, and with broadly shared values and purposes (for example, being mission-driven and independent). However, as Macmillan et al. (2013, p.7) further show, the “third sector” as described within the research is also a “complex web of different organisational groupings”. Different groups have different values and rules “structured in various hierarchical relationships to one another” (ibid) and mediated by umbrella organisations, as well as (parts of) the state.

Each of these groupings – or fields – additionally includes a range of subfields. Examples of such subfields described by Macmillan et al. (2013) include community organisations, social enterprises, or traditional charities. Similarly, Macmillan et al. (2013, p.7) identify “vertical” fields that might be arranged around a particular policy area, or geographically-located fields that might also include government or private sector organisations (ibid).

As Macmillan et al. (2013, p.19) show, therefore, field theory enables an analysis of charities that looks beyond the resources and capabilities of individual organisations, while also “get[ting] underneath a rather general ‘whole third sector’ horizontal narrative”. Field theory provides a “multi-level” (ibid) approach to understanding the charity sector. This enables an understanding of the existence of overlapping and nested fields within the broader charity sector, while also demonstrating that different charities may operate in broadly separate fields.

In his discussion of “distinctiveness” within the third sector, Macmillan (2013) adopts a Bourdieusian field theory approach to, similarly, “complicate and extend the idea of the third sector as a ‘strategic unity’” (Macmillan, 2013, p.40). Macmillan’s analysis of claims of distinctiveness within the third sector leads him to conclude that, given the multiplicity of diverse entities that operate within the broad charity sector, “it may be…appropriate, as an empirical representation, to abandon the idea of a singular ‘sector’” (Macmillan, 2013, p.50). Macmillan (2013, p.47) again contends that the distinctive characteristics or practices that may make up a field within the sector may be “dependent on the specific policy field", such as social care, employment, or housing, within which organisations are operating.

Body and Kendall (2020) also describe the case of organisations that have a "multi-field orientation": organisations that selectively work with a range of others, outside their primary field, to achieve specific ends. In their study of charities working in the arena of children's preventative services, and drawing on SAF theory, Body and Kendall (2020) highlight the actions of a minority group of charities that demonstrate "positional agility", "mov[ing] skilfully between fields and arenas" and "discharging multiple functions (Body and Kendall, 2020, p.31).

In their analysis of Community-Led Housing Organisations (CLH) in England, Lang and Mullins (2020) explore field autonomy by recognising that the specific field under analysis is positioned within a larger "architecture" of fields (drawing on Krause, 2018, p.10). Lang and Mullins (2020) also highlight Fligstein and McAdam's (2011, p.3) metaphor of field as "Russian dolls", conceptualising fields as arenas where actors are embedded in larger and smaller fields at the same time. In their findings, Lang and Mullins (2020) identify how the field of co-operative housing is embedded in the larger field(s) of CLH and social housing, which are in turn linked to and affected by the "market field" as well as the field of non-profit housing associations (Lang and Mullins, 2020, p.195). Lang and Mullins, therefore, characterise the CLH field as a "big box", which is structured with low degrees of hierarchy and orthodoxy ("the degree of consensus and acceptance of the rules of the game among actors in a field" (Lang and Mullins, 2020, p.188)), but strong ties between organisations based on "permeable organizations and overlapping networks" (Lang and Mullins, 2020, p.195).

In sum, a field theoretical perspective sees the charity sector as a "fracturing space of different interests and fortunes" (Macmillan and Kendall, 2019, drawing on Macmillan, 2013; Rochester, 2013), in which attempts to define the space as a sector "risks…solidifying boundaries" that are in, fact, contested and "always only provisionally accomplished and fragile" (Macmillan and Kendall, 2019; Macmillan, 2013). The charity sector is not one clear and bounded field, but a grouping of multiple, nested and interlocking fields set at different distances from each other, and other fields.

This research directly draws on this argument in seeking to understand whether — in the particular context of the period 2015-18 in England and Wales — there are distinctive characteristics that make up a 'field' of INGOs, or whether this grouping is itself heterogeneous and complex, made up of a multiplicity of fields and sub-fields. In particular, this research is interested in how income source form may be associated with the make-up of English and Welsh INGO fields.

3.3 Key Insights for this Thesis

As Barman (2016) has argued - drawing on Bourdieu (1990, 1991, 1993); Bourdieu and Wacquant (1992); DiMaggio and Powell (1983, 1991); Fligstein and McAdam (2011, 2012); and Martin (2003) - "As a unit of analysis, a field is a meso-level domain characterised by its own architecture and shared orientation among its members. As a theoretical model, field theory embraces a relational explanation for social action" (Barman, 2016, p. 442).

This doctoral study explores whether, and how, the English and Welsh INGO sector constitutes a field that has value as a unit of analysis and examines ways in which the English and Welsh INGO sector can be broken down into multiple fields. The research, therefore, seeks to uncover whether the "basic dynamics of [one or many] field[s]…can be verified" (Fligstein and McAdam, 2012, p.199) in the English and Welsh INGO sector. As Bourdieu has argued, it is only within the research process that fields can be established, "constructed by the researcher" based on the "subjective understandings" of the study population (Dobbin, 2008, p.56).

The three branches of field theory described above have clear differences in how they conceptualise action within a field. However, all of these theoretical branches start from a common foundation and a clear understanding of the 'unit of analysis' of a field. This common relational aspect enables all three branches of field theory to be drawn on within one analytical framework (Lang and Mullins, 2020). Within all three branches of the theory, fields are "arenas within which actors convene to advance their interests and purposes amidst evolving rules and understandings about what the field is, how it operates and what is at stake" (Macmillan et al., 2013, p.1, 4).

While recognising the common relational foundations of the three branches of field theory, when exploring the nature of fields with the INGO sector, this thesis adopts a Bourdieusian field-theoretical approach. This approach understands fields as competitive, with actors striving to accumulate the capital valued with that field, and struggling for position with other actors within their field. This Bourdieusian approach is undertaken in recognition of this thesis' focus on whether income source form is associated with different roles for INGOs. By approaching the study of INGOs through the lens of income source form, this study understands INGOs as being engaged in "intense competition" for income, given the condition of resource scarcity faced by these organisations (Guo and Saxton, 2020, p.8). As Cottle and Nolan (2007) argue, "the crowded field of NGOs inevitably produces a sense of competition". Therefore, within fields, organisations will "actively seek to differentiate themselves from other agencies" (Krause, 2014, p.93). While the core goal of the SAF framework is to account for "collective and coordinated action" (Barman, 2016, p. 451), and New Institutionalism focuses on institutional expectations and the pursuit of legitimacy (DiMaggio and

Powell, 1983; Barman, 2016, p.449), a Bourdieusian approach facilitates the identification of the competitive practices of position and position-taking that are of interest to this doctoral study, and that also relates to the concept of role as outlined below (Section 3.4). Additionally, as outlined in Section 2.1, the INGO arena has - since the 1960s - become a powerful and influential sector, and as such, as Barman (2016, p.452) argues, the Bourdieusian framework is the most appropriate.

This Bourdieusian field theoretical approach also builds from the previous literature studying aspects of the international development arena through a field theoretical approach. The key prior work is that by Krause (2014), as described in the Literature Review, who takes a Bourdieusian field theoretical approach to exploring the humanitarian field. This work, argues Kullenberg (2020), "represents one of the most consequential and strongest applications of Bourdieu's theory to the aid world". In Krause's analysis, humanitarian aid agencies constitute a field where the symbolic capital that agencies compete for is "humanitarian authority" (Krause, 2014, p.98). Drawing on field theory, Krause (2014) argues that humanitarianism is a distinct field, within which organisations share basic assumptions and a common logic of practice. Krause argues that these practices are "practices of production" that seek to produce a "project". Within such logic, donors are seen to be at the centre of organisational priorities, with constituents becoming a "commodity" in the project cycle (Krause, 2014). While, as noted in the previous chapter (Section 2.2), Kullenberg (2018) critiques Krause's approach of only focusing on the humanitarian field – arguing that it may not be possible to "capture the norms, games and symbolic capital of this field accurately, when only looking at the humanitarian sub-dimension"- nevertheless Krause's work provides an important exemplar of a strongly theoretically-based field study.

Kullenberg (2020) himself also uses Bourdieu's field theory to consider the field of "international interventions", particularly looking at UN Policy agendas in the field of protection. While not directly relevant to INGOs, this research nevertheless provides valuable insight for this thesis. Kullenberg (2020) applies Bourdieu's theoretical framework to "conceptualize the interaction of agendas as taking place in a field of international interventions that operates with shared interpretations, taken-for-granted assumptions and specific norms and practices". For Kullenberg, this international intervention field's specific symbolic capital can be understood as "recognized competence or authority": "Organizations use their symbolic capital to advocate for issues, acquire funds and implement projects, which, in return, provides them with more symbolic, social and cultural capital and improves their position in the field."

Finally, Goetze (2017) also uses Bourdieusian field theory to argue that peacebuilding is a "global socio-professional field", and that the evolution of peacebuilding has led to the "creation of a specific culture and habitus with its own codes, references, discourses, norms, and rules" (Goetze, 2017, p.218). While information on her methods is somewhat limited, it is clear that Goetze's work focuses on the staff and work of UN organisations. Nevertheless, the insights into the habitus of such an international community are relevant.

The work of Krause, Kullenberg, and Goetze all provide empirically based, expansive, and theoretically insightful analyses of sectors within the international development arena, drawing on Bourdieusian field theory. These studies each focus on different subsectors that nevertheless have similarities with the English and Welsh INGO sector, given their function as international organisations with 'developmental' aims. These texts also all ask and seek to answer similar questions to this thesis about the challenges and activities of these different organisational subsectors. This study seeks to build on such analyses by similarly applying a Bourdieusian field theoretical approach to the English and Welsh INGO sector.

To understand the field-based dynamics of the English and Welsh INGO sector, this research analyses INGOs through the lens of the key features that have been identified as characterising a field. These are what Barman (2016, p.442) refers to a field's "architecture" and "orientation" – or, as Macmillan et al. (2013, p.4-5) refer to them, field "dimensions and rules".

3.3.1 Dimensions: the shared architecture of a field

As Wang (2016, p.349) has argued, "Fields are defined and bounded by a community of [actors] that engage with each other in a common arena of functions, activities and legitimating standards" (Wang, 2016, p.349). It is this "common arena" of functions and activities that this research identifies as making up a field's architecture. This research uses this most basic tenet of field theory as the first analytical tool to examine the heterogeneity of the INGO sector in England and Wales. This research seeks to understand the extent to which organisations within the English and Welsh INGO sector - in whole or in part - possess a common architecture.

The primary aspect of this architecture that this research considers is income source form. While the term 'income source' is more normally used, the concept of 'income source ***form***' is employed here to reflect that the different monies received by charities may function as 'objects' (Zelizer, 1994) that are both "measurable [and] material" and have "intangible ephemeral value imbued with a deeper meaning" (Dean, 2020, p.13). As objects, these monies have "sign-value": the value accorded to an object because of the social status that it gives those who possess it, rather than its material value (Baudrillard, 1981; Nickel and Eikenberry, 2009, p.979). The use of the term 'income source form' therefore seeks to reflect the nature of these different monies as meaningful 'objects'.

As outlined in the Literature Review, there is substantial previous scholarship in both the development studies and third sector literature that places importance on the role of income source form in determining charity actions and behaviours. Therefore, income source form provides a lens through which to explore whether the INGO sector is divided between different organisations. In addition to income source form, this thesis also considers other elements of INGO architecture – age, size, religious affiliation, activities of focus, ways of working, and sector – and explores whether and how these architectural elements are linked to income source form, and how they might impact on INGO groupings. These characteristics of INGO architecture are discussed in depth throughout this thesis' findings and analysis chapters.

3.3.2 Rules: the shared orientation(s) of a field

As described above, field theory is relational (Martin, 2003; Emirbayer and Johnson, 2008; Krause, 2018; Lang and Mullins, 2020), with the culture of a field determined by shared 'rules of the game', or a "shared orientation among [field] members" (Kluttz and Fligstein, 2016, p.187, 200; Barman, 2016, p.442). Having a shared orientation does not mean having the same opinions, but rather "agreeing on the structure of relevance and opposition that make symbols and actions meaningful" (Goldberg, 2011, p.1397). Orientation, as interpreted within this research, involves two interconnected elements of positioning: an actor's perception of the **tasks** that are considered meaningful within that field (Bourdieu, 1975; Kalleberg, 2000, 2005, 2012; Landry, 2015), as well as an actor's perception of the **capitals** (Bourdieu, 1986; Macmillan, 2013) that are valued within that field.

A task is a "type of activity" (Kalleberg, 2005, p.387). Tasks "take shape" (Landry, 2015, p.448) within fields, and defining those activities that comprise meaningful and legitimate tasks is an important stake in most fields (Landry, 2015). Members of a field will engage in different combinations of these tasks (Kalleberg, 2005, p.387). The activities of an INGO are, of course, a key element of the INGO's architecture, as discussed above. Regarding orientation, however, an analysis of tasks refers not to the specific activities an INGO undertakes, but to understanding which actions are considered meaningful for members of a field.

Capitals are resources. More expansively, however, for Bourdieu, capitals represent actors' "capabilities to reproduce the resources that give them access to the field and to specific positions in the field" (Goetze, 2017, p.19). For Bourdieu, capital takes four forms: economic capital, social capital (connection, formation and networks), cultural capital (education, social skills and taste) and symbolic capital (which involves status, legitimacy and authority) (Bourdieu and Wacquant, 1992; Macmillan et al., 2013, p.41). Within Bourdieu's understanding of fields, capitals are "field specific forms of power", which "need to be recognized as important, crucial, valuable, and influential in the field" (Goetze, 2017, p.19). Bourdieu, for example, finds that economic and financial capital is important in the field of the modern labour market, but it was irrelevant in the field of Kabyle village societies in 1950s Algeria (Bourdieu, 1979).

Fields are contexts where certain tasks are considered meaningful, and particular kinds of capital are valued. Symbolic boundaries delineate those actors with similar orientations, and separate those within a field from those external to the field. Therefore, this research explores how and whether INGOs in England and Wales have similar conceptions of the tasks and capitals they consider to be meaningful. This will enable this study to understand how and whether the English and Welsh INGO sector manifests as one or many fields.

3.3.3 Other actors: membership of fields

Field theory also demonstrates that a field comprises 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, as noted above, this taking into account is a part of these organisations' orientation towards the shared stakes of the field (Krause, 2018, p.5). In Krause's resonant language, therefore, understanding whether a field exists as a unit of analysis involves understanding whether a set of actors "honor each other" (Krause, 2018, p.6) as members of the same field.

Through the analyses of tasks and capitals as outlined above, this research will further develop an understanding of how the INGOs studied here take each other into account in terms of their orientation. In Chapter 8, this research also specifically investigates how – and whether – the people and organisations that INGOs work with in Africa, Asia, Oceania and Latin America are taken into account in INGOs' field orientation.

3.4 Exploring the Links with Role and Role Representation

This section explores how the concept of 'role' fits within field theory and discusses how role representation is a key part of both role itself and the construction of fields.

This doctoral study seeks to understand the role of English and Welsh INGOs. 'Role' refers to the functions and activities that individuals or organisations undertake, as well as the behavioural characteristics of that person or organisation (Biddle, 1979). Roles are framed by social context: while structuralists argue that the social context defines the characteristics of a role, interactionists recognise an actor's agency in "role-making", albeit shaped by the societal structure in which that actor is situated (Callero, 1994). This structuralist-interactionist distinction mirrors the distinction between resource dependency theories and those that seek to bring back agency as described in the Literature Review. It is these broader paradigms that field theory seeks to bridge: recognising the role of agency within socially constructed contexts.

Furthermore, Callero (1994) identifies that some forms of capital are only accessible through the embodiment of certain roles, connecting the notion of role to Bourdieu's conception of position-taking within a field. This definition of role as including position-taking and representation links to the studies of INGO organisational culture (Stroup, 2012), identity (Barnett and Weiss, 2008), and role conception (Cusumano, 2021) explored in the Literature Review. As Hoffman and Weiss (2008, p.5) argue, identities are "social and relational, generated by the actor's interaction with and relationship to others".

This thesis, therefore, explores role in four ways, linked to the elements of field theory as described above: i) by exploring an INGO's function and activities through examining organisational architecture; ii) by exploring how these functions and activities are represented through an INGO's task orientation; iii) by exploring INGOs' capital orientation; and iv) by seeking to understand how INGOs represent their relationship with their constituents and partners.

In seeking to understand elements ii), iii) and iv) of role as described above, this thesis draws extensively on the Leaders' letters included by some INGOs within their Annual Reports and Accounts, as well as exploring these Reports and Accounts in their entirety. In drawing on these documents, this thesis recognises these documents as a constructed account (Coffey, 2014, p.377), developed as documents of persuasion. As Yasmin and Haniffa (2017, p.82) have argued, how organisations report or represent themselves reflects internal organisational practice and decision-making. Individuals write and represent their organisation in these documents in the ways in which they wish their organisation to be seen.

Kornprobst and Senn (2016), drawing on Bourdieu (2013, pp.11-22) and Fligstein and McAdam (2012), also demonstrate that communication practices play a "critical role in the (re)creation of order" within fields (Kornprobst and Senn, 2016, p. 301). Rhetorical field theory understands a field as "a semi-autonomous social space in which actors contest, de-contest and reproduce background ideas (doxa) through their foreground communication" (ibid). While doxa refers to 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), Kornprobst and Senn (2016) highlight that it is an actor's foreground communication that reproduces the meanings that structure social fields in everyday practice (Kornprobst and Senn, 2016, p.302). 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). INGOs communication processes – including their role representation – similarly help to reproduce the meanings of the fields of which they are a part. As such, INGOs’ role representation is a substantial part of constructing and understanding the role of INGOs.

3.5 Research Questions

This research seeks to add new knowledge on the distinctive functions, activities, characters, and identities of third sector organisations, by adopting a field theoretical approach to understanding the role of English and Welsh INGOs. The thesis builds on previous research to investigate the architecture, orientations and membership of field(s) that make up the English and Welsh INGO sector. The Literature Review in Chapter 2 and Theoretical Framework described above therefore leads us to the central research question: **What is the role of English and Welsh INGOs?**

To enable this question to be considered, five specific research questions will be explored:

i. What is the pattern of income source forms amongst the English and Welsh INGOs included in this analysis?
ii. Is there a relationship between these INGOs’ other architectural dimensions (age, size, religious affiliation, activities of focus, ways of working, and sector) and income source form?
iii. Do the English and Welsh INGOs studied here have a shared task and capital orientation?
iv. How do the English and Welsh INGOs studied here represent the people and organisations they work with in Africa, Asia, Oceania and Latin America?
v. How has the application of field theory furthered understanding of the English and Welsh INGO sector?

3.6 Summary of Conceptual Framework

Drawing on the above discussion, Table 3, below, provides a summary of the conceptual framework that informs this thesis, facilitating understanding of this thesis’ approach. The conceptual framework delineates how the analytical tools of field theory are used within this thesis to explore whether there are distinctive characteristics that make up a ‘field’ of English and Welsh INGOs, or whether this grouping is itself heterogeneous and complex, made up of a multiplicity of fields and sub-fields.

Table 3: Summary of Conceptual Framework

Key concept	Concept description	Concept operationalisation	Research question
Dimensions: the shared architecture of a field	Actors within a field will share a common arena of functions and activities	This research uses quantitative tools to explore the income source form, age, size, religious affiliation, activities of focus, ways of working, and sector in which INGOs work, and understand whether these reflect a common arena of functions and activities	i. What is the pattern of income source forms amongst the English and Welsh INGOs included in this analysis? ii. Is there a relationship between these INGOs' other architectural dimensions (age, size, religious affiliation, activities of focus, ways of working, and sector) and income source form?
Rules: the shared orientations of a field	Actors within a field will have a shared orientation. Orientation involves two interconnected elements of positioning: an actor's perception of the tasks and capitals that are valued and considered meaningful within a field	Qualitative and quantitative analysis of INGO leaders' letters to understand which tasks are considered meaningful for English and Welsh INGOs, and which capitals are valued by these INGOs	iii. Do the English and Welsh INGOs studied here have a shared task and capital orientation?
Other actors: membership of fields	A field comprises of actors that are cognizant that they are co-members of a field	Qualitative analysis of INGO leaders' letters, Annual Reports, and Annual Accounts, to explore how INGOs represent the people and organisations they work with	iv. How do the English and Welsh INGOs studied here represent the people and organisations they work with in Africa, Asia, Oceania and Latin America?

3.7 Next Steps

This chapter has outlined this thesis' theoretical framework and approach. This chapter provides the basis for the thesis' use of Bourdieusian field theory as its framework, and delineates how this theory will be used within this research, by exploring the concepts of architecture, orientation, and membership. The next Chapter, Chapter 4, will begin by considering the research approach, before explaining the methods used for this research, and discussing some further methodological considerations.

Chapter 4: Methodological Considerations and Methods

4.1 Methodological Considerations

4.1.1 The research approach

As outlined in Chapter 3, this thesis uses field theory as its theoretical base and analytical tool. This section outlines the research approach taken to operationalising this theoretical framework. When considering research design, Creswell (2003) adapts Crotty's (1998) research model to suggest there are three central considerations: knowledge claims, strategies of inquiry, and methods (see also Payne and Payne, 2004). While Sections 4.2 and 4.3 focus on the methods used in this research, this section considers this thesis's knowledge claims and strategies of inquiry.

Knowledge claims

A knowledge claim (also known as a research paradigm, methodology, or theoretical model (Clark and Ivankova, 2016)) refers to a researcher's assumptions of "how they will learn and what they will learn" (Creswell, 2003, p.6). Creswell (2003) gives examples of four schools of thought on knowledge claims: "postpositivism, constructivism, advocacy/participatory, and pragmatism". Creswell's (2003) definition of advocacy/participatory includes critical theory.

This thesis draws substantially on methods and arguments from each of the first three schools of thought considered by Creswell: empiricist research that falls under the banner of postpositivism, social constructivism, and critical (postcolonial) studies. In doing so, I position this doctoral study within the pragmatic school of thought.

Pragmatism is strongly linked to epistemic heterogeneity, which argues that "no single philosophic approach [to research methodologies] can drive out all the others" (Riccucci, 2010). Instead, the nature of the research purpose and research questions themselves should guide the selection of a research approach (White, 1999; Riccucci, 2010). Pragmatism involves the search for a 'best fit' approach that meets the needs of a research study (Ormston et al., 2014), and argues that researchers should use the approach that works best for the particular research problem being explored (Tashakkori and Teddlie, 1998; Morgan 2014). Pragmatism allows "individual researchers a freedom of choice. They are 'free' to choose the methods, techniques, and procedures of research that best meet their needs and purposes" (Creswell, 2003, p.12).

Within a pragmatic research approach, research methods are seen as tools, rather than indicators of a particular type of knowledge claim. The value of research is determined by how these tools are used (Richardson, 2015). In adopting such a pragmatic approach, Richardson (2015) highlights the importance of being clear that findings are socially and historically contingent, and should be complemented with a broader theoretical concern with asking the right questions.

Strategy of inquiry

Given its focus on research methods as tools that can be used freely and in multiple ways, pragmatism is often associated with multi- and mixed-methods research approaches (Creswell and Clark, 2011). Pragmatic researchers use “both quantitative and qualitative data because they work to provide the best understanding of the research problem” (Creswell, 2003, p.12). The ideas from pragmatism and epistemic heterogeneity are also often used in applied fields (Riccucci, 2010), in which the use of mixed- or multi-methods enables researchers to address more complex research questions and collect a stronger foundation of evidence than through the use of single research methods (Yin, 2009). When used in mixed methods research, pragmatism emphasises the role of the research questions in directing methods decisions (Clark and Ivankova, 2016).

Multi- or mixed-methods research methods can be adopted within a research design in several ways: to triangulate data; sequentially; and concurrently. This research project uses quantitative and qualitative data both sequentially and concurrently: quantitative data on income source was collected first, both in order to answer questions about INGOs’ income source patterns, and to identify those INGOs that were reliant on one income source form. As suggested above, the use of quantitative methods is directed by the research question, which seeks to identify patterns in income data as represented in INGO Annual Accounts. In Chapter 7, quantitative and qualitative data were then collected simultaneously and “integrated….in the interpretation of the overall results” (Creswell, 2003, p.16). Chapter 8 focuses on qualitative data, but quantitative approaches are used to help order and summarise data. Again, the choice of these methods is driven by the research questions.

This selection of research methods is also guided by the use of field theory as this thesis’ theoretical framework. As Clark and Ivankova (2016), Creswell and Clark (2011) and Creswell (2003) all agree, and as suggested by Richardson (2015, see above), the use of theory is important for mixed methods practice. Again, the way in which field theory has been operationalised within this approach accords with a mixed-methods design, drawing as it does on both function and representation in determining INGO role.

The pragmatic approach taken here accords with my philosophy of knowledge, which seeks to use quantitative and qualitative tools flexibly to ask and answer relevant questions. The pragmatic approach as outlined also allows for the consideration of concerns about inequitable power relations between INGOs and the people and partners in Africa, Asia, Oceania and Latin America, as revealed by this thesis' findings. The strengths and limitations of such an approach are considered in the Conclusion, Section 9.4.

In operationalising this pragmatic, mixed-methods approach, this thesis adopts a research design based on the collection of secondary data, rather than primary data (such as interviews). This decision was taken for three reasons: Firstly, with the recognition that these documents are "documents of persuasion" (Coffey, 2014, p.377), this research adopts the approach promoted by Silverman (2007), which advocates for the use of "natural" rather than "manufactured" data, such as interviews (Silverman, 2007, p.31). The reliance on such manufactured data, Silverman (2007, p.41) argues, limits the potential of qualitative research by focusing more on "the insides of people's heads" than publicly observable motives or relationships. As Ho et al. (2021) note, one of the strengths of the use of such secondary sources is that data can be collected and analysed with "less intrusion" than interviews. Naturally occurring data - such as that used within this research – means the results of the analysis will not be subject to distortion as a result of people framing their responses as a result of the asking of specific questions. Instead, the research will be able to explore how INGOs 'naturally', albeit with a particular purpose, describe their roles.

Secondly, the use of secondary sources also enables this research to gather data from a greater number of INGOs than would be the case if interviews were the primary research method. In an exploratory research study as this, understanding data from a greater number of organisations enables a more thorough examination of the potential heterogeneity of the English and Welsh INGO sector. Finally, the decision to use secondary resources for this research also has an ethical rationale. Within England and Wales, there is a wealth of unexplored information available (in public documents, archives, and visual forms, among others), that has the potential to provide a rich stream of data for researchers. This research highlights the potential for this data to answer interesting and significant research questions, relieving potential interview subjects of the "burden of participation" (Ruggiano and Perry, 2019, p.83) and the associated time, financial and labour costs.

4.1.2 Researcher positioning

As mentioned in the Introduction, Section 1.2.3, I approached this research having worked for British INGOs for many years. This background has influenced my choice of research topic, and the questions in which I am interested. For example, when approaching this topic, my knowledge of fundraising and the relationship between funders and INGOs illuminated my understanding of the gaps in resource dependence approaches. Other prior assumptions, such as that the 'aid chain' of international development was associated with government funding – as also reflected in much of the development studies literature – are not supported by the research findings of this thesis.

Kanuha (2000) defines insider research as research conducted among populations of which the researcher is also a part. Such a definition does not easily apply to my positioning, as my last permanent role in the international development space ended in 2013, five years before beginning this research. In the intervening years, I worked in an interim and freelance capacity for several domestic and international organisations. In the period 2017-2019, therefore crossing into the initial stages of this research, I worked for two separate INGOs in consultant fundraising roles. In both roles, my experiences were those of both an outsider and insider: the time-limited nature of the roles set me apart from other colleagues, while my relationships with former colleagues (now senior leaders) exposed me to conversations that, as a true outsider, I would not have been a part. Therefore, my relationship with the sector is more complex than the 'insider'-ness that Kanuha (2000) defines.

Yet, I nevertheless feel an insider to the sector. Merton (1972) defines an insider as an individual who "possess a prior intimate knowledge of the community", a definition that is more akin to my experience. Trowler (2011) argues that what counts as 'inside' depends on a researcher's identity: "the aspects of an insider researcher's self or identity (who they are) which is aligned or shared with participants" (Chavez, 2008, p. 475; Natifu, 2016, p.221). My experience in working with and for the INGO sector has been formative in developing my own identity, in a way that I believe is aligned with other current and former practitioners.

In academic study, much of the discussion of being an 'insider' in research has focused on primary data collection and analysis, particularly in relation to "observation, field research, and ethnography" (Dwyer and Buckle, 2009, p.55). The advantages of being an insider in such primary data collection approaches are associated with easier access to informants (Natifu, 2016, p.222) and greater access to interviewees and easy interaction with participants (Greene, 2014; Chavez, 2008). Such advantages are not relevant to secondary data analysis, such as conducted within this study.

As Dwyer and Buckle (2009, p.55) note, the academic discussion of 'insiderness' has not expanded to consider other research methods, such as secondary data analysis. Nevertheless, one of the advantages of being an 'insider' in this doctoral study centres around my access to knowledge, and the ability to ask relevant questions of the data. While aware of my preconceptions, my knowledge of the INGO sector, for example, enabled me to make links between this thesis's findings and relevant contextual debates – such as in the conversation on localisation, Chapter 8, Section 8.2.2.

The key challenge of being an 'insider' relevant to this research is the concept of 'subjectivity': "Making the normal strange" (Trowler, 2011; Greene, 2014; Natifu, 2015). As Sword (1999) has argued, however, no research is free of bias and subjective. Reflection on the influence of one's own identity helps a researcher be aware of the influences of the research, but also provides context for the audience (Sword, 1999, p.270). In producing research, what is important is being aware of and reflective of such bias, and scrutinising the research to make the impact of such bias explicit. In particular, as suggested in the Introduction, Section 1.3, this research grew out of questions I had around the role and behaviour of INGOs in the way they operated in the field. This has the potential to bias the research, if insufficient attention is paid to grounding the research within the data gathered. I reflect on the impact of such potential bias in the research Conclusion, Section 9.4.

4.1.3 Operationalising architecture, orientation and membership

In building an understanding of the fields that can be constructed within the English and Welsh INGO sector, this thesis approaches the analysis by exploring INGO's architecture, orientation and relationships, as explained in the previous chapter.

To understand INGO's architecture, this research focuses on several different organisational characteristics: organisational income source form, age, size, religious affiliation, activities of focus, ways of working, and sector. Income source form is used as the particular lens through which overall architecture is viewed. This architectural data is gathered through quantitative analysis of data drawn from INGO Annual Reports and Accounts for the years 2015-2018 and additional supplementary material as detailed in Section 4.3 below. Given the centrality of income source and the complexity of determining income source form, this data collection and analysis methodology are described and presented separately (see Section 4.3 and Chapter 5).

INGOs' task and capital orientations are determined using both quantitative and qualitative methodologies, based on data drawn from the 'Leaders' letters' published by some INGOs within their Annual Reports and Accounts. These letters are discussed in more depth in Section 4.3. This research also specifically investigates how – and whether – the people and organisations that INGOs work with in Africa, Asia, Oceania and Latin America are considered in INGOs' orientation. Again, the data drawn on for this analysis are the leaders' letters described above, supplemented by analysis of the full Annual Reports and Accounts published by the studied INGOs.

In utilising this combination of quantitative and qualitative methodologies, this research seeks to answer questions about whether and how the English and Welsh INGO sector is made up of a "complex web" (Macmillan et al., 2013, p.7) of fields. Through this field-based analysis, this research then explores and seeks to make an original contribution to our understanding of the role of INGOs.

4.2 Determining the Study Population

4.2.1 Defining an 'English and Welsh INGO'

As outlined in the introduction, Section 1.6, third sector research – as well as international development research – is beset by challenges of definition. Many of the concepts used in this research (including INGO, development, philanthropy, and aid) are contested. Daly (2012), for example, highlights how philanthropy is contestable partly as a result of its complexity and "diverse describability" (p.552). Within understandings of development, challenges of definition arise between, for example, activists and academics who champion "development as a human right" (Office of the High Commissioner for Human Rights (OHCHR), 2021), and post-development theorists who argue that "development has less to do with human improvement and more to do with human control and domination [by the Global North]" (Olatunji and Bature, 2019, p.229). As described in the introduction, the term INGO itself has multiple meanings.

There is, therefore, no single definition to draw on to determine the population of this study. Drawing on definitions of development such as outlined by Sen (1999), alongside the working definition of INGOs given by Bond (2021a) and Brass et al. (2018) as described in the introduction, this research defines an English and Welsh INGO as: a registered fundraising charity that is operational in low- and lower-middle-income countries in Africa, Asia, Oceania and Latin America, and whose primary stated aim is to alleviate poverty, inequality and injustice in low- and lower-middle-income countries in Africa, Asia, Oceania and Latin America. As this research focuses particularly on English and Welsh INGOs, this research is interested in charities registered with the CCEW.

This definition, therefore, excludes endowed and purely grant-giving organisations, as well as those that have the equal aim of alleviating poverty in the UK as well as countries in Africa, Asia, Oceania or Latin America, and those that work only on conservation issues. This research also excludes those organisations with a primary purpose of promoting religion. Excluding these organisations maintains the integrity of the data set, to focus only on fundraising charities that are directly working on development issues in Africa, Asia, Oceania and Latin America. This definition includes organisations that work in emergency relief as well as on longer-term development.

4.2.2 Identifying potential subjects

Just as the definition of INGO varies, estimates of the number of INGOs registered in England and

Wales also vary. While all charities are registered with the CCEW, there is no separate classification for ‘INGO’. The potential equivalent classification of registered charities is those that work in ‘overseas aid/famine relief’. However, this includes grant-giving organisations, and those whose constitution allows them to conduct such operations but who do not currently do so.

Therefore, it is not possible to identify all INGOs registered in England and Wales simply by searching the CCEW database. Instead, for this research, I drew on data from three different sources to collect a list of possible organisations that could meet the definition of an INGO. These three sources are: those that self-declared as 'Overseas aid/famine relief' organisations on the CCEW website with income of £100,000 or more[1] (2,537 organisations); INGOs that were members of Bond, the international development organisations membership organisation, as of March 2019 (397 organisations); and those included in the *Mapping the UK Development NGO Sector list*, produced by the Global Development Institute (University of Manchester) and the Sheffield Institute for International Development (University of Sheffield) (Banks and Brockington 2019; 2020) (898 organisations).

These three sources produced a list of 3,832 organisations. These lists were then compared to identify duplicates, with 659 duplicates being identified. This resulted in a list of 3,173 organisations, as summarised in Table 4 below. This population data was collected in March-June 2019.

Table 4: Source lists for INGO identification

Description of source	Number
Those that self-declared as 'Overseas aid/famine relief' organisations on the CCEW website with income of £100,000 or above	2,537
Members of Bond	397
Those included in the *Mapping the UK Development NGO Sector* list	898
Total number	3,832
Number of duplicates	659
Total number of individual cases included in source lists	**3,173**

[1]This thesis focuses on charities with incomes of £250,000 or more as described below. However, at the time of writing, the CCEW Register did not allow searching of organisations with incomes at this level. Therefore, all charities with incomes of £100,000 and over were included, and those with incomes of less than £250,000 were removed during the screening process.

4.2.3 Data screening

After the initial identification process, all 3,173 identified charities were then screened by hand, with reference to the CCEW database, the charities' own website, and other sources as necessary, to identify those organisations with incomes over £250,000 that fit the definition of INGO being used for this research: a CCEW-registered fundraising charity that is operational in low and lower-middle-income countries in Africa, Asia, Oceania and Latin America, and whose primary stated aim is to alleviate poverty, inequality and injustice in low- and lower-middle-income countries in Africa, Asia, Oceania and Latin America. The screening process, therefore, involved checking for each organisation: that they had an income of £250,000 and over in the most recent financial year; that they were registered with the CCEW; that they were fundraising organisations; that each organisation was operational in low- and lower-middle-income countries in Africa, Asia, Oceania and Latin America; and that the primary stated aim of each organisation was to alleviate poverty, inequality, and/or injustice in low- and lower-middle-income countries in Africa, Asia, Oceania and Latin America.

The *Mapping the UK Development NGO Sector* list, produced by the Global Development Institute (University of Manchester) and the Sheffield Institute for International Development (University of Sheffield), is the data-set used by Banks and Brockington (2019; 2020) in their analysis of INGO income described in Section 4.3 below, and published after this thesis' data collection. This thesis uses similar exclusionary criteria to Banks and Brockington (2020), however focuses on a tighter pool of charities as a result of differences in the location, income, and religion exclusionary criteria:

- Location: Banks and Brockington (2020) include organisations headquartered in Scotland, while this research focuses on those in England and Wales.
- Income: Banks and Brockington (2020) explored all INGOs with income of £10,000 and above. Banks and Brockington (2020) used as their primary data source for income source form the NCVO Civil Society Almanac database, which collects income source data for a sample of charities using machine learning followed by manual checking as necessary. However, the data set for this thesis includes organisations with incomes of £250,000 or over in their most recent year of accounts at the time of data collection, due to the level of income detail required and the time constraints of this thesis. Charity financial reporting regulations - the Statement of Regulatory Practice (SORP) for charities - states that all charities must prepare a Trustees' Annual Report and a set of Annual Accounts, and make them available on request. All charitable incorporated organisations (CIOs, a form of charitable company) and charities with income over £25,000 must file these Annual Report

and Accounts with the CCEW. The format that the Annual Report and Accounts must take depends on the charity's income: non-company charities with income of £250,000 or less can prepare 'Receipts and Payments' accounts (a simpler form of accounts than accruals accounts) that are not bound by the SORP regulations. All charitable companies and charities with income of £250,000 and over must prepare and file accruals accounts that comply with the Charity SORP (CCEW, 2015). Charities with incomes of £250,000 or over in their most recent year of accounts are therefore more likely to include the detailed data on income sources that this thesis seeks to explore.

- Religious criteria: both Banks and Brockington (2020) and this thesis exclude INGOs that are focused on promoting religion. Banks and Brockington (2020) operationalised this criterion by excluding "those organisations spending significant time and money on activities not undertaken by secular organisations", while this thesis operationalised this criterion by excluding those organisations that include the "Promotion of Religion" as one of their charity objects in the CCEW Register[2] at the date of data collection (2019). This leads to a more restricted data set for this doctoral research.

In addition, the time period in which this data was collected differs from the data-set used by Banks and Brockington (2020):

- Time at which the data-set was gathered: Banks and Brockington's (2020) data was collected in 2015 and refers to the period 2009-2014, while the data for this thesis was collected in 2019 for the period 2015-2018. Therefore, this research includes some more recently established organisations, while excluding some organisations that had closed between the two time periods.

Final population list

The above data screening process resulted in a list of 348 included and 2,825 excluded organisations. This list was then double-checked against lists of the largest international development charities, and a general sense-check from personal knowledge, which resulted in no changes to the identified list of 348 organisations. The full list of INGOs included in the population is given in Appendix 1.

[2] Updates to the CCEW Register in September 2020 means that since this time, data on Charity Objects is no longer presented within the Register in this way.

Table 5: Population selection

Description	Number
Total number of organisations included in source lists	3,173
Total excluded	2,825
Number of INGOs identified as relevant for this research	348
Population size	**348**

There were eight reasons for exclusion, the most common being organisations having an income of less than £250,000 (1,525 organisations – or 54% of those excluded). While this exclusionary criterion allows for the most accurate and detailed level of data collection, while also managing the time pressures of writing this thesis, this nevertheless excludes a substantial section of the INGO sector. This limitation is recognised in the thesis's Concluding Discussion.

In addition to the 1,525 organisations removed due to this income criteria, 1,300 organisations were excluded for other reasons, as set out in Table 6 below. For example, 352 organisations were grant-giving and/or endowed foundations, while 240 organisations did not have international development aims as their primary purpose and/or were not operational in low and lower-middle income countries in Africa, Asia, Oceania and Latin America. Thirty-six of the organisations identified by the data sources had closed before this thesis' data collection. The reasons for exclusion are summarised in the table below.

Table 6: Reasons for exclusion

Reason for exclusion	Number
Income under £250,000	1,525
Met multiple reasons for exclusion	377
Grant-giving and/or endowed foundation	352
Primary purpose not developmental and/or not operational in the Global South	240
Advancement of religion as a primary purpose	156
Not registered in England & Wales	124
Organisation now closed	36
Recently registered therefore no Accounts	15
Total excluded	**2,825**

The sampling approach taken in this thesis means that a number of different organisation types have been excluded from this research, including non-registered third sector organisations, organisations with incomes of less than £250,000 per year, and those that advance religion as a primary purpose. As such, the findings of this research have limited generalisability beyond the specific group of INGOs included within this study. However, as further discussed in section 9.4, this research does not seek generalisability, but rather potential transferability of the empirical and theoretical insights made by this thesis. In exploring the heterogeneity of the INGO sector, this research is not seeking to map specific fields and sub-fields, but rather to challenge assumptions about the homogeneity of the field, and to discover whether and how the specific set of fields identified here may be associated with differing theoretical roles for INGOs.

4.3 Data Collection and Analysis

4.3.1 Previous empirical findings on the income sources of English and Welsh INGOs

In order to answer Research Question i: **What is the pattern of income source form of English and Welsh INGOs included in this analysis?**, this study first collected data on the sources of income for the INGOs identified as the population of this study. Before describing this thesis' data collection approach, this section describes the prior relevant empirical literature that helps position this thesis' findings.

The claimed dominance of institutional donor government funding

As mentioned in the Literature Review, Edwards and Hulme (1996) and Hulme and Edwards (1997) argue that NGOs, states and donors are "too close for comfort", partly as a result of funding arrangements. This claim is based on data from a paper published by the ODI in 1995. The ODI (1995, p.1), drawing on figures from the World Bank, argues that "whereas in the early 1970s about 1.5% of total NGO income came from [government] donor sources, by the mid-1990s this share had risen to about 30%". Edwards and Hulme (1996) argue that this growth in official support "transformed the composition of NGO finances". However, missing from Hulme and Edwards' analysis - likely because they were not discussing the UK specifically - is the note in the ODI paper that in the UK in 1993, only 10% of total NGO funds were estimated as being received from official aid sources (ODI, 1995, p.2). This is very different to, for example, Sweden, where 85% of total NGO funds were assessed as coming from official aid sources in 1994 (ibid).

Hulme and Edwards (1997) further argue that in the UK, "the five largest development NGOs are all increasingly dependent on government funding, with ratios varying from 20 to 55 per cent in the mid-1990s" (Hulme and Edwards, 1997, p.7). This statistic also appears in Edwards and Hulme's 1996 article (p.970), where they also provide some detail for this claim: “the share of total income received from the UK government by ACORD rose from 19% (1986) to 31% (1992), by Action Aid from 7% (1986) to 18% (1992), by OXFAM from 15% (1984) to 24% (1993) and by Save the Children Fund from 12% (1984-85) to 37% (1992-93). It must be noted, however, that some of this is due to recent heavy injections of funds earmarked for emergency work.”

The data outlined above provides the primary basis for Edwards and Hulme’s argument that the INGO sector is ‘too reliant’ on government. However, as outlined above, this data refers only to the largest five INGOs, with data only being published for four NGOs. As quoted above, Edwards and Hulme themselves also note that the data might be skewed due to a “recent heavy injection of funds” (Edwards and Hulme, 1996, p.970). In addition, even the organisation most reliant on government funding received only 37% of their funds from government sources. While Edwards and Hulme were using the limited data available at the time of the article’s writing, extrapolating from this data to suggest that charities across the INGO sector rely on government funding seems a misconception.

However, this claim has often been repeated, and has substantially influenced the development studies discourse on INGO funding. Authors including Banks et al. (2015), Brass et al. (2018) and Walton et al. (2016) all refer to the Hulme and Edwards (1996) data in arguing that INGOs are dependent on donor governments. Banks et al. (2015, p.707), for example, describe “the increased dependence of NGOs on donor funding [which] served to undermine the strengths that justified an increased role for NGOs in development (Hulme and Edwards, 1996)”. Furthermore, this assertion that INGOs are reliant on government funding has also been repeated – without reference – by many other scholars, including Smilie (1997, p.563), who states that “many northern NGOs” “receive…more than half [their] funding from government sources”; Rieff (1997, p.134), who states that “Without a donor, whether that donor is a national government, a U.N. agency, [US]AID, or the European Commission Humanitarian Office, virtually all relief agencies would close down”; and Krause (2014, p.48) who claims “most [humanitarian aid] organizations receive most of their funds from institutional donors”.

As mentioned above, the theoretical insights of Edward and Hulme’s 1996 work have been profound. Stroup (2019) notes that Edwards and Hulme’s work was the starting point for important scholarship on INGO accountability and legitimacy, as noted in Section 2.2.3. The aim of this section has not been to criticise this important scholarship, but to demonstrate that detailed analysis of the sources of the specific claims made regarding INGO reliance on Europe and North American government funding demonstrate that these arguments lack robust, relevant, empirical basis.

Alternative perspectives to the claimed dominance of institutional donor government funding

Of course, while this idea of the dominance of institutional government funding is recurrent in the development studies literature, it is by no means universally accepted. For example, Mitchell et al. (2020, p.15) argue that government funding is "an important component of the income portfolio of many, but not all, TNGOs [Transnational NGOs]," while also further stating that "significant increases in government funding and corporate support" have played a significant role in the expansion of the sector. Hayman (2015) has also reflected on the changing nature of the donor funding environment as outlined in the Literature Review, and argues that the dominance of OECD donors and international donors has been challenged since 2000. Banks and Brockington (2020, p.718) have also considered the role of INGOs acting as "intermediaries" between donors and smaller INGOs, and demonstrated that between 2009-2015, smaller INGOs have more than doubled their income from other non-profits.

In his study of Canadian NGOs, Davis (2019) sought to "de-homogenis[e] the Canadian development sector…demonstrating the highly differentiated composition of the Canadian NGO sector" (Davis, 2019, p.371). Davis' (2019) aim in this paper is to analyse the activities of privately-funded NGOs, compared to NGOs that receive government funding, to understand the impact of this government funding. Davis finds that past understandings of Canadian NGOs have asserted that Canadian NGOs are reliant on government funding, without providing an empirical basis for such claims. This has led to a "caricatured framing of all Canadian NGOs" and portrays a "misleading representation of the Canadian NGO sector, relegating financially autonomous NGOs as the exception to the rule" (Davis, 2019, p373). Davis (2019) finds instead that, in 2011-2015, "the vast majority of [I]NGO revenue is privately sourced" (p.377) and "In contrast to previous descriptions, the Canadian NGO landscape consists of a small group of organisations reliant on government-funding for at least 20 per cent of their total revenue (6%), a minority that receive any amount of government funding at all (17%), and the vast majority operating with complete financial autonomy (83%)". Davis highlights that these results "caution against fantastical claims that the majority of Canadian development NGOs receive more than half of their funding from the Canadian government" (ibid). Furthermore, Davis argues, these "misleading characterisations demonstrate the danger of analysing the NGO sector based on a small sample of the most prominent NGOs…which has falsely caricatured the Canadian NGO sector as a project implementing instrument of the government" (Davis, 2019, p.380). Drawing on Davis (2019), Banks and Brockington (2020, p.717) also argue that INGOs' funding relationships with government donors "may not be as big a concern as has been represented to date". Banks and Brockington's (2020) data supporting this argument are explored in the next section.

Current evidence and gaps: What information is available regarding the income sources of English and Welsh INGOs?

Banks and Brockington (2019; 2020) provide perhaps the only extant exploration of UK INGO income source by income source form, within their broader paper on growth and change in the NGO development sector in England, Wales and Scotland between 2009 and 2015. This data finds that the public has been "by far the most important source of funds for UK development NGOs…. constitut[ing] 40% of the sector's total income and more than the next two largest sources combined" (Banks and Brockington, 2020, p.710). According to Banks and Brockington (2020, p. 71), the next largest source of income for UK INGOs is the UK government, constituting 17.8% of total INGO income. Overseas government income accounts for 15.1% of total INGO income in the time period considered (2009-2015). Finally, Banks and Brockington (2020) note that the corporate sector is "a relatively minor funding source that only contributed 7% of the sector's income from 2009 to 2015" (ibid).

A further source of information on the income sources of British INGOs is a 2018 analysis published by Bond of financial trends among its 305 members (as of 31st March 2018) that were both UK-based and active. Bond's (2018) research found that in 2015/16, the total income of Bond members was £3.89 billion. For Bond members, the biggest source of income in 2015/16 was government (33% in both grants and contracts), followed by individuals (31%) and the voluntary sector (17%). Earned income accounted for 10% and the corporate sector for 8%. This is different to the findings of Banks and Brockington (2020), who found, as described above, that the public was the biggest source of income for INGOs. While the difference in these two data sets may be due to the differing time periods, it is also likely that the different profile of organisations included is partly the cause of the difference.

This thesis draws on the theoretical and empirical insights of the above work, particularly that of Banks and Brockington (2019; 2020). The thesis differs from the work of Banks and Brockington, however, by drawing substantially on the methodology developed by Clifford and Mohan (2016). The next section describes this approach.

4.3.2 Pattern of income source form data collection and analysis

For each of the 348 INGOs that are the population for this study, relevant statutory Annual Report and Accounts available on the CCEW database were reviewed by hand (the CCEW publishes reports, where available, for the last five financial years), and data were recorded in a purposefully designed data collection matrix. Data was collected for Financial Years ending in April 2015 – March 2016

(Year 1); April 2016 – March 2017 (Year 2); and April 2017 – March 2018 (Year 3), or as many years as available in cases where fewer than three years of reports were available. Data on income source form and income size were then averaged to provide one data set per organisation. This averaging process was completed to increase the robustness of the data and ensure charities were not miscategorized due to one unusual year of income generation. In total, 994 sets of Annual Reports and Accounts were reviewed: three sets of Accounts for 305 organisations; two sets of Accounts for 36 organisations; and one set of Accounts for seven organisations.

The data collection process for the income source form data draws substantially on the methodology developed by Clifford and Mohan (2016) to describe patterns in the composition of English and Welsh INGOs' income. This research draws on compositional data analysis techniques, described in more detail in the data analysis section below. Clifford and Mohan's (2016) research describes the income distribution of 7,000 charities in England and Wales. Their methodology and findings provide – I believe – the first and only such detailed look at income distribution for charities in England and Wales. As such, this work provides a blueprint for further work to understand organisational income distribution.

However, Clifford and Mohan's research does not provide us with the data to identify the income distributions of INGOs in England and Wales. Their research classifies the organisations studied using the International Classification of Nonprofit Organisations (ICNPO) (Salamon and Anheier, 1992, 1996; Cifford and Mohan, 2016). This includes the subsector of 'International'. However, within this designation, 'International' includes a broader spectrum of organisations than INGOs as defined by this research, such as "exchange/friendship/cultural programs" (Salamon and Anheier, 1996, p.19). In addition, Clifford and Mohan's research focuses on one year of accounting, 2009/10. Given the substantial economic and political changes that have occurred since this time in the UK (including the financial crash and the 'age of austerity'), the picture of funding for voluntary sector organisations is likely to have changed since 2009.

The methodology used within this thesis differs minorly from that used by Clifford and Mohan (2016) in three ways: 1) For this research, data was captured and classified manually. While Clifford and Mohan's research utilised keyword searches, the smaller number of organisations analysed for this study enabled a full manual classification of all items, which aimed to increase the robustness of all data gathered, as also described above in comparison to the Banks and Brockington (2020) study. 2) In this study, trading income has been included separately from other forms of raised income, to provide even more depth to the data. 3) Income from academic sources (universities) has been included within voluntary sector sources rather than government, to more accurately reflect the current nature of such funding.

Table 7: Guide to income source forms used for classification

Income source form description
1. Individuals: donated/raised Donated = donations, including gift aid; membership subscriptions where these are, in substance, donations rather than payments for goods and services. Income from legacies. Raised = activities for generating funds: such as special, gala or local events. 2. Individuals: fees. Payment for goods and services. 3. Trading/commercial. Trading or other activities carried out by charities in return for direct payment. This includes income from shops, rental income, and income from providing services such as consultancy to other organisations. 4. Government Includes income from central government; European Union government; foreign government; inter-governmental organisations. 5. Voluntary Sector Grants from charitable trusts; grants from other charities; grants from National Lottery distributors; support from Universities and other research/academic institutions. 6. Internal Includes income from investments (dividends; interest on deposits; rent from property; unclassified investments). 7. Other Includes income from the business sector; in-kind income; other income.

Based on Clifford and Mohan, 2015 p.496, with adjustments as noted above

The way in which the INGOs studied presented their income source form varied greatly. Some organisations list income by income source; some by specific organisation name; some with only limited data; and some using multiple methods. The collection process, therefore, required an intensive process of review of the specific data presented in the Accounts, and, in many cases, comparison of this information against information presented in the organisation's Annual (or Trustee) Reports, on the organisation's website, and – in some cases – against information shared publicly by donors themselves. In some cases, it was not possible to classify all material income sources, and therefore it was not possible to accurately categorise these organisations. Information for two organisations was further excluded during the data collection process as these organisations were subject to statutory inquiries by the CCEW for the period under consideration, including for issues related to financial misreporting and potential mismanagement. The financial data for these two organisations may therefore be unreliable. Table 8 below shows the number of INGOs used in the income source analysis. In total, data from 933 sets of Annual Reports and Accounts was used. The full list of INGOs included in the income source form analysis is included as Appendix 2.

Table 8: Number of INGOs included in analysis of income source form

Description	Number
Total number of organisations included in population	348
Number of organisations that provided insufficient, incomplete or unreliable information for income source form analysis	32
Number of INGOs included in income source form analysis	316
% of population included in income source form analysis	91%

Once this data had been collected, cleaned, coded, and checked, the data was analysed to understand any patterns or relationships that could be drawn from the data. As mentioned above, this analysis again drew heavily on the methodology of Clifford and Mohan (2016).

The analysis of composite data, such as collected for this part of the study, emphasizes illustrating variation relatively, and is applicable therefore for data that is “non-negative and sums to unity” (Aitchison 1982, 1994; Aitchison and Egozcue, 2005; Bacon-Shone, 2011, p.3; Greenacre, 2019). Compositional data are “measures of parts…of some total” where the total is irrelevant to the analysis (Greenacre, 2019). The fundamentally different properties of compositional data to unconstrained data mean this type of data requires different analytical procedures (Gupta et al., 2018), emphasising variations in relative, rather than absolute, terms (Clifford and Mohan, 2016, p.497).

This analysis focuses on the marginal income shares for each income source form (Clifford and Mohan, 2016). This means simply that the income sources are examined in isolation, rather than in combination. While Clifford and Mohan (2016) also undertook a multivariate distribution of income shares analysis (examining the combinations of income sources for different populations of organisations), this thesis is focused on understanding the marginal distribution of income shares: the proportion of an organisation’s income that is derived from each income source. I do this by showing the percentage of charities that receive at least a certain percentage of total income from each different income source.

Finally, this data collection and analysis approach enabled identification of those INGOs reliant on one particular income source form identified here and as outlined above: individual donations; fees; training; government; other organisations within the voluntary sector; internal; and ‘other’ sources. This research defines ‘reliant’ on one income source form as an INGO receiving 75% or more of their income from one particular income source form (see Section 5.1.3 for further explanation). 145 INGOs were identified as relying on one income source form. The full list of INGOs with a reliant income source form is included in Appendix 3, which also gives information about their reliant income source form and other architectural dimensions.

4.3.3 Collection and analysis of data on other architectural dimensions

As outlined in Chapter 3, this thesis seeks to understand the extent to which organisations within the English and Welsh INGO sector possess a shared architecture. This architecture includes income source form and a number of other characteristics: age, size, religious affiliation, activities of focus, ways of working, and sector. These other organisational characteristics are each explored in this section, with their data collection and analysis method also subsequently described. As noted above, this research is particularly interested in understanding the English and Welsh INGO sector through the lens of income source form. This section also demonstrates the potential relationship between these organisational characteristics and income source form, as found in the extant literature. Combined with the income source form data, this data will help to answer Research Question ii: **Is there a relationship between these INGOs’ other architectural dimensions (age, size, religious affiliation, activities of focus, ways of working, and sector) and income source form?**

Age

In their analysis of UK charities’ income dependence and diversification in 2019, McDonnell et al. (2021) find a link between income and organisational age, with younger charities being more likely to have a dominant income source. Perhaps linked, Hung and Ong (2012) find that organisation age is a strong determinant of sustainability: younger (and smaller) organisations with minimal revenue are the least likely to remain active.

While there has been limited other research looking comparatively at the links between age and income source form, Trussel and Parsons (2007) find that individuals are more likely to donate to more established charities, rather than newer charities. Weisbrod and Dominguez (1986) similarly argue that age (as a proxy for quality) plays an important role in the volume of public contributions received.

For this study, data on age was calculated based on the organisation's founding date. The Registration Date present on the organisation's CCEW record was collected, and compared to the founding date given on an organisation's website. Where the founding date on the organisational website was different from the CCEW date, the year of founding was used instead, as more accurate in situations in which a charity had worked continuously but had had a change of registration type – for example, had changed from a charity to a CIO. Organisational age was calculated as of 1st January 2019, from this founding date, and then coded to facilitate understanding. While such coding of continuous variables involves a loss of detail and power (Royston et al., 2006) in studies such as this, the process of coding continuous data can nevertheless facilitate understanding (Barrio et al., 2017), and allow for simpler interpretation and presentation of results (Farrington and Leober, 2000; DeCoster et al., 2011). Data were categorised using multiple cut-off points, approximating a normal distribution (Privitera, 2012). Given that no organisations within the population were founded less than four years ago (due to the rules around Accounts filing), these increments begin at four years old, and are coded as: 1) 4-8 years old; 2) 8 to 15 years old; 3) 15 to 29 years old; 4) 30 to 39 years old; and (5) - 40 years old or older.

Size

Substantial extant research suggests that charity size is linked to income source form. Across the UK, smaller UK charities have been found to rely more on donations from the public, while larger organisations receive more of their income from government (NCVO, 2020a). This pattern was identified by Kramer in 1990, a result – he argued – of power struggles between local and national government, in which local, community-based organisations lost out on government funding to the benefit of larger national organisations (Kramer, 1990, p.34). This also links to the work of Knight (1993), who suggested that the voluntary sector was divided into two groups: one a set of professionalised, well-resourced organisations that were involved in servicing government contracts, and another set of organisations that were independent of the state and reliant on donations. Several further studies have pointed to the difficulties experienced by smaller providers in competing for government contracts (Morris, 2000; Milbourne, 2009; Buckingham, 2012).

While the binary division identified by Knight has been rejected by Milligan and Fyfe (2005) and Buckingham (2012) as too great a simplification of the complex and multifaceted voluntary sector, nevertheless the available data continues to suggest a relationship between size and government funding across the sector as a whole. For example, Clifford et al. (2010, p.9) identified that "the larger the organisation, the greater the likelihood of drawing on at least some public funding". In Clifford et al.'s (2010) research, fewer than 5% of organisations with income below £10,000 regarded the public sector as an important source, while over a third of organisations with income of over £500,000 saw government as an important source (Clifford et al., 2010, p.12). Banks and Brockington (2020, p.712-713) also find an association between organisation size and income source form. "Bigger NGOs who receive large volumes of other funds are less dependent on funds from the public. In contrast public donations are critical to the smallest organisations" (Banks and Brockington, 2020, p.713). For example, public donations account for "68% of funds for those spending between £10,000 and £100,000", who receive only 4% of their income from the government (ibid), while overseas governments make up a particularly high proportion of income for organisations spending between £100,000 and £500,000. These studies, therefore, suggest a relationship between government funding, individual funding, and size. Many of these studies do not consider other income sources (including trading, income from voluntary sector sources, and fees).

To explore the architectural characteristic of organisation size, this thesis collected data on average total income over the three years 2015-2018 of Annual Accounts included in this data set (or as many years as Reports were available for some INGOs). This data was collected manually from INGOs Annual Accounts data. Where Accounts were presented in currencies other than British pounds (GBP), these were converted into GBP at the exchange rate for the relevant year. As above, once all data had been collected, data was categorised to facilitate analysis. Organisations were coded as: (1)- income of under £300,000 (1); (2) – income of between £300,000 and £500,000; (3) – income of between £500,000 and £2 million; (4) - income between £2 million and £20 million; (5) – income of over £20 million.

Religious Affiliation

The history of philanthropy and charity in England and Wales is closely linked to religion (Davies, 2015), with religion being the primary inspiration and organising principle for charitable endeavour until the mid-20th century (Breeze, 2017, p.51). Religion continues to be a primary factor in motivating individuals to give to charity (Bekkers and Wiepking, 2011). The link between individuals and charitable giving, therefore, seems clear.

However, the inverse relationship - whether religiously affiliated charities working across sectors are more reliant on a specific source of income than secular charities - has not, I believe, been tested. As Reda (2012) notes, most empirical work on religious voluntary sector organisations has aimed to study the unique nature and impact of religious organisations. While data provided by Clifford and Mohan (2016) and Mohan and Breeze (2016) allow for organisations with the ICNPO classification of Religion (meaning "organisations promoting religious beliefs and administering religious services and rituals" (Salamon and Anheier, 1996)) to be studied as a separate group, this does not allow for the nuance of studying organisations with a different primary aim, but with a religious affiliation, as defined in this research.

In this study, religious affiliation was recorded as a binary No (1) or Yes (2) (No meaning INGOs had no religious affiliation; Yes meaning the INGO Annual Reports and Accounts and/or website stated the organisation was religious). As noted above, this research excludes INGOs that have the "promotion" of faith as one of their charitable objects, but includes those organisations that are inspired by the values of faith. Therefore, religious affiliation denotes those organisations acting according to a stated religious affiliation, but where the primary stated aim is to alleviate poverty, inequality, and/or injustice in low- and lower-middle-income countries in Africa, Asia, Oceania, and Latin America. This data was gathered through a review of the organisation's website, its description of its mission and/or activities in the Annual Report, and any religious affiliation noted on the organisation's CCEW record.

Organisational activities

As described in the Literature Review, benefits theory connects an organisation's income composition with the nature or type of benefits it provides (Young, 2007; Young et al., 2010; Clifford and Mohan, 2016). The theory argues that charities are characterised by different, and multiple "logics", such as "acting in a quasi-commercial manner" when generating trading income, at the same time as "in a conventional charitable fashion" when raising money from individuals (Mohan and Breeze 2016, p.20). Benefits theory, therefore, is in line with resource dependency theories, which argue that how a charity delivers services is influenced by its funders (see for example Chang and Tuckman, 1994).

If particular income sources are associated with particular roles, then understanding the income source of these charities "puts empirical flesh on the bones of substantive discussion" on the role of the INGO subsector (Clifford and Mohan, 2016). This thesis explores whether income source is linked to particular activities or delivery mechanisms undertaken by INGOs in three ways:

Activities of focus: This thesis explores whether INGOs primarily focus on the areas of (1) Basic Needs (such as provision of education, health services, livelihoods services, and water and sanitation); (2) Governance, Rights and Justice (including peacebuilding and/or the promotion of human rights, disability rights or women's rights); or (3) Both. This data was gathered through a review of the organisation's website, its description of its activities in its CCEW record, and the Annual Report and Accounts.

Ways of working*:* This thesis explored whether INGOs primarily worked by (1) Delivering Services, or (2) Both Delivering Services and conducting Advocacy and Campaigning activities. This data was gathered through a review of the organisation's website, its description of its activities in its CCEW record, and the Annual Report and Accounts.

Sector*:* This thesis explored whether INGOs primarily worked in the field of (1) Humanitarian aid/Emergency Relief; (2) Longer-term Development; or (3) Both. Again, this data was gathered through a review of the organisation's website, its description of its activities in its CCEW record, and the Annual Report and Accounts.

Data analysis

Once the data on the above organisational characteristics had been collected, cleaned, coded, and checked, the data was combined with the income source form data to enable analysis of INGO's overall architectural profiles.

These data were analysed in two ways. First, a series of tests of association were performed to examine the relationship between reliant income source form and each of the organisational characteristics described above. As noted above, since I have collected data on a large, non-random fraction of all INGOs in England and Wales, conventional null-hypothesis significance testing is inappropriate (Gorard and Gorard, 2016). However, such tests can help understand variation in the underlying relationship between the two variables. Therefore, chi-square tests of association were used to identify relationships that show a "greater discrepancy…than we would expect if the variables were truly independent" (Agresti, 2007; Delucchi, 1993; Sharpe, 2015). These analyses were run using SPSS.

While these bivariate tests enable analyses of the relationship between two categorical variables (income source form and each of the other organisational characteristics), this thesis seeks to explore whether these organisational characteristics indicate a shared architecture between these INGOs, and whether this is linked to income source form. While loglinear analysis is often used to explore the relationships between three or more categorical variables, the number of categorical variables this thesis seeks to explore renders a loglinear analysis highly complex.

Latent class analysis (LCA), however, does not have such data restrictions. Additionally, LCA enables examination of this data to meet the thesis aims more explicitly: exploring whether the INGO sector in England and Wales is divided into multiple groupings. LCA is a widely applied technique used to "uncover unobserved heterogeneity" in a population (Nylund et al., 2007, p.536; Magidson and Vermunt, 2004). LCA is used as both an exploratory and a confirmatory tool, particularly when the research has a set of categorical measures that are highly interrelated (McCutcheon, 2002, p.56) – as is the case with this data set. LCA models are statistical methods that can identify the presence of an unmeasured variable within a set of multivariate categorical data, and empirically characterise typological classifications from a set of observed measures (McCutcheon 1987, p.8; Yoon and Chung, 2016, p.619). LCA, therefore, enables the identification of sub-groupings of individual INGOs defined by an unobserved latent factor, from the set of observed variables gathered above. LCA also enables the use of a covariate (such as, in this research, reliant income source form) to predict membership in one of these latent classes.

Finally, LCA additionally models the data as a finite mixture of distribution such that each organisation is placed in one of the latent classes (Dean and Rafferty, 2010, p.11; Yoon and Chung, 2016, p.619), enabling estimation of the size as well as the characteristics of each latent class. As noted above, this research posits that the fields potentially found in the English and Welsh INGO sector will be overlapping. This nevertheless accords with the LCA approach found here, as the LCA will define the mixtures of distribution of INGOs based on reliant income source form, but does not suggest a typology based on income source form. In addition, this LCA only focuses on one level of fields. Other, smaller or larger fields, will intertwine with any groupings (or fields) found at the level of the LCA.

To determine the appropriate number of classes for a population, LCA compares the statistical fit indices with an increasing number of classes (Dean and Rafferty, 2010, p.14; Yoon and Chung, 2016, p.610). Akaike's Information Criteria (AIC) and Bayesian Information Criteria (BIC) are generally used to select the best fitting model (Nylund et al., 2007; Yoon and Chung, 2016, p.619). However, AIC and BIC do not always agree on the 'better' model. Statistical, practical and theoretical considerations are therefore also utilised in the interpretation and discussion of LCA (Yoon and Chung, 2016, p.620).

Using LCA, this research starts from the theoretical basis inspired by Macmillan (2013) and Lang and Mullins (2020) and outlined in the Theoretical Framework that there is not one INGO 'sector' in England and Wales, but a heterogeneous and divided arena incorporating several different fields. In line with the use of LCA as outlined by Yoon and Chung (2016), and in keeping with the exploratory nature of this research (McCutcheon, 2007), the pattern of LCA class division in this research is assessed based on the variables described above, that are suggested through a review of the extant literature. The selected model is then checked for robustness through an analysis of variable parameters and bivariate residuals. The model was run using LatentGold 5.1.

4.3.4 Collection and analysis of qualitative data

This research also draws on qualitative data to answer Research Questions **iii: Do the English and Welsh INGOs studied here have a shared task and capital orientation?** and iv: **How do the English and Welsh INGOs studied here represent the people and organisations they work with in Africa, Asia, Oceania and Latin America?** The approach taken to analysing this qualitative data is Thematic Analysis as described by Braun and Clarke (2013), incorporating some quantitative analysis of this data. The analysis found in answering these questions is then combined with the quantitative data found above to answer Research Question v: **How has the application of field theory furthered understanding of the English and Welsh INGO sector?**

This section first describes the data sources for this qualitative analysis, before describing prior relevant empirical literature that helps position this thesis' findings. Finally, this section outlines this thesis' thematic analysis approach.

Data sources

The primary source of data to answer Research Questions iii and iv – and explored in depth in Chapters 7 and 8 – 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, for all INGOs with a reliant income source form (75% or more of income from one income source form), across the three years that are the focus of this study (2015-16; 2016-17; 2017-18). Research Question iv also uses additional data drawn from the entirety of these Annual Reports and Accounts.

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). These reports are required for all charities in England and Wales, with different content required dependent on the size of the charity. In addition to the regulatory stipulations, there is substantial guidance — both practitioner-led and statutory — given regarding the format and suggested content of these Annual Reports. CCEW guidance in the SORP FRS 102 (under which most Annual Reports and Accounts included in the analysis here were submitted) states that the Trustees' Annual Report should "ensure that the charity is publicly accountable to its stakeholders for the stewardship and management of the funds it holds on trust" (CCEW, 2015, 1.1).

A personalised letter or statement from the organisation's leader is not a required part of charity Annual Reports and Accounts as per CCEW guidance. However, as this thesis shows (see Chapter 6), the inclusion of such a letter has become a reasonably widespread practice: 39 of the 145 (26.9%) INGOs with a reliant income source included in this study include a Leaders' letter in at least one of their Annual Reports and Accounts published between 2015-18. These INGOs are listed in Appendix 4. The data provided in Chapter 6 also shows that the number of INGOs publishing such letters grew over the three years of this study, from 24 in 2015-16, to 37 in 2017-18.

Charity Leaders' letters such as those studied here have, as far as is possible to determine, not yet been the subject of peer-reviewed academic study. Therefore, no available data explores why these letters have become increasingly prevalent in charity Annual Reports. It may be that these letters provide a relatively straightforward and cost-effective method of communication with charity stakeholders and are therefore increasingly becoming a norm of practice, particularly among the more professionalised charities. Additionally, it may be that charities are drawing on standard practice from the private sector. Within the private sector, a CEO's letter to shareholders is, according to Craig and Amernic (2018), an "important means by which corporations reveal their leader's espoused perspective". Discretionary narrative disclosures, such as CEO letters, have been framed as a proxy for corporate reputation (Craig and Brennan, 2012), with the disclosures made in these letters "directly influenced by the image management wants to convey" (Geppert and Lawrence, 2008, p.286).

While no available peer-reviewed academic studies consider these Leaders' letters, research within the grey, practitioner-focused literature provides useful background information. Deloitte produces a two-yearly report that seeks to understand whether 50 of the top 1,000 UK charities (by income size) publish Annual Reports that are both compliant and communicate effectively (Deloitte, 2019). In 2017, this report found that 36% of charities included a "chair's introduction" (Deloitte, 2017), seemingly equivalent to the Leaders' letters included here. Similar data was not given in the 2019 report. Practitioner guidance argues that these Leaders' letters are written "to be a friendly bridge between your charity and your supporters" (Chittock, 2019). NCVO (2020b) advises that charities' Annual Reports "should start with an introduction to the report by the Chair of Trustees and Chief Executive. This should be their own personal reflections on the year's activities, pulling out particular successes and highlighting some of the plans for the following year". NCVO (2020b) advises charities: "don't be distracted by the fact [the 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".

The nature and purpose of these Leaders' letters

Within this doctoral study, these Leaders' letters were chosen as the studies' primary data source as they have as yet unexplored potential to provide valuable insight into the role representation of INGOs. As outlined in Section 3.4, INGOs' role representation is a substantial part of the way in which INGOs construct and understand their role. Schmitz et al. (2021, p.513), in their study of the letters published by wealthy individuals who sign up to the Giving Pledge, argue that "we consider the [Giving Pledge] letters not just as vessels of data to derive individual motives, but as social products of, and contributions to, elite philanthropic discourse". Similarly, these INGO Leaders' letters contribute to the construction not only of INGO identities, but also the orientations of the fields within which these INGOs are positioned. As a voluntary communication method, contained within a formal, widely available, legal document, these Leaders' letters provide an opportunity for INGOs to create a narrative for their organisation.

When choosing these letters as the primary data source, I first explored these letters, so as to further understand their nature and purpose, and potential contribution to answering this thesis' research questions. During this process, I identified – in line with the practitioner guidance suggested above – that the primary audience of these letters are the INGOs' donors. This section presents evidence in support of this contention, arguing that these letters are primarily addressed to donors, and that these letters focus on conveying the need for organisational growth as a fundraising mechanism.

Addressing donors

Within these letters, INGO Leaders' themselves make clear that these letters are written 'to' donors. 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". These letters are also often addressed to supporters, or friends, and the letter writers address this audience frequently and 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 Chairman of AMWT also explicitly requests further support:

> 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.

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", while the Chair of Book Aid International states

> Of course, [our] accomplishment[s] would not have been possible without our many partners and supporters. Thank you for being a part of our work in 2017 and we hope that you continue standing beside us in 2018 and beyond.

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". Similarly, the Chair of Reall states:

> Before you read the detail of our activities and achievements over the last year, the Board would like to express its gratitude for the support that Reall receives from the large numbers of individuals and organisations that support our work.

The Chairman of the Halo Trust also writes that she "would also like to thank our partners and donors… who support our work; without your help our humanitarian achievements would not be possible" and the CEO and Chair of African Initiatives write "Thank you for your support over the past 20 years…We wouldn't be able to do [our work] without your generosity. Thank you." The Executive Director of Stand By Me writes "I am encouraged by what we have achieved together over the last year and I hope you enjoy reading this report." The CEO and Co-Founder of the Peek Vision Foundation also highlights how the organisation's work depends on "your continued support" and the Chair of Sightsavers states their work "would not be possible without our generous supporters of all kinds …Thank you all for your support which is deeply appreciated". As a final example, the Letter from the National Director of Right To Play finishes with a dedication to the organisation's supporters:

> I am so grateful to all our supporters for enabling us to continue to deliver this valuable help to children around the world. Our heartfelt thanks go to all our corporate supporters, trusts, individuals, institutions, ambassadors and everyone who has joined in a challenge, event, collection or helped spread the word about our work. Thank you.

Focus on growth

These letters also explicitly use the concept of growth to make a (sometimes indirect) fundraising request. With very few exceptions, these letters describe their organisations as currently growing, or planning in future to grow. For example, 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"; LGV wants to "widen our volunteering opportunities"; 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 describes their "growth in funding for our responses to humanitarian emergencies, and further investment in a range of long-term, large-scale development programmes" while also – in an earlier Letter – explaining 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 organisations also mentions "phasing out our work in Ghana"; Brac UK wants to "scal[e] our model further in Africa"; while the Chairman of International Health Partners (IHP) in 2015 was confident in the organisation's ability to "reach its strategic goal of trebling the number of people it reaches by the end of 2017".

This focus on growth – both organisational and in terms of need – is used within these Leaders' letters as evidence of the organisation's need to increase its income. In the context of resource scarcity and the associated "intense competition" for income (Guo and Saxton, 2020, p.8) felt by INGOs, INGO Leaders use the concept of growth to ask, either directly or implicitly, for further funds. As discussed in Chapter 9, by drawing on arguments around growth, these INGOs are competing for economic capital in order to create greater "room" (Macmillan, 2013) for their INGO within their field(s), as a result of their "often-unstated concerns…focus[ed] on the constraints and threats around their continued survival, health and legitimacy" (Macmillan, 2013, p.42).

Exploring previous research using INGO Annual Reports

As mentioned above, there are no available previous studies that have specifically focused on analysing and understanding these Leaders' letters. Given the importance of INGO Annual Reports as a communications tool, as described above, it is surprising that there has also been limited exploration of the narratives of these Reports (Davison, 2007; Samkin and Schneider, 2010; Dhanani and Connelly, 2012). Three papers that have sought to develop an understanding of the communication practices of English and Welsh INGO Annual Reports are Dhanani (2019), Davison (2007), and Dhanani and Connelly (2015).

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. Dhanani (2019) bases this work on postcolonial theory, which challenges the colonial past and its continued legacy. Dhanani draws on critical discourse analysis to examine the visual imagery used in the annual reports of a sample of 10 INGOs for the period 2010/11-2012/13 (Dhanani, 2019, p.6). The INGOs chosen for analysis were sampled from members of the DEC and the Accountability Charter, as these were deemed to be the largest, and most trend-setting, organisations (Dhanani, 2019, p.7). Through this analysis, Dhanani found 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). Dhanani reflects in her conclusion that three possible reasons outline why INGOs present themselves in this way: firstly, so INGOs can define themselves as knowledgeable; secondly, to emphasise the role of their donors and supporters to ensure continued public commitment to these organisations; and thirdly, reflecting the cultures, values systems, and ways of operating of these organisations (Dhanani, 2019, p.29). These possible explanations cannot be confirmed based on the data Dhanani provides. However, they serve to reflect on the importance of the donor-recipient relationship in influencing how INGOs represent themselves.

Dhanani’s paper builds on work by Davison (2007), which focused on the imagery used by one INGO – Oxfam – on the cover of their 2003/4 Annual Report, to discuss theoretical work on photography. Davison, more explicitly than Dhanani, recognises the plethora of different funding sources that Oxfam receives, and how this multiplicity leads to complexity (Davison, 2007, p.141-2). Davison 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, and focused on developing a methodology for theoretical analysis rather than reaching conclusions about INGOs, nevertheless this paper highlights how Annual Reports are not just accountability tools, but also a "statement of the multiple nature of [INGOs'] operations and advocacy" (Davison, 2007, 154).

While Dhanani's and Davison's papers focus on the photographs INGOs use in their Annual Reports, Dhanani and Connolly (2015) assess whether and how English and Welsh INGOs design their Annual Report in a way that reflects the ethics and principles these INGOs claim to have. Dhanani and Connolly's (2015) research focused on a sample of 12 large English and Welsh INGOs, with incomes of £40 million or more, and which were "household names" (2015, p. 621). Qualitative data were collected in two ways, firstly through a qualitative content analysis of these INGOs annual reports in 2005/6 and 2006/7, and then subsequently through semi-structured interviews with senior executives of INGOs. Dhanani and Connolly (2015, p.631) found that the INGO interviewees saw these Annual Reports as a key part of their accountability mechanisms, and that there was a general truthfulness in these INGOs disclosures. However, this research also found that these INGOs tended to emphasise statutory reporting requirements and the "expectations of powerful funders", meaning their reporting was not complete, and that some organisations engaged in (albeit sometimes unwitting) misleading practice (ibid). This, Dhanani and Connolly conclude (2015, p.632), means that "much more needs to be done" before the INGO sector achieves true accountability and lives up to its ethical principles.

The above three papers each provide empirical evidence – albeit through different and specific theoretical lenses – that provide some answers to the question about how INGOs describe their work. However, each of these papers has limitations in their approach that means the data gathered cannot be used to answer the questions of interest to this study. Dhanani (2019), Davison (2007) and Dhanani and Connelly (2015) also all looked only at the largest INGO. Therefore, their research findings may not apply to the range and multiplicity of organisations that make up this sector.

The thematic analysis approach

For the qualitative data collection and analysis, this thesis draws on Braun and Clarke's (2013) reflexive Thematic Analysis approach, which seeks to identify themes and patterns of meaning across a dataset (Braun and Clarke, 2013, p.175). Thematic Analysis is "one of the most straightforward ways of deducing patterns of meaning" in qualitative data (Herzog et al., 2019) and is now a widely used method of qualitative data analysis (Braun and Clarke, 2013; Herzog et al., 2019). 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. The approach has also been used extensively within voluntary sector research, including in Naficy et al.'s (2021) analysis of the role of development practitioners in cases of community-based development in rural Iran, Bradford et al.'s (2020) research exploring accountability in social enterprises, and Dinh et al.'s (2020) work on HIV Advocacy in Vietnam. As Dinh et al. (2020) argue in this work, thematic analysis drawing on Braun and Clarke (2006) "is useful for highlighting detailed similarities and differences across a data set", as well as "generating unanticipated insights".

This section describes how this research uses Braun and Clarke's (2006; 2013) six-phase Thematic Analysis approach. As suggested by Deterding and Waters (2018), the letters were coded separately for each research question.

Phase 1: Data familiarisation. As noted above, Section 4.3.2, charity Annual Reports and Accounts are published by the CCEW in non-machine-readable pdf format. Once the Leaders' letters had been identified, these letters were extracted and pre-processed to enable coding using computer-aided software (Nvivo). Therefore, each individual letter was extracted from the Annual Report and saved in both pdf and word format. The word format letters were then checked for accuracy before being uploaded into Nvivo. The pdf version of each letter was also printed, and these printed letters were used for the data familiarisation phase, which involved "repeated reading" and "active reading" of these letters (Braun and Clarke, 2006, p.87). The letters were read as an entire set multiple times, and initial notes were taken by hand on themes generated from the data.

Phase 2: Generating initial codes. Initial codes were generated from the data in response to the research questions and the field-theoretical lens taken. As outlined in Chapter 3, this involved coding for different meanings associated with the task and capital orientations of the Leaders' letters and for description of INGOs local constituents, local partners, and the relationship with these two groups. As Braun and Clarke (2006) highlight, during this process, individual extracts of data were coded into as many themes as they could fit. This coding process was conducted initially by hand, and continued in Nvivo.

Phase 3: Searching for themes. Once all the Leaders' letters had been initially coded and collated, the long list of initial codes was then 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. The final themes are presented and discussed in Chapters 7 and 8 of this thesis.

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. This provides the basis of the description and analysis included in Chapters 7 and 8 of this thesis.

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

The results of this qualitative data analysis approach are presented in this thesis in Chapters 7 and 8. The strengths and limitations of the approach taken here are considered in the Conclusion, Section 9.4.

4.4 Next Steps

This chapter has outlined the methods used in this thesis, and details the data collection and analysis approach. The section has also briefly considered some methodological considerations, which are returned to in Chapter 9, Section 9.4. The next four chapters present the thesis Findings and Analysis. First, Chapter 5 describes the patterns of income source form found among the studied INGOs.

Chapter 5: Income sources of English and Welsh INGOs

The primary aim of this chapter is to explore the pattern of income sources amongst English and Welsh INGOs. This will answer the first of the research questions identified in the Theoretical Framework, Chapter 3, Section 3.5: **What is the pattern of income source form of English and Welsh INGOs included in this analysis?** This data is then used to identify those INGOs reliant on one income source form.

Through analysis of novel data, this chapter demonstrates that government funding is less important to most INGOs than has previously been assumed, while income from individuals is more important than has been recognised in the extant international development studies literature. Funding from other organisations within the Voluntary sector is the third most important source of income for these INGOs, while income from fees, trading, and organisations within the private sector is substantially less important than the other income source forms.

5.1 The Income source forms of English and Welsh INGOs

For the purposes of comparison with previous data, I will first summarise the findings below in terms of total amounts of income received by the entire population from each different income source, before presenting the results of the marginal income share analysis.

5.1.1 Total income

As described in Section 4.3.2, income data for 316 INGOs were included in this analysis. Combining the total income by source type for all 316 charities for the three years demonstrates, as shown below, that the three largest sources of income for these INGOs were government, individual donations, and other organisations within the voluntary sector. 39.6% of all income from the sector was received from government sources; 23.6% was received from individuals; and 16.7% from the voluntary sector.

Table 9: Total donation amount for INGOs over three years per income source form

Income source form	Amount	%
Government	3,851,742,140	39.6%
Individuals	2,292,887,671	23.6%
Voluntary sector	1,620,348,704	16.7%
Other	1,169,608,143	12.0%
Trading	419,466,460	4.3%
Fees	338,303,918	3.5%
Internal	35,635,445	0.4%
Total	**9,727,992,482**	

5.1.2 Marginal distribution of income shares

The focus of this analysis is on the marginal income shares for each income source. This simply means that the income sources are examined in isolation, rather than in combination. I do this by showing the percentage of charities that receive at least a certain percentage of total income from each different income source. As described in the Methodology Chapter, this involves looking at each income source in isolation and presenting the proportion of an organisation's income derived from that income source form. Table 10 below presents the results of this marginal distribution of income shares analysis.

Table 10: Marginal distribution of income shares

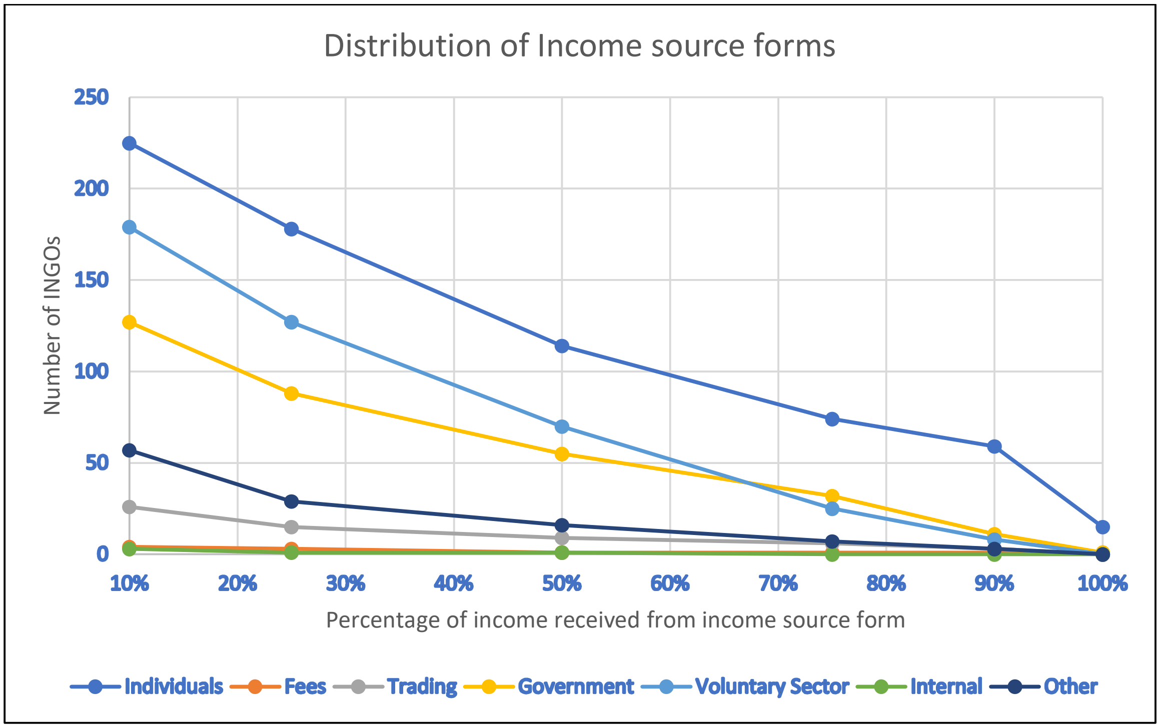
Income source form	**Number of organisations receiving *x*% of income from that income source form**					
	10%	**25%**	**50%**	**75%**	**90%**	**100%**
Individuals	225	178	114	74	59	15
Fees	4	3	1	1	1	0
Trading	26	15	9	6	3	0
Government	127	88	55	32	11	1
Voluntary Sector	179	127	70	25	8	0
Internal	3	1	1	0	0	0
Other	57	29	16	7	3	0

This table shows that income from individuals is the most important income source for the studied English and Welsh INGOs in terms of proportion of income. The analysis reveals, for example, that 225 organisations receive 10% or more of their income from individuals, while 178 received 25% or more of their income from individuals, 114 received 50% or more from individuals, 74 received 75% or more from individuals, 59 received 90% or more from individuals, and 15 INGOs in England and Wales receive all (100%) of their income from individuals.

Comparatively, 127 organisations receive 10% or more of their income from government, 88 organisations receive 25% or more of their income from government, 55 receive 50% or more of their income from government, 32 receive 75% or more for their income from government, 11 receive 90% or more of their income from government, and just one organisation receives all (100%) of its income from government.

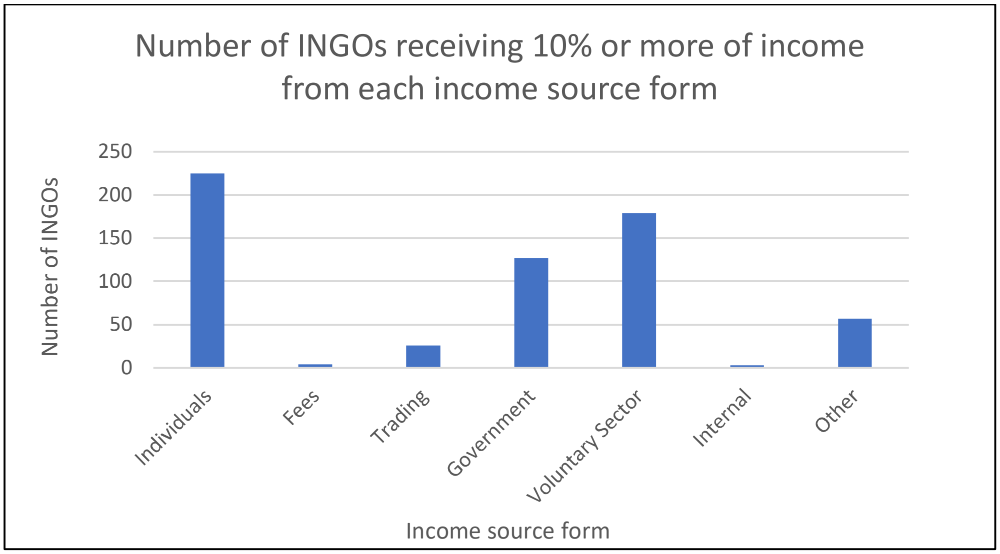
The chart below represents the information given above. This chart highlights that at each percentage point of income, more organisations receive that amount of income from individuals than any other income source form. Funding from the voluntary sector and government are the second and third most prevalent sources. Income from other sources (including corporate giving and in-kind donations), trading, fees, and internal sources is much less important across the sector.

Figure 1: Distribution of income source forms



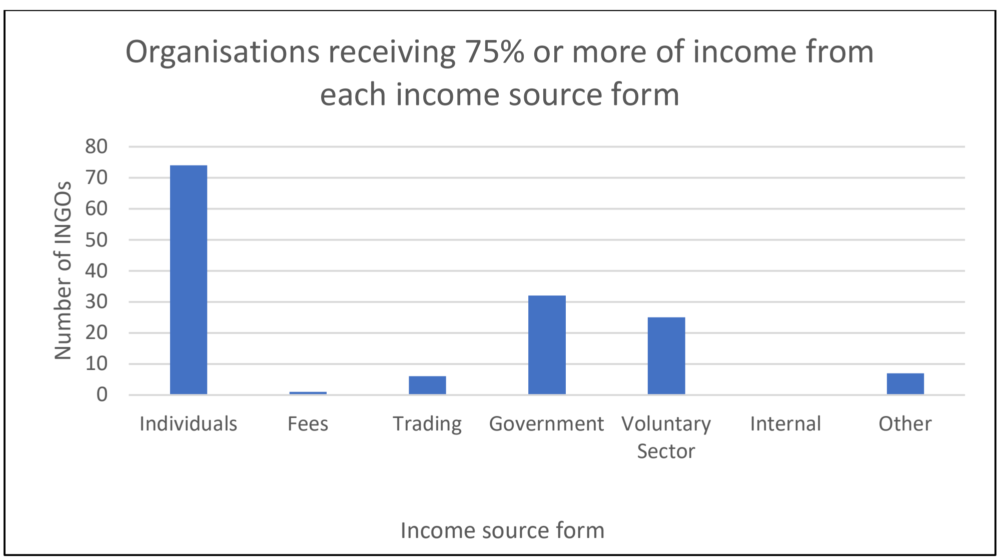
Organisations receiving 10% or more of their income from different income sources: As shown in the below figure, this data shows that 225 organisations (71.2% of INGOs studied) receive 10% or more of their income from individuals. 179 INGOs (56.6% of organisations) receive 10% or more of their income from other organisations within the voluntary sector. 127 INGOs (40.2%) receive 10% or more of their income from government. Very few organisations receive 10% or more of their income from trading or internal sources.

Figure 2: Number of INGOs receiving 10% or more of income from each income source form



Organisations receiving 75% or more of their income from different income sources – see figure 3 below: This data further shows that 74 organisations (23.4% of INGOs studied) receive 75% or more of their income from individuals, while 32 INGOs (10.1% of organisations) receive 75% or more of their income from government, and 25 organisations (7.9%) receive 75% or more of their income from organisations within the Voluntary Sector. Just one INGO receives 75% or more of their income from fees.

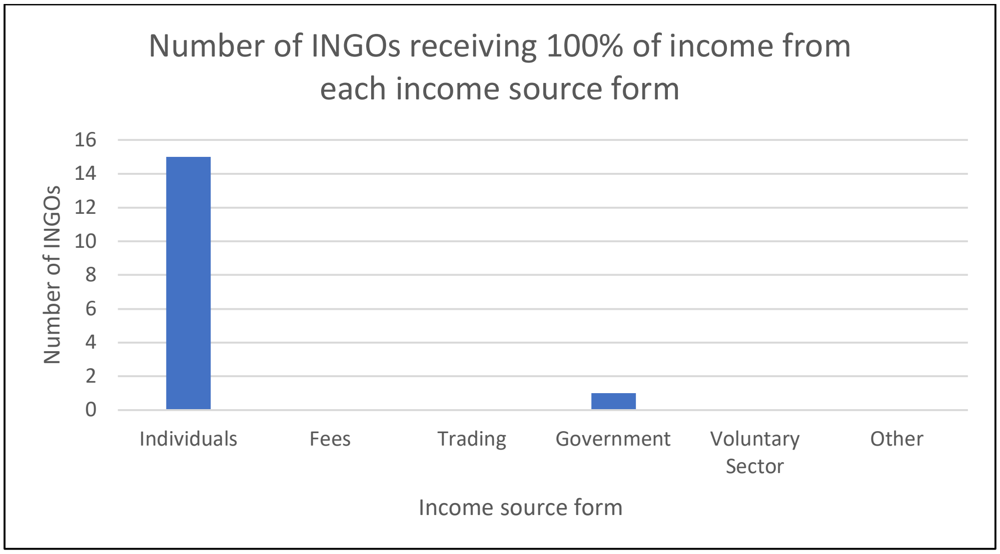
Figure 3: Number of INGOs receiving 75% or more of income from each income source form



Organisations receiving 100% of their income from different income sources – see figure 4 below:

This data shows that 15 INGOs (4.7%) receive 100% of their income from individuals. 1 INGO (0.3%) receives 100% of their income from government.

Figure 4: Number of INGOs receiving 100% of income from each income source form



5.1.3 Identifying organisations reliant on one income source form

Within this thesis, 'reliance' is defined as organisations that receive 75% or more of their income from one income source form. The idea of 'reliance' is adopted to enable a broad investigation of the impact of income source form. Many studies of charity income diversification have used 90% of income from one income source form as a cut-off to measure income source form dominance (see Foster and Fine, 2007; Teasdale et al., 2013; Clifford and Mohan, 2016; von Schnurbein and Fritz, 2017). However, these studies tend to consider income 'type' more broadly. For example, Teasdale et al. (2013) distinguish only between commercial and donative income.

This research uses a cut-off of 75% as a looser definition of INGO reliance on one income source form. This also takes on board Clifford and Mohan's (2016) argument that an income source form is important to an organisation if they receive 25% of more of their income from that source. This suggests that organisations that receive more than 75% of their income from a single source have no other important sources of income.

As shown in Figure 3 above, 145 INGOs receive 75% or more of their income from one income source form, and are therefore defined by this thesis as being reliant on that income source. The breakdown of INGOs and income sources is given in Table 11 below.

Table 11: Number of INGOs reliant on one income source form

Reliant Income Source	Number of INGOs
Individuals	74
Fees	1
Trading	6
Government	32
Voluntary Sector	25
Internal	0
Other	7
Total	**145**

The results found here are discussed further below.

5.2 Discussion of Income source form Patterns

5.2.1 Consideration of total income source forms

As shown above (Section 5.1), for the 316 INGOs for which data was available for this study, government was the largest source of income over the three years (39.6%), with individuals the second largest source of income (23.6%), and the voluntary sector the third-largest (16.7%). This follows the same pattern (although with different ratios) found by the Bond data as cited above, that found in 2015/16 that the biggest source of income for INGOs was government (33%), followed by individuals (31%) and the voluntary sector (17%). Both this data and the Bond data found earned income to be a much smaller proportion of funding, with fees (earned charitable income) accounting for 3.5% of income in this data, or 3% of income according to the data collected by Bond.

The pattern found in this study's data and the Bond study is different to that found by Banks and Brockington (2020), who found that the public "have been by far the most important source of funds for UK development NGOs," constituting 40% of the sector's income (p.710). Banks and Brockington (2020), however, also find that for their data (2009-2015), the relative importance of funding from the public declined (p.711). This change over time may partially account for the differences between the data found here and that found by Banks and Brockington (2020). However, a more likely explanation is that the differences are due to the different populations of INGOs being studied, as Banks and Brockington (2020) include organisations with incomes of £10,000 and above. Banks and Brockington's (2020, p.713) research finds that public funds account for 68% of funds for those organisations spending between £10,000 and £100,000. This thesis' focus on organisations with income of £250,000 and over may therefore explain this difference.

Banks and Brockington (2020) also find that income from the private sector accounts for only a small proportion of INGO income (7%). This is similar to the Bond data (8%) and the data found here – in which other sources, including corporate, account for 12% of income. While Mitchell et al. (2020) argue that increases in government funding and corporate support have led to an expansion of the sector in the 2010s, this data demonstrates that corporate support is still a relatively smaller part of sector income.

5.2.2 What is the pattern of income source form of English and Welsh INGOs included in this analysis?

As outlined in the Methodology Chapter (Section 4.3.1), a recurrent theme in the development studies literature argues that INGOs are reliant on funding from donor governments in Europe and North America. This argument has been made by Edwards and Hulme (1995, 1997), Smilie (1997), Banks et al. (2015), Brass et al. (2018), and Walton et al. (2016).

The data found in this research does not support such a conclusion. Rather, this research shows 60.1% of English and Welsh INGOs included in this study receive less than 10% of their income from government sources. While 75 organisations (23.6% of INGOs studied) receive 75% or more of their income from individual donations, only 32 INGOs (10.1% of organisations) receive 75% or more of their income from government. And while 15 INGOs receive 100% of their income from individual donations, just 1 INGO is 100% reliant on government funding. This suggests that government funding is less important to most INGOs than has previously been assumed. The findings presented here support the conclusions of Banks and Brockington (2020) and Davis (2019), who both demonstrate that funding relationships with Northern donors "may not be as big a concern as has been represented to date" (Banks and Brockington, 2020, p.717).

Davis finds that, in Canada, only 6% of INGOs are reliant on the government for at least 20% of income, and only 17% of INGOs receive any amount of government funding. This data is different in extent to that found here, in which 27.6% of INGOs receive 25% or more of their income from government sources. This suggests that the English and Welsh INGOs studied here are more reliant on government funding than Canadian INGOs. However, Davis' (2019) study only includes INGOs receiving Canadian government funding, excluding those that receive foreign government funding. This is likely to account for some of the difference found between the two data sets. Davis (2019) argues that the results of his analysis, which highlight Canadian INGO's reliance on private (individual) funding, demonstrate that prior scholarship has "falsely caricatured the Canadian NGO sector as a project implementing instrument of the government" (Davis, 2019, p.380). The data presented here similarly argues against a simplistic characterisation of English and Welsh INGOs as reliant on government funding.

The data found within this study also supports Banks and Brockington (2020) and Mohan and Breeze (2016), who find that funding from individuals is important to English and Welsh INGOs. As the results above demonstrate, 225 INGOs (71.2% of organisations studied) receive at least 10% of their income from individuals, and 74 (23.4%) receive 75% or more of their funding from individuals. This finding that nearly a quarter of INGOs receive 75% or more of their funding from individuals suggests that funding from individuals is substantially more important to the INGO sector in England and Wales than has been recognised in the extant development studies literature. This may be because, as mentioned above, much of this literature has focused on just a small selection of the very largest INGOs.

In addition, this research has found that the voluntary sector, including funding from foundations – as well as other charities and INGOs – plays a significant role in funding the INGO sector. A greater number of INGOs receive at least 10% of funding from other organisations within the Voluntary sector (179 INGOs) than receive at least 10% of funding from government (127 INGOs). 25 INGOs receive 75% or more of their funding from other organisations in the voluntary sector. The results found here therefore support Hayman's (2015) argument that funding from within the voluntary sector, including from foundations, is important to INGOs. Banks and Brockington (2020, p.718) have also considered the role of INGOs acting as "intermediaries" between donors and smaller INGOs, and demonstrated that between 2009-2015, smaller INGOs have more than doubled their income from other charities. The data found here reflects the overall importance of the voluntary sector and funding from other charities for the incomes of English and Welsh INGOs.

Finally, this data finds that INGO income from fees is substantially lower than income from fees for the charity sector as a whole, as found in Clifford and Mohan's (2016) research. Clifford and Mohan (2016) found that 16% of charities received 75% or more of their income from fees. This research has found that only one INGO (0.3%) raised 75% or more of their income from fees. This is perhaps unsurprising, as the nature of INGO work means that any fees charged are usually only nominal, at most. The single INGO that raises substantial income from fees is a volunteer-based organisation, and the fees are raised from their British volunteers, rather than the INGO's constituents in Africa, Asia, Latin America and Oceania. This finding highlights that the particular nature of INGO work means that their funding structure – and therefore their relationship with their constituents – has the potential to be very different to fee-based or membership charities that work in the English and Welsh domestic space.

5.3 Next Steps

This chapter has presented original data that I collected from 933 Annual Reports and Accounts submitted by 316 INGOs to demonstrate that funding from the government is less important to most INGOs than has previously been assumed. I have shown that donations from individuals are more important to most INGOs, than may have also been previously assumed. This is in line with previous findings on income source from Banks and Brockington (2020).

My original research has also highlighted the importance of funding from other organisations within the voluntary sector for English and Welsh INGOs, while also demonstrating that fees, trading, and income from the corporate sector only accounts for a small proportion of INGO income.

The next chapters of this thesis further explore this data, in combination with other empirical data that I have collected and analysed, to look at heterogeneity across the sector and investigate the link between income source and INGO role representation. First, however, Chapter 6 provides descriptive data on the organisational characteristics of the 145 INGOs found here to be reliant on one income source form, and discusses in greater detail the Leaders' letters that are the source of much analysis in the subsequent chapters.

Chapter 6: Descriptive Findings: Organisational Characteristics and the Leaders' Letters

This chapter first provides descriptive statistics of the organisational characteristics of the 145 INGOs identified as reliant on one income source form. These organisational characteristics are age, size, religious affiliation, activities, ways of working, and sector. The list of INGOs with a reliant income source is included in Appendix 3.

Subsequently, this chapter identifies and provides information on the data sources used as the main source of data for this thesis' qualitative findings and analysis: the Leaders' letters. This chapter finds that 39 INGOs include at least one Leaders' letter in their Annual Reports and Accounts for the three years of this study (2015-2018). In total, 90 Leaders' letters are included in this analysis.

6.1 Descriptive Findings for Architectural Characteristics

6.1.1 Organisation age

Of the 145 INGOs reliant on a single income source form, the largest grouping (61 INGOs, or 42.1%) are between 15 and 29 years old, founded between the early 1980s and mid-1990s. As shown in Chapter 2, this period was the "aid era" (Moore et al., 2018), marked by a profound shift in development policy, when INGOs became key mechanisms through which the bi-and multi-lateral aid system sought to implement aid and development policy.

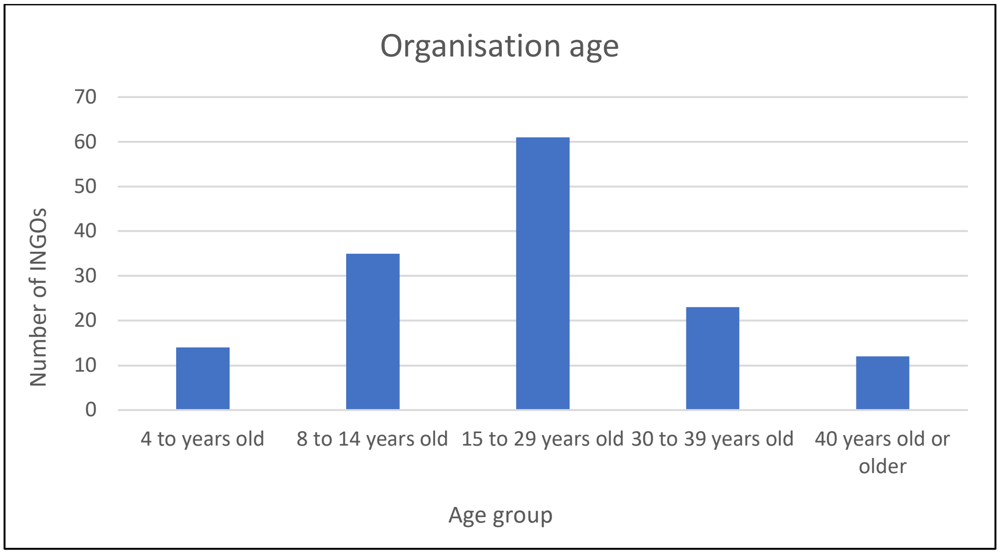
12 INGOs (8.3%) included in this analysis are 40 years old or more, of which the oldest is the Leprosy Mission, founded in 1874. Many of the other, most well-known, and still largest INGOs were also founded in this colonial and post-colonial period (up to the 1950s), including the International Rescue Committee (1933), Care International (1945), Sightsavers (1950) and VSO (1958).

Table 12: Organisation age

Age	Frequency	%
4 to 8 years old	14	9.7%
8 to 14 years old	35	24.1%
15 to 29 years old	61	42.1%
30 to 39 years old	23	15.9%
40 years old or older	12	8.3%
Total	**145**	**100.0**

This data is represented graphically below.

Figure 5: Organisation age



6.1.2 Organisation size

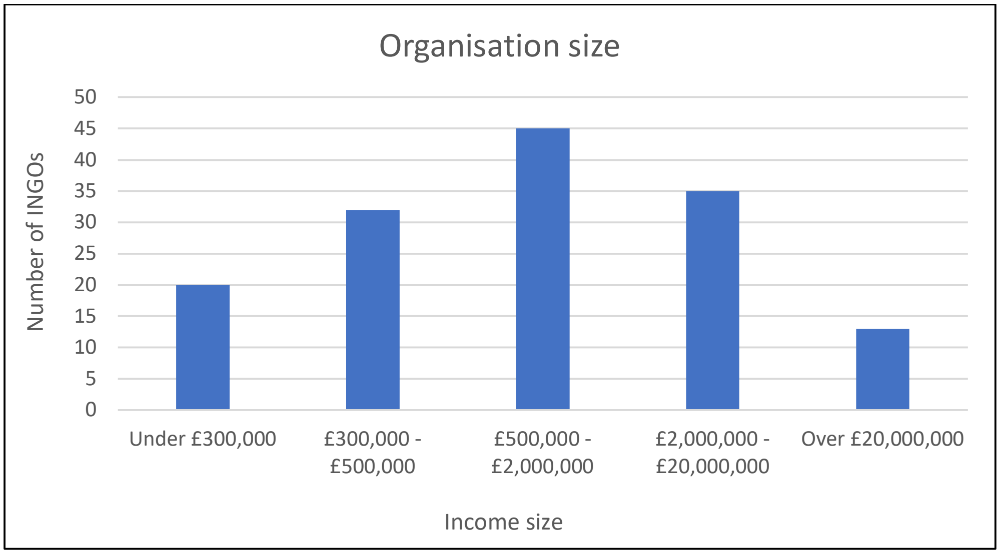
As described in the methods chapter, organisation size is measured by total income, averaged over the three years of data collection. As shown below, the largest grouping of organisations studied (45 INGOs; 30.8%) have average incomes of £500,000 - £2,000,000.

20 (13.8%) organisations included in this data had average income of under £300,000, while just 8.9% (13 organisations) had incomes over £20,000,000. Of these extremely large organisations, two INGOs had average income of over £100,000,000: Sightsavers (average income of £274 million, of which most is made up of in-kind donations), and the International Rescue Committee (average income of £138 million, which is reliant on income from government).

Table 13: Organisation size

Size type	Frequency	%
Under £300,000	20	13.8%
£300,000 - £500,000	32	21.9%
£500,000 -£2,000,000	45	30.8%
£2,000,000 -£20,000,000	35	24.0%
Over £20,000,000	13	8.9%
Total	**145**	**100.0**

Figure 6: Organisation size



6.1.3 Religious affiliation

As shown below, of the 145 organisations with a reliant income source form, 93 (64.1%) organisations do not have an affiliation to any religion. Of the 52 INGOs included here with a religious affiliation, 31 (59.6% of those INGOs included here with a religious affiliation) are affiliated with Islam, 19 (36.5%) are Christian, and 2 (3.8%) are Sikh.

Table 14: Organisational religious affiliation

Affiliation	Frequency	%
No	93	63.7%
Yes	52	36.3%
Total	**145**	**100.0**

6.1.4 Activities of focus

The table and graph below demonstrate that the majority of INGOs included in this analysis - 108 (74.0%) organisations - focus solely on Basic Needs (such as provision of healthcare, food, water and sanitation, or education services), while just 11 (7.5%) focus solely on governance, rights & justice including peacebuilding activities. 26 INGOs (17.8%) work in both areas.

Table 15: Activities of focus

Activities	Frequency	%
Basic Needs	108	74.0%
Governance, Rights & Justice	11	7.5%
Both	26	17.8%
Total	**146**	**100.0**

6.1.5 Ways of working

The table and graph below demonstrate that 112 (76.7%) of the INGOs studied focus solely on service delivery activities, including providing goods, services, and training. 33 (22.6%) work on both Service Delivery and Advocacy and Campaigning. No INGOs included in this study focus solely on Advocacy and Campaigning.

Table 16: Ways of working

Activities	Frequency	%
Service delivery	112	76.7%
Service delivery & Advocacy and campaigning	33	22.6%
Total	**146**	**100.0**

6.1.6 Sector

Only 14 of the INGOs included in this analysis work solely in Humanitarian (Emergency Relief) contexts. 92 (63.4%) state they only work on Development issues, while 39 (26.7%) work in both sectors. Therefore, 92.3% of INGOs work on Development issues and 36.6% of INGOs work in Emergency relief contexts.

Table 17: Sector

Sector		
Activities	**Frequency**	**%**
Humanitarian	14	9.7%
Development	92	63.4%
Both	39	26.9%
Total	**146**	**100.0**

6.2 The Characteristics of these Leaders’ Letters

As described in the Methodology, Section 4.3.4, the key data source for the qualitative analysis included in this thesis is the Leaders’ letters included by INGOs within their Annual Report and Accounts. To conduct this analysis, the Annual Reports and Accounts for the years under investigation (2015-18) were initially explored to identify those that included at least one Leaders' Letter. This section provides descriptive data about these letters.

6.2.1 Proportion of INGOs publishing at least one letter

Analysis of these 145 INGOs' Annual Reports and Accounts for the three years that are included within this study (2015-16; 2016-17; 2017-2018) identifies that 39 INGOs published one or more letters from an organisational leader in their Annual Report and Accounts in at least one of the years included within this study. This information is captured in Table 18 below. The list of INGOs publishing a Letter is included in Appendix 4.

Table 18: Number of INGOs publishing one or more Leaders' letters

Characteristic	Number of organisations	% of organisations
Published one or more Leaders' letters across the 3-year period	39	26.9%
No Leaders' letters published across the 3-year period	106	73.1%
Total	**145**	**100.0%**

6.2.2 Breakdown of number of INGOs publishing a Leaders' letter by year

As Table 19 below shows, there is an increase in the number of INGOs publishing a Leaders' letter between Years 1 and 3 of this study. This cannot be associated with formal or regulatory reporting change, as almost all the studied Annual Reports and Accounts are submitted under the same reporting format, known as FRS 102. The reasons for such an increase have not been explored within this study, but – given the letters' fundraising role, as argued below – perhaps are linked to changes in the financial, political and social context as outlined in the Introduction. In the period 2015-18, the political and funding environment for INGOs became more challenging, and media attention on fundraising scandals and poor safeguarding practice perhaps led INGOs to focus greater resources on this form of, relatively low-cost, donor communication. Further research could explore this interesting finding.

Table 19: Number of Leaders' letters published per year

Year	Number of INGOs publishing at least one Leaders' letter	% of INGOs
Year 1 (Reports submitted April 2015 – March 2016)	22	15.2%
Year 2 (Reports submitted April 2016 – March 2017)	25	17.2%
Year 3 (Reports submitted April 2017 – March 2018	33	22.8%

6.2.3 Stated author of the Letter

All of the letters included in this analysis were written by senior individuals within these 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). 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 20: Position of Leaders' Letter writers

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

6.2.4 Letter 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. The modal group is between 201 and 300 words.

Table 21: Length of Leaders' letters

Length in words	No of articles	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%
Total	**90**	**100.0%**

6.3 Comparison of Likelihood of Publication by Architectural Characteristic

This section explores these Leaders' letters further, looking particularly at whether different types of INGO are more or less likely to publish a Leaders Letter. Descriptive statistics are provided based on all organisational characteristics, including income source form. This analysis shows that larger INGOs, INGOs funded by government, those with no religious affiliation, and those that work in Governance, Rights and Justice and Advocacy and Campaigning are more likely to publish a Leaders' Letter.

Income source form: Table 22 below shows the frequencies with which INGOs with different reliant income sources publish these Leader's letters. This data shows that (with the exception of the one INGO that relies on fees), INGOs reliant on government funding are most likely to include a Leaders' Letter, with 37.5% of these INGOs included a letter. Those reliant on trading are least likely to include a letter (16.7%), followed by those reliant on donations from individuals (20.3%).

Table 22: Publication of Leaders' letter and INGO reliant income source form

INGO reliant income source form	Number of INGOs	Number of INGOs publishing at least one Leaders' letter	% of INGOs with that reliant income source form publishing at least one Leaders' letter
Individuals	74	15	20.3%
Fees	1	1	100.0%
Trading	6	1	16.7%
Government	32	12	37.5%
Voluntary Sector	25	6	24.0%
Other	7	4	57.1%
Total	**145**	**39**	

Age: As shown in Table 23 below, these descriptive statistics do not reveal a clear pattern between organisation age and publication of a letter. Organisations aged between 8 and 29 years old are the least likely to publish a letter, while INGOs of 40 years old or more are the most likely to publish a letter.

Table 23: Publication of Leaders' Letter and Organisation age

INGO age	Number of INGOs	Number of INGOs publishing at least one Leaders' letter	% of INGOs with that reliant income source form publishing at least one Leaders' letter
4 to 8 years old	14	5	35.7%
8 to 14 years old	35	5	14.3%
15 to 29 years old	61	13	21.3%
30 to 39 years old	23	10	43.5%
40 years old or more	12	6	50.0%
Total	**145**	**39**	

Size: As shown in Table 24 below, among the INGOs studied here, larger INGOs were more likely to publish at least one Leaders' letter. Of the 145 INGOs with at least one reliant income source, 39.6% of INGOs with income of £2 million or over published at least one Leaders' letter, while just 9.6% of INGOs with income of £500,000 per year or less published at least one Leaders' letter.

Table 24: Publication of Leaders' letter and organisation size

Income size	**Number of INGOs**	**Number of INGOs publishing at least one Leaders' letter**	**% of INGOs of that size publishing at least one Leaders' letter**
Income of less than £500,000 per year on average	52	5	9.6%
Income of between £500,000 and £2 million	45	15	33.3%
Income of more £2million or more per year on average	48	19	39.6%
Total	**145**	**39**	

Religious affiliation: INGOs without a religious affiliation are more likely to publish a Leaders' letter: 31.2% of INGOs without a religious affiliation publish a Letter, compared to 19.2% of INGOs with an affiliation.

Table 25: Publication of Leaders' Letter and religious affiliation

Religious affiliation	**Number of INGOs**	**Number of INGOs publishing at least one Leaders Letter**	**% of INGOs of that affiliation publishing at least one Leaders Letter**
No religious affiliation	93	29	31.2%
With a religious affiliation	52	10	19.2%
Total	145	39	

Activities: Among the INGOs studied here, INGOs working only in Basic Needs are less likely than those working in Governance, Rights and Justice (either exclusively or alongside Basic Needs) to publish a Leaders' letter, as shown in Table 26 below.

Table 26: Publication of Leaders' letter and activities of focus

Activities of focus	**Number of INGOs**	**Number of INGOs publishing at least one Leaders' letter**	**% of INGOs of that size publishing at least one Leaders' letter**
Basic Needs	108	24	22.2%
Governance, Rights and Justice	11	4	36.4%
Both	26	11	42.3%
Total	**145**	**39**	

Ways of working: As shown in Table 27 below, INGOs working in Advocacy and Campaigning were more likely to publish at least one Leaders' Letter. 36.4% of these INGOs published at least one Leaders' letter.

Table 27: Publication of Leaders' letter and INGO ways of working

Ways of working	Number of INGOs	Number of INGOs publishing at least one Leaders' letter	% of INGOs of that size publishing at least one Leaders' letter
Service delivery	112	27	24.1%
Service delivery and Advocacy and Campaigning	33	12	36.4%
Total	**145**	**39**	

Sector: As shown in Table 28 below, INGOs working in both emergency relief and longer-term development were slightly more likely to publish a Leaders' Letter.

Table 28: Publication of a Leaders' letter and INGO sector

Sector	Number of INGOs	Number of INGOs publishing at least one Leaders' letter	% of INGOs of that size publishing at least one Leaders' letter
Humanitarian	14	3	21.4%
Development	92	24	26.1%
Both	39	12	30.8%
Total	**145**	**39**	

As mentioned above, these descriptive statistics suggest that a certain type of INGO – larger, funded by government, and focused on advocacy and governance work - are more likely to publish a Leaders' Letter. This is reflected upon subsequent to the LCA in the next Chapter, Section 7.1.

6.4 Reflections on the Data Presented in this Chapter

This chapter has provided descriptive findings regarding the INGO characteristics of interest here, and the Leaders' letters used in the analysis presented within the next two chapters. This chapter reveals several interesting findings, that contribute to our broader understanding of the INGO sector.

First, this chapter shows that the largest grouping of INGOs (61 INGOs) included in this study were founded in the "aid era" (Moore et al., 2019) between the early 1980s and mid-1990s. However, the thesis also reveals that INGOs continued to be founded at a reasonable rate, with 14 INGOs in this sample founded between 2011 and 2015. As all these INGOs had an annual income of £250,000 or more in their most recent year of Accounts so as to be included in this thesis, this highlights the strength and size of even these most-recently founded INGOs. While the literature argues that between 2000 and 2010, the previous expansion in the number of new INGOs slowed (Davies, 2018), this data shows that expansion has by no means tailed off completely: there is still opportunity for new INGOs in England and Wales to be founded and grow in income size at an impressive rate.

Secondly, the data on religious affiliation shows that, while the history of the English and Welsh INGO sector is linked to the missionary work of Christian organisations (see Section 2.1), the largest religious grouping of INGOs included in this study are Muslim organisations. 31 INGOs (59.6% of those INGOs included here with a religious affiliation) are affiliated with Islam, compared to 19 (36.5%) that are affiliated with Christianity. This is an interesting element of the data, and a potentially rich area of further study.

Thirdly, this research demonstrates that many more INGOs are engaged in service delivery and work in Basic Needs, than work on issues such as governance rights and justice and through advocacy and campaigning. This finding is considered further in this thesis's Concluding Discussion, Chapter 9.

Finally, this research shows that there is an increase in the number of INGOs publishing a Leaders' Letter over the three years of this study (2015-18), and that larger INGOs, and those INGOs funded by government are more likely to publish a Leaders' letter. This suggests that publication of these letters may be linked to INGOs becoming more professionalised or bureaucratised. Publication of such letters may also be becoming a norm within (parts of) the sector. This research also reveals that INGOs reliant on trading (potentially having a less donor-beneficiary relationship with their supporters) are least likely to publish a Leaders' letter. This supports the contention that INGOs publish these Leaders' letters as a means of communicating with their donors.

Building on these insights, the next chapter draws on the data collected on organisational characteristics and income source form, and the data contained within these Leaders' letters, to explore the English and Welsh INGO sector, using a field theoretical approach.

Chapter 7: Fields of the English and Welsh INGO arena

This chapter seeks to increase our understanding of the INGO sector by analysing the architecture and communications of those INGOs reliant on a single income source, using field theory as its theoretical basis and analytical tool. This chapter, therefore, seeks to answer the second and third of this thesis' research questions:

ii. Is there a relationship between these INGOs' other architectural dimensions (age, size, religious affiliation, focus of activity, ways of working, and sector) and income source form?

iii. Do the English and Welsh INGOs studied here have a shared task and capital orientation?

In answering these questions, this chapter demonstrates that the English and Welsh INGO sector can be divided into a set of multiple fields, within an overarching field that encompasses the sector. These fields can be arranged around INGOs' architectural profiles. As Bourdieusian field theory suggests, within these fields, individual INGOs are engaged in an ongoing struggle for position: competing to demonstrate their maximal possession of the symbolic capitals they perceive to be valued by (potential) donors to that field.

Utilising the analytical building blocks of field theory as outlined in the Theoretical Framework – dimensions and rules - this chapter draws on both quantitative analysis of INGO Annual Reports and Accounts data, and qualitative analysis of 90 Leaders' letters published by 39 INGOs to present three core findings, which are:

1) Within the English and Welsh INGO sector, INGOs' reliant income source form is largely associated with other characteristics of these organisations, particularly size, religious affiliation, activities of focus, and ways of working. These characteristics suggest that the INGO sector can be divided into three broad classes, based on their architectural profiles.

2) Despite the different profiles revealed by the architectural analysis, the INGO Leaders' letters studied are largely homogenous in how they describe the tasks their INGOs engage in, with the letters focusing on INGOs conducting service-delivery activities to meet Basic Needs. The other elements of INGO activity (advocacy and campaigns, and work on Governance, Rights and Justice) are not widely reflected within these letters. This suggests that this service-delivery role of INGOs is seen as the most appealing for all donor types.

3) Analysis of the orientation - the actions or capitals considered meaningful – described within these letters reveals that INGOs with different architectural profiles describe their organisations as possessing very different forms of symbolic capitals. This both confirms the understanding that the

English and Welsh INGO sector is made up of multiple fields, while also demonstrating the relational and competitive nature of these fields. In these letters, INGO Leaders are revealed to be competing with others within their field, accentuating their own organisation's significance as defined by possession of the capitals valued by their field, and arguing that their organisation possesses the greatest accumulation of these capitals as compared to other INGOs within their field. A primary goal of this competition is to attract and retain donor support.

7.1 Dimensions: the Shared Architecture of a Field

As Wang (2016, p.349) has argued, "Fields are defined and bounded by a community of [actors] that engage with each other in a common arena of functions, activities and legitimating standards" (Wang, 2016, p.349). It is this "common arena" of functions and activities that this research identifies as making up a field's architecture. This research uses this as the first analytical tool to examine the heterogeneity of the INGO sector in England and Wales. This first Findings section presents data and analysis that demonstrates that, within the English and Welsh INGO sector, INGO's reliant income source is particularly associated with size, religious affiliation, activities of focus, ways of working and sector focus.

Descriptive findings of these organisational characteristics have been presented in the previous chapter, Chapter 6. This section combines these characteristics with the income data given in Chapter 5 to analyse INGOs' overall architectural profiles. Given the small number of INGOs reliant on fees, training or 'other' income sources, this quantitative analysis focuses on INGOs reliant on income from individuals, government, and other voluntary sector organisations (131 INGOs in total; 90.3% of INGOs within the population of INGOs with a reliant income source form).

7.1.1 Exploring relationships between the architectural characteristics

This section first summarises the results of the series of bivariate analyses to explore whether reliant income category is associated with an INGO's age, size, religious affiliation, activities of focus, ways of working, and sector, before discussing the results of the LCA.

Bivariate analyses

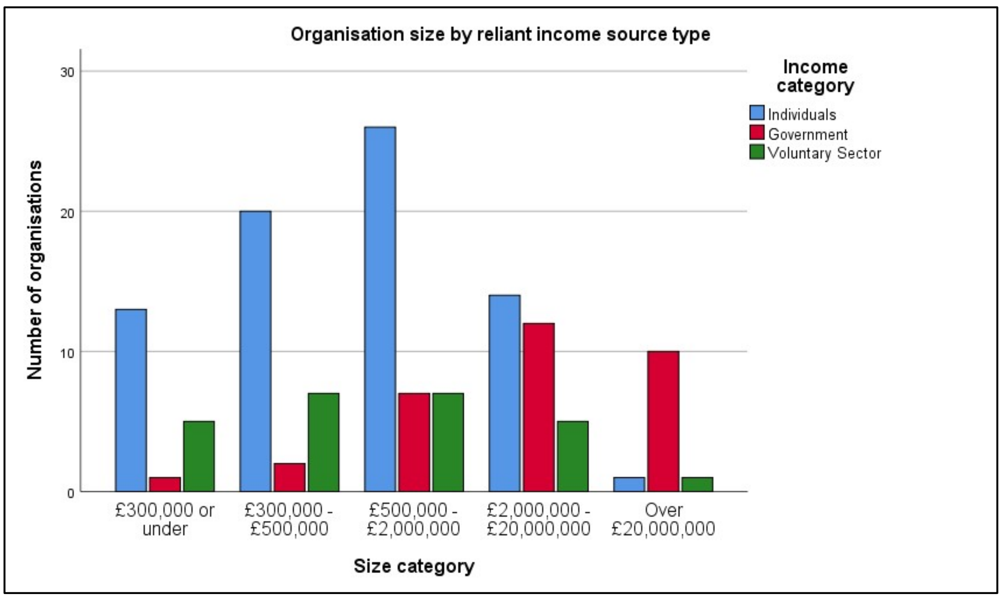
As noted in the methodology, standard null hypothesis significance tests are not appropriate for this non-random sample of INGOs. However, such tests can help understand variation in the underlying relationship between the two variables. These tests were used to identify relationships with the largest residuals (the difference between expected and observed counts), which therefore have a "greater discrepancy…than we would expect if the variables were truly independent" (Agresti, 2007; Delucchi, 1993; Sharpe, 2015).

The full results of the crosstabulations and analyses are provided in Appendix 5, with the relationships summarised here:

Age: Analysis of the data suggests no clear relationship between organisational age and reliant income source form.

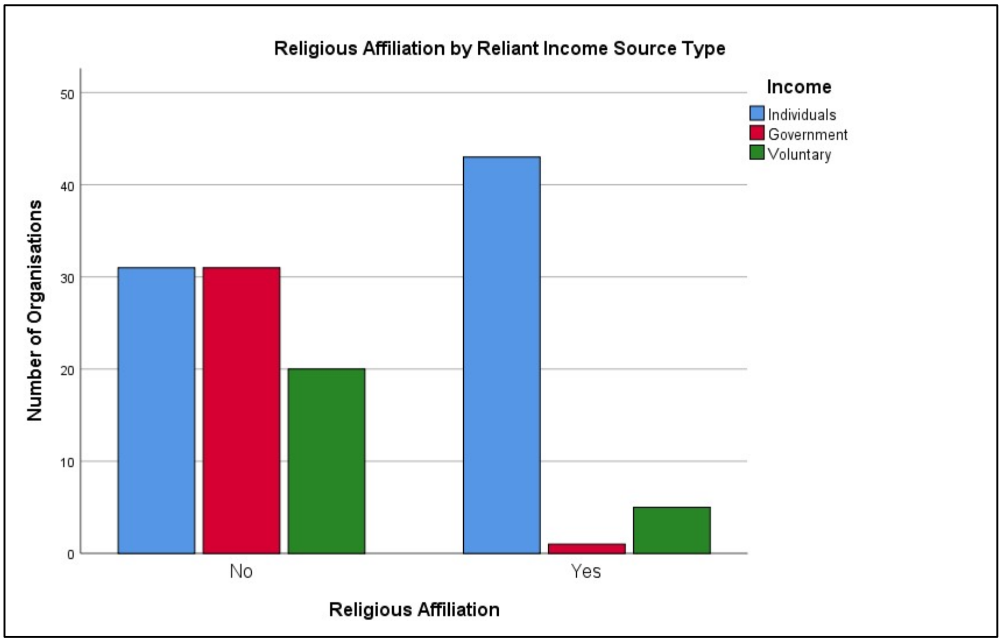
Size: The data suggests a notable underlying relationship between income source form and size for INGOs reliant on individuals and those relying on government. In particular, INGOs reliant on individuals were disproportionately less likely to have income of over £20,000,000. INGOs reliant on government were disproportionately less likely to be small and disproportionately more likely to be large. This pattern is as suggested by the chart below.

Figure 7: INGO size and reliant income source form



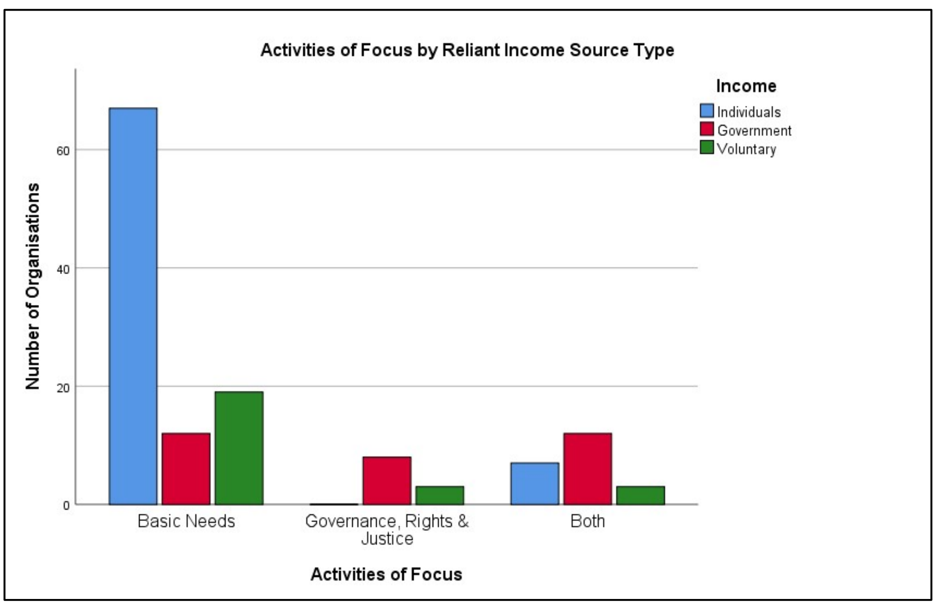
Religious affiliation: Analysis of the data reveals that INGOs reliant on individuals for their income are disproportionately more likely to have a religious affiliation. INGOs reliant on government and those reliant on other organisations within the voluntary sector are disproportionately less likely to have a religious affiliation, with the relationship more pronounced among those reliant on government. This pattern is shown in the chart below.

Figure 8: Religious affiliation and reliant income source form



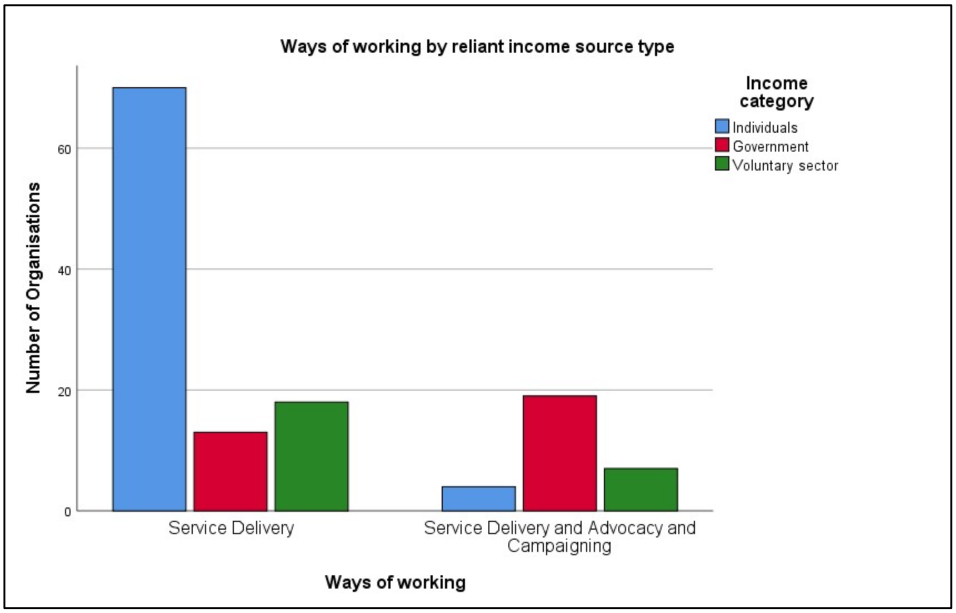
Activities of focus: INGOs reliant on individuals for their income are disproportionately more likely to work only in Basic Needs, while INGOs reliant on government are disproportionately more likely to work only in Governance, Rights and Justice or in both Basic Needs and Governance, Rights and Justice.

Figure 9: Activities and reliant income source form



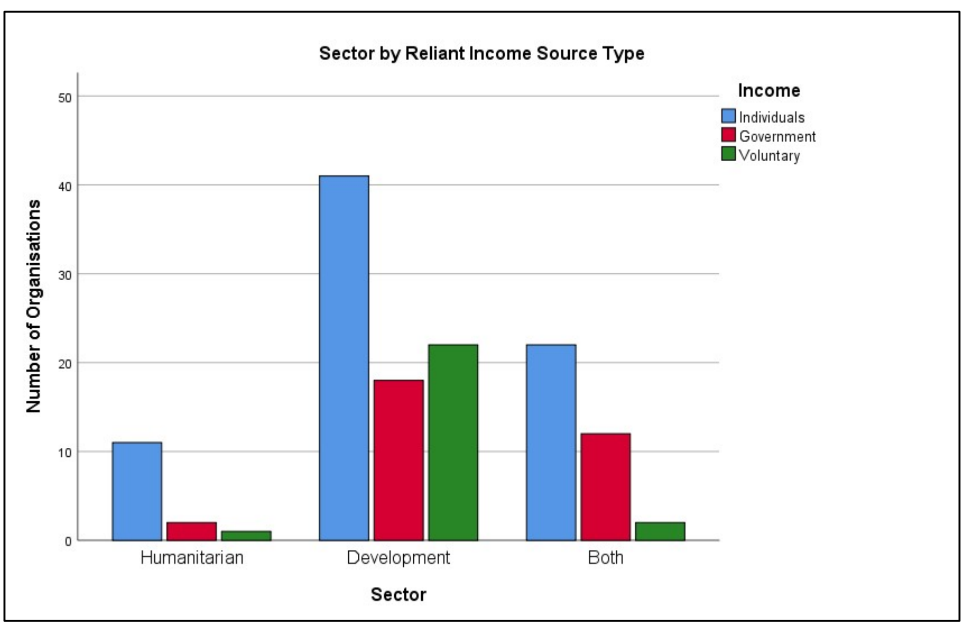
Ways of working: INGOs reliant on individuals are disproportionately more likely to work in service delivery, while those reliant on government are disproportionately more likely to work in service delivery and advocacy and campaigning. This suggests an association between ways of working and reliant income source form, again particularly in the case of INGOs that have either individuals or government as a reliant income source form.

Figure 10: Ways of working and reliant income source form



Sector: Analysis of the data suggests that INGOs reliant on other organisations within the voluntary sector are disproportionately more likely to work only in development and disproportionately less likely to work in both emergency relief and development.

Figure 11: Sector and reliant income source form



Therefore, these bivariate analyses suggest a relationship between income source form and organisation size, religious affiliation, activity of focus, ways of working, and sector. The analysis suggests a potential model of INGOs with different income sources having different architectural profiles: INGOs reliant on individuals are more likely to be smaller, deliver services to meet Basic Needs, to be religious, and to work in humanitarian contexts. INGOs reliant on government are larger and more likely to also work on Governance, Rights and Justice issues and through advocacy and campaigning. INGOs reliant on income from other organisations in the voluntary sector are again more likely to be smaller and to deliver services to meet Basic Needs, but are substantially more likely to work in development – rather than only humanitarian – contexts.

Latent class analysis (LCA)

An exploratory LCA was conducted to explore this potential model further and investigate whether the data suggest that INGOs in England and Wales could be divided into separate groups, or classes. LCA provides a more "concise and powerful" (Schmitz et al., 2021, p.516) understanding of these potential groupings than is possible with the summary statistics and bivariate analysis outlined above.

As an exploratory analysis, the LCA was run using the variables of organisation size, religious affiliation, activities of focus, ways of working and sector, without including the variable of age. Income source form was used as a covariate, or predictor, variable. Table 29 below describes fit statistics for a set of models using these variables. The best model is marked in bold – the 3-class model. From the relative fit statistics, the 3-class model is the best fit according to the Bayesian information criteria (BIC), statistical significance, and the parsimony rule (Collins and Lanza, 2010). While the 8-class model is the best fit according to the AIC, the models of 4-classes and above do not provide meaningful groups as in each model there is at least one group consisting of less than 10% of the organisations.

The table on the next page also includes other conventional statistics: the likelihood ratio chi-squared statistics (ratio of observed to expected frequencies) (L^2), number of degrees of freedom for the model, and p-value (Yoon and Chung, 2016, p.619).

Table 29: Model fit statistics for 1 – 8 classes

Number of classes	L^2	df	p-value	BIC(L^2)
1	311.12	123	<0.001	-288.53
2	186.03	116	<0.001	-379.49
3	**149.91**	**109**	**0.006**	**-381.48**
4	129.87	102	0.033	-367.40
5	115.56	95	0.074	-347.59
6	98.85	88	0.200	-330.17
7	84.38	81	0.380	-310.51
8	74.81	74	0.450	-285.95

As shown in Table 30 below, analysis of the parameters for each indicator gives a p-value of <0.05, except for the variable Sector. This suggests that for all the variables - except for Sector - knowledge of the response for that variable contributes significantly towards the ability to discriminate between the classes. The R^2 value included below indicates how much of the variance in each characteristic is explained by the 3-class model: this suggests that 76.5% of the variance in activities of focus is explained by the model, 56.2% of the variance in delivery mechanism is explained by the model. 25.5% of the variance in religious affiliation and 12.2% of the variance in size is explained by the model.

Table 30: Manifest Variable Parameters

Characteristic	**Class 1**	**Class 2**	**Class 3**	p-value	R^2
Size	-0.405	0.639	-0.234	0.001	0.122
Religious Affiliation	1.580	-1.274	-0.306	<0.001	0.255
Activities of focus	-2.764	4.293	-1.529	0.008	0.765
Ways of working	-2.055	1.807	0.249	<0.001	0.562
Sector	-0.006	0.061	-0.055	0.970	<0.001

Assuming that the English and Welsh INGO sector is divided into three groups, the table below presents the best model for these variables. Each latent class is represented by a column and each characteristic by a row (Yoon and Chung, 2016, p.621). The distinctive characteristics that help us to describe the classes are marked in bold.

Table 31: Class membership and item response probabilities for a 3-class model

	Response probabilities for characteristics, dependent on class		
Characteristics	**Class 1**	**Class 2**	**Class 3**
Class size	*51%*	*29%*	*20%*
Under £500,000	**0.471**	0.152	0.411
£500,000 - £2 million	0.311	0.284	0.322
Over £2 million	0.218	**0.565**	0.268
No Religious Affiliation	0.389	**0.917**	**0.808**
Religious Affiliation	**0.611**	0.083	0.192
Focus on Basic Needs	**0.998**	0.113	**0.993**
Focus on Governance, Rights & Justice	0.002	0.281	0.007
Focus on both Basic Needs and Governance	0.000	**0.606**	0.000
Work through Service Delivery	**0.999**	0.282	**0.898**
Work through both Service Delivery & Advocacy and Campaigning	0.001	**0.718**	0.102
Humanitarian	0.108	0.100	0.114
Development	0.620	0.612	**0.624**
Both	0.273	0.288	0.261
Individuals as Reliant Income Source	**0.997**	0.190	0.000
Government as Reliant Income Source	0.003	**0.642**	0.287
Voluntary Sector as Reliant Income Source	0.000	0.168	**0.713**

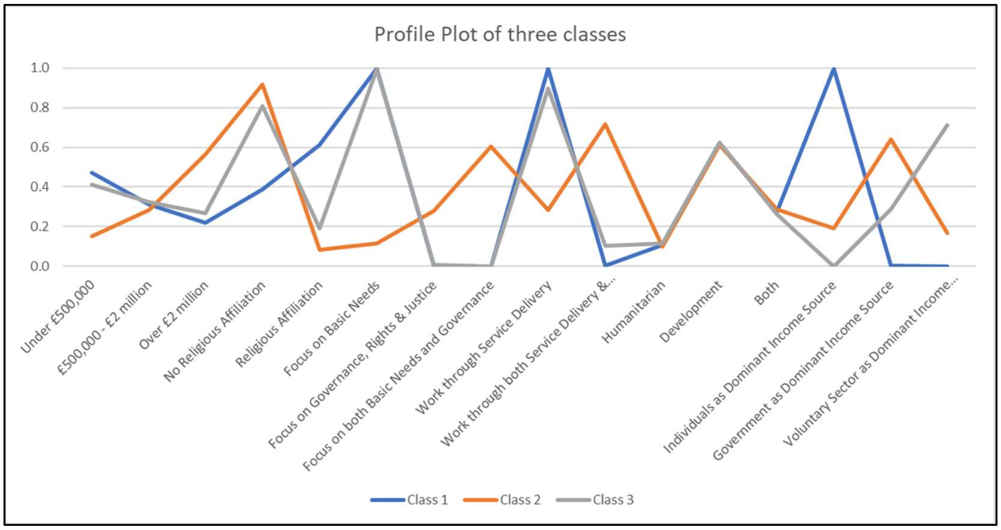
Class membership probabilities show that 51% of the INGOs within this analysis are likely to be found in class 1; 29% found in class 2; and 20% found in class 3.

The variables show us that those in Class 1 have the highest probability of: having income under £500,000 (item-response probability = 0.471), having a religious affiliation (0.611), working in Basic Needs (0.998) and working through service delivery (0.999). INGOs with individuals as a reliant income source form have a 99.7% probability of being within this group.

INGOs within Class 2 have the highest probability of: having income over £2,000,000 (0.565), having no religious affiliation (0.917), focusing on both Basic Needs and governance issues (0.606) and working through both service delivery and advocacy and campaigning (0.718). INGOs with government as a reliant income source form have a 64.2% chance of being within this group.

The third class of INGOs have the highest probability of working only in development, but as noted above this does not contribute significantly to the distinction between classes. These INGOs, however, also have a high probability of: not having a religious affiliation (0.808), working on Basic Needs (0.993) and through service delivery (0.898). The key distinguishing variable between Class 1 and Class 3 is their religious affiliation. INGOs with other voluntary sector organisations as a reliant income source form have a 71.3% chance of being within this group.

This grouping is plotted below. This demonstrates both the points of similarity and differentiation between the three groups, highlighting that the three classes are divided most clearly by their reliant income source, religious affiliation, and their activities of focus and ways of working. Sector orientation is, as noted above, not significant in differentiating between class membership.



7.1.2 Discussion and next steps

This analysis suggests that the English and Welsh INGOs included in this analysis could be divided into three broad classes by size, religious affiliation, activities of focus and ways of working, and that an organisation's reliant income source can predict membership of these classes. This suggests that INGOs may be grouped into three broad fields, that each have a common arena of functions and activities, and which are arranged around income source. As noted in Chapter 6, Section 6.3, INGOs that are larger, those that engage in advocacy and campaigning work, and those that are funded by government, are each more likely to publish a Leaders' letter. The LCA findings further suggest that it is those INGOs in class 2 that are more likely to publish such a letter.

The next two sections of this chapter further explore these potential field groupings, through analysis of INGO Leaders' letters. As described in Chapter 6, this analysis considers 90 Leaders' letters published in their Annual Reports and Accounts by 39 INGOs. While the architectural analysis has identified the potential overall structures of the INGO sector fields, this textual analysis enables the "concrete unfolding" (Krarup and Munk, 2016, p.772) of the meanings and orientations that contribute to the complexity of the INGO field structure.

7.2 Rules: the Shared Orientations of a Field (1) - Task Orientation

In the light of the data on architectural profiles revealed above, this section explores INGOs' task orientation(s). This section, first, recaps the nature of task orientation. Next, this section demonstrates that - despite the different profiles revealed by the architectural analysis outlined in the previous section - the INGO Leaders' letters studied here are largely homogenous in the way they describe the tasks that their INGOs engage in, with the letters focusing on INGOs' service-delivery activities.

7.2.1 The nature of task orientation

As described in the Theoretical framework, field theory is relational (Martin, 2003; Emirbayer and Johnson, 2008; Krause, 2018; Lang and Mullins, 2020). The culture of a field is determined by the existence of a "shared orientation among [field] members" (Kluttz and Fligstein, 2016, p.187, 200; Barman, 2016, p.442). Orientation, as interpreted within this research, involves two interconnected elements of positioning: an actor's perception of the **tasks** that are considered meaningful within that field (Bourdieu, 1975; Kalleberg, 2000, 2005, 2012; Landry, 2015), as well as an actor's perception of the **capitals** (Bourdieu and Wacquant, 1992; Macmillan, 2013) that are valued within that field. Fields are contexts where certain types of tasks are considered meaningful, and particular kinds of capital are valued. Symbolic boundaries delineate those actors with similar orientations, and separate those within a field from those external to the field.

A task is a "type of activity" (Kalleberg, 2005, p.387). Tasks "take shape" (Landry, 2015, p.448) within fields, and members of a field will engage in different combinations of these tasks (Kalleberg, 2005, p.387). Defining those activities that comprise meaningful and legitimate tasks is an important stake in most fields (Landry, 2015). The activities of an INGO are of course a key element of the INGO's architecture, as discussed in the architectural analysis above. With regards to orientation, however, an analysis of tasks refers not to the specific activities an INGO undertakes, but to understanding which actions are considered meaningful for different actors. This section, therefore, explores the tasks that these Leaders' letters portray as the primary focus of their INGO.

7.2.2 The unbalanced presentation of INGOs' task orientation

This section will provide evidence that demonstrates that, in these letters, INGO Leaders are focused specifically on demonstrating their organisation's engagement in service delivery activities to meet Basic Needs. Work on Governance, Rights and Justice, and through advocacy and campaigns, is accorded substantially less importance.

For this part of the analysis, all 90 letters published by the 39 INGOs were coded to identify whether the letters described their INGO as engaging in service delivery or advocacy and campaigning, and whether the focus of their activities was to meet Basic Needs, or work on Governance, Rights and Justice. Table 32 below summarises this coding.

Table 32: Coding by task orientation

	Ways of working		Activities of focus	
	Service delivery	**Advocacy and campaigning**	**Basic needs**	**Governance, rights and justice**
% of INGOs reference code at least once	92.3%	25.6%	87.2%	20.5%
% of overall text devoted to code	11.9%	0.7%	11.2%	0.6%

As demonstrated in Table 32 above, 92.3% of INGOs reference their service delivery activities at least once in these Leaders' letters, while 25.6% mention their advocacy and campaigning work. This reflects INGOs' stated work on the ground. As noted in Chapter 6, Section 6.1, analysis of INGOs' Annual Accounts, Annual Reports and websites suggests that, in the activities they undertake, INGOs are more likely to engage in service delivery than advocacy and campaigning activities. Of the 39 INGOs that include at least one Leaders' Letter in their Annual Report and Accounts, all 39 INGOs state that they work through service delivery, with just 12 (30.8%) also working through advocacy and campaigns. Similarly, 35 (90.0%) of the INGOs work in Basic Needs (including those that work in both Basic Needs and Governance, Rights and Justice), while 15 (38.5%) work in Governance, Rights and Justice (including those that also work on Basic Needs). This might suggest an expectation that these Leaders' letters would focus more on service delivery activities to meet Basic Needs, although it is notable that of the 15 INGOs that work in Governance, Rights and Justice, only eight mention this work in their Leaders' letters.

However, when considering the proportion of the text that is devoted to these different ways of working and activities of focus, there is a much clearer and stronger focus on service delivery activities to meet Basic Needs, beyond what might be expected given INGO's on-the-ground activities. While 11.9% of the text in these Leaders' letters is devoted to service delivery activities, just 0.7% of the text discusses INGO's advocacy and campaigning work. Similarly, while 11.2% of the text focuses on activities to meet Basic Needs, just 0.6% focuses on work in Governance, Rights and Justice.

This quantitative data summarises the qualitative difference in the ways in which these Leaders' letters discuss INGOs' ways of working and activities of focus. When describing their service delivery activities and their focus on Basic Needs, these letters give substantially greater detail about the INGO's work than when considering their advocacy and campaigning tasks. The letters provide clear and often measurable information of their service delivery activities, which includes the provision of goods (ranging from food and livestock to books and sports equipment), training and skills-building, and direct financial support. For example, the Chairman of Charity Right describes being "proud to have served over 8,000,000 meals", while the Managing Director of Afghanaid describes the organisation "working with 14,000 women in one project to develop their skills and establish micro-businesses". Frontline Aid's Chair writes of "provid[ing] nearly 1.5 million HIV treatment, care and support packages" while the Chairman of Halo Trust describes the organisation's achievements in "clear[ing] 396,590 pieces of ordnance in the last year and releas[ing] 5,629 hectares of land for peaceful economic use". Embrace the Middle East's Chair describes how the organisation has been "enabling 450 vulnerable families…to access medical treatment" while Muntada Aid's leadership describes how the organisation's "flagship Little Hearts programme delivered 5 cardiac surgery missions saving 326 lives in 5 countries". Finally, the letters from Brac UK's leaders describe how the organisation has "provide[d] skills training to 9,000 young marginalised people" and "provide[d] education for 50,000 girls in Brac's community-based schools across Afghanistan".

When discussing their advocacy and campaigning work, however, these letters include substantially less detail. Often these activities are mentioned in passing, for example Leaders mentioning that the organisation "seek[s] to influence broader social change" (BBC Media Action), has "led on a public facing call for a United 'Union Resettlement Framework" (IRC), has sought to "influence the thinking of the sector" (Mines Advisory Group (MAG)), "raised awareness of the plight of women" (Muslim Charity) and "convened key decision makers to advocate for polices and investments that will make [girls'] aspirations possible" (Girl Effect). Similarly, work in Governance, Rights and Justice mentions "support[ing] people to understand their rights" (BBC Media Action), "improving how local government services are being delivered" (VSO), helping communities achieve their "right to clean, safe drinking water" (Dig Deep) and "increasing women's rights to land" (African Initiatives). While work in service delivery mentions numbers and impact, INGOs' work in advocacy and campaigning mentions broader efforts and ongoing aims.

7.2.3 Understanding this focus: donor appeal

As shown above, this analysis of the Leaders' letters shows not just that there is greater discussion of service delivery activities than advocacy work, but that the presentation of these service delivery activities is given with substantially greater detail. While INGO's advocacy and campaigning work is described in the context of broader aims, discussion of the service delivery work is about numbers and impact.

This difference may be a reflection of the difficulty that many INGOs have in measuring and capturing the impact of their advocacy and campaigning work. It is, of course, substantially harder to directly attribute success to an ongoing effort to raise awareness or negotiate with government, than to measure how many meals were delivered or surgeries were performed. These letters' overwhelmingly greater emphasis on service delivery activities therefore may be less about the nature of the work itself, and more a result of this being a type of work that has an impact that is easier to define, and that is perhaps more meaningful to donors.

In the environment in which these letters were published (2015-18) a focus on numbers and metrics was a key part of the discussion in the philanthropic sector. Ideas of philanthrocapitalism, with a stated focus on making philanthropy more focused on results measurement and "impact-oriented", had been "a trend sweeping philanthropic institutions" since 2006 (McGoey, 2012, p.185), as shown in Chapter 2. This focus on numbers and metrics however was not only a focus of philanthrocapitalists and their foundations, but also became a part of the broader discourse of charity measurement. As shown here, it is not just those INGOs reliant on large voluntary sector philanthropic institutions (such as Girl Effect, reliant on the Nike Foundation; or African Initiatives and Partners for Change, both of which received substantial funding from Comic Relief) that emphasise their tangible impact. All INGOs within this study – whether funded by voluntary sector, government, or the public – focus on their measurable, tangible service delivery activities.

Given that these Leaders' letters serve a role as a fundraising communication, intended to speak to donors, this suggests that this tangible, measurable, service-delivery function of INGOs is seen by these Leaders as the most appealing for all donor types, including individuals, government and other voluntary sector organisations. Furthermore, this highlights that the message that these INGO Leaders' letters are conveying focuses on these donor-centric narratives of measurement. If raising awareness and social change is an important goal for these INGOs, then these INGOs communications should align with these interests (Raggo, 2019). By instead focusing on the tools easily available to convey messages seen as most appealing to donors, these INGOs are in the process prioritising the knowledge and interests of their donors at the expense of their stated broader efforts to create social change.

7.2.4 Summary and next steps

This section demonstrates that INGOs' task orientation focuses on their service delivery activities to meet Basic Needs. This is a significantly and substantially greater focus of their letters than their advocacy and campaigning work. Even though 31% of INGOs studied here work through advocacy and campaigns, just 0.7% of the text of these letters describes this work, compared to 11.9% of text describing their service delivery work. This highlights a dissonance between the work that INGOs do, and the way INGOs describe this work. This dissonance is seen again in the way in which INGOs describe their relationship with partners, discussed in Chapters 8 and 9.

In the context of field theory, the two previous sections have suggested that INGOs have different architectural profiles (dimensions) suggesting the sector is divided into three broad fields. However, this section shows that these INGOs have a similar task orientation, suggesting these organisations may be nested within a larger, cross-sectoral field. The next section of this thesis discusses the other element of INGO's orientation: their capital orientation, to further explore these possible field groupings.

7.3 Rules: the Shared Orientations of a Field (2) - Capital Orientation

This section, first, recaps the nature of capital orientation. Next, this section will present evidence that – in concert with the evidence discussed in Section 7.1 - further demonstrates that the English and Welsh INGO sector is oriented in multiple fields. This analysis reveals that the broad classes or fields described above can be r divided into further fields, nested within and between the fields described by the architectural profile analysis. This section will then discuss the relational and competitive nature of these fields. In these letters, INGO Leaders are revealed to be competing with others within their field, accentuating their own organisation's legitimacy as defined by possession of the capitals valued by their field, and arguing that their organisation possesses the greatest accumulation of these capitals. A primary goal of this competition is to attract and retain donor support.

7.3.1 The nature of capital orientation

As noted in Chapter 3, a field consists of a space in which its actors have a shared understanding of the 'rules of the game'. Actors are oriented towards others within the field. Having a shared orientation does not mean having the same opinions, but rather "agreeing on the structure of relevance and opposition that make symbols and actions meaningful" (Goldberg, 2011, p.1397). This thesis draws on the field theoretical literature to understand this orientation as having two connected elements of positioning: task orientation, as described above, and capital orientation.

Fields are contexts in which particular kinds of capital are valued by the actors within that field. Capital encompasses a wide variety of different forms of resources (financial, informational, technical, social, and so on) that allows the possessor to "wield a power, or influence, and thus to *exist,* in the field under consideration" (Bourdieu and Wacquant, 1992, p.98, see also Emirbayer and Johnson, 2008). As Bourdieu and Wacquant (1992) further argue, the value of a form of capital is dependent on the existence of a field in which possession of this capital can be used. In empirical work it is "one and the same thing" to determine what the field is, and what aspects of capital are active within it (Bourdieu and Wacquant, 1992, p.98-99). Symbolic boundaries delineate those actors with similar orientations, and separate those within a field from those external to the field. Importantly, these symbolic boundaries are not fixed, and partially depend on the academic lens placed on field delineation.

Capitals, Emirbayer and Johnson (2008) highlight, are also convertible at different rates of exchange. The lens of this research again seeks to understand the ways in which the capitals identified below (which are informational, technical, and symbolic) are convertible into the potential for economic capital that is represented by donor appeal. This is explored in section 7.3.4. As Bourdieu and Wacquant have shown, an important initial step in field-theoretical research is to identify any fields and the aspects of capital that are active within them. This is explored in the next sections (7.3.2 and 7.3.3).

7.3.2 Summary of capitals identified and associated field structure

Section 7.1 identifies three potential "big box[es]" (Lang and Mullins, 2020, p.195) of relatively large fields of the INGO sector based on INGOs' architectural characteristics, each grouped around funding source: individuals, government, and voluntary sector. Analysis of the Leaders' letters to explore capital orientation reinforces this income-source orientation of field divisions, while also highlighting the presence of further, smaller, nested, and inter-locking fields. Building on the analysis in Section 7.1, this section also brings those INGOs with 'other' as a reliant income source back into the analysis.

For this part of the analysis, 88 letters published by the 37 INGOs with individuals, government, the voluntary sector or 'other' as their reliant income source were analysed (the one Letter published by an INGO reliant on fees and one by an INGO reliant on Trading was not included). These letters were analysed to explore the capitals that were revealed across these 88 letters. These capitals are defined in Table 33 below.

Table 33: Identified capitals and associated fields

Capital	Definition	Associated INGO field	% of INGOs referencing code at least once	% overall text devoted to code
Organisational competence	The letters highlight the strength of the INGO's operational and/or governance mechanisms and staff (including Trustee) capacity, including emphasising improvements made to these systems and processes and celebrating awards or other recognition of their capability.	All INGOs.	94.6%	14.1%
Sizeable service delivery outputs	The letters seek to demonstrate the breadth, depth and magnitude of the INGO's service delivery activities.	All INGOs.	92.3%	11.9%
Visionary leadership	The writer of the Letter presents themselves (or other key staff, including Founders) as inspirational figureheads, as a result of – for example –their vision and foresight, expertise, or active engagement in the 'risky' work of the INGO.	INGOs reliant on individuals.	56.8%	7.0%
Religiosity	The letters highlight the religious background and purpose of these INGOs, often with reference to the INGO being blessed by relevant religious figures or authorities.	INGOs reliant on individuals and that have a religious affiliation.	21.6%	1.4%
Development expertise and connectedness	This is established primarily by these Leaders emphasising their organisation's: 1) development knowledge and analysis; 2) relationship with key development actors; and 3) participation in a development community working towards shared goals and facing similar challenges.	INGOs reliant on government or 'other' sources.	67.6%	12.4%
Programming and projectisation	These letters highlight the INGOs' development-associated programmatic or projectized approach, including emphasising a specific focus on and/or a mainstreaming approach towards key groups (women, girls, disabled people).	INGOs reliant on other organisations within the voluntary sector.	75.7%	6.8%
Being business-like	These letters adopt language and approaches associated with the private sector and/or emphasise their engagement with the private sector in programmatic work.	A sub-group of INGOs reliant on government.	18.9%	1.8%
Development nonconformity	The letters argue that their INGO presents an alternative to the conformist international development systems and structures.	Selected INGOs reliant on individuals or government.	21.6%	1.2%

As shown above, the thematic coding process identified eight capitals as important within these Leaders' letters: organisational competence; sizeable service delivery outputs; visionary leadership; religiosity; development expertise and connectedness; 'development-speak' programming and projectisation; being business-like; and development nonconformity. The presence of these capitals is, in most cases, strongly associated with one or more specific reliant income source forms, with the exception of development nonconformity. These themes were identified through detailed coding and thematic analysis of the Leaders' letters included in this sample, as outlined in the Methodology.

7.3.3 Discussion of themes with reference to Leaders' letters

Organisational competence

The capital of organisational competence is present across (almost) all INGOs Leaders' letters considered in this analysis, irrespective of the organisation's reliant income source, size, religious affiliation, and so on. As shown in Table 33 above, 94.6% (35 out of 37) INGOs make at least one reference to organisational competence within these letters, with 14.1% of the overall text of these letters focused on these INGOs' organisational competence. Of the two INGOs that do not make at least one reference to this theme, one (Pact) has a very short letter, as a relatively newly registered organisation. The other, International Alert, largely focuses on development knowledge, as discussed below.

Within their letters, this focus on organisational competence 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 the way in which 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". Finally, a number of these letters make reference to external markers of organisational competence and efficiency, including Brac UK's Leaders highlighting the INGO "has been ranked first place again in this year's Top 100 NGOs," Sightsavers' Chair highlighting the organisation has won the awards for "working in partnership" (with funders), and Muntada Aid's Chairman and CEO describing the INGO's work to achieve the PQASSO Quality Mark (a measure of a charities' governance and operational quality established by NCVO).

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 the way in which 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 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' letters are seeking to demonstrate to their donor base 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. As noted above and previously, given these letters' function as donor communications, this focus on internal competence also suggests that this is an aspect of organisational activity that is perceived to be of most value to all donor types. In the context of a challenging fundraising environment and considerable disquiet about charity actions in the period 2015-2018, these INGOs are focusing demonstration of their strength less on whether those they seek to work with value their activities, and more on whether these INGOs can lay claim to internal competence and integrity. Donors, this suggests, are perceived to judge INGOs on their efficiency rather than value to those they seek to serve.

Sizeable service delivery outputs

As outlined above, when considering these INGOs task orientation, the research reveals an unbalanced focus on INGOs service delivery activities. Moreover, this research also highlights that these service delivery activities are not included simply to demonstrate what these INGOs do, but also to highlight the breadth, depth and magnitude of 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.

As with task orientation, therefore, these capitals of organisational competence and sizeable service delivery outputs suggest a co-orientation that brings together (almost) all INGOs into a broad and over-arching field. Given the limits of focus of this research, it is not possible to distinguish whether these foci are limited to INGOs, or part of broader charity narratives. The boundaries of this broad field cannot therefore be established. However, this does reveal that these INGOs are in some way bound together within a single field. The other capitals found here, however, highlight the way in which these INGOs are also members of other, smaller, fields.

Visionary leadership

As described above, (almost) all the Leaders' letters studied here include emphasis on internal organisational competence. Among the letters written by many of those INGO's reliant on individuals for their main income source, a second staff attribute – visionary leadership – is also revealed by this analysis as an important and valued capital for these Leaders.

Table 34: References to visionary leadership broken down by INGO reliant income source form

Capital: Visionary leadership				
	INGOs reliant on individuals	INGOs reliant on government	INGOs reliant on voluntary sector organisations	INGOs reliant on 'other' sources
% of INGOs referencing code at least once	73.3%	41.7%	33.3%	75.0%
% of overall text devoted to code	15.2%	2.3%	0.3%	4.1%

As demonstrated above, while references to visionary leadership make up 7.0% of the text of all the letters combined, it is among INGOs reliant on individuals that this text is particularly present. 15.2% of the overall text of the letters written by leaders of INGOs reliant on individuals, compared to only 0.3% of the text of letters written by Leaders of INGOs reliant on voluntary income sources. References to the capital of visionary leadership are also much more often found in the letters written by Leaders of INGOs reliant on individual funding, as compared to those reliant on the government or the voluntary sector. While 75% of INGOs reliant on 'other' sources also mention visionary leadership, this figure is based on only four INGOs, and only 4.1% of these letters' text focuses on this capital.

The concept of visionary leadership refers to the way in which the Letter writers refer to themselves – or, less often, other key staff – as inspirational figureheads. These Leaders are depicted as being at the forefront of the INGO's on-the-ground activities, pioneering new activities, being responsible for significant insight, and even putting themselves in positions of risk. For example, the Chairman of Charity Right states "As a Trustee, I personally committed to going first to Somalia and ensuring we could deliver" while the Chair of Al-Mustafa Welfare Trust writes of visiting Rakhine state in Burma "to deliver food and emergency relief packs". The Chief Executive of Crisis Aid describes how "I have overseen the delivery of humanitarian aid to approxmitely [sic] a hundred and fifty thousand people" and the Executive Director of Stand By Me states that "Although there were many highlights throughout the year, for me the most memorable was that of presenting 170 families, all victims of the Nepal earthquake, with brand new homes." The Chair of Operation Smile describes how she first became involved with the organisations as the guest on one of the organisation's "missions" and "was so moved by the work I saw that I returned within months as a volunteer." In his letters, the Chair of Reaching the Unreached describes the organisation's Founder: "Rarely has a single person, through his vision, energy and loving action touched so many lives". Finally, the Leader of Kids for Kids describes the organisation's work in a way that centralises her own activity throughout all elements of the organisation's work: "I have achieved great savings " and "One of the advantages I have found from my many visits to Darfur has been spotting potential problems, not least the absence of veterinary care".

This focus on the visionary leadership of these INGO's Leaders links to the critiques of charities mentioned above in the discussion of Organisational Competence. During the years covered by these letters, criticisms of charities overheads – including CEO salaries – were particularly loud (see Mohan and McKay, 2018). This focus on visionary leadership suggests that these INGO Leaders are at pains to highlight that they themselves are not part of this 'problem', that they are not simply drawing a salary with no impact, but rather they themselves are making a direct difference to the work of their INGO. This analysis suggests that this perceived concern in the public consciousness about overpaid CEOs is – perhaps predictably - of most relevance to INGOs that rely on individual donations. The presentation of this capital as a riposte to this public sentiment seems understandable.

An emphasis on visionary leadership further suggests a personalisation of trustworthiness for these INGOs, sometimes slightly at odds with the regulatory structure of charities in which responsibility for charities lies with the Board of Trustees. For example, the Chief Executive of Crisis Aid states "It is my responsibility to ensure that your donations are used efficiently" while the Chair of Being Humanitarian credits the INGO's Chief Executive for "continu[ing] to drive the organisation with professionalism" for which, the Chair states, "we are all grateful". The Leaders of Embrace the Middle East, Operation Smile, and Safe Child Thailand all emphasise the expertise and credentials of their CEOs. They are – respectively – described as someone who "comes with a wealth of knowledge and practical experience…[that] marks the start of a new and exciting phase" of the organisation's history; as someone with "experience in fundraising and communication" who "has worked in global health development and with nongovernmental organisations delivering similar models of surgical care and capacity-building for more than two decades"; and someone who "has held a number of senior posts with international agencies". This emphasis on the personal competence and responsibility of the INGOs' Directors reflects the way in which these organisations seek to maintain a normative emphasis on the engagement and leadership of the INGOs, perhaps in response to public concerns about overpaid charity CEOs, as suggested above.

Religiosity

A second theme of note in some of these letters is religiosity. A relatively small group of INGOs' Leaders' letters emphasise their possession of the symbolic capital of religiosity. Unsurprisingly, the Leaders' letters that demonstrate this are those whose INGOs have a religious affiliation. In addition, and as the discussion of architectural profiles above shows (Section 7.1), there is a strong association between religious affiliation and reliant income source form: a large proportion of INGOs with a religious affiliation have individuals as a reliant income source form.

Table 35: References to religiosity broken down by INGO reliant income source form

Capital: Religiosity				
	INGOs reliant on individuals	INGOs reliant on government	INGOs reliant on voluntary sector organisations	INGOs reliant on 'other' sources
% of INGOs referencing code at least once	53.3%	0.0%	0.0%	0.0%
% of overall text devoted to code	3.7%	0.0%	0.0%	0.0%

Of the ten INGOs that have a religious affiliation and include a Leaders' letter which has been analysed here, nine have individuals as a reliant income source. One (International Health Partners (IHP)) has 'Other' as a reliant income source: IHP's income is primarily received in the form of in-kind donations of medicines. Eight of the nine INGOs with individuals as a reliant income source demonstrate valuing their religion and/or their relationship with religion in their Leader's Letter. One INGO reliant on individuals (Human Aid), as well as IHP, do not explicitly mention religion or their relationship with religion in their Leader's Letter.

While overall the capital of religiosity does not have widespread importance in these letters, it is of importance to the eight INGOs that highlight their religiosity. Religiosity accounts for nearly 7% of the text of the letters written by the Leaders of these eight INGOs. Given that these letters are fundraising communications, this highlights that building a relationship with a religious community, is important to these organisations. For example, the Chairman of Al-Mustafa Welfare Trust states that "With Allah's grace we have been able to achieve another successful year", and Muntada Aid's Chairman and CEO similarly state that "By the grace of Almighty God we made remarkable achievements". Charity Right's Chairman describes the way in which activities are carried out "for God All Mighty", while The Crisis Aid Chief Executive demonstrates that Crisis Aid seeks to be "held accountable before the regulatory authorities in the UK, but most importantly before Allah; the lord of the worlds". Embrace the Middle East's Chair emphasises their role supporting "Christians living and serving the poor and marginalised", while Reaching the Unreached's Chair describes at length the organisation's affiliation with Catholic institutions, and Stand by Me's Executive Director suggests that the INGO has been "blessed" by God, as "just as Jesus embraced those classed as untouchable, fed the hungry…we're following in his footsteps".

Religion is strongly associated with individual philanthropy (Bekkers and Wiepking, 2011), with philanthropy having been driven by religious motivation in many contexts globally (Grönlund and Pessi, 2015). In the UK in 2009-10, the largest single contributions from individuals were to social service organisations and to religious organisations (Mohan and Breeze, 2016, p.28). Given the importance of religion in decisions about individual giving, it is clear that for these INGOs, emphasising their religiosity would help to drive donations from a likely religious individual donor base. Highlighting the strength of their religiosity would be crucial for these INGOs in demonstrating the strength of these religious ties. As the detail of the way in which these INGOs express their religiosity shows, these INGOs are not simply connecting themselves to a religious community, but arguing that their work is blessed by religious figures. These letters are arguing that their work is a religious, and religiously-supported, act.

Development expertise and connectedness

The above two capitals are clear themes of the letters written by Leaders of INGOs with individuals as their reliant income source. These symbolic capitals are very different to the primary capital that the leaders of INGOs with government or 'other' as a reliant income source, as well as some INGOs that rely on income from the voluntary sector, strive to demonstrate that they possess: development expertise and connectedness.

Table 36: References to development expertise and connectedness broken down by INGO reliant income source form

Capital: Development expertise and connectedness				
	INGOs reliant on individuals	INGOs reliant on government	INGOs reliant on voluntary sector organisations	INGOs reliant on 'other' sources
% of INGOs referencing code at least once	40.0%	91.7%	83.3%	75.0%
% of overall text devoted to code	3.8%	21.6%	8.1%	17.2%

As shown in Table 36 above, many INGOs make reference to this capital, however it is a particularly strong feature of the text of Leaders' letters of INGOs reliant on government income sources (21.6%) and those reliant on 'other' sources (17.2%) of text.

This possession of development expertise and connectedness is established primarily by these Leaders emphasising their organisation's: 1) knowledge in and of the development space; 2) relationship and association with key, non-INGO actors in the development space; and 3) participation in a development community working towards shared goals and facing similar challenges.

This breakdown of elements of the overall capital of development expertise and connectedness reveals that the Leaders of INGOs with different income profiles emphasise different elements of this overall capital of development expertise and connectedness. While development knowledge is a particularly important element of this capital present in the letters written by Leaders of INGOs reliant on government, it is emphasis on shared development goals and challenges that is discussed more widely in the letters of Leaders of INGOs' reliant on 'other' sources.

Table 37: References to development knowledge, development actors, and shared development goals and challenges broken down by INGO reliant income source form

Development knowledge				
	INGOs reliant on individuals	INGOs reliant on government	INGOs reliant on voluntary sector organisations	INGOs reliant on 'other' sources
% of text devoted to code	3.6%	12.8%	2.7%	2.8%
Development actors				
% of text devoted to code	0.0%	4.9%	2.9%	2.5%
Shared development goals and challenges				
% of text devoted to code	0.3%	3.9%	2.5%	11.9%

To demonstrate **development knowledge,** the Leaders' letters of those INGOs with government as a reliant income source are much more likely than those with other income sources to provide a comprehensive narrative outlining their perception of the geopolitical, economic, security, and social environment of the countries or regions in which they work. Afghanaid's Managing Director's letter, for example, includes a lengthy analysis of the security and economic situation in Afghanistan at the time of writing. One of these letters states:

> Following the withdrawal of international security forces, conflict between armed opposition groups and Afghan government forces escalated further...As security deteriorated, so did the economy. The value of the local currency declined by 17% and unemployment increased dramatically from 25 to 40%. According to many expert analysts, this spike in unemployment drove more people to support armed opposition groups.

Similarly, the letter from the IRC's Executive Director discusses the increasing number of people who have been displaced and been made refugees, arguing that

> A combination of legislative changes, border security and transnational agreements have led to this…Boko Haram continues to disrupt lives and persecute civilians in Nigeria. Syrian refugees are leaving to seek asylum in Europe. Ultimately Europe must respond to the right-wing reactionary trend in opposition to refugee arrivals.

One of the letters written by Care's Chair describes how

> Inequality is increasing. The world's richest people are richer than ever. Many countries are, overall, becoming wealthier. But not all poor people are benefiting from economic growth…The number of refugees and displaced people is higher than it has been in CARE's 70-year history, caused by conflict, poverty, climate change and natural disasters.

The Letter written by the Leader of International Alert is largely related to demonstrating the INGO's possession of development knowledge. In this Letter, the Chair presents evidence that "The numbers of people killed and displaced by war are hitting historic highs" while also suggesting that International Alert possesses the (perhaps unique) knowledge to address this "So what can we do? For starters, we can stop just responding to conflict and instead start preventing it…Let's start tackling the causes of conflict". These analyses of the contexts in which these organisations work contribute to the stories these letters write about the importance and urgency of the work done by their INGOs, while also seeking to highlight that these INGOs (and their Leaders) are experts in their knowledge, understanding and analysis of the development context.

This emphasis on essential development knowledge reflects the interests, priorities, and approaches of these organisation's donor base: government bodies, particularly the former DFID, alongside the US Agency for International Development (USAID), and the EU, among others. While it is likely that these INGOs may be less directly concerned with charities' standing in public opinion than those funded by individuals, related concerns about INGO expertise were at the forefront of government donors' interests during the period under consideration, and this is reflected in the way in which the Leaders' letters of those INGOs funded by government seek to demonstrate their organisation's development knowledge.

The second element of development expertise and connectedness that INGOs funded by government strive to demonstrate that they possess is their linkages to **other key actors in the development space**, including their government donors. For example, Afghanaid's Managing Director notes that "With £10milion from the UK's Department for International Development (DFID), we launched the Afghanistan Resilience Consortium, a partnership of four British and Irish NGOs, and the United Nations Environment Programme", while Halo Trust's Chairman describes how "One of HALO's key themes is a determination to work with, rather than in isolation from, other participants. To this end, this year HALO formed a ground-breaking consortium with The Mines Advisory Group (MAG) and Norwegian People's Aid". VSO's Chair and Chief Executive describe their "Cocoa Life corporate partnership with Mondelēz in Ghana" and their "work with the national government in Zambia", while MAG's Chair and Chief Executive describe how the organisation has "shared its experience by leading the Practical Disarmament Initiative discussions amongst states, the UN and NGOs". As this shows, while in all the letters studied here the INGO is positioned as the actor with agency, in those letters of INGOs reliant on government income - as well as to a lesser extent those reliant on others within the voluntary sector, and 'other' sources - their Leaders also describe their organisation's role in being part of a larger development community of organisations working together.

This emphasis on connection and being part of a development community among government-funded INGOs again seems to reflect both the direct and implied interests of their government donors. Through their UK Aid Connect funding pot (a large, competitive funding call, available during this period), for example, DFID explicitly sought to only fund consortia and collaborations of INGOs working together (DFID, 2019). An emphasis on the need for partnership and collaboration has also been a strong element in the development discourse in the 2010s – and is the aim of Goal 17 of the Sustainable Development Goals (SDGs)– and in these letters, Leaders of INGOs funded by government are seeking to demonstrate that they both have internalised this discourse, and are a (core) part of this development system. This emphasis on partnership, however, is likely to be of less importance to individual donors.

Finally, a key part of the value of development expertise found here is the way in which the Leaders of a number of organisations – both those reliant on government and those reliant on 'other' sources, and to a lesser extent those reliant on other organisations within the voluntary sector –

present their organisation as being part of a development community working towards **shared goals** and **facing similar challenges**. The shared goals mentioned most frequently – including by the Leaders of the IRC, BBC Media Action, Care UK and VSO (all reliant on government), as well as Brac UK (reliant on the voluntary sector) and IHP, Sightsavers and The One Foundation (reliant on 'other) - are the SDGs. Other INGOs also make specific reference to other international development and humanitarian targets, including "Landmine Free 2025" (The Halo Trust), "the HIV prevention agenda" and "the Global HIV Prevention Coalition" (Frontline Aids), and "the Ottawa Convention" and the "Practical Disarmament Initiative" (Mines Action Group). Only one of the INGOs with individuals as a reliant income source – Operation Smile – mentions any such global target or coalition: Operation Smile's Chair writes specifically about the organisation's role within the UN SDGs.

More limitedly, a number of INGOs with government as a reliant income source – as well as African Initiatives (voluntary sector) and Sightsavers ('other') – mention the similar challenge of responding to safeguarding issues, linked to the safeguarding scandal of 2018. The limited mention of this scandal may be a result of timing (the scandal broke after many of the letters studied here were written), but it is notable that this scandal is not mentioned by INGOs other than those that rely on government funding (as well as African Initiatives and Sightsavers). While African Initiatives' Chief Executive and Chair more briefly mention that the organisation has updated its "'Safeguarding for Children and Adults' policy", the other Leaders' letters discuss this issue in more depth, and taking quite different standpoints. While BBC Media Action's Chair and Vice-Chair argue that "Individuals behave badly in every sector and the difficult environment in which development organisations work makes it inevitable that wrongdoing will sometimes occur", VSO's Chair and Chief Executive argue that "Due to the vulnerability of those we are working with, international development organisations are rightly held to a higher standard than other institutions". Other INGOs seem focused on distancing themselves from these allegations, with Sightsavers Chair and CEO stating that "We have not had any substantiated allegations of sexual harassment by staff, nor are our HR team aware of any undercurrent of inappropriate behaviour among our staff", while Frontline Aids' Chair mentions "recent safeguarding incidents elsewhere in the sector". While – for example - VSO and BBC Media Action may have very different perceptions of the appropriate response and impact of the safeguarding scandal, these letters nevertheless demonstrate that these Leaders see it essential that they demonstrate to their donors that their organisation is not affected by, or is appropriately addressing, safeguarding issues. This discourse brings these INGOs together into a shared orientation that is very different, for example, to the letters written by the leaders of most of the INGOs that are reliant on funding from individuals.

‘Development-speak’: programming and projectisation

This capital refers to INGO Leaders’ descriptions of their work utilising ‘development-speak’ discourse associated with the programmatic (or projectised) approach, including emphasising a specific focus on and/or a mainstreaming approach towards key groups, particularly women, girls and disabled people or people with disabilities. As shown in Table 33 above, a large number of INGOs across the reliant income source forms make at least one reference to working through projects or programmes. However, it is only among INGOs reliant on other organisations within the voluntary sector that a substantial amount of text is devoted to this discourse. The difference in the use of this discourse among those reliant on other organisations within the voluntary sector – compared to those INGOs reliant on other types of income – is substantial, as shown in Table 38 below.

Table 38: References to programming and projectisation broken down by INGO reliant income source form

Capital: Programming and projectisation				
	INGOs reliant on individuals	INGOs reliant on government	INGOs reliant on voluntary sector organisations	INGOs reliant on ‘other’ sources
% of INGOs referencing code at least once	73.3%	83.3%	83.3%	50.0%
% of overall text devoted to code	3.2%%	3.1%	26.3%	2.9%

For example, while the letters of the Leaders of those INGOs funded by individuals or government make more limited reference to the organisation “delivering humanitarian projects” (AMWT Chairman), or refer to “[t]he projects detailed in this report” (Dig Deep Director) and highlight project-associated funding “we have been able to secure funding for five significant projects” (Pact Chair), those letters written by Leaders of INGOs reliant on other organisations within the voluntary sector describe these programmes and projects in more depth. The Chief Executive and Chair of African Initiatives state that “Our strategic plan mainstreams disability” and “We’ve worked hard to develop a number of new projects focussing on the most marginalised women and girls – improving child protection in communities near Mosh, reaching out to school girls in Longido and Monduli” while Brac’s Chief Executive writes that the organisation “launched a major new partnership with the Big Lottery Fund and UKAid in South Sudan that is developing a large network of community health promoters in some of the most vulnerable areas of the country.” A Letter by the Chair of

Practical Tools Initiative states that a “highlight of the year was the introducing of skills training programmes...The project is transforming the lives of young, single mothers in one of the most difficult areas of Freetown”, while Partners for Change’s Chairperson describes the organisation’s “Woman2Woman project” which “has funded 75 women in starting up small businesses”.

As noted previously, in their task orientation all INGOs focus on their service delivery activities, such as the provision of cash, goods, and training. Almost all INGOs also emphasise their internal organisational competence as the primary way to demonstrate their INGOs’ efficiency and capability. While this section shows many INGOs also make reference to the development-discourse driven ideas of programming and projectisation, with a particular focus on working with women and girls, the nature of this focus is similar to the presentation of service delivery activities and organisational competence, in that emphasis is on the INGO’s agency and inputs made. The scale, impact and nature of this work are spoken of from the perspective of the INGO itself: what the INGO has done, and the impact that INGO itself believes this has made. As discussed further in Chapter 8, the voices of those who are the stated recipients of such inputs are absent.

Nevertheless, the extent to which INGOs funded by other organisations within the voluntary sector utilise a ‘development-speak’ discourse that is not actively used by other INGOs presents an interesting finding, particularly when compared to INGOs reliant on government funding. Those INGOs reliant on organisations within the voluntary sector for their income present more detail on their service delivery activities through the lens of a projectised approach and often directly associating this with specific funding pots:

> From Brac UK, a big thank you to Medicor Foundation who provided match funding for our project to improve reproductive, maternal, neonatal and children healthcare in Liberia (Brac UK Chair)

and

> we were delighted with our award from the Big Lottery Funding for our first disability-inclusive livelihoods project, which brings business and financial management training to those living on less than $1 a day (African Initiatives Chair and CEO).

Those reliant on government, however, refer more simply to their “large and important projects” (Afghanaid Chair) and their work to “integrate HIV and [Sexual and Reproductive Health and Rights] SRHR programmes” (Frontline Aids Chair). This perhaps suggests a belief among INGOs reliant on government that their donors are increasingly focused on INGOs’ overall efficiency, and are moving away from the projectised approach that is still a concrete part of the work of key voluntary sector development funders, such as Comic Relief. As noted in Section 7.1, INGOs reliant on other voluntary sector organisations are also more likely to work in development rather than emergency aid. This perhaps reinforces these donors' emphasis on development discourse that focuses on process.

Being business-like

The capital of being business-like is of interest as it is not mostly associated with those INGOs that receive the majority of their income from private sector sources. Of the INGOs that include at least one Leaders' letter being analysed here, there are four INGOs that receive their income from 'other' sources, and in all four cases this 'other' source is the private sector: in three cases it is through provision of in-kind donations from the private sector (Book Aid International receives books; IHP and Sightsavers receive medicines) while The One Foundation receives money. Yet the Leaders of these four INGOs do not seek to demonstrate that their INGO is 'business-like', but rather a key theme of these INGOs' letters is their organisations focus on achieving shared development goals, including the SDGs, as described above. Those INGOs that are reliant on the private sector, it seems, are not seeking to show their corporate donors that they are business-like – they do not need to possess the same capitals as their donors – but rather need to demonstrate to their donors that they possess different capitals: development expertise.

Table 39: References to being business-like broken down by INGO reliant income source

Capital: Being business-like				
	INGOs reliant on individuals	**INGOs reliant on government**	**INGOs reliant on voluntary sector organisations**	**INGOs reliant on 'other' sources**
% of INGOs referencing code at least once	0.0%	58.3%	0.0%	0.0%
% of overall text devoted to code	0.0%%	4.7%	0.0%	0.0%

It is, instead, a small group of those INGOs that are funded by government that seek to demonstrate how they are business-like. For example, the letters written by the Chair of Reall highlight their private sector knowledge and engagement, as well as their business-like focus. Much of Reall's work involves the provision of loans to local partner organisations, and Reall's work reflects this language of equity and finance, with reference to Reall's own "anchor investors", talking of their organisation's "investments" and referring to DFID and the Swedish International Development

Agency as “investors” rather than donors. Reall’s Chair argues that the organisation’s work is “vital to transform the market for affordable homes, with Reall's model providing evidence to persuade other investors to crowd-in to an under resourced sector”. Among other, government-funded, INGOs, iDE’s Chair writes of the "power of business fighting poverty", describes the “return on investment” of their work, writes that through their activity "businesses and entrepreneurships and change the lives of people from the remotest villages of Zambia to the rapidly growing cities of Nepal", mentions “profit” and a more "business-like approach". Afghanaid’s Chair discusses the organisation’s attempts to raise “working capital loans”, the Chair of Care describes how the organisation will “invest in proven approaches to overcoming poverty”, and the Chair of The Halo Trust seeks to emphasise that their strategy is “underpinned by a sound business model”.

This emphasis among INGOs reliant on government funding on being business-like again reflects a dominant development discourse present in the 2010s, in which the role of the market was seen as an essential solution to address development challenges that, many argued, had stubbornly failed to be solved by previous dominant development approaches (see Literature Review, Sections 2.1 and 2.3). This was also part of a broader shift in social policy approaches more generally to use more business-like approaches, and is reflected in the wider charity sector in the rise of social entrepreneurship and the increasing popularity of ‘new’ financial mechanisms, such as impact bonds. In the mid-2010s Being Business-like was selected as an important symbolic capital by some INGO Leaders keen to demonstrate an aspect of development expertise. From a field-analytical perspective, this business focus suggests a further, nested, field within the field of government-reliant INGOs who seek particularly to demonstrate their possession of this particular capital.

Development nonconformity

The capital of development nonconformity - seeking to emphasise that an INGOs’ value is in being an alternative to the dominant international development system and structures, often as a response to the failures of this system – is expressed by only a small number of INGO Leaders in these letters. This concept of development nonconformity has however historically been an important theoretical justification for the work of INGOs, as discussed in the Literature Review, and is therefore considered in some detail here.

As suggested below, while none of the INGOs reliant on ‘other’ sources discuss their development nonconformity in these letters, one of the INGOs reliant on other INGOs in the voluntary sector, four of those reliant on individuals and three of those reliant on government make reference to being a development ‘alternative’, often as a result of failure in the perceived dominant development system.

Table 40: References to development nonconformity broken down by INGO reliant income source form

Capital: Development nonconformity				
	INGOs reliant on individuals	**INGOs reliant on government**	**INGOs reliant on voluntary sector organisations**	**INGOs reliant on 'other' sources**
% of INGOs referencing code at least once	26.7%	25.0%	16.7%	0.0%
% of overall text devoted to code	1.4%	1.6%	0.3%	0.0%

The Chair of Kids for Kids, for example, states that "When it became obvious that there would be no help [from the international community] beyond the camps and regional capital, we knew that we had to do something", while the Chair of Charity Right implies that the failure of international aid more broadly meant that, in Somalia, "Despite not typically engaging in emergency relief, the state of the situation and our proximity…forced us to get involved". The Chair of Embrace the Middle East contends that "Europeans only really woke up to the plight of the refugees once they started arriving on our doorsteps and on our beaches; yet Embrace has been supporting relief work…since almost the beginning of the conflict" and the Chairman and CEO of Muntada Aid describe how their organisation was the "first NGO to reach the refugees that have been stranded in the Maro camp" in Chad.

Kids for Kids, Charity Right, Embrace the Middle East and Muntada Aid are all reliant on income from individuals. The Leaders of these INGOs may therefore be reflecting both their own and their (potential) donors' dissatisfaction with the international development system, which has been widely critiqued for lacking impact and effectiveness, exacerbated by evidence of malpractice demonstrated through the safeguarding scandal(s) mentioned above. This has again been a part of much popular media discourse particularly during the period in which these letters were written (2015-18). These Leaders are seeking to set their organisations apart from the development system, by arguing that the development community has failed, leaving their INGO to fill the gaps.

This idea of development nonconformity is however not only found in those letters written by Leaders of INGOs funded by individuals. Importantly, a number of (government-funded) INGOs also seek to demonstrate that their INGO possesses both development expertise and connectedness as well as development nonconformity. VSO's Chair and Chief Executive, for example, writes of the INGO "doing development differently". The Chair of Frontline Aids describes in detail how their organisation's "unique perspective" enabled their Board to make the "brave and complex decision" not to comply with the US government's Mexico City Policy (which sought to control INGOs provision of abortion services as a method of family planning). Threaded throughout the Letter by the CEO of International Alert are criticisms of the approach of the international development and peacekeeping community:

> Too often, peacebuilding is treated like the poor cousin of humanitarian, military and diplomatic responses to conflict. It's time leaders got behind a longer-term vision for change.

As described above, this idea of development nonconformity cuts across the fields of INGOs arranged around income source, demonstrating a way in which these fields have porous boundaries, with organisations fitting into different fields in a multiplicity of ways. As Krause (2014, p.124) notes, a field-theoretical account of the INGO arena has different implications to that of a typology: while a typology is based on classifying actors, a field-theoretical mapping seeks to understand how a set of relations shape positions in a field, and how agencies use their possession of symbolic capital to seek to advance their positions within fields. As noted in these thesis' Theoretical Framework (Section 3.1), fields "are not wholly closed entities but sit in closer or more distant relationship to one another and are nested in or overlapping with other fields" (Macmillan et al., 2013, p.6). INGO Leaders laying claim to both development expertise and development nonconformity demonstrates the ways in which the INGO sector's fields are a grouping of nested and interlocking fields, and that individual actors may strive to position themselves as part of multiple fields, depending on context, circumstance, and the particular lens through which these INGOs are being studied. These claims around the possession of different capitals also reflect the ways in which these INGO Leaders are competing for the attention of their donors, as further discussed below.

7.3.4 Returning to donor appeal: competing over capitals

Sections 7.1 and 7.3.2-3 above argue that the English and Welsh INGO sector is divided into multiple, interconnected fields, one set of which is arranged primarily around income source. Identifying these capitals enables the identification of these fields. This understanding of fields and their capitals is of value as it also demonstrates the relational and competitive nature of these fields.

In their attempts to shape perception of their INGO as the holder of the capitals of value in their field, INGO Leaders themselves are not seeking to demonstrate a shared orientation. That has been the purpose of this field-analytical approach to reading these letters. In their presentation of these capitals, however, the field theoretical approach helps to reveal the way in which these Leaders are actively seeking to demonstrate that their INGO possesses the greatest accumulation of these capitals, in competition with others within their field. Having established that these Leaders' letters, while serving as regulatory documents, also serve a function as fundraising communications (see Methodology, Section 4.3.4), we could reasonably argue that in these letters, INGOs will be seeking to emphasise their donor appeal. This is particularly the case given INGOs' resource scarcity and associated "intense competition" for income (Guo and Saxton, 2020, p.8). A field-based analysis adds a theoretical lens to this understanding: leaders of these INGOs are drawing on symbolic capitals as "weapons" (Emirbayer and Johnson, 2008) in their struggles to gain ascendancy in their fields, and to demonstrate that their organisation is the 'best' in terms of its possession of these capitals, with the aim of attracting donors (and, thereby, economic capital).

In their letters, these INGO Leaders are therefore engaged in a narrative process by which they are seeking to demonstrate that they possess the greatest amounts of the symbolic capital that is valued by their field. This is sometimes explicit: the Chair of the Halo Trust, for example, highlighting that the organisation's sizeable service delivery outputs have enabled the organisation to achieve *"*more…than any other organisation in the [debris of war clearance] sector by a considerable margin", while the Chair of one of Halo Trust's 'competitor' organisations, MAG, themselves argues they are "a market leader" in mine clearance, conducting "sector leading work in Arms Management and Destruction" and "the UK's only aid and development charity to have shared the Nobel Peace Prize". The Chair of Kids for Kids notes that other organisations "have started replicating our Goat Loan Project, albeit with fewer animals", while the Chair of iDE argues that "For iDE, tangible results matter" (the implication perhaps being that these results matter less for their competitors) and iDE is the organisation in a position to be a "catalyst to the world – to prove that businesses and entrepreneurship can change the lives of people."

Elsewhere, the symbolic capital referred to is that which has meaning within a smaller field. Among INGOs reliant on individuals for their income, their field's specific symbolic capital has been identified here as visionary leadership, manifested in expressions of individual Leaders' agency, foresight, expertise, farsightedness and even bravery:

> Twenty-two years ago, I resigned from school headship and started Stand By Me in a shed, at the bottom of my garden (Stand By Me Executive Director)
>
> My aim is to free myself up…so we can initiate a range of innovative projects to help villagers…These are ideas that I have developed over quite some time but have had to be kept on the backburner. However, like an elephant I have not forgotten them (Kids for Kids' Chairman).

As argued above, INGO Leaders are at pains to demonstrate their possession of such an attribute because of its perceived value for (potential) individual donors. These INGOs are signalling, or signing (Baudrillard, [1981]1994), that their organisation is best able to meet the needs of their donors for reassurance that the organisation, is trustworthy, worthwhile, and value-for-money – all potential critiques of INGOs that found sway in public opinion in the 2010s. These INGOs are seeking to turn this symbolic capital into economic capital, by convincing their individual donors that they possess the greatest abundance of this symbolic capital.

Similarly, in these letters, INGOs reliant on government for their funding focus on demonstrating their possession of attributes perceived to be of importance to their donors: development expertise and connectedness. INGOs funded by government focus particularly on demonstrating their Development Knowledge:

> With 80% of Afghanistan's population dependent on agriculture, while conflict affects nearly two million people annually and natural disasters affect a further quarter of a million, Afghanaid is convinced that creating and protecting more resilient rural livelihoods is key to providing families with the wherewithal to lift themselves out of poverty (Aghanaid Chair)

> [T]he threat of an [HIV] epidemic re-emerging through key affected populations remains, and the context in which we work is one of almost unprecedented volatility in terms of funding, geopolitics and the ability of civil society to operate freely (Frontline Aids Chair)

and

> The appalling cost of conflict has been felt particularly keenly in Syria and Iraq where already millions were displaced into camps and host communities (MAG Chair and Chief Executive).

As indicated in Section 7.3.3, for this and other relevant symbolic capitals present in the other identified fields, knowledge of the international development space reveals links between the identified symbolic capitals and donor interest. This enables the connections described here to be made. The symbolic capitals identified here are those that make sense in the light of important elements of the discourse among the different donor groups. A fields-based approach theoretically justifies this empirical understanding of INGOs' competition for donor support.

7.4 Responding to the Research Questions

7.4.1 Is there a relationship between these INGOs' other architectural dimensions (age, size, religious affiliation, activities of focus, ways of working, and sector) and income source form?

The evidence presented in this thesis demonstrates that there is a relationship between reliant income source form and the studied INGOs' size, religious affiliation activities of focus, and ways of working. The LCA reveals that, based on these architectural dimensions, INGOs reliant on individual donations, government, and voluntary sector funding can be divided into three broad classes. Membership of these classes can be predicted based on reliant income source form.

The comparison of these characteristics in Section 7.1 of this thesis reveals a number of novel findings, which are compared below to the literature presented in Section 4.3.3:

Age: Trussel and Parsons (2007) and Weisbrod and Dominguez (1986) both find a link between age and public (individual) donations, positing that individuals are more likely to support older organisations, with age seen as a proxy for quality. This research, however, finds no such links. Within this research, there is no pattern identified linking age and income source form.

Size: Substantial extant research suggests that charity size is linked to income source form, with larger organisations more likely to receive government funding, and smaller organisations more likely to rely on individuals (Kramer, 1990; Morris, 2000; Milbourne, 2009; Clifford et al., 2010; Buckingham, 2012; Banks and Brockington, 2020). This research similarly finds that larger organisations are disproportionately more likely to receive funding from government, while smaller INGOs are disproportionately more likely to receive donations from individuals.

Religious affiliation: Religion has been the primary organising principle for charitable action until the mid-20th century (Breeze, 2017, p.51), and religion continues to be an important factor in motivating individuals to give to charity (Bekkers and Wiepking, 2011). This thesis shows that religiously affiliated INGOs are also disproportionately more likely to rely on individuals for their funding. INGOs with a religious affiliation are disproportionately less likely to rely on government or other voluntary sector sources for their funding. This suggests a strong linkage between religious affiliation and income source form. The LCA in Section 7.1 also shows that religious affiliation is a strong differentiating factor between INGO groupings: while INGOs reliant on individuals and those reliant on the voluntary sector are both likely to be smaller, and work in Basic Needs and through service delivery, INGOs reliant on individuals have a high probability of having a religious affiliation, while those reliant on voluntary sector sources do not.

Activities of focus, ways of working, and sector: Benefits theory posits a relationship between charity income source form and activities. This thesis also finds such a relationship: INGOs reliant on individuals are disproportionately more likely to work only on Basic Needs and through service delivery, while those reliant on government are disproportionately more likely to work on issues of Governance, Rights and Justice and through advocacy and campaigning. This is not as predicted by Weisbrod, who suggests that charities funded by the public are more likely to provide public goods, such as those that might fall under the banner of work on Governance, Rights and Justice. However, the complexity of international development work complicates this assertion: INGOs' donors are not the intended recipients of public or private goods provided by these charities. As such, the relationship between activities and income source form is particularly complex. This is further discussed in Section 9.2, below.

7.4.2 Do the English and Welsh INGOs studied here have a shared task and capital orientation?

Section 7.2 of this thesis discusses the task orientation of those 39 INGOs that have a reliant income source and publish a Leaders' letter in their Annual report in at least one of the years under consideration here (2015-2018). Section 7.2 demonstrates that – across the identified fields – these INGOs have a shared task orientation that focuses on their service delivery activities to meet Basic Needs. This suggests that these INGOs may also be brought together into one, overarching field. It is not possible here to identify whether this is a field of INGOs bounded within the broader charity field, or a field that also encompasses other charities. The task orientation identified here, however, supports Krause's (2014) analysis that the work of international agencies focuses on short-term results and specific, achievable targets, and adds evidence in support of Krause's conclusion that INGOs have "abdicat[ed] responsibility beyond very specific project aims" (Krause, 2014, p.12).

Section 7.3 however provides evidence as to the different capital orientations demonstrated by INGOs within the different fields identified in Section 7.1. This section provides evidence to suggest that the English and Welsh INGO sector can be divided into multiple fields, with associated capital orientations, one set of which is arranged primarily around income source form. The research finds, for example, that the Leaders' letters of INGOs reliant on individuals emphasise the capital of visionary leadership (the writer of the letter presents themselves (or other key staff, including Founders) as inspirational figureheads), while those INGOs reliant on government or 'other' sources emphasise their development expertise and connectedness, as well as – in some cases – their business-like approach. The Leaders of INGOs reliant on other voluntary sector sources emphasis their 'development-speak' programmatic approach. The links between these capital orientations and consideration of INGO roles are discussed in detail in Chapter 9, Section 9.2.

7.4.3 Next steps

This chapter has argued that the English and Welsh INGO sector is divided into a complex set of multiple fields, within an overarching field of INGOs with a shared task orientation, and some shared capital orientations. The next chapter extends this argument to specifically explore INGO's relationships with their constituents and locally-based partners.

Chapter 8: Constituents and local partners

This chapter builds on the field-analytical understanding presented in Chapter 7 to explore how INGOs communicate their relationship with the people they seek to support, as well as the local partner organisations that many INGOs work with and through, in Africa, Asia, Oceania and Latin America. This chapter draws on qualitative analysis of the Leaders' letters, as well as other elements of INGO Annual Reports and Accounts data, to present three core findings, which are:

1) Across these INGO Leaders' letters, it is striking that these INGOs' constituents are only occasionally mentioned, described, or represented. Given the role these letters play as fundraising tools, this suggests that direct representation of constituents is not seen as an essential part of donor engagement. Where descriptions of constituents are included, they are - with very few exceptions - represented as marginalised, in need, vulnerable, and lacking in agency. INGOs' constituents are not presented as co-members of INGO fields, but are either ignored, or portrayed as separate and inferior. Instead, it is the INGOs' role and agency that is given primacy.

2) INGOs' locally-based organisational partners are more present in these letters. Within these Leaders' letters, some INGOs draw on their relationship with local partners as additional sources of symbolic capital. Where partners are mentioned, this is often in relation to the INGOs' role as 'capacity-builder'. This last point suggests two things: both that this capacity-building role is an important source of capital for these INGOs, while also signifying a competitive relationship with locally-based partners, as argued below.

3) Analysis of Annual Reports and Accounts data, in addition to these Leaders' letters, reveals a dissonance in how INGOs describe their relationship with local partners in different communication types. A substantial number of INGOs that are reliant on individuals for their income, as well as some reliant on government funding, suggest in their Leaders' letters that they implement directly, and do not mention working through partners in the way suggested by these same organisations' narrative sections of their Annual Reports. Among these INGOs, the role of the INGO as the active implementer of charitable projects is prioritised in their Leaders' letters, while the role of local partners is downplayed.

Among many INGOs reliant on individual donations, government, the voluntary sector, and 'other' sources, the narrative sections of their Annual Reports do describe the INGO as working together with partners to implement programmes. This relationship is often described as co-implementation, albeit with the INGO taking the dominant role and focusing on INGO capacity-building of local partners as described above. However, many INGOs present an altogether different picture of their relationship with these local partners elsewhere in their Reports and Accounts. In the operational management and financial sections of these Reports and Accounts, many INGOs describe a relationship with their partners that is more akin to these INGOs acting as quasi-grantmakers: instituting grant-making policies, due diligence rules, and reporting and accountability requirements. This suggests that many of these INGOs (even those not subject to government funding constraints) are part of a compliance-based aid 'chain'. While the stories INGO Leaders tell to donors are often about collaborative relationships with locally-based partners, this obscures the reality of these competitive and hierarchical relationships - structured by compliance demands - in which locally-based partners remain at the bottom.

This chapter, therefore, first considers the way in which these INGO Leaders' letters portray the people they seek to serve in the countries in which they work (Section 8.1), before considering INGOs' representation of their relationship with local partners in both these Leaders' letters, and the broader Annual Reports and Accounts (Sections 8.2 and 8.3).

8.1 Lack of Representation of People in the Countries in which INGOs Work

This section provides evidence to show that the Leaders' letters studied here demonstrate a striking consistency in the way they portray the people these INGOs seek to support in Africa, Asia, Latin America and Oceania. Across the different possible fields identified in the previous chapter, this section will outline how, in these letters, INGOs' constituents are rarely given voice or credited with capacity for action. This is particularly apparent when compared to how donors are presented as highly engaged actors, and the agency of INGOs themselves is given primacy.

8.1.1 The invisibility of constituents' capacity for action

This research first analysed the Leaders' letters to identify how and whether INGOs' constituents were represented by name or voice and whether these constituents were represented as actors with their own capacity. In sum, the letters were reviewed to explore where and whether these individuals were given representation other than as the object of an INGO's activities. The analysis finds that INGO constituents are not credited with agency, and rather are portrayed as highly passive. In addition, constituents are overwhelmingly described as marginalised and vulnerable.

Lack of agency in constituents' portrayal

The analysis set out below demonstrates that while INGOs' constituents were sometimes represented as the recipients of activities achieved or implemented by these INGOs - "We now have over 1.6 million children using our computers across Africa" (Digital Pipeline Chairman); "We've worked hard…reaching out to school girls in Longido and Monduli" (Africa Initiatives' Chief Executive and Chair) – across all 90 letters written by Leaders of the 39 INGOs, these organisation's constituents were credited with the capacity for action in just seven separate and specific instances. 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". As suggested by these examples, often these individual's agency is reflected only in the extent to which people are participating in the INGO's work:

> The women who participated in the project saw their incomes increase by 16% over the two year project (Brac UK CEO)

> The projects detailed in this report were all achieved by Dig Deep's dedicated Kenyan team working with inspirational teachers, students, parents, health workers and community volunteers who live and work in the communities we serve (Dig Deep Director)

> 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)

> Philip [VSO Chief Executive] met 46 Peer Educators trained by VSO - all of them long-term prisoners. They are both benefiting from our programmes as well as being VSO community volunteers – helping drive increased demand for HIV testing and adherence to treatment (VSO Chair and Chief Executive)

> 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).

In addition to this handful of mentions of constituents' agency, on four further occasions across these letters, "beneficiaries" 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 - and in the melee that sometimes surrounds the questions of how much the UK should spend on

> development, or the controversy over fundraising activities, it is voices like hers that matter the most (Sightsavers Chair).

Passivity in constituents' portrayal

While this last quote suggests that these individuals are and should be given voice, across these letters this voice and agency is removed from these individuals. This is further compounded in the ways in which these constituents are often described as passive, simply waiting for support from others, and without the agency to act for themselves: "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).

Constituents as marginalised, vulnerable and needy

Within these letters, where constituents are described, they are presented as marginalised, vulnerable and needy. This depiction 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.

Finally, constituents' lack of agency and marginalisation is compounded in the way in which these Leaders' letters describe INGOs' planning and consultative processes. In the list of those engaged in such work, the individuals with whom these INGOs seek to work are markedly excluded. For example, the Chief Executive and Chair of African Initiatives discuss their new strategic plan as being developed "in consultation with partners, staff, trustees and volunteers"; Care's Chair recognises the "contribution of all our Trustees, staff, partners, donors, supporters, volunteers and ambassadors"; and Crisis Aid's Trustees discuss how their work would be impossible without the "help of our sponsors, staff, volunteers and the Shura' (stakeholder panel of advisors)". None of these letters mentions INGOs' constituents as part of these consultative processes.

One of the most extensive examples of this focus on the interests of those other than these organisation's constituents is seen in the letter written by the CEO and Chairman of Lattitude Global Volunteering (LGV), the only organisation that has fees (from volunteers) as their dominant income source. This funding structure is perhaps the reason why their letter is written as such, as they describe that: "Our guiding principle through [our] change programme is 'What Matters to Volunteers?' and accordingly has involved in-depth engagement with current and former volunteers, as well as other stakeholders'". The entire focus of the letter is on the "transformative experience [the organisation] provides" for its young volunteers. Those that they seek to support as 'recipients' of these inputs are not mentioned.

Throughout these letters, therefore, individuals in Africa, Asia, Oceania and Latin America are portrayed as passive and needy figures. These phrases of helplessness and dependence reinforce ideas of countries in Africa, Asia, Latin America and Oceania as a "spectacle of tragedy" (Cohen, 2001, p.178), dehumanising suffering by reducing individual agency (Chouliaraki, 2006, p.97; Dogra, 2014, p.8). Furthermore, this way in which individuals are represented decontextualises the challenges these individuals may face. Analysis of these letters, for example, reveals the ways in which 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 youth"; Embrace the Middle East's Chair refers to people they support as "living in the hardest to reach parts of the community" and who would "otherwise have been out of reach"; Digital Pipeline's Chair refers to "under-served communities". This description of individuals and communities as 'hard-to-reach' again serves to undermine the agency of the individuals themselves, without reflecting on the structures or language of the international development system that makes such communities 'hard-to-reach'.

8.1.2 Donor engagement and INGO agency

This presentation of INGOs' constituents as lacking the capacity for action is particularly noticeable when compared to the way in which INGOs' donors and the INGOs themselves are represented. INGO donors are portrayed as the people who enable INGOs' work to happen, and throughout these letters, it is the INGOs' role and agency that is given primacy.

In these letters, donors are often credited as the 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); "226 amazing students took part in challenges in East Africa" (Dig Deep Director and Founder); "We want to extend a personal thanks to all of you who stand beside us. With enough financial support, together we can build a fairer and more equal world, leaving no one behind" (VSO Chair and Chief Executive). 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). "There are many people that make Being Humanitarian the thriving organisation it is and I thank all the trustees and volunteers for their contributions" (Being Humanitarian Trustees); "I should like to thank our donors: the United Nations, the European Union, and our partner governments, corporates and private citizens - our work would be impossible without you" (The Halo Trust Chair); "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); "Thank you for your support over the past 20 years. As the Chair and CEO of African Initiatives, we look forward to continuing giving women and girls the opportunity to achieve their full potential. We wouldn't be able to do this without your generosity. Thank you" (African Initiatives CEO and 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 organisation's 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. It is INGOs themselves that are credited with achieving broader impact. This has been extensively outlined in Chapter 7, where the capitals identified all relate to aspects of INGO organisational activity and knowledge. 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, INGOs are the primary actors, with donors as key enablers. Constituents are almost excluded from this narrative.

8.1.3 A focus on performance measurement

In concert with the above, analysis of these letters to identify further how INGOs describe their impact reveals the ways in which information about INGO achievements often focuses on tangible outputs given, geography or location worked, or the type and amount of financial outlay made. This further minimises constituents' representation as actors in the development process. Notably, this applies to all INGOs, irrespective of their reliant income source form.

INGOs' service delivery role: outputs, geographical focus, and financial outlay

As described in the previous chapter (Chapter 7, Section 7.3) and mentioned above, throughout these letters, INGO Leaders maintain a strong focus on INGO's service delivery role, particularly to meet Basic Needs. This focus on activity or service given leads to a focus on achievement of these outputs themselves. For example, the Chairman of Charity Right describes being "proud to have served over 8,000,000 meals", while the Executive Director of IRC talks of providing "resources and tools to keep delivering education and hope". The CEO of Being Humanitarian describes "providing food support, medical assistance, shelter, clean water, education and livelihood". Two of the letters written by the Chair of Sightsavers focus on the number of operations the organisation delivered and the organisation's success in hitting their "Million Miracles cataract eye operation target". The Chairman of The Halo Trust provides an interesting example of the way in which the voice and agency of people in Africa and Asia are excluded from the narrative of these letters, with the focus being on broad impact goals linked to the number of actions undertaken:

> At the time of writing HALO employs 7,928 people…This employment supports thousands of families…By providing large scale employment, HALO reduces poverty and enhances stability in communities affected by the legacy of war. But it would be wrong to link HALO's strength just to the size of its workforce. HALO has cleared 396,590 pieces of ordnance in the last year and released 5,629 hectares of land for peaceful economic use.

These illustrations exemplify how INGOs' constituents are largely absent from these Leaders' letters, with focus instead being on organisational activity and output, linked to the service delivery task and capital orientations described in the previous chapter.

Other than this specific, output-related focus, in these letters these Leaders also frequently describe their INGO's work solely in terms of geography or geographically-specific disaster. A letter from the Chair and CEO of MAG discusses their activities clearing ordnance from "the town of Kobane and surrounding villages in northern Syria". The Chairman of Charity Right describes "Somalia – a country torn apart by war", while the Chairman of Kids for Kids describes life in Darfur as an "endless toil" - "Lives are so tough in Darfur – even the simplest job becomes endless". The Chair of Embrace the Middle East states that the organisation works in "the humanitarian crisis that is Gaza" while the Executive Director of ICR describes how ICR works "to provide humanitarian aid" to "civilians in the civil war in South Sudan", but also "to renewed fighting in the Democratic Republic of Congo, to the cholera outbreak in the midst of the ongoing war in Yemen". Again, the people that live in these countries or communities are often absent: according to its Chief Executive, Brac UK works "in contexts ranging from urban settings in Bangladesh to villages in Northern Uganda"; Sightsavers' Chair states that the organisation worked where "Ebola continued to challenge everyone in West Africa"; while The Peek Vision Foundation works "with partners in Kenya, Botswana and elsewhere" according to its CEO; and African Initiatives aimed to "improve the quality of education in remote rural schools in Loliondo Division, Ngoorongoro Region, Tanzania" according to the joint letter written by the organisation's Chief Executive and Chair. Kids for Kids' Chairman takes this geographical identifying a step further, by adopting whole villages that then become "our villages". Care's Chair distinguishes the countries they work in between those "affected by war, climate change and natural disasters, [where] we respond where the need is greatest, saving lives and helping people to recover and rebuild", and those "stable countries where economies are growing" and Care works "to ensure that the poorest people also benefit from economic growth".

A final 'performance measurement' aspect of these letters is the way in which activities are described solely in terms of financial outlay. Afghanaid's Managing Director describes their ambition in terms of "project spending targets", while Safe Child Thailand's Chairman describes their work as a "spending programme", split into "five main categories: Health and Nutrition, Education for All, Child Protection, Anti Trafficking and Safe Migration, and Family and Community Empowerment"; iDE's Chair reports their achievements as "an incredible return on investment"; while Reall's Chair reports making "10 new investments". The Chair of Practical Tools Initiative, as an example, highlights that: "The total value of the items we shipped in four 40ft containers to Sierra Leone for the projects for the year amounted to £185,000.00", while the Director and Founder of Dig Deep state “We spent £346,161 on our work in Kenya, which is a 73% increase on last year”. The Chair of Frontline Aids emphasises their “significant achievement” of “achieving [high] levels of expenditure [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, not just to deliver value for money with the funds entrusted to us, but also to extend our assistance in multiple crises” (IRC Executive Director).

8.1.4 Reflecting on income source and field membership

This analysis of these Leaders’ letters, therefore, supports existing work that has highlighted that, in their Annual Reports, INGOs focus on their own organisation’s capacity as “agents of change…willing to help the unfortunate and backward southerners” (Dhanani, 2019, p.28). These letters provide a further example of the way in which INGOs representation of constituents describes them “primarily as in need of external support and lacking capacities or rights” (Mitchell et al., 2020, p.6).

This lack of recognition of constituents as individuals engaged with the aid process also reinforces the understandings outlined in Chapter 7 of this thesis. In these letters, INGOs are represented as the actor with a clear role and agency in the activities being described. The focus is on the internal and process-driven achievements and efficiency of the INGO itself, measured in terms of number of outputs given, amount spent, or ‘return on investment’. This links to critiques of the accountability of INGOs, which focus on neoliberal and mainstream approaches to accountability focused on organisational effectiveness and service delivery, rather than a more participatory and qualitative approach that engages in dialogue with – and prioritises the views of – those with whom INGOs seek to work.

This analysis presented in this section, however, also adds to and extends this previous understanding by demonstrating the way in which INGO Leaders present their INGOs as the actor with agency, as a means through which to attract and retain donors. INGOs are generating a conversation with donors that side-lines their constituents, and centres their own organisation:

> we have been able to directly benefit 451,000 people (Brac UK Chief Executive Officer)

> The key reason for the achievements was that we were older and more experienced in the field (Practical Tools Initiative Chair)

> We have brought peace to the hearts of the elderly who had no idea how they would be able to end the pain in their stomachs. And we have brought some happiness to the children and young people who were being torn apart by the

> pressures of being responsible for feeding their parents. We have done this with God's permission and your help, with over six thousand donors trusting us, and for this we are eternally grateful (Charity Right Chair).

Importantly, this applies to all INGOs analysed within this research, not only those reliant on government donors. Gibson (2019) has suggested that the dissonance between INGOs and the populations they ultimately work with is created as a result of increased funding being channelled through INGOs from institutional sources. As outlined in Chapter 5, this does not match the pattern of income sources found in this research, in which government funding is less important to most English and Welsh INGOs than is often assumed. Furthermore, however, Gibson (2019, p.47) - for example - argues that a reliance on institutional funding and concomitant upward accountability and performance measurement processes decreases INGO's engagement with public supporters. However, the representation of INGO's performance found here suggests that INGOs see a focus on numbers and outputs as being crucial to their 'public supporters' (individual donors), just as much as other INGOs focus on this for their government or voluntary sector funders: "we have written evidence, backed up by detailed data, of every project we fund, and indeed of every beneficiary" (Kids for Kids Chair). Elsewhere in their Annual Report, Kids for Kids further state that "We have a complete database of every beneficiary…we also have details of their annual income, the number of their children, what few possessions they have in their huts, the amount of land for their crops and marital status." While INGOs reliant on government or other organisations in the voluntary sector may make more required use of performance measurement tools such as a Theory of Change or Logframe, as found in Chapter 7, all INGOs within this study – whether funded by voluntary sector, government, or the public – focus on their measurable, tangible service delivery activities. The argument that a focus on performance and output measurement is linked to institutional funding priorities within the international development sector therefore is not supported by the evidence gathered here.

The final, theoretical, point of note here is to reflect on this lack of representation of constituents through the lens of field theory. As outlined in the Theoretical Framework (Chapter 3), a field is made up 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 Krause's resonant language, therefore, understanding whether a field exists as a unit of analysis involves understanding whether a set of actors "honor each other" (Krause, 2018, p.6) as members of the same field. While, as described in Chapter 7, INGOs are engaged in a competitive struggle with other INGOs for position within a field, as a means of exchanging symbolic capital for economic capital (as a result of donor support), this analysis suggests that INGO's constituents are not 'honoured' or taken account of as co-members of their field. Rather, these constituents are made external to the shared space of INGO's network of fields. The INGO Leaders' letters studied here instead focus on their INGOs own, professionalised, staff, volunteers, colleagues and competitors as individuals that are relevant in contributing to the organisational positionality of their INGO within the relevant field.

8.2 Representation of Local Partners from a Field Analytical Perspective

The next two sections of this Chapter focus specifically on INGOs' relationships with local partners. Firstly, in Section 8.2.1, I explore the ways in which INGO Leaders in their letters draw on their relationship with local partners as further sources of symbolic capital. Many Leaders of those INGOs that rely on government, the voluntary sector, or 'other' income — as well as a smaller number of letters of INGOs reliant on donations from individuals for their funding — draw on their associations with local partners to argue that their organisation has a broad reach, as well as a grassroots connection. While, as the previous chapter explores in-depth, INGOs are positioned in these letters as the active implementers of service delivery activities, local partners are presented as the channels that enable INGOs to increase their scale. As explored in the subsequent section (8.2.2), INGO's role as capacity-builders of these local partners is a further and important element of the presentation of this relationship. In the context of development discourse and the localisation debate, I argue that the presentation of this capacity-building role in these Leaders' letters is framed so as to suggest that local partner organisations in Africa, Asia, Oceania and Latin America lack the skills and expertise to implement development work without the support of INGO backers.

8.2.1 Relationship with locally-based partners as a further source of symbolic capital

As outlined in the Literature Review, INGOs' suggested comparative advantage as the deliverers of development aid in the 1980s and 1990s often drew on their stated grassroots connections (see, for example, Drabek, 1987). As further outlined in the Literature Review, however, many authors have argued that this grassroots orientation has been lost since the 1990s – if it ever existed (see Skjelsbaek, 1971). In the Leaders' letters studied here, a number of INGOs seem to be addressing this gap, by arguing that it is not their direct grassroots connection that provides INGOs' comparative advantage. The letters instead suggest that their comparative advantage is their ability to identify, select and support appropriate local partners which themselves have this grassroots orientation.

Local partners are therefore portrayed, in these Leaders' letters, as organisations that can provide reach and connections. These advantages are ascribed to local organisations who are then presented as the suppliers of outputs, projects and programmes designed and defined by the INGO themselves. This representation of partners is found among eight of the 12 INGOs that rely on government; five of the six reliant on the voluntary sector; and three of the four INGOs reliant on 'other' sources, as shown in Table 41 below.

Table 41: Local partners as suppliers providing grassroots connections

Reliant income source	Number of INGOs in total	Number of INGO Leaders' letters that describe partners as 'suppliers' providing grassroots connections
Individual	15	5
Government	12	8
Voluntary Sector	6	5
Other	4	3
Total	**37**	**21**

The Chair of IHP, for example, refers to their "distributing partners" who "ensure that …medicines [provided by IHP] reach those most in need", while the Chief Executive of Book Aid International states "Without [their library and NGO] partnerships, millions of people around the world would not have access to the books they need", while the Chair of Frontline Aids describes their "Alliance of Southern-led Linking Organisations with roots in the communities they serve" which in 2017 enabled the organisation to reach "almost 900,000 people". The CEO of International Alert depicts the organisation as "proud to partner with over 800 organisations, who are the heart and soul of peacebuilding". Afghanaid's Chair specifically links this partnership work to the growth of the organisation – "partnership with ...strong and reputable national and international organisations proved key in securing new work and resources for Afghanaid" while Reall's Chair argues that "Our focus on deepening our assurance systems and refining our relationship with each Partner positions us well for the future". These examples demonstrate the ways in which local partners - similarly to constituents – are not credited with leadership or agency in the design of development activities, but are rather portrayed as the conduits through which INGOs work. Local partners are engaged with because of their "roots in the communities" (Frontline Aids Chair) and their ability to reach those "most in need" (IHP Chair) with inputs that - these Leaders' letters imply - have been designed, delivered, and resourced by the INGO themselves.

While less prevalent, representation of INGOs working through partners is also apparent among some of those INGOs reliant on individuals. In their Leaders' letters, five of the 15 INGOs reliant on individuals describe working through partners (see Table 41, above), and they do so in similar ways to that described above. Crisis Aid's Trustees state, for example, that the organisation has "teamed up with a number of partners with local knowledge in effected (sic) areas to enable us to be more effective and efficient" while the Chair of Embrace the Middle East describes how they work with partners "in the most challenging conditions" who provide "local Christian witness" enabling the organisation to work in risky and challenging areas such as Gaza. Similarly, Safe Child Thailand's Chair in their letter reports that "pleasingly, we were able to identify several new partner organisations, who were carrying out ground-breaking work in Thailand to support the neediest of children". As the Chair of Dig Deep states, while "We understand that it is local government, business and leaders who will ultimately overcome the water and sanitation crisis" and therefore the organisation's "locally embedded Kenyan staff partner with their communities" it is nevertheless the INGO Dig Deep that is in charge of monitoring local activity: "We will not stop until we're completely confident these projects can and will be maintained for generations to come, which is why we continue our commitment to monitoring all of our projects for a minimum of 5 years after completion".

As outlined in Chapter 7 (Section 7.3.3), a discourse of partnership has been a strong element of the international development discourse in the 2010s. Partnership is a "pivotal theme" in development (Black and Tiessen, 2007; Morse and McNamara, 2012), particularly among those reliant on income from government. The analysis presented here reveals that many INGOs (including those not reliant on government) also seek to demonstrate their partnership credentials through work with local partners.

Partnership and collaboration have been "signalled recurrently as a solution to diverse social problems" (Milbourne, 2009, 2013). Milbourne (2009) further argues that in the UK an emphasis on collaborative working emerged in the late 1990s as a result of a policy shift towards localism. Within the international development context, this focus on collaboration contributed to and has subsequently been reinforced by the agreement of SDG 17 ("Strengthen the means of implementation and revitalize the global partnership for sustainable development" (UN, 2015)) and the concomitant increase in focus among institutional donors on funding collaborative and partnership work. UK Aid Connect (the multi-million-pound funding pot launched in 2018 by DFID for consortia of INGOs) argues that "No single development actor has all the answers. Coalitions and collaboration bring new and creative ideas, innovation, better results and opportunities through pooled ideas, skills and resources" (DFID, 2019). Similarly, the EU's European Initiative for Democracy and Human Rights - Civil Society Organizations and Local Authorities Thematic Programme, a key former funding source for many English and Welsh INGOs prior to the UK leaving the EU, emphasises that the programme is "specifically designed to support multi-actor approaches and inclusive partnerships for development actions" (see for example, EU, 2016, p.6).

In the context of such discourse, we can see INGO Leaders in these letters seeking to balance the need to demonstrate their organisation's collaborative attributes with their focus on emphasising their organisation's strength. This leads to a presentation of partnership that emphasises the INGO's role in leadership of and excelling in such partnership approaches. IHP's Chair, for example, highlights that SDG 17 "Can only be realized with a strong commitment to global partnership and co-operation" and argues that "IHP's model is a great example of such partnership". Similarly, Brac UK's Chair argues that "Partnerships have been central to our success". Afghanaid's Chair, again, emphasises the organisation's skills in "form[ing] excellent partnerships" and "highlight[s] the importance of the best relief and development organisations joining together in partnerships". While the language is of collaboration and partnership, the result is a presentation that again centralises the work and agency of the INGO itself, and ascribes a less active and important role to the local organisations with whom these INGOs work. These "weak partnership behaviours" and resource and "power differentials" (Mitchell et al., 2020) create a one-sided impression of INGO and local partner relationships. This is further cemented by these letters' discussion of 'capacity-building' as discussed in the next section.

8.2.2 INGOs as local partner capacity-builders and the 'risks' of localisation

In the discourse of international development, capacity-building refers to the training, coaching, mentoring and other knowledge-transfer activities related to a wide range of programmatic, administrative, and technical skills, from financial accounting and 'MEAL' (Monitoring, Evaluation, Accountability and Learning) to gender-inclusive programming and rights-based work. Local partners' "lack of capacity" has long been identified by INGOs and their donors as a barrier to effective implementation of aid and development projects (Wallace et al., 2007).

The analysis described in this section demonstrates that a focus on the need to 'build the capacity' of local partners is found among the letters written by Leaders across all the income-related fields identified in the previous Chapter. The language of capacity-building is prevalent throughout these letters. Muntada Aid's Chairman and Chief Executive Officer, for example, state the organisation "arranged for special training for our global partners. We are particularly happy with the cooperation we have been getting from our local partners"; Embrace the Middle East's Chair outlines a key part of their strategic plan to be "building up the capacity of our partners"; Safe Child Thailand is "delighted to be in a position to support [their partners]" and "will assist [their] partners in building their capacity and in monitoring and measuring the success of what they do" and seeks to play "an increasingly critical role…in working with our partners to improve their effectiveness and application of best practice in childcare"; Frontline Aids' Chair states that "Capacity building and governance continued to be strengthened through the Alliance's unique South-to-South accreditation process" and that "a number of [partners]…faced financial, leadership and governance crises. All partners were provided with direct or indirect support during these periods of crisis"; BBC

Media Action's Chair and vice-chair credit their organisation's success to "the impact of long term work developing the skills and building the experience of partner organisations"; Practical Tool Initiative's Chair describes how UK Volunteer nurses and IT experts "worked with our local partners…providing training and support"; and African Initiatives' Chief Executive and Chair describe how "Our UK Finance team visited Tanzania to develop partners' financial skills and systems". Reall's Chair focuses substantially on the INGOs work to build the financial and technical capacity of partner organisations throughout these three letters, with the organisation's focus being on "keeping our partners and projects on track to deliver the outputs that are our real objective". Reall's Chair argues that a reduction in activities has "primarily been due to organisational and financial problems at some of our key, more mature partners and some of our Operations team resource this year has been spent working with our Business Development team to support and restructure a number of our partners, so that they can get back on course". Finally, Afghanaid's Chair describes how "a partnership of four British and Irish INGOs and the United Nations Environment Programme" is building "national and local level capacity in climate change adaptation, DRR [Disaster Risk Reduction], and resilience".

The framing in these Leaders' letters of INGOs as 'capacity builders' reflects an approach in which organisations based in Africa, Asia, Oceania and Latin America are understood to lack skills and expertise. Through this language, "aid recipients in the Global South are transformed into 'objects of development', perceived as lacking agency and in need of capacity building from the Global North" (Peace Direct, 2021). As Krause (2014, p.55) argued, local partners are "sold to donors as an added value of the project", with capacity building focusing on a narrow agenda that does not seek to achieve social change (Eade, 2007).This focus on the need for capacity building has also, as the rest of this section argues, contributed to a discourse that has inhibited the process of development localisation.

'Localisation' has been a theme of aid and development efforts since the 1990s, beginning with the 1994 PARinAC process, which developed a framework for action and defined a Code of Conduct for collaboration between national and international NGOs. This was followed by the Paris Declaration on Aid Effectiveness (2005), the Accra Agenda for Action (2008), and the Charter for Change (2015). Localisation came to the forefront of the debate, however, during and after the 2016 World Humanitarian Summit (WHS), which "signalled the emergence of localisation as a central issue on the international humanitarian agenda" (Barakat and Milton, 2020). In the Grand Bargain launched at the WHS, 63 signatories (including government, NGOs, UN agencies and intergovernmental organisations) committed to "More support and funding tools for local and national responders" (Interagency Standing Committee, 2016). Localisation, in the context of the Summit, was framed as a means to increase the legitimacy and effectiveness of humanitarian assistance (Pincock et al., 2021). As stated above, this localisation agenda also became central to the development agenda in the SDGs, which argues that organisations “locally, nationally and internationally [need] to work differently with one another” (UN, 2015). Localisation is often promoted because, for example, “local actors are thought to remedy the shortcomings of INGOs” (Erdilmen and Sosthenes, 2020). Yet, as Hameiri and Scapello (2018) note, in the development context ‘localisation’ is often not promoted by local authorities or organisations themselves, but by institutional donors, for whom “decentralisation's main appeal is rooted in neo-institutionalist notions that bringing decision-making closer to those it affects promotes greater governmental accountability to citizens in service delivery and hence good governance”.

Whether the impetus behind localisation is an attempt to prioritise the voices of local people or a result of neo-liberal emphasis on ‘good governance’, thus far, the localisation agenda has failed to make significant change to humanitarian and development operations, and the international development system continues to centre around international organisations (Barbelet, 2019a, 2019b). Analysis of financial data suggests that Grand Bargain signatory governments were, by 2018, only giving 0.2% of funding directly to local or national actors (Els, 2019). Localisation has not yet caused significant disruptions to the traditional institutional funding models.

Therefore, the localisation agenda has not directly impacted the shape of funding for INGOs. However, it has changed the language and environment of the humanitarian and development agenda. The discourse of localisation leads to a focus on localising funding (Pincock et al., 2021), and has created a sense of increased competition and resource scarcity among INGOs. Based on the evidence presented in this thesis, I argue that this means that INGOs are now engaging with local NGOs as competitors, as well as operational partners.

Localisation “faces the barrier of being defined as resource competition” by INGOs, creating a “zero-sum mentality” between INGOs and local NGOS (Barakat and Milton, 2020). Local NGOs find themselves in direct competition with INGOs for funding. As Erdilmen and Sosthenes (2020) found in their research, local Tanzanian NGOs perceive that “It looks like INGOs think local NGOs are competitors. If all donors will go to local NGOs, this situation will push away INGOs”. The research presented in this section similarly suggests that, in their representation of their relationship with local NGOs, INGOs perceive they are acting in competition with these local NGOs for the same resources. The approach taken by these Leaders’ letters to maintain access to donor resources has been to suggest that local partners are risky propositions for funding, because they are in need of ‘capacity building’. In an environment of resource scarcity, INGO Leaders are taking the opportunity to argue that they are the only organisations able to work effectively, as local partners lack the relevant skills and expertise.

By adopting a field-analytical lens, therefore, this thesis reveals a potential contributing factor to the failure of the localisation agenda to lead to a shift in resources from INGOs to local NGOs. Just as much of the extant research suggests that INGOs have been co-opted into the international aid system, so – this thesis argues – local organisations have been co-opted into the fields of INGOs identified within this thesis. The localisation agenda has led to local NGOs being understood as challengers for positionality (and therefore donor resource) within the web of INGO fields identified in the previous Chapter. As such, INGOs are then engaged in competitive relationships with these organisations for symbolic capital and for donor support. As the dominant figures – the incumbents – of these fields, INGOs are able to establish the rules of the game. As these Leader's letters reveal, one of the orientations these INGOs pursue is to reflect local NGOs as lacking in capacity, best placed only as the conduits for action defined and decided by INGOs. This enables INGOs to retain their place as those with power in these fields, and ostensibly the most appropriate recipients of donor support.

8.3 Dissonance between INGO Operational Approaches and the Description of their Activities

This next section of the Chapter further explores the relationship between INGOs and their local partners. While the core documents of analysis for this thesis are the Leaders' letters included within Annual Reports and Accounts, this section of the thesis looks at the entirety of Annual Reports and Accounts, taking a deductive approach to identify how both the narrative and financial information included in these Reports and Accounts describes INGOs' relationship with their partners.

The Annual Reports and Accounts submitted by these INGOs (alongside other charities in England and Wales) consists of a Trustees' (narrative) Annual Report and a set of Financial Accounts, which – for larger charities – are required to include substantial detail and accompanying notes. These Reports and Accounts therefore usually include: content describing the organisation's activities; sections that focus on "Operational managerial accountability" (Connolly and Hyndman, 2013), such as governance and structure; and specific financial information as required by the relevant regulations. The Leaders' letters studied in this thesis appear either at or towards the beginning of the INGOs Annual Report.

The first section below (8.3.1) reflects on the description of partners within INGO's Annual Reports, and outlines how the themes found above in the Leaders' letters are also present within organisational Annual Reports. Sections 8.3.2 and 8.3.3 look comparatively at the Leaders' letters, Annual Reports, and Annual Accounts, and draw out how INGO local partners are represented differently in these different parts of the documents. Drawing on this evidence, this section argues that a large proportion of INGOs - even those not subject to the constraints of government funding - are part of a compliance-based “aid chain” (Wallace et al., 2007). While the stories INGO Leaders tell to donors are often about collaborative relationships with locally-based partners, this obscures the reality of these relationships as competitive and hierarchical.

8.3.1 Further demonstration of partners as symbolic capital: reach, grassroots connections, and capacity building

Among those INGOs that describe themselves as working through local partners, the descriptive parts of their Annual Reports reflect similar themes to those generated from the Leaders’ letters as described above and in Chapter 6. Mention of working through partners is portrayed as enabling these INGOs to expand their reach and grassroots connection, as well as their value-for-money. In addition, there is - again - a strong emphasis on capacity building of local partners. Afghanaid’s Annual Report, for example, describes sub-contracting work through partners as a means of helping the organisation “in reaching its objectives, attain greater geographical reach, access populations in need and draw on technical expertise.” BBC Media Action describes how “We work in partnership … to extend the reach of our programmes”, while Care’s Annual Report describes how their “strong country presence and network of partners at community level enables us to respond in the most deprived and hard-to-reach areas”. IHP describes how “2016 was a year of growth for the number of active partnerships we managed, resulting in us extending our reach and impact” while “The One Foundation works with trusted partners who are pioneering sustainable approaches to ending water poverty and those who provide clean water to some of the poorest and hardest to reach communities”. Book Aid International describes how “Our partners … distribute the books we send to a wide range of organisations, reaching people of all ages and backgrounds”. Similarly, Muntada Aid describes “Working with partners who are well rooted in their environment”. Crisis Aid describes how “The charity delivers its charitable aims through direct delivery by our own staff and volunteers and through using our partner organisations. Work carried out by the partner organisation is especially useful where it provides a more economical approach and safer than using our own staff”, while Muslim Charity states in its report that the organisation has made a “significant shift” towards “implementing charitable projects through establishing partnerships with bona fide partner organisations. This transition in our project implementation approach has drastically improved the productivity of our charitable activities and at the same time has helped us to bring our overhead costs down”.

As mentioned, in these Annual Reports INGOs also emphasise their role in the capacity building of these local partners. Sightsavers refers to building “institutional development requirements” into their projects while also focusing on the need to “strengthen the capacity of disabled people’s organisations that we partner with”, while African Initiatives refers to increasing “our own and our partners' capacity in the areas of child protection and disability inclusion”. For VSO, capacity building is described as the core element of their volunteer’s work - “International volunteers share their skills and experience to build capacity, improve the services of our partner organisations”. Reall describes their “continuing focus” on “working with partners to improve their sustainability and organisational stability” with “Much of [their] work in this area consist[ing] of the development and roll-out of a suite of standard products including banking and accounting packages and operating procedures that can be adopted by existing partners and used by new partners as soon as they start to work with Reall”. Finally, BBC Media Action describes how “By 2016 we had established long-term capacity strengthening support partnerships with over 130 local media and civil society organisations” and describing how “We find long-term mentoring is one of the most effective ways to strengthen the capacity of partner media organisations”. The themes above regarding the way in which partners are presented as providing grassroots connection and reach – but also as risky propositions for direct funding and in need of capacity building support – are therefore repeated in the narratives of these Annual Reports.

8.3.2 Comparing implementation models as described in Leaders’ letters and programmatic descriptions of Annual Reports

This section compares how INGOs describe their operational approach in their Leaders’ letters and the narrative parts of their Annual Reports. The analysis finds that – particularly among those INGOs reliant on individuals, as well as some reliant on government – there is an apparent dissonance between the way in which some INGOs describe their operational approach in these two different communication sources. A number of these INGOs suggest in their Leaders’ letters that they implement directly, and do not mention working through partners in the way suggested by these same organisations’ narrative sections of their Annual Reports. Among INGOs reliant on the other income sources, however, both the Leaders’ letters and narrative sections of their Annual Reports are more likely to describe these organisations as working through implementing partners – even while centring their own INGO as the organisation with impact and agency.

Table 42 below presents summary data describing whether INGOs reliant on different income sources mention working through partners in these different communication sources. This is then discussed below.

Table 42: INGOs' description of working through partners

Reliant income source	Number of INGOs in total	Number of INGOs with one or more Leaders' letters that describe working through partners	Number of INGOs with Annual Report narratives that describe working through partners
Individual	15	5	11
Government	12	8	11
Voluntary Sector	6	5	5
Other	4	3	4
Total	**37**	**21**	**31**

As the table above shows, among those INGOs reliant on funding from others within the voluntary sector, five of the six organisations included here describe working through partners in their Leaders' letters and their Annual Report. The exception is Girl Effect, which does not mention working through local partners in either communication type. The Chairperson of Partners for Change, for example, in his Leaders' letter describes the organisation's "amazing partners", specifically JeCCDO, who are "looking at [social enterprise] opportunities in Ethiopia". In its Annual Report, Partners for Change similarly describes working "together with …Ethiopian partner organisation, JeCCDO". Practical Tool Initiative's Chair writes of how the organisation is "undertaking an agricultural project with the United Polio Brothers and Sisters" in his Leaders' letter, while the narrative part of the Annual Report similarly describes how the organisation is working through "implementing partners", for example "In Kenema we donated wheelchairs, crutches and wheelchair repair kits to Opportunity Training Centre (OTC), one of our main partners involved in skills training for polio and war victims in the Eastern region". As noted in Chapter 7, the Leaders' letters of INGOs funded by others within the voluntary sector draw particularly on the symbolic capital of Programming and Projectisation. These INGOs Leaders' descriptions of their work utilise the 'development-speak' discourse associated with the programmatic (or projectised) approach, including emphasising a specific focus on or a mainstreaming approach towards key groups, particularly women, girls and disabled people or people with disabilities. An emphasis on working through partners is also part of this 'development-speak' narrative, and therefore may be associated with similar aims. This focus on core 'development-speak' may explain why those INGOs reliant on funding from others in the voluntary sector seem more comfortable describing their organisations as working through partners in their fundraising-focused Leaders' letters, as well as their lengthier Annual Reports.

Of those INGOs reliant on 'other' sources, all four of the organisations included here implement through local partners – or, as IHP describes them, "distributing partners". While the One Foundation does not mention partners in its Leaders' letter, its Annual Report makes clear that the organisation primarily works through partner organisations. For example, in his letter, the Founder of The One Foundation describes the organisation's work as such:

> Throughout the year we continued our commitments to communities in Malawi, Ethiopia and Zambia, providing a sustainable water supply and training communities in pump maintenance and repair…In April we were proud to be able to support urgent relief efforts following the devastating earthquake in Nepal, working to deliver emergency water provision (One Foundation, Founder).

In the Annual Report, however, the organisation describes how:

> The One Foundation meets its objectives by primarily funding projects in Africa through partner organisations (One Foundation, Annual Report).

In reference to its work in Nepal, the Annual Report makes clear that this was through a "donation". Neither the Report nor Accounts specify the names of the partners to whom this donation was made, but state that "Of the [organisation's] total expenditure [of £686,027], £682,610 … was granted to partners for core programme delivery". This grant-making approach is further discussed in the next section.

12 INGOs included in this Chapter's analysis are reliant on government as their primary income source. Of these, eleven describe working through implementing or programme partners in their Annual Report (see Table 42, above), although only 8 describe their work in this way in their Leaders' letter. Therefore, three INGOs describe working through partners in their Annual Report, but do not mention this way of working in their fundraising-focused Leaders' letters. The IRC, for example, in its Annual Report refers to their "agreements with implementing partners" and outlines how "IRC staff on the ground responded in collaboration with our partners by launching an emergency response in Cox's Bazar, Bangladesh" while Care's Annual Report describes how they "work with local and international partners —from civil society, governments and the private sector —to develop innovative approaches". For MAG, working with partners is a new approach not part of their work in the first year under study here (2015), however in 2016 they began to "pilot…two new methods of delivering Risk Education through local partnerships". In 2017 MAG describes how it has "established successful operational relationships with four local partners organisations" in Syria as well as their work to "deliver risk education and conduct contamination assessments…through partner organisations in Salahuddin, Kurkik and Diyala Governorates". Finally, iDE describes how "In every country where it works, iDE UK collaborates with partner organisations to deliver its programmes, including the private sector, government and other NGOs". iDE's Accounts make clear

the extent of funding paid through partners: in 2015, the total amount distributed to "internal partners" was £2,430,870 out of total organisation expenditure of £3.6 million. The total amount distributed to "external partners" was £701,783 (20% of total expenditure). iDE's partners are not mentioned in the organisation's Leaders' letters.

Finally, among those INGOs reliant on individuals, just five INGOs mention partners in their Leaders' letters. However, in their narrative Annual Reports, a further six INGOs mention working through external local partners. In total, of the 15 INGOs reliant on individual funding and under consideration here, eleven mention working through external partners in their Annual Reports (see Table 42). For example, while the Chair of Charity Right describes the organisation as "being proud to have served over 8,000,000 meals", the Annual Report describes its work as "commissioning food supplies and logistics from local partners" as well as "investing in [partners'] skills and resources to build infrastructure and capacity". Human Aid's Chair similarly describes in this letter how "Our Innovative projects provided some of the world's deprived communities with vital healthcare, sanitation, clean water, shelter, resettlement, food security and nutrition" and states that "our work has improved the lives of hundreds of thousands. None of our work would be possible if it were not for our donors and dedicated supporters, volunteers and staff". In its Annual Report, the organisation states that "Since its inception, the number of community based humanitarian organisations that Human Aid UK has worked with, has been constantly growing. We are committed to a partnership-based approach which enables us to ensure that all your donations go to those in need." As a final example, the Vice Chairman of Muslim Charity Helping the Needy writes in his letter that "The…support of our supporters over the years has enabled us to reach millions of needy beneficiaries at times of disaster and through our long-term humanitarian interventions", while the organisation's Annual Reports states that "Muslim Charity has undertaken a number of measures to improve the productivity of its charitable activity. The most significant shift in this regard was implementing charitable projects through establishing partnerships with bona fide partner organisations".

This section demonstrates how some INGOs, particularly those INGOs reliant on individuals, but also to a lesser extent those reliant on government, provide a different narrative of their implementation arrangements in their Leaders' letters, when compared to their Annual Reports. In these letters, the emphasis is on the INGO as the direct implementer. As described in Chapter 7, this links to these INGOs' task orientation of service delivery, as well as their symbolic capital of generating sizeable service delivery outputs. Chapter 7 highlighted the way in which a focus on service delivery was an important element of these Leaders' letters across the INGOs studied here. This section reveals how, particularly among INGOs reliant on individuals, this emphasis on INGO's own actions is accompanied by a lack of emphasis on the way in which INGOs work with or through partners.

As also described in Chapter 7, one of the symbolic capitals that are claimed by INGOs reliant on individuals is visionary leadership. In Chapter 7, this thesis argued that this focus on visionary leadership might be associated with critiques of charities as ineffectual, with INGO Leaders seeking to make clear that they themselves are making a direct difference to the work of their INGO. The analysis in this section, with regards to work through partners, may indicate a similar approach: these Leaders are keen to emphasise the impact, effectiveness, and activeness of their INGO – and in doing so, make their work through partners less apparent. The emphasis is on the INGO as the deliverer of impact. This perhaps separates these INGOs from those reliant on funding from other organisations within the voluntary sector, where the development-speak focus is on partnership.

8.3.3 INGOs as quasi-grantmakers

As noted above, there is something of a disconnect between the way in which INGOs reliant on individuals particularly, as well as some reliant on government, describe their implementation model in the Leaders' letters and narrative sections of their Annual Reports. Among these INGOs, the role of the INGO as the active implementer is prioritised, while the role of local partners is not included or emphasised.

Elsewhere in these Reports and Accounts, however, and particularly within those sections of the Reports and Accounts that refer to operational and managerial accountability – such as in INGO's regulatorily-required description of their structure, governance and management, as well as in some cases in the notes to their Financial Statements – a substantial proportion of the studied INGOs present a somewhat different picture of their relationship with their local partners.

As described above, the descriptive Annual Reports and the Leaders' letters either describe local partners as co-implementers (albeit under the direction of the INGO) or depict the INGO itself as the primary implementor. However, many INGOs' operational managerial accountability sections describe a relationship that is more akin to these INGOs acting as quasi-grantmakers: instituting grant-making policies, due diligence rules, and reporting and accountability requirements. Of the 31 INGOs that describe their work as being in collaboration with implementing partners in their Annual Reports, 22 (71%) refer to such grants policies, grant-making and due diligence reports elsewhere in their Reports and Accounts.

Table 43: INGOs' collaborative versus grantmaking approach

Reliant income source form	Number of INGOs in total	Number of INGOs with Annual Report narratives that describe working collaboratively through partners	Number of INGOs with operational management sections that adopt a quasi-grantmaking approach
Individual	15	11	5
Government	12	11	9
Voluntary Sector	6	5	5
Other	4	4	3
Total	**37**	**31**	**22**

As an example, in their Leader's letter from 2015, the Chair of Sightsavers describes how

> Thanks particularly to major grants from the UK Department for International Development (DFID) and the Queen Elizabeth Diamond Jubilee Trust, we delivered over 140 million [Neglected Tropical Diseases] NTD treatments. These grants are a great example of coalition in action - many [international and local] organisations coming together to drive towards a common goal.

In the substantive Annual Report, the organisation also, for example, describes their strategy of working to "develop effective programme implementation partnerships" "We also work in close partnership with national and local non-governmental organisations (NGOs) where these are part of the health system" "We worked with partners to undertake cataract quality assessments in Malawi, Zambia and Uganda". Elsewhere in the Annual Report and Accounts, however, collaboration with local partners is described in language akin to a grant-making relationship:

> We have now developed a comprehensive new framework for our approach to and management of partnership…These include a clear due diligence process to enable us to select partners effectively and build institutional development requirements into project design from the start, a quality assessment tool to track the ongoing strength of the partnership during implementation and a suite of tools to guide an effective exit process.

Within their Financial Statements, Sightsavers' "Grant making policy" details how

> We monitor all grants to partner organisations in accordance with the relevant partnership agreement. There is an annual process to review the project and

partner budgets for the following year and determine what funds will be paid in the following year.

While the narrative communicates a story of equal and collaborative relationships, operationally the focus is on monitoring, accountability, due diligence, and compliance from local partners towards INGOs.

International Alert similarly presents a cooperative relationship with partners in its Leader's letters:

> Globally, we are proud to partner with over 800 organisations, who are the heart and soul of peacebuilding. And we are determined to deepen our cooperation with others across the world. It is only through such a united effort, generating a critical mass for peace, that we can hope to reshape our world.

Yet, its Report and Accounts states that it had recently taken "steps to improve oversight and accountability on compliance issues, as well as to ensure the policies that govern compliance and value for money are clear and consistently applied – including among partners".

Likewise, in terms of operational managerial accountability, Frontline Aids describes its:

> comprehensive onward granting policy and procedures manual that provides clear guidelines on the criteria for awarding grants to [local partners], to ensure that accountability and transparency are maintained…Grant renewal is subject to performance, review and re-planning.

Reall describes in-depth its efforts to create a Reall Network, which has involved the development of a comprehensive "Grants and Investment Policy" which outlines the parameters by which the UK charity will "Provide grants and loans (financial services) to partners". As part of their risk management, Care highlights the risk of "Reliance on partners….which is managed through due diligence, capacity building where required, and ongoing monitoring of programme outcomes and financial management". Where fraud and loss has occurred, Care describes how "Action taken included withholding of payments to partners". VSO describes how: "Under the terms of the partnership agreements that exist between the charity and the other members of the VSO Federation… and in-country partner organisations, the charity provides funds to such organisations in order to allow them to undertake agreed activities in pursuit of VSO's aims". African Initiatives describes it's

> Grant Making Policy. The charity makes grants to small, local, African NGOs who share African Initiatives' objectives. A Partnership Agreement, Activity Plan and

> Budget are agreed and grants are made quarterly, provided African Initiatives is satisfied that the project is proceeding satisfactorily.

This dissonance between the language of partnership in INGO's Leaders' letters and Annual Reports, compared to the quasi-grantmaking approach of its operational description and Accounts is perhaps sometimes a function of the extremely complex institutional governance that these INGOs adopt. For example, in its Leader's letter iDE's Chairman refers to the organisation as a direct implementer:

> we are facilitating change by supporting networks of Farm Business Advisors (community agents who support small-scale farmers) who are frequently located in remote areas, far away from commercial centres…we work to help minimise the pressure on labour, income, water, and energy by identifying and redesigning technologies that can have a life-changing impact on struggling farmers.

However, in its narrative Annual Report the organisation describes working through partners, and its Financial Statements describes its "Grants distributed to partners": "The charity distributes funding to internal and external partners". These grants to partners account for £4.1 million of the INGOs £4.5 million total expenditure (91% of total expenditure). Many of these grants are to 'internal' partners (national iDE organisations in Zambia and Nepal for example) while the organisation also works with 'external' partners, both local and national. The Structure and Governance section of iDE's Annual Report 2017 states that iDE's UK role within the global iDE family is to be "directly engaged in developing, managing, monitoring, learning from and supporting initiatives funded by entities and individuals in the UK and European Union, so there is direct and clear accountability for those projects". Frontline Aids and Reall also describe dynamic and multi-level models of operating. Frontline Aids, for example, describes how the UK-based organisation ('the Charity') "grants funds to Linking Organisations. Linking Organisations then support other NGOs and CBOs within their countries…On rare occasions the Charity also grants funds directly to programme-implementing organisation". As mentioned above, Reall also describes its work to create a "Reall global network" between the UK charity and partner organisations, describing their model as such: "Reall uses aid in a catalytic way by working with local Partners to develop a locally appropriate sustainable commercial model". The complexity of these operational models are difficult to summarise, perhaps contributing to an approach in these organisation's Leaders' letters that tries to simplify its function, but in so doing, minimises the role of these organisations 'internal' and external partners.

Among INGOs reliant on individuals, there is less widespread emphasis on this grant-making approach in their operational Reports and Accounts. Nevertheless, five of the 15 INGOs included here adopt similar 'grant-making' language. For example, Muntada Aid describes its "Grant making policy…. We carefully consider the experience, reach and governance of potential partners, as well as the value they will add to our work with vulnerable people. We monitor how all grants are spent”. As outlined in their 2017 Annual report, in this year Muntada Aid spent £1,159,201 on grants in this financial year – 83.4% of their total charitable expenditure, and 54% of total overall expenditure of £2,144,566. Embrace the Middle East also emphasises their role as a grant-making organisation throughout their Annual Reports, although in their 2017 Annual Report there was an increasing focus on the organisation engaging in “project strategic partnerships” rather than just grants. Nevertheless, the organisation functions primarily as a grant-maker, “Our core activities are raising funds from donors primarily in the UK and the allocation of these funds to provide grants and other non-financial support, for example capacity building”. Safe Child Thailand similarly outlines their grant-making policy including – for example in their 2016 report – stating that “when awarding grants, we placed restrictions requesting that all money…be used for direct charitable expenditure (programme costs) exclusively.” Safe Child Thailand’s financial Statements state that:

> Charitable grants and donations are made where the Trustees consider there is real need following a review of the details of each particular case and comprise single year payments rather than multi-year grants. Grants and donations are included in the statement of financial activities when approved for payment.

Reaching the Unreached – which works through Reaching the Unreached India, as well as some other organisations undertaking similar work in South India - states that:

> The trustees are keen to ensure sufficient funding and support for the work of [Reaching the Unreached] RTU in India. Although it is an independent organisation and our procedures ensure that we have formal arrangements in place with RTU-I, particularly over funding requests and their evaluation.

Finally, Muslim Charity describes its approach as: “Project grant making” which:

> is managed according to a designated process. After initial approval, proposal development and review, the senior management committee reviews applications before approval by senior personnel….We will make the final decision as to eligibility to receive a grant, at our discretion.

Muslim Charity’s grant-making policy states that:

> Charity management continuously monitors the work of each partner organisations on various stages of project implementation and only release

allocated funds where partner organisation demonstrates effective implementation of agreed charitable objectives.

While this grant-making approach is less prevalent among INGOs reliant on individuals therefore, it is still reflected in the Reports and Accounts of five out of 15 of those INGOs included in this analysis. Notably, among three of these INGOs, this quasi-grantmaking function is also made explicit in these INGOs Leaders' letters. Unlike any of the INGOs reliant on the other income source forms, three of these INGOs explicitly define themselves as providing grant funding to these local partner organisations in their Leaders' letters. Embrace the Middle East's Chair, for example, highlights the organisation's work providing "grants to partners" and highlights how, in 2017, "For the first time most of our partnership and programme grants were agreed and committed on a multi- annual basis". Similarly, Safe Child Thailand's Chair explicitly expresses the organisation's aspiration to be "more than a grant maker" by providing capacity building and monitoring support, while also outlining in a previous letter how "All partners must now apply for funding each year, and need to sign a comprehensive funding agreement which clearly outlines both their reporting and accountability responsibilities and those of Safe Child Thailand". Finally, Muntada Aid's Chairman and CEO describe how the organisation "conducts its work by making grants to local partners on the ground and directly delivering some of its projects".

8.3.4 The compliance-based aid chain

As shown above, among 60% of the INGOs studied, these Annual Reports and Accounts, when read in conjunction with the Leaders' letters, reveal a dissonance in the way these INGOs describe their activities. In the Leaders' letters and certain programmatic sections of these Annual Reports, INGOs present themselves as working with partners in a collaborative manner, albeit while the INGO leads the design and development of projects. Partners enable these INGOs to extend their connections and reach, while the INGO provides capacity building support to these less 'stable' partners. However, in their operational managerial accountability and financial statements, these INGOs present a different viewpoint. These INGOs largely present themselves as quasi-grantmakers, with a compliance and due-diligence-based approach, focused on monitoring the work of grantees, and 'taking action' in cases of grantee non-compliance.

This emphasis on a 'Grant Making Policy' among some INGOs may be a function of the regulatory requirements by which these INGOs – as charities – are bound. Of the Annual Reports and Accounts here, all (with the exception of VSO's 2015 Annual Report and Accounts) were submitted under the requirements of the SORP known as FRS 102. This SORP regulates the required elements of charities' Annual Report and Accounts. FRS 102 states that "when [grant-making] forms a material part of" a “larger” charity’s charitable activities, the organisation must “explain the charity’s grant-making policy” and explain how this grant-making contributes to the organisation’s aims and objectives (CCEW, 2015, section 1.38). “Larger charities” refers to organisations with income of £500,000 or over. This could suggest that it is the regulatory structure of charities that contributes to a dissonance in the presentation of their operational roles.

Bringing together the findings in Sections 8.1, 8.2 and 8.3 above, however, and applying a field-theoretical approach, suggests that this presentation of the relationship with local partners is more than a function of the regulatory demands of these Annual Reports and Accounts. The analysis here suggests that – in 2015-2018, when these letters, Reports and Accounts were written and published – local NGO partners were increasingly seen as competitors within the fields that comprise the English and Welsh INGO sector. While INGOs narrative descriptions tell stories of collaborative relationships with locally-based partners, this obscures the reality of these competitive and hierarchical relationships in which locally-based partners are portrayed to be subordinate to INGOs. Notably, this applies to many INGOs that are not reliant on government funding. Many INGOs not reliant on institutional donor funding position themselves as part of a compliance-based aid chain, in which local partners are presented as lacking in skills, expertise and direction, in an unbalanced, grantee-style relationship with INGOs.

8.4 Conclusion: How do the English and Welsh INGOs Studied Here Represent the People and Organisations they Work With in Africa, Asia, Oceania and Latin America?

The analysis presented in this Chapter – combined with that in Chapters 5, 6 and 7 – reveal an INGO sector that is complex and multifaceted. Different fields within the sector draw on different forms of symbolic capital in order to attract their different donor types.

The analysis within this chapter also finds, however, that across these different fields, INGOs’ constituents are only occasionally mentioned or described. Given the role these letters play as fundraising tools (see Section 4.3.4), this suggests that INGOs do not value direct representation of their constituents as central to donor engagement. Where these constituents are represented, they are described as passive, and overwhelmingly presented as marginalised and vulnerable. These findings accord with the work of Dhanani (2019), presented in Section 4.3.4, who draws on postcolonial theory to demonstrate that – in their Annual Reports – the studied INGOs represented their constituents in ways that cultivated their identities as inferior to these INGOs “Northern” donors, with these INGOs often assuming a paternalistic role.

Dhanani (2019) outlines three possible reasons that may explain why INGOs present themselves and their constituents in this way. Firstly, Dhanani (2019) argues that INGOs seek to define themselves as knowledgeable. This contention is supported in this thesis, particularly for those INGOs reliant on government or 'other' sources, who particularly value the capital of development knowledge and expertise, as demonstrated in Chapter 7 (see Table 33). Secondly, Dhanani (2019) argues that INGOs emphasise the role of donors and supporters to ensure their continued public commitment to these organisations. While Dhanani finds that donors are presented as "altruistic, generous, active and energetic 'do-gooders" (2019, p.28), this thesis finds rather that donors are given credit for enabling INGOs' work to happen, but usually only in relation to the act of giving money. It is the INGOs themselves that are presented as being active and having agency.

Finally, Dhanani (2019, p.29) argues that INGOs may construct their own – and their constituents' – identities in this way because of the "cultures, values systems, and ways of operating of these organisations". This is similar to the arguments of Goetze (2017), Autesserre (2014, 2021) and Kullenberg (2020) who similarly argue that in the peacekeeping field, equivalent behaviours have become part of the field's habitus. As suggested in Section 9.3 of this thesis, further research into the habitus of INGO staff could add potentially considerable value to such discussions.

This chapter also presents evidence to demonstrate that some critiques of INGOs that have been attributed to a reliance on government funding are more prevalent across the sector than had previously been considered. INGOs reliant on all different funding types – individuals, government, the voluntary sector, and 'other' sources – rely on partners to demonstrate their grassroots connection, while also emphasising these partners' need for capacity-building, and adopting a quasi-grantmaking approach towards these local partner organisations.

Adopting a field-analytical approach to this study of the English and Welsh INGO sector reveals that this sector is structured into various competitive fields, largely arranged around income source form. These fields are each structured in a way in which constituents and local partners are either excluded, or actively kept to the bottom. While there are differences in the ways in which INGOs present their relationship with local partners, across the sector, the relationship between INGOs and local partners is one in which local partners are largely relegated to a secondary role: as conduits for the work of INGOs, often in a quasi-grantee style relationship in which it is the INGO acting as grantmaker. These ideas are discussed in greater depth in the next chapter.

Chapter 9: Concluding Discussion

In light of the findings presented in this thesis, in this Concluding Discussion Chapter I return to the overall research question set out in Section 3.5: **what is the role of English and Welsh INGOs?** In considering this question, this chapter makes three core arguments, which are:

1) The English and Welsh INGO sector is a heterogeneous space, and INGOs within this sector have diverse roles. However, academic and policy approaches towards INGOs have framed the sector as relatively singular and unified. These claims of unity and distinctiveness may have been designed to “create or preserve room” for INGOs as a whole (Macmillan, 2013, p.42), so as to maintain and increase INGOs’ access to resources.

2) INGOs’ different roles are influenced by these charities’ perceptions of their donors’ interests. In reviewing the literature presented in Chapter 2, it is possible to draw links between the different theories presented as to the role of charities or INGOs, and the capitals that INGOs in different fields seek to demonstrate that they possess. Building on this understanding, this thesis argues that it is INGOs’ responses to the perceived interests of their (potential) donors that are associated with their different roles.

3) Many of the critiques of INGOs that have been assumed to be associated with their reliance on government funding (a contention not supported by this thesis) are nevertheless applicable to INGOs. The way in which the English and Welsh INGOs studied here represent their role contributes to a depoliticisation of development, and reinforces negative consequences associated with the structural inequalities of the international development system.

In discussing these findings, this chapter is structured as follows: first (Section 9.1), this chapter considers how this thesis’ application of field theory has increased understanding of the English and Welsh INGO sector. The chapter then (Section 9.2) considers these findings and analysis in relation to the extant literature reviewed in Chapter 2. Section 9.3 considers some further potential research directions, while, finally, Section 9.4 reflects on the approach taken in this research.

9.1 How has the Application of Field Theory Furthered Understanding of the English and Welsh INGO sector?

This study demonstrates that the English and Welsh INGO sector is heterogeneous, and can be divided into multiple, nested and interlocking fields, one set of which is arranged around income source. This is consistent with Macmillan (2013) and Macmillan et al. (2013), who demonstrate that field theory enables an understanding of the existence of overlapping and nested fields within the broader charity sector. While Macmillan (2013) posits that the distinctive characteristics that could make up a field may – for example – be dependent on policy arena, this thesis finds that one set of fields is poled around income source form. This thesis also supports Body and Kendall (2020), who find that charities can demonstrate positional agility, moving between fields. While not looking at change and motion, this thesis similarly finds that INGOs can simultaneously position themselves within multiple fields, as suggested by the metaphor of fields as "Russian dolls" (Lang and Mullins, 2020; Fligstein and McAdam, 2011).

Adopting a Bourdieusian framework that recognises the competitive nature of these fields enables this study to show that actors within different fields draw on diverse symbolic capitals to appeal to their donor types. A field-based analysis helps to understand that the leaders of these INGOs are drawing on symbolic capitals as "weapons" (Emirbayer and Johnson, 2008) in their struggles to gain ascendancy in their fields, and to demonstrate that their organisation is the 'best' in terms of its possession of these capitals, with the aim of attracting donors (and, thereby, economic capital). In their letters, these INGO Leaders are therefore engaged in a narrative process by which they seek to demonstrate that their organisation possesses the greatest amounts of the symbolic capital valued by their field.

These fields are each structured in a way in which INGOs' constituents and partners are either side-lined, or actively kept to the bottom. The analysis provided in Chapter 8 suggests that INGOs' constituents are not 'honoured' or taken account of as co-members of a field. Rather, these constituents are made external to the shared space of INGOs' network of fields. The INGO Leaders' letters studied here instead focus on their INGO's own, professionalised, staff, volunteers and colleagues as individuals relevant to contributing to the organisational positionality of their INGO within the relevant field. Finally, the field theoretical analysis here also suggests that – in 2015-2018, when these letters, Reports and Accounts were written and published – local NGO partners were increasingly seen as competitors within the fields that comprise the English and Welsh INGO sector.

Krause (2014) finds that humanitarian agencies constitute a distinct field in which organisations share a logic of practice. This study finds that INGOs working in both emergency relief and development are part of a heterogeneous set of fields, one set of which is arranged around income source form. These INGOs do, as Krause (2014) indicates, have a shared task orientation, but their capital orientations do not draw on "humanitarian authority" as Krause termed it (2014, p.98). Rather, the valued symbolic capital is related to specific donor interests.

Similarly, this research supports Cusumano's (2021) finding that INGO role representations are important in increasing understanding of the sector. Based on the Bourdiuesian framework of this research, which finds that the INGO fields studied here are competitive, however, I draw different conclusions to Cusumano (2021). Cusumano finds that INGOs with similar role conceptions are more likely to cooperate, and those with different role conceptions are more likely to engage in antagonistic relationships. This thesis argues that relationships between those with similar role representations are also competitive. This does not suggest, however, that these INGOs cannot also be cooperative. Rather, I argue that Cusumano's (2021) finding nevertheless can fit within what he describes as a political economy approach: INGOs are competitive in seeking donor funding, while also cooperating and collaborating with these same competitors. As Macmillan (2013, p.42) has argued, much charity rivalry is "disguised, implied or latent". For INGOs reliant on government funding and those reliant on 'other' sources, this cooperative and partnership approach is, in fact, a form of symbolic capital. As demonstrated in Chapter 7, some INGOs are keen to demonstrate their cooperation with other actors, as well as their participation in shared goals and challenges, as part of their development expertise and connectedness.

Analysing the English and Welsh INGO sector through the use of field theory therefore suggests a sector that is heterogeneous and competitive, within – and potentially between – fields. This theoretical lens takes account of histories of the sector (such as Jones, 2017) that have highlighted INGO competitiveness. With this understanding, the next section of this chapter considers these findings in relation to the literature outlined in Chapter 2.

9.2 Concluding Discussion: The Role of English and Welsh INGOs

This concluding discussion returns to the five themes of the development studies and third sector literature that seek to explore the role of INGOs and charities, as identified in the Literature Review (Section 2.5). These five themes are: i) charities exist to achieve ideological objectives; ii) charities act as illegitimate actors that perpetuate inequality; iii) charities exist as a result of government or market failure; iv) charities provide a positive alternative to government or market solutions; and v) the charity arena is diverse, including as a result of income source, meaning no single explanation of the role of charities is universally applicable.

This section considers the last of these themes (5. The diverse arena) first, as this learning provides the most useful way of considering how the extant literature helps us to understand the differential nature of the other themes with regards to the possible fields as identified in Chapter 7. The section then considers how these different fields relate to the themes of charities as ideological (Theme 1), as providing a positive alternative to government or market solutions (Theme 4), as a result of government or market failure (Theme 3), and – finally – perpetuating inequality (Theme 2).

9.2.1 Theme: The English and Welsh INGO sector as a diverse arena

Exploring 'distinction' in the INGO arena

This thesis argues that the English and Welsh INGO sector is a heterogeneous arena, divided into multiple fields, one set of which is primarily arranged around income source form. The heterogeneity of the INGO sector demonstrated by this analysis has not been well reflected in the development studies academic literature or policy debate. As detailed in the Literature Review (Section 2.3), an exception to this is Wallace et al. (2007), who recognises that the "values, behaviour, focus" of INGOs may differ according to income source form. However, as Brass et al. (2018) show, much of the academic literature looking at the nature of (I)NGOs has focused on differentiating INGOs from states and other international actors, rather than exploring difference within the INGO sector itself. The assumption of the sector as homogenous is also demonstrated in the way that empirical research undertaken into only a small number of the largest INGOs (such as Krause, 2014; Rubenstein, 2015) is nevertheless considered to apply to the sector as a whole (Stroup and Wong, 2017).

Within third sector research, there has been substantially greater discussion of the charity sector as a heterogeneous field – or a "loose and baggy monster" (Kendall and Knapp, 1995) - as explored in Chapter 3 (Theoretical Framework) and considered in the Literature Review in the discussion of DiMaggio and Anheier (1990), Kendall and Knapp (1995), Kendall (2009a) and Alcock (2010), as well as Macmillan (2013). DiMaggio and Anheier (1990, p.137) argue that, globally, the functions of different charity sectors relate to differing legal definitions, cultural inheritances and policy environments. Stroup (2012) similarly argues that the organisational practice of INGOs is dependent on national origin.

When exploring debate on the identification of a "third sector" in the UK, Alcock (2010, p.21) argues that the third sector in the UK has been constructed "by policy discourses that distinguish it from the state and market" as well as "from within" to "defend an ideological space that permits [key practitioners] to speak to government on behalf of a broad and indispensable constituency". In this understanding, Alcock draws on Kendall's (2009b) sense of civil society arenas as potentially "de-contested spaces". Alcock further identifies academic, practitioner and policy interests apparent in "defending the unifying ideology" of the third sector in order to achieve profile, policy support and financial backing. As noted in the Theoretical Framework, Section 3.2, Macmillan (2013) draws on Alcock (2010) to argue that "it may be…appropriate, as an empirical representation, to abandon the idea of a singular 'sector'". Furthermore, Macmillan (2013, p.51) argues that claims to sector distinctiveness have a strategic intent: "to say that something is distinctive usually implies…that it is somehow valuable, but also *better* (sic) than comparable entities, and worthy of preservation or increased attention and resource". This argument is also reflected in the work of Barnett and Weiss (2008) who argue similarly that the humanitarian community has been engaged in boundary-making, seeking to develop and project the idea of a unified sector, and separating it from those outside the humanitarian space. This work has, I suggest, potentially contributed to the continuing academic and practitioner distinction of the 'humanitarian' and 'development' fields, even though in practice there has been significant blurring of these two arenas (Smirl, 2015; Kullenberg, 2018).

Drawing on this understanding, this thesis' examination of the English and Welsh INGO arena reveals how the idea of the English and Welsh INGO sector as a distinct and cohesive sector, that is better than the alternatives, is also reinforced by practitioner and policy comment. Bond (the membership body of UK INGOs), while referring to their "diverse network" of members (Bond, 2021b), nevertheless promotes the sector as a group of highly similar organisations. Bond describes its members as having "common vision, purpose, values and principles" (Bond, 2021c) and presents the INGO sector as a single "community" with a "collective reputation" that seeks to strengthen the voice "of civil society organisations as non-partisan political actors in development" (ibid). NGOs based outside the UK are not part of this community, but are "partners", for whom the Bond network of organisations needs to "support the development…of structures, knowledge and expertise" (ibid). Similarly, DFID's Civil Society Partnership Review (2016) provides a picture of a group of "British CSOs" who "identify themselves as primarily development organisations", are "at the forefront of delivering aid", have shared "expertise, skills and experience" but are distinct from the wider sector of civil society organisations that includes "faith groups, social enterprises or women's groups". The former International Development Secretary similarly defined the UK INGO sector as made of "big international NGOs based here [in the UK]" as compared to the "smaller civil society organisations" working elsewhere "on the ground" (Greening, 2015).

The analysis in this thesis argues that INGOs are a fragmented group of organisations, nevertheless brought together by some task and capital orientations. However, reflection on the academic and policy approaches towards INGOs demonstrates that this fragmentation has been hidden by an approach that frames the INGO arena as a single and unified sector. The lessons of Kendall (2009b), Alcock (2010) and Macmillan (2013) shows us that this effort to structure the INGO sector as a distinctive space may have been made for political, policy and funding reasons: the INGO sector may have been constructed as a unified space with firm boundaries "by those who wish to appeal to the shared strength that a distinctive sector can bring" (Alcock, 2020). As Macmillan argues, a fruitful area for further research into the INGO space would explore how and why this idea of distinction has been "established, maintained, policed and traversed" (Macmillan, 2013, p.51).

Reflections on benefits theory

As discussed in Chapter 2, and above, benefits theory predicts a relationship between the make-up of a charities' income, and the types of services it provides (Young, 2007; Clifford and Mohan, 2016). Drawing on the understanding that there is a close relationship between "an organization's sources of revenue and the nature of its outputs" (Weisbrod, 1988), with different funding sources meaning charities are "characterized by multiple logics" (Mohan and Breeze, 2016, p.20), Clifford and Mohan (2016, p.492) argue that "describing patterns in the income composition" of charities can therefore provide insight into the patterns of goods that charities provide.

This thesis has similarly provided new data on the income source forms of English and Welsh INGOs to demonstrate that a relationship can be identified between organisational characteristics (poled around income source form) and INGO role. However, this thesis also draws on Binder's (2007) recognition of the importance of individual and organisational agency in understanding how INGOs respond to these different income sources. As Binder (2007) argues, institutionalist theories, such as resource-dependency, fail to recognise that individuals will respond, react, and act with agency within and in response to the donor environments within which they are working.

In particular, this thesis argues – as Rondos (1996) does, and drawing on Rose-Ackerman (1996) - that the work of INGOs is influenced by these charities' perceptions of their different donors' priorities. Rondos (1996, p.205), for example, argues that accepting government funding means INGOs "adopt the … philosophy of the donor institution". This might account, for example, for INGOs reliant on government funding focusing on their development expertise and connectedness as outlined in Chapter 7. The next section further discusses the links between theory and INGO perceptions of donor interests.

Links between theory and INGO perceptions of donor interests

As outlined in the Literature Review, a number of theories on the role of charities explain the function of charities as being dependent on the types of sectors in which these organisations work (such as education and health) or because of the types of goods they provide (for example, public or private). Reviewing this range of theories in the light of the findings from this thesis, however, reveals it is also possible to draw conceptual links between these different theories and the capitals that INGOs in different fields seek to demonstrate they possess. As previously demonstrated, these capitals can be associated with these INGOs' perceptions of the contextually relevant interests of their (potential) donors.

The differing theories as to the role of charities outlined in Chapter 2 may therefore potentially apply to different fields of INGOs, not because of the activities these INGOs undertake, but because of the types of donors to which these INGOs are seeking to appeal. This links to benefits theory, and its understanding that multiple different explanations of the role of charities may be equally valid, depending on income source form. However, this thesis argues that the relationship is more complicated than such a resource-dependent approach may suggest. Drawing on Binder (2007), this thesis argues that it is INGOs' responses to the perceived interests of their (potential) donors that are associated with different role explanations. To explore this argument, the next three Sections of this thesis include review of the theories presented within the different themes outlined in the Literature Review, and – where relevant - delineates possible conceptual links between these theories and the different donor types associated with the various identified INGO fields. These reflections seek to discuss such potential linkages while also opening up avenues for further research.

9.2.2 Theme: INGOs exist to achieve ideological objectives

The Humanitarian Imperative

As outlined in the Literature Review (Section 2.3), Singer (1972) positions INGOs as a means through which those in wealthier countries can enact their moral duty to alleviate poverty in other parts of the world. This humanitarian imperative has similarly been promoted by those in the humanitarian and development sector. It is a core tenet of the ICRC Code of Conduct, and as Ossewaarde et al. (2008, p.49) note, INGOs' normative legitimacy "originates in the objective to assist those in need, irrespective of race, religion, political preferences".

Reflection on their work as a moral duty is not, however, present in the Leaders' letters studied here. In these letters, INGO Leaders' do not lay claim to a humanitarian or development imperative when describing their INGO's role. Rather, as shown in Chapter 7, these INGO Leaders' letters primarily focus on internal aspects of organisational competence in seeking to justify the role of their INGO.

Ideology within the third sector literature

Within the third sector literature, the conception of charities as existing to meet ideological objectives is found in the supply-side literature of James (1987, 1989) and Rose-Ackerman (1986). James argues that (in the education and health sectors) the primary motivating factor for the existence of charities is individuals who establish charities in order to achieve an ideological objective. She terms these individuals "social entrepreneurs". Young (1981) similarly explores “entrepreneurs” in American social service charities, finding that people will establish charities in order to achieve personal and ideological non-monetary goals (Steinberg and Gray, 1993, p.300). For Young (2013, p.56) these entrepreneurs are all “achievers in some sense,” possessing “certain rare talents” (Young, 2013, p.56).

The field identified in this thesis that is perhaps most theoretically aligned to these explanations of INGOs as seeking to meet ideological objectives, is that group of INGOs that are reliant on income from individuals, which includes the field of INGOs arranged around religiosity. As demonstrated in Chapter 7, most of the Leaders' letters of these INGOs reliant on income from individuals emphasise the symbolic capital of visionary leadership. This concept of visionary leadership echoes James' (1987, 1989) and Young's (1981, 2013) description of entrepreneurs. In their presentation of visionary leadership, INGO Leaders are reflecting the idea that their INGO's success is the result of the “rare talents” of its leadership. Sometimes this visionary is the INGOs founder, as is the case for Reaching the Unreached. More often, however, the 'visionary' is the letter-writer themselves.

While James argued that charities are formed by entrepreneurs due to their personal ideologies, this thesis suggests that this concept of entrepreneurship – or visionary leadership – may rather be intertwined with the way in which INGOs reliant on individual donations seek to present their Leaders in a way that appeals to their (potential) individual donors (see Section 7.3.2). As Rose-Ackerman (1986) suggests, societal heterogeneity would therefore be linked to the size of the charity sector not (only) because individuals seek to establish charities to achieve ideological objectives, but because there is a heterogeneity among potential donors to these charities. It may be the presence of such donor plurality - and not (only) a response to heterogenous demand - that encourages charity entrepreneurship. As Flanigan (2021) notes, “not all groups within a heterogeneous community are equally equipped to form nonprofit alternatives to the state, [and] future research should…interrogate in more depth the underlying mechanisms that allow groups to create organizations”. One of these underlying mechanisms is the presence of potential donors, and this thesis highlights the importance of donor interest in the way INGOs conceptualise their roles.

A field nested within the field of INGOs reliant on individuals for their income as identified by this thesis is that group of INGOs that emphasise their possession of the symbolic capital of religiosity. Religiosity accounts for nearly 7% of the text of the letters written by the Leaders of those INGOs within this field, highlighting the extent to which building a relationship with the religious community is important to these INGOs. This again links to the work of James (1986) who argued that within the education and health sectors, “religious entrepreneurs” are likely to create charities because they seek not to maximise profit, but to maximise members of the faith (James, 1986) (see

Literature Review, Section 2.4.1). Those INGOs with a religious affiliation identified here similarly belong to the class of INGOs that seek to provide basic services. As such they are perhaps, without proselytising, seeking to maximise the space available to share their faith. Highlighting the strength of their religiosity is also essential for amplifying their donor relations, given the importance of religion in individual giving decisions (Mohan and Breeze, 2016). These INGOs are therefore drawing on their religiosity in order to connect with their (potential) donor pool and maximise their potential income source. As suggested above, it is this donor interest which – this thesis argues – encourages these INGOs to emphasise their role as religiously affiliated INGOs.

9.2.3 Theme: INGOs provide a positive alternative to other methods of implementing development

Salamon and philanthropic amateurism

The research found within this thesis provides some evidence of a link between the concept of philanthropic amateurism, as explored by Salamon (1987), and greater government-INGO cooperation.

Salamon's (1987) theory of 'voluntary failure' argues that government will only act in response to widespread need. This need is created by voluntary sector failure which, Salamon argues, occurs due to four factors. As detailed in the Literature Review, one of these failures is philanthropic amateurism: the voluntary "system" is associated with "amateur approaches to coping with human problems" (Salamon, 1987, p.42). Chiu et al. (2019) similarly found evidence supporting voluntary sector failure due in part to philanthropic amateurism. According to voluntary sector failure theory, cooperation between government and charity happens because government "correct" these failures (Mitchell et al., 2020, p.27) and because government can counteract voluntary sector amateurism by "instituting quality control standards" (1987, p.42).

As noted in Chapter 7, Section 7.3, it is the field of INGOs that are reliant on government for their funding that are most likely to emphasise that they are not 'amateurs'. Instead, these INGOs seek to demonstrate their maximal possession of the capital of development expertise, particularly their development knowledge. This links to Salamon's conception of philanthropic amateurism: if governments seek to 'correct' voluntary sector failure by instituting certain standards through their actions and funding, then INGOs seeking further such funding may seek to demonstrate that they are meeting such standards, partly as a result of their government funding. This argument suggests that INGOs reliant on government funding may be demonstrating to government that their funding is successfully addressing philanthropic amateurism, thereby suggesting that continuation of such funding is essential to maintain this voluntary sector activity. Therefore, these INGOs role representations seem to provide some support for the theory that government-INGO cooperation is associated with addressing amateurism.

INGOs as development alternatives

The idea of INGOs as an 'alternative' to the dominant international development system was a key theme of the international development studies literature in the 1980s-1990s (Edwards and Hulme, 1995; Drabek, 1987) and returned to in the 2010s by Banks et al. (2015). In the 2010s, these authors argue that INGOs had lost their role as 'development alternatives', and instead have focused on taking "moderate positions", professionalising, and focusing on technical solutions, "in response to donor requirements". However, Banks et al. (2015), as well as Rubenstein (2015) and others – such as Crowley and Ryan (2013) – argue that INGOs could regain this position by moving away from their embeddedness in the international development system.

This idea of INGOs as development alternatives is nevertheless a claim retained by some INGOs. This thesis has identified a nested field of INGOs who seek to demonstrate this in the capital of development nonconformity. INGOs demonstrating this capital may be reflecting both their own and their (potential) donors' dissatisfaction with the international development system.

While the literature on development alternatives as described above positions INGOs in opposition to a statist international development system focused on resource transfer, this thesis - drawing on a Bourdieusian field theory approach - argues that some INGOs assert development nonconformity in such a way as to position its claimants in competition with other INGOs. The Chair of Kids for Kids for example writes:

> When it became obvious that there would be no help [from the international community] beyond the camps and regional capital, we knew that we had to do something.

In some instances, this development conformity is claimed by those very INGOs that could be seen as a part of the traditional development system. For example, VSO has had a historically close relationship with the UK government, claiming to have been a "strategic partner of the UK government" since the 1960s (VSO, 2021), and receiving up to 75% of its expenditure from government grants in the early 1960s (Braham, 1999). This closeness continues into the 2020s: VSO was the only INGO specifically mentioned by the Foreign Secretary as having funding "protected" in the ODA announcement of 2021/22 which was associated with significant aid cuts (Raab, 2021). Yet, VSO's Chair and Chief Executive also claim that they are nonconformist and outside the development system, as shown in Chapter 7, Section 7.3. While referencing the ideal of INGOs as development alternatives, therefore, these INGOs are using this idea to compete for position within their fields. The focus of this competition is not other actors within the state or market, but other INGOs. This again reinforces the competitive nature of these fields.

Reconsidering INGOs' grassroots orientation and comparative advantage

Billis and Glennerster's (1998) Theory of Comparative Advantage argues that charities can provide more "sensitive" service in certain areas as a result of their local links and the ways in which the roles of different stakeholders in (small) charities overlap, known as "stakeholder ambiguity". However, Billis and Glennerster further argue that charities will lose their comparative advantage if they become so large that there is "increased differentiation and separation of stakeholder roles" (Billis and Glennerster, 1998, p.96). Drabek (1987) argues that one of the comparative advantages of INGOs is their grassroots orientation, while Banks et al. (2015) suggest that INGOs have been unable or unwilling to fulfil their advantages in terms of this grassroots orientation.

This thesis demonstrates (Section 8.2.1) that in the Leaders' letters studied here, several INGOs have presented an alternative formulation of their grassroots orientation. These INGOs imply that their comparative advantage is their ability to identify, select and support appropriate local partners which themselves have this grassroots orientation. This focus on partners as providing grassroots orientation is particularly found among those INGOs reliant on the voluntary sector and 'other' sources, as well as some of those reliant on government. This focus on the importance of local partners to their grassroots orientation perhaps responds to a recognition among INGOs that their size, as well as often their organisational complexity, affects their grassroots orientation and the 'sensitivity' of their services. However, as shown in Chapter 8 and discussed below, the directive and grant-making approach adopted by many INGOs means partners cannot use their grassroots orientation to devise and provide more appropriate programming.

The role of funders within the voluntary sector: funding 'technical' solutions

In her research into the foundation sector, Hayman (2015, p.164) argues that there "appears to be an entrenched perception that foundations…focus on finding *technical* solutions to clearly identified problems". This means that foundations encourage a focus on "technical and vertical solutions" as well as a "technical fix" approach (ibid). McGoey (2015) similarly argues that a key critique of the Gates Foundation is that their work has focused on vertical rather than horizontal healthcare. Sanghera and Bradley (2015) find that British foundations that seek social change rarely fund international social justice work. As discussed below, such approaches have also been linked to the depoliticisation of the development discourse.

The findings within this thesis reinforce these arguments. As outlined in Chapters 7 and 8, INGOs reliant on other organisations within the voluntary sector focus on a programmatic or projectised approach, targeting specific service delivery issues with a "technical fix" approach, rather than a "participatory, socially-embedded approach" (Hayman, 2015, p.164). While McGoey has further argued that the larger US Foundations have been responsible for pioneering approaches – and Reich (2018) argues that foundation funding should be used for innovative approaches to be tested before being adopted by the government or market – this thesis finds no evidence that funding from foundations is associated with an innovative or experimental approach. This finding is further considered in Section 9.2.5 below.

9.2.4 Theme: INGOs exist due to other sector failure

As outlined in the Literature Review, in the economics literature on the role of charities, two theories have "dominated the literature" (Steinberg, 2003, p.6): Weisbrod's (1975, 1986, 1988) government failure theory, and Hansmann's (1980, 1986, 1987) trustworthiness thesis. Both these theories are demand-side economic theories, in which charities exist as a result of other sector failures. For Weisbrod (1975, 1986, 1988), charities exist due to government failure in provision of public goods in contexts of demand heterogeneity. Hansmann (1980, 1986, 1987) focuses on the provision of private goods, arguing that donors will trust charities to provide services in situations of information asymmetry (such as international development charities), because of the nonprofit distribution constraint. Hansmann uses the INGO Care as an example of this theory. In the development studies literature, Rubenstein (2015) argues that INGOs are "second-best" actors. INGOs provide services, such as education or health care, that, in any given situation, could probably be implemented more democratically, effectively, or justly by a different type of actor, such as local government or domestic charity. As noted in the Literature Review, Rubenstein draws interesting theoretical conclusions, but her work is based on only a very small sub-set of the largest humanitarian INGOs.

Mitchell et al. (2020, p.27) argue that INGOs have historically ascribed to government or market failure theory by "defining their role as addressing government failure through service provision and advocacy focused on individual relief and better treatment of those in need". This was reinforced by the New Policy Agenda, and economic and policy thinking in the 1980s and 1990s, in which NGOs were the preferred vehicle for development, "deliberately substituting" for the state (Edwards and Hulme, 1995, p.4), as outlined in Chapter 2.

The findings of this thesis suggest that INGOs continue to position such a role for themselves, even in the dramatically changed context of the period 2015-18. As noted in Chapter 7 and described above in Section 9.1.3, across all fields identified here, INGOs' task orientation focuses on their service delivery activities to meet Basic Needs. INGOs continue to position themselves as the primary provider of services that – in Rubenstein's words – might be more justly provided by other actors. In the process, as Shivji (2007) suggests, INGOs are failing to advocate or provide room for local organisations or national governments as possible 'first-choice' service providers. Rather, as the findings in Chapter 8 suggest, INGOs are engaged in competition with local NGOs for donor resources.

This is perhaps at the heart of a fundamental challenge and complexity in the position of INGOs. While claiming their role as the 'first-choice' sector in service provision, INGOs are responding to the needs of their donors, rather than their constituents. The very nature of INGOs means these two groups of stakeholders are different – as Hansmann (1980) argued, in international development "the individuals who receive the supplies … have no connection with the individuals who pay for them" (Hansmann, 1980, p.847). While Hansmann argues that this provides a clear argument for the role of charity in overseas development work, this does not consider how these information asymmetries affect the position of those in receipt of such services in those countries where these INGOs work. This argument is further considered in the next section.

9.2.5 Theme: INGOs are illegitimate actors that perpetuate inequality

As described in the Literature Review, Section 2.5, the argument that INGOs are illegitimate actors that perpetuate inequality is perhaps the strongest theme that recurs throughout the development studies literature. It has two main facets: i) INGOs are neo-colonialist actors that perpetuate exploitative and unequal systems; and ii) INGOs are agents of others (particularly the donor governments of Europe and North America) that have been co-opted into driving and perpetuating the interests of these donors, including through the 'aid chain', and lack independence of action and decision-making.

As noted above, the contention that English and Welsh INGOs are reliant on funding from the Northern donor governments (as argued by Edwards and Hulme (1995, 1997), Smilie (1997), Maren (1997), Rieff (1997), Bebbington et al. (2008), Krause (2014), Banks et al. (2015), and Walton et al. (2016)) is not substantiated by this thesis' findings. Rather, this thesis argues that government funding is less important to most INGOs than previously assumed: over 60% of INGOs included in this study receive less than 10% of their funding from donor governments.

However, this thesis finds that many of the critiques of INGOs – which have been assumed to be associated with their reliance on donor governments – are nevertheless applicable to INGOs. The thesis finds that the way in which INGOs represent their role in their Leaders' letters and Annual Reports contributes to: i) a depoliticisation of development work; ii) reinforcing negative consequences associated with the idea of the 'aid chain'; and iii) the continuation of structural inequalities within the international development system.

INGOs 'technocratising' the aid and development agenda

De Waal (1997), drawing on Sen (1983), argues that INGOs depoliticise development challenges by framing them as technical problems. This, de Waal argues, has prevented structural solutions to the perpetuation of global poverty from being proposed and realised. Duffield (2007) similarly argues that in the 1990s and 2000s, there was a growing technocratic culture within INGOs. Banks et al. (2015) identify that INGOs' focus on their service delivery function has been at the expense of their "civil society function".

As described in Chapters 6 and 7, this thesis presents evidence that the INGOs studied here have a shared task orientation that focuses on the delivery of services in the arena of Basic Needs. Many more INGOs are engaged in service delivery and work in Basic Needs than work on issues such as Governance, Rights and Justice. These INGOs also share capital orientations based around their own organisational competence and sizeable service delivery outputs. This supports the arguments proposed above. In their approach, INGOs have focused on technical and service delivery inputs, rather than advocacy and campaigning work in the fields of governance, justice and rights. These orientations are associated with a technocratisation of the international development debate.

As demonstrated above, a focus on technical fixes is also particularly associated with INGOs reliant on voluntary sector funding and their 'development-speak' programming and projectised approach. De Waal's (1997) argument that INGOs have prevented structural solutions to the perpetuation of global poverty from being proposed and realised through a focus on technical fixes is – within this thesis - most found in the field of INGOs that are reliant on funding from the voluntary sector, that take a "technical fix" approach (Hayman, 2015; McGoey, 2015). While the development studies literature may have associated such approaches with government funding, the third sector literature, which recognises the role of foundations in perpetuating such approaches, better reflects the findings of this study.

While this has been described as depoliticisation by de Waal (1997), this does not mean such approaches are apolitical. As McGoey (2015) has argued, this 'technical' approach is associated with a top-down approach to addressing development challenges, which side-lines (or even works against) social justice issues.

Reinforcing negative relationships associated with the aid chain

Based on the data presented in this thesis, two conclusions can be drawn in reference to aid chains: firstly, that the structural inequalities that the discourse of the 'aid chain' represents are present in the role representations of the INGOs studied here; and secondly, that this is not linked to reliance on government funding.

As discussed in Chapter 2, the aid chain refers to the complex chain of 'partnerships' between a set of organisations – including donors, INGOs, local government and local civil society – that characterise international development operations (Eyben, 2006; Aveling, 2010). These chains are associated with power inequalities; with a focus on compliance and accountability travelling from the 'bottom' (local partners) to the 'top' (donors), rather than vice versa; and which therefore reinforce the "structural inequalities that [INGOs should be] there to challenge" (Wallace et al., 2007, p.2). The evidence presented in Chapter 8 (Section 8.3.) demonstrates that the structural inequalities that the discourse of the aid chain signifies are present in the role representations of the INGOs included within this research study. In the Leaders' letters and Annual Reports included in this analysis, many INGOs position themselves as part of a compliance-based aid chain, in which locally-based partners are portrayed to be subordinate to INGOs. These local partners are presented as lacking in skills, expertise and direction and are 'partnered' in an unbalanced, grantee-style relationship with INGOs. Aveling (2010, p.1592) describes a representative of an INGO in Cambodia reflecting that "'[We're] not just like an NGO, we're almost like a donor'".

Much work on aid chains, such as Wallace et al. (2007), and Aveling's (2010) analysis of the aid chain in Cambodia, focuses on government or multilateral donors as at the top of such aid chains. In their analysis of aid chains in Uganda, South Africa and the UK, Wallace et al. (2007) find that the challenges of the aid chain are a function of INGOs' focus on meeting their donor government demands.

However, this thesis finds that compliance-based relationships that are a feature of the aid chain are present among INGO role representations across the income source forms. The presence of an aid chain is evident among those INGOs reliant on individuals, the voluntary sector, and other sources, as well as – but not limited to – those reliant on government. While Bebbington et al. (2008) and Edwards and Hulme (1996) suggest a solution to the problems of the aid chain is diversification away from a reliance on donor government funding, this thesis argues that this will not resolve such challenges. As Atack (1999, p.859) suggests, the problematic inequalities of upward accountability to donors in the aid chain includes the "funding public", among other donor types.

INGOs as holders of power and expert status

As outlined in the Literature Review, Rodney ([1972]2018), Cockroft et al. (1972) and Maren (1997) all argue that INGOs are a tool of the capitalist, exploitative foreign aid structure. This contention is again often associated with the assumption that INGOs are primarily funded by Western donor governments. As noted previously, this thesis finds that such assumptions are not supported by the evidence presented here.

However, this thesis further finds – as shown in Chapter 8 – that the challenges associated with power inequalities that are often ascribed to donor government approaches, are nevertheless present across the fields of INGOs identified within this thesis. INGOs consistently reproduce inequalities by presenting local constituents as vulnerable, needy, and “passively waiting” for INGOs to act. Local partners are presented as lacking skills and expertise, and are co-opted into unequal and competitive relationships with INGOs, in which INGOs possess the power to grant or remove resources.

This is in line with the arguments of Edwards (2008a), Holmén and Jirström (2009), and Murayama (2009). Edwards (2008a) argues that INGOs have conducted “little real transfer of roles or capacity”, an analysis supported by the words of INGOs themselves in the data considered for this thesis. Holmén and Jirström (2009) argue that INGOs are weak in terms of participation, while Murayama (2009, p.185) argues that in economies such as India, social movements increasingly consider INGOs to be a part of the global power elite. Again, the role representations of INGOs considered in this thesis support the contention that INGOs position themselves as development leaders. This argument is also in line with the historical work of Skjelsbaek (1971), who found that INGOs do not “contribute much to the reduction of unequal opportunities in the global system” (p.441).

This thesis highlights that INGO role representations in the period 2015-2018 continue to give primacy to INGO expertise, and reinforce perceptions of a lack of local development capacity. INGOs’ role representations emphasise the power and expert status of INGOs. Across the different fields identified, INGOs are seeking to demonstrate their maximal possession of the relevant capital as a means of attracting donor support. This does not allow for the role of local organisations or local government to be emphasised.

This then leads to the question as to why INGOs may operate in this way. Certain answers to this question are suggested in the next section, when considering potential further research directions.

9.3 Future Research Directions

As noted in the Introduction, Section 1.4, in addition to providing novel evidence and analysis in consideration of this thesis' research questions, this thesis also seeks to make three broader contributions to the literature. These are further considered below, alongside suggestions as to further potential research directions based on the findings and analysis within this doctoral study. The three potential broader contributions are:

i) Further understanding of the accountability and legitimacy challenges faced by INGOs.

This Concluding Discussion Chapter has noted several ways in which this thesis has contributed to the discussion of INGO accountability and legitimacy, and how this thesis could be used to support future research directions. This includes exploring why the role representations found by this research persist in the INGO sector, if – as this thesis finds – the challenges identified are not linked to government funding imperatives. Bourdieu's concept of habitus may help to answer this question.

As mentioned in the Theoretical Framework (Chapter 3), the academic literature on peacekeeping (Goetze, 2017; Autesserre, 2014, 2021; Kullenberg, 2020) has developed a substantial thread of knowledge that draws on Bourdieu's concept of habitus: the way in which one's previous, socially ingrained, knowledge, habits, skills, experiences, judgements and tastes influence responses to present situations (Dean, 2016, p.97S; Emirbayer and Johnson, 2008, p.4; Kluttz and Fligstein, 2016, p.188). Kullenberg (2020) argues that the "structural conditions of the [peacekeeping] field…over time and through repeated practices, become embodied in an organization's culture and the habitus of its staff…This explains why competition and other counterproductive behaviours unwittingly persist…or, to put it differently, why smart and dedicated people continue to work in clearly ineffective ways". This links to the work of Mosse (2013) and Apthorpe's (2013) Aidland: a space which "has its own mental topographies, languages of discourse, lore and custom, and approaches to organizational knowledge and learning" (Apthorpe, 2013, p.199).

Thus far in the extant literature there has been more limited application of habitus to the study of INGOs. Such research might help to answer questions as to why those working for INGOs have struggled to change INGO role representations, even in the face of critique and challenge to their work. It may also explain why amongst practitioners, the assumption that the challenges faced by INGOs are a result of a reliance on government funding, have been so persistent. Perhaps such a story has become a part of the habitus.

ii) Expanding our understanding of field theory and its potential application to third sector research.

This thesis has presented an approach to field theory which – while it has some limitations, as explored in the next section – has nevertheless provided novel insight into the INGO sector that could be similarly be used to inform discussions of other charity sectors.

Additionally, as noted above, the finding that the INGO sector is a complex, heterogeneous space made up of a number of fields and with fuzzy boundaries raises the question as to why the sector has so consistently been perceived as a homogenous actor. In particular, why has work that considers only a few of the largest INGOs been seen to apply to other organisations that have very little in common with such large INGOs? As outlined in Section 9.2.1, above, drawing on Macmillan (2013), a fruitful area for further research into the INGO space would explore how and why this idea of distinction has been perpetuated (Macmillan, 2013, p.51).

iii) Contributing to wider discussions on the relationship between charities, their donors, and those they seek to serve.

The thesis demonstrates how INGOs' perceptions of their donors' interests impacts on these organisations' role representations. Again, such insights are potentially of relevance for charities across other sub-sectors, as well as contributing to the broader third sector research on the role of charities. Section 9.2 outlines how a number of the extant theories in the third sector literature may apply to different INGO fields as a result of INGOs relationship with their particular donors. Each of these suggested potential relationships provides a potential arena for future research.

In addition to these broader questions, this thesis reveals a number of other interesting findings that have not been fully explored including, for example, that the number of Leaders' letters published by INGOs increased substantially between 2015 and 2018 (see Section 4.3). Further research might provide insightful analysis as to whether this trend is found across all INGOs or charities, whether this trend has continued since, and the reasons for any changes found.

Finally, as noted in Chapter 2, this research approaches the study of INGOs from a domestic lens. The role of INGOs is explored through INGOs' own representations. A fruitful area of research would explore the role of INGOs from other perspectives, particularly that of INGOs partners in Africa, Asia, Latin America, and Oceania. Gerard (2021), for example, has explored aid chains from the "lower rungs" by drawing on feminist methodologies, and considers the resistance strategies used by "lower-tier actors" to contest the instrumentalization of women's empowerment through the aid chain approach.

9.4 Reflections on the Approach Taken to This Research

This research has adopted a multi- and mixed-methods approach, drawing on my research philosophy. This section first reflects on the research design, specifically the use of leaders' letters as the primary qualitative data source, before considering the thesis' methodological approach. In reflecting on my approach, I draw on Clark and Ivankova's (2017) two-step process for assessing mixed methods research quality, in which the quantitative and qualitative study strands are first assessed using "common quality standards", before evaluating the degree to which the mixed-methods approach possesses "inference" quality and transferability (Teddlie and Tashakkori, 2003). These considerations all contribute to achievement (or otherwise) of 'trustworthiness': research that is persuasive and worth paying attention to (Lincoln and Guba, 1985; Clark and Ivankova, 2017).

The use of leaders' letters

As outlined in section 4.1.1, this research chose to use secondary sources in the form of the leaders' letters (rather than – for example – interviews) 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 original findings as to the role of English and Welsh INGOs.

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. Within this research, with the specific focus being on letters written by leaders, this thesis is only able to reflect on the role representations provided by organisational "elites". Nevertheless, by paying attention to the "silences" (Ho et al.,2021), in chapter 8 this thesis considers the way in which the voice of people in Africa, Asia, Latin America and Oceania are made absent by these letters.

The focus on letters does limit the questions that can be asked of this data, as well as meaning that the findings of this thesis have not been validated through further interviews (Ruggiano and Perry, 2019, p.91). This thesis focuses on 'what' rather than 'why' questions, and is not able to explore the motivations or directly consider the thoughts, opinions, approaches or behaviours of INGO staff or volunteers. Such an approach means this exploratory thesis necessarily raises a number of further questions that primary research approaches may help to answer, as outlined in the previous section (Section 9.3).

Finally, as outlined in Section 4.3.4, this thesis 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 thesis may not be generalisable beyond this specific population. However, as noted below, the aim of this thesis has been to generate transferability, rather than generalisability, with the empirical and theoretical findings of this thesis potentially providing valuable insight to other studies.

Quantitative methods

Commonly, quantitative research is assessed based on the requirements of validity, reliability and representativeness. Validity refers to whether the means of measurement (the indicator) measures what it intends to measure (Golafshani, 2003, p.599; Fielding and Gilbert, 2006, p.11). This can be assessed in several ways. In this study, the validity of the quantitative data is justified with reference to face validity and content validity.

Face validity is achieved if it appears to others that a means of measurement is appropriate. The quantitative data for income source form used in this study has face validity as it builds on the work of Clifford and Mohan (2016), and Kane et al. (2013), which has also been used by – among others – Mohan and Breeze (2016). Similarly, the data used to identify other organisational characteristics draws on substantial other research, as outlined in Section 4.3.3.

Content validity asks whether the indicator represents all aspects of the construct. Within this study, many of the variables used are relatively straightforward (such as size), and therefore achieve this quality. The more complex variables, such as activities of focus or ways of working, are defined sufficiently broadly to be applicable to the diversity of INGO roles. This diversity is, however, a limitation of this study. By using the broad definitions of, for example, Basic Needs and Governance, Rights & Justice, detail on the differing nature of INGO work is lost. It may, for example, be that a set of INGO fields is also arranged around policy sector, as suggested by Macmillan (2013). However, including such further sub-groups would substantially increase the complexity of this work and, I believe, reduce theoretical insight as to the relationship between INGOs and their donors.

A key component of reliability relates to whether the research is replicable. This study seeks to achieve reliability through the use of published, secondary data, alongside a detailed and transparent description of the data collection and analysis process, meaning future researchers are likely to be able to replicate the results of the quantitative elements of this study.

In drawing entirely on secondary data sources, however, the research approach has limitations, including challenges in the quality of data provided (Morgan, 2011), a lack of control over the data

(May, 2011), and a time-lag between this data being created, published, and then collected as part of this research. As described in the methodology, a lack of control over the quality of the quantitative data meant the income source form data of 32 INGOs was of insufficient quality to be used in this study. The use of such secondary data has, however, also enabled this study to consider a larger number of INGOs than would have been possible through primary data collection, and explore complex financial data that is substantially harder to gather other than through such secondary data analysis (Golafshani, 2003, p.599).

This study addresses issues around representativeness by adopting a census approach, analysing the financial data of all identified INGOs. Yet, as noted elsewhere in the thesis, this representativeness is limited to INGOs with income over £250,000, and results cannot be generalised to smaller INGOs. The theoretical insights and inferences found within this study may, however, provide valuable insight for other studies, as suggested in Section 9.3 above.

Qualitative methods

In considering the strengths and limitations of this research's qualitative approach, the primary concern is consideration of bias. As noted in Section 4.1.2, my positioning as an 'insider' researcher reinforces the question of potential bias within this research. I began this research with certain assumptions based on my experience, and with personal and moral questions as to the role of INGOs as outlined in Section 1.3. As Sword (1999) has argued, however, no research is free of bias. What is important is being aware of and reflective of such bias, and providing context for the audience as to the researcher's bias. In explicitly sharing elements of my biography, I hope to have sufficiently positioned this potential subjectivity. While the process of coding qualitative research always entails some likely bias, I have also sought to manage such bias by adopting a clear thematic analysis framework as outlined in Section 4.3.3, presenting substantial detail on the codes described in Chapters 7 and 8, and discussing and receiving feedback on these codes from others.

The limitations of using secondary data in quantitative analysis described above - such as lack of control over data (May, 2011) and the inability to ask specific questions - are also reflected in their use of qualitative analysis. Yet the use of secondary data in qualitative analysis also has strengths. As Silverman (2013) argues, the use of "natural" data, such as the letters and Reports used in this study, rather than data "manufactured" through interviews or focus groups in which a small number of individuals are selected to respond to specific research questions (Silverman, 2013, p.31), reduces distortion as a result of people framing their responses as a result of the asking of specific questions. Instead, the research has been able to explore how INGO Leaders 'naturally' represent their INGOs' role.

Mixed methods inference quality and transferability

In considering the inference quality and transferability of the mixed- and multi-methods research, I draw on Tracy's (2010) concepts of "meaningful coherence" and "resonance".

The ambition of "meaningful coherence" involves ensuring research methods match with the theory used, while also drawing on and making connections to the relevant literature. This thesis has sought to do this by developing an exploratory approach to operationalising field theory, and reviewing the findings in the light of relevant literature. This approach has presented and evidenced a range of important and interesting findings, as shown above. By drawing extensively on both the development studies and third sector literature, this research has been able to develop substantial insight into the role of INGOs.

Yet, there is a gap in this research, in that it has not drawn on empirical data concerning habitus. Emirbayer and Johnson (2008) argue that the concept of habitus is integral to understandings of field, and that fields can only be understood by consideration of capital and habitus. The research approach taken here, however, does not allow for such an approach. Nevertheless, the approach has not been "inattentive" (Emirbaryer and Johnson, 2008) to habitus, and has sought to draw on relevant literature to generate reflection on habitus as shown in Section 9.3.

This study seeks to achieve resonance by demonstrating a measure of transferability. This transferability is not the same as generalisability. The findings of this research are not generalisable beyond the specific population studied here, as mentioned above. Nevertheless, I believe the insights of this research can be transferable and contribute to further and broader understandings of the charity sector, as outlined in Section 9.3.

9.5 Final Thoughts

As noted at the start of this thesis, English and Welsh INGOs are responsible not only for sizeable income and expenditure, but also for influencing understandings of the world (Dogra, 2014). This thesis has sought to understand the role of INGOs in the period 2015-18, drawing extensively on theory and literature to reflect on the evidence presented within this thesis. This research finds that some assumptions about INGOs, including that INGOs are over-reliant on government funding, is not supported by the evidence gathered. However, the thesis also finds that many INGOs – across the different identified fields – perpetuate inequitable power relations in the way they represent their roles. In answering this thesis' research questions, then, this thesis also raises many further questions. Perhaps the most important of these remains: is there a future role for INGOs that overcomes the critiques made here?

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Appendix 1: Full List of INGOs included in study population

N=348

Charity registration number	Organisation Name
283302	A C O R D
1165916	Abdullah Aid
326859	AbleChildAfrica
1111283	Ace Africa
1047501	Action Against Hunger
294860	Action On Disability And Development
1118845	Action Village India
274467	Actionaid
1131711	Adeso-African Development Solutions
1092719	Advantage Africa
1074937	Adventist Development And Relief Agency - Uk
1118565	Advocates for International Development
1092134	Afghan Connection
1045348	AfghanAid
1060894	Afpic International In The Uk Limited
313139	Africa Educational Trust
1107507	African Agricultural Technology Foundation
1104682	African Foundation for Development (AFFORD)
1064413	African Initiatives Ltd
1121764	African Prisons Project
1062752	African Relief Fund
1108718	African Revival
1101556	Afrika Tikkun UK
1141028	Afrikids
1164420	Akaal Aid
1118492	Al Mustafa Welfare Trust International Ltd
1056562	Al-Fatiha Global
1000851	Amanat Charity Trust
261488	Amref Health Africa
1151992	Anglican Alliance
1049160	Anti-Slavery International
1152616	Anugraham
290836	APT Action on Poverty
1112621	Article 25
1126009	Asia Pacific Children's Fund
289648	Asian Foundation For Help

1064469	Bansang Hospital Appeal
1079599	Basic needs
1076235	BBC Media Action
1157582	Being Humanitarian
1098893	Blue Ventures Conservation
313869	Book Aid International
1115482	Brac Uk
1075525	Breadline Africa
1127366	British Asian Trust
298316	Build Africa
1115989	Build It International
1135540	Camara Learning Limited
1029161	Camfed
1102028	Canon Collins (Educational and Legal Assistance) Trust
1115896	Caravan of Mercy
1011513	Care And Relief For The Young
292506	Care International Uk
1140552	Care Sri Lanka
1071660	Cecily's Fund (The Cecily Eastwood Zambian AIDS Orphans Appeal)
1081384	Chain Of Hope
1162211	Challenge Ministries Swaziland Uk
1013587	Chance For Childhood
1163944	Charity Right
1125751	Cherie Blair Foundation for Women
1078187	Child Rescue Nepal
1118528	Child.org International
328434	ChildHope UK
1075037	Children Change Colombia
1101441	Children On The Edge
1105851	Christian Aid
1058162	Christian Blind Mission (CBM)
1007484	Christina Noble Children's Foundation
1095118	Commonwealth Parliamentary Association UK
1150092	Community Against Poverty Foundation
1082958	Community Health And Sustainable Environment (chaseafrica)
1069256	Computer Aid International
1092236	Concern Worldwide (Uk)
1055436	Conciliation Resources
1105697	Concordis International Trust
1046579	Consortium for Street Children
1117978	Cool earth action
1157507	Crisis Aid

1094705	Cure International
1118290	Development Aid From People To People Uk
1053786	Dhaka Ahsania Mission
1148745	Dig Deep (Africa)
1118674	Digital Pipeline
1046001	Disability and Development Partners
1074527	Divine Onkar Mission
1122671	Doctors Worldwide Ltd
1163161	Educaid Sierra Leone
1030807	Education Aid For Palestinians
1111709	Effective Intervention
1144950	Ehsaas Trust
1076768	El Shaddai Charitable Trust Limited
1076329	Embrace The Middle East
1148818	Emergency - Life Support for Civilian Victims of War and Poverty, UK
1139295	Emerging Leaders
1071974	Engineers Against Poverty
1101849	Engineers Without Borders UK
1107613	Equality now
802353	Ethiopiaid
1089879	Everychild
1094478	Excellent Development Limited
326901	Farm Africa Limited
1165603	Feed the Minds
294263	Feed the Poor
1137636	Fight for Peace International
1113969	Five Talents Uk Ltd
328273	Food for the Hungry UK
1082158	Forest People's Programme
1121273	Frank Water Projects
1122937	Freedom Network International
1146220	Friends of Ibba Girls School, South Sudan
1064738	Gfa World
1141155	Girl Effect
1147370	Global Aid Foundation
1115606	Global Alliance for Livestock Veterinary Medicines
1054008	Global Care
1158310	Global One 2015
1009755	Global Partners (Uk)
1114135	Global Relief Trust
1107403	Goal (International)
1135364	Grassroot soccer

1145862	Hand in Hand for Aid and Development
1113868	Hand In Hand International
1082565	Handicap International
1117446	Hands @ Work In Africa Uk
290535	Health Limited
1150505	Heartland Alliance International, Europe
1059951	Help The Needy Charitable Trust
288180	Helpage International
1118152	Helping Little Angels
1158211	Home Leone Limited
1089490	Hope And Homes For Children
1163642	Hope Health Action
1138111	Human Aid Uk
1154288	Human Appeal
1145092	Human Care Foundation Worldwide
1126281	Human Relief Foundation
1107341	Humanitarian Aid Relief Trust
1149693	Humanity First
1101170	Idrb
290992	Impact Foundation
1148464	Inspiring Futures A Volunteer Uganda Trust
275637	Inter Care Limited
327553	International Alert
1133427	International Bar Association's Human Rights Institute
1087417	International Development Enterprises (Uk)
1105455	International Health Partners (Uk) Limited
1038860	International HIV/AIDS Alliance
1162572	International Humanitarian Relief
800066	International Institute For Environment And Development
1099126	International Justice Mission UK
1102513	International Learning Movement (Ilm)
1093861	International Medical Corps (Uk)
229476	International Planned Parenthood Federation
1065972	International Rescue Committee
1148404	Internews Europe
1160490	Islamic Help
328158	Islamic Relief Worldwide
1132442	Jubilee Campaign
1072613	Karuna Action
1113836	Kashmir Orphan Relief Trust
1110102	Kenyan Children's Project
1163294	Khalsa Aid International

1106156	Kidasha
1152451	Kids Club Kampala
1100045	Kids For Kids
1128290	Kirima Limited
272761	Lattitude Global Volunteering
213251	Lepra
1143018	Lifebox Foundation
1134473	Lifeline Network International
1048007	Link Community Development International
1112390	Link Ethiopia
1125512	Lively Minds
1171230	Lonely Orphans
1143518	Make It Happen In Sierra Leone
1099776	Malaria Consortium
1126222	Malaria No More United Kingdom
1110408	Mankind Welfare Trust
1126727	Mapaction
265543	Marie Stopes International
1111504	Maternity Worldwide Limited
1056731	Medair UK
1026588	Medecins Sans Frontieres (Uk)
1128789	Media Legal Defence Initiative
1121578	Medical Aid Films
1045315	Medical Aid For Palestinians
1099015	Medical Mission International (UK)
229296	Medical Missionary News Fund
1104287	Microloan Foundation
1083008	Mines Advisory Group
282305	Minority Rights Group International
1162293	Mission Rabies
1106237	Mondochallenge Foundation
1148450	Mother Helpage (Uk)
1119721	mothers2mothers
1111819	Msaada
1157117	Muntada Aid
1078488	Muslim Charity Helping The Needy
1158317	Muslims In Need
1081952	Nepal Leprosy Trust
1115394	Nepal Youth Foundation - UK
1120932	Network For Africa
1035688	New Ways
1156200	One Nation

1086159	One To One Children's Fund
1136170	Operation Orphan
1091316	Operation Smile United Kingdom
1107713	Opportunity International UK
1061352	Orbis Charitable Trust
1141057	Orchid project
1144812	Orphans In Need
202918	Oxfam
1165725	Pact Global (Uk) cio
1028469	Pahar Trust Nepal
1040094	Palestinians Relief And Development Fund
297391	Partners For Change Ethiopia
1123241	Peace Direct
1112734	Phase Worldwide (Practical Help Achieving Self Empowerment Worldwide)
1109503	Piers Simon Appeal
276035	Plan International Uk
247257	Practical Action
1152292	Practical Tools Initiative Limited
1082476	Pragya
1159815	Prince's Trust International
1133218	Producers Direct
1094272	Project Harar
1039457	Project Hope, United Kingdom
801953	Project Mala
1038785	Promote Mifumi Project
1126550	Promoting Equality In African Schools
1167686	Prospect Burma
1077889	Pump Aid
1047653	Raleigh International Trust
1063570	Re~Cycle
1121101	Reach to Teach
1091295	Reaching The Unreached
1160256	Read Foundation
1017255	Reall Limited
1098106	Relief International UK
1119467	Renewable World
1135134	Restless Beings
1127488	Restless Development
1122799	Retrak
1112404	Right To Play Uk Limited
1103256	Ripple Africa
1124634	Rwanda Aid

1105489	Sabre Education Limited
1085407	Safe Child Thailand
1097928	Safehands for Mothers Charitable Trust
1043843	Saferworld
1110695	Save An Orphan Global Trust
1070416	School-Aid Uk
1079121	Seed Madagascar
298830	Self Help Africa (Uk)
299717	Send A Cow
1076497	Sense International
1105086	Serve Afghanistan
1115625	Shakiry Charity For Social Solidarity
1102375	Shared Interest Foundation
1096479	Shelterbox Trust
207544	Sightsavers
1124643	Skills Active Forward
1153735	Skt Welfare
1115960	Solaraid
1069204	SOS children's villages
296311	Sos Sahel International Uk
1062756	Spirit Of Soccer
1148143	Stakeholder Democracy Network
1045430	Stand By Me
1151250	Standing Voice
1093862	Starfish Greathearts Foundation
1128536	Street Child
1127206	Streetinvest
1143797	Syria Relief
1137931	Tackle Africa
1112699	Teach A Man To Fish Uk Limited
1163214	Team Rubicon UK
1137802	Techfortrade cio
1101090	Temwa
1117756	The Akshaya Patra Foundation UK
1128083	The Albayan Education Foundation Ltd
1047432	The Amar International Charitable Foundation
1109476	The Border Consortium
288388	The Busoga Trust
1013870	The Commonwealth Society For The Deaf
1113288	The Equal Rights Trust
1140288	The Fred Hollows Foundation (UK)
1158838	The Freedom Fund

1103669	The Gurkha Welfare Trust
1001813	The Halo Trust
1164839	The Hunger Project UK
1100505	The Just A Drop Appeal
1047622	The Kaloko Trust U.K.
1093548	The Karen Hill Tribes Trust
1050327	The Leprosy Mission England, Wales, The Channel Islands And The Isle Of Man
1095767	The Mango Tree Orphan Support Programme
291691	The Methodist Relief And Development Fund
235979	The Most Venerable Order of The Hospital of St John of Jerusalem (Order of St John)
1079358	The Motivation Charitable Trust
1150993	The Near East Foundation UK
1118810	The One Foundation
1165960	The Peek Vision Foundation
1143152	The Pharo Foundation
1138287	The Rainforest Foundation
1133616	The Rights Practice
1048752	The Traidcraft Exchange
1078803	The Troy Trust
1020238	The Welfare Association
1160321	The Winnie Mabaso Foundation
1079124	The World Children's Fund
1104458	Theatre for A Change
280437	Tools For Self Reliance
1104903	Tools With A Mission
1072105	Transaid worldwide services limited
1081769	Transform Africa
1135156	Tree Aid
1113101	Tropical Health and Education Trust
291824	Twin
1016767	Tzedek
1124927	UK Care for children
272465	United Purpose
1165435	Vetwork UK
1130375	Videre Est Cridere
1117377	Village Water Limited
1081695	Vision Aid Overseas
1140123	Vision For A Nation Foundation
313757	Voluntary Service Overseas
1140850	Walkabout Foundation
1071659	War Child
208724	War On Want

288701	Wateraid
1127564	Waterharvest
1125217	Welbodi Partnership
1079385	Weseehope
1092834	Windle Trust International
328206	Womankind Worldwide
1085096	Women And Children First Uk
1115109	Women For Women International (Uk)
1143510	Women in Informal Employment: Globalizing and Organizing (Wiego) Limited
1148679	Wonder Foundation
1041574	Workaid
1141613	World Bicycle Relief UK
1084729	World Child Cancer UK
1041711	World In Need International Ltd
285908	World Vision Uk
1081247	WWF-UK
1109789	Y Care International
1112949	ZANE: Zimbabwe A National Emergency

Appendix 2: INGOs included in income source form analysis

N=316

Charity number	Organisation name
283302	A C O R D
1165916	Abdullah Aid
326859	AbleChildAfrica
1111283	Ace Africa
1047501	Action Against Hunger
294860	Action On Disability And Development
1118845	Action Village India
274467	Actionaid
1092719	Advantage Africa
1074937	Adventist Development And Relief Agency - Uk
1118565	Advocates for International Development
1092134	Afghan Connection
1045348	AfghanAid
1060894	Afpic International In The Uk Limited
313139	Africa Educational Trust
1107507	African Agricultural Technology Foundation
1104682	African Foundation for Development (AFFORD)
1064413	African Initiatives Ltd
1121764	African Prisons Project
1062752	African Relief Fund
1141028	Afrikids
1164420	Akaal Aid
1118492	Al Mustafa Welfare Trust International Ltd
1000851	Amanat Charity Trust
261488	Amref Health Africa
1151992	Anglican Alliance
1049160	Anti-Slavery International
1152616	Anugraham
290836	APT Action on Poverty
1126009	Asia Pacific Children's Fund
289648	Asian Foundation For Help
1064469	Bansang Hospital Appeal
1079599	Basic needs
1076235	Bbc Media Action
1157582	Being Humanitarian
1098893	Blue Ventures Conservation
313869	Book Aid International

1115482	Brac Uk
1075525	Breadline Africa
1127366	British Asian Trust
298316	Build Africa
1115989	Build It International
1135540	Camara Learning Limited
1029161	Camfed
1102028	Canon Collins (Educational and Legal Assistance)Trust
1115896	Caravan of Mercy
1011513	Care And Relief For The Young
292506	Care International Uk
1140552	Care Sri Lanka
1071660	Cecily's Fund (The Cecily Eastwood Zambian AIDS Orphans Appeal)
1081384	Chain Of Hope
1162211	Challenge Ministries Swaziland Uk
1013587	Chance For Childhood
1163944	Charity Right
1125751	Cherie Blair Foundation for Women
1078187	Child Rescue Nepal
1118528	Child.org International
328434	ChildHope UK
1075037	Children Change Colombia
1101441	Children On The Edge
1105851	Christian Aid
1058162	Christian Blind Mission (CBM)
1007484	Christina Noble Children's Foundation
1095118	Commonwealth Parliamentary Association UK
1150092	Community Against Poverty Foundation
1082958	Community Health And Sustainable Environment (chaseafrica)
1092236	Concern Worldwide (Uk)
1055436	Conciliation Resources
1105697	Concordis International Trust
1046579	Consortium for Street Children
1117978	Cool earth action
1157507	Crisis Aid
1094705	Cure International
1118290	Development Aid From People To People Uk
1053786	Dhaka Ahsania Mission
1148745	Dig Deep (Africa)
1118674	Digital Pipeline
1046001	Disability and Development Partners
1074527	Divine Onkar Mission

1122671	Doctors Worldwide Ltd
1163161	Educaid Sierra Leone
1030807	Education Aid For Palestinians
1111709	Effective Intervention
1144950	Ehsaas Trust
1076768	El Shaddai Charitable Trust Limited
1076329	Embrace The Middle East
1148818	Emergency - Life Support for Civilian Victims of War and Poverty, UK
1139295	Emerging Leaders
1071974	Engineers Against Poverty
1107613	Equality now
802353	Ethiopiaid
1089879	Everychild
1094478	Excellent Development Limited
326901	Farm Africa Limited
1165603	Feed the Minds
294263	Feed the Poor
1137636	Fight for Peace International
328273	Food for the Hungry UK
1082158	Forest People's Programme
1121273	Frank Water Projects
1122937	Freedom Network International
1146220	Friends of Ibba Girls School, South Sudan
1064738	Gfa World
1141155	Girl Effect
1147370	Global Aid Foundation
1115606	Global Alliance for Livestock Veterinary Medicines
1054008	Global Care
1158310	Global One 2015
1114135	Global Relief Trust
1145862	Hand in Hand for Aid and Development
1082565	Handicap International
1117446	Hands @ Work In Africa Uk
290535	Health Limited
1150505	Heartland Alliance International, Europe
1059951	Help The Needy Charitable Trust
288180	Helpage International
1118152	Helping Little Angels
1089490	Hope And Homes For Children
1138111	Human Aid Uk
1154288	Human Appeal
1145092	Human Care Foundation Worldwide

1126281	Human Relief Foundation
1107341	Humanitarian Aid Relief Trust
1101170	Idrb
290992	Impact Foundation
1148464	Inspiring Futures A Volunteer Uganda Trust
275637	Inter Care Limited
327553	International Alert
1133427	International Bar Association's Human Rights Institute
1087417	International Development Enterprises (Uk)
1105455	International Health Partners (Uk) Limited
1038860	International HIV/AIDS Alliance
1162572	International Humanitarian Relief
800066	International Institute For Environment And Development
1099126	International Justice Mission UK
1102513	International Learning Movement (Ilm)
1093861	International Medical Corps (Uk)
229476	International Planned Parenthood Federation
1065972	International Rescue Committee
1148404	Internews Europe
1160490	Islamic Help
328158	Islamic Relief Worldwide
1072613	Karuna Action
1113836	Kashmir Orphan Relief Trust
1110102	Kenyan Children's Project
1163294	Khalsa Aid International
1106156	Kidasha
1152451	Kids Club Kampala
1100045	Kids For Kids
1128290	Kirima Limited
272761	Lattitude Global Volunteering
213251	Lepra
1143018	Lifebox Foundation
1134473	Lifeline Network International
1048007	Link Community Development International
1112390	Link Ethiopia
1125512	Lively Minds
1171230	Lonely Orphans
1099776	Malaria Consortium
1126222	Malaria No More United Kingdom
1110408	Mankind Welfare Trust
1126727	Mapaction
265543	Marie Stopes International

1111504	Maternity Worldwide Limited
1056731	Medair UK
1026588	Medecins Sans Frontieres (Uk)
1128789	Media Legal Defence Initiative
1121578	Medical Aid Films
1045315	Medical Aid For Palestinians
1099015	Medical Mission International (UK)
229296	Medical Missionary News Fund
1104287	Microloan Foundation
1083008	Mines Advisory Group
282305	Minority Rights Group International
1162293	Mission Rabies
1106237	Mondochallenge Foundation
1119721	mothers2mothers
1157117	Muntada Aid
1078488	Muslim Charity Helping The Needy
1158317	Muslims In Need
1081952	Nepal Leprosy Trust
1115394	Nepal Youth Foundation - UK
1120932	Network For Africa
1035688	New Ways
1086159	One To One Children's Fund
1136170	Operation Orphan
1091316	Operation Smile United Kingdom
1107713	Opportunity International UK
1061352	Orbis Charitable Trust
1141057	Orchid project
1144812	Orphans In Need
202918	Oxfam
1165725	Pact Global (Uk) cio
1028469	Pahar Trust Nepal
297391	Partners For Change Ethiopia
1123241	Peace Direct
1112734	Phase Worldwide (Practical Help Achieving Self Empowerment Worldwide)
1109503	Piers Simon Appeal
276035	Plan International Uk
247257	Practical Action
1152292	Practical Tools Initiative Limited
1082476	Pragya
1159815	Prince's Trust International
1133218	Producers Direct
1094272	Project Harar

1039457	Project Hope, United Kingdom
801953	Project Mala
1126550	Promoting Equality In African Schools
1167686	Prospect Burma
1077889	Pump Aid
1047653	Raleigh International Trust
1063570	Re~Cycle
1121101	Reach to Teach
1091295	Reaching The Unreached
1160256	Read Foundation
1017255	Reall Limited
1098106	Relief International UK
1119467	Renewable World
1135134	Restless Beings
1127488	Restless Development
1122799	Retrak
1112404	Right To Play Uk Limited
1103256	Ripple Africa
1105489	Sabre Education Limited
1085407	Safe Child Thailand
1097928	Safehands for Mothers Charitable Trust
1043843	Saferworld
1110695	Save An Orphan Global Trust
1070416	School-Aid Uk
1079121	Seed Madagascar
298830	Self Help Africa (Uk)
299717	Send A Cow
1076497	Sense International
1105086	Serve Afghanistan
1102375	Shared Interest Foundation
1096479	Shelterbox Trust
207544	Sightsavers
1124643	Skills Active Forward
1153735	Skt Welfare
1115960	Solaraid
1069204	SOS children's villages
296311	Sos Sahel International Uk
1148143	Stakeholder Democracy Network
1045430	Stand By Me
1151250	Standing Voice
1093862	Starfish Greathearts Foundation
1128536	Street Child

1127206	Streetinvest
1143797	Syria Relief
1137931	Tackle Africa
1112699	Teach A Man To Fish Uk Limited
1163214	Team Rubicon UK
1137802	Techfortrade cio
1117756	The Akshaya Patra Foundation UK
1109476	The Border Consortium
288388	The Busoga Trust
1013870	The Commonwealth Society For The Deaf
1113288	The Equal Rights Trust
1140288	The Fred Hollows Foundation (UK)
1158838	The Freedom Fund
1103669	The Gurkha Welfare Trust
1001813	The Halo Trust
1164839	The Hunger Project UK
1100505	The Just A Drop Appeal
1047622	The Kaloko Trust U.K.
1093548	The Karen Hill Tribes Trust
1050327	The Leprosy Mission England, Wales, The Channel Islands And The Isle Of Man
291691	The Methodist Relief And Development Fund
235979	The Most Venerable Order of The Hospital of St John of Jerusalem (Order of St John)
1079358	The Motivation Charitable Trust
1150993	The Near East Foundation UK
1118810	The One Foundation
1165960	The Peek Vision Foundation
1143152	The Pharo Foundation
1138287	The Rainforest Foundation
1133616	The Rights Practice
1048752	The Traidcraft Exchange
1078803	The Troy Trust
1020238	The Welfare Association
1160321	The Winnie Mabaso Foundation
1079124	The World Children's Fund
1104458	Theatre for A Change
280437	Tools For Self Reliance
1104903	Tools With A Mission
1072105	Transaid worldwide services limited
1081769	Transform Africa
1135156	Tree Aid
1113101	Tropical Health and Education Trust

291824	Twin
1016767	Tzedek
272465	United Purpose
1165435	Vetwork UK
1117377	Village Water Limited
1081695	Vision Aid Overseas
1140123	Vision For A Nation Foundation
313757	Voluntary Service Overseas
1140850	Walkabout Foundation
1071659	War Child
208724	War On Want
288701	Wateraid
1127564	Waterharvest
1125217	Welbodi Partnership
1079385	Weseehope
1092834	Windle Trust International
328206	Womankind Worldwide
1085096	Women And Children First Uk
1115109	Women For Women International (Uk)
1143510	Women in Informal Employment: Globalizing and Organizing (Wiego) Limited
1148679	Wonder Foundation
1041574	Workaid
1141613	World Bicycle Relief UK
1041711	World In Need International Ltd
285908	World Vision Uk
1081247	WWF-UK
1109789	Y Care International
1112949	ZANE: Zimbabwe A National Emergency

Appendix 3: Organisational characteristics for INGOs identified as having a reliant income source form

N=145

Charity Registration number	Charity name	Reliant income source form	Age code	Size bracket	Religious affiliation	Activities of focus	Ways of working	Sector
1165916	Abdullah Aid	Individuals	4 to 8 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Humanitarian
1118845	Action Village India	Voluntary Sector	30 to 39 years old	£300,000 or under	No	Both	Service Delivery	Development
1045348	AfghanAid	Government	30 to 39 years old	£2,000,000 - £20,000,000	No	Both	Service Delivery	Both
1060894	Afpic International In The Uk Limited	Trading	15 to 29 years old	£300,000 or under	No	Basic Needs	Service Delivery	Development
1064413	African Initiatives Ltd	Voluntary Sector	15 to 29 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1062752	African Relief Fund	Individuals	15 to 29 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Both
1164420	Akaal Aid	Individuals	4 to 8 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Development
1118492	Al Mustafa Welfare Trust International Ltd	Individuals	30 to 39 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Both
1000851	Amanat Charity Trust	Individuals	30 to 39 years old	Over £20,000,000	Yes	Basic Needs	Service Delivery	Both
1152616	Anugraham	Individuals	4 to 8 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Both
290836	APT Action on Poverty	Voluntary Sector	30 to 39 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1126009	Asia Pacific Children's Fund	Individuals	8 to 14 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Both
289648	Asian Foundation For Help	Individuals	30 to 39 years old	£300,000 or under	No	Basic Needs	Service Delivery	Development
1064469	Bansang Hospital Appeal	Individuals	15 to 29 years old	£300,000 or under	No	Basic Needs	Service Delivery	Development
1076235	BBC Media Action	Government	15 to 29 years old	Over £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Both
1157582	Being Humanitarian	Individuals	4 to 8 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Both
313869	Book Aid International	Other	15 to 29 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Development
1115482	Brac Uk	Voluntary Sector	8 to 14 years old	£2,000,000 - £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Development

1075525	Breadline Africa	Individuals	15 to 29 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1115896	Caravan of Mercy	Individuals	8 to 14 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Both
292506	Care International Uk	Government	40 years old or older	Over £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Both
1140552	Care Sri Lanka	Individuals	8 to 14 years old	£300,000 or under	Yes	Basic Needs	Service Delivery	Both
1163944	Charity Right	Individuals	4 to 8 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Development
328434	ChildHope UK	Government	30 to 39 years old	£2,000,000 - £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Development
1007484	Christina Noble Children's Foundation	Individuals	15 to 29 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
1095118	Commonwealth Parliamentary Association UK	Government	40 years old or older	£2,000,000 - £20,000,000	No	Governance, Rights and Justice	Service Delivery	Development
1150092	Community Against Poverty Foundation	Individuals	8 to 14 years old	£300,000 or under	Yes	Basic Needs	Service Delivery	Both
1055436	Conciliation Resources	Government	15 to 29 years old	£2,000,000 - £20,000,000	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Both
1105697	Concordis International Trust	Government	8 to 14 years old	£500,000 - £2,000,000	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Development
1157507	Crisis Aid	Individuals	8 to 14 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Humanitarian
1118290	Development Aid From People To People Uk	Trading	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
1053786	Dhaka Ahsania Mission	Individuals	15 to 29 years old	£300,000 - £500,000	Yes	Both	Service Delivery and Advocacy and Campaigning	Development
1148745	Dig Deep (Africa)	Individuals	8 to 14 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1118674	Digital Pipeline	Trading	8 to 14 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1122671	Doctors Worldwide Ltd	Individuals	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Both

1030807	Education Aid For Palestinians	Individuals	15 to 29 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Humanitarian
1111709	Effective Intervention	Individuals	8 to 14 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Development
1144950	Ehsaas Trust	Individuals	8 to 14 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Both
1076768	El Shaddai Charitable Trust Limited	Individuals	15 to 29 years old	£300,000 - £500,000	No	Both	Service Delivery and Advocacy and Campaigning	Development
1076329	Embrace The Middle East	Individuals	15 to 29 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Development
1148818	Emergency - Life Support for Civilian Victims of War and Poverty, UK	Individuals	15 to 29 years old	£300,000 or under	No	Basic Needs	Service Delivery	Humanitarian
1139295	Emerging Leaders	Trading	8 to 14 years old	£300,000 - £500,000	No	Both	Service Delivery	Development
1071974	Engineers Against Poverty	Trading	15 to 29 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery and Advocacy and Campaigning	Development
802353	Ethiopiaid	Individuals	30 to 39 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Development
1089879	Everychild	Individuals	8 to 14 years old	£2,000,000 - £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Development
294263	Feed the Poor	Individuals	30 to 39 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Both
1121273	Frank Water Projects	Individuals	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
1064738	Gfa World	Individuals	15 to 29 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Development
1141155	Girl Effect	Voluntary Sector	8 to 14 years old	Over £20,000,000	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Development
1147370	Global Aid Foundation	Voluntary Sector	8 to 14 years old	£300,000 or under	Yes	Basic Needs	Service Delivery	Both
1054008	Global Care	Individuals	30 to 39 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Development
1158310	Global One 2015	Voluntary Sector	8 to 14 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Both
1114135	Global Relief Trust	Individuals	8 to 14 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Humanitarian
1117446	Hands @ Work In Africa Uk	Individuals	8 to 14 years old	£300,000 or under	Yes	Basic Needs	Service Delivery	Development

1150505	Heartland Alliance International, Europe	Government	8 to 14 years old	£500,000 - £2,000,000	Yes	Both	Service Delivery and Advocacy and Campaigning	Development
1059951	Help The Needy Charitable Trust	Individuals	15 to 29 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Both
1118152	Helping Little Angels	Individuals	8 to 14 years old	£300,000 or under	Yes	Basic Needs	Service Delivery	Development
1138111	Human Aid Uk	Individuals	8 to 14 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Humanitarian
1101170	Idrb	Individuals	15 to 29 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Both
1148464	Inspiring Futures A Volunteer Uganda Trust	Individuals	8 to 14 years old	£300,000 or under	No	Basic Needs	Service Delivery	Development
275637	Inter Care Limited	Other	40 years old or older	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Development
1162572	International Alert	Individuals	4 to 8 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Humanitarian
1133427	International Bar Association's Human Rights Institute	Other	8 to 14 years old	£300,000 - £500,000	No	Both	Service Delivery and Advocacy and Campaigning	Development
1102513	International Development Enterprises (Uk)	Individuals	8 to 14 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Both
327553	International Health Partners (Uk) Limited	Government	30 to 39 years old	£2,000,000 - £20,000,000	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Both
1087417	International HIV/AIDS Alliance	Government	15 to 29 years old	£2,000,000 - £20,000,000	No	Both	Service Delivery	Development
1105455	International Humanitarian Relief	Other	8 to 14 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Both
1038860	International Institute For Environment And Development	Government	15 to 29 years old	Over £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Development
1065972	International Learning Movement (Ilm)	Government	40 years old or older	Over £20,000,000	No	Basic Needs	Service Delivery and Advocacy and Campaigning	Humanitarian
1093861	International Medical Corps (Uk)	Government	30 to 39 years old	Over £20,000,000	No	Basic Needs	Service Delivery	Both
800066	International Rescue Committee (IRC)	Government	40 years old or older	£2,000,000 - £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Development

1160490	Islamic Help	Individuals	8 to 14 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Humanitarian
1072613	Karuna Action	Individuals	15 to 29 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Development
1113836	Kashmir Orphan Relief Trust	Individuals	8 to 14 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Both
1110102	Kenyan Children's Project	Individuals	8 to 14 years old	£300,000 or under	Yes	Basic Needs	Service Delivery	Development
1163294	Khalsa Aid International	Individuals	15 to 29 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Humanitarian
1106156	Kidasha	Voluntary Sector	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
1152451	Kids Club Kampala	Individuals	8 to 14 years old	£300,000 or under	No	Basic Needs	Service Delivery	Development
1100045	Kids For Kids	Individuals	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
1128290	Kirima Limited	Individuals	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
272761	Lattitude Global Volunteering	Fees	40 years old or older	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1134473	Lifeline Network International	Voluntary Sector	8 to 14 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Development
1048007	Link Community Development International	Government	30 to 39 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1125512	Lively Minds	Voluntary Sector	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery and Advocacy and Campaigning	Development
1171230	Lonely Orphans	Individuals	4 to 8 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Both
1099776	Malaria Consortium	Government	8 to 14 years old	Over £20,000,000	No	Basic Needs	Service Delivery and Advocacy and Campaigning	Development
1110408	Mankind Welfare Trust	Individuals	8 to 14 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Both
1099015	Medical Mission International (UK)	Other	8 to 14 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Both
1083008	Mines Advisory Group	Government	30 to 39 years old	Over £20,000,000	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Both
282305	Minority Rights Group International	Government	40 years old or older	£2,000,000 - £20,000,000	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Development
1162293	Mission Rabies	Voluntary Sector	4 to 8 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development

	Muntada Aid	Individuals	4 to 8 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Both
1078488	Muslim Charity Helping The Needy	Individuals	15 to 29 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Both
1158317	Muslims In Need	Individuals	4 to 8 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Humanitarian
1035688	New Ways	Individuals	15 to 29 years old	£300,000 or under	Yes	Basic Needs	Service Delivery	Development
1091316	Operation Smile United Kingdom	Individuals	30 to 39 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Development
1144812	Orphans In Need	Individuals	8 to 14 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Development
1165725	Pact Global (Uk) cio	Government	4 to 8 years old	£300,000 - £500,000	No	Both	Service Delivery	Development
297391	Partners For Change Ethiopia	Voluntary Sector	30 to 39 years old	£300,000 or under	No	Basic Needs	Service Delivery	Development
1109503	Piers Simon Appeal	Individuals	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
1152292	Practical Tools Initiative Limited	Voluntary Sector	8 to 14 years old	£300,000 or under	No	Basic Needs	Service Delivery and Advocacy and Campaigning	Development
1082476	Pragya	Voluntary Sector	15 to 29 years old	£300,000 - £500,000	No	Both	Service Delivery and Advocacy and Campaigning	Development
1121101	Reach to Teach	Voluntary Sector	8 to 14 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Development
1091295	Reaching The Unreached	Individuals	40 years old or older	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Development
1160256	Read Foundation	Individuals	15 to 29 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Both
1017255	Reall Limited	Government	30 to 39 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Development
1098106	Relief International UK	Government	8 to 14 years old	Over £20,000,000	No	Basic Needs	Service Delivery	Both
1135134	Restless Beings	Individuals	8 to 14 years old	£300,000 or under	No	Both	Service Delivery	Development
1112404	Right To Play Uk Limited	Individuals	8 to 14 years old	£500,000 - £2,000,000	No	Both	Service Delivery	Development
1085407	Safe Child Thailand	Individuals	30 to 39 years old	£500,000 - £2,000,000	No	Both	Service Delivery	Development
1043843	Saferworld	Government	15 to 29 years old	£2,000,000 - £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Development

1110695	Save An Orphan Global Trust	Individuals	8 to 14 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Both
1105086	Serve Afghanistan	Voluntary Sector	40 years old or older	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Development
207544	Sightsavers	Other	40 years old or older	Over £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Development
1124643	Skills Active Forward	Government	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Both
1153735	Skt Welfare	Individuals	4 to 8 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Humanitarian
296311	Sos Sahel International Uk	Government	30 to 39 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1045430	Stand By Me	Individuals	30 to 39 years old	£500,000 - £2,000,000	Yes	Basic Needs	Service Delivery	Development
1143797	Syria Relief	Voluntary Sector	8 to 14 years old	£2,000,000 - £20,000,000	Yes	Basic Needs	Service Delivery	Humanitarian
1109476	The Border Consortium	Government	8 to 14 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Humanitarian
288388	The Busoga Trust	Individuals	30 to 39 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1113288	The Equal Rights Trust	Government	8 to 14 years old	£500,000 - £2,000,000	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Development
1140288	The Fred Hollows Foundation (UK)	Voluntary Sector	15 to 29 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Development
1158838	The Freedom Fund	Voluntary Sector	4 to 8 years old	£300,000 or under	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Development
1001813	The Halo Trust	Government	30 to 39 years old	Over £20,000,000	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Both
1047622	The Kaloko Trust U.K.	Voluntary Sector	15 to 29 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
1093548	The Karen Hill Tribes Trust	Voluntary Sector	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
1050327	The Leprosy Mission England, Wales, The Channel Islands And The Isle Of Man	Individuals	40 years old or older	£2,000,000 - £20,000,000	Yes	Both	Service Delivery and Advocacy and Campaigning	Development
1118810	The One Foundation	Other	8 to 14 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Both

1165960	The Peek Vision Foundation	Voluntary Sector	4 to 8 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1138287	The Rainforest Foundation	Government	8 to 14 years old	£2,000,000 - £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Development
1133616	The Rights Practice	Government	8 to 14 years old	£500,000 - £2,000,000	No	Both	Service Delivery	Development
1160321	The Winnie Mabaso Foundation	Individuals	8 to 14 years old	£300,000 or under	No	Basic Needs	Service Delivery	Development
1104903	Tools With A Mission	Individuals	8 to 14 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Development
1081769	Transform Africa	Voluntary Sector	15 to 29 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
291824	Twin	Trading	30 to 39 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Development
1165435	Vetwork UK	Government	15 to 29 years old	£300,000 or under	No	Basic Needs	Service Delivery and Advocacy and Campaigning	Both
313757	Voluntary Service Overseas	Government	40 years old or older	Over £20,000,000	No	Both	Service Delivery and Advocacy and Campaigning	Development
1140850	Walkabout Foundation	Individuals	8 to 14 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1125217	Welbodi Partnership	Government	8 to 14 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Both
1085096	Women And Children First Uk	Voluntary Sector	15 to 29 years old	£500,000 - £2,000,000	No	Basic Needs	Service Delivery	Development
1143510	Women in Informal Employment: Globalizing and Organizing (Wiego) Limited	Voluntary Sector	8 to 14 years old	£2,000,000 - £20,000,000	No	Governance, Rights and Justice	Service Delivery and Advocacy and Campaigning	Development
1141613	World Bicycle Relief UK	Individuals	8 to 14 years old	£300,000 - £500,000	No	Basic Needs	Service Delivery	Development
1041711	World In Need International Ltd	Individuals	15 to 29 years old	£300,000 - £500,000	Yes	Basic Needs	Service Delivery	Development
1112949	ZANE: Zimbabwe A National Emergency	Individuals	15 to 29 years old	£2,000,000 - £20,000,000	No	Basic Needs	Service Delivery	Development

Appendix 4: INGOs publishing at least one Leaders' Letter

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)

Appendix 5: Exploring reliant income source form and organisational characteristics

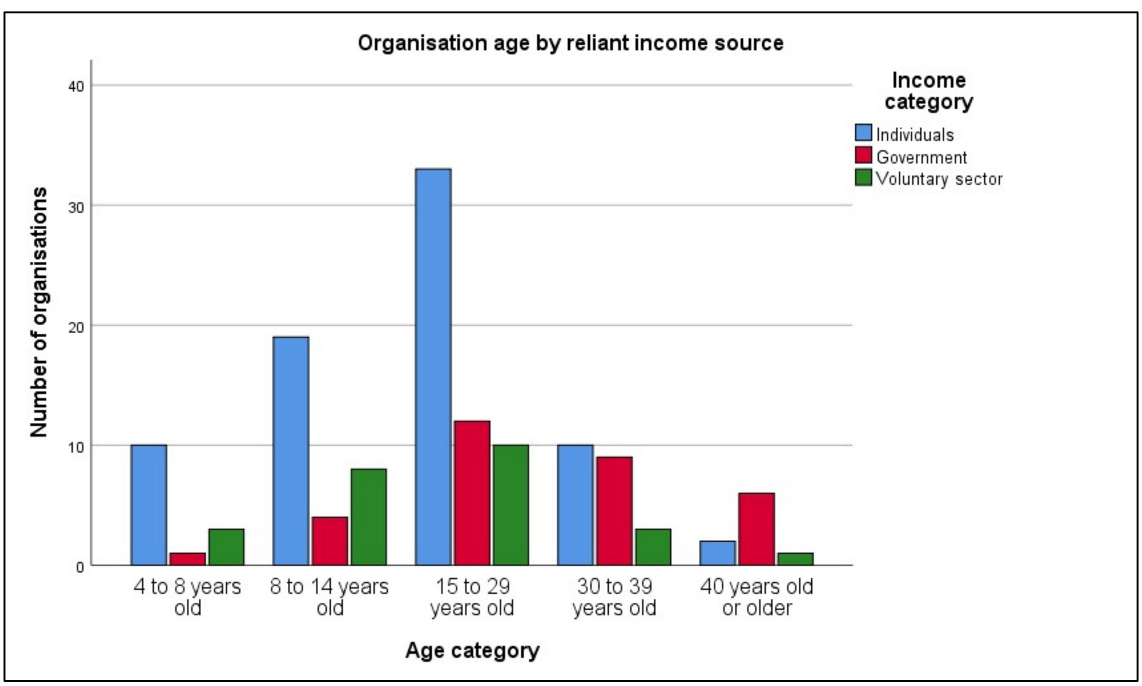
A.1 Relationship between reliant income source form and other organisational characteristics

A series of bivariate analyses were performed to examine the relationship between reliant income source form and each of the organisational characteristics of interest to this thesis. As noted in the Methodology, the data used here is a non-random sample, and therefore standard null hypothesis tests (including chi-square tests) are not appropriate in order to assess statistical significance. However, such tests can help understand variation in the underlying relationship between the two variables. These tests were used to identify relationships with the largest residuals (the difference between expected and observed counts) which therefore show a "greater discrepancy…than we would expect if the variables were truly independent" (Agresti, 2007; Delucchi, 1993; Sharpe, 2015). This study considers adjusted standardised residuals of +/- 2 (Agresti, 2007; MacDonald and Garner, 2000) as being of interest.

A.1.1 Age and reliant income source form

Figure A1 below presents the age of organisations by reliant income source form.

Figure A1: Age and reliant income source form



As the figure above and table below show, for INGOs with all income source forms, the largest age grouping is 15 to 29 years old. The pattern of age grouping is the same for INGOs with all different income source forms. However, relatively more INGOs reliant on government are in the older age groups (between 30 and 39 years old, and 40 years old or more), and relatively fewer are in the newest age group (between 4 and 8 years old). As shown below, however, none of the standardised adjusted residuals exceeded +/-2.

Table A1: Age and reliant income source form crosstabulation

Crosstabulation of reliant income source form and age								
			Age					
			4 to 8 years old	8 to 14 years old	15 to 29 years old	30 to 39 years old	40 years old or older	Total
Income	**Individuals**	**Count**	10	19	33	10	2	74
		Expected	7.9	17.5	31.1	12.4	5.1	74.0
		% within income	13.5%	25.7%	44.6%	13.5%	2.7%	100.0%
		Adjusted Residual	1.2	0.6	0.7	-1.1	-2.1	
	Government	**Count**	1	4	12	9	6	32
		Expected	3.4	7.6	13.4	5.4	2.2	32.0
		% within income	3.1%	12.5%	37.5%	28.1%	18.8%	100.0%
		Adjusted Residual	-1.6	-1.7	-0.6	2.0	3.1	
	Voluntary	**Count**	3	8	10	3	1	25
		Expected	2.7	5.9	10.5	4.2	1.7	25.0
		% within income	12.0%	32.0%	40.0%	12.0%	4.0%	100.0%
		Adjusted Residual	0.2	1.1	-0.2	-0.7	-0.6	

A.1.2 Size and reliant income source form

Figure A2 below presents the size of organisations by reliant income source form.

This graph suggests there may be a relationship between size and income source form, with larger organisations being more likely to have government as a reliant income source form, and smaller organisations being more likely to have individuals or other organisations within the voluntary sector as a reliant income source form.

Figure A2: Size and reliant income source form

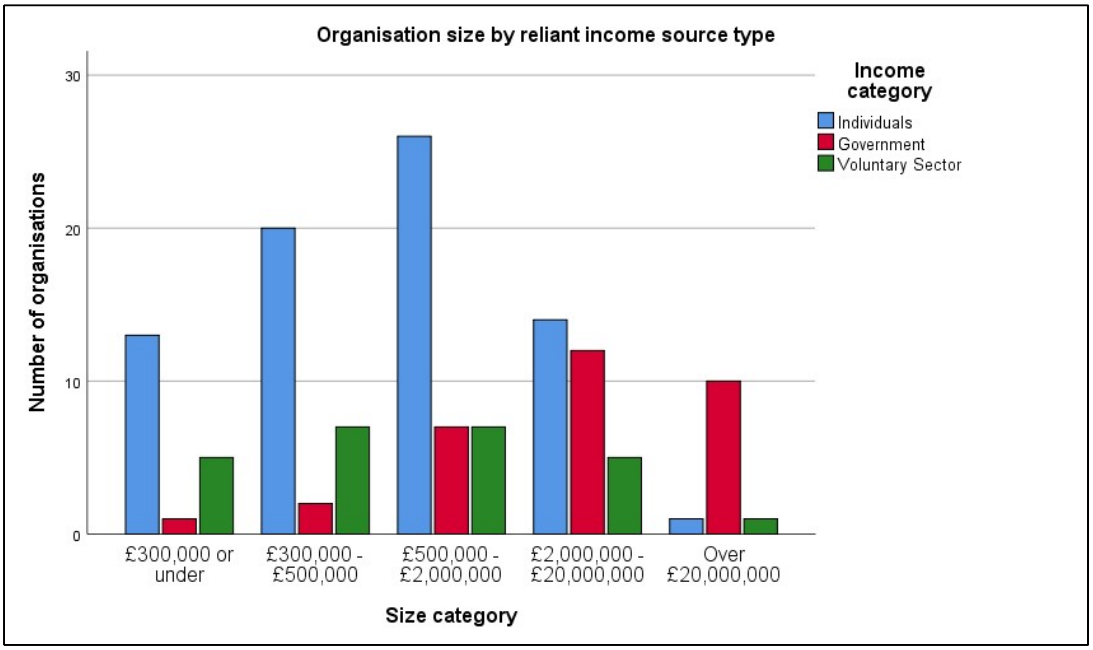


Table A2: Size and reliant income source form crosstabulation

Crosstabulation of Reliant Income source form and Size								
			Size					Total
			Under £300,000	£300,000 - £500,000	£500,000 - £2,000,000	£2,000,000 - £20,000,000	Over £20,000,000	
Income	**Individuals**	**Count**	13	20	26	14	1	74
		Expected	10.7	16.4	22.6	17.5	6.8	74
		% within income	17.6%	27.0%	35.1%	18.9%	1.4%	100.0%
		Adjusted Residual	1.1	1.5	1.3	-1.5	-3.5	
	Government	**Count**	1	2	7	12	10	32
		Expected	4.6	7.1	9.8	7.6	2.9	32
		% within income	3.1%	6.3%	21.9%	37.5%	31.3%	100.0%
		Adjusted Residual	-2.1	-2.5	-1.2	2.1	5.0	
	Voluntary	**Count**	5	7	7	5	1	25
		Expected	3.6	5.5	7.6	5.9	2.3	25

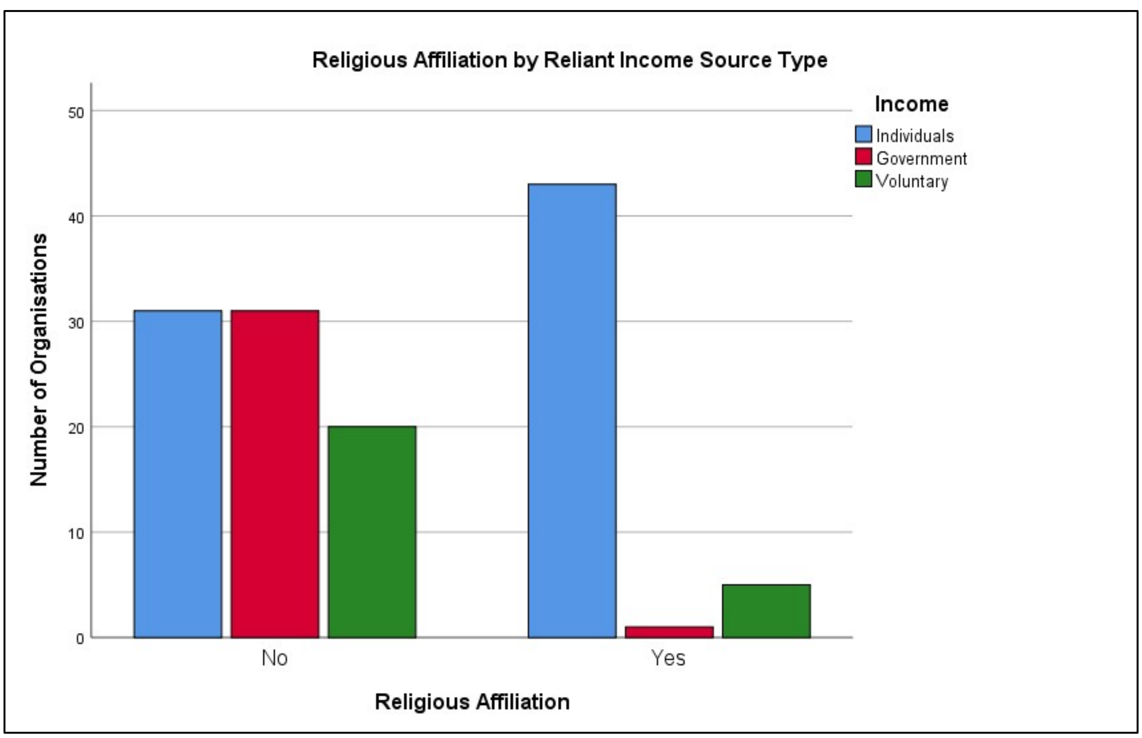
		% within income	20.0%	28.0%	28.0%	20.0%	4.0%	100.0%
		Adjusted Residual	0.9	0.8	-0.3	-0.5	-1.0	

Table A2 above shows the Actual and Expected counts for each cell, as well as the adjusted residuals. This suggests a notable underlying relationship between income source form and size for INGOs reliant on individuals and those relaying on government. In particular, INGOs reliant on individuals were disproportionately less likely to have income of over £20,000,000 (adjusted standardised residual = -3.5). INGOs reliant on government were disproportionately less likely to be small (income under £300,000: adjusted standardised residual = -2.1) and disproportionately more likely to be large (adjusted standardised residual = 5.0). INGOs that have voluntary sector as a reliant income source form are closer to the expected results.

A.1.3 Religious affiliation and reliant income source form

Figure A3 below presents INGO religious affiliation by reliant income source form. This graph suggests there may be a relationship between religious affiliation and income source form, with organisations funded by government being less likely to have a religious affiliation. The relationship between other types of reliant income source form and religious affiliation is unclear.

Figure A3: Religious affiliation and reliant income source form



The table below shows the Actual and Expected counts for each cell, as well as the adjusted residuals. This shows that 31 (41.9%) of the 75 INGOs that have Individuals as a Reliant Income Source have no religious affiliation, while 43 (58.1%) do have a religious affiliation. 31 (96.9%) of the 32 INGOs that have government funding do not have a religious affiliation, while only 1 (3.1%) does. INGOs reliant on individuals for their income are disproportionately more likely to have a religious affiliation (adjusted standardised residual = 5.6). INGOs reliant on government and those reliant on other organisations within the voluntary sector are disproportionately less likely to have a religious affiliation, with the relationship more pronounced among those reliant on government (adjusted standardised residual = 4.7) than those reliant on the voluntary sector (adjusted standardised residual = 2.0).

Table A2: Religious affiliation and reliant income source form crosstabulation

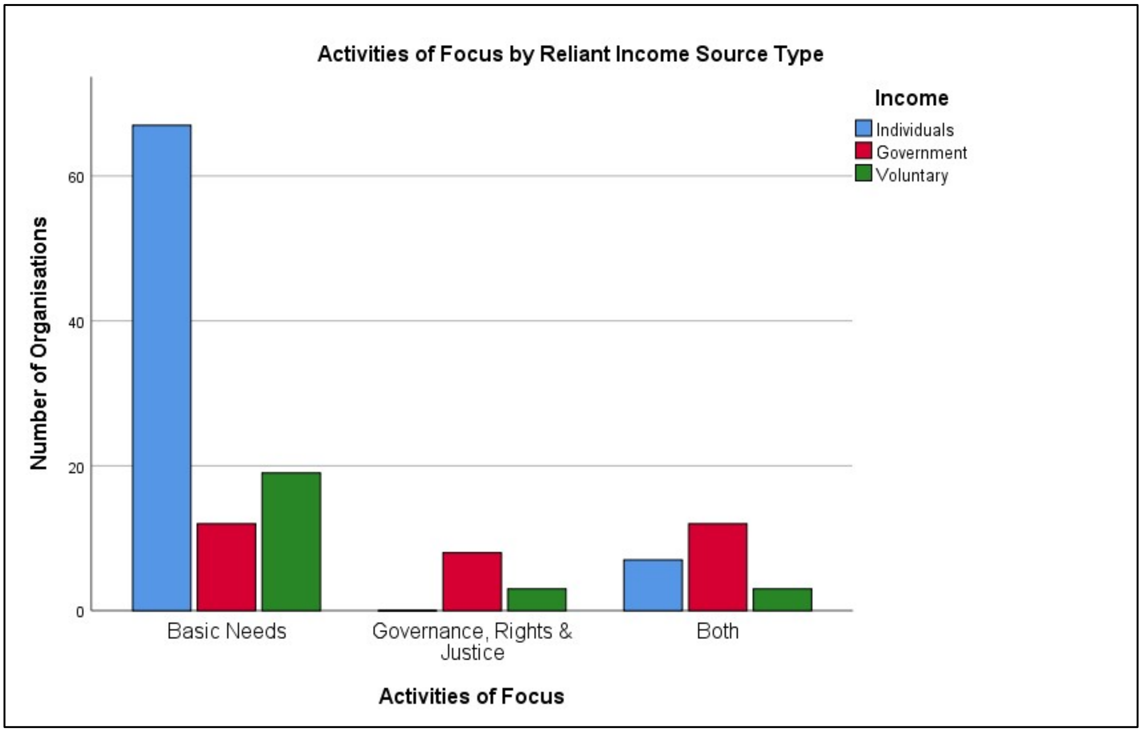
Crosstabulation of Reliant Income source form and Religious Affiliation

			Religious Affiliation		
			No	Yes	Total
Income	Individuals	Count	31	43	74
		Expected Count	46.3	27.7	
		% within Income	41.9%	58.1%	
		Adjusted Residual	-5.6	5.6	
	Government	Count	31	1	32
		Expected Count	19.9	12.1	
		% within Income	96.9%	3.1%	
		Adjusted Residual	4.7	-4.7	
	Voluntary	Count	20	5	25
		Expected Count	15.5	9.5	
		% within Income	80.0%	20.0%	
		Adjusted Residual	2.0	-2.0	

A.1.4 Activity of focus and reliant income source form

Figure A4 below presents INGO Activity of focus by Reliant Income source form. This graph suggests there may be a relationship between activity and income source form, as no organisation with Individuals as a reliant income source work only on Governance, Rights & Justice.

Figure A4: Activities of focus and reliant income source form crosstabulation



The table below shows the Actual and Expected counts for each cell, as well as the adjusted residuals. As expected from the graphical representation above, 67 (90.5%) of INGOs with Individuals as a Reliant Income Source work in Basic Needs, while 7 (9.5%) work in both Basic Needs and Governance, Rights & Justice. No organisations with Individuals as a Reliant Income Source work solely in the arena of Governance, Rights & Justice. 11 (34.4%) of the 32 INGOs that have government funding do work only in Basic Needs, while 8 (25.0%) work just within the areas of Governance, Rights & Justice. 13 (40.6%) work in both areas.

INGOs reliant on individuals for their income are disproportionately more likely to work only in Basic Needs (adjusted standardised residual = 4.9) while INGOs reliant on government are disproportionately less likely to work in Basic Needs (adjusted standardised residual = -5.9) and more likely to work only in Governance, Rights and Justice (adjusted standardised residual = 3.9) or in both

Basic Needs and Governance, Rights and Justice (adjusted standardised residual = 3.0). INGOs that have Voluntary Sector as a reliant income source are again closer to the expected results. This suggests that there is an association between activity of focus and reliant income source form, again particularly in the case of INGOs that have either individuals or government as a reliant income source form.

Table A4: Activities and reliant income source form crosstabulation

Crosstabulation of Reliant Income source form and Activity of Focus						
			Activities			Total
			Basic Needs	Governance, Rights & Justice	Both	
Income	Individuals	Count	67	0	7	74
		Expected Count	54.8	6.2	13.0	
		% within Income	90.5%	0.0%	9.5%	
		Adjusted Residual	4.9	-3.9	-2.6	
	Government	Count	11	8	13	32
		Expected Count	23.7	2.7	5.6	
		% within Income	34.4%	25.0%	40.6%	
		Adjusted Residual	-5.9	3.9	3.9	
	Voluntary	Count	19	3	3	25
		Expected Count	18.5	2.1	4.4	
		% within Income	76.0%	12.0%	12.0%	
		Adjusted Residual	0.2	0.7	-0.8	

A.1.5 Ways of working and reliant income source form

Figure A5 below presents INGO ways of working by reliant income source form. This graph suggests there may be a relationship between Delivery Mechanism and income source form, with organisations funded by Individuals and the Voluntary Sector potentially being more likely to focus just on Service Delivery, and not also being involved in Advocacy & Campaigning.

The results of the crosstabulation are presented underneath. The table below shows the Actual and Expected counts for each cell, as well as the adjusted residuals. As expected from the graphical representation above, INGOs reliant on individuals are more likely to work in service delivery (adjusted standardised residual = 5.5) while those reliant on government are disproportionately more likely to work in service delivery and advocacy and campaigning (adjusted standardised residual = 5.7). This suggests that there is an association between delivery mechanism and reliant income source form, again particularly in the case of INGOs that have either individuals or government as a reliant income source forms.

Figure A5: Ways of working and reliant income source form

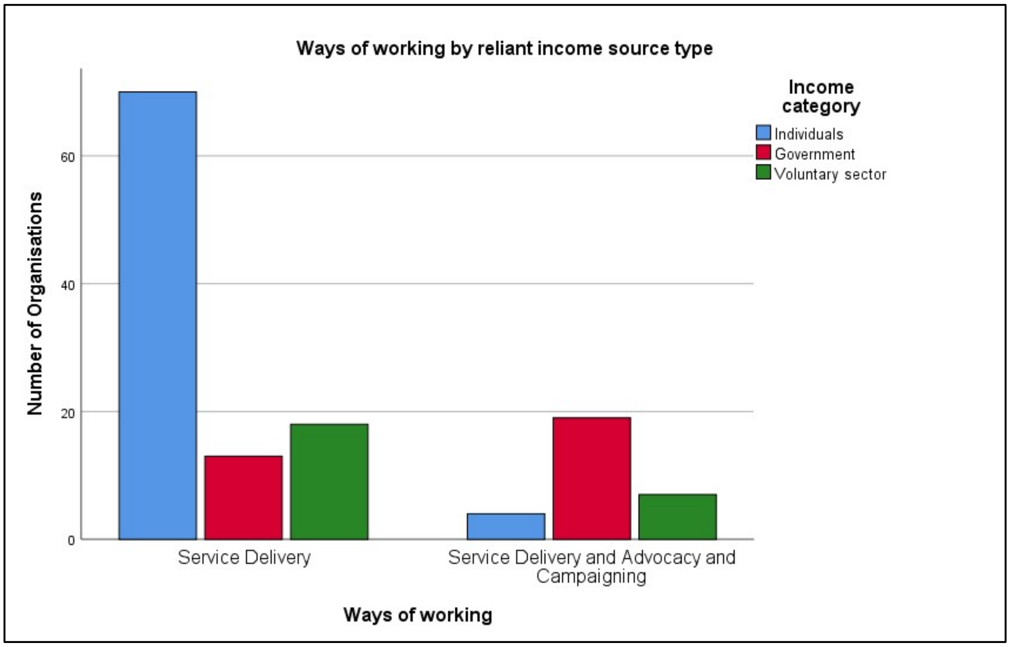


Table A5: Ways of working and reliant income source form crosstabulation

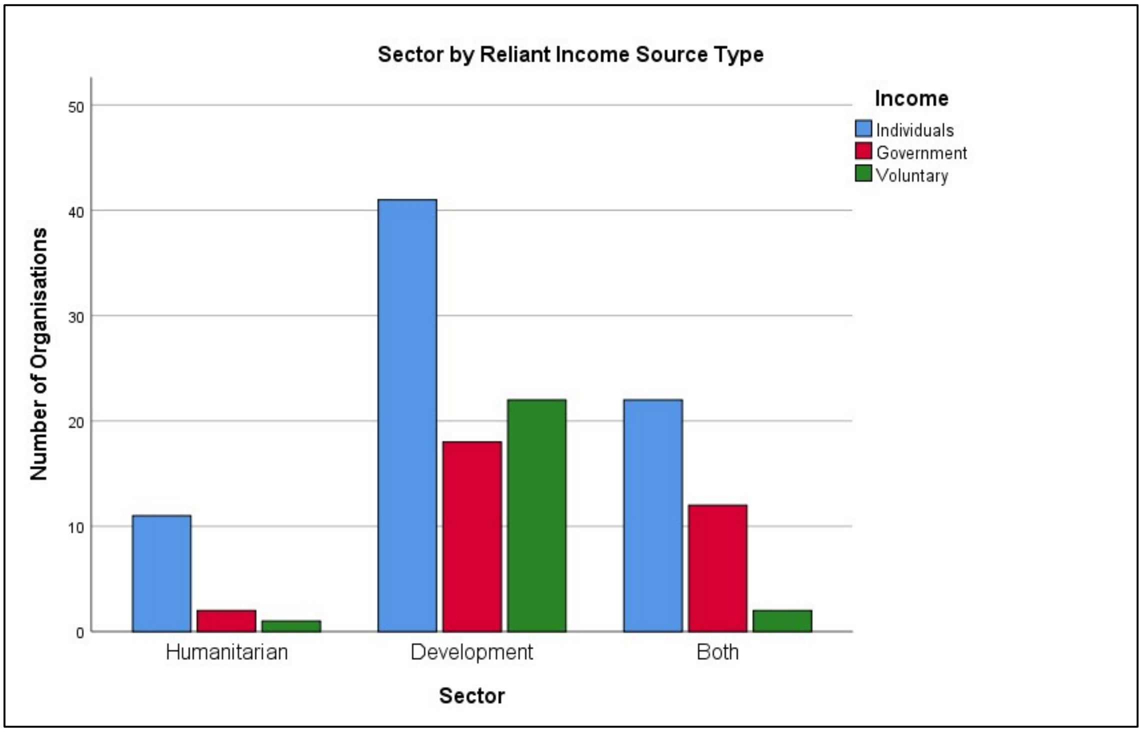
Crosstabulation of Reliant Income source form and Delivery Mechanism					
			Ways of working		
			Service Delivery	Service Delivery & Advocacy and Campaigning	Total
Income	Individuals	Count	70	4	75
		Expected Count	57.1	16.9	
		% within Income	94.6%	5.4%	
		Adjusted Residual	5.5	-5.5	
	Government	Count	13	19	32
		Expected Count	24.7	7.3	
		% within Income	40.6%	59.4%	
		Adjusted Residual	-5.7	5.7	

	Voluntary	Count	18	7	25
		Expected Count	19.3	5.7	
		% within Income	72.0%	28.0%	
		Adjusted Residual	-0.7	0.7	

A.1.6 Sector and reliant income source form

Figure A6 below presents Sector by Reliant Income source form. The relationship here is unclear.

Figure A6: Sector and reliant income source form



This potential relationship was analysed using a chi-square test of independence, again, looking only at those organisations that have Individuals, Government, or Voluntary Sector as reliant income source form.

The table below shows the Actual and Expected counts for each cell, as well as the adjusted residuals. This suggests that INGOs reliant on other organisations in the Voluntary Sector are dispoportionately more likely to work only in Development (adjusted standardised residual = 3.0) and disproportionately less likely to work in both emergency relief and development.

Table A6: Sector and reliant income source form crosstabulation

Crosstabulation of Reliant Income source form and Sector						
			Sector			
			Humanitarian	Development	Both	Total
Income	Individuals	Count	11	41	22	74
		Expected Count	7.9	45.8	20.3	
		% within Income	14.9%	55.4%	29.7%	
		Adjusted Residual	1.8	-1.7	0.7	
	Government	Count	2	18	12	32
		Expected Count	3.4	19.8	8.8	
		% within Income	6.3%	56.3%	37.5%	
		Adjusted Residual	-0.9	-0.7	1.5	
	Voluntary	Count	1	22	2	25
		Expected Count	2.7	15.5	6.8	
		% within Income	4.0%	88.0%	8.0%	
		Adjusted Residual	-1.2	3.0	-2.4	