Funnell, Warwick and Jupe, Robert (2021) *The Architecture of Accounting and the Neoliberal Betrayal of Life.* Critical Perspectives on Accounting . ISSN 1045-2354.

The Architecture of Accounting and the
Neoliberal Betrayal of Life

Abstract

This paper identifies the way in which accounting practices reinforced the increasing influence of the intolerant financial emphasis of the market on the quality of social housing under neoliberalism when successive British governments gave little importance to the impact of aesthetic and ethical qualities of social housing on the well-being of inhabitants. Social values, most especially safety and beauty, were able to be reinterpreted according to economic logic, thereby denying the need for them to be explicitly considered in any social housing decisions. The study emphasises the way in which the austerity and deregulation agenda of neoliberal policies that had a significant impact on building and fire safety regulations were ultimately justified by financial criteria. The Grenfell Tower fire in 2017 belatedly exposed the way in which the financial and operational visibilities created by accounting practices had become crucial to the successful implementation of the economic logic of the neoliberal agenda and related market priorities of successive British governments, irrespective of the consequences. The paper demonstrates how the Grenfell Tower refurbishment was the apotheosis of neoliberalism; a toxic mix of austerity, outsourcing and deregulation. The focus on value for money in the refurbishment led ultimately to the betrayal of life of the residents.

The Architecture of Accounting and the Neoliberal Betrayal of Life

> The Grenfell Tower fire has become a symbol of the inequality that exists in our country …. The first duty of the State is to protect the lives of its citizens and lessons must be learned to avoid this happening again.
> From the right to life to the duty to provide adequate housing, there are several areas where the State fell short in its duties to its citizens and these must be properly addressed …. (Equality and Human Rights Commission Press Release, December 2017).

1. Introduction

On 14th June 2017 the Grenfell Tower fire in London led to the death of 72 people, the worst loss of life in a fire in the UK since World War II. Grenfell Tower, a 24-storey high rise housing development provided by the local borough council that at the time housed 350 people, was at the heart of the Lancaster West Estate in North Kensington. It was an area marked by poverty and inequality for generations even though it is within the nation's wealthiest borough, Kensington and Chelsea. Before the fire "the tower was a concrete embodiment of inequality going back two hundred years" (O'Hagan, 2018, p. 36) and "a beacon for the violent effects of neoliberalism and post-crash austerity" (Burgum, 2019, p. 458). A refurbishment that was completed in 2016 had installed new aluminium composite material (ACM) cladding made by Celotex, below which there was thermal insulation. Tragically, the poor quality of the cladding and insulation allowed the rapid spread of a fire that had started in a fridge-freezer in flat 16 on the fourth floor. Instead of being contained within the flat as expected with the tower's

original 'compartmentation' fire safety policy, the fire quickly spread to the new external wall cladding, reaching the roof within fifteen minutes. It then spread diagonally across the cladding, trapping residents in the upper floors, and the entire tower was eventually shrouded in flames.[1]

At neoliberalism's core is the proposition that human well-being is best served by an institutional framework that emphasises private property rights, "maximizing the reach and frequency of market transactions … to bring all human action into the domain of the market" (Harvey, 2007, p. 3). As a result, with the "emphatic turn towards neoliberalism" in recent decades (Harvey, 2007, pp. 2-3), public policy in Britain and other advanced capitalist countries emphasised deregulation, privatisation and the withdrawal of the State from many areas of social provision. This was justified overwhelmingly and explicitly with financial criteria for which accounting provided a hard to refute rationale (Edwards and Shaoul, 2003, p. 397; Chiapello 2017). The intolerant ideology of neoliberalism required that with housing provided mainly by public bodies for the more disadvantaged in society, such as the Grenfell Tower, an emphasis was to be given to "formal, rational and materialistic matters …, profit and prestige rather than … ethical and aesthetic values …", that was to have a major impact on the quality of the life of residents (Cold, 2001, p. 3). However, as the Grenfell Tower fire has confirmed, if the motive for building social

---

[1] The Grenfell Tower fire was not the first major fire in the UK where both wall cladding and the permissive nature of building regulations were implicated. In 1973 the worst peacetime fire disaster since 1945 in the British Isles occurred at the Summerland Leisure Centre in Douglas on the Isle of Man, when 50 people were killed and 80 injured. Investigators attributed the severity of the fire and its high death toll to a flammable coating on parts of the external cladding (Fire Brigades Union (FBU), 2018, p. 11).

housing[2] is profit the buildings created will "satisfy human needs only incidentally" (Adorno quoted in Leach, 1997, p. 17).

As the well-being of the inhabitants of social housing was increasingly sacrificed to quantifiable monetary priorities when the economic, social and political domains came under the same mantle of financial market-based evaluation techniques, the intention that social housing should be used to "increase human dignity and reduce human suffering" was largely forgotten (Ward, 1996, p. 27; Ejiogu et al., 2018, p. 3). With all architecture a political discourse whereby "social meanings are communicated and visions of the social world are sustained" (Jones, 2011, p. 29), ultimately social housing became a potent expression of the values and market biases of successive neoliberal British governments. de Botton (2007, p. 145) refers to the way in which architecture can serve as a form of political propaganda that confirms legitimacy on the programmes of those in power for which accounting practices provide a well-recognised mechanism of legitimacy, thereby betraying the way in which it should be "(a)t its most noble … the embodiment of our civic values" (Norman Foster in Gibberd and Hill 2017, p. 117). Instead, the architecture of social housing became "a visual marker of a very specific kind of political aspiration" (Gibberd and Hill 2017, p. 3).

Despite the importance of social housing in Britain, providing more than four million homes, and the consequences it has suffered from the neoliberal priorities of

---

[2] Housing provided by government bodies in the UK for the more disadvantaged in society has been broadly referred to as 'public housing'. Alternatively, the term 'council housing' is frequently used to "to remind us … that the actual decision making bodies were the Councils" (Muthesius and Glendinning 2017, p. 11). To communicate more clearly the purpose rather than the source of ownership of this housing, it is also referred to as 'social housing'. In the present study, the description 'social housing' will be used to provide the means to encompass housing provision by both councils and other not-for-profit organisations, which are given prominence later in this study.

governments, this has attracted little attention by accounting researchers (Collier, 2005; Smyth, 2012). One notable contribution is Ejiogu et al.'s (2018) study that has provided an important appraisal of the way in which accounting practices were implicated in the process of 'neoliberalization' of social housing in England between 2006 and 2016. Most especially, they sought to expose the way in which accounting has been "implicated in the process of introducing the new regulatory framework for social housing …" (Ejiogu et al., 2018, p. 2) that resulted in the privileging of 'economic logic' that was used to disempower tenants by denying a presence to their concerns about aesthetics and safety. An economic logic dependent upon the reinforcement and visibilities provided by accounting was 'naturalized' at the expense of a 'social logic', the well-being of tenants, which redefined power relations to the detriment of social tenants (Ejiogu et al., 2018, p. 2).[3] Whereas the emphasis of Ejiogu et al.'s study is the actual *process* by which accounting was able to be "harnessed to provide a rational (*sic*) for neoliberal reforms" in social housing (Ejiogu et al., 2018, p. 2), the present study extends and deepens these contributions to the actual impact of these reforms on the deteriorating quality of social housing. Most especially, the consequences for the well-being of those for whom these buildings were their home.

The present study brings to the accounting literature an appreciation of the social importance and obligations of architecture related to well-being and aesthetics and how these can be either promoted or undermined and excluded, as with the Grenfell Tower, by accounting practices. Thus, in a similar manner to the essay as a literature genre the study

---

[3] Ejiogu et al. (2018, p. 9) have also referred to the "*constraining* effect of accounting" in accountability decisions related to social housing.

seeks to give visibility to assumptions "that are rarely questioned and explore new possibilities for intellectual and social change" (Gabriel, 2016, p. 244), in effect the "re-imagining of realities and possible futures" (Baxter and Chua, 2008, p. 112). Adopting this stance of 'criticality', argue Baxter and Chua (2008, p. 112), provides the means to highlight the "multiple realities that coexist, rather than privileging a prevailing doxa". This, concludes Gabriel (2016, p. 248), will promote debate that provides the means to make an intervention cle"to political and policy discussions …", thereby allowing the establishment to be challenged, "both as a political elite and as the set of ideas and beliefs that sustain and legitimate it …" (Gabriel 2016, p. 246).

Accounting practices, by providing the means to emphasise the legitimacy of financial priorities, have a significant ability to facilitate or constrain architectural choices and, therefore, to be a major influence on determining the lived experience buildings provide for those who engage with them. As a practice that has a demonstrable major social impact by providing financial and non-financial information that "leads to action" (Broadbent and Laughlin quoted in Funnell, 1998, p. 440), accounting therefore has culpability for the consequences of its practices. These consequences are especially visible in the physical form taken by our modern existence, the built environment that impinges upon our daily existence, for good or ill. Nesbitt therefore ascribes to critical theory the obligation to evaluate "the built world and its relationships to the society it serves … (to) enhance the world in which we live" (quoted in Sykes, 2010, p. 15; see also Barden and Rendell, 2000, p. 13).

Informed by Foucault's concept of "the supervision of the market" (Foucault, 2010, p. 116), this study identifies the way in which accounting practices enabled the

primacy expected to be given to the financial outcomes of neoliberal policies and the consequent impacts of these priorities on the quality of social housing that resulted in the tragic Grenfell Tower fire. Social values, most especially safety and beauty, have been re-interpreted according to economic logic, thereby denying them the need to be explicitly considered in social housing decisions. Accounting practices can help to enable this by being an instrument of the economic logic that has legitimated the retreat from beauty and quality in social housing. The ultimate result of this in the case of Grenfell Tower was the betrayal of life of the residents when the building industry was increasingly allowed to regulate its own actions and the ideologically driven austerity arm of the neoliberal policy framework led to very significant reductions in funding for councils and fire and rescue authorities[4].

Studies of the built environment by accounting scholars have been dominated by Foucault's understanding of the importance of the built environment as part of a process of disempowerment in creating a disciplinary society (see Foucault quoted in Rockhill, 2014, p. 24; Johnson 1994, p. 3; Ward 1996, p. 27). Notably, Hoskin and Macve's (1988) engagement with the built environment has been preoccupied with the utility dimension of buildings as sources of improvements in productivity to generate wealth and as implements of power by providing the means to create order and thereby enable control, to discipline (Bolton, 1988, p. 44). To achieve this control, the contributions of the aesthetic and safety dimensions of buildings in creating a positive and productive working environment are not given a recognisable presence. The founder of the very

_____

[4] Between 2010 and 2017 there was a loss of 10,000 firefighter posts, along with a 28% fall in the number of fire safety inspectors, and a 25% drop in the number of fire safety audits (FBU, 2017).

influential German Bauhaus architectural movement, Walter Gropius, believed that the best industrial architecture would not be determined by "exact calculations" related to "functional value, with mere fulfilment of purpose", the creation of profit, but instead would have a strong aesthetic presence (Gropius quoted in MacCarthy, 2019, p. 226; de Bure, 2010, p. 50). He called for "palaces of labour" where a "primal sense of beauty" would create working conditions that would enhance productivity by allowing workers to "sense the nobility of the grand, collective idea" to which they contributed (Gropius quoted in Lupfer and Sigel, 2017, p. 18).

The study draws on a wide range of primary and secondary sources. The primary sources include: government reports, parliamentary Select Committee reports, National Audit Office (NAO) reports, building and fire safety regulations, Royal Borough of Kensington and Chelsea (RBKC) minutes of meetings, an investigation by the Equality and Human Rights Commission (EHRC) and evidence presented to the two Grenfell Public Inquiries and the report of the *Building a Safer Future Independent Review of Building Regulations and Fire Safety*, known as the Hackitt Review.

The next section of the paper explains the moral and social obligations of architecture that inform the paper and how these are consistently thwarted by expected financial results that are the focus of accounting reports. The third section analyses the implementation of neoliberal policies by British governments and the importance of accounting to this process as a mechanism to ensure that financial parameters are given ultimate precedence as required by the objectives of neoliberalism, thereby subverting the moral and social obligations expected of architects. This betrayal by neoliberal excesses is then shown to have been especially obvious and consequential with the decline of the

quality of social housing throughout Britain when there was a shift from council house building programmes to the privatisation of a significant proportion of social housing. In this change in emphasis, the importance of aesthetic and safety qualities for the emotional and physical well-being of residents and neighbouring areas was no longer recognised. What mattered was the number of houses, irrespective of quality. This is followed by an examination of how demunicipalisation of social housing and the deregulation agenda that became justified by the financial priorities of neoliberalism rather than social well-being permitted the rapid deterioration of building safety. The sixth section analyses the refurbishment of Grenfell Tower, which represented the apotheosis of neoliberalism with its combination of the toxic effects of austerity, outsourcing and deregulation. The final section provides a discussion and conclusions.

2. The Social Obligations of Architecture and Financial Primacy
2.1 Improvement of Life

It is widely accepted that architects have an overwhelming social obligation that goes beyond merely providing shelter or sources of profit (Collins, 1971, p.163; Schinkel quoted in de Botton 2007, p. 47). Burgess (1983, Foreword) refers to the "singular significance of the architect's social role …" while Lincourt (1999, pp. 10-11) has sought to remind architects that even though their work is initiated by private clients "the architect is always accountable to society …. (A)rchitectural mandates always imply a public responsibility". Architecture is expected to make society better (Sykes, 2010, p. 15; Holgate, 1992, p. 177), to have a special role as a source of redemption, hope and transformation of people's lives (Goldberger, 2009, p. 2). For the world-renowned

architect Zaha Hadid architecture was "ultimately about wellbeing" (Gibberd and Hill 2017, p. 64). Irrespective of these expectations of architecture and its creators, built environments are often criticised for being consistently sacrificed to 'political interests' that have given an all-encompassing precedence to financial considerations whereby "authorities, planners, architects, builders and politicians on all levels have neglected environmental aesthetics and beauty, creating unpleasant, ugly, hostile … unfriendly and unhealthy environments" (Cold, 2001, p. 3; Reynolds, 2019, p. 11).[5]

The built environment which is visible to all, by structuring an individual's perception of the world can have a great effect on happiness and the quality of life by impacting on the lived experience of both those who live or work in buildings and anyone who is required to engage with the physical and aesthetic environment that they create (Ballantyne, 2002, p. 48; Copplestone 2001, p. 7). There is a well-recognised connection between the poor quality of the built environment "and the ugliness of the social life they provoke" (La Cecla, 2012, p. 57; Wasserman et al., 2000, p.1; de Botton, 2007, pp. 25, 62). Good architecture, in addition to creating "something that will work and be fit for purpose, provides joy to those who pass by and those who inhabit it, it improves lives …" (Coward-Williams, 2019, p. 5). Indeed, the ability to create 'delight' "sits at the heart of the best architecture" (Slavid, 2012, p. 17; Seresinhe et al., 2019).

---

[5] A particularly well known example of what is widely regarded as an ugly building is the South Bank Arts Centre in London. While there is little disagreement about the excellent acoustic qualities of the building, in a survey of 500 engineers 46% voted it as Britain's ugliest building. "The appearance of the building mattered less that its functional efficiency and the economic efficiency of its structural components" (Collins, 1971, p. 188).

Great architecture, concludes Mehta (2011, p. 50) echoing the Vitruvian[6] conception of architecture, "is founded on (the) unification of the beautiful and the true, the unification of the aesthetic and the ethical dimensions". While there may be differences of opinion of what constitutes architectural beauty[7], its importance is known especially when it does not exist for "our sense of beauty and our understanding of the nature of a good life are intertwined" (de Botton, 2007, p. 98). To deny the importance of beauty in architecture is seen to be the rejection of a basic human right (Reisner, 2010, p. 13). The renowned Modernist architect Le Corbusier (1998, p. 14) warned that housing which lacks beauty and does not respond to the emotional and social needs of residents will "ruin our health and our morale". Despite this recognised fundamental importance of buildings that have a pleasing, positive impact, Airey (2019, p. 7) concludes that today with profit as the ultimate motivation for building "it is easy to build new homes and places that are ugly and too difficult to build ones that are beautiful".

In 1946 the acclaimed American architect, and Dean of the Harvard School of Architecture, Joseph Hudnut emphasised the socially transforming power of good architecture for the most disadvantaged, for "when the people live in cleanliness and space, when good … recreational areas are available to all citizens … we shall have established the basic conditions for social and political health" (quoted in Dean, 1994, p. 126). This has been consistently reinforced by the American Institute of Architects (2019;

---

[6] Until the 18th century Vitruvius's *Ten Books on Architecture*, written between 33BC and 14 BC, were the greatest influence on architectural thought. Buildings were to be constructed that met the requirements of "firmitas, untilitas and venustas" (durability, usefulness and delight or beauty).

[7] Architectural beauty is seen as a combination of visual form and utility derived from the materials used, craftsmanship, interior design and the spatial relationships (Holgate, 1992, p. 22; de Botton, 2007, p. 98; Reynolds, 2019). Thus, Alberti defines beauty as "a harmony of all the parts … fitted together with such proportion and connection that nothing could be added, diminished or altered, but for the worse" (quoted in de Zurko, 1957, p. 47).

2010) who emphasise that their purpose is to "advance our nation's quality of life and protect the public's health, safety and welfare" for access to "good design is a fundamental right, and architects are the agents of change to make this right a reality". Therefore, architects always have a social responsibility which must recognise that individual goals should be accommodated within a set of broader common goals, such as sustainability (Lincourt, 1999, p. 11; Copplestone 2001, p. 8).

Increasingly, the social obligations of architects have been given further emphasis with the expectation now that buildings will meet high standards of sustainability. This may require that a focus on capital costs, the costs of the building itself, will not be allowed to be the final determinant of the design and purpose of buildings. The ascendency of sustainability in business decisions will also require a stronger commitment to transparency in decisions, most importantly those concerning cost, that have sustainability impacts. As the demand increases for investments which are claimed to have high sustainability credentials, both the investors and the financial institutions on whom they depend will have to demonstrate better disclosure of the extent to which financial considerations, that is costs, were the determining factor in building decisions.

In achieving their overriding social obligations, architects will always need to respond to and navigate complex and, too often, contradictory requirements (Goldberger, 2009, p. xv). At every stage in the creation of a building, architectural practice must respond to both political and social necessities but most especially is constrained by financial requirements of builders and developers which most often will have the greatest impact on design (Lincourt, 1999, p. 10; Mann, 1992, p. 1).

2.2 Obligation to Commerce and Profit

Architecture suffers from an ever-present tension between social and cultural expectations but especially "its obligation to commerce" (MacCormac, 2005, p. 50). As a result, architects "find themselves in an embarrassingly ambiguous situation when called upon to make judgements in the public interest" (Collins, 1971, p. 125). Most especially, architects are presented with an on-going ethical struggle for the most pleasing solution for the lowest possible cost (Schittich, 2007, pp. 7, 9; Ray, 2005, p. 1; Nervi, 1965, p. 3). Each party associated with the creation of a building will see it as something to accomplish a purpose, mostly as a source of profit, a living space or the means to create a productive working environment that ultimately will have a positive impact on financial results (Evans et al., 2004, p. 43). The architect is expected to be able to translate these requirements "into a physical form at a reasonable cost" that will satisfy clients and those who use the buildings (Svetoft, 2009, p. 284).

The reality for most architects is that costs and budget limitations dominate their practices, most especially design decisions: "budgetary constraints typically means we are not able to fully commit to all of our proposed ideas. Knowing how to take something out of a project … is often our biggest challenge" (Cashin, 2019, p. 31). Gossel (2016, p. 6) also reminds us that the imposition of "commercial dictates" intrudes upon the creative independence of architects, thereby denying them the ability to design spaces "beyond rationalistic calculation and with so much more to offer than what is found in a construction cost calculation". Therefore, the superior power of commercial values which is embodied in cost calculations sets the building agenda, consistently rendering design values as marginal (Hubbard, 1995, p. 26) and subjecting the architect to "the reason of

those in power" who are expected to have a value structure that is very different from that of architects (Clarke, 1988, p. 49; Copplestone 2001, p. 8). This recognises that architects in practice are confronted with "frequent and bitter conflict between those whose major concern is design and those whose major concern is obtaining buildings as cheaply as possible", irrespective of aesthetic depredation, for "the making of beautiful, effective buildings cannot be detached entirely from the mundane business of money and profits …" (Morton and Jaggar, 1995, p. xiv).

One managing director of a large construction company sought to remind architects that "it does not matter how good the building is in appearance, even in … function, if it is not right for the economic requirements of the client. It is for this reason that we cannot divorce 'architecture' from 'economics'" (quoted in Loe, 2000, p. 10). However, the Swedish Architects Association reminds its members that "(q)uality and aesthetics should not be subservient to short-term economic interests …" (Svetoft, 2009, p. 284). This was highlighted by Habermas who condemned architecture of the 20th century as being subjugated to "functionalism, above all economic imperatives" (quoted in Leach, 1997, p. 228). Indeed, the construction industry is notorious for giving little value to "anything beyond the tangible and measureable object" (Loe, 2000, p. 23; Reisner, 2010, p. 13). This damning judgement was very publicly confirmed when in December 2019, Persimmon, one of the most important house builders in Britain, was criticised for a corporate culture that "pursued profits with such razor-like focus that it neglected its main function …", building homes with a high standard of workmanship (Clarence-Smith, 2019).

In the pursuit of ever more profit only that which can be measured matters and, thus, is given a pre-eminent importance and visibility. This makes it often impossible for considerations of safety, beauty and other aesthetic, qualitative considerations to be given a dominant influence in building decisions unless they can be associated with an improved ability to make good profits. "Emotional words like beauty have been replaced with bureaucratic alternatives that attempt a more objective analysis", with beauty judged by measures of structural and functional efficiency that have financial implications (Reynolds, 2019, p. 10; Mehta, 2011, pp. 31-32). However, while ultimately the financial measures of "utility and fitness may be regarded as the measure of excellence or perfection of a building …" these will not be the measure of its aesthetic and social value (de Zurko, 1957, p. 3). Accounting practices overwhelmingly reinforce these financial measures by providing the means to give an almost exclusive presence, and thus legitimacy, to only that which is measureable, especially in financial terms. Consequently, in the context of architecture, accounting practices and the information that they produce as the means of rationalization and justification when making building decisions are mainly associated with profit and costs, not as a means to create well-being and beauty. They are therefore at the heart of the tension created in architectural decisions between imagination and reason: between qualitative matters of value, art, inventiveness, feeling and that related to rational objectivity, cost, fact, commerce, accountability and quantity (MacCormac, 2005, p. 50).

All decisions related to building design have cost implications, whether related to the physical form of the building or the way in which the design will affect the costs of using the building (Morton and Jaggar, 1995, p. xv). If a good understanding of

achievable costs, that is cost control, is not present at every stage in the design of a building then subsequently the design may have to be changed considerably when actual costs do not fulfil expectations. The detailed tracking, tabulating and reporting of costs, a defining feature of much accounting practice, acts as an almost unassailable justification of choices between competing requirements in building decisions from the very beginning of the design process. The precision of costing gives the process an authority that allows meanness of outcome to be expected and to go unchallenged.

In the modern globalised business world with ever more complex buildings and demanding clients, cost control needs to meet more exacting standards. To achieve this, to ensure an acceptable final cost for a proposed design, architects and accountants from early in the design stage are expected to work in a close partnership with a wide range of building professionals but most especially quantity surveyors. Quantity surveyors have the detailed knowledge of construction needed to formulate different ways of producing a building with the expenditure allowed to meet the needs of the client.[8] At the same time this is seen to be a major reason why aesthetic qualities of buildings are under constant threat. According to MacCormac (2005, p. 50), project engineers and quantity surveyors are trained to ensure that anything that cannot be measured is eliminated from consideration, resulting too often in an ugly, confronting built environment.

As a result of the way in which architecture suffers from an acute, often damaging tension between its social role and its obligations to financial priorities, MacCormac (2005, p. 49) refers to how the built environment since World War II, especially that of

---

[8] The construction process involves a number of phases: conception of the project; outlining proposals; broad design; detailed design; measurement and tendering; issuing of a contract and commencement and completion of building.

social housing, has been dominated by "accountability and cost and not imagination and value", with a consequent degrading impact on the aesthetic and utility quality of buildings. This was tragically evident with the decisions made by contractors in the installation of new cladding and insulation on the Grenfell Tower when even the smallest savings were sufficient justification to use materials the fire safety deficiencies of which were then well known (Booth, 2017a; *The Times,* 6 May 2021, p. 23). As the priorities and practices of neoliberal governments gained the necessary political legitimacy, cost control with social housing was increasingly used to justify poor quality and little consideration for aesthetic values and to give the building choices of governments and private building contractors a moral standing by professing that the emphasis on good financial results allows more homes to be built for those in need.

3. Neoliberal Priorities and Political Architecture

According to Foucault, liberalism represented a "principle and method of the rationalization of the exercise of government"; rationalization that required continuous reflection because of the constant risk of "governing too much" (Foucault, 2010, pp. 318-319). This meant that the State would be "under the supervision of the market rather than a market supervised by the state" (Foucault 2010, p. 116). As the "essence" of the market is competition, it requires an active governmentality to produce a competitive market economy rather than a laissez-faire approach – one must govern "for the market, rather than because of the market" (Foucault, 2010, p. 121; Dale, 2019, p. 1056).

In governing for the market, the tenets of neoliberalism stipulate that the State must intervene "so that competitive mechanisms can play a regulatory role at every

moment", with the objective of achieving a "general regulation of society by the market" (Foucault, 2010, p. 145). The task of neoliberal government, therefore, is "to ensure the freedom of the market and, as a marketized form itself, this freedom must extend into all state structures and institutions" (Gane, 2012, p. 628). With economic freedom, 'free play' must be given to fundamental strategies of the market, particularly the reduction of costs (Foucault, 2010, p. 138), by expanding competition with the privatisation of State activities (Gane, 2012, p. 628) and by balancing the books "by a politics of austerity" (Bonefeld, 2012, p. 636). Ultimately, "the market now penetrates all aspects of both state and society, which in turn are to normalize themselves according to market principles" (Gane, 2012, p. 632). Hence, the heavy reliance on the techniques of measurement and accountability provided by accounting practices within the neoliberal State and its institutions to justify the State's "legitimacy and value" according to neoliberal principles (Gane, 2012, p. 632).

More than any other form of art, architecture is an integral part of the political processes of society, a very visible manifestation of the exercise of power. In modern liberal democratic states this power embodies the values of "individualism … and veneration for the symbols of capitalist commercialism" which were to be adapted to legitimate neoliberal programmes, to be the instrument of a new society (Glendinning, 2010, p. 13; Ward, 1996, p. 27; Evers, 2003, p. 18; Lahiji, 2014, p. 4). This

> ascription of social values to architectural form is complex, contingent and always contested, and reveals something about both the operation of power with the architectural field and the mobilisation of architects and their work in the context of political programmes (Jones, 2011, p. 29).

18

Foucault believed that the built environment created by those in power can have a "profound" role in the way power produces a particular reality to control subjects (Foucault, 1991, pp.195-228), "to make it possible to know them, and alter them" (Foucault quoted in Rockhill, 2014, p.24). Architecture is where "political objects attempt to become socially meaningful and where particular visions of publics are forged" (Jones, 2011, p. 2). The leader of the Modernist architectural movement Mies van der Rohe referred to the way in which architecture "is the will of an epoch translated into space … Buildings tell us what we are and what we want to be …" (quoted in Goldberger, 2009, p. xii). Throughout history monumental architecture has proclaimed the "intrinsic nature and values" of society (Copplestone 2001, p. 8). Therefore, architectural creations fulfil a vital role in the way in which political and social ideals and values, such as those of neoliberalism, are expressed; they assume the status of political statements (Goldberger, 2009, p. x). They also provide the means to both mask power relationships and to perpetuate power (Ward 1996, p. 30). According to Raskin, architecture is the

> most political of the arts, in that it imposes a vision of man and his aims independently of any personal agreement on the part of those who live with it. … (E)very man, whatever his tastes and aptitudes, is forced to confront the buildings which surround him, and to absorb from them whatever they contain of political significance (quoted in Scruton, 1979, p. 15).

As neoliberal market priorities have become the "commonsense of policy making", so accounting "has been mobilised to produce and sustain this 'commonsense'" (Andrew and Cahill, 2017, p. 14). Critical research has exposed the way in which accounting techniques are able to naturalise neoliberal forms of governance, formatting the world so it is "calculable in neoliberal terms", thereby ensuring acceptance (Andrew and Cahill, 2017, p. 14). The key accounting concepts of efficiency, effectiveness and

value for money have come to be regarded as "the most appropriate measures of responsible government" (Andrew and Cahill, 2017, p. 14). The diffusion of accounting techniques throughout organisational structures and institutions of State (Jackson and Lapsley, 2003; Ejiogu et al., 2018) ensures that the economic logic of accounting plays an important 'enabling role' within "the hegemony of neoliberal forms of governance" (Andrew and Cahill, 2017, p. 14).

Accounting becomes essential in the implementation of new norms which define what is acceptable behaviour and what will be regarded as deviance and, therefore, unacceptable (Ejiogu et al., 2018, p. 12). The expected dominant influence of neoliberal aims, values and methods has ensured that the values of business that are given visibility and the means to be implemented by accounting will determine "what may be legitimately said, which arguments will have force" (Hubbard, 1995, p. 26). Thus, given the importance of architecture and the built environment that it creates and the impact on emotional, physical and economic well-being, the role and culpability of accounting in creating this built environment is not insignificant. In particular, the commercial aims and interests that accounting practices and the information these provide are meant to serve could prevent architects honouring their social obligations, their fundamental compact with society.

The result of political expectations of architecture and the role of accounting in fulfilling these were to be clearly evident after the British Attlee Labour Government (1945-51) with the abandonment of people in social housing to the profit motives of private businesses that were now commissioned to provide and manage social housing. When the Attlee Government undertook a major social house building programme it

20

accorded a particularly high standing to the obligation of the government to provide greater access to good quality, affordable social housing for the least advantaged. To ensure that the social housing provided would promote the well-being of inhabitants, and thereby fulfil a broader social function, the buildings were to meet high standards of aesthetics in addition to building quality. Successive Conservative governments, however, rejected the importance that needed to be given to high quality social housing. As shown in the following section, as neoliberal programmes were implemented little importance was given to not easily measureable qualitative values in the construction of social housing.

Increasingly, as neoliberal precepts became dominant in Conservative programmes, the rapid deterioration of the quality of social housing, both aesthetically and materially, came to be "the ultimate physical representation of a culture …" upon which the success of neoliberal policies depended (Goldberger, 2009, p. 16). This confirmed how in often very obvious, confronting representations, the choices made in the arrangement of building forms "gives us insight into the real values of a society" (Ballantyne, 2005, p. 5; Goldberger 2009, p. 68). When building new social housing, government was now expected to operate according to the values of the private building firms that were contracted for whom "the difference of a dollar is sufficient basis for changing a decision" (Hubbard, 1995, p. 25), a judgement which was to be tragically and precisely evidenced with decisions about the refurbishment of the Grenfell Tower. The expectation that housing for the most disadvantaged in British society would be provided at a lower cost has been accused of driving out architectural quality "in even the smallest details" in social housing by creating an expectation of "meanness of outcome in projects

driven only by cost and specification" (MacCormac, 2005, p. 50). This was clearly confirmed when architects in 1961 were reminded in the *Architects Journal* of the need to build homes in "quicker and more economic ways …", of "building more cheaply …" to allow more housing to be built (quoted in Muthesius and Glendinning 2017, p. 37). Accordingly, in the building decisions of local councils, who were financially accountable mainly to local ratepayers, "(p)urely architectural considerations … very rarely entered the councillor's deliberations …" (Muthesius and Glendinning, 2017, p. 19).

4. The Rise and Fall of Social Housing

Prior to 1914 nearly 90% of housing was provided by private landlords and many of the poor lived in "appalling slum conditions, largely because that was all they could afford" (Kemp, 1991, p. 46). In 1919 after the newly created Ministry of Health absorbed the Local Government Board and its responsibility for housing, Treasury subsidies for council house building were introduced. Governments encouraged local authorities to build "homes fit for heroes" and by 1939, aided by subsidies, they had built one million homes, representing one tenth of the total housing stock (Kemp, 1991, p. 45).

The period after World War II proved to be more important in the development of social housing than the inter-war period. Faced with the post-war housing shortage, Bevan, the Minister of Health and Housing in the Labour Government led by Attlee, embarked upon an ambitious local authority-led housing programme. Bevan's vision of social housing was one of quality, rather than simply quantity. Bevan argued that Britain had suffered from "appalling architecture" where "many of our housing estates look like

railway sidings" (quoted in Foot, 1973, p. 82). Instead, realising the impact of attractive and comfortable social housing when vast sections of many cities lay in ruin after the decimation of war, he sought beauty in housing and fostered a view of council estates consisting of mixed communities which included "all the various income groups" (Kynaston, 2008, p.156). Hence Bevan insisted on higher standards for social housing, both in terms of space and facilities. He believed that poor housing was responsible "for a great deal of neurosis in modern society" (Muthesius and Glendinning 2017, p. 8).

The three-bedroomed "Bevan houses" completed during the period 1945-51 averaged over 1,000 square feet in floor area, compared to less than 800 square feet in the 1930s, and "incorporated two lavatories - a controversial feature that provoked charges of extravagance" (Cole and Furbey, 1994, p. 98). "We shall be judged for a year or two by the *number* of houses we build", warned Bevan. "We shall be judged in ten years' time by the *type* of houses we build" (Bevan quoted in Kynaston, 2008, p. 155). Despite shortages of raw materials and skilled labour, Bevan succeeded in building one million new permanent homes, along with producing 500,000 units of accommodation consisting of temporary prefabricated buildings, conversions and repairs to war-damaged houses (Foot, 1973, p. 86).

The importance given to quality in social housing did not survive Bevan's resignation early in 1951. Housing responsibilities were transferred from the Department of Health and Housing and assumed by Hugh Dalton, Local Government Minister, who soon issued a circular calling for the reduction of costs and standards in social housing, a precedent later avidly followed by the Conservative governments of the 1950s and subsequently (Cole and Furbey, 1994, p. 66). Therefore, the "delicate shield" constructed

by Bevan "around levels of investment and standards in social housing was quickly shattered" (Cole and Furbey, 1994, p. 69). It was the beginning of a shift from "Bevanite idealism to Conservative pragmatism" under Harold Macmillan (Hanley, 2017, p. 89) but adopting the welfare state legacy of Labour and the greater presence and social responsibility now expected of government.

The approach adopted by Macmillan towards social housing, that was consistent with what would later be referred to as incorporating the key precepts of neoliberalism, including an obsessive need for cost reduction, the supervision of the market, and privatisation, resulted in an enduring legacy for council house building in which the main concern was no longer high quality homes that would play a significant role in the emotional and physical well-being of individuals and society. Macmillan was less concerned about the quality of social housing, focusing on cost reduction. Thus, he was committed as Housing Minister to implementing a very demanding 1951 Conservative election manifesto promise to build 300,000 houses per year (Fisher 1982, p. 139). He delivered on this commitment, with two thirds of the total comprising social housing, by focusing on the rapid building of many less expensive two-bedroomed houses and an increasing number of flats (Muthesius and Glendinning 2017, pp. 5-6). The 700 square feet "People's House" was both significantly smaller than the "Bevan houses" and beauty was emphatically neglected in favour of a drab functionality as "the quality of the completed houses declined significantly" (Cole and Furbey, 1994, p. 99).

The emphasis now of the Conservative governments on reducing costs to allow more buildings for social housing to be constructed became especially obvious when in November 1951 Macmillan appointed Ernest Marples, managing director of a road

construction company Marples-Ridgeway, as his junior minister. Marples immediately encouraged the building of houses out of concrete in order to reduce the use of more expensive timber and more high-rise buildings (Muthesius and Glendinning 2017, p. 37). High-rise building was further encouraged by Macmillan's successor, Duncan Sandys, whose 1956 Housing Subsidy Act offered local authorities a greater government subsidy the higher they were prepared to build above six storeys (Muthesius and Glendinning 2017, pp. 55,79). Hence, the building crusade promoted by Macmillan and his successors has been attacked for its legacy of "high-rise horrors" and "shoddy workmanship", both of which were driven overwhelmingly by the need to minimise costs (Horne, 1988, p. 339). This was justified by the expectation that lower costs would allow more houses to be built (Muthesius and Glendinning 2017, pp. 18,19).

Macmillan regarded social housing as a "stepping stone to home ownership" and, therefore, prefigured Margaret Thatcher in wanting to achieve "a property-owning democracy" (quoted in Hanley, 2017, p. 92). He also pre-empted the neoliberal framework of Thatcherism by adopting privatisation when he authorised local authorities to sell council houses, with 3,000 sales occurring before the 1955 election (Horne, 1988, p. 338). Ultimately, Macmillan's emphasis on the quantity, and neglect of the quality, of social housing "was dangerously preoccupied with short-term results at the expense of the long-term health of both the housing stock and, ultimately, society as a whole" (Hanley, 2017, p. 90). This was most obvious when the number of high-rise blocks of over five storeys rose from 9% of total council housebuilding in the late 1950s to a peak of 26% by 1966 (Cole and Furbey, 1994, p. 71). Councils eagerly accepted the over-optimistic forecasts of the construction companies that high-rise developments and

industrialised building techniques would dramatically reduce costs, the main criteria that would win a contract for a builder. Town planners and architects, influenced by Modernists such as Le Corbusier, thought that the companies offered a prefabricated Utopia which could house large numbers of people cheaply. The financial reality of this prefabricated Utopia, however, was revealed by the first national data on building costs in 1960 that disclosed that all forms of high-rise developments were per square foot more than twice as expensive as three-bedroom houses (Dunleavy, 1981, p. 84). Social housing came under increasing criticism particularly for the 'forbidding, vandalised' tower blocks. Despite this reaction, Reynolds (2019, p. 12) observes that after Margaret Thatcher came to power "things reached rock bottom" when local planning authorities were required to "recognise that aesthetics is an extremely subjective matter. They should not therefore impose their taste on developers".

The Conservative Government's 1979 housing manifesto embodied neoliberal key principles, revisiting Macmillan's theme of a property-owning democracy by promising council tenants the legal right to buy their homes. Hence, the State in the form of local council housing was placed "under the supervision of the market" (Foucault, 2010, p. 116). By 1981, although nearly 30% of households in Britain were served by council housing which had grown to over 6 million homes, the government's Right to Buy scheme that allowed council housing to be sold at prices lower than the current market had resulted in a significant increase in owner occupation from 32% of households in 1953 to 58% in 1981 with a corresponding reduction in private rentals (Cole and Furbey, 1994, p. 69). In effect, the houses sold were subsidised by the government. The New Right contrasted the flaws of social housing with the ideal of a

neoliberal State as "an enterprise society where "as far as possible everyone" has "access to private property" (Foucault, 2010, p. 147). This neoliberal project proved to be very successful, leading to the sale of over two million council homes (Ministry of Housing, Communities & Local Government (MHCLG), 2019a, Table 116). However, over 85% of council homes sold under the right to buy have never been replaced (Hodgkinson, 2018, p. 9).

Those who remained in social housing that was not privatised became even more exposed to, and threatened by, the "neoliberal straitjacket" of demunicipalisation, which was meant to reduce the role of local authorities as landlords, and also greater deregulation of the building industry by which public bodies responsible for ensuring high building standards were replaced by private businesses (Hodgkinson, 2018, p. 9). Demunicipalisation and deregulation provided the administrative framework that implemented the neoliberal priorities and justifications that would result in the betrayal of social housing residents, potentially exposing them to an ever more dangerous, alienating living environment. Abdication of building regulatory responsibilities by public bodies, in particular, provided the permissions and silences by which the explicit social obligations of elected governments were to be subservient to the financial interests and motivations of private firms. This was justified by the expectation of better value for money as defined by economic and political criteria which would be the primary focus of the drastically reduced social housing budget to vindicate the trust now placed in market forces.

5. The Neoliberal Infrastructure of Betrayal

5.1 Demunicipalisation

Tenants remaining in council-managed housing were increasingly portrayed by Conservative governments "as hapless victims of uncaring, inefficient bureaucrats" (Cole and Furbey, 1994, p. 200). The consistently criticised poor management by government departments responsible for social housing was accused of denying residents a voice in decisions related to their homes which resulted in an ongoing, worsening deterioration in the standard of housing. Allowing decisions to be made by public servants who, rarely, would have had any experience and training in decisions about building construction and maintenance was alleged to have engendered a public culture of higher costs and, thus, reduced opportunities to provide more social housing (Cole and Furbey, 1994, p. 200). By outsourcing management of social housing to the private sector, demunicipalisation was said to ensure better housing for the funding available and, always a priority, more housing. Therefore, to remove this alleged threat to the quality of life of those who lived in social housing changes in landlords were promoted through "an active governmentality" (Foucault, 2010, p. 121). Accordingly, the government created Housing Action Trusts to take day-to day management and overall control of municipal estates away from local authorities and pass it to other landlords, mainly from the private sector.

To bring the market to the country's remaining social housing, councils were required to contract out the management of their housing stock. In many cases this led to the housing stock being transferred to other owners such as housing associations. The performance of those now given responsibility for the management of social housing would be overwhelmingly judged by market measures related to improved financial performance. They would be expected to reduce the costs of social housing, justified by

the need to provide funding for additional housing. Another intervention was to channel subsidies for new social housing from local authorities to charitable housing associations, called Registered Social Landlords (RSLs) (Hodgkinson, 2018, p. 9). The Conservative Government's policy of allocating to local authorities an enabling, rather than a delivery, role in social housing continued undiminished under New Labour when elected in 1997. The newly elected Prime Minister, Tony Blair, enthusiastically proclaimed that:

> The days of the all-purpose local authority that planned and delivered everything are gone. They are finished. It is in partnership with others – public agencies, private companies, community groups and voluntary organisations – that local government's future lies (Blair, 1998, p. 13, quoted in Malpass and Victory, 2010, p. 11).

A large backlog of repairs in local authority housing had developed since the 1980s, which was estimated at £19 billion in 1997 (NAO, 2009, para. 1.2). In response to politically damaging criticisms, to address the failure to ensure quality housing that resulted in 1.6 million 'non-decent' homes in the social sector, representing a confronting 39% of all social housing, in 2000 New Labour launched the Decent Homes Programme to provide extra funding for social housing that met higher standards of utility and better living conditions (NAO, 2009, para. 1.3). For the majority of local authorities, additional funding was conditional on the adoption of one or more of three options for the future management of the housing stock which by contracting with the private sector were expected to create practices that were more aligned with market values:

1. The creation of an Arms Length Management Organisation (ALMO), a company set up by a local authority to manage and improve all or part of its housing stock. When an ALMO is established, the authority retains ownership of the housing stock, but the ALMO has responsibility for its day-to-day management.

2.   The use of a PFI provider. Under PFI, the public sector enters into a long-term contractual arrangement with private sector companies to improve housing stock by providing repairs and maintenance services.

3.   The transfer of stock to a RSL following a tenant ballot. RSLs include housing associations, trusts and cooperatives (NAO, 2009, para. 3).

The result of the financially motivated Decent Homes Programme was, as planned, a significant further demunicipalisation of the housing stock. By December 2008, 170 local authorities had transferred all their housing stock to a RSL, 66 authorities had established an ALMO and 14 were using PFI schemes to refurbish some of their stock (NAO, 2009, para. 1.6). Thus, ALMOs were to channel additional government funding for homes that were required to meet higher standards of construction quality and amenity. These changes reinforced the neoliberal aim "to extend governance by elites and experts" (Smyth, 2012, p. 231) from private sector backgrounds. This, however, resulted in reduced accountability to tenants, especially for the quality of housing provided, which had hitherto existed through "local authority housing committees with democratically elected members" (Smyth, 2012, p. 231). While "an elite group of tenants" may still be involved, for example through membership of the management board of a housing association, tenants "as a whole have become disenfranchised" and effectively silenced (Smyth, 2012, p. 233).

The Decent Homes Programme provides the context for the creation of Kensington and Chelsea's ALMO in 2002 in order to gain access to Programme funds. It was the successor to the Kensington and Chelsea Tenant Management Organisation (KCTMO) which had been established in 1995 as a not-for-profit company limited by guarantee. In a "bold and unique" effort to subvert the Conservative Government's policy

(Apps, 2017) the Conservative Kensington and Chelsea Council had wished to preserve its social housing stock, and so under the Housing (Right to Manage) Regulations 1994 it created a borough-wide Tennant Management Organisation (TMO). Most TMOs are small, tenant based organisations established ostensibly to improve amenity and the quality of the built environment in a social housing estate or tower block. They are run by an elected management committee which enters into a formal legal contract with the landlord, the management agreement, to manage services such as day-to-day repairs and rent collection on behalf of the landlord in return for a management fee. KCTMO, however, was the largest management organisation of its type in England, responsible for the borough's housing stock of 9,500 properties.

5.2 Deregulation

Coincident with the market agenda of demunicipalisation reforms, a key aspect of the neoliberal agenda pursued by all governments since 1979 has been the aim to enhance the role of "competitive mechanisms" and the financial benefits that these were meant to provide (Foucault, 2010, p. 145) through deregulation and, thereby, rely upon the market as a "social and economic regulator" (Foucault, 2010, p. 140). This deregulation agenda has had very significant, consequential implications for both building and fire safety regulations. Immediately prior to the Decent Homes Programme, an investigation in 1999 by the House of Commons Select Committee on Environment, Transport and Regional Affairs into the potential risk of fire spread via cladding systems had strongly recommended that all external cladding should either be "entirely non-combustible, or to be proven through full-scale testing not to pose an unacceptable level of risk in terms of

31

fire spread" (Environment, Transport and Regional Affairs Committee, 1999, paras. 20, 22). This, however, did not lead to stronger regulations. The most prescient evidence given to the Select Committee came in a memorandum from the Fire Brigades Union (FBU):

> 2.2 The primary risk therefore of a cladding system is that of providing a vehicle for assisting uncontrolled fire spread up to the outer face of the building, with the strong possibility of the fire re-entering the building at higher levels via windows or other unprotected areas in the face of the building ….

> 2.11 It is for these reasons that we believe that *all cladding used on multistorey buildings over 25 metres in height and the fixing systems should be completely non-combustible*, or achieve a fire resisting standard equivalent to the external walls (Environment, Transport and Regional Affairs Committee, 1999, Appendix, ROF 28, emphasis added).

The Labour Government's response to the Select Committee supported only guidance rather than stronger regulation. In particular, it relied upon the guidance given in the 2000 version of The Building Regulations Approved Document B, which had been reviewed by a Working Group of the Building Regulations Advisory Committee (BRAC). BRAC is an advisory non-departmental body of experts drawn from the private sector, mainly the construction industry, originally established in 1962 under the Public Health Act 1961, but now regulated by the Building Act 1984, which advises the Secretary of State on Building Regulations. Until the 1970s BRAC oversaw prescriptive building regulations, but the influence of neoliberal ideas led to policy initiatives "to simplify the Building Regulations and to introduce more private sector involvement into the building control process" (BRAC, 2000, para. 10). The market focus of BRAC and the consequent financial priorities and accountability that this demanded were given legal authority with the introduction of the Building Act 1984 by the Thatcher Government.

The legislation introduced "a new system of Approved Inspectors which enabled the private sector to take on building control work instead of a local authority", thus opening building inspection work to competitive forces which, when deciding upon contractors would prioritise financial aspects (BRAC, 2000, para. 10)[9]. Hence, the increasing inclusion in BRAC of management consultants and representatives of the construction industry meant that the regulatory State in matters of control of building quality had come firmly "under the supervision of the market" (Foucault, 2010, p. 116) and the priorities which are the focus of accounting practices, in particular cost estimates from building firms. Shortly after the Grenfell fire it was revealed that Mark Allen, a technical director of Saint Gobain UK, the company that provided the non-fire resistant insulation implicated in the Grenfell Tower fire, was a member of BRAC (O'Neill, 2017). Despite the previous strong evidence provided by the FBU on the need for non-combustible external cladding materials, the 2000 version of Approved Document B maintained the "limited combustibility" requirement for external cladding and the government argued that if the guidance in the document "is followed then the risk to life safety as a result of a fire spread via the external cladding system *will be minimal*" (Environment, Transport and Regional Affairs Committee, 2000, para. 4, emphasis added).

---

[9] The Labour Government's "modernisation" agenda for public services led to the introduction of two major pieces of legislation affecting fire safety. The Fire and Rescue Services Act 2004 replaced the Fire Services Act 1947 as the central piece of legislation governing fire and rescue authorities in the UK. The Act abolished national standards of fire cover, allowing local fire services to set fire attendance targets for their own areas which could vary from those in neighbouring areas. The second important change resulting from a desire to "modernise" was the introduction of the Regulatory Reform (Fire Safety) Order 2005. This replaced over 70 pieces of fire safety legislation, particularly the Fire Precautions Act 1971 which had required non-domestic premises to obtain fire certificates from the local fire authority.

Introducing a regime based on risk assessment which outsourced responsibility for fire safety inspections to employers and the landlords or owners of premises represented, critics argued, a significant weakening of fire protection. A former architect argued that "self-certification by building owners is weaker than a system of certification by a fire officer, somebody whose interest is directly to make sure … fire officers don't die in fighting fires" (quoted in Tubb and Stylianou, 2017). The momentum of the deregulatory thrust was later maintained and reinforced by the Conservative-Liberal Democrat Coalition Government which enforced a deregulatory agenda, including the policy of "one in, two out" for new regulations. The newly appointed Fire Minister, Bob Neill, made explicit the implications for the fire service in an address to the Fire and Rescue Conference in June 2010. He stated: "We will not be moving back to prescriptive standards …. We must move away from the view that the only way to solve problems is to regulate" (quoted in FBU, 2018, p. 18). The following year in a speech prepared for the Housing Sector National Forum, that was presented in his absence, he referred specifically to the alleged detrimental financial impact of government regulation on safety in multi-occupancy residential buildings:

> Over the years, regulations – and the inspections and bureaucracy that go with them have piled up and up. *This has hurt business, imposing real burdens and doing real damage to our economy*. Reducing the number of rules and regulations is therefore absolutely central to the Coalition Government's vision for Britain … where regulation cannot be justified, we will remove it (Neill, quoted in FBU, 2018, pp. 18-19, emphasis added).

The implications for fire safety of the Conservative Government's quest for deregulation and the purported financial advantages that this would produce were highlighted when the Secretary of State at the Department of Communities and Local Government, Eric Pickles, repealed sections of various Local Building Acts, including

sections 20 and 21 of the London Building (Amendment) Act 1939. These sections had required additional fire precautions for tall buildings. Their repeal was conclusive evidence that social housing tenants had in effect been disenfranchised as the government's economic, cost priorities confirmed its "disinterest or indifference to the consumer standards and the role of rights of tenants" (Ejiogu et al., 2018, p. 11) and the dependence of this on the information provided in accounting reports. The cumulative effects on fire safety of the demunicipalisation of public housing and deregulation of the building industry were to become the apotheosis of neoliberalism, a toxic mix of austerity, outsourcing and deregulation, when the RBKC decided to refurbish the Grenfell Tower.

6. Accounting for the Apotheosis of Neoliberalism: Refurbishment of Grenfell Tower

RBKC originally wanted to demolish Grenfell Tower, having appointed consultants, Urban Initiatives, to create a regeneration masterplan for a site in North Kensington containing the tower. The masterplan proposed to demolish Grenfell Tower which "blights the area" so that its demolition would release land for "high-end, high-value market housing" (Urban Initiatives, quoted in ASH, 2017, pp. 18, 20). Following the financial crisis of 2008, and a fall in London house prices in 2009, RBKC scaled back the masterplan and decided to refurbish Grenfell Tower. However, an important reason for this refurbishment, according to the planning application submitted in 2014 (RBKC, 2014), was to improve the appearance of the building. Preference, therefore, was to be given to materials which would make more obvious contributions to improving the attractiveness of the building, rather than the safety of residents, thereby making it less an

object of derision and complaint by the affluent residents who lived in London's premier location:

> The materials proposed will provide the building with a fresh appearance that *will not be harmful to the area or views around it* … (RBKC, 2014, para. 4.11, emphasis added).
> Due to its height the tower is visible from the adjacent Avondale Conservation Area to the south and the Ladbroke Conservation Area to the east. The changes to the existing tower will improve its appearance especially when viewed from the surrounding area … (RBKC, 2014, para. 4.12).

According to Klein (2017), this decision to "invest in surfaces over substance" was a "tragedy of fake facades", representing "a brutal calculus that systematically discounted the lives of poor people" in order to favour "people on the outside, worried about their property values".

The initial budget for the refurbishment was set by the KCTMO, which had never before been responsible for a tower refurbishment, at £6 million and later revised to £9.7 million. The proposed contractor Leadbitter produced a cost estimate for the project of £11.3 million (RBKC, 2013, paras. 2.2, 5.2). The council was unhappy with the cost estimate and wanted to bring "the scheme within budget" and to ensure "value for money" (RBKC, 2013, para. 5.2). Hence, confirming the emphasis expected to be given to financial criteria, it planned a "value engineering" process, that is rigid cost minimisation, to "maximise the delivery of key project outputs within the proposed budget" (RBKC, 2013, para. 5.4). After new bids were invited, the construction contract was awarded in June 2014 to Rydon, which was appointed after submitting a significantly lower tender of £8.6 million (O'Neill and Keate, 2017), thereby confirming the pre-eminence that was given to financial criteria. Rydon subsequently outsourced most of the work to specialist firms. The Metropolitan Police, as part of its investigation into possible

criminal charges arising from the Grenfell fire, identified the disturbing number of 383 companies having some involvement with the refurbishment of Grenfell Tower (Barratt, 2017).

Analysis of documents and email correspondence by *The Times* revealed that the refurbishment project was "under constant pressure to keep costs down", with little evidence of consideration for the repercussions for safety (O'Neill and Keate, 2017). The original planning application incorporated the use of highly fire resistant zinc panel cladding with a non-combustible core for the wall cladding (O'Neill and Mostrous, 2017). In response to an "urgent nudge email" from a senior official at KCTMO, asking for "good costs" to present to the chair of the housing committee, the contractor Artelia produced options for replacing zinc cladding with cheaper aluminium composite material (O'Neill and Mostrous, 2017; *The Times,* 6 May 2021, p. 23). The option chosen saved £293,368, less than 4% of the contract price, but the Reynobond PE aluminium panels made by Arconic[10] that were selected had a flammable polyethylene core while a related Reynobond FR fire resistant panel with a mineral core was available for just £5,000 more for the entire building (O'Neill and Keate, 2017). The relative insignificance of this saving confirms in a very arresting manner the extent to which the financial priorities of neoliberal governments, the balancing of the budget, interceded in decision making at every stage.

The synthetic thermal insulation product fitted against the concrete walls of the tower was intended to be the fire resistant Celotex FR5000, according to the original

---

[10] Arconic had been warned ten years previously of the greater fire risk of the aluminium panels (*The Times,* 6 May 2021, p. 23).

2012 planning application for the refurbishment (ASH, 2017, p. 6). Instead, the insulation product used was the cheaper Celotex RS5000, which is made from polyisocyanurate (PIR) and which burns when exposed to heat giving off toxic cyanide fumes, but which is estimated to cost between 30% and 50% less than the safest non-combustible insulation material (Booth, 2017a). The cheaper insulation was known at the time to be dangerous in combination with the aluminium composite material (Booth, 2017a). Evidence provided to the second Grenfell Tower Inquiry established that the manufacturer of the insulation had falsified safety checks. Testing later demonstrated that the aluminium panels used on the tower that government regulations had not prohibited were 55 times more flammable than the least combustible panels tested, and smoke released when burning PIR insulation was found to be 15 times more toxic than fire-safe insulation products (University of Central Lancashire, 2019). These differences between the materials was well known at the time but cost always triumphed over safety. What proved to be a deadly combination of materials was approved by a RBKC building control officer despite the national body for building control departments, Local Authority Building Control, issuing a certificate for Celotex in 2014 stating that it could be used only on tall buildings that had non-combustible fibre cement panels (Booth, 2017b).

Fire safety on the refurbishment at the tower was overseen by both outside consultants and the council. Prior to and during the refurbishment, the KCTMO contracted private fire safety consultants to advise on fire safety and undertake fire risk assessments at the tower (KCTMO, 2018, para. 21). The refurbishment was also overseen by RBKC building control, which inspected the project on 16 occasions between August 2014 and July 2016 and signed off the final works, and by a Clerk of Works who also

inspected the project as it progressed (KCTMO, 2018, para. 22). Two years after the fire it emerged that an independent fire risk assessor and the local London fire service had both repeatedly highlighted serious concerns with fire safety. Although important, none of the concerns expressed related to the fire protective quality of the materials used in the refurbishment. The independent assessor's report of June 2016 recommended action on 43 "high-risk" issues within two to three weeks, a report that was reinforced in October when the assessor asked why action had not been taken on more than 20 issues identified in the June report (Busby, 2018).

In November 2016 the fire service served a fire deficiency notice identifying multiple failings that needed remedial action by May 2017, one month before the fire. The fire safety audits discovered poorly fitted or damaged fire doors, along with fire doors that did not self-close, and raised important questions about how the refurbishment had affected the building's smoke ventilation system (Busby, 2018). These findings were confirmed by evidence given to the Grenfell Inquiry identifying multiple safety breaches, including "non-compliant" fire doors (Lane, 2018, paras. 2.21.11, 2.21.33). Much more seriously, the fire risk from the new panels and insulation remained largely hidden. The alarming findings came several years after residents had become aware of these fire safety deficiencies. In the meantime, no remedial actions were taken. Thus, residents were left in a very threatening environment.

Previous to the refurbishment, some residents, dissatisfied with what they regarded as the dismissive approach of the KCTMO to the safety and other concerns of Grenfell Tower inhabitants, formed the Grenfell Action Group in 2010. Its blog recorded many complaints and warnings issued to the KCTMO by the action group, particularly

about the refurbishment project. In August 2014, when the work was underway, the group emailed the fire safety team leader at the London Fire Brigade that "a number of residents of Grenfell Tower are very concerned at the fact that the new improvement works to Grenfell Tower have turned our building into a death trap" (quoted in O'Hagan, 2018, p. 16). This confirmed the way in which residents within social housing that had been demunicipalised and deregulated for financial reasons had been disempowered by the 'economic logic' that drove KCTMO decisions. In December 2016, just six months before the fire, the group prophetically warned that it is "our conviction that a serious fire in a tower block or similar high-density residential property is the most likely reason that those who wield power at the KCTMO will be found out …" (quoted in O'Hagan, 2018, p. 16). One resident, Lee Chapman, who was secretary of the Grenfell Tower Leaseholders' Association, recounted for the second phase of the Grenfell Tower Inquiry (see below) how he and others in a meeting with the KCTMO and Rydon were told that they should be "grateful" for the refurbishment and to stop "grumbling about the problems" (*The Times*, 20 April 2021, p. 19). Chapman told the Inquiry that he believed that the way that the KCTMO had approached the fire safety concerns of the residents was a

> good reflection of the culture with the TMO and the attitude that it had toward Grenfell Tower residents at the time. … We were people who wanted to feel safe in our homes, and this should not have been perceived by the TMO as something annoying or bothersome (*The Times*, 20 April 2021, p. 19).

In response to the fire, the post-Grenfell review of building regulations by Dame Judith Hackitt (Hackitt Review) in 2018 gave particular prominence to the way in which the transfer of regulatory responsibilities to the private sector and the profit motive had

caused tenants to be increasingly excluded, and thus silenced. The Hackitt Review provided a very strong counter-argument to the neoliberal agenda and its overwhelming emphasis on cost reduction, outsourcing and deregulation. The Review emphasised the way in which the indifference and consequences created by the deregulation of the building industry had meant that the **"**the primary motivation is to *do things as quickly and cheaply as possible rather than to deliver quality homes which are safe for people to live in"* (Hackitt, 2018, p. 5, emphasis added). Similar explicit concerns about the consequences of the deregulation of the building industry were expressed by the Equality and Human Rights Commission (2019, p. 29), which argued that "various aspects of the right to life may have been compromised by the fire".

The Hackitt Review believed that the building sector has been allowed to be afflicted by a culture where the main emphasis is given to financial criteria that has always resulted in "insufficient focus on delivering the best quality building possible, in order to ensure that residents are safe, and feel safe" (Hackitt, 2018, p. 5). Particularly pertinent to the Grenfell Tower fire, the Hackitt Review argued that this culture was exacerbated by the ability of contractors on the Grenfell Tower refurbishment to choose between local authority building control and Approved Inspectors from the private sector to provide regulatory oversight of the building process. This provided both "incentives for building control competitors to attract business by offering minimal interventions or supportive interpretations to contractors", and "disincentives for building control bodies to use enforcement methods for fear of losing long-term business" (Hackitt, 2018, para. 2.41). Thus, financial achievements were expected to take precedence over broader obligations for the safety of individuals and the well-being of society. In response to the

41

Hackitt Review, the Royal Institute of British Architects (RIBA) highlighted identical

concerns to those expressed by the Hackitt Review concerning the need to reform

building regulations and the neoliberal agenda of cost cutting:

> until we see real reform of how construction projects are procured, the *pressure to cut costs will continue to incentivise the use of cheaper and ultimately riskier materials and approaches*. The government must urgently reform the inspection process, but in the long-run *we need to see a holistic focus on safety, not just cost cutting* (RIBA, 2018, emphasis added).

Coincident with the Hackitt Review, the Conservative Government established a

Public Inquiry, chaired by retired judge Sir Martin Moore-Bick, to investigate the

circumstances that allowed the fire to occur and the fatal consequences for 72 residents. [11]

The first phase of the inquiry which examined the outbreak of the fire and how it was

managed by the London fire services reported in October 2019 (Moore-Bick, 2019).

Phase Two of the inquiry, which started in January 2020 and is not expected to issue a

final report until early 2022, is focussed on how flammable cladding came to be installed

on the Grenfell Tower and the requirements for testing and certification of the cladding

and insulation products used for the Grenfell Tower refurbishment. The wider concerns

prompted by the Grenfell Tower fire about the quality of buildings, particularly high rise

towers, and their impact on the well-being of tenants and society in general was

recognised when in November 2018 the government launched a commission called

---

[11] The actions of the government in the Australian state of Victoria in response to a fire in 2014 in the 23 storey Lacrosse Tower in Melbourne, which had the same flammable aluminium cladding as Grenfell, provides a stark contrast to the slow and disorganised British government response. The Victorian Government quickly instructed its regulatory body, the Victorian Building Authority (VBA), to audit buildings to identify flammable material (Apps, 2019). Buildings were prioritised according to risk levels and a clear funding mechanism was established including government loans and, for the buildings in most need of remediation, a safety fund financed by a levy on building permits (Apps, 2019).

Building Better, Building Beautiful, which reported in December 2019, with a brief to "advocate for beauty in the built environment" to "tackle the challenge of poor quality design" (MHCLG, 2018). Eventually this was explicitly recognised by the British Government with the publication in October 2019 of an aspirational new design guide for local councils that urges councils to ensure that new houses and developments inspire "a sense of delight". Ambitious new home building programmes must not be "at the expense of beauty, quality and design" (Smyth, 2019). The *Building Better, Building Beautiful* commission in its final report, *Living with Beauty*, published in early 2020, called for "beauty as an essential condition for the grant of planning permission".

7. Discussion and Conclusions

The circumstances that led to the Grenfell Tower fire and its social and political impact confirm the importance given in critical accounting studies to understanding the roles of accounting in society, especially as an instrument of power, and how these are legitimated. The Grenfell Tower fire has been condemned as a "tragedy foretold" (Doward, 2017), as an "atrocity" (Fire Brigades Union, 2018; MacLeod, 2018) and as "a modern-day act of social murder" (Hodgkinson, 2018, p. 7). It has been seen as "a tragic tale of political ineptitude and neglect, disenfranchised and marginalised families ignored by those in positions of power and authority" (Watt, 2017, p. 1; Ejiogu et al., 2018). The Kensington and Chelsea Council's focus on "value for money" and "value engineering" to minimise costs by outsourcing the refurbishment of the Grenfell Tower (RKBC, 2013, paras. 5.2, 5.4), at the same time further deepening the disempowerment of tenants, was only possible with the visibilities and legitimacy required by the market that were

provided by accounting practices. The Grenfell Tower fire belatedly exposed the way in which the financial and operational visibilities created by accounting practices had become crucial to the successful implementation of the economic logic of the neoliberal agenda and related market priorities of successive British governments, irrespective of the consequences.

The determination of neoliberal policies to achieve the "general regulation of society by the market" (Foucault, 2010, p. 145) and its financial priorities reached its tragic apotheosis with the Grenfell Tower fire. The Hackitt Review was particularly scathing in their criticism of the way in which the neoliberal framework for building and refurbishing social housing since the 1980s has been focused on operating as "cheaply as possible", while often failing "to prioritise safety", and rarely aesthetics, thus resulting in a "race to the bottom" (Hackitt, 2018, p. 5). Krier (2007, pp. 64, 65) has condemned governments for the way in which they have "almost completely abandoned their role as clients in the fields of architecture and urban planning", preferring instead to abdicate these responsibilities to the private sector which is "not primarily motivated by the general interest but by private investment and profit …".

Architects have increasingly lamented the way in which the financial mandates of neoliberalism and the dependence of these on market motives and structures has meant that architecture "has had less and less to do with improving the quality of human existence …" (Woods, 2007, p. 76). This also continues to make it difficult for the social obligations of architects to be fulfilled. Now that the market economy determines the shape and quality of our built environment, Krier (2007, p. 65) stresses the need to ask whether it is capable of creating spaces that fulfil the needs of society. Buildings that are

damaging to the physical and emotional well-being of individuals and society represent the way in which society "has shifted its qualitative concerns from broad improvements in the human condition to narrow ones, a society … subsumed almost entirely by quantification not simply of culture, but of the human condition itself" (Woods, 2007, p. 77). This is confirmed by de Botton (2007, p. 51) who sadly refers to the way in which discussions of beauty have been exchanged for "considerations of function" that have moved architecture "away from a morass of perplexing, insoluble disputes about aesthetics towards an uncontentious pursuit of technological truth …" which is legitimised by projected financial outcomes identified by accounting. As a result, architects are ever more convinced that "(w)e have lost sight of the truly important things in life" (Ando, 2007, p. 106), which the Grenfell Tower fire was to confirm.

The social obligation of architecture, warns Krier (2007, p. 65), will only be fulfilled if architects are given the ability and independence to allow their ultimate loyalty to be "to the public interest rather than the private interests of shareholders". To achieve this requires supportive accounting practices that allow a more comprehensive assessment of architectural decisions beyond the easily quantifiable, both financial and non-financial. Indeed, it is now well recognised in business how qualitative, less easily measurable features of offices can be more important for productivity than measureable attributes, such as with open plan offices which are seen to promote positive interaction.

The influence that accounting practices have on the decisions that are made by those who finance and create architectural products by assembling the financial parameters that will determine and legitimate the ultimate design of a building are not, as frequently accused, unavoidably detrimental. Instead, the information provided by

accounting and the decisions that it enables has a critical role in promoting the well-being of society through its influence on what is allowed to be possible in architecture. Rather than operating overwhelmingly as a legitimating mechanism for prioritising profit and poorer quality, accounting practices have an underappreciated ability to help create the capacity for hope and transformation expected of buildings by operating as a 'mechanism of compromise' between the many competing forces that shape the built environment. This has been achieved, for example, with accounting practices that have increasingly had to accommodate the previously immeasurable and hidden social and economic costs of pollution, to give them a presence and visibility that can be the focus of programmes to reduce pollution.

In response to the findings of the Hackitt Review and mounting public consternation, the government finally allocated £400 million from the social housing budget to replace Grenfell Tower-type cladding on 333 tall social sector residential buildings across England. However, this represented only 6% of the homes affected (Lees, 2019). Private owners of 268 high-rise residential blocks with similar cladding are expected to pay for the removal the combustible material at an estimated cost of £20,000 per flat. The government's response continued to be "We have told building owners how to check the type of cladding on their building and that, if it is not safe, it must be removed" (Ungold-Thomas et al., 2019). Slow progress in the removal of the Grenfell Tower type of cladding, combined with lobbying by anxious residents, led the government to reverse policy in May 2019 and allocate a further £200 million which was later progressively increased to £5billion in February 2021 to replace the Grenfell-style cladding on privately owned tower blocks (Booth, 2019).

Private tower blocks that have combustible cladding that is different from that of the Grenfell Tower, which constitutes more than 175,000 high-rise flats, have not been allocated any funds for its removal. Nor do blocks of flats smaller than 18m in height qualify for funding (*The Times,* 24 January 2021, Home p. 7). Consequently, those who own flats in these buildings may be required to pay nearly £50,000 for remedial work if they want to be able to sell their homes (*The Times,* 24 January 2021, Home p. 6). This has meant that residents of these private tower blocks, which is nearly 700,000 people (*The Times,* 10 February 2021, p.1), are now unable to sell their properties and that, effectively, they are trapped within potentially life threatening buildings. For potential buyers to be able to obtain the mortgage funding that they might need to buy a flat, almost all lenders will require the seller to have an "external wall survey" (EWS) and provide an EWS1 certificate that proves that the cladding, insulation and walls of a flat meet the now far more stringent government requirements. However, nine out of ten blocks of flats have failed the survey (*The Times,* 20 September 2020, p.7). It has been estimated that at the rate of repairs conducted in 2020 it would take nearly 150 years to replace all the dangerous cladding in high-rise buildings (*The Times*, 11 October 2020, p. 11).

References

Primary Sources
American Institute of Architects (2010). *The Architects Handbook of Professional Practice.* New York: John Wiley.
American Institute of Architects (2019). *Where architects stand: A statement of our values.* At www.aia.org/resources/50766-where-architects-stand-a-statement-of-our--values [accessed 13 January 2019].
Architects for Social Housing (2017). *The Truth about Grenfell Tower.* At https:// architects for social housing.wordpress.com/2017/07/21/the-truth-about-grenfell-

tower-a-report-by-architects-for-social-housing [accessed 3 August 2018].

Barratt, L. (2017). Police investigation reveals 383 companies were involved in Grenfell refurbishment.   *Inside   Housing*.   11   December.   At https://www.insidehousing.couk/news/news/police-investigation-reveals-383-companies-were-involved-in-grenfell-refurbishment-53557 [accessed 5 October 2018].

Booth, R. (2017a). Grenfell Tower: insulation was not certified for use with flammable cladding. *The Guardian*. 13 July. At https://www.theguardian.com/uk-news/2017/jul/13/grenfell-tower-building-control-warned-about-refit-insulation-plan [accessed 11 August 2018].

Booth, R. (2017b). Flammable Grenfell Tower cladding 'passed' by council officer in 2015. *The Guardian*. 14 July. At https://www.theguardian.com/uk-news/2017/july/14/grenfell-tower-cladding-passed-by-council-officers-in-2015 [accessed 11 August 2018].

Booth, R. (2019). Government allocates £200m to replace Grenfell-style cladding. *The Guardian*. 9 May. At https://www.the guardian.com/uk-news/2019/may/09/government-allocates-funds-to-replace-grenfell-style-cladding [accessed 9 may 2019].

Building Regulations Advisory Committee (2000). *Annual report 1999*. London: Department of the Environment, Transport and the Regions. At https://www. communities.gov.uk/archived/publications/planning and building/bracar1999 [accessed 5 August 2018].

Busby, M. (2018). Grenfell fire warnings issued months before blaze, documents show. *The Guardian*. 8 August. At https://www.theguardian.com/uk-news/aug/08/grenfell-fire-warnings-issued-months-before-blaze-show-documents [accessed 20 August 2018].

Clarence-Smith, L. (2019). Persimmon's culture makes its homes 'potentially unsafe'. *The Times*, 18 December. At htttps://www.thetimes.co.uk/article/persimmon-s-culture-makes-its-homes-potentially-unsafe-cjc8hfV5 [accessed 19 December 2019].

Doward, J. (2017). The chronicle of a tragedy foretold: Grenfell Tower. *The Guardian*. 17 June. At https://www.theguardian.com/uk-news/2017/jun/17/grenfell-tower-government-councils-fire-safety [accessed 20 August 2018].

Environment, Transport and Regional Affairs Committee (1999). *Potential risk of fire spread in buildings via external cladding systems*, *HC 109, session 1998-99*. London: The Stationery Office.

Environment, Transport and Regional Affairs Committee (2000). *Second Special Report: Government response to the First Report of the Environment, Transport and Regional Affairs Committee on potential risk of fire spread in buildings via external cladding systems*, *HC 389, session 1999-00*. London: The Stationery Office.

Equality and Human Rights Commission (2017). *Press Release: Grenfell to be examined by national equality body*. 11 December. At https://www.equalityhumanrights.com/en/our-work/news/grenfell-be-examined-national-equality-body [accessed 14 August 2018].

Equality and Human Rights Commission (2019). *Following Grenfell: Grenfell residents'*

access to public services and support, Research report 126. At
https://www.equalityhumanrights.com/sites/default/files/following-grenfell-
residents-access-services-and-support.pdf [accessed 14 March 2019].

Fire Brigades Union (2017). *Fire & Rescue Service Matters: Cuts to safety inspectors put
the public at risk*. At https://www.fbu.org.uk/publication/fire-and-rescue-service-
matters-october-2017-cuts-fire-safety-inspectors-put-public-risk [accessed 3
September 2018].

Fire Brigades Union (2018). *The Grenfell Tower Fire: Background to an atrocity*. At
https://www.fbu.org.uk/publication/grenfell-tower-fire-background-atrocity
[accessed 14 October 2018].

Hackitt, J. (2018). *Building a Safer Future Independent Review of Building Regulations
and Fire Safety: Final Report, Cm 9607*. London: The Stationery Office.

Kensington and Chelsea Tenant Management Organisation (2018). *Opening Statement to
Grenfell Inquiry*. At
https://www.grenfelltowerinquiry.org.uk/evidence/kensington-and-chelsea-tenant-
management-organisation-opening-statement [accessed 16 July 2018].

Lane, B. (2018). *Grenfell Tower – fire safety investigation. Phase 1 Report*. At
https://www.grenfelltowerinquiry.org.uk/evidence/dr-barbara-lanes-expert-report
[accessed 20 July 2018].

Lees, M. (2019). Grenfell confusion stops 500,000 selling homes. *The Times*, 28 October.
At https://www.thetimes.co.uk/article/grenfell-confusion-stops-500-000-selling
Homes-v8237wdvk [accessed 29 October 2019].

Ministry of Housing, Communities and Local Government (2018). *Building Better,
Building Beautiful Commission – Draft Terms of Reference*. At
https://www.gov.uk./government/publications/building-better-building-beautiful-
commission-draft-terms-of-reference [accessed 2 December 2018].

Ministry of Housing, Communities and Local Government (2019a). *Table 116: local
authority dwelling stock, by district, England from 1994*. At https://
www.gov.uk/government/statistical-data-sets/live-tables-on-dwelling-stock
[accessed 22 January 2019].

Ministry of Housing, Communities and Local Government (2019b). *Building Safety
Programme: Monthly Data Release 31 December 2018*. At https:// www.gov.uk/
government/publications/building-safety-programme-monthly-data-release-
december-2018 [accessed 15 January 2019].

Moore-Bick, M. (2019). *Grenfell Tower Inquiry: Phase 1 Report*. At
https://www.grenfelltowerinquiry.org.uk/phase-1-report [accessed 3 November
2019].

National Audit Office (2009). *The Decent Homes Programme, HC 212, session 2009-
2010*. London: The Stationery Office.

National Audit Office (2018). *Financial sustainability of local authorities 2018, HC 834,
session 2017-2019*. London: NAO.

O'Neill, S. (2017). Grenfell cladding boss is a government adviser. *The Times*, 1 July. At
https://www.thetimes.co.uk/article/grenfell-cladding-boss-is-a-government-
adviser-8595vlh2t [accessed 4 July 2018].

O'Neill, S. and Keate, G. (2017). Grenfell cladding firm never paid huge debt after
folding.

The Times, 24 June. At https://www.thetimes.co.uk/article/grenfell-cladding-firm-never-paid-off-massive-debt-jd7cjkjn5 [accessed 4 July 2018].

O'Neill, S. and Mostrous, A. (2017). Wealthy Kensington and Chelsea council was keen to

spruce up Grenfell Tower on the cheap. *The Times*, 30 June. At https://www.thetimes.co.uk/article/wealthy-kensington-and-chelsea-council-was-keen-to-spruce-up-grenfell-tower-on-the-cheap-qvd9x6225 [accessed 5 July 2018].

Royal Institute of British Architects (2018). *Press Release: RIBA responds to the government's building safety update*. 18 December. At https://www.architecture.com/about/press-office/press releases. [accessed 20 December 2018].

Royal Borough of Kensington and Chelsea (2013). *Housing and Property Scrutiny Committee: An update on Grenfell Tower improvement works and the recent power surge 16 July 2013*. At https://www.rbkc.gov.uk/committees/meetings/A5 [accessed 10 October 2018].

Royal Borough of Kensington and Chelsea (2014). *Report by Executive Director, Planning and Borough Development on Proposed Refurbishment of Grenfell Tower 10 January 2014*. At https://www.rbkc.gov.uk/indexWAM/doc/Report-1180275 [accessed 10 October 2018].

Smyth, C. (2019). Report with designs on beauty will encourage more traditional houses. *The Times*, 5 October. At https://www.thetimes.co.uk/article/report-with-designs-on-beauty-will-encourage-more-traditional-houses-fmj3fk67X [accessed 6 October 2019].

University of Central Lancashire (2019). *Press Release: Grenfell Tower panels 55 times more flammable than least combustible materials available, study reveals*, 18 January. At https://www.uclan.ac.uk/news/grenfell-tower-panels-flammable.php [accessed 2 February 2019].

Secondary Sources

Airey, J. (2019). Introduction. In J. Airey (Ed.), *Building Beautiful* (pp. 7-9). London: Policy Exchange.

Ando, T. (2007). Beyond Minimalism. In S. de Vallee (Ed.), *Essays on Architecture* (pp. 105-109). London: Papadakis Publisher.

Andrew, J. and Cahill, D. (2017). Rationalising and resisting neoliberalism: The uneven geography of costs. *Critical Perspectives on Accounting,45*(June), 17-28.

Apps, P. (2017). Once upon a time in the west: the history of KCTMO. *Inside Housing*. 7 September . At https://www.insidehousing.co.uk/insight/insight/a-look-at-the-history-of-kctmo-52300 [accessed 4 October 2018].

Apps, P. (2019). The cladding crisis Down Under: What we can learn from the response to Grenfell in Australia. *Inside Housing*. 22 November. At https://www.insidehousing.co.uk/insight/the-cladding-crisis-down-under-what-we-can-learn-from-the-response-to-grenfell-in-australia-64164 [accessed 22 January 2020].

Ballantyne, A. (2002). *What is Architecture.* London: Routledge.

Ballantyne, A. (2005). *Architecture Theory: A Reader in Philosophy and Culture.*

London: Continuum.

Barden, I. and Rendell, J. (2000). *Intersections: Architectural Histories and Critical Theories.* London: Routledge.

Baxter, J. and Chua, W.F. (2008). The field researcher as author-writer. *Qualitative Research in Accounting and Management, 5(2),* 101-121.

Blair, T. (1998). *Leading the way: A new vision for local government*. London: Institute for Public Policy Research.

Bolton, R. (1988). Figments of the Public: Architecture and Debt. In M. Diani & C. Ingraham (Eds.), *Restructuring Architectural Theory* (pp. 41-52). Evanston Illinois: Northwestern University Press.

Bonefeld, W. (2012). Freedom and the Strong State: On German Ordoliberalism. *New Political Economy,17*(5), 633-656.

Burgess, P. (1983). *The Role of the Architect in Society.* Pittsburgh: Carnegie-Mellon University.

Burgum, S. (2019). From Grenfell Tower to the Home Front: Unsettling Property Norms Using a Genealogical Approach. *Antipode,51*(2), 458-477.

Cashin, P (2019). Interview. e*nki: The Home of Design and Culture,* August, 31. Dock St. Creative Publications: London.

Chiapello, E. (2017). Critical accounting research and neoliberalism. *Critical Perspectives on Accounting, 43(*March), 47-64.

Clarke, P. (1988). The Economic Currency of Architectural Aesthetics. In M. Diani and C. Ingraham (Eds.), *Restructuring Architectural Theory* (pp. 47-50). Evanston Illinois: Northwestern University Press.

Cold, B. (2001). *Aesthetics, Well-being and Health.* Aldershot: Ashgate Press.

Cole, I. and Furbey, R. (1994). *The Eclipse of Social housing*. London: Routledge.

Collier, P. M. (2005). Governance and the quasi-public organization: A case study of social housing. *Critical Perspectives on Accounting, 16*(7), 929-949.

Collins, P. (1971). *Architectural Judgement*. London: Faber & Faber.

Copplestone, T. (2001). *Frank Lloyd Wright: A Retrospective View,* Grange Books, Rochester.

Coward-Williams, C. (2019). Editorial. e*nki: The Home of Design and Culture,* January, p.13. Dock St. Creative Publications: London.

Dale, G. (2019). Justificatory Fables of Ordoliberalism: Laissez-faire and the "Third Way". *Critical Sociology*, *45*(7/8), 1047-1060.

Dean, A. (1994). Socially Motivated Architecture. In W. Lillyman, M. Moariarty and D. Neuman (Eds.), *Critical Architecture and Contemporary Culture* (pp. 121-132). New York: Oxford University Press.

de Botton, A. (2007). *The Architecture of Happiness.* London: Penguin Press.

de Bure, G. (2010). *Talk About Contemporary Architecture.* Paris: Flammarion.

de Zurko, E. (1957). *Origins of Functionalist Theory.* New York: Columbia University Press.

Dunleavy, P. (1981). *The Politics of Mass Housing in Britain, 1945-1975*. Oxford: Clarendon Press.

Edwards, P. and Shaoul, J. (2003). Partnerships: For better, for worse? *Accounting, Auditing, & Accountability Journal, 16* (3), 397-421.

Ejigou, A., Ambituuni, A. and Ejigou, C. (2018). Accounting for accounting's role in the

neoliberalization processes of social housing in England: A Bourdieusian perspective. *Critical Perspectives on Accounting*. Online publication July. At https://doi.org./10.1016/j.cpa.2018.07.002 [accessed 5 August 2018].

Evans, R., Haryott, R. and Jones, A. (2004). The Long Term Costs of Owning and Using Buildings. In S. Macmillan (Ed.), *Designing Better Buildings* (pp. 38-45). London: Spon Press.

Evers, B. (2003). *Architectural Theory: From the Renaissance to the Present*. Cologne: Taschen.

Fisher, N. (1982). *Harold Macmillan.* London: Weidenfeld and Nicolson.

Foot, M. (1973). *Aneurin Bevan, A Biography: Volume Two 1945-1960*. London: Davis-Poynter.

Foucault, M. (1991). *Discipline and Punish: The Birth of the Prison*. London: Penguin.

Foucault, M. (2010). *The Birth of Biopolitics: Lectures at the College de France 1978-79.* London: Palgrave Macmillan.

Funnell, W. (1998). Accounting in the service of the Holocaust. *Critical Perspectives on Accounting, 8*(4), 435-464.

Gabriel, Y. (2016). The Essay as an Endangered Species: Should We Care?. *Journal of Management Studies, 53(2),* 244-249.

Gane, N. (2012). The governmentalities of neoliberalism: panopticism, post-panopticism and beyond. *The Sociological Review, 60*, 611-634.

Gibberd, M. and Hill, A. (2017). *Ornament is Crime.* New York: Phaidon Press.

Glendinning, M. (2010). *Architecture's Empire: The Triumph and Tragedy of Global Modernism.* London: Reaktion Books.

Goldberger, P. (2009). *Why Architecture Matters.* New Haven: Yale University Press.

Gossel, P. (2016). "What is modern architecture?". *Modern Architecture A-Z.* London: Taschen. Preface

Hanley, L. (2017). *Estates: An Intimate History*. London: Granta Books.

Harvey, D. (2007). *A Brief History of Neoliberalism*. Oxford: Oxford University Press.

Hodgkinson, S. (2018). Grenfell foretold: a very neoliberal tragedy. In C. Needham, E. Heins and J. Rees (Eds.), *Social policy Review 30: Analysis and debate in social Policy* (pp. 5-26). Bristol: Policy Press.

Holgate, A. (1992). *Aesthetics of Built Form.* Oxford: Oxford University Press.

Horne, A. (1988). *Macmillan 1894-1956*. London: Macmillan.

Hoskin, K. and Macve, R. (1988). The Genesis of Accountability: The West Point Connections. *Accounting, Organizations and Society 13*(1), 37-73.

Hubbard, W. (1995). *A Theory for Practice: Architecture in Three Discourses.* London: MIT Press.

Jackson, A. and Lapsley, I. (2003). The diffusion of accounting practices in the new "managerial" public sector. *International Journal of Public Sector Management, 16*(5), 359-372.

Johnson, P. (1994). *The Theory of Architecture.* New York: Van Nostrand Reinhold.

Jones, P. (2011). *The Sociology of Architecture: Constructing Identities.* Liverpool: Liverpool University Press.

Jupe, R. and Funnell, W. (2015). Neoliberalism, consultants and the privatisation of public
    policy formulation: The case of Britain's rail industry. *Critical Perspectives on*

Accounting, 29 (June) 65-85.

Kemp, P. (1991). From solution to problem? Social housing and the development of national housing policy. In S. Lowe and D. Hughes (Eds.), *A New Century of Social Housing* (pp. 44-61). Leicester: Leicester University Press.

Klein, N. (2017). Naomi Klein says Grenfell Tower is "lovelessness in public". *Huck Magazine*, 6 July. https://www.huckmag.com/prerspectives/naomi-klein-says-grenfell-tower-lovelessness-public [accessed 20 August 2019].

Krier, L, (2007). Prospects for a New Urbanism. In S. de Vallee (Ed.), *Essays on Architecture* (pp. 55-82). London: Papadakis Publisher.

Kynaston, D. (2008). *Austerity Britain 1945-51*. London: Bloomsbury Publishing.

La Cecla, F. (2012). *Against Architecture.* Oakland: P M Press.

Lahiji, N. (2014). *The Missed Encounter of Radical Philosophy With Architecture.* London: Bloomsbury.

Leach, N. (1997). *Rethinking Architecture: A Reader in Cultural Theory.* New York: Routledge.

Le Corbusier, A. (1998). *Essential Le Corbusier.* Oxford: Architectural Press.

Lincourt, M. (1999). *The Search of Elegance: Towards an Architecture of Satisfaction.* Montreal: McGill-Queens University Press.

Loe, E. (2000). *Context and Current Thinking.* London: RIBA Future Studies.

Lupfer, G. and Sigel, P. (2017). *Gropius.* Berlin: Taschen.

MacLeod, G. (2018). The Grenfell Tower atrocity: Exposing urban worlds of inequality, injustice and an impaired democracy. *City 22*(4), 460-489.

MacCarthy, F. (2019). *Walter Gropius, Visionary Founder of the Bauhaus.* London: Faber & Faber.

MacCormac, (2005). Architecture, art and accountability. In N. Ray (Ed.), *Architecture and Its Ethical Dilemmas* (pp. 48-56). London: Taylor & Francis.

Malpass, P. and Victory, C. (2010). The Modernisation of Social Housing in England. *International Journal of Housing Policy, 10*(1), 3-18.

Mann, T. (1992). *Building Economics for Architects.* New York: van Nostrand Reinhold.

Mehta, J. (2011). *Rethinking Modernity: Towards Post-Rational Architecture.* New Delhi: Niyogi Books.

Morton, R. and Jaggar, D. (1995). *Design and the Economics of Building.* London: E & FN Spon.

Muthesius, S. and Glendinning, M. (2017). *Towers of the Welfare State: An Architectural History of British Multi-storey Housing 1945-1970.* Edinburgh: The Scottish Centre for Conservation Studies

Nervi, P. (1965). *Aesthetics and Technology in Building.* Cambridge Mass: Harvard University Press.

O'Hagan, A. (2018). The Tower. *London Review of Books,* 7 June. At https://www.lrb.co.uk/v40/n11/andrew-ohagan/the-tower [accessed 8 June 2018].

Raskin, E. (1974). *Architecture and People.* Englewood Cliffs N.J.: Prentice-Hall.

Ray, N. (Ed.) (2005). *Architecture and Its Ethical Dilemmas.* London: Taylor & Francis.

Reisner, Y. (2010). *Architecture and Beauty.* Chichester: John Wiley & Sons.

Reynolds, F. (2019). Is the fight for beauty a fight against ugliness? In J. Airey (Ed.), *Building Beautiful* (pp. 10-13). London: Policy Exchange.

Rockhill, G. (2014). The Forgotten Public Art par Excellence? Architecture, Design and

the Social Sculpting of the Body Public. In N. Lahiji (Ed.), *The Missed Encounter of Radical Philosophy With Architecture* (pp. 22-34). London: Bloomsbury

Schittich, C. (2007). *In Detail: Cost Effective Building.* Basel: Birkhauser.

Scruton, R. (1979). *The Aesthetics of Architecture.* London: Methuen & Co.

Seresinhe, C. I., Preis, T., MacKerron, G. and Moat, H. S. (2019). Happiness is Greater in More Scenic Locations. *Scientific Reports, 9*(Article 4498, 14 March). At https://www.nature.com/articles/s41598-019-40854-6 [accessed 15 March 2019].

Slavid, R. (2012). *10 Principles of Architecture.* London: Vivays Publishing.

Smith, K. (2012). *Introducing Architectural Theory.* New York: Routledge.

Smyth, S. (2012). Contesting public accountability: A dialogical exploration of accountability and social housing. *Critical Perspectives on Accounting Accountability Special Issue, 23*(3), 230-243.

Svetoft, I. (2009). The Architect's Role. In, S. Emmitt, M. Prins, and A. den Otter (Eds.), *Architectural Management : International Research and Practice* (pp. 282-286). Chichester: Wiley-Blackwell.

Sykes, A. (2010). *Constructing a New Agenda : Architectural Theory 1993-2009.* New York: Princeton Architectural Press,

Tubb, G. and Stylianou, N. (2017). Long read: Grenfell - Britain's fire safety crisis. *Sky News*, 27 November. At https://news.sky.com/story/long-read-grenfell-britains-fire-safety-crisis-11146108 [accessed 4 August 2018].

Ungold-Thomas, J., Griffiths, S. and Lees, M. (2019). Eighteen student towers still have Grenfell cladding. *The Times*, 24 November. At https;//www.thetimes.co.uk/article/eighteen-student-towers-still-have-grenfell-cladding-8kpmrkOdx [accessed 25 November 2019].

Ward, C. (1996). *Talking to Architects: Ten Lectures.* London: Freedom Press.

Wasserman, B., Sullivan, P. and Palermo, G. (2000). *Ethics and the Practice of Architecture.* New York: John Wiley & Sons.

Watt, R. G. (2017). Grenfell Tower fire – a tragic case study in health inequalities. *British Dental Journal,223* (7), 478-480.

Woods, L. (2007). The Crisis of Innovation. In S. de Vallee (Ed.), *Essays on Architecture* (pp.73-82). London: Papadakis Publisher.