

Humanitarian accountability, bureaucracy, and self-regulation: the view from the archive

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This paper contains a systematic exploration of local and national archives and sources relevant to charities and humanitarian fund appeals of the late Victorian and Edwardian eras (1870–1912) in Great Britain. It shows that the charitable world and humanitarian work share the same matrix and originate from the same roots, with considerable overlap between fundraising for domestic charity and overseas relief. These campaigns engaged in crucial self-regulatory processes very early on that involved concepts such as formal accountability and the close monitoring of delivery. Far from lagging behind in terms of formal practices of auditing and accounts, charities and humanitarian funds often were in the pioneering group as compared with mainstream businesses of the period. The charitable sector, notably through the Charity Organisation Society in cooperation with the press, developed and delivered accountability and monitoring, while the state and the Charity Commission played a negligible role in this process.

Keywords: accountability, beneficiaries, charity, fundraising, Great Britain, history, humanitarianism, legitimacy, management

Introduction

The concept of accountability for the humanitarian sector has assumed a range of meanings: some pious, some practical, some bureaucratic and institutional. Such has been the drive recently to ‘improve’ accountability and to introduce ‘accountability to beneficiaries’ that the concept—once used to describe accounting tools primarily used retrospectively (Stafford House Committee for the Relief of Sick and Wounded Turkish Soldiers, 1879)—now refers to a series of guiding principles that ought to inform the tactical and strategic decisions of the entire humanitarian ‘system’ (Davey, Borton, and Foley, 2013). The principles of the Sphere Project first articulated in 2000 (Walker and Purdin, 2004), the Humanitarian Accountability Partnership launched in 2003, and a multitude of research and advice institutes have all been established with a view to developing norms, collective responses, benchmarks, and agreed Kite-marks that would satisfy the demands of institutional donors (Hilhorst, 2002; Walker and Maxwell, 2009). The emphasis frequently has been on the necessity to comply with the desires of institutional donors and with the democratic stress on transparency

on the ascendant in Western societies. This double bind—accountability is intrinsically good (Taylor and Cuny, 1979; Slim, 2002a) but also is a necessary bureaucratic evil of international fundraising—has led to many debates on international humanitarian governance and quality over the past 25 years (Stockton, 1998).

The accent on corruption-defeating transparency alongside accountability (often presented as being constitutive of each other) has been closely correlated to the idea that efficiency and accountability are also related and are essential sources of operational legitimacy (Slim, 2002b; Callamard, 2006).¹ Notions of value for money are also part of the discussions of accountability. In this sense, the discourse on accountability relates strongly to the logics of gift reciprocity and transactional charity as defined by sociologist Marcel Mauss (1954). Through accountability, traceability is supposedly established from donor to beneficiary and back again; furthermore, accountability to beneficiaries engages non-governmental organisations (NGOs) in offering services that are needed and wanted, and to bring gifts that make sense to the recipients rather than to the giver. Much like the constant refinement and redefinition of efficiency through exchanges between the manufacturing sector and the rest of society, from the national efficiency and scientific management discourse of the late-nineteenth century (Sturdy and Cooter, 1998) to Fordism and Japanese manufacturing techniques focused on quality control in the 1970s, accountability has a history for which it is worth accounting.

Many historians have turned to an Americanisation narrative to explain the humanitarian focus on accountability. Strikingly, this literature has concentrated on the structuring needs of the state to ensure defence of the public interest through the publication of clear accounts and auditable records. During the Second World War of 1939–45, the Government of the United States sought to regulate fundraising to keep relief agencies efficient. The United Nations Relief and Rehabilitation Administration (UNRRA) and the American National War Fund underlined in the 1940s that the American [War] Relief Control Board would exercise its duties:

To control the collection and the distribution of funds. . . ; 2. to regulate and coordinate the dates and amounts of fund raising appeals; 3. to promulgate ethical standards of solicitation; 4. to require audited accounts of receipts and expenditures and such other records and reports as the board may deem to be in the public interest; 5. to eliminate or merge agencies in the interest of efficiency and economy; 6. to take such steps as may be necessary for the protection of essential local charities (McMillen, 1943, p. 304).

The demands of Executive Order No. 9205 of 25 July 1942 have been identified as evidence of ‘planning minded’ work, which allegedly defined a modern era of humanitarian intervention under the firm guidance of the state and military, in contrast with the shambolic and unaccountable days of voluntary work in previous generations (Shephard, 2008). In Great Britain, although war legislation on charities in 1916 and 1940 imposed similar demands in terms of accounting practices, it did not mandate the state with the same responsibility for the efficient organisation of

relief work. While wartime administrations have been essential actors in the history of welfare provisions at home and abroad, in emergency relief work and in the elaboration of rehabilitation programmes, which later became development initiatives (Gatrell, 2013, pp. 103–107), one might query whether they inherited and redeployed older concepts of accountability rather than invented them afresh.

This paper sets the record straight by investigating the history of humanitarian accountability in its infancy in order to understand better its role and relevance. It considers accountability practices in the era when the British state was not engaged in regulatory practices except when it affected the long-term management of estates and endowments (Cooke and Harwood, 1867). Using the archives and drawing on sources relevant to charities and relief fund appeals of the late-Victorian and Edwardian eras (1870–1912) in Great Britain, the paper reveals the continuities between the domestic charitable world and the sphere of international humanitarian aid—between concerns for the starving or victims of disasters at home and in China or India—and examines how organisations in these realms developed legitimating processes that involved concepts such as formal accountability and the close monitoring of delivery. It demonstrates that, although the charities organised themselves to develop and deliver both accountability and monitoring, notably through the voluntary Charity Organisation Society (COS) in partnership with the press, the state and the Charity Commission played a negligible role in this process. In practice, this paper argues that charitable and relief organisations themselves tended to police the margins of respectable behaviour through constant exchanges with the press. Finally, it contends that, far from lagging behind in terms of formal practices of auditing and accounts, charities and humanitarian funds often were pioneers, even when compared with mainstream businesses.

Humanitarians and charitable endeavours

Scholars have tended to treat domestic charity and international humanitarian organisations as discrete and separate entities, yet the humanitarian sector of the late-Victorian era was not fundamentally distinguishable from that of established and new domestic charities (Harrison, 1966; Prochaska, 1988). Many British charities were set up in an international or global context either because of their universal aims, such as the struggle against all forms of slavery or because of the global reach of the British Empire, encompassing South American issues for instance (Haskell, 1985a, 1985b; Porter, 2001). Large charities with a strong ‘missionary’ backbone, such as the Salvation Army, became worldwide organisations (Moyle, 1977; Sandall, Wiggins, and Coutts, 1979; McKinley, 1995), while almost every denomination developed specific relief work abroad matching their almsgiving at home. Figureheads of charitable work at home also were dominant figures of international relief: characters such as the Scottish missionary to Africa, Dr David Livingstone, or the pioneer nurse, Florence Nightingale, were domestic *and* international icons.

In fundraising terms, as is clear from the literature of organisations and the responses of donors (particularly major private donors), orphanages, soup kitchens, famine relief, and church appeals all competed in the same vast charitable market and according to the specific niches of class, linguistic, and sectarian solidarity (Himmelfarb, 1991; Robert, 2002; Prochaska, 2006). Where Victorian organisations differed from today's NGOs was less in their ability to raise funds than in their institutional setup—many relief funds folded once the task was deemed complete—or their public position on religion (Moore, 1977). In both Britain and the British Empire more widely, fundraising was a private matter and charities were largely exempt from state scrutiny. The remit of the Charity Commission in Britain was strictly limited to the control of endowments and land supporting the vast majority of hospitals and hospices, as well as many schools. Even then, the Charity Commission often limited itself to good governance advice and paper exercises.² It had neither the means nor the desire to tackle the surging number of urban charities, charitable causes, local relief funds, and foreign emergency appeals.³

The role of charity in Victorian society, however, remains both the most familiar of historical debates and the least well understood. It is notable that much of the scholarship devoted to international fundraising is recent, as compared with the more established literature on charitable work itself (Kidd, 1996). These vast fundraising efforts, such as the monies raised for famines in China and India, the Russo-Turkish War between Russia and the Ottoman Empire in 1877–78, and the Second Boer War between Great Britain and South Africa in 1899–1902, would dwarf contemporary fundraising success stories such as Band Aid in 1984 or the Indian Ocean tsunami appeal of 2004–05 when the sums are converted into today's currency or

Table 1. Main Victorian overseas fundraising appeals according to the press

Date	Fund	Total raised (GBP)	Inflation-adjusted total (GBP)
1873–74	Bengal famine	129,163	59,400,000
1876	Indian famine	515,200	226,100,000
1877–78	Russo-Turkish War	106,221	43,530,000
1878	Chinese famine	48,303	19,790,000
1897	Indian famine	773,000	292,300,000
1899–02	Second Boer War	1,233,072	437,000,000
1900	Indian famine	390,000	138,200,000
Total			1,216,320,000

Notes: totals are derived from final reports carried in the press or in separately issued publications, and some combine multiple funds set up for the same cause. Adjusted totals are in 'labour value', the most conservative option available on the historical inflation calculation website: <http://www.measuringworth.com> (last accessed on 28 August 2015). This gives an adjusted (to 2012) figure of slightly more than GBP 1.2 billion raised from the British public for these seven fundraising campaigns alone. These figures are conservative estimates and archival evidence shows that press reports often prematurely accounted for the closure of an appeal.

matched to the percentage of gross domestic product (GDP) expended (see Table 1). These funds, though, were largely unregulated by the state and exposed to all the contradictory urges of an open and free market.

Accountability, monitoring, and manufacturing legitimacy

Seemingly paradoxically, it is this open market that generated the earliest emphasis on accountability. In a period marked by the regular collapse of capitalist ventures on a major scale, the boom and bust of railways stock, and the collapse of friendly societies and banks (Taylor, 2012, 2013), charities eagerly embraced public scrutiny. The proliferation of regional, national, and international charitable ventures in the latter half of the nineteenth century transformed the practice of charity from an older form of localised paternalism into a phantasmagoria of philanthropic possibility. The increased distance between givers and recipients, at home and abroad, meant that funds were entrusted to third parties, thus contributing to a broader globalisation of compassion. Historians have asserted that one ought to date this phenomenon from the Enlightenment ‘cult of humanity’ of the late eighteenth century and early nineteenth century (Fiering, 1976; Ginzburg, 1994). While distance and mediation became increasingly accepted components of giving processes, this survey of contemporary literature demonstrates that local charities were under closer scrutiny than charities operating abroad. Arguably, this scrutiny was a by-product of charities’ own insistence on visible accountability to stave off potential suspicion, rather than of rising suspicion *per se* (Roddy, Strange, and Taithe, 2015).

From the 1870s, leading charitable funds produced lavish forms of accountability practices (Taithe, 1998; Gill, 2013): they published publicly available accounts and the minutes of board meetings at which accounts were discussed and analysed, and they disseminated accounts and auditors’ reports. An illustrative example of this is the Stafford House Committee for the Relief of Sick and Wounded Turkish Soldiers of 1877–78, set up at the instigation of the third Duke of Sutherland to relieve the suffering of Turkish soldiers in the war with Russia. It generated detailed monthly expenditures, annual reports, and audited accounts.⁴ At the insistence of its manager, all bills were logged in books that were copied in duplicate. Every cheque was recorded and registered and issued with more than one signature. The fund’s accounts were precise and detailed. In fact, its standards of reporting greatly exceeded the norms of contemporary businesses, including those listed on the Stock Exchange (Taylor, 2013). It is not insignificant that this particular fund reported to one of the leading magnates of the day, Lord Sutherland, and his charity set at his home, Stafford House, in London. This very wealthy donor was most likely to demand the highest standards of accountability since his other financial dealings were also very public.

In this sense, accountability to donors was paramount, but it also enabled considerable claims regarding efficiency and transparency to be made to the wider public and the press. In the context of 1878, the intervention of the Stafford House Committee

was clearly perceived as a conservative initiative, aligned with the strategic decisions of the government to support the Ottoman Empire against the Russians and the Bulgarian insurrection. More liberally inclined politicians and anti-Turkish newspapers such as *The Times* devoted considerable column space to this very modern question: does aid reach the intended beneficiaries? The Committee responded publicly with the production of its robust paperwork: 'As to the statement that not a penny sent through Turkish sources has been applied to its proper purpose in Asia, I repeat that we have vouchers and receipts for all the stores sent there' (*Evening Standard* of 2 September, 1877). This message was reiterated on several occasions in September 1877 and the charity had to distance itself from Ottoman politicians to avoid being tarred with the charge of corruption made against them in *The Times* on 14 September 1877. Only by countering the accusations of *The Times* with audited accounts and denouncing the newspaper's selective editing of its correspondents' dispatches could it attempt to correct the rumours of wasteful handling of charity goods (*Vanity Fair* of 26 January 1878).

The press played a significant and frequently political role in shaping the negative image of unaccountable charities throughout the Victorian and Edwardian eras. Regular denunciations and suspicions attached to 'one-man band' organisations were common, but some publications like *Truth*, a largely metropolitan weekly journal edited by the liberal politician Henry Labouchère (Weber, 1993), made a veritable business of indicting bogus charities, going so far as publishing an annual black list of unaccountable charities within the newspaper from 1903 and as a separate supplement from 1906. *Truth*, in particular, identified organisations that were unwilling or unable to produce audited accounts at a time when many businesses did not do so either.

A higher threshold of respectability and legitimacy was also advocated by the COS, initially set up as a clearing house for charities in 1869 (Mowat, 1961). As a voluntary organisation itself, it vouched for the efficiency of the voluntary sector in late-Victorian England (Koven, 2004). It departed from this role by also adopting the mantle of quality controller of services. The COS devoted its energy not to the control of delivery itself, although its enquiries sometimes called for this level of scrutiny, but to the control of accountability mechanisms as a proxy for efficiency (Charity Organisation Society, 1882–; Roddy, Strange, and Taithe, 2015). Accounting practices represented the most compelling way of presenting a charity to the donor market, but much of the role of the COS was to ensure legitimacy rather than effectiveness.

The monitoring processes available to charitable funds in the late-Victorian era included publishing accounts in the press or independently, having them audited by increasingly specialised accountants, and being monitored by a board usually composed of reputable public figures (Matthews, 2006). These three dimensions of accountability targeted different audiences and corresponded to different stages in the processes of legitimacy. A board of eminent citizens was certainly the oldest form of legitimacy and required that these figures had sufficient local clout to affect the public perception of the charity (Shapely, 2000). This mechanism never disappeared—and still is in use today—but was always open to challenge. Cronyism and nepotism were

potential flaws. Gathering a prestigious board was no easy task and was not in itself a cheap procedure. The production of accounts, in contrast, was not necessarily expensive since they were often kept at a basic level that would have been familiar to anyone working with double-entry books. Yet, accountancy historians issue reminders that double-entry books, the bedrock of the Protestant ethic according to Max Weber (1930), were not all that common even in the late-nineteenth century (Matthews, 2006, p. 4).

Charity accounts were, nevertheless, subject to merciless scrutiny by the press, the COS, or individuals dedicated to the exposure of suspicious organisations (Roddy, Strange and Taithe, 2015). Excessive management costs frequently revealed fraudulent practice and soon fraud was defined by the running costs of charities. Regional organisations such as ‘The Pastor Housley Home’ (the subject of coverage in the *Manchester Guardian* of 27 August 1906 and *The Times* of 8 September 1908) or ‘The Gospel News Mission’ (denounced in the *Liverpool Courier* of 20 April 1907) where only 10 per cent of the charity’s income was actually spent on delivering relief (the rest being swallowed by ill-defined ‘expenses’) aroused suspicion. This doubt could potentially tie charities into an impossible race towards greater transparency and low cost delivery. In practice, however, buildings and running costs could indeed be higher on the agenda of institutions more concerned with self-perpetuation and expansion than with the efficient transfer of resources. The construction of a large church on the site of the Liverpool Orphan Asylum (also known as Salisbury House), for example, expressed materially the moral training at the heart of the establishment’s philanthropy but drained its coffers (Liverpool Orphan Asylum, 1854). Similarly, following the death of General William Booth in 1912, the Salvation Army raised more than GBP 5,000 to build a Memorial Citadel in his birthplace, Nottingham.⁵ Monuments and buildings signalled to the world the permanence of institutions but delivered little to their beneficiaries.

The politics of accountability and the emergence of the beneficiaries

The issue of accountability to beneficiaries is obviously a modern notion. Even the concept of beneficiaries is extremely recent. Originating from the legal and insurance spheres, including social insurance and social work, these terms first applied to humanitarian relief work in the 1940s (Aaronson, 1944). The concept of ‘beneficiaries’ was reinvigorated in development studies in the 1970s and gained wider currency in humanitarian debates from the 1980s when they became portrayed as essential political agents rather than passive victim groups (Freymond, 1976; Taylor and Cuny, 1976; Faaland, 1983; Stockton, 1998; Banatvala and Zwi, 2000).

Nonetheless, the idea that charities had to relate and respond to the communities in which they delivered relief was ancient. In overseas relief operations it took specific forms. The British relief committees operating in the Ottoman Empire in 1877–78 did so at the invitation of the local authorities and according to the specific cultural

norms of Muslim society. In particular, physicians and surgeons were obliged to present their medical qualifications on arrival. Meanwhile, a well-enforced Sultan's edict compelled expatriate medical staff to seek informed consent from their patients before major operations and amputations in particular. The practice was at odds with Western norms of the time and surgeons resented this new power given to their patients, seeing it as profoundly counterproductive (MacPherson, 1885, p. 16). This need to comply with 'local customs' was motivated by the significance of Indian Muslim funds for the Ottoman Red Crescent Society or the Stafford House Committee and the need to make the Red Crescent compatible with the hesitant modernisation agenda of Ottoman society and Islamic societies more generally (Benthall, 1997; Ada, 2004). Although the origins of the Ottoman Red Crescent predated the conflict of 1877–78, its effective rebirth on the occasion of this war also formed part of a modernist agenda within Ottoman politics to ensure a safe place for the Ottoman Empire at the table of civilised signatories to the Geneva Convention of 1864. The need for the British relief fund committee to communicate with beneficiaries abroad and donors at home was constantly emphasised at a time when the Russians were keen to present their war as a conflict of civilisation between a Christian Empire and the barbaric Muslim 'Other' (Rodogno, 2011). That message was at the heart of the 'Bulgarian Atrocities' campaign led by Liberal Party leader William Gladstone and newspaper editor William Stead, which called for a proto-humanitarian intervention on behalf of Christian Bulgarian subjects only a year earlier (Gladstone, 1876; Finnemore, 1996; Goldsworthy, 2006). Despite its stridency and reliance on emotional tropes, this call to war against an old ally was not universally well received. Many members of the British public compared unfavourably Russian despotism with the Ottoman's weak but modernising regime (MacPherson, 1885, p. 37).

In 1878, the British national interest was firmly in favour of maintaining the geo-political status quo and financial investments in the Ottoman Empire, which stood as a defence against the perceived Russian threat to the route to India (Matthew, 1995). This explained why often explicitly Christian relief workers operated on the side of the Sultan while using their influence to 'protect' specific Christian groups (Rodogno, 2011). Their engagement involved wide press coverage of events on the front and in Istanbul, Turkey. Meanwhile, the humanitarians displayed placards and posters in the streets adjacent to the relief being delivered, and visited dignitaries and local community leaders to ensure that they were accepted. This exercise in public accountability included the appointing of auditors from Istanbul to verify the expenditures locally.⁶ At every step of the way, the Stafford House Committee introduced extraordinary measures to represent its work as precisely as possible. However, this did not protect its workers from being imprisoned by the advancing Russians when they eventually reached the hospitals.⁷ A subsequent communication strategy had to be developed in haste while calling into sharp focus the rules of the Geneva Convention of 1864. This interaction with a complex multicultural and multi-ethnic Empire, in which groups of Christians and Muslims were equally suspicious of Western

intervention, concentrated on the quality and the importance of the relief delivered. The medical relief and the range of services were central to the acceptance of their delivery. Supplying specific help, meeting precise needs, and the public perception of those needs were key to the success of the operations of 1878.

The subsequent venture of the same relief group, the appeal for the Anglo-Zulu War of 1879, failed with regard to all of these same issues.⁸ The war against the Zulu kingdom was not well accepted and the British public did not understand why charity was called on to look after the soldiers of the British Army, against the wishes of the government, or other victims of the conflict. The appeal failed to articulate a clear narrative of its objectives, its work was not well received in the British press, and it failed to raise significant funds. Public suspicion shifted from anxieties concerning the corrupt nature of the society benefiting from largesse to new worries that charity was asked to make a political point or to palliate the inefficiency of the British Army. If the plight of the Turkish soldier had seemed a worthy cause, that of the British soldiers provoked a political scandal that was beyond the remit of charitable work.

The practical requirement for cultural sensitivity towards beneficiaries on the part of British Christian relief workers in the Ottoman Empire was matched in the domestic context. Given the noted significance of religion within nineteenth-century philanthropy, the presence of a sizeable and growing urban Catholic poor could be problematic for Protestant charitable missions, and several made strenuous efforts to deny any proselytising intent (Belchem, 2007). Such denials did not always ease Catholic suspicion, and may even have demotivated the more stridently evangelical of Protestant would-be donors.⁹ Even within the increasingly distinct Catholic philanthropic sector, though, there were examples of accountability to beneficiaries modifying charitable operations and perhaps even, in the process, conflicting with accountability to donors. The provision by the Liverpool St Vincent de Paul Society of grants to Catholic women to enable them to work outside the home as street traders was a pragmatic response to their needs. But it was also in contravention of the Catholic teaching to which the Society, and its donors, adhered (Kanya-Forstner, 1999).

At a fundamental level, Victorian charity work defined problems that sometimes called for a much larger response (Mandler, 1990; Daunt, 1996) and for a kind of political economy that made accountability practices reveal the limited extent of charitable responses. This inadequacy between the diagnostic and the proposed solution could also arouse suspicion, in particular when the herald of the cause seemed singularly isolated. It is not surprising that what often became large, established charities faced suspicion at their origins. A good example is that which surrounded the work of Dr Thomas Barnardo in 1877 owing to the alleged misappropriation of funds (Wagner, 1979; Koven, 2004). Barnardo, like other charity and humanitarian aid entrepreneurs, had to develop tactical ways of reversing negative local perceptions. Once again, issues of transparency and efficiency were brought to the fore. The range of publications by late-Victorian charities answered the complex needs of budding organisations keen to promote their values, defend their right to exist, and raise funds

through the exposition of their good work. The forms that this accountability took included frequent and necessary references to God and society at large (Prochaska, 2006). In this sense, accountability to morality or divine law was evoked as frequently as accountability for expenditure. Denouncing profound injustice and cruelty, humanitarians called on the wider public to exhibit compassion and generosity. Crucially, these propagandistic accounts regularly challenged bystanders to verify for themselves the good work done or, at least, validate through reliable sources, the effectiveness of this work. Yet again the press was central to this communication strategy, with all the considerable negotiations that this media entails. This history resonates with much more recent explorations of the symbiosis between the media and humanitarianism (Boltanski, 1993).

The drivers of late Victorian and Edwardian accountability

Since the state was notably absent both at home and abroad, and since it did not feature as a normative donor or organiser of relief work, what were the main ‘drivers’ of Victorian accountability? There were a range of factors that led charities and relief funds to adopt and refine for their own purpose the most advanced forms of accountability. There was undoubtedly the shared culture of the world of finance and shareholding businesses at a time when every charity invited financially powerful and savvy individuals to act as major donors and board members. This shared culture nevertheless returns one to the original paradox that charitable practices soon more than matched best business practices. Their public character set them alongside the most vulnerable associative forms of venture capitalism and cooperative work. In this respect, charities responded to the same level of scrutiny as the friendly societies in charge of the savings of plebeian members of society (subject to regulation via the Friendly Society Act of 1872).

To be accountable was also part of an identity-shaping manoeuvre. Accountability was relevant to the self-narrative of the institutions themselves. To be transparent was to be open and popular; clearly connected to the rich and powerful while calling on the generosity of the greater number. The drive towards clarity and norm-setting was a powerful one that led to a range of efficiency-seeking organisational devices, including the national COS, or, in a regional context, the League of Help in the north of England (Laybourn, 1994). Concentrating on efficiency was meant to address the accusation that help might be squandered on undeserving cases or on causes where funds were not actually needed. This focus on relevance was framed in terms of ‘deserving and undeserving’ recipients but was part of a moral universe of legitimate distribution of funds. The moral undertones of the world of Victorian charity ought to be considered alongside the more formal aspects of its accountability and transactional logic. By the time the state did enter the charitable market as a regulator of accountability, regulation parameters had already been established by the self-regulatory practices of charities themselves.

A less blatant driver of accountability was probably a desire to include and exclude in equal measure. The actual costs of bringing together a board of patrons and publishing accounts and auditing them—devoting a fraction of the sums raised to the cost of running a charity, for instance—were all ways of pricing out of the market the smaller, and often more ad hoc, charities that had dominated the charity and humanitarian market in the first half of the nineteenth century. Any organisation led by a single individual would be the focus of scrutiny for both *Truth* and the COS and would struggle to meet these demands. The emphasis on publishing accounts, usually associated with a complete annual summary of activities, sought to establish or restore credibility in a very contemporary sense (Farber, 2005). The echoes that both narratives and fiscal accounts might obtain in the press (and all the public relations efforts that this press coverage entailed) were not within the means of every charity entrepreneur.

Finally, accountability was central in conflict zones to attempt to ensure the newly minted rights of the Geneva Convention (Meurant, 1987). The numerous violations of the Convention by all sides in the Franco-Prussian War of 1870–71 (Taithe, 1998; Gill, 2013), and the limited relevance of the Convention in the bitter Russo-Turkish War of 1877–78, or in South Africa during the Zulu and the Boer Wars, put considerable pressure on relief workers to explain why space should be given to their work and why their work should grant them neutrality and safety. To present transparent accounts, which clarified the chain of voluntary work, from fundraising to relief activity, was the only way of negotiating humanitarian status in wartime. That many of these processes were bureaucratic and commercial, business-like rather than sentimental, was precisely part of their usefulness. Through these practices, humanitarians negotiated their acceptability, legal status, and legitimacy, as well as their claims to self-govern and regulate.

Returning to these earliest years of humanitarian accountability helps one to understand that regulatory drivers emerged as much from inner anxieties about legitimacy as they did from outer ones. While others outside of the networks of charitable and humanitarian organisations also influenced these processes, notably press outlets and individuals with the resources to run their own public campaigns, the state was significantly absent from monitoring and regulatory processes, as these were in development. Moreover, the cost of these formal self-regulatory mechanisms is not negligible and tends to favour larger rather than smaller organisations. The ongoing relevance of this insight is demonstrated by the fates of smaller British entities such as Children's Aid Direct (which folded in 2002 after 12 years of activities) and Merlin (which joined with Save the Children in 2014). The challenges were more numerous than accountability regulations, but it is nonetheless clear that the competitive demands of fundraising, operational efficiency, and political pressures—all of which are connected within the current accountability push—can favour larger organisations over small-to-medium ones. Accountability processes favour bureaucratic over charismatic leadership in both domestic and overseas organisations, as shown most

recently in the controversial closure of Kids Company in the United Kingdom in August 2015.

While humanitarians often focus on which process they ought to adopt in response to funders' accountability demands, they regularly forget that they frequently produced the discourse that framed these demands, and that at the roots of humanitarian managerial concerns is the more fundamental question of humanitarian accountability. Managerial demands flow from this history of defining the remit of legitimate interventions through accountability mechanisms. Furthermore, these debates are held in public. Modern humanitarianism grew with the modern media—reliant on the press for fundraising and for the performance of 'transparency' exercises. It has relied on the press to out and expose fraudsters and amateurs, but also it has put itself under its spell. The press has always been ready to dramatise failings and shortcomings, expose misused funds, or the corruption of foreign societies where British monies were sent. This spotlight on the givers rather than on the recipients of aid always skewed the concept of accountability towards accountability to donors rather than to beneficiaries.

This emphasis is also reflected in the moral imperatives at the heart of fundraising campaigns. The moral undertones of Victorian charity work present a challenge to identify our own and these may not be palatable: have notions of 'deserving and undeserving', with their considerable and lasting baggage of 'moral hazard'—the fear of creating persisting dependency and a culture of handouts—been replaced by new economic ideals of what a 'good' beneficiary might be? Could this be one who might be willing to engage, democratically and willingly, with agency and enthusiasm, in 'community development work' and be accountable for a wide range of problems for which they cannot possibly find solutions (Immerwahr, 2015, p. 179)? To be accountable to 'beneficiaries' implies defining legitimate beneficiaries and how they might engage in this process, but perhaps not so clearly what benefits might be accrued through it. Ultimately, formal accountability mechanisms cannot possibly provide more than a mechanistic response to often unspoken anxieties that cannot be clearly articulated for fear of knowing what they might reveal.

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Endnotes

- ¹ On transparency in the humanitarian sector, see Ewins et al. (2006) and Bailey (2010). See also the work of Transparency International at <http://www.transparency.org> (last accessed on 28 August 2015).
- ² Every county archive in Great Britain contains examples of exchanges and bureaucracy relating to endowments. See, for example, the papers of the Nettleton charity set up in the parish of Almondbury in the West Yorkshire Archives (Huddersfield): 'Nettleton's Charity Almondbury 1613–1977'. KC643/2/2.
- ³ West Yorkshire Archives (Huddersfield): 'Forms from the charity commission (1897–1918)'. KC643/3/6.
- ⁴ Staffordshire County Record Office: 'Personal papers, of the 3rd Duke of Sutherland'. D 593/V/10; 'Cheque books in the name of Stafford House Committee stamped in Arabic and French Société Ottomane de Secours aux Blessés Militaires'. D593/P/26/2/3/5.
- ⁵ Salvation Army Archive: 'General Booth Memorial Fund'. C/NOT.
- ⁶ Staffordshire County Record Office: 'Letters of Barrington-Kennett, March–Nov 1878'. D593/P/26/2/2/1.
- ⁷ Staffordshire County Record Office: 'Letters of Barrington-Kennett, March–Nov 1878'. D593/P/26/2/2/2.
- ⁸ Staffordshire County Record Office: 'South African aid committee for the relief of sick and wounded soldiers during the war in Zululand, 1879–1880'. D593/P26/4.
- ⁹ John Rylands Library: 'Wood Street Mission papers'. Minute Book WSM 1/1/3; Manchester County Record Office: 'Manchester and Salford boys' and girls' refugees'. News Cuttings Books. M189/8/5/4.

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