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The View from the Front Line: shifting beneficiary accountability and interrelatedness in the time of a global pandemic

Purpose

We discuss the beneficiary accountability implications that arose due to the COVID-19 pandemic (and resultant social distancing restrictions) for a branch of a religious non-governmental organisation (NGO) based in mainland Spain, whose main beneficiaries are homeless individuals.

Design/methodology/approach

We utilise a singular case method to observe accountability implications in the case organisation. We also utilise two sources of primary data: eight semi-structured interviews with volunteers of the NGO branch, supported by auto-ethnographic data recorded in forty-six diary entries throughout the period of research.

Findings

As the main mechanism for the discharge of beneficiary accountability for the case organisation is through action, this was affected greatly by the COVID-19 pandemic and social distancing measures. Beneficiary accountability (discharged through action) changed rapidly, resulting in neglect of previous beneficiaries, carrying profound implications for charitable actors, beneficiaries and the organisation.

Originality

NGO accountability theorisation is enhanced via the use of Levinas' Judaic writings concerning the importance of the ritual practice of ethics for the individual involved in charitable action. The intertwined nature of personal accountability of volunteers and beneficiary accountability for the organisation is emphasised.

Research limitations/implications

Our case focusses on that of a small organisation, and therefore the generalisability of findings will be somewhat limited, and context specific. The number of interviews (eight) is also relatively small.

Practical Implications

Insights can be drawn for the management of volunteers, alignment of personally held accountabilities of internal actors with those of organisations, and emotional aspects of accountability for NGO managers and organisers.

Keywords: Accountability, NGO, Levinas, Spain, COVID-19

1.0 Introduction

The social restrictions imposed by governments in recent months have sought to slow the spread of COVID-19 through practices promoting 'social distancing'. This has resulted in significant restrictions on physical movement, and face-to-face human interaction, in addition to the poorest members of society being hit hardest by the effects of the shutdown of activities previously necessary to their survival (Menon, 2020).

We focus on a branch of an international NGO, presented under the pseudonym 'Human Faces' (HF). HF is based in the centre of a large metropolitan area of mainland Spain, with a significant immigrant population, and many homeless inhabitants. HF was formed in 2017 by a priest and several volunteers, eventually growing to a volunteer base of approximately fifty individuals in 2020, with a mission of promoting the integration and personal development of otherwise excluded and economically destitute individuals. Pre-COVID 19, the main charitable focus of HF was to provide humanitarian support to homeless beneficiaries, mainly through the facilitation of social interaction and assistance with documents, medical needs etc. This action also formed the mechanism for the discharge of beneficiary accountability for HF (see: Gray et al., 2006).

We observe how the actions of HF changed rapidly, as restrictions on social interaction forced a move away from providing a social outlet for homeless individuals. This was replaced with action that addressed basic physical needs, such as providing food parcels to those on the breadline, and thus changing the beneficiary of HF, and enacting beneficiary accountability in a different manner. In light of these findings, we consider whether the charitable essence of the organisation was compromised in terms of internally-formulated (Ebrahim, 2003b, Najam, 1996), beneficiary-orientated accountability, namely that of providing a social outlet for homeless individuals, and assisting them in their attempts to support themselves. Specifically, we consider the implications of such rapid changes for the relationship between beneficiary-orientated action, beneficiary accountability, and the interrelated, personal accountability of the volunteers involved. We therefore pose the research question: "what are the implications of social distancing measures for the accountability of HF, in terms of their charitable ethos, activities, and volunteer perspectives?".

In section two, we review relevant literature on NGO accountability, with specific concern paid to informal means of accountability, often with beneficiaries as the key stakeholder. In section three, we outline the theoretical framework employed, considering the role of accountability through action (Parker, 2014), alongside the ethical and theological perspective of Emmanuel Levinas. In section four, we outline the research methods employed. In section five, we present the data collected and discuss this (with respect to the theoretical framework outlined in section three) in section six, along with conclusions and opportunities for further research in section seven.

2.0 Accountability in NGOs

Accountability has previously been defined as “the giving and demanding of reasons for conduct” (Roberts and Scapens, 1985). Within NGOs, the multi-faceted nature of accountability (Sinclair, 1995) is represented within a diverse NGO sector (Vakil, 1997), via many different conceptualisations and notions of accountability. In extant literature, these have been conceptualised somewhat as dichotomous elements, or at least, extremes of continua, e.g. upward versus downward accountability (Boomsma and O'Dwyer, 2014, Ebrahim, 2003a). Alternatively, notions of NGO accountability have been signified by the stakeholder to which accountability is discharged, for example, beneficiary and donor accountability (van Zyl and Claeys, 2019).

The concept of beneficiary accountability has been discussed in extant literature as one that remains elusive and is often compromised in order to satisfy more powerful stakeholders. The idea that the NGO is accountable to its beneficiaries is one that relates to the action it undertakes, and ensuring this is required, desirable and appropriate for beneficiary needs (Gray et al., 2006). As accountabilities are prone to change, the overall accountability of an organisation is constantly in flux (Sinclair, 1995). This phenomenon has the potential to be realised in NGOs, as often their role, stakeholders and resultant accountabilities can change rapidly in response to external influences. Often, changing accountabilities are attributed to donor influence on the NGO, leading to potential compromise of their charitable ethos (or the ‘essence’ of their organisation), a term often referred to as ‘Mission Drift’ (Boomsma and O'Dwyer, 2014, Ebrahim, 2005, O'Dwyer and Unerman, 2008). However, in times of crisis (such as COVID-19), accountabilities can also shift rapidly (see: Abraham, 2007).

Mechanisms for discharge of accountability in NGOs often reside outside of formal reporting (Jayasinghe and Soobaroyen, 2009), in particular, when discharging accountability to beneficiaries. Practices of accountability in NGOs are often influenced by individual member beliefs and action. For example, religious beliefs and practice can form a key component of accountability for NGOs (Dewi et al., 2018, Dewi et al., 2019, Goddard, 2020). This focus on individual practice ties accountability to volunteers, but also to the organisational identity of the NGO (Unerman and O'Dwyer, 2012, Unerman and O'Dwyer, 2010), emphasising the nature of accountability as not only the giving of accounts (Scott and Lyman, 1968), but also the ‘deep-seated’ effects and humanistic relational elements of accountability on volunteers and other stakeholders (O’Leary, 2017, Yates et al., 2021). Our study therefore seeks to explore the effects and wider implications of such changing accountabilities due to the rapid shift in social practices because of COVID-19, from the perspectives of individual volunteers and those involved with a grassroots branch of an international NGO.

3.0 Theoretical Framework

We employ a theoretical framework based on the construct of ‘accountability through action’ (Parker, 2014). Parker (2014) discusses this form of accountability with reference to industrial entrepreneurs, who embedded a notion of ethical accountability into their business activities, thus emphasising that the practices by which action is carried out contribute towards the accountability of the individuals and organisations involved (Roberts, 1996).

NGOs are recognised as organisations that can be considered to discharge accountability by undertaking socially beneficial action (Gray et al., 2006). Through this action, actors are involved in complex accountability relationships. Often, undertaking charitable action will involve actors coming into face-to-face contact with beneficiaries. These encounters will often invoke emotionality and offer a powerful means for the discharge of accountability, linking the personal feelings, ethics, and accountability of the individual volunteers to the beneficiary action that they undertake on behalf of the NGO (Dewi et al., 2018). This can be (somewhat) due to ‘closeness’ (Gray et al., 2006, Rawls, 1972, Yates et al., 2019), where volunteers regularly come in to contact with beneficiaries, and therefore are confronted with a particularised notion of the Other¹ through their interaction (see: Levinas, 1991, Levinas, 1969). This confrontation with what Levinas refers to as ‘the face of the other’ acts as a precursor to the enactment of ethics and accountability reciprocally between the subject and that who/what it encounters (Wilkinson, 2019). Subsequent behaviour renders an account of the individual subject in question (Schweiker, 1993), and the dialogue and interaction that follows can have deep, emotional, and ethical impacts on the individuals involved (Letiche, 2008, Munro, 1996, Roberts, 1996, Costa et al., 2018, Wilkinson, 2019, McKernan, 2012, McKernan and MacLulich, 2004, Roberts, 2012). Through such interaction, interdependency and an interrelated notion of self is realised, in contrast to the apparent ‘independent agent’ conception of the self (Butler, 2004, Butler, 2005, Levinas, 1969, Roberts, 2012).

Within the charitable context, Levinas’ derivation of the self through responsibility (and accountability) to others (and to the self and wider ethics) can be said to be thoroughly ‘in play’. A volunteer may offer their service to a charity for several reasons, one of which could be to develop their sense of self, or perceived self-knowing. In offering their service, the volunteer places themselves, and their actions into the hands of the other that they seek to serve, i.e. the beneficiary. The beneficiary therefore acts as a signifier of the Other within this relationship (Yates et al., 2021). Undertaking particular action, and discharging accountability through action while doing so, allows the individual to realise a notion of accountability to a generalised Other, one impossible to signify completely through the symbolic representation of reporting. Levinas (1969) refers to the concept of ‘infinity’, or what we can consider to be the ‘Divine’ (transcending the ‘normal’ goings-on encountered in everyday life), that emerges through such face-to-face interaction and exchanges. It is therefore through these glimpses, or emergences of infinity, that the individual is called to ethics, encountering (according to Levinas) a notion of the Divine. Thus, the personal accountability of the individual is also a factor in accountability exercised through action (in this case beneficiary accountability) for an organisation that the individual acts on behalf of.

¹ For the purposes of this paper, the capitalised ‘Other’ refers to the generalised other, with the lower case ‘other’ referring to particular others that the subject encounters. The generalised other may relate to a notion of the Divine or Divine Other, but may also represent secular notions of the Other for the subject, depending on their own beliefs (e.g., what is ethical and the consciousness of this when undertaking action).

Levinas (1990a) links action (such as the face-to-face accountability exchanges as described above) to ethics (and wider accountability) within the context of ritual. In 'Difficult Freedom', he refers to a passage in the Talmud²:

“Ben Zoma said: ‘I have found a verse that contains the whole of the Torah: “Listen O Israel, the Lord is our God, the Lord is One”.’ Ben Nanus said: ‘I have found a verse that contains the whole of the Torah: “You will love your neighbour as yourself”.’ Ben Pazi said: ‘I have found a verse that contains the whole of the Torah: “You will sacrifice a lamb in the morning and another at dusk”.’ And Rabbi, their master, stood up and decided: ‘The law is according to Ben Pazi’.”

(p. 19)

For Levinas, ethics is not restricted to a particular event, or 'good deed'. Instead, ethics is something that must be practised regularly, as an integral part of our daily lives. Here Levinas links the connection with the Other to action, and thus, accountability through action i.e. the regular (ritual) practice of that which brings oneself closer to the Other. Accountability through charitable action is one way that a connection with the Other (infinity) can be realised (Levinas, 1969), via acting on the responsibility towards particular others as they are encountered (Roberts, 2012). The repeated practice of undertaking action in a way that considers the Other allows regular glimpses of infinity, via recognition of interrelatedness, responsibility, accountability, and action. It is with this notion of accountability that we theorise our case, and specifically, what implications arise when the regular expression of ethics through accountability is infringed upon (i.e. by social distancing).

Within the specific context of COVID-19, and the associated social restrictions imposed, our responsibility (and resultant accountability) to others does not disappear, but the possibility for recognition of such responsibility (and accountability) to fade into the background is more pronounced. The regular practice and therefore discharge of face-to-face accountability, (theorised through the ritual practice of ethical action and the resultant glimpses of infinity) is more difficult to achieve where individuals must distance from one another (although the Other eternally remains). Through less obvious encounters with the Other, as social distancing measures are introduced, how is this responsibility (and resultant accountability) maintained, and how is accountability discharged via action? It is with this theoretical position that we observe how COVID-19, and subsequent attempts to slow the spread of the virus brought implications for how accountability could be discharged for HF, and affected charitable actors, beneficiaries and the wider organisation.

² The Talmud is considered a key source for Jewish law, offering accounts of rabbinical discussions and commentaries on the Torah. For Levinas, it is a significant influence on his philosophy and ontological approach concerning ethics of the Other (Levinas, 1990b). Levinas' Jewish and philosophical writings, although published separately, and by different publishing houses respective, can be considered interrelated, combining Levinas' upbringing in the phenomenological tradition (under Husserl) with his Jewish heritage and philosophy.

4.0 Methods

Our study is constructed around a singular case organisation (HF). The singular case study method allows for the in-depth consideration of specific contextual circumstances (Yin, 2003). We therefore site our study at the micro-level of social interaction (Layder, 1998), focussing on accountability between individuals and within groups.

We draw from two sources of data for our study:

- Eight semi-structured interviews³ (details of which can be found in Appendix A). Six of these interviews were conducted with volunteers for HF, while two were conducted with organisers at HF (one of which is the priest responsible for the project). Interviews were conducted over a three-month period from June to August 2020.
- Auto-ethnographic experiences recorded via forty-six diary entries from one of the authors, who is also a volunteer with the charity. These diaries were compiled on a weekly basis (with additional ad-hoc entries) over a period from March 2020 to March 2021.⁴

We conducted an initial pilot interview with one of the volunteers in order to assess the appropriateness of interview questions. These questions were then modified to a small extent and utilised in the wider sample. Participants were approached to take part in the study directly, and through a (albeit relatively small) snowball sampling method, with the criterion that the individuals sampled must work/volunteer within HF (Miles and Huberman, 1994). Interviews took place using online telecommunications software. Questions covered topics such as motivation to volunteer, emotions involved with volunteering, action undertaken before and during the COVID-19 situation, and how interviewees saw the future for HF in terms of charitable action and beneficiary impact. Interviews were conducted in Italian⁵, and fully transcribed into English.

We then subjected the transcripts to data reduction techniques using an initial three-stage coding system (Miles and Huberman, 1994, O'Dwyer, 2008) based on thematic analysis methods (Boyatzis, 1998). Following the application of descriptive codes, interpretive codes were utilised, and themes associated with accountability emerged as part of this inductive process, along with both felt and imposed accountability, emotionality, and religious/spiritual elements associated with action. We further coded these themes into categories of 'pre-COVID', 'during COVID' and 'prospective post-COVID' to establish changes in accountability during these phases.

³ Five out of the eight individuals interviewed had volunteered for HF since the inception of the organisation in 2017. This helps to counteract the notion that our number of participants may (at first) appear low compared to other, similar, qualitative methodological studies.

⁴ Our perspective was also influenced by the collection and reading of fifteen documents produced by HF concerning the training of volunteers and the mission and vision of the organisation, and other procedural documents. Although not subjected to data analytic techniques, these documents assisted in understanding the organisational context.

⁵ Volunteers for this branch of HF were mainly Italian expatriates.

Utilising a combination of research methods allowed for accounts of volunteers and other actors at HF to be analysed, and also, the first-hand experiences of a volunteer to form part of the study, emphasising the interrelatedness between the researcher and the research act (de Loo and Lowe, 2017). This allowed for greater depth in terms of feelings, emotions, and accountability to be captured. In addition, we felt that as the study took place over a relatively short period of time, with a relatively small number of interviewees, that in order to add greater breadth to the areas covered, autoethnographic data would be an appropriate supplement to our interview data to achieve this. Although this involves a difficult balancing act between influencing and understanding the research context (Miles and Huberman, 1994), we question the possibility of the researcher separation from the research act (Latour, 1993), and trade off the risk of influence for the greater, deeper understanding derived from the 'lived in', emotive experience associated with auto ethnographic methods.

5.0 Findings

5.1 Pre-COVID – Getting Close to the other

Before COVID-19, social interaction between front-line volunteers and homeless beneficiaries was at the core of the charitable action of HF. One volunteer described the main activity undertaken by the volunteers and the organisation:

“It was more like a situation where people could go and spend the day, have a coffee, have a chat with us (volunteers), talking about their problems, asking for clothes, understanding pretty much how to help out. This was very important to people from like other countries that had no idea where to find clothes, where to find a public restoration service...this was pretty much the service.”

(CV2)

The importance of aligning what is offered via charitable action and what is required from the beneficiary is emphasised in the above statement. Not only did HF facilitate social interaction, but also offered practical ways to assist their beneficiaries based on local knowledge (O'Neill, 2002, Roberts, 2009). Volunteers reflected upon the action they took while volunteering, and the impact not only on the beneficiaries, but also for themselves:

“Talking to others, giving them comfort and material assistance such as offering them food, drinks, etc. gave me peace of mind even if what I offered were small things, but they had a strong meaning for them. All this brought a connection with myself that has produced an intimate situation of well-being, serenity and harmony in my person unlike how I felt before.”

(CV5)

“you realise that other people can give you a lot...it's an experience that enriches you on a spiritual level...you have a slightly different opinion of yourself...the fact that you

can give something to others and something that makes you proud of...not in the sense that you do something to get something else in return...but in the end you have a lot in return. You have very different sensations, you come into contact with a part of the world that you did not know before and all their problems.”

(CV4)

Here we see the recognition of a notion of selfhood via interrelatedness and through ethically motivated action, realised through interrelatedness with others and the wider world. The encounters with other people (i.e. the beneficiaries) allow for the member to experience difference between themselves and others (homeless individuals) and their interconnectedness with others. The Priest leading the project outlined the importance of social interaction within the means of action for the charity and its beneficiaries:

“people, getting close to each other, also dignify each other...though empathic listening, in realising the needs of the other...the intangible needs are often the most desired ones, are the needs that the (beneficiaries) would like you to understand. More than food, documents...they are not the ones they need most...it's difficult to communicate deep needs. Among these, not least, there are the spiritual needs...we always consider that people who live on the street, poor people, need ‘things’. This is a distortion, a (poor observation). Instead, it's necessary to have this ability to understand what the other people's deeper needs are...that's why listening and dialogue are so important.”

(CV6)

Social interaction was at the heart of the charitable action undertaken by HF, and a central element in their charitable essence. Through regular interaction and discharge of accountability (both on part of the individual and organisations) through this interaction, interviewees describe an ‘intangibility’ to their feelings and experiences that links to Levinasian notion of infinity. This relates back to the ritual practice of ethics as discussed in section four. The regular contact between volunteers and beneficiaries provides the setting for the connection to the Divine to be experienced. However, with social distancing and isolation measures in place, this mode of accountability through action would soon become compromised.

5.2 During COVID – The Shift Towards the Physical

When we spoke to interviewees regarding how the COVID-19 restrictions had affected them and their charitable action, they gave accounts of how operations and action had had to change rapidly. Not only had the nature of the action undertaken changed (to food distribution), but also the beneficiaries of such action. One interviewee noted the different beneficiary focus:

“(the beneficiaries are) normal (sic) people who had difficulty living because of the loss of work. The economic impact of COVID meant that many people had great

difficulties in everyday life. We got about 300 people who came to collect the food...normal (sic) people.”

(CV4)

The shift in focus from the homeless and destitute towards beneficiaries more ‘on the breadline’ shows the restrictions on social interaction caused the charitable action (and related accountability through action) of the organisation to change extremely quickly. The focus of the action towards provision of food as opposed to social interaction as also noted:

“The picnic service [packed meals] is absolutely interactionless (sic). You come, I give you the package, and you go away...it's a service. Before, however, human relationships had priority, most of the time you listened and talked to them...it's not aimed at interaction...they are two completely different things...the human relationship has been lost.”

(CV4)

This response reflects a sense of loss of self through the interaction being prohibited, and a resultant loss of the chance to undertake action that, according to Levinas (1969), allows the connection to infinity. This sense of loss has the potential to invoke strong emotional responses, drawn from responsibility to the Other, and associated accountability to the self (personal ethics) through the accountability to the Other (Levinas, 1969). This emotionality was represented in some interviewee responses and in the diary entries kept during the auto ethnographic process:

“Are they doing fine? Are they eating properly? Are they in danger? (in these weeks, there's a serial killer in town who is killing homeless people while sleeping in the streets). I'd like to do more to help. (I know) one Italian (homeless) is almost surely positive to COVID and I'm afraid to visit him or bring him medicine, while some other people did it. I feel cowardly, and also anger..”

(Diary Entry, May 2020)

The change in action necessitated by social restrictions impacted volunteers, prompting strong emotional responses such as the one above. The sense of loss of intimacy provided by a conversation as opposed to the transactional encounters described, left volunteers without the means to fulfil their ethical responsibility and personally held notions of accountability not only to the homeless individuals, but also the connection with the Other (infinity). The ritual connection is severed due to social distancing restrictions. We discuss this further in section six, where we draw conclusions as to the impact of this change in action for accountability of members and the organisation.

5.3 Looking Forward: Post COVID-19

Even though the future (post-COVID) is uncertain, interviewees were forthcoming with their visions for the future of HF. During the COVID-19 restrictions, significant physical changes were

made to the building that HF uses for the base of their activities. Interviewees outlined this different service in responses:

“New internal spaces have been created providing for a warehouse area, a personal cleaning area with showers and services, laundry area with two washing machines, and the clastrum area (will be) used as a canteen, with tables and chairs and everything to eat.”

(CV6)

Even with the changes to the building, interviewees were concerned that the essence of the charitable mission could be lost:

“next year it looks tough for them (beneficiaries) without (the service provided pre-COVID). They can only stay inside the time to eat, they no longer can stay for as many hours as before, from morning to evening. The needs, the regulations of COVID have imposed change. They [organisers of HF] assured me that the main essence of HF will not be lost; (trying) to maintain a conversation with them.”

(CV7)

The need for HF to return to previous charitable action was also expressed by one interviewee, who emphasised the effects of isolation on beneficiaries:

“The moment you lose your job, and you don't have the money, you are no longer connected with society. Being able to go out, have a coffee with friends...do things outside...you can't do it anymore...the great fear is that there is a break with society, and therefore they feel marginalised, and this is the very important part...to make them understand that they're not marginalised, that there's a community behind them, that there are people willing to help them. This project is more important than the canteen in my opinion.”

(CV4)

It is with these concerns that the charitable ethos of HF may have changed permanently because of the COVID-19 situation and social distancing. Time will tell whether the social aspect of HF re-enters their beneficiary action, as social distancing measures are relaxed, and the service begins to benefit the homeless beneficiaries again.

6.0 Discussion

We observed distinct changes in the nature of beneficiary action and consequently, how HF discharges beneficiary accountability. In this section we describe the changes and associated implications, with relation to the theoretical framework outlined in section three.

6.1 Shifting Beneficiary Accountability

The effects of COVID-19 and resultant social distancing measures that were put in place to curb the spread of the virus also meant that people became more isolated, as opportunities for interaction were limited. In order to maintain some form of operation, and contribute something to the community, the nature of action changed rapidly, from one that was designed to cater for social needs, to one aligned with distribution of necessities such as food.

Previous beneficiaries (homeless individuals) were replaced by those who came to the physical base of HF to receive food. This resulted in different groups benefiting from the charitable action of HF, and resultant shift in beneficiary to those on the breadline rather than the homeless. Those who had previously used the service would not experience the social interaction and assistance that they previously did through the action of HF and its volunteers.

When accountability is discharged through action, it is the nature of the action that renders the account of the individuals and organisations in question. Taking some action only goes so far, the effectiveness of this action for the beneficiary testifies to the accountability of the individual(s) or organisation(s) taking action (Schweiker, 1993). In our case, through interviewee and auto ethnographic accounts, we observe that the move to food distribution, although necessitated by the COVID-19 situation, resulted in some of the most vulnerable individuals losing out, and the focus of the NGO shifting, along with its beneficiary accountability. We therefore emphasise the importance of additional considerations when charitable activity changes, not only for easily identifiable, external stakeholders (e.g., beneficiaries) but also for volunteers and for other charitable actors.

6.2 A Sense of Loss

Within the context of more limited opportunities for face-to-face interaction, the volunteers for HF showed the recognition of loss of contact, but also the chance to interact with the homeless beneficiaries. The severance of a link from human being to human being (enacted previously through their charitable action) evoked emotional responses and resulted in how they discharge their own, personally held notions of ethical accountability to be lost. Relating this back to Levinas' (1990a) reflections on the Talmud referred to in section three, there is a profound impact on the accountability of volunteers within the charity. The feeling of the loss of provision of a social outlet for the beneficiaries also infringes on the nature of the charitable action undertaken, and the essence of HF. No longer does it provide the connection with the Other (infinity) that Levinas (1969) describes, i.e. the ritual of ethics has been denied by (albeit necessary) social distancing measures. The preservation of 'the physical' has taken precedence over that of the social, and in this case, spiritual (when viewed from the perspective of the volunteer).

7.0 Conclusion

We observed how the COVID-19 situation and attempts to mitigate the spread of the virus impacted negatively on people who belong to a group that is particularly vulnerable i.e., the economically destitute homeless. As we write this paper, it is difficult to ascertain what the last in

effects of the pandemic will be, or how society will change following resolution and containment of the virus. However, NGOs (and their action) are likely to be of crucial importance, especially with the most vulnerable in society suffering the effects of COVID-19, both physiologically and socially.

We have shown how the regular practice of charitable action allowed individuals to experience different feelings and emotions than in (otherwise) everyday life, and allow them to discharge their own, personally held notions of ethical accountability. Following this, we have observed a case where social distancing measures and processes of 'self-isolation' have carried negative effects, i.e. the erosion of accountability to previous beneficiaries, and with this, volunteers left being unable to discharge personally held notions of ethical accountability, i.e. an volunteer's accountability to the Other (Levinas, 1969). This provoked strong emotional responses from volunteers, who felt that they had lost their means of practising their personally held accountability through social relationships with beneficiaries, denying them what (Levinas, 1969) refers to as 'glimpses' of infinity.

As NGOs and other charitable organisations can rely heavily on action in discharging accountability for their existence (Gray et al., 2006, Yates et al., 2021), then from our case, personal, volunteer accountability is of pivotal importance for such organisations (cf: Dewi et al., 2018). Further research opportunities exist concerning the wider, social effects of crisis management and containment on individuals, and ensuring beneficiary accountability is maintained when disruptions such as COVID-19 and social restrictions are in force. In this vein, we accept the limited generalisability of our findings, and the primary limitation of our study as a small case with few participants compared to larger in-depth case studies. We do however contribute toward the NGO accountability literature providing and applying a novel theoretical framework, combining both accountability through action (Parker, 2014) and previous Levinasian perspectives not yet applied in the accounting literature (Levinas, 1990a, Levinas, 1990b). This allows us to highlight further practical contributions, regarding consideration of the deep, emotional effects on volunteers and therefore the spill over effects when such volunteers discharge beneficiary accountability (on behalf of their organisation) through action.

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Appendices

Appendix A: Table of Interviewees

| Interviewee Pseudonym | Role | Gender Identification | HF Start Date | Interview Length (nearest minute) |
|------------------------------|----------------------------|------------------------------|----------------------|--|
| CV1 | Volunteer | Male | September 2019 | 61 |
| CV2 | Volunteer | Female | December 2017 | 42 |
| CV3 | Volunteer | Female | January 2017 | 53 |
| CV4 | Volunteer | Female | June 2017 | 40 |
| CV5 | Volunteer | Female | September 2019 | 60 |
| CV6 | Priest, Head of NGO Branch | Male | January 2017 | 60 |
| CV7 | Volunteer Organiser | Male | January 2017 | 51 |
| CV8 | Volunteer | Female | July 2017 | 35 |
| AVERAGE | | | | 50 |